



**State Finances Audit Report  
of the  
Comptroller and Auditor General of India  
for the year ended 31 March 2019**



**लोकहितार्थ सत्यनिष्ठा**  
**Dedicated to Truth in Public Interest**

**Government of National Capital  
Territory of Delhi**  
*Report No. 2 of the year 2020*



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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 2019.

Chapter 3 on 'Financial Reporting' provides an overview and status of the State 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.



# **EXECUTIVE SUMMARY**



## Executive Summary

Based on the audited accounts of the Government of National Capital Territory of Delhi (GNCTD) for the year ending March 2019 and additional information collected from several sources as census and GNCTD, 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 ended March 2019. 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.

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

Revenue receipts during 2018-19 increased by 11.50 *per cent* over the previous year. This was mainly due to increase of grants-in-aid by ₹3,660 crore (167.58 *per cent*) on account of receipt of compensation of ₹4,182 crore in lieu of loss of revenue arising out of implementation of GST. Grants-in-Aid from Government of India increased from ₹2,184 crore (2017-18) to ₹5,844 crore (2018-19). Tax revenue registered an increase of 2.54 *per cent* and non-tax revenue decreased by 15.93 *per cent* over the previous year.

*(Para 1.3, 1.3.1.1 & 1.3.1.2)*

Total expenditure during 2018-19 increased by 8.35 *per cent* over the previous year. Revenue expenditure, during 2018-19, was 86.67 *per cent* of the total expenditure whereas capital expenditure and loans and advances was only 7.68 *per cent* and 5.65 *per cent* respectively.

*(Para 1.5.1)*

As of 31 March 2019, the Government had invested ₹19,261 crore in Statutory Corporations, Rural Banks, Joint Stock Companies and Co-operatives. The return on this investment was negligible and ranged between 0.06 and 0.08 *per cent* (at historical cost) while the Government paid interest at an average rate ranging between 8.54 *per cent* and 8.65 *per cent* on its borrowings during 2014-15 to 2018-19.

*(Para 1.7.1)*

Recovery of loans and advances, though higher than previous year, was only a fraction (2.55 *per cent*) of the outstanding loans. Against loans amounting to

₹28,011 crore disbursed to Delhi Jal Board during 1998-2019 only ₹351 crore was repaid leaving ₹27,660 crore outstanding as on 31 March 2019. Interest liability on account of the outstanding loans is under reconciliation by the concerned agencies and Department of Urban Development with concerned Pay and Accounts Office.

Loans amounting to ₹11,838 crore were disbursed to Delhi Transport Corporation during 1996-2011 whereas ₹162 crore has been repaid leaving ₹11,676 crore as outstanding as on 31 March 2019. Interest liability of ₹26,070 crore on these loans was outstanding as on 31 March 2019.

As on 31 March 2019, loans amounting to ₹2,038 crore, ₹1,396 crore and ₹319 crore were outstanding against North Delhi Municipal Corporation, East Delhi Municipal Corporation and South Delhi Municipal Corporation respectively. Recovery of loans for the period 2015-16 to 2017-18 has been deferred in respect of North Delhi Municipal Corporation and East Delhi Municipal Corporation due to their poor financial condition. Interest liability on account of the outstanding loans is under reconciliation by the concerned agencies and Department of Urban Development with concerned Pay and Accounts Office. Since recovery of loans has been poor, GNCTD may consider treating these loans and advances as grants and booking them as revenue expenditure for ensuring that accounts reflect the correct position.

*(Para 1.7.2)*

Overall fiscal liabilities of NCT of Delhi were ₹32,812 crore in 2018-19. The fiscal liabilities were 4.21 *per cent* of GSDP, 76.11 *per cent* of revenue receipts and 88.04 *per cent* of NCT of Delhi's own resources.

*(Para 1.8.2)*

NCT of Delhi has been able to maintain revenue surplus over the last five years from 2014-15 to 2018-19. Revenue surplus stood at ₹6,261 crore in 2018-19 and was 0.80 *per cent* of GSDP. Fiscal surplus of ₹113 crore in 2017-18 increased to ₹2,237 crore in 2018-19. NCT of Delhi has been able to maintain revenue surplus and fiscal surplus largely on account of pension liabilities of GNCTD employees being borne by Government of India. In addition, expenditure of Delhi Police is also borne by Ministry of Home Affairs, Government of India. During 2018-19 pension liabilities of ₹1,137.21 crore of GNCTD employees and ₹7,136.48 crore of revenue expenditure of Delhi Police were borne by Government of India.

*(Para 1.10.1)*

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

Against the total provision of ₹58,177.14 crore, expenditure of ₹46,344.56 crore was incurred resulting in saving of ₹11,832.58 crore (20.34 *per cent*).

*(Para 2.2.1)*

Supplementary provision of ₹160.87 crore in eight sub-heads was unnecessary as final expenditure was less than the original grant in five cases while in all eight cases there was no expenditure from the supplementary provision.

*(Para 2.3.4)*

In 41 sub-heads where final savings were more than ₹ one crore re-appropriations were made injudiciously as the departments were not able to even utilise fully their existing grants resulting in cumulative non-utilisation of ₹315.91 crore during 2018-19.

*(Para 2.3.5)*

Substantial surrenders involving ₹2,112.83 crore were made in respect of 14 sub-heads, out of which in six sub-heads 100 *per cent* grant amounting to ₹1,297 crore was surrendered.

*(Para 2.3.6)*

### **Chapter 3 Financial reporting**

There were substantial delays in submission of utilisation certificates by various grantee institutions and as a result proper utilisation of grants could not be ensured. Utilisation certificates involving ₹5,089.55 crore were outstanding for periods upto 10 years while 1,062 UCs involving ₹79.45 crore were outstanding for more than 10 years.

*(Para 3.2)*

18 annual accounts of six bodies/authorities due upto the year 2017-18 had not been received as of March 2019.

*(Para 3.3)*

Detailed Countersigned Contingent bills of ₹118.54 crore (17.36 *per cent*) were received against the Abstract Contingent bills of ₹682.98 crore, leaving an outstanding balance of Abstract Contingent bills of ₹564.44 crore as on 31 March 2019. During 2018-19, 41 *per cent* of the outstanding Abstract Contingent bills, pertain to March 2019 only.

*(Para 3.5)*



# **CHAPTER-1**

## **FINANCES OF THE GOVERNMENT OF NCT OF DELHI**



## Chapter - 1

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

## Introduction

This chapter provides a broad perspective of the finances of the Government of National Capital Territory (NCT) of Delhi during 2018-2019 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 structure and form of Government accounts have been explained in **Appendix 1.2 Part A** and the layout of the Finance Accounts is depicted in **Appendix 1.2 Part B**.

The methodologies adopted for assessment of the fiscal position are given in **Appendix 1.3**.

## 1.1 Gross State Domestic Product of NCT of Delhi

Gross State Domestic Product (GSDP) is the market value of all officially recognised final goods and services produced within the State in a given period of time. The growth of GSDP is an important indicator of standard of living of the State's population.

The NCT of Delhi's GSDP in 2018-19 was ₹7,79,652 crore (at current prices). Its GSDP at current prices has grown at a higher rate (12.41 *per cent*) in the past decade compared to the average GDP growth of All India (11.75 *per cent*). The Per Capita GSDP CAGR of NCT of Delhi (10.30 *per cent*) was marginally lower than the all India Per Capita GDP CAGR (10.35 *per cent*) in the past decade (**Appendix 1.1**).

The trends in the annual growth of India's GDP and GSDP of NCT of Delhi at current and constant prices are indicated in **Table 1.1**.

**Table 1.1: Annual Growth of GDP/GSDP of India vis-à-vis NCT of Delhi**

Year	2014-15	2015-16	2016-17	2017-18	2018-19
<b>Current Prices</b>					
India's GDP (₹ in crore)	1,24,67,959	1,37,71,874	1,53,62,386	1,70,95,005	1,90,10,164
Growth rate of GDP ( <i>per cent</i> )	10.99	10.46	11.55	11.28	11.20
GSDP Delhi (₹ in crore)	4,94,803	5,50,804	6,15,605	6,90,098	7,79,652
Growth rate of GSDP ( <i>per cent</i> )	11.45	11.32	11.76	12.10	12.98
<b>Constant Prices (Base year 2011-12)</b>					
India's GDP (₹ in crore)	1,05,27,674	1,13,69,493	1,22,98,327	1,31,79,857	1,40,77,586
Growth rate of GDP ( <i>per cent</i> )	7.41	8.00	8.17	7.17	6.81
State's GSDP (₹ in crore)	4,28,355	4,75,622	5,11,504	5,54,908	6,02,708
Growth rate of GSDP ( <i>per cent</i> )	9.02	11.03	7.54	8.49	8.61

Source: Directorate of Economic and Statistical Analysis, GNCTD and MoSPI website

The annual growth rate of NCT of Delhi's GSDP at both current and constant prices was higher than that of India's GDP (except for the year 2016-17 at constant prices).

### 1.1.1 Summary of current year's fiscal transactions

The accounts of the Government of the NCT of Delhi are kept in two parts namely, (a) Consolidated Fund and (b) Contingency Fund. There is no Public Account separately for NCT of Delhi. Transactions related to Public Account (Deposits, Advances, Remittances and Suspense) are merged in the Public Account of the Union Government. The closing balance of the Government of NCT of Delhi is merged with and forms part of the general cash balance of the Union Government and is treated as lying in deposit with the Government. The fiscal liabilities of the NCT of Delhi comprise largely of share of small savings collections.

Delhi is not covered under the recommendations of the Central Finance Commission and only gets discretionary grant in lieu of State share of Union taxes and duties.

**Table 1.2** presents a summary of the Government of NCT of Delhi's fiscal transactions during the current year (2018-19) vis-à-vis the previous year. **Appendix 1.4** 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**

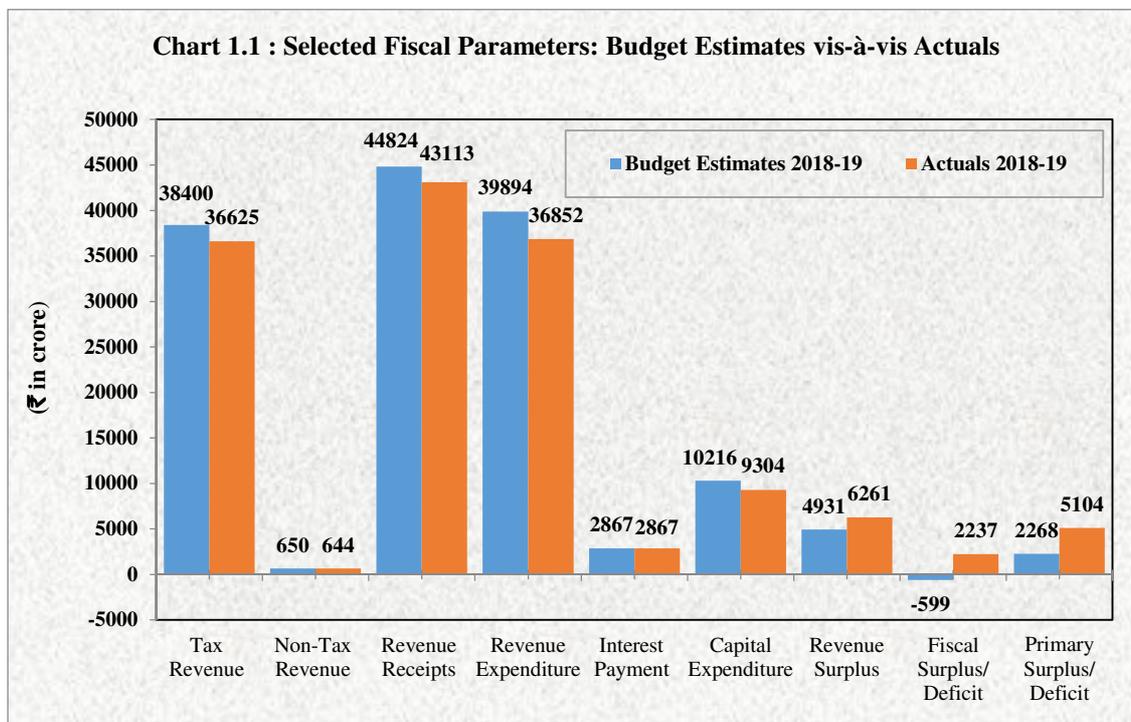
(₹ in crore)

Receipts			Disbursements		
	2017-18	2018-19		2017-18	2018-19
<b>Section-A Revenue</b>	<b>Total</b>	<b>Total</b>	<b>Section-A Revenue</b>	<b>Total</b>	<b>Total</b>
<b>Revenue receipts</b>	<b>38,667</b>	<b>43,113</b>	<b>Revenue expenditure</b>	<b>33,754</b>	<b>36,852</b>
Tax revenue	35,717	36,625	General services	7,196	7,605
Non-tax revenue	766	644	Social services	19,602	21,663
			Economic services	5,862	5,219
Grants from Government of India	2,184	5,844	Grants-in-aid and Contributions	1,094	2,365
<b>Section-B Capital</b>			<b>Section-B Capital</b>		
Misc. Capital Receipts	-	-	Capital expenditure	3,243	3,266
Recoveries of Loans and Advances	691	1,644	Loans and Advances disbursed	2,248	2,402
Public Debt receipts*	1,906	2,880	Repayment of Public Debt*	1,682	3,636
Contingency Fund	2	95	Contingency Fund	2	95
Opening Balance#	2,645	2,982	Closing Balance#	2,982	4,463
<b>Total</b>	<b>43,911</b>	<b>50,714</b>		<b>43,911</b>	<b>50,714</b>

\*Includes loans and advances from Government of India largely in the form of share in small savings. #Closing balance is merged with the general cash balance of Government of India.

### 1.1.2 Budget estimates and actuals

The budget papers provide estimates of revenue and expenditure for a particular fiscal year. The estimation of revenue and expenditure should be made as accurately as possible so that variations can be analysed to find out the causes. The budget estimates and actuals for some important fiscal parameters are shown in **Chart 1.1**.



- As against the targeted revenue receipts of ₹44,824 crore, the actual revenue receipts were ₹43,113 crore (96 per cent).
- The collection under tax receipts was ₹36,625 crore (95 per cent) against the anticipated receipt of ₹38,400 crore.
- The non-tax receipts was ₹644 crore (99 per cent) against the anticipated receipt of ₹650 crore.
- The actual revenue expenditure was lesser by ₹3,042 crore (8 per cent) than the budget provision of ₹39,894 crore.
- The capital expenditure was lower at ₹9,304 crore against the budget estimate of ₹10,216 crore.
- As against the anticipated fiscal deficit of ₹599 crore the Government managed to attain fiscal surplus of ₹2,237 crore.

The revenue receipts as well as revenue expenditure were marginally short of the budgeted targets. The revenue surplus was more than the estimates.

### 1.1.3 Buoyancy ratios

Buoyancy ratios indicate the elasticity or degree of responsiveness of a fiscal variable with respect to a given change in the base variable. The buoyancy

ratios of revenue receipts, own tax revenue, total expenditure and fiscal liabilities are given in **Table 1.3**.

**Table 1.3: Buoyancy Ratios of Receipts, Expenditure and Fiscal Liabilities in comparison to GSDP**

	2014-15	2015-16	2016-17	2017-18	2018-19
<b>GSDP (₹ in crore)</b>	4,94,803	5,50,804	6,15,605	6,90,098	7,79,652
<b>Growth rate of GSDP (per cent)</b>	11.45	11.32	11.76	12.10	12.98
<b>Revenue Receipts (RR)</b>					
RR during the year (₹ in crore)	29,585	34,999	34,346	38,667	43,113
Rate of growth of RR (per cent)	5.73	18.30	-1.87	12.58	11.5
Buoyancy of RR with respect to GSDP	0.50	1.62	-0.16	1.04	0.89
<b>NCT of Delhi's Own Tax Revenue (OTR)</b>					
OTR during the year (₹ in crore)	26,604	30,226	31,140	35,717	36,625
Rate of Growth of OTR (per cent)	2.64	13.61	3.02	14.70	2.54
Buoyancy of OTR with GSDP	0.23	1.2	0.26	1.21	0.2
<b>Total Expenditure (TE)</b>					
TE during the year (₹ in crore)	29,593	33,750	35,609	39,244	42,520
Rate of Growth of TE (per cent)	-9.57	14.05	5.51	10.21	8.35
Buoyancy of TE with GSDP	-0.84	1.24	0.47	0.84	0.64
<b>Fiscal Liabilities* (FL)</b>					
FL at the end of the year (₹ in crore)	32,498	33,304	33,345	33,569	32,812
Rate of Growth of FL (per cent)	1.30	2.48	0.12	0.67	-2.26
Buoyancy of FL with GSDP	0.11	0.22	0.01	0.06	-0.17

Source: Finance Accounts of respective years

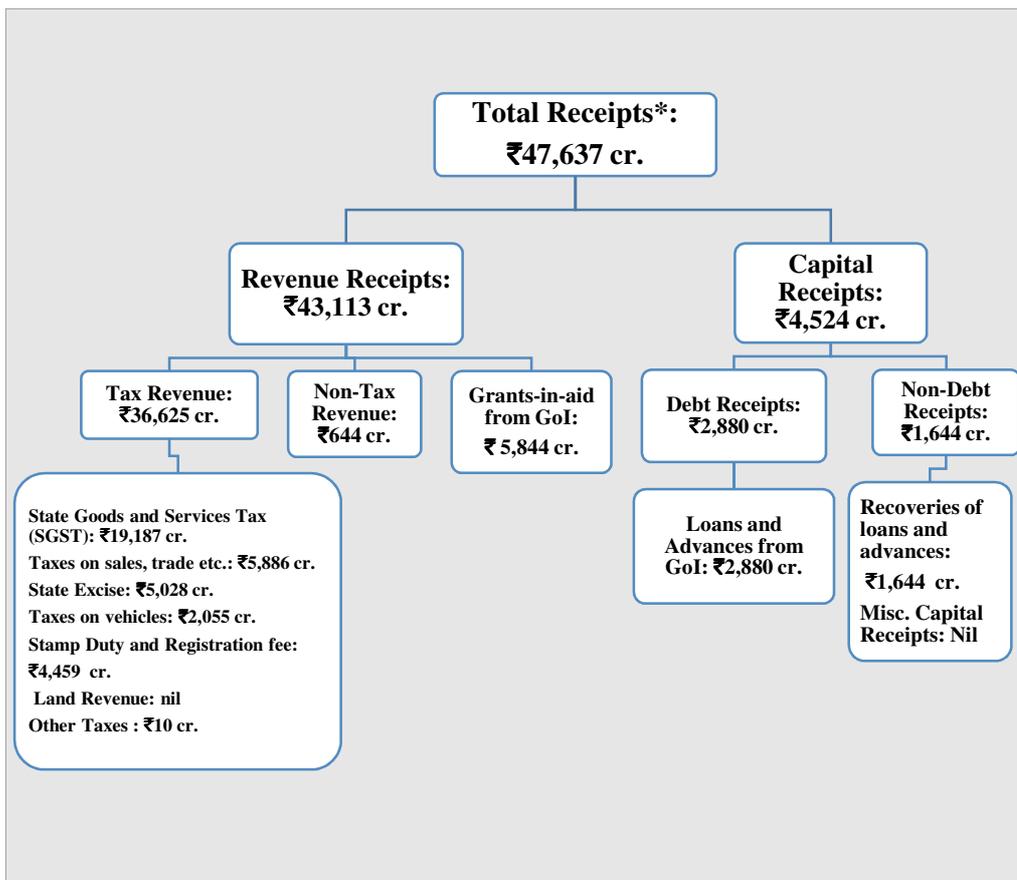
\*The fiscal liabilities of NCT of Delhi comprise largely of share of small savings collections.

Buoyancy of a parameter vis-à-vis GSDP if less than unity implies that relative changes in the parameter were lower than such changes in state's income. It can be seen that the buoyancy of RR, OTR and TE with reference to GSDP was less than one and was lower during 2018-19 as compared to 2017-18.

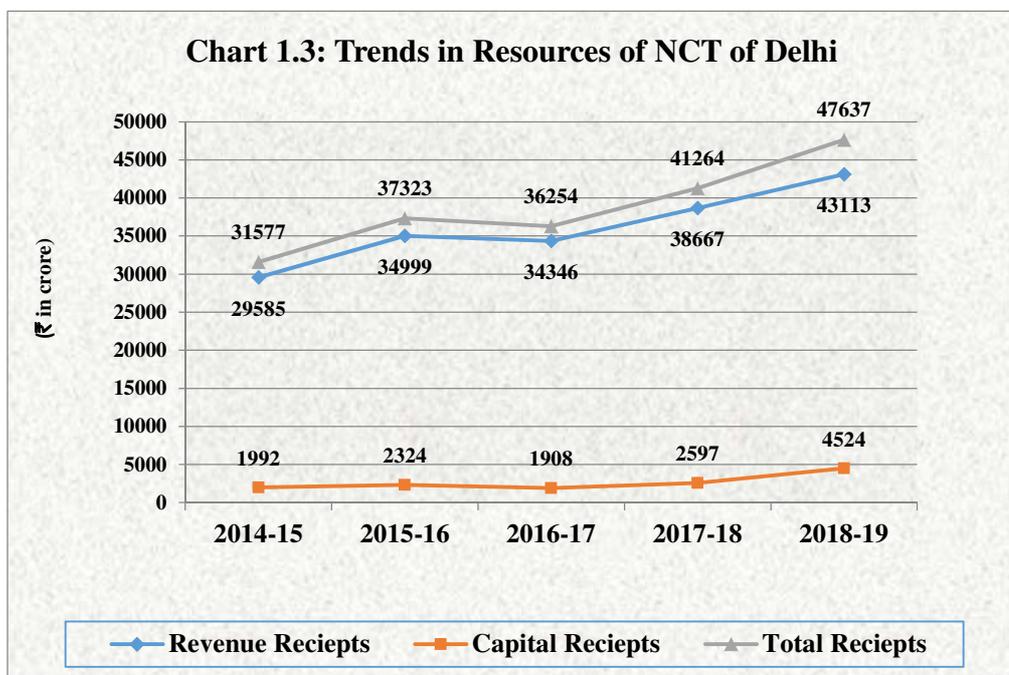
## 1.2 Resources of the NCT of Delhi

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 disinvestment, recoveries of loans and advances and debt receipts (loans and advances from GoI). **Chart 1.2** depicts the components of total receipts/resources. **Chart 1.3** depicts the trends in various components of receipts during 2014-19.

Chart 1.2: Components and sub-components of resources for the year 2018-19



\*Excluding opening balance



The total receipts of NCT of Delhi increased by ₹16,060 crore (51 per cent) during 2014-19. Revenue receipts increased by ₹13,528 crore (46 per cent), capital receipts, which include recovery of loans and advances and debt receipts (loans and advances from GoI), increased by ₹2,532 crore (127 per cent) mainly

on account of increase in recoveries of loans and advances by ₹1,416 crore (621 per cent) during 2014-19.

Of the total receipts of the Government of NCT of Delhi in 2018-19, revenue receipts constituted 90.50 per cent and capital receipts component was 9.50 per cent.

### 1.3 Revenue receipts

Revenue receipts consist of the NCT of Delhi's tax and non-tax revenues and grants-in-aid from GoI.

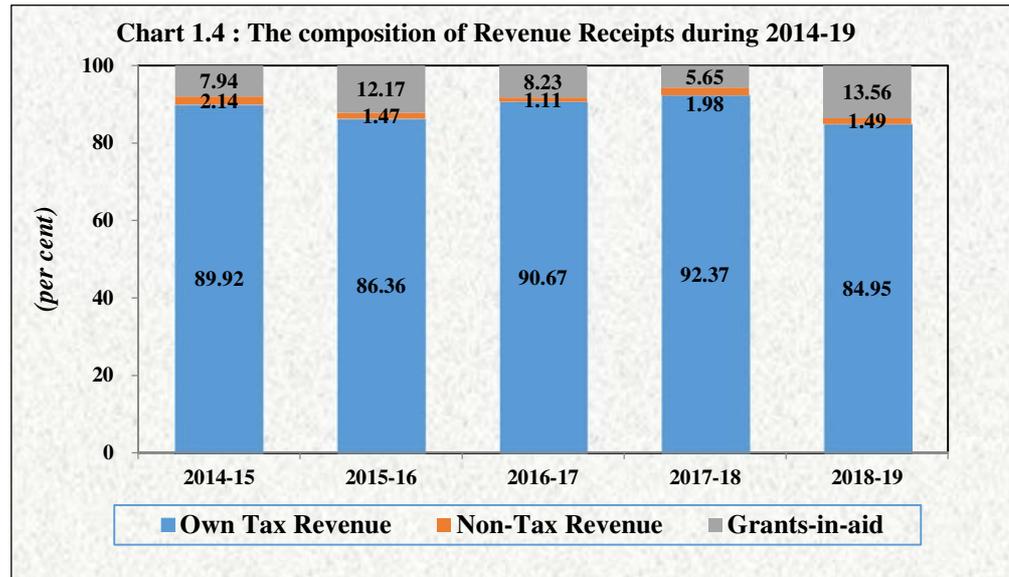
The trend of revenue receipts of the NCT of Delhi during the period 2014-15 to 2018-19 are presented in **Table 1.4** and **Appendix 1.4**. The revenue receipts increased from ₹29,585 crore in 2014-15 to ₹43,113 crore in 2018-19 at an average rate of 9.8 per cent per annum out of which NCT of Delhi's own tax revenue and grants-in-aid increased by ₹10,021 crore (37.67 per cent) and ₹3,496 crore (148.89 per cent) respectively during the said period.

**Table 1.4: Trends in Revenue Receipts**

	2014-15	2015-16	2016-17	2017-18	2018-19
Revenue Receipts (RR) (₹in crore)	29,585	34,999	34,346	38,667	43,113
Rate of growth of RR (per cent)	5.73	18.3	-1.87	12.58	11.50
NCT of Delhi's Own Tax Revenue (₹in crore)	26,604	30,226	31,140	35,717	36,625
Rate of growth of Own Tax Revenue (per cent)	2.64	13.61	3.02	14.70	2.54
Grants- in- Aid (₹in crore)	2,348	4,258	2,825	2,184	5,844
Rate of Growth of GIA (per cent)	67.35	81.35	-33.65	-22.69	167.58

Revenue receipts of the NCT of Delhi during 2018-19 grew by 11.50 per cent over the previous year. This was mainly due to increase of grants-in-aid by ₹3,660 crore (167.58 per cent) on account of receipt of compensation of ₹4,182 crore in lieu of loss of revenue arising out of implementation of GST.

The composition of revenue receipts during 2014-19 is depicted in **Chart 1.4**.



The share of NCT of Delhi's own tax revenue to total revenue receipts increased from 89.92 per cent in 2014-15 to 90.67 per cent in 2016-17 and then decreased to 84.95 per cent in 2018-19. Non-tax revenue as share of overall revenue receipts went down from 2.14 per cent in 2014-15 to 1.49 per cent in 2018-19. The share of grants-in-aid increased from 7.94 per cent in 2014-15 to 13.56 per cent in 2018-19.

### 1.3.1 NCT of Delhi's own resources

The NCT of Delhi's performance in mobilisation of resources is assessed in terms of its own resources comprising own tax and non-tax sources.

#### 1.3.1.1 Tax revenue

The gross collection in respect of major taxes and duties are given in **Table 1.5** which also depicts the trends in various components of own tax revenue of the NCT of Delhi during 2014-19.

**Table 1.5: Components of NCT of Delhi's own resources**

	(₹ in crore)				
Revenue Head	2014-15	2015-16	2016-17	2017-18	2018-19
Taxes on sales, trade etc.	18,289(2)	20,246(11)	21,144(4)	11,149	5,886(-47)
SGST	-	-	-	13,621*	19,187(41)
State excise	3,422(9)	4,238(24)	4,251(0.3)	4,453(5)	5,028(13)
Taxes on vehicles	1,559(11)	1,607(3)	1,809(13)	2,116(17)	2,055(-3)
Stamp duty and Registration fee	2,780(-6)	3,433(23)	3,144(-8)	4,117(31)	4,459(8)
Land revenue	62	1	2	2	-
Taxes on goods and passengers	-	-	-	-	-
Other taxes <sup>1</sup>	492(6)	701(42)	790(13)	259(-67)	10(-96)
<b>Total</b>	<b>26,604(3)</b>	<b>30,226(14)</b>	<b>31,140(3)</b>	<b>35,717(15)</b>	<b>36,625(3)</b>

Source: Finance Accounts for the respective years

The percentage increase over previous year is shown in parenthesis

\*SGST came into effect from 1 July 2017, so the figures are for nine months i.e. from 1 July 2017 to 31 March 2018

<sup>1</sup> Other taxes include taxes on immovable property other than agricultural land, taxes and duties on electricity.

### Goods and Services Tax

Government of NCT of Delhi implemented the Goods and Services Tax (GST) Act which became effective from 1<sup>st</sup> July 2017. According to GST (Compensation to the States) Act 2017, Central Government will compensate the States for loss of revenue arising on account of implementation of GST for a period of five years. The compensation payable to the State shall be calculated for every financial year after the receipt of final revenue figures, as audited by the CAG of India. A base year (2015-16) revenue figure was finalised under GST Act.

In case of NCT of Delhi, the revenue was ₹16,784 crore during the base year (2015-16). The projected revenue for any year in a State shall be calculated by applying the projected growth rate (14 per cent per annum) over the base year revenue of that State.

The projected revenue for the year 2018-19 in accordance with the base year figure was ₹24,866 crore. Against the projected revenue of ₹24,866 crore, the revenue receipts of the Government of NCT of Delhi under GST during the year 2018-19 was ₹19,682.18 crore and compensation received was ₹4,182 crore as detailed in **Table 1.6**. Thus, overall there was a shortfall of ₹1,001.82 crore in receipt of compensation as on 31 March 2019.

**Table 1.6: GST and compensation received**

(₹ in crore)

Month	Revenue to be protected	Pre-GST taxes collected	SGST collected#	Provisional apportionment of IGST*	Total amount received	Compensation received	Deficit/ Surplus
April 2018	2,074	26.96	1,329.38	743.89	2,100.23		26.23
May 2018	2,072	35.84	783.91	367.34	1,187.09		-884.91
June 2018	2,072	27.68	788.16	414.07	1,229.91	169	-673.09
July 2018	2,072	0.36	821.03	1,619.44	2,440.83		368.83
August 2018	2,072	14.51	809.03	418.98	1,242.52		-829.48
September 2018	2,072	28.72	773.28	723.91	1,525.91	1,034	487.91
October 2018	2,072	55.81	836.97	529.51	1,422.29		-649.71
November 2018	2,072	34.81	844.90	1,188.39	2,068.10	963	959.10
December 2018	2,072	40.79	832.92	738.99	1,612.70	974	514.70
January 2019	2,072	63.42	925.47	420.62	1,409.51		-662.49
February 2019	2,072	54.04	875.10	633.64	1,562.78		-509.22
March 2019	2,072	81.28	989.53	809.50	1,880.31	1,042	850.31
<b>Total</b>	<b>24,866</b>	<b>464.22</b>	<b>10,609.68</b>	<b>8,608.28</b>	<b>19,682.18</b>	<b>4,182</b>	<b>-1,001.82</b>

Source: Finance Accounts and information provided by Department of Trade and Taxes, GNCTD

\*Including Ad-hoc settlement of ₹2,582.20 crore, # includes ₹31.39 crore in respect of Entertainment and Luxury taxes etc.

With automation of the collection of GST having taken place, it is essential for Audit to transition from sample checks to a comprehensive check of all transactions, to fulfill the CAG's Constitutional mandate of certifying the Accounts. The required access to data is yet to be provided. Not having access to the data pertaining to all GST transactions has come in the way of comprehensively auditing the GST receipts. The accounts for the year 2018-19 are, therefore, certified on the basis of test audit, as was done when records were manually maintained, as a one-time exception.

### 1.3.1.2 Non-tax revenue

The trends in various components of non-tax revenue of the NCT of Delhi during 2014-19 are given in **Table 1.7**.

**Table 1.7: Growth of non-tax revenue during 2014-19**

(₹ in crore)					
Revenue Head	2014-15	2015-16	2016-17	2017-18	2018-19
Interest receipts	351(-8)	82(-76)	82(0)	396(383)	113(-71)
Dividends and Profits	13(8)	12(-8)	11(-8)	16(45)	14(-13)
Other non-tax receipts	269(0.5)	421(56)	288(-32)	354(23)	516(46)
a) Public Works	15	19	22	14	18
b) Medical and Public Health	58	126	60	89	103
c) Education	25	22	24	26	29
<b>Total</b>	<b>633(-4)</b>	<b>515 (-19)</b>	<b>381(-26)</b>	<b>766(101)</b>	<b>644(-16)</b>

Source: Finance Accounts for the respective years

The percentage increase over previous year is shown in parenthesis

Non-tax revenue increased by ₹11 crore (1.74 *per cent*) during 2014-19. The decrease in 'Interest Receipts' during 2015-16, 2016-17 and 2018-19 was mainly due to less receipt of interest on loans from local bodies. Non-tax revenue (₹644 crore) which constituted 1.49 *per cent* of total revenue receipts (₹43,113 crore) during 2018-19 decreased by ₹122 crore (15.93 *per cent*) over the previous year.

### 1.3.2 Grants-in-aid from GoI

Government of India discontinued Plan and Non-Plan classification for providing Grants-in-Aid (GIA) to States during 2017-18. The details of GIA from GoI are in **Table 1.8**:

**Table 1.8: Grants-in-aid received from GoI**

(₹ in crore)					
Particulars	2014-15	2015-16	2016-17	2017-18	2018-19
Non-Plan Grants	328	2,905	1,119	-	-
Grants for State/UT Plan Schemes	1,467	487	550	-	-
Grants for Centrally Sponsored Plan Schemes	553	866	1,156	-	-
Grants for CSS	-	-	-	995	807
Compensation for Loss of Revenue arising out of implementation of GST	-	-	-	157	4,182
Other Transfer/Grants to States/UTs with Legislature	-	-	-	1,032	855
<b>Total</b>	<b>2,348(67)</b>	<b>4,258(81)</b>	<b>2,825(-34)</b>	<b>2,184(-23)</b>	<b>5,844(168)</b>

GIA from GoI increased from ₹2,184 crore in 2017-18 to ₹5,844 crore (167.58 *per cent*) in 2018-19. This includes compensation of ₹4,182 crore in 2018-19 vis-à-vis ₹157 crore in 2017-18 in lieu of loss of revenue arising out of implementation of GST.

### 1.3.3 Building and Other Construction Workers' Welfare Cess

The Government of NCT of Delhi collects cess on the cost of construction incurred by employers under the Building and Other Construction Workers' Welfare Cess Act, 1996. The collected cess is to be spent on welfare schemes

for construction workers. Delhi Building and Other Construction Workers' Welfare Board (Board) received total funds of ₹351.44 crore (including cess collected and interest earned) during the year 2018-19 and incurred expenditure of ₹31.06 crore (8.84 per cent) only on welfare schemes.

Total accumulated cess available with the Building and Other Construction Workers' Welfare Board as on 31 March 2019 was ₹2,708 crore.

The matter on poor utilisation of funds on welfare schemes was also highlighted in the report for the year ended March 2018 but no concrete steps have been taken by the Department/Board to encourage the workers for registrations and availing benefits of welfare schemes.

Hence, audit is of the view that the Department/Board should ensure optimum utilisation of these funds for social security schemes and undertake welfare activities for the building and other construction workers, for fulfilling the intended purpose of cess collection.

#### 1.4 Capital receipts

Capital receipts of Government of NCT of Delhi include recoveries of loans and advances, receipts through loan from GoI and miscellaneous capital receipts. Capital receipts during five years (2014-19) are detailed in **Table 1.9**.

**Table 1.9: Trends in growth and composition of receipts**

(₹ in crore)

Sources of NCT of Delhi's Receipts	2014-15	2015-16	2016-17	2017-18	2018-19
<b>Capital Receipts (CR)</b>	<b>1,992</b>	<b>2,324</b>	<b>1,908</b>	<b>2,597</b>	<b>4,524</b>
Miscellaneous Capital Receipts	-	-	-	-	-
Recovery of Loans and Advances	228	83	212	691	1,644
Public Debt Receipts*	1,764	2,241	1,696	1,906	2,880
<b>Rate of growth over the previous year (per cent)</b>					
Of debt capital receipts	-58	27	-24	12	51
Of non-debt capital receipts	-72	-63	155	225	138
Of GSDP	11.45	11.32	11.76	12.10	12.98
Of capital receipts	-60	17	-18	36	74

\*Received as loans and advances from the GoI.

Non-debt receipt increased by 138 per cent from ₹691 crore in 2017-18 to ₹1,644 crore in 2018-19. The increase was mainly due to repayment of ₹1,580 crore under the head 'Loans for power projects'. Moreover, an amount of ₹62 crore was also recovered under the head 'Loans to urban development' during 2018-19.

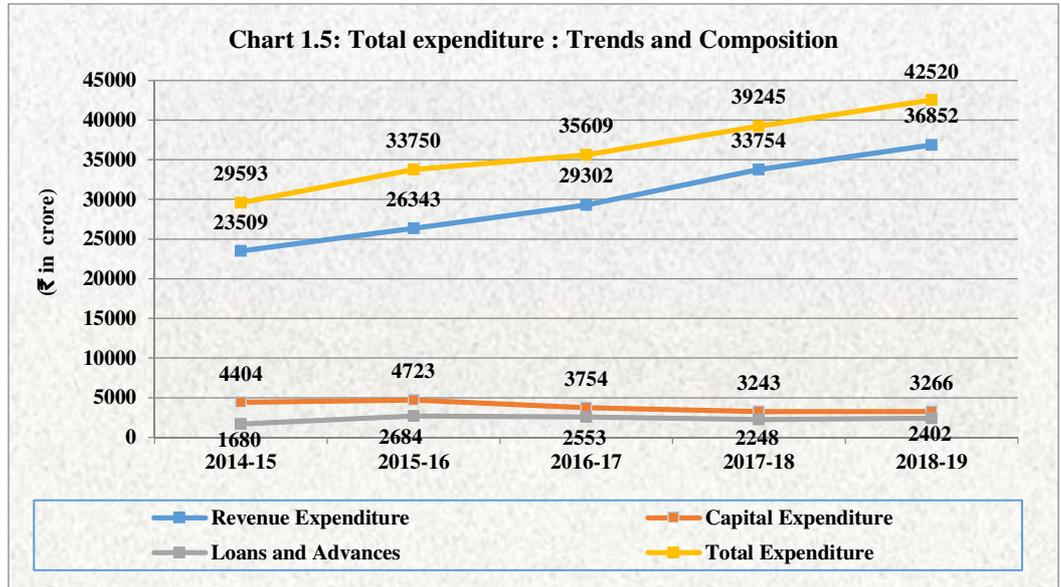
##### 1.4.1 Loans and Advances from Government of India

Total outstanding loans and advances from GoI decreased by ₹757 crore from ₹33,569 crore in 2017-18 to ₹32,812 crore in 2018-19. Loans amounting to ₹2,880 crore were received from GoI and repayment of ₹3,636 crore was made during the year (**Appendix 1.4**).

## 1.5 Application of resources

### 1.5.1 Growth and composition of expenditure

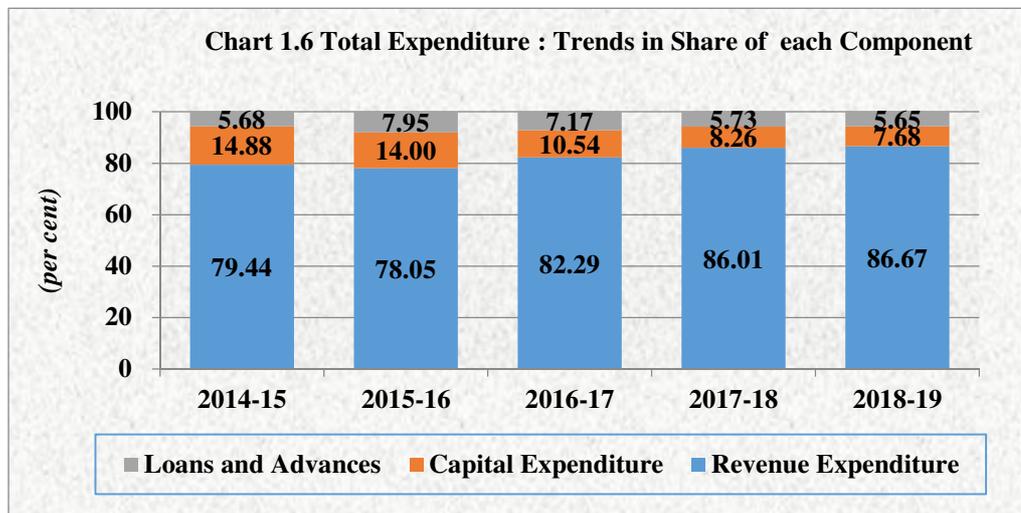
Trend and composition of total expenditure over the last five years (2014-19) are shown in **Charts 1.5, 1.6 and 1.7** below:



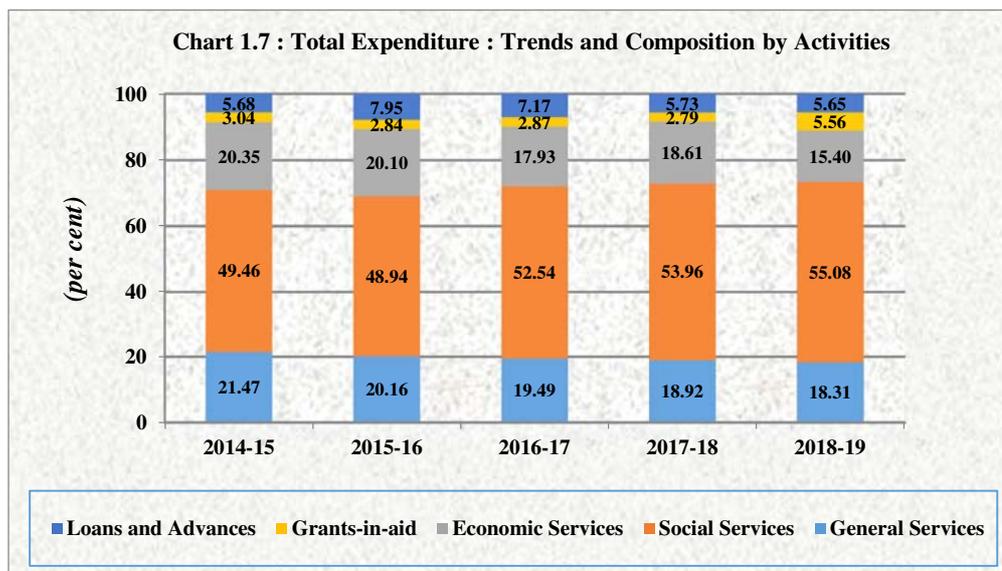
Source: Finance accounts of respective years

Total expenditure increased by 43.68 *per cent* over a period of five years (2014-19). Over the last five years, revenue expenditure increased from ₹23,509 crore in 2014-15 to ₹36,852 crore in 2018-19 which is an increase of 56.76 *per cent*.

Total expenditure increased by 8.35 *per cent* over the previous year. Of the total increase, revenue expenditure and capital expenditure increased by ₹3,098 crore (9.18 *per cent*) and ₹23 crore (0.71 *per cent*) respectively. Disbursement of loans and advances increased by ₹154 crore (6.85 *per cent*). Revenue expenditure, during 2018-19, was 86.67 *per cent* of the total expenditure whereas capital expenditure and loans and advances were only 7.68 *per cent* and 5.65 *per cent* respectively.



Source: Finance accounts of respective years



The share of general services in total expenditure decreased from 21.47 per cent to 18.31 per cent. Share of social services increased from 49.46 per cent to 55.08 per cent, while share of economic services decreased from 20.35 per cent to 15.40 per cent during 2014-19. Total expenditure on loans and advances declined from 5.68 per cent to 5.65 per cent during the same period. Share of grants-in-aid increased from 3.04 per cent to 5.56 per cent during 2014-19. The combined share of social and economic services which represent development expenditure increased from 69.81 per cent to 70.48 per cent during this period.

### 1.5.2 Revenue expenditure

Table 1.10 presents the growth of revenue expenditure over five years (2014-19).

**Table 1.10: Growth of Revenue Expenditure**

	(₹ in crore)				
	2014-15	2015-16	2016-17	2017-18	2018-19
Revenue expenditure	23,509	26,343	29,302	33,754	36,852
Growth rate (per cent)	5.11	12.05	11.23	15.19	9.18
Revenue expenditure as percentage to GSDP	4.75	4.81	4.75	4.92	4.73
Interest payments	2,774	2,810	2,883	2,871	2,867
Interest payment as percentage of revenue receipts	9.38	8.03	8.39	7.42	6.65

Revenue expenditure during 2014-19 increased by ₹13,343 crore (56.76 per cent) with the annual growth rate ranging from 5.11 to 15.19 per cent. As percentage to GSDP, revenue expenditure decreased from 4.75 per cent to 4.73 per cent during the period 2014-19.

Revenue expenditure increased by 9.18 per cent from ₹33,754 crore in 2017-18 to ₹36,852 crore in 2018-19. Expenditure on general services increased by ₹409 crore. The expenditure on social services increased by ₹2,061 crore over the previous year mainly on account of increase in expenditure under the heads 'Education, sports, art and culture' (₹902 crore), 'Health and family welfare'

(₹801 crore) and 'Social welfare and nutrition' (₹558 crore). Expenditure on economic services decreased by ₹643 crore mainly on account of decrease in expenditure under the head 'Transport' (₹746 crore).

### 1.5.3 Capital Expenditure

Capital expenditure (CE) showed a declining trend during the period 2014-19 (Chart 1.5). It decreased from ₹4,404 crore in 2014-15 to ₹3,243 crore in 2017-18 and stood at ₹3,266 crore in 2018-19. As a percentage of total expenditure, CE decreased from 14.88 per cent in 2014-15 to 7.68 per cent in 2018-19 (Chart 1.6).

### Interest payment

Interest payments (₹2,867 crore) increased by 3.35 per cent over a period of five years (2014-19). During 2018-19, there was decrease of ₹ four crore over the previous year. The percentage of interest payments to revenue receipts decreased from 9.38 per cent in 2014-15 to 6.65 per cent in 2018-19.

### National Pension System

State Government employees recruited on or after 1 January 2004 are eligible for the National Pension System (NPS). In terms of the scheme, employees contribute 10 per cent of basic pay and dearness allowance, which is matched by the State Government and the entire amount is transferred to the designated fund manager through the National Securities Depository Limited (NSDL)/Trustee Bank.

As per information provided by the Principal Accounts Office, during 2018-19, the Government of NCT of Delhi deposited ₹443.46 crore with the NSDL/Trustee Bank against employee's contribution of ₹221.73 crore and employer's share of ₹221.73 crore. Hence, there was nothing outstanding against the employee as well as employers contribution during 2018-19 under NPS.

## 1.6 Quality of expenditure

Availability of social and physical infrastructure is an indicator of the quality of 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).

### 1.6.1 Adequacy of public expenditure

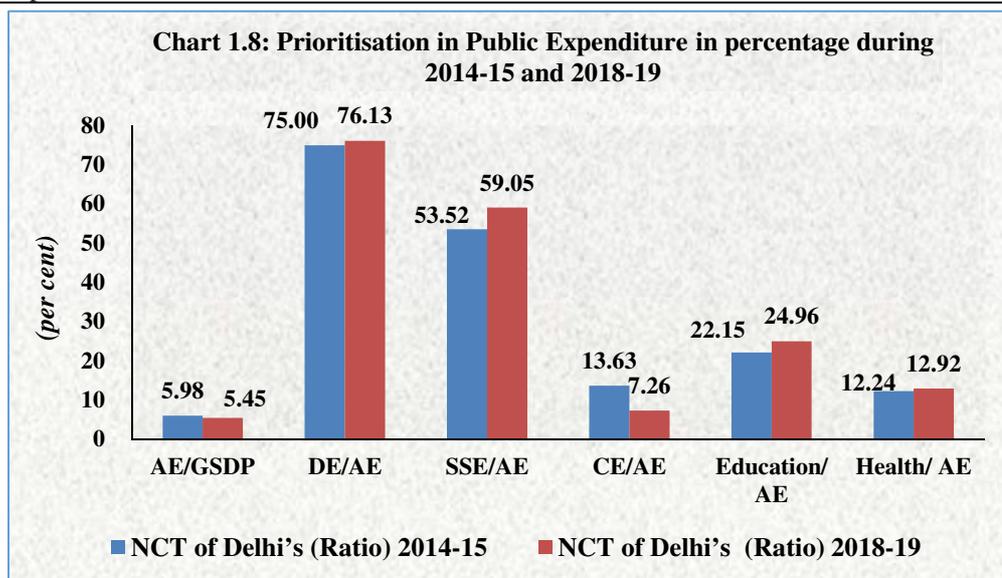
Table 1.11 and Chart 1.8 shows the fiscal priority of the Government of NCT of Delhi with regard to development expenditure, social sector expenditure, capital expenditure, expenditure on education and on health during the years 2014-15 and 2018-19.

**Table 1.11: Fiscal Priority of the GNCTD in 2014-15 and 2018-19**

(in per cent)

Fiscal Priority by the State	AE/ GSDP	DE#/ AE	SSE/ AE	CE/ AE	Education /AE	Health/ AE
NCT of Delhi's (Ratio) 2014-15	5.98	75.00	53.52	13.63	22.15	12.24
NCT of Delhi's (Ratio) 2018-19	5.45	76.13	59.05	7.26	24.96	12.92

AE: Aggregate Expenditure, DE: Development Expenditure, SSE: Social Sector Expenditure, ESE: Economic Sector Expenditure, CE: Capital Expenditure  
 #Development Expenditure includes Development Revenue Expenditure, Development Capital Expenditure and Loans and Advances disbursed.



Aggregate expenditure as a proportion of GSDP decreased to 5.45 per cent in 2018-19 from 5.98 per cent in 2014-15. There has been increase in the development expenditure and social sector expenditure as a proportion of total expenditure from 75 per cent to 76.13 per cent and 53.52 per cent to 59.05 per cent respectively during 2014-19. Share of expenditure on health and education in total expenditure have also registered increase during this period. However, share of capital expenditure decreased from 13.63 per cent to 7.26 per cent over the same period.

### 1.6.2 Efficiency of expenditure use

From the point of view of social and economic development, it is important for the Government to take appropriate expenditure rationalisation measures and lay emphasis on provision of core public and merit goods. Efficiency of expenditure is reflected by the ratio of capital expenditure to total expenditure (and/or GSDP) and the proportion of revenue expenditure being made on operation and maintenance of the existing social and economic services. The higher the ratio of these components to the total expenditure (and/or GSDP), the better would be the quality of expenditure. Development expenditure comprise revenue and capital expenditure including loans and advances in socio-economic services. **Table 1.12** presents the trends in development expenditure relative to the aggregate expenditure of the NCT of Delhi during the period 2014-15 to 2018-19.

**Table 1.12: Development Expenditure**

(₹ in crore)

Components of Development Expenditure	2014-15	2015-16	2016-17	2017-18	2018-19	
					Budget Estimates	Actual
a. Development Revenue Expenditure	16,625 (4.14)	18,957 (14.02)	21,690 (14.42)	25,464 (17.40)	29,235	26,882 (5.57)
b. Development Capital Expenditure	4,033 (-9.21)	4,346 (7.76)	3,404 (-21.67)	3,015 (-11.44)	3,905	3,086 (2.35)
c. Development Loans and Advances	1,634 (-69.75)	2,093 (28.06)	1,941 (-7.23)	1,888 (-2.76)	2,301	2,401 (27.17)
<b>Total</b>	<b>22,292</b> <b>(-13.62)</b>	<b>25,395</b> <b>(13.92)</b>	<b>27,036</b> <b>(6.46)</b>	<b>30,367</b> <b>(12.32)</b>	<b>35,441</b>	<b>32,369</b> <b>(6.59)</b>

The percentage increase over previous year is shown in parenthesis

Development expenditure increased by 45.20 *per cent* during the period from 2014-15 to 2018-19. This expenditure, which constituted 76.13 *per cent* of the total expenditure (₹42,520 crore), increased by ₹2,002 crore (6.59 *per cent*) from ₹30,367 crore in 2017-18 to ₹32,369 crore in 2018-19. Development revenue expenditure and loans and advances constituted 83 and 7 *per cent* of development expenditure respectively whereas the share of capital development expenditure was 10 *per cent*.

### 1.7 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.

#### 1.7.1 Investment and returns

As of 31 March 2019, the Government had invested ₹19,261 crore in Statutory Corporations, Rural Banks, Joint Stock Companies and Co-operatives. The increase in investment in 2018-19 over the previous year was ₹88 crore. The return on investment (RoI) was 0.07 *per cent* in 2018-19, whereas Government paid interest at the average rate of 8.64 *per cent* on its borrowings during 2018-19. The details are given in **Table 1.13**.

**Table 1.13: Return on Investment**

(₹ in crore)

Investment/return/cost of borrowings	2014-15	2015-16	2016-17	2017-18	2018-19
Investment at the end of the year*	17,660	18,492	18,933	19,173	19,261
Return on investment**	12.9	12.32	11.28	15.91	14.31
Return on investment ( <i>per cent</i> )	0.07	0.07	0.06	0.08	0.07
Average rate of interest on Government borrowing ( <i>per cent</i> )	8.59	8.54	8.65	8.58	8.64
Difference between interest rate and return ( <i>per cent</i> )	8.52	8.47	8.59	8.50	8.57
Difference between interest rate on Government borrowings and return on investment #	1,505	1,566	1,626	1,630	1,651

Source: Finance Accounts of respective years

\* refers to paid up equity capital \*\* refers to dividend income received by the Government

# (Investment at the end of the year \*Difference between interest rate paid and return on investments)/100

Government investments increased by 9.07 *per cent* over a period of five years from 2014-15 to 2018-19. The Government paid interest rate ranging from 8.54 to 8.65 *per cent* on its borrowings during 2014-19, whereas, the percentage of return from investments ranged between 0.06 and 0.08 *per cent* (at historical cost) during the same period. Over the past five years, the difference in Government borrowings and return on investment in PSUs was ₹7,978 crore.

Seven<sup>2</sup> Government Companies with an investment of ₹6,929.93 crore had accumulated losses of ₹31,724 crore as per the accounts furnished by these companies. Losses in two power companies (Delhi Power Company Limited - ₹1,360 crore and Delhi Transco Limited – ₹1,206 crore) and Delhi Transport Corporation (₹29,143 crore) accounted for 99.95 *per cent* of accumulated losses. During 2018-19, no investment was made by the Government in these companies.

The Government of NCT of Delhi may consider reviewing the working of the state PSUs which are incurring huge losses, to formulate a strategic plan for their revival or closure, as the case may be.

### 1.7.2 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/organisations. The total outstanding loans and advances as on 31 March 2019 were ₹64,570 crore as depicted in **Table 1.14**.

**Table 1.14: Average interest received on Loans and Advances by Government of NCT of Delhi**

(₹ in crore)

Quantum of Loans/ Interest Receipts/ Cost of Borrowings	2014-15	2015-16	2016-17	2017-18	2018-19
<b>Opening Balance</b>	55,737	57,190	59,915*	62,255	63,812
Amount advanced during the year	1,680	2,684	2,553	2,248	2,402
Amount recovered during the year	228	83	213	691	1,644
<b>Closing Balance</b>	57,189	59,791	62,255	63,812	64,570
Net addition	1,452	2,601	2,340	1,557	758
Interest receipts	351	83	81	396	113
Interest receipts as percentage of outstanding loans and advances	0.61	0.14	0.13	0.62	0.18
Interest payments as percentage of outstanding fiscal liabilities of the GNCTD	8.54	8.44	8.64	8.55	8.74
Difference between interest payments and interest receipts ( <i>per cent</i> )	7.93	8.30	8.51	7.93	8.56

\*The amount includes ₹124.58 crore prior period adjustment on account of misclassification

During 2018-19, the GNCTD advanced loans amounting to ₹2,402 crore against ₹2,248 crore in 2017-18, an increase of ₹154 crore over the previous

<sup>2</sup> Delhi Power Company Limited, Delhi Transco Limited, DTC, DSIIDC Creative Arts Development Limited, DSIIDC Liquor Limited, DSIIDC Maintenance Services Limited and NDMC Smart City Limited.

year. Out of the total loans advanced during the year, Delhi Jal Board and Pragati Power Corporation Limited received ₹1,391 crore and ₹350 crore respectively. Loans and advances amounting to ₹1,644 crore were recovered during 2018-19. Recovery of loans and advances, though higher than previous year, was only a fraction (2.55 per cent) of the outstanding loans. Loans amounting to ₹64,570 crore were outstanding as of 31 March 2019.

The main heads where loans remained outstanding were water supply and sanitation (₹19,702 crore), miscellaneous loans (₹16,274 crore), road transport (₹15,596 crore), power projects (₹10,376 crore) and urban development (₹1,759 crore) as detailed in **Appendix 1.5**. There were large outstanding loans against Delhi Jal Board, Delhi Transport Corporation and Municipal Corporations of Delhi. The details are as follows:

### **Delhi Jal Board**

Delhi Jal Board was constituted in April, 1998. Total loans disbursed to Delhi Jal Board since 1998-99 was ₹28,011 crores out of which only ₹351 crore was repaid leaving ₹27,660 crore as outstanding as on 31 March 2019. No amount has been repaid in the last five years. Government stated (June 2020) that Interest liability on account of the outstanding loans is under reconciliation by the concerned agencies and Department of Urban Development with concerned Pay and Accounts Office.

### **Delhi Transport Corporation**

Delhi Transport Corporation (DTC) received loans amounting to ₹11,838 crore since 1996-97 to 2010-11. Against this ₹162 crore has been repaid. There has been no loan disbursements to DTC since 2010-11 and it has been getting grants-in-aid since 2011-12. As on 31 March 2019, loans amounting to ₹11,676 crore are outstanding against DTC. The amount of arrears of interest on loans as on March 2019 was ₹26,070 crore.

### **Municipal Corporations of Delhi**

Loans are provided to Municipal Corporations of Delhi (MCsD) on quarterly basis under various projects/schemes and these are adjusted from the Basic Tax Assignment due to them. Loans amounting to ₹2,060 crore were outstanding against the erstwhile Municipal Corporation of Delhi as on 31 March 2012. After trifurcation of MCD these loans were divided between South Delhi Municipal Corporation (₹936 crore), North Delhi Municipal Corporation (₹730 crore) and East Delhi Municipal Corporation (₹394 crore) as per their liability ratio.

### **North DMC**

North Delhi Municipal Corporation (DMC) received loans amounting to ₹1,681 crore during 2012-19. There has been a recovery of ₹373 crore during 2012-13 to 2014-15. Recovery of loans for the period 2015-16 to 2017-18 has been deferred due to the poor financial condition of the Corporation. Loans

amounting to ₹2,038 crore were outstanding against North DMC as on 31 March 2019.

### **East DMC**

East DMC received loans amounting to ₹1,134 crore during 2012-19. There has been a recovery of ₹132 crore during 2012-13 to 2013-14. Recovery of loans for the period 2015-16 to 2017-18 has been deferred due to the poor financial condition of the Corporation. As on 31 March 2019, loans amounting to ₹1,396 crore were outstanding against East DMC.

### **South DMC**

South DMC received loans amounting to ₹158 crore during 2012-19. Recovery of ₹776 crore has been effected since 2012-13 leaving an outstanding amount of ₹319 crore as on 31 March 2019.

Government stated (June 2020) that Interest liability on account of the outstanding loans is under reconciliation by the concerned agencies and Department of Urban Development with concerned Pay and Accounts Office.

Since recovery of loans has been poor, GNCTD may consider treating these loans and advances as grants and booking them as revenue expenditure for ensuring that accounts reflect the correct position.

## **1.8 Assets and liabilities**

### **1.8.1 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 1.6 (Part A and B)** gives an abstract of such liabilities and the assets as on 31 March 2019, compared with the corresponding position as on 31 March 2018. The assets comprise mainly the capital outlay and loans and advances given by the Government and opening balances. The liabilities consist only of loans and advances from the GoI.

### **1.8.2 Fiscal liabilities**

**Table 1.15** 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. The fiscal liabilities of NCT of Delhi comprise largely of share of small savings collections from GoI.

**Table 1.15: Fiscal liabilities – Basic Parameters**

	2014-15	2015-16	2016-17	2017-18	2018-19
Fiscal liabilities (₹ in crore)	32,498	33,304	33,345	33,569	32,812
Rate of increase ( <i>per cent</i> )	1.30	2.48	0.12	0.67	-2.25
<b>Ratio of Fiscal Liabilities to:</b>					
GSDP ( <i>per cent</i> )	6.57	6.05	5.42	4.86	4.21
Revenue Receipts ( <i>per cent</i> )	109.85	95.16	97.09	86.81	76.11
Own Resources# ( <i>per cent</i> )	119.32	108.34	105.79	92.01	88.04
<b>Buoyancy of Fiscal Liabilities with reference to:</b>					
GSDP (Ratio)	0.11	0.22	0.01	0.06	-0.17
Revenue Receipts (Ratio)	0.23	0.14	-0.07	0.05	-0.20
Own Resources (Ratio)	0.53	0.19	0.05	0.04	-1.05

Source: Finance Accounts of respective years

#Tax + Non-Tax Revenue

Overall fiscal liabilities of the NCT of Delhi increased from ₹32,498 crore in 2014-15 to ₹32,812 crore in 2018-19 (0.97 *per cent*). The fiscal liabilities of ₹32,812 crore as on 31 March 2019 comprised mainly of obligations on account of ‘share of small savings collection’ of ₹29,406 crore and ‘loan to cover gap in resources’ of ₹3,326 crore.

Loans amounting to ₹3,326 crore were given by GoI to NCT of Delhi in 2013-14, for settlement of outstanding dues to four Central Public Sector Undertakings<sup>3</sup> and Ministry of Railways of erstwhile DESU (Delhi Electric Supply Undertaking) at an interest rate of 9.5 *per cent* per annum. However, NCT of Delhi has neither made repayment of any instalments towards the loan principal nor made payment of interest till 31 March 2019.

The fiscal liabilities stood at 0.04 times of GSDP, 0.76 times of the revenue receipts and 0.88 times of the NCT of Delhi’s own resources at the end of 2018-19.

### 1.9 Debt Management

There is no internal debt of Government of NCT of Delhi. Loans and advances received from Government of India comprise debt receipts of Government of NCT of Delhi.

(i) **Debt Profile-** Table 1.16 gives a time series analysis of debt profile of the Government of NCT of Delhi for the last five years.

**Table 1.16: Profile of Loans from GoI and debt of GNCTD**

(₹ in crore)

Year	Opening Balance	Debt Receipts	Repayment during the year	Closing Balance	Increase/Decrease	Percentage of increase over previous year
2014-15	32,080	1,764	1,347	32,498	418	1.30
2015-16	32,498	2,241	1,435	33,304	806	2.48
2016-17	33,304	1,696	1,655	33,345	41	0.12
2017-18	33,345	1,906	1,682	33,569	224	0.67
2018-19	33,569	2,880	3,636	32,812	-757	-2.25

Source: Finance Accounts of respective years

<sup>3</sup> NTPC Ltd., NHPC Ltd., Power Grid Corporation of India Ltd and Nuclear Power Corporation.

Debt of the Government increased by ₹314 crore (0.97 per cent) from ₹32,498 crore in 2014-15 to ₹32,812 crore in 2018-19.

**(ii) Debt sustainability**

Apart from the magnitude of debt of the Government of NCT of Delhi, it is important to analyse the various indicators that determine the debt sustainability of the State. Debt sustainability refers to ability of a State to service its debt in future. 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 1.17** analyses the debt sustainability of the state according to these indicators for the period of five years from 2014-15 to 2018-19.

**Table 1.17: Debt Sustainability: Indicators and Trends**

Indicators of Debt Sustainability	2014-15	2015-16	2016-17	2017-18	2018-19
Outstanding public debt (₹ in crore)	32,498	33,304	33,345	33,569	32,812
Rate of increase of outstanding public debt (per cent)	1.30	2.48	0.12	0.67	-2.25
GSDP (₹ in crore)	494,803	550,804	615,605	690,098	779,652
Rate of growth of GSDP (per cent)	11.45	11.32	11.76	12.10	12.98
Public Debt/GSDP (per cent)	6.57	6.05	5.42	4.86	4.21
Interest payment (₹ in crore)	2,774	2,810	2,883	2,871	2,867
Average interest rate of outstanding debt [interest paid/(OB of public debt + CB of public debt)/2] (per cent)	8.59	8.54	8.65	8.58	8.64
Revenue receipts (₹ in crore)	29,585	34,999	34,346	38,667	43,113
Percentage of interest to revenue receipt	9.38	8.03	8.39	7.42	6.65
Debt payment (₹ in crore)	1,347	1,435	1,655	1,682	3,636
Debt receipt (₹ in crore)	1,764	2,241	1,696	1,906	2,880
Percentage of debt payment to debt receipt	76.33	64.04	97.59	88.25	126.25
Net debt available to NCT of Delhi# (₹ in crore)	(-) 2,357	(-) 2,005	(-) 2,842	(-) 2,647	(-) 3,623

Source: Finance Accounts of the respective years

#Net debt available to the Government of NCT of Delhi is calculated as excess of public debt receipts over public debt repayment and interest payment on public debt.

Public debt of the Government of NCT of Delhi increased from ₹32,498 crore in 2014-15 to ₹32,812 crore in 2018-19 registering an increase of 0.97 per cent during the period 2014-19. Public debt decreased by 2.25 per cent in 2018-19 over the previous year. The rate of growth of outstanding public debt has declined from 2.48 per cent in 2015-16 to 0.67 per cent in 2017-18 and was negative in 2018-19. Repayments of Public Debt (₹3,636 crore) in 2018-19 was more than the Public Debt Receipts (₹2,880 crore).

Details of utilisation of borrowed funds for repayment of earlier borrowings and capital expenditure during the period in 2014-19 is given in **Table 1.18**:

**Table 1.18: Utilisation of borrowed funds**

(₹ in crore)

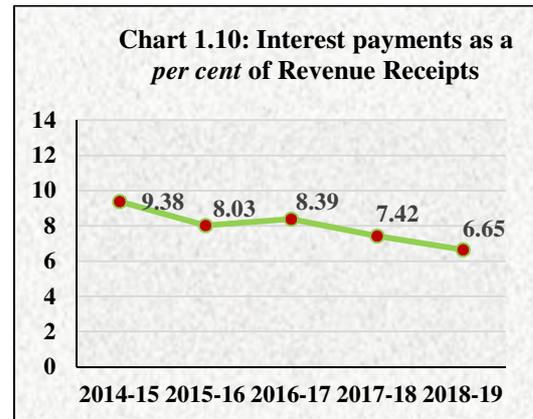
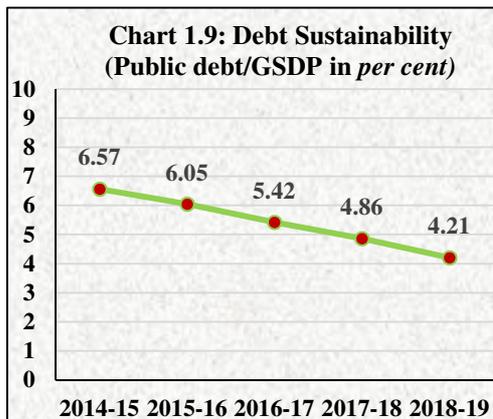
Year	Total Borrowings	Repayment of earlier borrowing (Principal) (per cent)	Borrowed funds available for Capital Expenditure (per cent)
1	2	3	4=(2-3)
2014-15	1,764	1,347(76)	417(24)
2015-16	2,241	1,435(64)	806(36)
2016-17	1,696	1,655(98)	41(2)
2017-18	1,906	1,682(88)	224(12)
2018-19	2,880	3,636(126)	-

Source: Finance Accounts of the respective years

During the period 2014-19, no portion of debt receipts were being used for meeting the revenue expenditure since NCT of Delhi had a revenue surplus throughout the period 2014-19. Borrowed funds were being used only for capital expenditure and repayment of debt. During 2018-19 repayment was more than amount borrowed. Debt was repaid by using the revenue surplus.

During 2014-19, the GSDP increased annually at a higher rate than annual growth rate of public debt as shown in **Chart 1.9**.

Interest payment as a percentage of revenue receipt decreased from 9.38 per cent in 2014-15 to 6.65 per cent in 2018-19 (**Chart 1.10**) which shows that the interest payment on public debt was decreasing resulting in availability of funds for development.

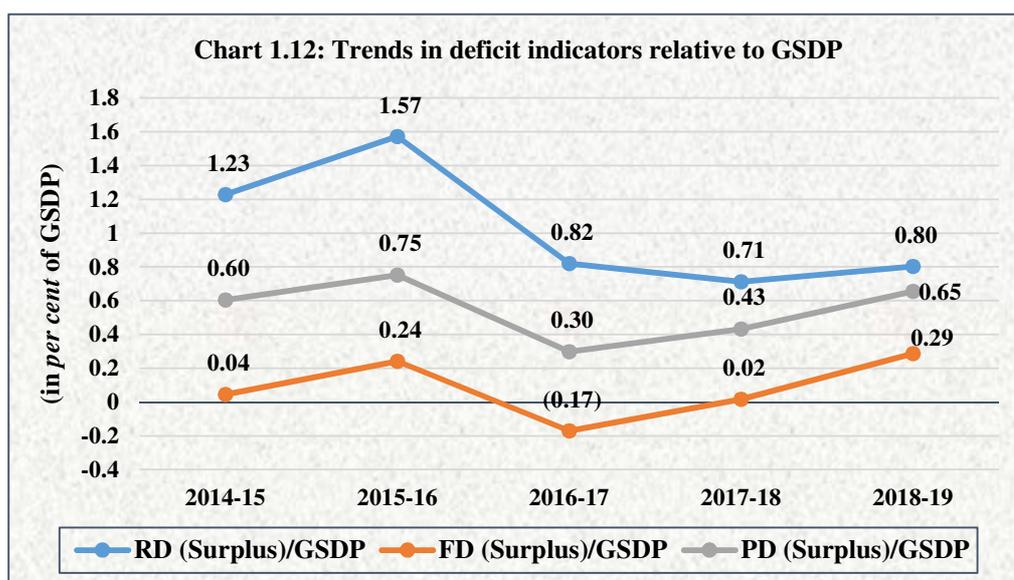
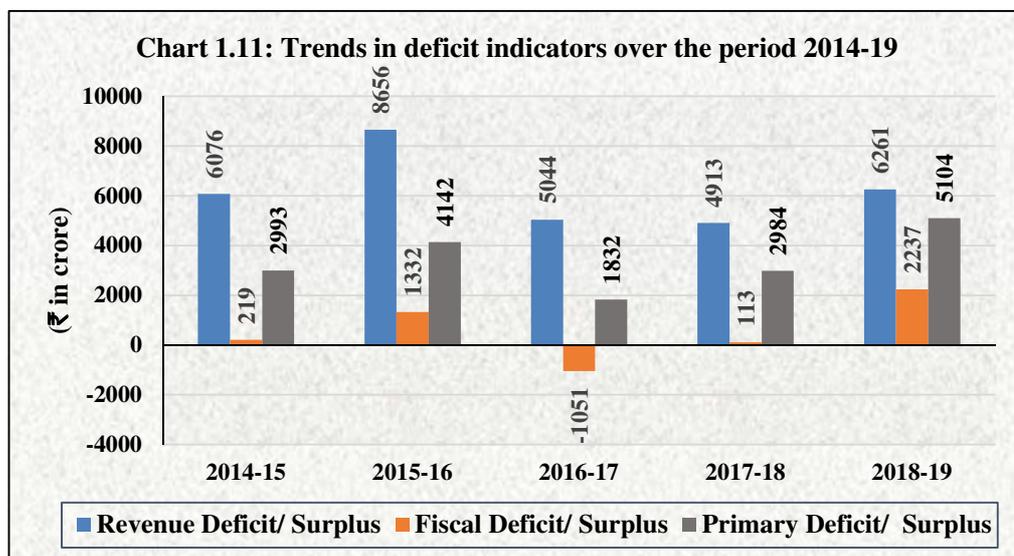


### 1.10 Fiscal imbalances

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 way 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.

### 1.10.1 Trends in deficit/surplus

Chart 1.11 and Chart 1.12 give trends in deficit/surplus indicators and the deficit/surplus trends relative to GSDP during the period 2014-15 to 2018-19.



Revenue surplus indicates the excess of revenue receipts over revenue expenditure. The revenue surplus of ₹6,261 crore in 2018-19 indicates that revenue receipts of the GNCTD are sufficient to meet the revenue expenditure. NCT of Delhi consistently enjoyed revenue surplus during 2014-19. It had revenue surplus of ₹6,076 crore in 2014-15, ₹8,656 crore in 2015-16, ₹4,913 crore in 2017-18 and stood at ₹6,261 crore in 2018-19.

Fiscal surplus was ₹219 crore in 2014-15 which turned to deficit during 2016-17 at ₹1,051 crore, further turned to surplus in 2017-18 at ₹113 crore. There was fiscal surplus of ₹2,237 crore during 2018-19.

The NCT of Delhi had primary surplus during the period 2014-19 and stood at ₹5,104 crore in 2018-19 as compared to ₹2,984 crore in 2017-18.

Revenue surplus stood at 0.80 *per cent* of GSDP in 2018-19 as against 0.71 *per cent* of GSDP in 2017-18. Fiscal surplus stood at 0.29 *per cent* of GSDP in 2018-19 as against 0.02 *per cent* of GSDP in 2017-18. Primary surplus stood at 0.65 *per cent* of GSDP in 2018-19 as against 0.43 *per cent* in 2017-18 due to increase in non-debt receipts, capital expenditure and disbursement of loans and advances. NCT of Delhi has been able to maintain revenue surplus and fiscal surplus largely on account of pension liabilities of GNCTD employees being borne by GoI. In addition, expenditure of Delhi Police is also borne by Ministry of Home Affairs, GoI. During 2018-19 pension liabilities of ₹1,137.21 crore of GNCTD employees and ₹7,136.48 crore of revenue expenditure of Delhi Police were borne by GoI.

### 1.10.2 Quality of deficit/surplus

The contribution of revenue deficit and net capital expenditure (including loans and advances) to fiscal deficit indicate the quality of deficit in the State's finances. The share of revenue deficit in 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) did not have asset backup. The details of primary deficit/surplus is given in **Table 1.19**.

**Table 1.19: Primary Deficit/Surplus-bifurcation of factors**

(₹ in crore)

Year	Non-debt Receipts	Revenue Receipts	Primary Revenue Expenditure <sup>4</sup>	Capital Expenditure	Loans and Advances	Primary Expenditure	Primary Revenue Deficit(-)/ Surplus(+)	Primary Deficit(-)/ Surplus(+)
1	2	3	4	5	6	7(4+5+6)	8(3-4)	9(2-7)
2014-15	29,812	29,585	20,735	4,404	1,680	26,819	8,850	2,993
2015-16	35,082	34,999	23,533	4,723	2,684	30,940	11,466	4,142
2016-17	34,558	34,346	26,419	3,754	2,553	32,726	7,927	1,832
2017-18	39,358	38,667	30,883	3,243	2,248	36,374	7,784	2,984
2018-19	44,757	43,113	33,985	3,266	2,402	39,653	9,128	5,104

Source: Finance Accounts of respective years

- Non-debt receipts of the NCT of Delhi included revenue receipts and recoveries of loans and advances which increased by 50.13 *per cent* from 2014-15 to 2018-19 and were sufficient to meet the primary revenue expenditure.
- The primary revenue surplus of ₹8,850 crore in 2014-15 increased by 3.14 *per cent* to primary revenue surplus of ₹9,128 crore in 2018-19. Primary revenue surplus in 2018-19 increased by ₹1,344 crore over the previous year.

<sup>4</sup> Primary Revenue Expenditure = Total Revenue Expenditure - Interest payments

- Capital expenditure as a percentage of primary expenditure has decreased significantly from 16.42 *per cent* in 2014-15 to 8.24 *per cent* during 2018-19.
- The GNCTD had primary surplus in each year during 2014-15 to 2018-19.

A snapshot of some positive indicators and those requiring close watch is given in **Table 1.20** below:

**Table 1.20: Key parameters**

Positive Indicators	Parameters requiring close watch
Increase in grants-in-aid by Government of India by 168 <i>per cent</i>	Increase in revenue expenditure by 9.18 <i>per cent</i>
Recoveries of loans and advances increased by 138 <i>per cent</i>	Public debt receipt increased by 51.10 <i>per cent</i>
Increase in development expenditure by 7 <i>per cent</i>	

### **1.11 Follow up on previous Reports on State Finances**

In Delhi, the Reports on State Finances have not been discussed by the Public Accounts Committee since 2009-2010, although the reports are being presented to the State Legislature every year. Further, no *suo moto* Action Taken Notes on the Report on State Finances have been forwarded by the Government during the last ten years. Hence, corrective measures taken by the Government after the Reports were laid before the State Legislature could not be ascertained in audit.

### **1.12 Conclusion**

Revenue Receipts of NCT of Delhi during the current year increased by 11.50 *per cent* over the previous year. Tax revenue registered an increase of 2.54 *per cent* and non-tax revenue decreased by 15.93 *per cent* over the previous year.

The Grants-in-Aid from Government of India increased from ₹2,184 crore (2017-18) to ₹5,844 crore (2018-19).

Total expenditure during 2018-19 increased by 8.35 *per cent* over the previous year. Revenue expenditure, during 2018-19, was 86.67 *per cent* of the total expenditure whereas capital expenditure and loans and advances was only 7.68 *per cent* and 5.65 *per cent* respectively.

The combined share of social and economic services which represent development expenditure decreased from 72.57 *per cent* to 70.48 *per cent* in 2018-19 over the previous year.

As of 31 March 2019, the GNCTD had invested ₹19,261 crore in Statutory Corporations, Rural Banks, Joint Stock Companies and Co-operatives. The return on this investment was almost negligible (0.07 *per cent*) while the Government paid interest at an average rate of 8.64 *per cent* on its borrowings during 2018-19.

Against loans amounting to ₹28,011 crore disbursed to Delhi Jal Board during 1998-2019 only ₹351 crore was repaid leaving ₹27,660 crore outstanding as on 31 March 2019. Interest liability on the outstanding loans is under reconciliation by the Principal Accounts Office and executive agencies.

Loans amounting to ₹11,838 crore were disbursed to Delhi Transport Corporation during 1996-2011 whereas ₹162 crore has been repaid leaving ₹11,676 crore as outstanding as on 31 March 2019. Interest liability of ₹26,070 crore on these loans was outstanding as on 31 March 2019.

As on 31 March 2019, loans amounting to ₹2,038 crore, ₹1,396 crore and ₹319 crore were outstanding against North Delhi Municipal Corporation, East Delhi Municipal Corporation and South Delhi Municipal Corporation respectively. Interest Liability on the outstanding loans is under reconciliation by the Pay and Accounts Office and executive agencies.

Revenue surplus increased by 27.44 *per cent* in 2018-19 over previous year and stood at 0.80 *per cent* of GSDP in 2018-19.

The fiscal surplus of ₹113 crore in 2017-18 increased to ₹2,237 crore in 2018-19. Fiscal surplus was 0.29 *per cent* of GSDP.

The GNCTD maintained primary surplus for the last five years from 2014-15 to 2018-19. Primary surplus increased by 71.05 *per cent* over the previous year and stood at 0.65 *per cent* of GSDP in 2018-19.



## **CHAPTER-2**

# **FINANCIAL MANAGEMENT AND BUDGETARY CONTROL**



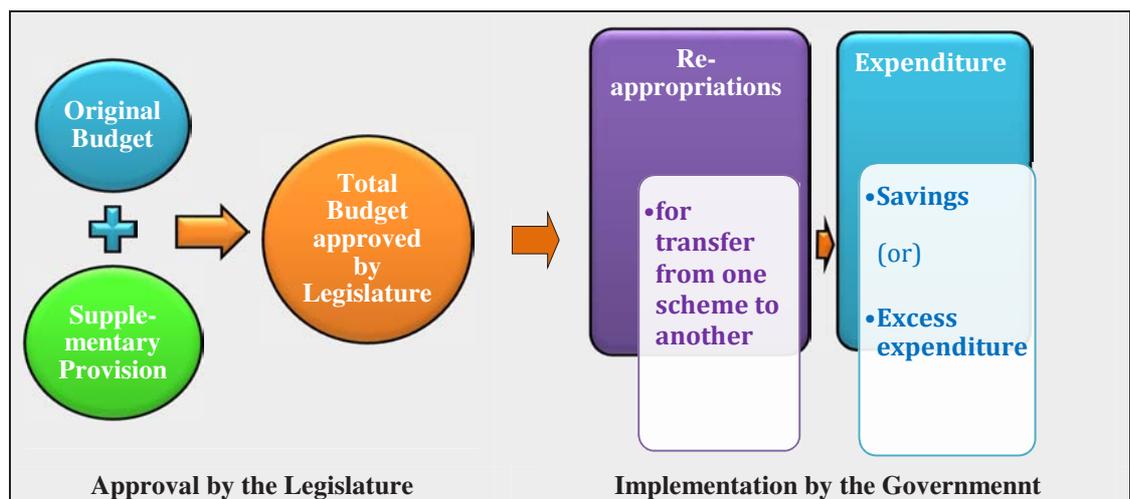
2 Financial Management and Budgetary Control

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 authorised 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.

Appropriation Accounts captures the data along the entire process of budget formulation and implementation (Chart 2.1).

Chart 2.1: Flow chart of budget implementation



Source: Appropriation 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 2018-19.

Deficiencies in the management of budget and expenditure have been discussed in the subsequent paragraphs.

## 2.2 Summary of Appropriation Accounts

The summarised position of actual expenditure during 2018-19 against 15 grants/appropriations is given in **Table 2.1**.

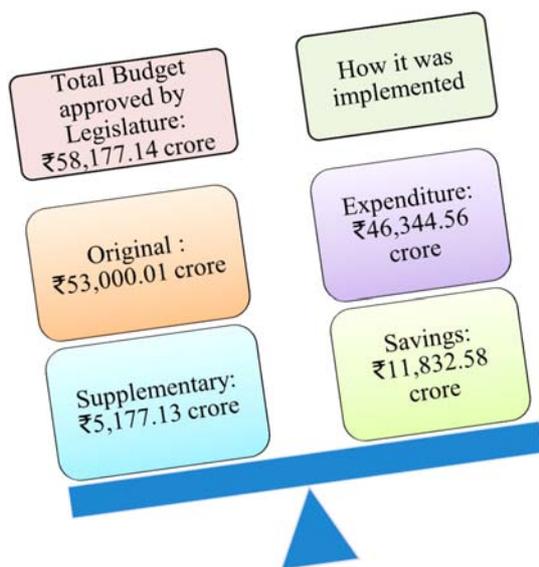
**Table 2.1: Summarised Position of Actual Expenditure vis-à-vis Original/Supplementary Provisions**

(₹ in crore)						
	Nature of expenditure	Original Grant/ Appropriation	Supplementary Grant/ Appropriation	Total	Actual expenditure	Saving(-)/ Excess(+)
<b>Voted</b>	Revenue	39,796.55	1,041.42	40,837.97	33,773.44	(-)7,064.53
	Capital	5,474.39	1,095.02	6,569.41	3,284.77	(-)3,284.64
	Loans and Advances	2,706.06	1,026.99	3,733.05	2,402.37	(-)1,330.68
<b>Total Voted</b>		<b>47,977.00</b>	<b>3,163.43</b>	<b>51,140.43</b>	<b>39,460.58</b>	<b>(-)11,679.85</b>
<b>Charged</b>	Revenue	3,294.26	14.98	3,309.24	3,156.94	(-)152.30
	Capital	0.20	0.91	1.11	0.69	(-)0.42
	Loans and Advances	1,728.55	1,907.81	3,636.36	3,636.35	(-)0.01
<b>Total Charged</b>		<b>5,023.01</b>	<b>1,923.70</b>	<b>6,946.71</b>	<b>6,793.98</b>	<b>(-)152.73</b>
<b>Appropriation to Contingency Fund (if any)</b>		<b>0</b>	<b>90.00</b>	<b>90.00</b>	<b>90.00</b>	<b>0</b>
<b>Grand Total</b>		<b>53,000.01</b>	<b>5,177.13</b>	<b>58,177.14</b>	<b>46,344.56</b>	<b>(-)11,832.58</b>

Supplementary provision of ₹5,177.13 crore constituted 9.8 per cent of the original provision as against 2.5 per cent in the previous year.

### 2.2.1 Analysis of Appropriation Accounts 2018-19

**Chart 2.2: How the Budget was implemented**



Source: Appropriation Accounts

During 2018-19, against the total grants and appropriation of ₹58,177.14 crore expenditure of ₹46,344.56 crore was incurred resulting in saving of ₹11,832.58 crore (Table 2.2). The overall saving of ₹11,832.58 crore was a result of saving of ₹7,217.18 crore in 12 grants (sub-heads) under the revenue (voted) and 12 grants (sub-heads) under revenue (charged) and ₹4,615.75 crore in 10 grants (sub-heads) under the capital (voted) and one grant under capital (charged) and one appropriation (public debt-repayments) under the loan section, offset by excess of ₹0.35 crore mainly under revenue (voted).

**Table 2.2: Total excess or savings under different grants (sub-head level)**

Description	Number of grants/appropriation					Amount (₹ in crore)
	Revenue (Voted)	Revenue (Charged)	Capital (Voted)	Capital (Charged)	Public Debt Repayment	
Savings occurred in	12	12	10	1	1	(-)11,832.93
Excess expenditure occurred in	2	0	0	0	0	0.35

Source: Appropriation Accounts

### 2.3 Financial accountability and budget management

#### 2.3.1 Savings vis-à-vis allocative priorities

Appropriation accounts for the year 2018-19 revealed that savings exceeding ₹50 crore occurred in 15 cases relating to five grants totaling ₹1,459.57 crore (Appendix 2.1). The savings were attributed to non-filling of vacant posts, non-receipt of anticipated bills, non-release of funds by Government of India etc.

#### 2.3.2 Persistent savings

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

**Table 2.3: List of Grants with Persistent Savings during 2014-19**

		(₹ in crore)					
Sl. no.	Head no. and name of the grant		2014-15	2015-16	2016-17	2017-18	2018-19
<b>Revenue-Voted</b>							
1	<b>Grant no. 3: Administration of Justice</b>						
	2014.00.108.99	T	47.77	62.41	58.50	59.07	71.37
	Judicial Magistrate's Courts	S	8.05	15.29	8.13	7.86	21.87
		%	16.85	24.50	13.90	13.31	30.64
2	<b>Grant no. 7: Medical and Public Health</b>						
	2211.00.102.80	T	10.67	10	19.26	4.29	19.99
	Urban Family Welfare Centre (CSS)	S	9.21	8.71	17.76	2.50	16.53
		%	86.32	87.10	92.21	58.28	82.69
<b>Capital-Voted</b>							
3	<b>Grant no.8: Social Welfare</b>						
	5055.00.800.97	T	3	11	11.73	30.00	15.46
	Introduction of Electronic Trolley Buses-Alternative mode of Transport	S	3	11	11.73	12.66	4.37
		%	100	100	100	42.20	28.27

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

Reasons for savings in 2018-19 were attributed to non-receipt of anticipated bills, non-providing of required documents for processing GIA to Non-Governmental Organisations and surrender of funds of Delhi-Meerut Regional Rapid Transit System (RRTS) corridor. Despite being mentioned in the State Finances Audit Report of the Comptroller and Auditor General of India for the year 2016-17 and 2017-18, savings under the above grants persisted during the current year also which indicates incorrect assessment of funds requirement. This needs to be reviewed.

### 2.3.3 Savings of entire provision

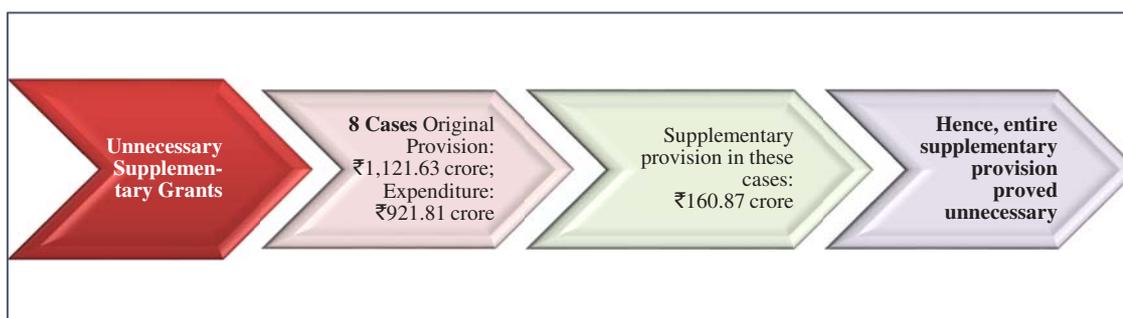
In 56 sub-heads of nine grants (₹ one crore or above in each case), the entire provision of ₹404.83 crore remained un-utilised by the departments or was remitted back to Government before the closure of the financial year 2018-19. The details of sub-heads are given in **Appendix 2.2**. Savings of the entire provision was indicative of the fact that the estimates were not prepared after adequate scrutiny of the projects/schemes. Schemes which could not be implemented due to non-utilisation of entire provision were – Pre-Matric scholarship scheme for minority students (CSS) (₹ six crore), GIA to various civic agencies for Smart City and AMRUT (CSS) (₹213 crore), Installation of O & M of CCTV Surveillance systems in all Jails (₹25 crore) and Wi-Fi Delhi (₹ five crore).

### 2.3.4 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 2018-19 revealed that supplementary grant amounting to ₹160.87 crore in eight sub-heads, as detailed in **Appendix 2.3 (Chart 2.3)**, was obtained in anticipation of higher/additional expenditure. However, the final expenditure was even less than the original grant in five cases while in all eight cases there was no expenditure from the supplementary provision defeating the intended purpose of supplementary grant.

**Chart 2.3: Unnecessary Supplementary Provisions**



Source: Appropriation Accounts

### 2.3.5 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. Under 41 sub-heads in seven grants where final savings were more than ₹ one crore as detailed in **Appendix 2.4**, re-appropriations were made unnecessarily as the departments were not able to even utilise fully their existing grants and there was a cumulative non-

utilisation of ₹315.91 crore against the re-appropriation of ₹194.63 crore. The departments attributed the reasons to non-implementation of scheme, less procurement, non-starting of work, less grant received from GoI, non-submission of utilisation certificate by the NDMC, slow progress of works etc. The following are the important observations:

- (i) Under grant no. 2 - 'General Administration Department', ₹9.46 crore were re-appropriated under the sub-head 'Chief Secretariat' in anticipation of more bills and claims. However, there was final saving of ₹10.20 crore.
- (ii) Under grant no. 5 - 'Home', ₹6.55 crore was re-appropriated in anticipation of more bills and procurement under the sub-head 'Jail Establishment'. However, there was final saving of ₹27.79 crore.
- (iii) Under grant no. 6 - 'Education' capital-voted, ₹ three crore was re-appropriated in anticipation of more procurement under sub-head 'Labour Equipment'. However, there was final saving of ₹7.54 crore.
- (iv) Under grant no. 11 - 'Urban Development and Public Works Department' capital-voted, ₹9.99 crore was re-appropriated in anticipation of more procurement under the sub-head 'Construction of Flyover at Shastri Park Intersection and Seelampur'. However, there was final saving of ₹10 crore

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

### 2.3.6 Substantial surrenders

Substantial surrenders involving ₹2,112.83 crore (more than ₹10 crore and 70 per cent of original provision) were made in respect of 14 sub-heads (Appendix 2.5), out of which in six sub-heads 100 per cent grant amounting to ₹1,297 crore was surrendered on account of receipt of less bills, release of less grant, non-execution of schemes and non-receipt of approval from local authorities.

Substantial surrenders amounting to ₹248.65 crore were made under grant no. 9-'Industries'.

### 2.3.7 Anticipated savings not surrendered

Rule 62(2) of General Financial Rules (GFRs) 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 minimise the scope for avoiding surrenders at a later stage. At the close of the year 2018-19, out of the savings of ₹10,158.87 crore under 10 grants where savings of ₹ one crore and above were indicated in each grant/appropriation, an amount of ₹3,460.37 crore (34 per cent of savings) was not surrendered, details of which are given in Appendix 2.6.

### 2.3.8 Rush of expenditure

Rule 62(3) of the GFRs, 2017 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 2018-19 in 26 sub-heads under five grants ranged between 53.34 *per cent* and 100 *per cent* of the total expenditure as given in **Appendix 2.7**.

It was noticed that out of total expenditure of ₹1,360.78 crore in 26 sub-heads under five grants during 2018-19, expenditure of ₹1,216.11 crore (89.37 *per cent*) was incurred in the last quarter whereas 88.12 *per cent* (₹1,199.11 crore) of the expenditure incurred was during the month of March 2019. Rush of expenditure during the last quarter, especially during the month of March indicates non-adherence to financial rules.

### 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 2018-19 were ₹70.42 crore against 'nil' anticipated recoveries.

### 2.5 Outcome of the Review of Grant no. 8– 'Social Welfare'

A review of budgetary procedure and control over expenditure in respect of grant no. 8 - 'Social Welfare' for the period 2016-19 conducted in September 2019 brought out the following important points:

- (i) The overall position of budget provision, expenditure incurred and savings under the grant for the last three years is given in **Table 2.4:**

**Table: 2.4: Budget and Expenditure**

(₹ in crore)

Year	Provision		Expenditure incurred		Savings	
	Revenue	Capital	Revenue	Capital	Revenue	Capital
2016-17	4,708.60	1,197.08	4,200.15	1,143.65	508.45	53.43
2017-18	6,442.52	1,053.39	5,951.17	818.46	491.35	234.93
2018-19	6,162.28	1,491.06	5,664.59	448.70	497.69	1,042.36
<b>Total</b>	<b>17,313.40</b>	<b>3,741.53</b>	<b>15,815.91</b>	<b>2,410.81</b>	<b>1,497.49</b>	<b>1,330.72</b>

- (ii) There were persistent savings of ₹ one crore or more in 27 cases/sub-heads under the grant which indicates unrealistic budgeting and deficient financial management.
- (iii) Scrutiny of section-wise Appropriation Accounts of grant revealed persistent savings of 7 to 11 *per cent* in revenue voted section and 69 to 100 *per cent* in revenue charged section while savings in capital voted section were 4 to 70 *per cent* of the total grant indicating unrealistic budgeting and deficient financial provision.

- (iv) Re-appropriation in 61 cases proved unnecessary as the departments were not able to utilise fully their original grant. As a result, there was a cumulative non-utilisation of ₹187.11 crore in these cases during 2016-17 to 2018-19 against re-appropriation of ₹66.15 crore.
- (v) In 79 sub-heads 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 adequately assessing the actual requirement and improper scrutiny of relevant projects/schemes (**Appendix 2.8**).
- (vi) Rule 62(3) of the GFRs, 2017 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 52 *per cent* and 100 *per cent* of the total expenditure.

## 2.6 Conclusion

During 2018-19, against the total provision of ₹58,177.14 crore, expenditure of ₹46,344.56 crore was incurred resulting in saving of ₹11,832.58 crore (20.34 *per cent*).

Supplementary provision of ₹160.87 crore in eight sub-heads was unnecessary and re-appropriations of funds in 41 sub-heads where final savings were more than ₹ one crore was made injudiciously resulting in un-utilised/excessive provision of ₹315.91 crore during 2018-19.

Re-appropriation in 61 cases proved unnecessary as the departments did not utilise fully their original grant and resulted in cumulative non-utilisation of ₹187.11 crore under grant no. 8 - 'Social Welfare' during the year 2016-17 to 2018-19.



**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 GNCTD with various financial rules, procedures and directives has been discussed in this chapter.

#### 3.1 Compliance to accounting standards

Three Indian Government Accounting Standards (IGAS) have been notified by Government of India (GoI). The compliance of the existing accounting standards by the Government of NCT of Delhi is detailed in **Table 3.1**.

**Table 3.1: Implementation of IGAS**

IGAS	Status of Implementation	Remarks
IGAS- I (Guarantees given by the Government)	NA	GNCTD has no power to give guarantees on the security of their consolidated fund. Guarantees for the GNCTD are given by GoI under article 292 of the Constitution of India. No guarantee was given by the GoI on behalf of GNCTD during the period 2014-15 to 2018-19*.
IGAS- II (Accounting and classification of Grants-in-aid)	Complied (Appendix to Statement 10 of Finance Accounts)	-
IGAS- III (Loans and advances made by the Government)	Complied (Finance Accounts statement 4 for summarised and statement 16 for detailed statement)	-

\*Information provided by Principal Accounts Office, GNCTD

#### 3.2 Delay in furnishing Utilisation Certificates

Rule 238 of the GFRs, 2017 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, 1,773 UCs for an aggregate amount of ₹5,169 crore in respect of the grants released up to 31 March 2018 were not furnished by the grantees as of 31 March 2019. The age-wise pendency in submission of UCs is detailed in **Table 3.2**:

**Table 3.2: 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	1,066	13,142.18	258	3,868.16
2	2-4	889	6,939.18	165	576.76
3	4-6	466	2,923.67	196	396.64
4	6-8	169	1,753.76	51	202.83
5	8-10	79	235.54	41	45.16
6	10 and above	1,328	582.39	1,062	79.45
	<b>Total</b>	<b>3,997</b>	<b>25,576.72</b>	<b>1,773</b>	<b>5,169.00</b>

Source: Finance Accounts 2018-19

Out of 1,773 UCs due, 711 UCs of ₹5,089.55 crore were outstanding for periods up to 10 years while 1,062 UCs involving ₹79.45 crore were outstanding for more than 10 years.

Delhi Transport Corporation (DTC) and Delhi Urban Shelter Improvement Board (DUSIB) contributed ₹2,007 crore (38.83 per cent) and ₹765.62 crore (14.81 per cent) of the arrears respectively as detailed in **Appendix 3.1**. This indicates lack of internal control of the administrative departments and tendency on the part of the Government to disburse fresh grants without ascertaining proper utilisation of earlier grants. Pendency of UCs was fraught with the risk of misappropriation of funds and fraud.

Further, in the absence of UCs, it could not be ascertained whether the recipients had utilised the grants for the intended purpose for which these were sanctioned.

### 3.3 Non-submission/delay in submission of accounts

The audit of 10 bodies/authorities has been entrusted to the CAG under Sections 19 and 20 of the CAG's (Duties, Powers and Conditions of Service) Act, 1971. The status of entrustment of audit, rendering of accounts to audit and issuance of Separate Audit Reports is indicated in **Appendix 3.2**. Out of 10 bodies/authorities, the annual accounts of only four<sup>1</sup> bodies/authorities up to the year 2017-18 were received.

The annual accounts of six bodies/authorities due up to 2017-18 had not been received as of March 2019 in the office of the Principal Accountant General (Audit), Delhi. The details of these outstanding accounts are given in **Table 3.3**.

**Table 3.3: Details of Outstanding Accounts as on 31 March 2019**

Sl. no.	Name of the Body/Authority	Year for which accounts had not been received	No. of Accounts pending
1	Delhi Kalyan Samiti	2017-18	1
2	Delhi Jal Board (DJB)	2013-14 to 2017-18	5
3	Delhi Building and Other Construction Workers' Welfare Board	2017-18	1
4	Delhi Legal Services Authority (DLSA)	2017-18	1
5	Delhi Urban Shelter Improvement Board (DUSIB)	2010-11 to 2017-18	8
6	Netaji Subhash Institute of Technology (NSIT)	2016-17 and 2017-18	2

From the above, it is observed that 18 annual accounts up to the year 2017-18 of six bodies/authorities were pending.

In the absence of timely finalisation of annual accounts, investment of the Government remains outside the scrutiny of Audit/State Legislature. Consequently, corrective measures, if required, for ensuring accountability and improving efficiency cannot be taken in time. Besides, the delays in finalisation of accounts increases the risk of fraud and leakage of public money.

The Government may consider evolving a system to expedite the process of compilation and submission of annual accounts by the bodies/authorities.

<sup>1</sup> (i) Guru Gobind Singh Indraprastha University, (ii) Delhi Electricity Regulatory Commission, (iii) Ambedkar University, Delhi and (iv) Indraprastha Institute of Information Technology.

### 3.4 Personal Deposit Accounts

Rule 191 of Receipt and Payment Rules, 1983 read with 191(3) stipulates that Personal Deposit Accounts (PDAs) are generally authorised to be opened under the special order of the Ministry/Department concerned in consultation with the Controller General of Accounts (CGA) in the following types of cases:

- In favour of an administrator appointed for the purpose of administering moneys tendered by or on behalf of ward and attached estates and estates under Government management. These PDAs do not lapse to Government as per Rule 192(1), even if outstanding for more than three complete years;
- In relation to civil and criminal courts deposits, in favour of the chief judicial authority concerned and these PDAs will not lapse as per rule 192(2);
- Where, under certain regulatory activities of the Government, receipts are realised and credited to a fund or account under the provisions of an act to be utilised towards expenditure thereunder and no outgo from the Consolidated Fund is involved. These PDAs will not lapse to Government until the provisions of the relevant act are in force.

The Principal Accounts Office, GNCTD, is operating 12 PDAs with the prior approval of the CGA, Ministry of Finance, Government of India. The purpose of opening these PDAs was to deposit receipts of compensation received from the land requisitioning authorities (DDA etc.), for payment to land owners for land acquisitions through land acquisitions collectors, security charges, fees of election petitions, civil deposits, criminal deposits and rent of litigants as per order of court etc. and no outgo from consolidated fund is involved. As on 31 March 2019, there was closing balances of ₹72.84 crore in these 12 PDAs which are non-lapsable.

### 3.5 Unadjusted abstract contingent bills

Rule 118 of Receipt and Payment Rules stipulates that a certificate shall be attached to every Abstract Contingent (AC) bill to the effect that the Detailed Countersigned Contingent (DCC) bills have been submitted to the controlling officer in respect of 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 ₹118.54 crore (17.36 per cent) as against the amount of AC bills of ₹682.98 crore, leaving an outstanding balance of AC bills of ₹564.44 crore as on 31 March 2019. 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	Amount of DCC bills as percentage of AC bills	Amount outstanding of AC bills
Upto 2012-13	130.24	16.50	12.67	113.74
2013-14	21.94	10.49	47.81	11.45
2014-15	24.70	4.90	19.84	19.80
2015-16	48.05	5.65	11.76	42.40
2016-17	68.53	24.51	35.77	44.02
2017-18	108.97	31.87	29.25	77.10
2018-19	280.55	24.62	8.78	255.93
<b>Total</b>	<b>682.98</b>	<b>118.54</b>	<b>17.36</b>	<b>564.44</b>

As can be seen from the table, AC bills were outstanding for periods exceeding five years. However, adjustment of AC bills through DCC bills in 2018-19 have decreased to 8.78 per cent from 29.25 per cent over the previous year. Against the AC Bills of ₹280.55 crore during 2018-19 an amount of ₹115.12 crore (41 per cent) pertains to March 2019.

Forty five Government Departments did not submit 468 Detailed Contingent (DC) bills amounting to ₹255.93 crore before closing of the accounts for the financial year 2018-19 and, therefore, there is no assurance that the expenditure of ₹255.93 crore has actually been incurred during the financial year for the purpose for which it was authorised by the Legislature. A total of 4,663 AC bills involving ₹564.44 crore were outstanding as of March 2019.

Advances drawn and not accounted for increased the possibility of wastage/misappropriation/malfeasance, etc. This, therefore, needs to be monitored closely.

The matter was reported to the Government (October 2019), the reply is awaited.

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

Scrutiny of Finance Accounts for the year 2018-19 of NCT of Delhi revealed that there were minus/adverse balances of loans and advances in statement no. 16 (detailed statement of loans and advances made by the Government) without giving any justification as detailed in Table 3.5.

**Table 3.5: Minus/Adverse Balances of Loans and Advances**

(₹ in lakh)

Sl. No.	Major Head	Description	Balance as on 31.03.2019
1	6401	Loans for Crop Husbandry 105-Manures and Fertilizers	(-)90.08
2	7610	Loans to Government Servants 201-House Building Advances	(-)547.22
3	7610	Loans to Government Servants 202-Advances for Purchase of Motor Conveyance	(-)223.46
4	7610	Loans to Government Servants 203-Advances for Purchase of Other Conveyance	(-)23.30
5	7610	Loans to Government Servants 204-Advances for Purchase of Computer	(-)160.20

The Government stated (January 2020) that minus balance under major head 6401 - 'Loans for Crop Husbandry' 105 - 'Manures and Fertilizers' pertains to old period and may have been due to misclassification. Further, it was stated that minus balance under major head 7610 - 'Loans to Government Servants' has been reduced in March 2019 as compared to March 2018. However, outcome would be reflected in the next financial year.

The reply is not satisfactory as the issue still persists despite been highlighted in the State Finances Audit Reports of the Comptroller and Auditor General of India for the year 2016-17 and 2017-18. More effective measures need to be taken to ensure that minus/adverse balances on loans and advances are reduced to a minimum.

### 3.7 Conclusion

There were substantial delays in submission of utilisation certificates by various grantee institutions and as a result, proper utilisation of grants could not be ensured. Utilisation certificates involving ₹5,089.55 crore were outstanding for periods up to 10 years while 1,062 UCs involving ₹79.45 crore were outstanding for more than 10 years. There is, therefore, no assurance that the expenditure against the grants has actually been incurred for the purpose for which it was authorised.

Eighteen annual accounts of six bodies/authorities due up to 2017-18 had not been received as of March 2019.

Detailed Countersigned Contingent bills of ₹118.54 crore (17.36 per cent) were received against the Abstract Contingent bills of ₹682.98 crore, leaving an outstanding balance of Abstract Contingent bills of ₹564.44 crore as on 31 March 2019. During 2018-19, 41 per cent of the outstanding Abstract Contingent bills, pertain to March 2019 only. There is no assurance that the amount for which Detailed Countersigned Contingent bills are outstanding has actually been incurred during the financial year for the purpose for which it was authorised by the Legislature.



(LAISRAM ANGAM CHAND SINGH)  
Principal Accountant General (Audit), Delhi

New Delhi  
Dated: 26 June 2020

**Countersigned**



(RAJIV MEHRISHI)  
Comptroller and Auditor General of India

New Delhi  
Dated: 7 July 2020



# **APPENDICES**



## Appendix-1.1

Profile of NCT of Delhi				
A. General Data				
Sl. no.	Particulars		Figures	
1	Area		1483 sq. km	
2	Population			
	a.	As per 2001 Census	1.39 crore	
	b.	As per 2011 Census	1.68 crore	
3.	a.	Density of Population (as per 2001) (All India Density = 325 persons per Sq. Km )	9340 person per Sq. Km.	
	b.	Density of Population (as per 2011) (All India Density = 382* persons per Sq. Km )	11320* person per Sq. km.	
4	Population below poverty line (BPL) ( All India Average = 21.9** per cent)		39.30	
5.	a.	Literacy (as per 2001 Census) (All India Average= 64.8 per cent)	81.67 per cent	
	b.	Literacy (as per 2011 Census) (All India Average= 73.0*** per cent)	86.21 per cent	
6.	Infant mortality (2017) (per 1000 live births) (All India Average**** = 33 per 1000 live births)		16	
7.	Life expectancy at birth***** (2012-16)(All India Average = 68.7 years)		NA	
8.	Human Development Index*****			
	a.	2017 ( All India = 0.643)	NA	
	b.	2018 ( All India = 0.647)	NA	
9.	Gross State Domestic Product (GSDP) 2018-19 at current prices		₹7,79,652 crore	
10.	Per Capita GDP/GSDP***** CAGR (2011-12 to 2018-19)		NCT of Delhi	10.30 per cent
			All India	10.35 per cent
11.	GDP/GSDP CAGR***** (2011-12 to 2018-19)		NCT of Delhi	12.41 per cent
			All India	11.75 per cent
12.	Decadal Population Growth***** (2009 to 2019)		12.84	32.84
B. Financial Data				
Sl. no.	Particulars		Compound Annual Growth Rate (in per cent)	
1			2009-10 to 2017-18	2017-18 to 2018-19
			NCT of Delhi	NCT of Delhi
	a.	of Revenue Receipts	7.33	11.50
	b.	of own Tax Revenue	11.46	2.54
	c.	of Non Tax Revenue	-15.44	-15.93
	d.	of Total Expenditure	5.46	8.35
	e.	of Capital Expenditure	-4.08	0.71
	f.	of Revenue Expenditure on Education	10.61	9.99
	g.	of Revenue Expenditure on Health	10.13	18.25

\*Census Info India 2011 Final population Totals.

\*\*Economic Survey 2018-19, Vol. II, page A 168-169

\*\*\* Economic Survey 2018-19, Vol. II, page A 164

\*\*\*\* Economic Survey 2018-19, Vol. II, page A 160

\*\*\*\*\* Economic Survey 2018-19, Vol. II, page A 160

\*\*\*\*\* Human Development Report 2019

\*\*\*\*\*As per MoSPI website

\*\*\*\*\*As per MoSPI website

\*\*\*\*\*Census of India 2001 (Population projection 2001-2026, Table 14, page 104 to 115)

## Appendix 1.2

(Referred to in Introduction)

### Part A: Structure and Form of Government Accounts

**Structure of Government Accounts:** The accounts of the State Government are kept in two parts (i) Consolidated Fund and (ii) Contingency Fund. There is no public account in NCT of Delhi. Transactions relating to debt (other than those relating to small savings schemes), deposits, advances, remittances and suspense are merged in the public account of the Union Government (**Ref. chart at page 43**)

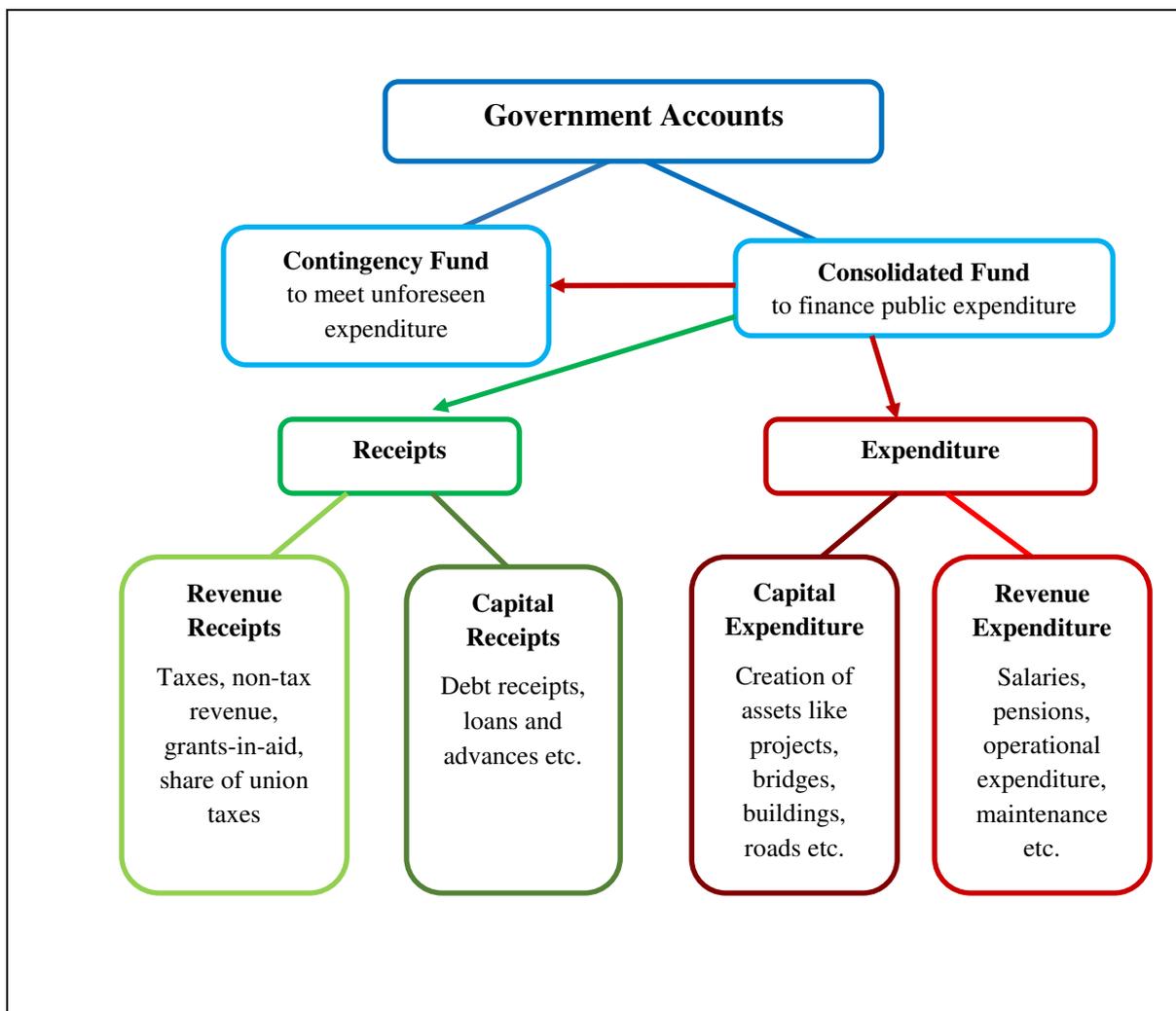
**Part I: Consolidated Fund:** All revenues received by the State Government, all loans of treasury bills, internal and external loans and all moneys received by the Government in repayment of loans shall form one consolidated fund entitled The Consolidated Fund of State established under article 266(1) of the Constitution of India.

**Part II: Contingency Fund:** Contingency Fund of the State established under article 267(2) of the Constitution is in the nature of an imprest placed at the disposal of the Governor to enable him to make advances to meet urgent unforeseen expenditure, pending authorisation by the Legislature. Approval of the Legislature for such expenditure and for withdrawal of an equivalent amount from the Consolidated Fund is subsequently obtained, whereupon the advances from the Contingency Fund are recouped to the fund.

### Part B: Layout of Finance Accounts

Statement	Layout
Statement no. 1	Summary of transactions of the State Government –receipts and expenditure, revenue and capital, public debt receipts and disbursements etc., in the Consolidated Fund of the Government of NCT of Delhi.
Statement no. 2	Summarised statement of capital outlay showing progressive expenditure to the end of the year.
Statement no. 3	Summary of debt position of the state, which includes borrowings from Government of India, other obligations and servicing of debt.
Statement no. 4	Summary of loans and advances given by the Government of NCT of Delhi during the year, repayments made and recoveries in the arrears, etc.
Statement no. 5	Summary of guarantees given by the Government of India on behalf of Government of NCT of Delhi.
Statement no. 6	Summary of balances at the end of the year.
Statement no. 7	Revenue and expenditure under different heads for the year as a percentage of total revenue receipts and expenditure.
Statement no. 8	Distribution between the charged and voted expenditure incurred during the year.
Statement no. 9	Detailed account of revenue by minor heads.
Statement no. 10	Accounts of revenue expenditure by minor head and capital expenditure major head-wise for the year.
Statement no. 11	Detailed account of capital expenditure incurred during and to the end of the year.
Statement no. 12	Details of investment of the State Government in Government companies and cooperative institutions upto the end of the year.
Statement no. 13	Capital and other expenditure (outside the revenue accounts) to end of the year and the principal sources from which the funds were provided for that expenditure.
Statement no. 14	Detailed account of receipts, disbursements and balances under heads of account relating to Debt, Loans, Advances etc.
Statement no. 15	Detailed statement of debt of the Government of NCT of Delhi.
Statement no. 16	Detailed statement of loans and advances made by the Government of NCT of Delhi, the amount of loans paid during the year and the balances at the end of the year.

Chart: Structure of Accounts of NCT of Delhi



## Appendix 1.3

(Referred to in Introduction)

### Methodology adopted for the assessment of fiscal position

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

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

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

	2014-15	2015-16	2016-17	2017-18	2018-19
Gross State Domestic Product (₹ in crore)	4,94,803	5,50,804	6,15,605	6,90,098	7,79,652
Growth rate of GSDP	11.45	11.32	11.76	12.10	12.98

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

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

Terms	Basis of calculation
Buoyancy of a parameter	Rate of Growth of the parameter/GSDP Growth
Buoyancy of a parameter (X) With respect to another parameter (Y)	Rate of Growth of parameter (X)/Rate of Growth of parameter (Y)
Rate of Growth (ROG)	$[(\text{Current year Amount} / \text{Previous year Amount}) - 1] * 100$
Development Expenditure	Social Services + Economic Services
Aggregate Expenditure	Revenue Expenditure + Capital Expenditure + Loans and Advances
Average interest paid by the State	$\text{Interest payment} / [(\text{Amount of previous year's Fiscal Liabilities} + \text{Current year's Fiscal Liabilities}) / 2] * 100$
Interest spread	GSDP growth – Average Interest Rate
Quantum spread	Debt stock * Interest spread
Interest received as <i>per cent</i> to Loans Outstanding	$\text{Interest Received} [(\text{Opening balance} + \text{Closing balance of Loans and Advances}) / 2] * 100$
Revenue Deficit	Revenue Receipt – Revenue Expenditure
Fiscal Deficit	Revenue Expenditure + Capital Expenditure + Net Loans and Advances – Revenue Receipts – Miscellaneous Capital Receipts
Primary Deficit	Fiscal Deficit – Interest payments

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

(₹ in crore)

	2014-15	2015-16	2016-17	2017-18	2018-19
<b>Part A. Receipts</b>					
1. Revenue Receipts	29,585	34,999	34,346	38,667	43,113
(i) Tax Revenue	26,604	30,226	31,140	35,717	36,625
State Goods and Services Tax (SGST)	-	-	-	13,621	19,187
Taxes on Agricultural Income	-	-	-	-	-
Taxes on Sales, Trade, etc.	18,289	20,246	21,144	11,149	5,886
State Excise	3,422	4,238	4,251	4,453	5,028
Taxes on Vehicles	1,559	1,607	1,809	2,116	2,055
Stamps and Registration fee	2,780	3,433	3,144	4,117	4,459
Land Revenue	62	1	2	2	0
Taxes on Goods and Passengers	-	-	-	-	-
Other Taxes	492	701	790	259	10
(ii) Non Tax Revenue	633	515	381	766	644
(iii) State's share of Union taxes and duties	-	-	-	-	-
(iv) Grants in aid from Government of India	2,348	4,258	2,825	2,184	5,844
2. Miscellaneous Capital Receipts	-	-	-	-	-
3. Recoveries of Loans and Advances	228	83	212	691	1,644
4. Total Revenue and Non debt capital receipts (1+2+3)	29,812	35,082	34,558	39,358	44,757
5. Public Debt Receipts	1,764	2,241	1,696	1,906	2,880
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	1,764	2,241	1,696	1,906	2,880
6. Total Receipts in Consolidated Fund (4+5)	31,577	37,323	36,254	41,264	47,637
7. Contingency Fund Receipts	-	10	-	2	95
8. Public Account Receipts	-	-	-	-	-
9. Total Receipts of the State (6+7+8)	31,577	37,333	36,254	41,266	47,732
<b>Part B. Expenditure/Disbursement</b>					
10. Revenue Expenditure	23,509	26,343	29,302	33,754	36,852
General Services (including interest payments)	5,983	6,427	6,590	7,196	7,605
Social Services	13,306	14,818	16,579	19,602	21,663
Economic Services	3,319	4,139	5,111	5,862	5,219
Grants-in-aid-and contributions	901	959	1,021	1,094	2,365
11. Capital Expenditure	4,404	4,723	3,754	3,243	3,266
General Services	371	378	350	228	180
Social Services	1,330	1,699	2,130	1,575	1,755
Economic Services	2,703	2,647	1,274	1,440	1,331
12. Disbursement of Loans and Advances	1,680	2,684	2,553	2,248	2,402
13. Total Expenditure (10+11+12)	29,593	33,750	35,609	39,245	42,520
14. Repayments of Public Debt	1,347	1,435	1,655	1,682	3,636
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	1,347	1,435	1,655	1,682	3,636
15. Appropriation to Contingency Fund	-	10	-	-	90
16. Total disbursement out of Consolidated Fund (13+14+15)	30,940	35,195	37,264	40,927	46,246

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17. Contingency Fund disbursements	-	-	-	2	5
18. Public Account disbursements	-	-	-	-	-
19. Total disbursement by the State (16+17+18)	30,940	35,195	37,264	40,929	46,251
<b>Part C. Deficits</b>					
20. Revenue Deficit(-)/ Revenue Surplus (+)(1-10)	(+)6,076	(+)8,656	(+)5,044	(+)4,913	(+)6,261
21. Fiscal Deficit(-)/Fiscal Surplus(+) (4-13)	(+)219	(+)1,332	(-)1,051	(+)113	(+)2,237
22. Primary Deficit(-)/Primary Surplus(+) (21+23)	(+)2,993	(+)4,142	(+)1,832	(+)2,984	(+)5,104
<b>Part D. Other data</b>					
23. Interest Payments (included in revenue expenditure)	2,774	2,810	2,883	2,871	2,867
24. Financial Assistance to local bodies etc.	-	-	-	-	-
25. Ways and Means Advances/ Overdraft availed (days)	-	-	-	-	-
Ways and Means Advances availed (days)	-	-	-	-	-
Overdraft availed (days)	-	-	-	-	-
26. Interest on ways and Means Advances/ Overdraft	-	-	-	-	-
27. Gross State Domestic Product (GSDP) @	4,94,803	5,50,804	6,15,605	6,90,098	7,79,652
28. Outstanding fiscal liabilities	32,498	33,304	33,345	33,569	32,812
29. Outstanding guarantees (year-end) (including interest)	-	-	-	-	-
30. Maximum amount guaranteed (year-end)	-	-	-	-	-
<b>Part E: Fiscal Health Indicators</b>					
<b>I Resource Mobilisation</b>					
Own Tax revenue/GSDP	5.38	5.49	5.06	5.18	4.70
Own Non-Tax revenue/GSDP	0.13	0.09	0.06	0.11	0.08
<b>II Expenditure Management</b>					
Total Expenditure/GSDP	5.98	6.13	5.78	5.69	5.45
Total Expenditure/Revenue Receipts	100.03	96.43	103.68	101.49	98.62
Revenue Expenditure/Total Expenditure	79.44	78.05	82.29	86.01	86.67
Expenditure on Social Services/Total Expenditure	53.85	51.92	54.68	56.49	59.05
Expenditure on Economic Services/Total Expenditure	21.48	23.33	21.25	20.89	17.07
Capital Expenditure/Total Expenditure	14.88	13.99	10.54	8.26	7.68
Capital Expenditure on Social and Economic Services/Total Expenditure	13.63	12.88	9.56	7.68	7.26
<b>III Management of Fiscal Imbalances</b>					
Revenue Deficit (surplus)/GSDP	(+)1.23	(+)1.57	(+)0.82	(+)0.71	(+)0.80
Fiscal Deficit (surplus)/GSDP	(+)0.04	(+)0.24	(-)0.17	(+)0.02	(+)0.29
Primary Deficit(surplus) /GSDP	(+)0.60	(+)0.75	(+)0.30	(+)0.43	(+)0.65
<b>IV Management of Fiscal Liabilities</b>					
Fiscal Liabilities/GSDP	6.57	6.05	5.42	4.86	4.21
Fiscal Liabilities/RR	109.85	95.16	97.09	86.82	76.11
Primary deficit vis-à-vis quantum spread	321.91	447.85	176.46	252.56	358.50
Debt Redemption (Principal+Interest)/Total Debt Receipts	-	-	-	-	-
<b>V Other Fiscal Health Indicators</b>					
Return on Investment	0.07	0.07	0.06	0.07	0.06

@ GSDP figures communicated by the Government adopted.

Note-Figures have been rounded to the nearest

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

(₹ in crore)

Sector/head	Sub-head	Amount	Major agencies/local bodies to whom loan was given
<b>Water Supply and Sanitation</b>	<b>Water supply-</b> loans to urban and rural water supply programmes, local bodies municipalities and special component plan for SC	11,615.49	Delhi Jal Board and MCD
	<b>Sewerage and sanitation-</b> loans to local bodies municipalities	8,086.46	Delhi Jal Board and MCD
	<b>Total</b>	<b>19,701.95</b>	
<b>Urban Development</b>	<b>Slum area development-</b> loans to local bodies municipalities	62.48	MCD
	<b>Other urban development schemes-</b> loans to local bodies municipalities etc. and special component plan for SC	1,696.75	Delhi Urban Shelter Investment Board, North DMC, East DMC and South DMC and MCD
	<b>Total</b>	<b>1,759.23</b>	
<b>Road Transport</b>	Loans to public sector and other undertakings and other loans	<b>15,595.52</b>	DTC, DMRC, MRTS and East DMC
<b>Power Projects</b>	Loans to public sector and other undertakings, hydel generation, thermal power generation, diesel/gas generation, rural electrification, transmission and distribution schemes and other loans	<b>10,376.10</b>	IPGCL, PPCL, DTL and DPCL
<b>Miscellaneous Loans</b>	Miscellaneous loans	<b>16,273.53</b>	Delhi Urban Shelter Investment Board, North DMC, East DMC, South DMC and Delhi Jal Board and MCD

Appendix 1.6

Part A: Abstract of Receipts and Disbursements for the year 2018-19  
(Referred to in paragraph 1.8.1)

(₹ in crore)

Section-A: Revenue			Disbursement		
Receipts				Disbursement	
2017-18		2018-19	2017-18		2018-19
38,667	<b>I. Revenue receipts</b>	43,113	33,754	<b>I. Revenue expenditure</b>	36,852
35,717	Tax revenue	36,625	7,196	<b>General services</b>	7,605
			19,602	<b>Social Services-</b>	21,663
766	-Non-tax revenue	644	9,039	-Education, Sports, Art and Culture	9,942
			4,388	-Health and Family Welfare	5,189
			3,241	-Water Supply, Sanitation, Housing and Urban Development	3,127
			122	-Information and Broadcasting	51
			237	-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	211
			133	-Labour and labour Welfare	143
			2,431	-Social Welfare and Nutrition	2,989
			11	-Others	11
995	-Centrally sponsored Scheme	807	5,862	<b>Economic Services-</b>	5,219
1,189	-Other transfer/Grants to State/UT with Legislature	5,037	116	-Agriculture and Allied Activities	123
			14	-Rural Development	12
			168	-Irrigation and Flood control	194
			1,694	-Energy	1,738
			15	-Industry and Minerals	18
			3,699	-Transport	2,952
			10	-Science, Technology and Environment	12
			146	-General Economic Services	170
			1,094	<b>Grants-in-aid and Contributions</b>	2,365
			33,754	<b>Total</b>	36,852
	<b>II. Revenue deficit carried over to Section B</b>		4,913	<b>II. Revenue Surplus carried over to Section B</b>	6,261
38,667	<b>Total</b>	43,113	38,667	<b>Total</b>	43,113

Section-B: Capital and Others			Disbursement		
Receipts				Disbursement	
2017-18		2018-19	2017-18		2018-19
2,645	<b>III. Opening balance including Permanent Advances and Cash Balance Investment</b>	2,982		<b>III. Opening Overdraft from Reserve Bank of India</b>	
	<b>IV. Miscellaneous Capital receipts</b>			<b>IV. Capital Outlay</b>	
			228	<b>General Services-</b>	180
			1,575	<b>Social Services-</b>	1,755
			848	-Education Sports, Art and Culture	602
			346	-Health and Family Welfare	307
			241	-Water Supply, Sanitation, Housing and Urban Development	687
			-	-Information and Broadcasting	-
			48	-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	65

			25	-Social Welfare and Nutrition	20
			67	-Others	74
			<b>1,440</b>	<b>Economic Services-</b>	<b>1,331</b>
			20	-Agriculture and Allied Activities	31
			102	-Rural Development	142
			-	-Special Areas Programmes	
			65	-Irrigation and Flood Control	69
			3	-Energy	13
			0	-Industry and Minerals	0
			1,250	-Transport	1,076
			0	Science, Technology and Environment	0
			-	-General Economic Services	0
			<b>3,243</b>	<b>Total</b>	<b>3,266</b>
<b>691</b>	<b>V. Recoveries of Loans and Advances-</b>	<b>1,644</b>	<b>2,248</b>	<b>V. Loans and Advances disbursed-</b>	<b>2,402</b>
	-From Power Projects		466	-For Power Projects	400
	-From Government Servants		0	-To Government Servants	1
	-From Others		1,782	-To Others	2,001
	<b>VI. Revenue Surplus brought down</b>			<b>VI. Revenue Deficit brought down</b>	
<b>1,906</b>	<b>VII. Public debt receipts-</b>	<b>2,880</b>	<b>1,682</b>	<b>VII. Repayment of Public debt-</b>	<b>3,636</b>
-	-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	-
1,906	-Loans and Advances from Central Government	2,880	1,682	-Repayment of Loans and Advances to Central Government	3636
-	<b>VIII. Appropriation to Contingency Fund</b>	-	-	<b>VIII. Appropriation to Contingency Fund</b>	<b>90</b>
<b>2</b>	<b>IX. Amount transferred to Contingency Fund</b>	<b>95</b>	<b>2</b>	<b>IX. Expenditure from Contingency Fund</b>	<b>5</b>
-	<b>X. Public Account receipts</b>	-	-	<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	-
	<b>XI. Closing Overdraft from Reserve Bank of India</b>		<b>2,982</b>	<b>XI Closing Balance at the end-</b>	<b>4,463</b>
			-	-Cash in Treasuries and Local Remittances	-
			-	-Deposits with Reserve Bank	-
			-	-Departmental Cash Balance including permanent Advances	-
				-Cash Balance Investment	
<b>43,911</b>	<b>Total</b>	<b>50,714</b>	<b>43,911</b>	<b>Total</b>	<b>50,714</b>

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

(₹ in crore)

<b>Part B</b>			
<b>Summarised financial position of the Government of NCT of Delhi as on 31 March 2019</b>			
<b>As on 31-03-2018</b>	<b>Liabilities</b>		<b>As on 31-3-2019</b>
<b>33,569</b>	<b>Loans and Advances from Central Government</b>		<b>32,812</b>
-	Pre 1984-85 Loans	-	-
-	Non-Plan Loans		-
3,326	Loans to cover gap in resources	-	3,326
30,243	Share of small saving collections	-	29,406
-	Others Loans for UT/ State with Legislature Schemes	-	80
<b>89,829</b>	<b>Revenue surplus</b>		<b>96,090</b>
<b>1,588</b>	<b>Balance of capital outlay adopted from CGA during 1994-95</b>		<b>1,588</b>
<b>3,356</b>	<b>Balance of loans and advances adopted from CGA during 1994-95</b>		<b>3,356</b>
<b>1,28,342</b>	<b>Total</b>		<b>1,33,846</b>
	<b>Assets</b>		
<b>61,547</b>	<b>Gross Capital Outlay on Fixed Assets-</b>	(a)	<b>64,813</b>
19,173	Investments in Shares of Companies, Corporations, etc.	(b)	19,261
42,374	Other Capital Outlay	(a-b)	45,552
<b>63,812</b>	<b>Loans and Advances</b>	a	<b>64,570</b>
11,556	Loans for power Projects	b	10,376
36,093	Other Development Loans	c=a-(b+d)	37,930
16,163	Loans to Government servants and Miscellaneous loans	d	16,264
<b>2,983</b>	<b>Closing balance merged with the general cash balance of Government of India</b>		<b>4,463</b>
<b>1,28,342</b>	<b>Total</b>		<b>1,33,846</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/surplus on Government account, as shown in Appendix 1.6, indicates the position on cash basis, as opposed to accrual basis in commercial accounting. Consequently, items payable or receivable or items like depreciation or variation in stock figures, etc., do not figure in the accounts. The assets amounting to ₹61,547 crore and ₹64,813 crore as on 31 March 2018 and 31 March 2019 respectively under the head Gross outlay include an amount of ₹1,588 crore which were adopted during 1994-95 from the Controller General of Accounts. Similarly, Loans and Advances depicted on assets side amounting to ₹63,812 crore and ₹64,570 crore as on 31 March 2018 and 31 March 2019 respectively including ₹3,356 crore. But the corresponding figures to be shown on the liabilities side have not been depicted distinctly in the Finance Accounts for these years.

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

(₹ in crore)

Sl. No	No. and Name of the Grant/ Appropriation	Original grant/ appropriation	Supplementary grant/ Re-appropriation	Total grant/ Appropriation	Actual expenditure	Saving	%age	Reasons for saving
<b>Revenue-Voted</b>								
<b>Grant No. 2 - General Administration Department</b>								
1	2220.01.001.99 Public Relation Dte.	257.37	- 151.44	105.93	50.88	55.05	51.97	Non-filling of vacant posts, less receipt of claims/bills, publicity bills could not finalised as the matter was pending in High Court
2	2051.00.103.98 Staff Selection Board for Delhi Government	35.14	76.16	111.30	46.71	64.59	58.03	Vacant posts, receipt of less claims/bills and less number of exams conducted
<b>Grant No. 3 - Administration of Justice</b>								
3	Major Head 2014.00.105.99 Civil and Session Courts	849.74	53.44	903.18	731.74	171.44	18.98	Approval of the competent authority not received for payment of pay arrears, non-conduct of examination for various vacant posts
<b>Grant No. 6 - Education</b>								
4	2202.01.111.98 Sarva shiksha Abhiyan (CSS)	2,100.00	- 1,820.00	280.00	181.48	98.52	35.19	Release of less grant and delayed release of central share of Govt. of India
5	2202.02.109.96 Govt. Secondary School	1,591.22	33.82	1,625.04	1,569.69	55.35	3.41	Vacant posts, non-finalisation of MACP/stepping up cases and non-clearance of bills
6	2202.02.109.87 Additional Schooling Facilities	3,305.28	417.83	3,723.11	3,669.27	53.84	1.45	Vacant posts, non-finalisation of MACP/stepping up cases and non-clearance of bills
<b>Grant No. 10 - Development</b>								
7	2245.02.101.97.99 relief on Account of natural calamities	13.00	100.00	113.00	7.02	105.98	93.79	Funds were allocated/reserved only for relief on Natural Calamities
<b>Grant No. 11 - Urban Development and Public Works Department</b>								
8	2216.80.190.92 Grant to DSIIDC for construction of houses for weaker section (JNNURM)	8.00	492.00	500.00	320.24	179.76	35.95	Proposal of revised cost of DSIIDC projects not approved for various reasons
9	2217.04.191.55 GIA to	200.00	- 27.00	173.00	0	173.00	100	Release of less grant and non-release of

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	MCD/NDMC for AMRUT(CSS)							funds by Govt. of India for various reasons
10	2217.05.191.98 Financial assistance to local bodies	1,000.00	- 810.00	190.00	60.92	129.08	67.94	Release of less grant and sanction not received due to implementation of Model Code of Conduct
11	2217.05.800.80 Strengthening and augmentation of infrastructure i.e. roads, streets, localities street lights etc. in each assembly constituency	225.00	175.00	400.00	288.28	111.72	27.93	Funds retained to meet out urgent requirements for carrying out development work in the Assembly Constituency
12	2217.80.191.04.00 Swachh Bharat Mission (CSS)	192.00	- 36.00	156.00	53.12	102.88	65.95	Release of less grant and sanctions not received
<b>Capital-Voted</b>								
<b>Grant No. 10 - Development</b>								
13	4515.00.103.93 Rural Development Board for works to be carried out under IDRV	155.8	7.38	163.18	110.72	52.46	32.15	Surrender of funds by the I&FC department
<b>Grant No. 11 - Urban Development and Public Works Department</b>								
14	4217.60.050.93 Execution of various development works in Trans Yamuna Area	48.00	52.00	100.00	49.52	50.48	50.48	Implementation of Model Code of conduct and non-submission of request by the concerned executing agencies
15	4202.01.202.94 Construction of additional classrooms in existing school buildings	65.00	95.00	160.00	104.58	55.42	34.64	Slow progress of work, sanction awaited and tender received at lower side
<b>Total</b>		<b>10,045.54</b>	<b>(-),1,341.81</b>	<b>8,703.73</b>	<b>7,244.17</b>	<b>1,459.57</b>		

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

(₹ in crore)

Sl. No.	No. and Name of the Grant	Total Provision	Actual Expenditure	Saving out of the Original Provision	Reasons for savings
<b>Revenue-Voted</b>					
<b>Grant No. 03 - Administration of Justice</b>					
1	2014.00.102.93.00.42 Computerisation of High Court	1.00	0.00	1.00	Non-implementation of scheme
2	2014.00.103.98 setting up of special courts for trial of criminal cases related to elected MPs and MLAs	1.19	0.00	1.19	Funds/authorisation received at the fag end of the financial year 2018-19
<b>Grant No. 04 - Finance</b>					
3	3451.00.102.95 Grant-in-aid to Bureau for investment and enterprises in Delhi	1.00	0.00	1.00	Non-receipt of requirement of grants from grantee institution
4	4059.01.051.86 Trade and tax Annexies Building	1.50	0.00	1.50	Less repair works
<b>Grant No. 05 -Home</b>					
5	2056.00.101.98 Implementation of e-Prison Project (CSS)	1.00	0.00	1.00	Concurrence of the Technical committee of IT Department received at the fag end of the financial year 2018-19
<b>Grant No. 06 - Education</b>					
6	2203.00.112.45 Grant-in-aid to Delhi Skill/Vocational University	1.00	0.00	1.00	Non-implementation of scheme
7	2203.00.112.41 Research Grant Scheme	5.00	0.00	5.00	Non-finalised and approved guidelines, grants could not be release.
8	2205.00.102.57 Setting up of New Language Academies	2.00	0.00	2.00	Less vacancies, less procurement and non-implementation of scheme for various administrative reasons
9	2205.00.102.56.97 Street Theatre and Performing Arts	2.44	0.00	2.44	Less procurement, less bills and non-implementation of scheme for various administrative reasons
10	2202.03.102.87 Grant-in-aid to Ambedkar University for Early Childhood Care Centre	2.00	0.00	2.00	Release of less grant and non-receiving of any concrete proposal from the AUD funds non utilised
11	2202.03.104.76 Grant-in-aid to colleges for construction of Hostels for college going girls students	1.00	0.00	1.00	Non-receiving of any concrete proposal from the AUD funds non utilised

12	2202.03.112.87.00.42 Rasthriya Uchatar Skisha Abhiyan (CSS)	1.00	0.00	1.00	Less bills and tours, receipt of less funds from Government of India and process of reconstitution of State Higher Education Council commence at the end of financial year
13	2202.03.112.86.00.42 Rsthriya Uchatar Skisha Abhiyan (state share)	1.00	0.00	1.00	Slow progress of scheme and process of reconstitution of State Higher Education Council commence at the end of financial year
<b>Grant No. 07 - Medical and Public Health</b>					
14	2210.01.200.79 Health Card	2.00	0.00	2.00	Less procurement and non-finalisation of scheme
15	2210.06.800.68 Grant-in-aid to Society for Universal Health Care in Delhi	2.70	0.00	2.70	Non-implementation of scheme
16	2210.06.101.32.99 Information Technology	1.00	0.00	1.00	Less procurement and non-availability of required infrastructure, equipment and manpower for the scheme
17	2211.00.101.76 Rural family Welfare Services	4.18	0.00	4.18	Release of less grant and receiving of bills form Govt. counsels
18	2210.05.101.86.98 Essential Medicines to Ayush Dispensaries (CSS)	1.20	0.00	1.20	Release of less grant, less procurement, less bills and non-approval of State Annual Action Plan (SAAP)
19	2210.01.110.67 Dr. Baba Saheb Ambedkar Hospital	1.00	0.00	1.00	Non-receipt of bills/claims and some bills were in litigation
<b>Grant No. 09 - Industries</b>					
20	3475.00.106.90.00.42 Strengthening of Legal Metrology Wing (CSS)	1.91	0.00	1.91	Non-starting of work by PWD
<b>Grant No. 10 - Development</b>					
21	2401.00.104.94 Paramparagat Krishi Vikas Yojna (CSS)	4.71	0.00	4.71	Non-completion of work by the allotted RCs/NGO in the financial year
22	2405.00.101.87 Blue Revolution Integrated Development and Management of Fisheries (CSS)	2.00	0.00	2.00	Expenditure sanction not obtained due to implementation of Model Code of Conduct
23	2405.00.101.86 Blue Revolution Integrated Development and Management of Fisheries (State Share)	1.20	0.00	1.20	Expenditure sanction not obtained due to implementation of Modal Code of Conduct
24	2225.01.800.65 Multi-sectoral development programme for minority concentration districts	5.00	0.00	5.00	Receipt of less grant from Government of India and non-operation of scheme by the executing agency i.e. PWD

25	2225.03.277.77 Pre-Matric Scholarship Scheme for Minority Students (CSS)	6.00	0.00	6.00	Non-operation of scheme by the department
26	2235.60.200.61 Witness Protection fund	2.00	0.00	2.00	Non-receipt of such cases
27	2245.80.102.92 Disaster Contingence Plan / Disaster Response fund	5.00	0.00	5.00	Non-approval of accounting procedure
28	2015.00.106.89.99 Expenses on Election	1.50	0.00	1.50	Non-conduct of election to state/UT Legislature
<b>Grant No. 11 - Urban Development And Public Works Department</b>					
29	2215.01.101.99 Subsidy to Consumers through NDMC	2.50	0.00	2.50	NDMC not requested for the same
30	2215.02.191.86 National River Conservation Programme (CSS)	34.00	0.00	34.00	Release of less grant and non-release of funds by the Government of India
31	2216.80.190.86 Grant-in-aid TO DUSIB for housing for all PMAY (State share)	1.00	0.00	1.00	Less grant and non-release of Central Share, state share could not be utilised
32	2217.04.191.57 Grant-in-aid to NDMC for Smart City (CSS)	40.00	0.00	40.00	Release of less grant and utilisation certificate not submitted by the NDMC to the Ministry as per their guideline
33	2217.04.191.55 GIA to MCD's/NDMC FOR AMRUT (CSS)	173.00	0.00	173.00	Release of less grant and non-release of funds by the Government of India
34	2217.05.191.97 Financial Assistance to Local Bodies	1.00	0.00	1.00	Release of less grant and sanction not received due to implementation of Model code of conduct
35	2217.80.191.04.95 Urban Development Department for Capacity Building and A & OE (CSS)	1.00	0.00	1.00	Less bills and sanctions not received
36	2217.80.191.04.91 Urban Development Department for Public awareness and IEC activities (CSS)	3.00	0.00	3.00	Less bills and sanctions not received
37	2251.00.090.84 Land Acquisition Rehabilitation and Re-Settlement (LARR) Authority	1.50	0.00	1.50	Administrative reasons, scheme could not be finalised
<b>Grant No. 13 - Pensions</b>					
38	2071.01.117.99 Government Contribution for defined Contribution Pension Scheme: Government Contribution	21.25	0.00	21.25	Non-settlement of matter with Government of India and non-implementation of Scheme
<b>Capital - Voted</b>					
<b>Grant No. 06 - Education</b>					
39	4202.02.104.87 Setting up new Polytechnics (CSS)	4.00	0.00	4.00	Non-implementation of scheme
40	4202.01.203.91 Establishment of Sports University	1.00	0.00	1.00	Proposal of Sports University not approved in the Assembly

<b>Grant No. 07 - Medical and Public Health</b>					
41	4210.04.107.94 Strengthening of State Drug and Regulatory System (CSS)	1.50	0.00	1.50	Non-finalisation of proposal for procurement of machinery and equipment of Drugs Testing Lab from CPA
42	4210.04.107.93 Strengthening of State Drug and Regulatory System (State Share)	1.00	0.00	1.00	Non-finalisation of proposal for procurement of machinery and equipment of Drugs Testing Lab from CPA
<b>Grant No. 10 - Development</b>					
43	4250.00.101.99 Disaster Contingency Plan /Disaster Response Fund	2.00	0.00	2.00	Non-approval of accounting procedure, the purchase of equipment for disaster management centres could not be finalised
<b>Grant No. 11 - Urban Development and Public Works Department</b>					
44	4217.60.050.98 Development of Urban Villages	1.00	0.00	1.00	Slow progress of work and discontinuation of scheme
45	4059.01.051.79 Installation/Erection of hoarding structure on Delhi Government Buildings/premises for Govt. Advertisements	1.00	0.00	1.00	Non-implementation of scheme
46	4059.01.052.98 Installation/ O and M of CCTV Surveillance systems in all Jails	25.00	0.00	25.00	Tender for the work could not be awarded as the sanction was received very late
47	4202.01.600.92 Installation of CCTV Cameras in Government Schools	5.05	0.00	5.05	Slow progress of works
48	4235.02.101.86 Construction of Hostel for college going blind students (Boys) at Sewakutir Complex Kingsway Camp, Phase-II	1.00	0.00	1.00	Non-implementation of scheme
49	4235.02.103.90 Women's Welfare Buildings	1.00	0.00	1.00	Non-receipt of sanction
50	4235.02.103.88 Construction of working women hostel	1.50	0.00	1.50	Slow progress of works and drawings not approved by local body for want of documents
51	5054.04.101.95 Flyover at Majnu ka Tilla and Metcalf House on Outer Ring Road	1.00	0.00	1.00	Non-receipt of administrative approval and expenditure sanction
52	5054.04.101.91 Construction of Half Flyovers	1.00	0.00	1.00	Non-allotment of such work
53	5054.04.101.83 Construction of Flyover at Shastri Park Intersection and Seelampur	10.00	0.00	10.00	Work was awarded at the feg end of the financial year
54	5054.04.101.79 Construction of grade separater/flyover at road no. 56 from Anand Vihar ROB to Apsara Border ROB Delhi	1.00	0.00	1.00	Preliminary estimate of this work was not sanctioned by the competent authority

55	5054.04.337.88 Land Scaping of PWD Roads	1.00	0.00	1.00	Slow progress of work and administrative approval and expenditure sanction of the work was not received
56	5054.04.800.79 Wi-Fi Delhi	5.00	0.00	5.00	Slow progress of works and non-receipt of sanction
<b>Total</b>		<b>404.83</b>	<b>0.00</b>	<b>404.83</b>	

**Appendix 2.3**

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

(₹ in crore)

Sl. No.	Number and name of the Grant	Original provision	Actual expenditure	Saving out of original provision	Supplementary provision
<b>Revenue Voted</b>					
<b>Grant No. 3 - Administration of Justice</b>					
1	2014.00.105.99 Civil and Session Courts	849.74	731.74	118.00	124.22
2	2014.00.108.99 Judicial Magistrate's Courts	61.89	49.51	12.38	8.11
<b>Grant No. 5 - Home</b>					
3	2056.00.101.98 Implementation of e-Prison Project (CSS)	NIL	NIL	NIL	1.00
<b>Grant No. 10 - Development</b>					
4	2401.00.104.94 Paramparagat Krishi Vikas Yojana (CSS)	NIL	NIL	NIL	4.71
<b>Capital Voted</b>					
<b>Grant No. 5 - Home</b>					
5	4070.00.800.98 Delhi Fire Service	20.00	5.53	14.47	13.03
<b>Grant No. 10 - Development</b>					
6	4515.00.103.93 Rural Development Board for works to be carried out under IDRV	155.80	110.72	45.08	7.38
7	4515.00.789.97 Rural Development Board for works to be carried out under IDRV (SCSP)	34.20	24.31	9.89	1.62
<b>Revenue Charged</b>					
<b>Grant No. 7 - Medical and Public Health</b>					
8	2210.01.001.98 Medical Establishment	NIL	NIL	NIL	0.80
	<b>Total</b>	<b>1,121.63</b>	<b>921.81</b>	<b>199.82</b>	<b>160.87</b>

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

(₹ in crore)

Sl. No.	Head	Re-Appropriation	Final Saving	Reason for Savings
<b>Grant No. 2 - General Administration Department</b>				
1	2052.00.090.55 Chief Secretariat	9.46	10.20	Non-materialisation of foreign tours of officers and transfer of staff
<b>Grant No. 3 - Administration of Justice</b>				
2	2014.00.108.99 Judicial Magistrate's Courts	1.38	21.87	Non-receipt of anticipated bills and some items could not be procured due to administrative reasons
3	2014.00.103.98 Setting up of Special Courts for trial of Criminal Cases related to elected MPs and MLAs	0.01	1.19	Funds/authorisation received at the feg end of the financial year 2018-19
4	2014.00.117.99 Establishment of Family Courts	1.75	4.17	Pending of purchase proposals of computers, photo copy machine etc. and salary and wages bills for last few month in respect of outsource staff not submitted by the agency
5	2015.00.102 Electoral Officers (Charged)	1.49	1.50	Pending of case in the Hon'ble High Court
6	2015.00.102 Electoral Officers (Voted)	2.00	2.20	Vacant posts and non-submission of bills by the vendors
<b>Grant No. 5 - Home</b>				
7	2056.00.001.99 Jail Estt.	6.55	27.79	Vacant posts and decreased amount of bill received from TSP
8	2070.00.106.95 Civil Defence and Home Guards	0.81	1.30	Vacant posts, less amount of duty bills claimed by civil Defence volunteers and non-completion of codal formalities for purchase of new furniture for two new district office
9	2070.00.108.79 Training	1.00	2.84	Vacant posts, less number of tours and non-receipt of approval from competent authority for payment of food and purchase of kit and equipment for 594 trainees
<b>Grant No. 6 - Education</b>				
10	2202.02.052.95 School Extension Programme	1.00	1.59	Utilisation of funds by schools and administrative branch
11	2202.02.800.36 Grant-in-aid for text books/uniforms to students admitted under free ship quota in Private Schools	1.00	1.62	Release of less grant and less utilisation of funds by districts

12	2203.00.112.50 Grant-in-aid to Delhi Pharmaceutical Sciences and Research	1.00	1.15	Funds restricted by the Finance/Planning Department against availability of previous year unspent balance with DPSRU
13	2204.00.102.96 Youth Welfare Programme for for students: NCC/ACC	1.56	2.51	Surrender of funds by various NCC units at the last stage, non-procurement of bunk beds (furniture) for NCC cadets and non-procurement of IT equipment's
14	2205.00.102.91 Grants to Urdu Academy	0.98	1.14	Non-receipts of advertisement bills from other contractors and receiving of 1 <sup>st</sup> instalment of GIA in the next financial year
<b>Grant No. 07 - Medical and Public Health</b>				
15	2210.01.110.29 Hospital and Dispensaries: Bhagwan Mahavir Hospital	3.04	3.71	Non-submission of bills by the contractor and receipt of less claim/bill
16	2210.01.789.95 Special Component Plan for Scheduled Castes: Babu Jagjivan Ram Hospital (SCSP)	2.27	2.88	Non-filling of vacant posts, abolish of OTA by 7 <sup>th</sup> CPC, less receipt of claims/bills and some bills could not process due to non-compliance of codal formalities by the contractor
<b>Grant No. 09 - Industries</b>				
17	2851.00.001.99 Village and Small Industries: Headquarter Estt.	0.10	1.38	Vacant post, transfer of staff and some purchase were not materialised due to Model Code of Conduct
18	3475.00.106.90.00.42 Strengthening of Legal Metrology Wing (CSS)	0.37	1.91	Non-starting of work by PWD
<b>Grant No. 10 - Development</b>				
19	2403.00.101.70 Veterinary services and control of contagious diseases in Hospitals/Dispensaries	4.99	6.10	Non-finalisation of medicine tender due to Model Code of Conduct
20	2053.00.093.95 District Estt.: Secretary Revenue	0.20	4.08	Non-filling of vacant posts and some of the sanctions of the competent authority could not be executed and also the work of digitisation/scanning of the record of the districts offices could not be executed
21	2070.00.800.64.99 Civil Defence Direction and Admn.	1.31	4.55	Non-filling of vacant posts accordingly other expenditure, medical and other charges etc. were less during the year 2018-19
22	2245.02.101.97.99 Secretary Revenue : Other Items	99.99	105.98	Funds were allocated/reserved only for relief on Natural calamities
23	2053.00.093.89 District Estt : West Zone	0.47	2.76	Non-filling of vacant posts, less receipt of claims/bills, non-procurement of furniture and payment of some bills could not be released for want of approval

24	2053.00.093.87 District Estt. : North-West Zone	0.35	1.83	Non-filling of vacant posts, and non-receipt of electricity bills of hired building at Ambedkar Bhawan, Rohini
25	2015.00.103.93 Preparation and printing of Electoral Rolls : North District	0.50	1.02	Non-receipt of files regarding BLO payments form the voter centres
<b>Grant No. 11 - Urban Development and Public Works Department</b>				
26	2052.00.090.60 Urban Development Department	0.15	1.55	Non-filling of vacant posts
27	2217.80.191.13 Grant-in-aid for municipal reforms	12.58	13.58	Implementation of 5 <sup>th</sup> DFC in which MRF not recommended
28	2059.80.053.94 Divisional Commissioner's Office	1.00	1.30	Tender on lower side and non- receipt of sanctions
29	3054.04.800.94.98 Street Light Electricity Bills	7.95	8.78	Allotment was on lump sum basis without any estimation
30	2251.00.090.85 Land and Building Department	0.01	3.16	Non-filling of vacant posts
<b>Capital - Voted</b>				
<b>Grant No. 05 - Home</b>				
31	4070.00.800.98 Delhi Fire Service	4.97	32.47	Non-receipt of approval from competent authority for purchase of 101 fire fighting appliances
32	4055.00.800.99 Forensic Science Laboratory	0.99	4.84	Some proposals could not be materialised due to administrative reasons
<b>Grant No. 6 - Education</b>				
33	4250.00.201.88 Equipment	3.00	7.54	Tenders of CNC machines and lathe machine could not be finalised
<b>Grant No. 07 - Medical and Public Health</b>				
34	4210.04.107.93 Strengthening of State Drug and Regulatory System (State Share)	0.58	1.00	Non-finalisation of proposal for procurement of machinery and equipment of Drugs Testing Lab from CPA
<b>Grant No. 10 - Development</b>				
35	4403.00.101.90 Veterinary services and control of contagious diseases in hospitals and dispensaries	1.30	3.19	Non-finalisation of tender
<b>Grant No. 11 - Urban Development and Public Works Department</b>				
36	4055.00.212.90 Delhi Forensic Science Laboratory	0.50	1.11	Some tenders on lower side and sanctions were awaited
37	4070.00.800.98 Delhi Fire Services	2.95	3.29	Budget received at the feg end of the financial year
38	4235.02.101.87 Development of home for mentally retarded	3.30	3.60	Structure plan drawings was pending before district court for decision
39	5054.04.101.83 Construction of Flyover at Shastri Park Intersection and Seelampur	9.99	10.00	Work was not awarded

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40	5054.04.101.79 Construction of Grade Separater/ Flyover at Road no. 56 from Anand Vihar ROB to Apsara Border ROB Delhi	0.99	1.00	Preliminary estimate of this work was not sanctioned by the competent authority
41	5475.00.800.94 Construction of buildings for Weight and Measures Department	0.80	2.23	Tenders invited two times but the lowest tendered got his earnest money
<b>Total</b>		<b>194.63</b>	<b>315.91</b>	

## Appendix 2.5

Cases of surrender of funds in excess of ₹10 crore and 70 per cent of the original provision  
(Referred to in Paragraph 2.3.6)

(₹ in crore)

Sl. No.	Number and Name of Grant	Major Head/Sub Head	Original Provision	Amount of Surrender	Percentage of original provision	Reasons of Surrender
1	<b>Grant No. 4 Finance</b>	7615.00.200.76 Ways and Means Loan to Autonomous/Local Bodies	700.00	700.00	100.00	Non release of loan
2	<b>Grant No. 6 Education</b>	4202.01.600.93 CCTV Cameras in School through DSIIDC	175.00	175.00	100.00	Non-implementation of Scheme
3		4202.02.105.82 Infrastructure projects of Autonomous Institutions/Universities	64.00	50.00	78.13	Slow progress of work and SPS classroom proposal tenders not materialised in 2018-19
4	<b>Grant No. 7 Medical and Public Health</b>	2210.01.200.89.99 Payment to insurance companies	100.00	100.00	100.00	non-execution of scheme
5		4210.01.110.64 Central Procurement Agency and State Drug Authority	180.00	124.58	70.00	Less procurement, non-submission of consignee receipt certificate and e-mail acceptance certificate by the consignee/supplier
6	<b>Grant No. 9 Industries</b>	3456.00.102.98 Streamlining of Public Distribution System with focus upon below poverty line	300.00	248.65	82.88	Less bill and Slow progress of work
7	<b>Grant No. 11 Urban Development and Public Works Department</b>	4202.01.600.92 Installation of CCTV Cameras in Government Schools	175.00	169.85	97.06	Slow progress of work
8		4210.01.110.63 Up gradation of exiting Building of Dispensaries	103.00	78.00	75.73	Slow progress of works and tender process was delayed due to non-receipt of approval from local authorities
9		4235.02.101.84 Construction of Home for mentally challenged persons at Narela	12.00	12.00	100.00	Non-implementation of Scheme
10		5054.04.101.86 Widening of Bridges on NH-10 at Rampura, Trinagar/Inderlok and Karampura, Delhi.	20.00	18.00	90.00	Slow progress of work
11		5054.04.800.89 CRF Schemes	10.00	10.00	100.00	Slow progress of work

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12		4801.05.800.87 Shifting of HT/LT transmission Electricity Lines	30.00	26.00	86.67	Slow progress of work and funds released only in those cases where the requisite formalities were completed and covered in the policy
13		6801.00190.93 Loan to IPGCL/PPCL	300.00	300.00	100.00	Non- release of loan to IPGCL/PPCL
14	<b>Grant No. 13 Pensions</b>	2071.01.117.99. Government Contribution	122.00	100.75	82.58	Non settlement of matter with Govt. of India and non-implementation of scheme
	<b>Total</b>		<b>2,291</b>	<b>2,112.83</b>		

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

(₹ in crore)

Sl. No.	No. and Name of Grant/ Appropriation	Voted/ Charged	Savings		Surrender		Savings which remained to be surrendered	
			Revenue	Capital	Revenue	Capital	Revenue	Capital
1	Grant No. 2 General Administration Department	Voted	328.30	0	175.56	0	152.74	0
		Charged	4.60	0	2.14	0	2.46	0
2	Grant No. 3 Administration of Justice	Voted	294.96	0	82.92	0	212.04	0
		Charged	50.55	0	25.50	0	25.05	0
3	Grant No. 4 Finance	Voted	83.91	707.92	30.92	702.15	52.99	5.77
4	Grant No. 5 Home	Voted	79.66	0	15.26	0	64.40	0
5	Grant No. 6 Education	Voted	3,135.82	389.80	2,700.60	334.06	435.22	55.74
6	Grant No.7 Medical and Public Health	Voted	654.68	165.26	361.12	125.19	293.56	40.07
		Charged	3.82	0	0.52	0	3.30	0
7	Grant No. 9 Industries	Voted	284.29	3.17	268.87	2.08	15.42	1.09
8	Grant No. 10 Development	Voted	517.62	129.57	199.80	34.06	317.82	95.51
9	Grant No. 11 Urban Development and Public Works Department	Voted	1,063.69	2,138.43	10.05	1,526.95	1,053.64	611.48
10	Grant No. 13 Pensions	Voted	122.82	0.00	100.75	0.00	22.07	0.00
<b>Total</b>			<b>6,624.72</b>	<b>3,534.15</b>	<b>3,974.01</b>	<b>2,724.49</b>	<b>2,650.71</b>	<b>809.66</b>

**Appendix 2.7**  
**Rush of expenditure at the end of the year 2018-19**  
**(Referred to in Paragraph 2.3.8)**

(₹ in crore)

Sl. No.	Head of Account	Total Budget	Original Provision	Total Exp.	Exp. incurred during last qtr. 2018-19		Exp. incurred in March 2019	
					Amount	Percentage	Amount	Percentage
<b>Grant No. 3 - Administration of Justice</b>								
1	2015.00.105.90.00.13	13.95	13.95	13.85	12.88	93.00	11.74	84.77
<b>Grant No. 6 – Education</b>								
2	2202.01.111.98.00.31	20.00	20.00	19.99	17.13	85.69	17.13	85.69
3	2202.02.109.90.00.20	15.00	15.00	14.05	14.00	99.64	13.97	99.43
4	4202.03.800.98.00.53	10.30	10.30	10.30	10.30	100.00	10.05	97.57
5	4250.00.201.87.00.53	50.00	50.00	50.00	28.22	56.44	28.22	56.44
<b>Grant No. 7 - Medical and Public Health</b>								
6	2210.01.800.41.00.31	60.00	60.00	60.00	37.65	62.75	35.32	58.87
7	2210.80.800.59.00.32	50.00	50.00	50.00	37.50	75.00	37.50	75.00
8	4210.01.110.64.00.52	49.64	49.64	36.75	35.02	95.29	21.31	57.99
9	4210.01.110.93.00.52	20.85	20.85	20.75	11.07	53.34	10.95	52.67
<b>Grant No. 10 - Development Department</b>								
10	2053.00.093.83.00.50	81.45	81.45	81.45	49.23	60.44	49.23	60.44
<b>Grant No. 11 - Urban Development Department</b>								
11	2216.80.190.92.00.35	500.00	500.00	320.24	320.24	100.00	320.24	100.00
12	2216.80.789.98.00.35	100.00	100.00	50.82	50.82	100.00	50.82	100.00
13	2801.05.800.80.00.42	20.45	20.45	20.44	20.44	100.00	20.44	100.00
14	4202.01.202.94.00.53	160.00	160.00	104.58	86.09	82.32	93.73	89.63
15	4202.01.789.97.00.53	40.00	40.00	15.40	12.30	79.87	10.97	71.23
16	4217.60.050.93.00.53	100.00	100.00	49.52	37.43	75.59	32.22	65.06
17	5054.04.800.81.00.53	35.05	35.05	11.89	11.88	99.92	11.88	99.92
18	5054.04.800.88.00.53	21.95	21.95	21.39	14.57	68.12	14.05	65.68
19	6215.01.191.69.00.55	12.00	12.00	12.00	12.00	100.00	12.00	100.00
20	6215.01.191.70.00.55	80.00	80.00	80.00	80.00	100.00	80.00	100.00
21	6215.01.191.80.00.55	12.50	12.50.00	12.50	12.50	100.00	12.50	100.00
22	6215.02.191.81.00.55	19.86	19.86	19.85	19.85	100.00	19.85	100.00
23	6215.02.191.85.00.55	32.00	32.00	32.00	32.00	100.00	32.00	100.00
24	6215.02.191.86.00.55	33.00	33.00	33.00	33.00	100.00	33.00	100.00
25	6217.60.191.83.00.55	200.00	200.00	200.00	200.00	100.00	200.00	100.00
26	6217.60.800.98.00.55	20.00	20.00	20.00	20.00	100.00	20.00	100.00
<b>Total</b>			<b>1,758.00</b>	<b>1,360.78</b>	<b>1,216.11</b>		<b>1,199.11</b>	

**Appendix 2.8**  
**Savings of entire provision due to unrealistic budgeting**  
**(Referred to in Paragraph 2.5 (v))**

(₹ in crore)

Sl. No.	Detailed Head	Original+ Supplementary+ Re-appropriation	Expenditure	Savings
<b>2016-17 (REVENUE)</b>				
1	2235.02.101.50.00.42	2.00	Nil	2.00
2	2235.02.101.48.00.42	0.50	Nil	0.50
3	2235.02.102.33	0.49	Nil	0.49
4	2235.02.102.30.00.42	0.20	Nil	0.20
5	2235.02.103.25	0.74	Nil	0.74
6	2225.01.277.66.00.34	0.22	Nil	0.22
7	2225.01.277.49	0.89	Nil	0.89
8	2225.01.789.83.00.42	0.10	Nil	0.10
9	2225.01.789.82	0.90	Nil	0.90
10	2225.01.789.81	1.00	Nil	1.00
11	2225.01.800.74.00.42	0.50	Nil	0.50
12	2225.02.190.98	1.00	Nil	1.00
13	2225.80.789.95.00.42	3.00	Nil	3.00
14	2225.80.800.65.00.42	3.00	Nil	3.00
15	2225.80.800.64.00.50	1.00	Nil	1.00
16	2225.80.800.63.00.50	1.00	Nil	1.00
17	3055.00.001.88	0.30	Nil	0.30
18	3452.01.190.76	0.75	Nil	0.75
19	3452.80.190.93	0.10	Nil	0.10
20	3452.80.190.90	0.50	Nil	0.50
21	3452.80.190.85	7.00	Nil	7.00
<b>2016-17 (CAPITAL)</b>				
22	4235.02.101.82	3.00	Nil	3.00
23	5055.00.800.97.00.42	11.73	Nil	11.73
<b>2017-18 (REVENUE)</b>				
24	2235.02.101.48	0.10	Nil	0.10
25	2235.02.104.62	0.10	Nil	0.10
26	2235.02.102.36	1.00	Nil	1.00
27	2235.02.103.44	0.13	Nil	0.13
28	2235.02.103.31	2.00	Nil	2.00
29	2235.02.103.29	1.00	Nil	1.00
30	2235.02.103.25	0.74	Nil	0.74
31	2235.02.103.24	0.80	Nil	0.80
32	2235.02.103.23	0.50	Nil	0.50
33	2235.02.103.21	3.90	Nil	3.90
34	2236.02.101.75	0.52	Nil	0.52
35	2225.01.277.66	0.22	Nil	0.22
36	2225.01.277.58	0.27	Nil	0.27
37	2225.01.277.49	0.10	Nil	0.10
38	2225.01.789.98	0.22	Nil	0.22
39	2225.01.789.83	0.10	Nil	0.10
40	2225.01.789.82	0.10	Nil	0.10
41	2225.01.789.81	0.10	Nil	0.10
42	2225.01.800.74	0.50	Nil	0.50
43	2225.80.789.95	2.00	Nil	2.00
44	2225.80.800.65	2.30	Nil	2.30
45	2225.80.800.64	0.50	Nil	0.50
46	2225.80.800.63	0.10	Nil	0.10
47	3452.01.190.98	0.50	Nil	0.50
48	3452.01.190.76	0.50	Nil	0.50

<b>2017-18 (CAPITAL)</b>				
49	4235.02.104.98	3.74	Nil	3.74
50	4235.02.102.98	1.00	Nil	1.00
51	4235.02.800.93	1.50	Nil	1.50
52	5055.00.050.87	0.71	Nil	0.71
53	5055.00.190.78	1.00	Nil	1.00
<b>2018-19 (REVENUE)</b>				
54	2235.02.101.61	0.10	Nil	0.10
55	2235.02.104.62	0.10	Nil	0.10
56	2235.02.107.79	0.01	Nil	0.01
57	2235.02.200.81	0.10	Nil	0.10
58	2235.02.102.60	0.42	Nil	0.42
59	2235.02.102.30	0.28	Nil	0.28
60	2235.02.102.24	1.00	Nil	1.00
61	2235.02.102.22	0.50	Nil	0.50
62	2235.02.102.20	2.57	Nil	2.57
63	2235.02.102.19	1.71	Nil	1.71
64	2235.02.103.25	0.31	Nil	0.31
65	2235.02.103.19	0.40	Nil	0.40
66	2235.02.107.90	0.40	Nil	0.40
67	2236.02.101.71	0.46	Nil	0.46
68	2225.01.277.50	2.40	Nil	2.40
69	2225.01.800.74	0.50	Nil	0.50
70	2225.80.789.98	0.13	Nil	0.13
71	2225.80.789.97	1.60	Nil	1.60
72	2225.80.789.95	1.00	Nil	1.00
73	2225.80.800.65	1.00	Nil	1.00
74	2225.80.800.63	0.10	Nil	0.10
75	3452.80.190.82	0.38	Nil	0.38
<b>2018-19 (CAPITAL)</b>				
76	4235.02.104.98	4.00	Nil	4.00
77	4235.02.102.98	3.00	Nil	3.00
78	4235.02.103.98	1.00	Nil	1.00
79	4235.02.800.93	1.50	Nil	1.50

**Appendix 3.1**  
**Details of Utilisation Certificates due, received and outstanding as on 31 March 2019**  
**(Reference to in Paragraph 3.2)**

Sl. No.	Name of the Head	Year	Utilisation certificates due		Utilisation certificates received		Utilisation certificates outstanding	
			Items	Amount (₹ in lakh)	Items	Amount (₹ in lakh)	Items	Amount (₹ in lakh)
1	North DMC	2015-16	36	3,08,059.52	33	2,98,750.56	3	9,308.96
2	South DMC	2015-16	40	2,43,150.39	34	1,91,409.23	6	51,741.16
3	East DMC	2015-16	37	1,68,977.24	36	1,64,778.58	1	4,198.66
4	Delhi Cantonment Board	1994-95	119	7,585.24	4	3,146.21	115	4,439.03
5	Delhi Jal Board	2015-16	138	4,09,572.28	138	3,75,372.65	0*	34,199.63
6	NDMC	1993-94	27	65,705.58	6	7,519.00	21	58,186.58
7	DUSIB	2011-12	37	1,03,648.38	10	27,086.40	27	76,561.98
8	DSIIDC	2016-17	1	48,838.81	1	14,357.06	0*	34,481.75
9	DTTDC	2014-15	2	867.35	2	861.83	0*	5.52
10	Tourism Department	1998-99	35	10,952.22	15	2,573.73	20	8,378.49
11	Education Department	2001-02	93	1,89,191.69	85	1,64,045.25	8	25,146.44
12	Higher Education	2014-15	4	86,100.00	4	86,100.00	0	0.00
13	Environment Department	2017-18	3	803.81	3	803.81	0	0.00
14	Art Culture and Language Department	2017-18	30	10,048.01	30	10,048.01	0	0.00
15	Directorate for welfare of SC/ST/OBC	1995-96	142	6,293.80	142	6,293.80	0	0.00
16	General Administration Department	2010-11	0	232.28	0	47.56	0*	184.72
17	Information and Technology Department	2006-07	6	592.82	6	592.82	0	0.00
18	Law Department	2009-10	9	2,145.00	9	2,037.64	0*	107.36
19	Department of Power	2017-18	2	1,797.35	2	1,054.80	0*	742.55
20	Planning Department	2017-18	1	11.00	1	11.00	0	0.00
21	Transport Department (DTC)	2017-18	2	2,00,700.00	0	0.00	2	2,00,700.00
22	SPCA (Animal Husbandary)	2017-18	15	1,394.77	15	1,394.77	0	0.00
23	DTE. of Family Welfare	2016-17	14	8,306.52	9	8,029.92	5	276.60
24	Road Safety Cell	2005-06	1	70.10	0	19.50	1	50.60
25	Directorate of training and technical Education (DTTE)	2007-08	179	1,01,663.54	164	98,510.45	15	3,153.09
26	Pusa Polytechnique	2011-12	3	2.47	0	0.00	3	2.47
27	SCV Raman ITI	2012-13	3	4.08	2	3.83	1	0.25
28	DTE. of ISM&H	2002-03	18	4,766.78	16	4,764.33	2	2.45
29	DTE. of Social Welfare	1993-94	1938	5,103.54	409	487.00	1529	4,616.54
30	D.L.S.A.	2017-18	2	64.94	2	64.94	0	0.00
31	DTE. of Health Services	1998-99	1023	5,67,680.67	1014	5,67,411.25	9	269.42
32	Industries Department	2015-16	37	3,341.54	32	3,194.40	5	146.14
	<b>Total</b>		<b>3997</b>	<b>25,57,671.72</b>	<b>2224</b>	<b>20,40,771.33</b>	<b>1773</b>	<b>5,16,900.39</b>

\* Utilisation Certificates have been shown as 'zero' as the un-utilised balance at the end of financial year was subject to the adjustment from Grants-in-aid to be released during the next year.

Appendix 3.2

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

Sl. No.	Name of Bodies/authorities	Period of entrustment of audit of accounts to CAG	Year upto which accounts were rendered	Year upto which Separate Audit Report(SAR) is issued	Placement of SAR in the Legislature	Year for which accounts due	Period of delay in submission of account (in years)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	Delhi Kalyan Samiti (DKS)	Entrustment from the year 2014-15 to 2022-23 under Section 20(1) of CAG's DPC Act.	2014-17	2016-17	Not to be placed in Legislature	2017-18	1
2	Guru Gobind Singh Indraprastha University (GGSIPU)	Audit under Section 19(3) of CAG's DPC Act.	2017-18	2017-18	Yet to be laid	-	-
3	Netaji Subhash Institute of Technology (NSIT)	2017-18 to 2021-22, Audit Under Section 20(1) of CAG's DPC Act.	2015-16	2014-15	Yet to be laid	2016-17 and 2017-18	2
4	Delhi Jal Board (DJB)	Audit under Section 19(3) of CAG's DPC Act.	2012-13	2012-13	Status awaited	2013-14 to 2017-18	5
5	Delhi Building and other Construction Workers' Welfare Board	Audit under Section 19(2) of CAG's DPC Act.	2014-17	2013-14	Yet to be laid	2017-18	1
6	Delhi Legal Services Authority (DLSA)	Audit under Section 19(3) of CAG's DPC Act.	2016-17	2016-17	Not placed	2017-18	1
7	Delhi Electricity Regulatory Commission (DERC)	Audit under Section 19(3) of CAG's DPC Act.	2017-18	2017-18	Placed in State legislature on 25.02.2019 for the FY 2017-18	-	-
8	Ambedkar University, Kashmiri Gate, Delhi	Audit under Section 19(3) of CAG's DPC Act.	2017-18	2016-17	Not placed	-	-
9	Indraprastha Institute of Information Technology, Delhi	Entrustment for the year 2013-14 to 2017-18 under Section 20(3) of CAG's DPC Act.	2017-18	2017-18	Placed in State legislature on 03.01.2019 for the FY 2016-17	-	-
10	Delhi Urban Shelter Improvement Board	Audit under Section 19(3) of CAG's DPC Act.	-	-	-	Since inception w.e.f. 2010-11	8

# **GLOSSARY OF TERMS**



## GLOSSARY OF TERMS

<b>Revenue Receipts</b>	Revenue receipts consist of tax revenues, non-tax revenues, State's share of Union taxes and duties and grants-in-aid from GoI.
<b>Capital Receipts</b>	Capital receipts comprise miscellaneous capital receipts such as proceeds from disinvestment, recoveries of loans and advances, debt receipts from internal sources (market loans, borrowings from financial institutions/commercial banks) and loans and advances from GoI as well as accruals from the Public Account.
<b>Buoyancy ratio</b>	Buoyancy ratio indicates the elasticity or degree of responsiveness of a fiscal variable with respect to a given change in the base variable. For instance, revenue buoyancy at 0.5 implies that revenue receipts tend to increase by 0.5 percentage points, if the GSDP increases by one per cent.
<b>Core public goods</b>	Core public goods are goods which all citizens enjoy in common, in the sense that each individual's consumption of such goods leads to no subtractions from any other individual's consumption of those goods, e.g. enforcement of law and order, security and protection of our rights, pollution-free air and other environmental goods, road infrastructure etc.
<b>Merit goods</b>	Merit goods are commodities that the public sector provides free or at subsidised rates because an individual or society should have them on the basis of some concept of need, rather than the ability and willingness to pay the Government. Examples of such goods include the provision of free or subsidised food for the poor to support nutrition, delivery of health services to improve quality of life and reduce morbidity, provision of basic education to all, drinking water, sanitation, etc.
<b>Development Expenditure</b>	The analysis of expenditure data is disaggregated into development and non-development expenditure. All expenditure relating to Revenue Account, Capital Outlay and Loans and Advances is categorised into Social Services, Economic Services and General Services. Broadly, the Social and Economic Services constitute development expenditure, while expenditure on General Services is treated as non-development expenditure.
<b>Debt sustainability</b>	Debt sustainability is defined as the ability of the State to maintain a constant debt-GSDP ratio over a period of time and also embodies the concern about the ability to service its debt. Sustainability of debt, therefore, also refers to sufficiency of liquid assets to meet current or committed obligations and the capacity to keep a

	balance between costs of additional borrowings with returns from such borrowings. It means that the rise in fiscal deficit should match the increase in capacity to service the debt.
<b>Sufficiency of non-debt receipts</b>	Adequacy of incremental non-debt receipts of the State to cover the incremental interest liabilities and incremental primary expenditure. The debt sustainability could be significantly facilitated if the incremental non-debt receipts could meet the incremental interest burden and the incremental primary expenditure.
<b>Net availability of borrowed funds</b>	Defined as the ratio of debt redemption (Principal plus Interest Payments) to total debt receipts and indicates the extent to which the debt receipts are used in debt redemption, indicating the net availability of borrowed funds.
<b>Primary revenue expenditure</b>	Primary revenue expenditure means revenue expenditure excluding interest payments.
<b>Net Debt available</b>	Net Debt available to the State is excess of Public Debt Receipts over Public Debt repayment and interest payment on Public Debt.



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