



**Report of the
Comptroller and Auditor General of India
on
State Finances
for the year ended 31 March 2017**



**Government of National Capital
Territory of Delhi
Report No. 1 of the year 2018**

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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 2017.

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.

Overview

Overview

Based on the audited accounts of the Government of National Capital Territory of Delhi (GNCTD) for the year ending March 2017, this Report provides an analytical review of the annual accounts of the Government. The Report is structured in three chapters.

Chapter 1 is based on audit of Finance Accounts and provides a broad perspective of the finances of GNCTD for the year ending March 2017. It also analyses critical changes in the major fiscal aggregates relating to the previous years keeping in view the overall trends during the last five years.

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

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

Audit findings

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

Revenue receipts during 2016-17 decreased by ₹ 653.11 crore (1.87 per cent) over the previous year. Tax revenue increased by ₹ 914.73 crore (3.03 per cent) while non-tax revenue decreased by ₹ 134.71 crore (26.14 per cent) and grants from Government of India decreased by ₹ 1,433.13 crore (33.66 per cent) in 2016-17 over the previous year. The decrease in grants from Government of India is mainly due to less receipt under 'Compensation for the loss of revenue on account of phasing out of Central Sales Tax' at ₹ 690.53 crore in 2016-17 vis-à-vis ₹ 2,572.48 crore in 2015-16. The share of NCT's own tax revenue to total revenue receipts was 90.67 per cent in 2016-17.

(Para 1.2)

The revenue expenditure during the current year at ₹ 29,301.92 crore has increased by ₹ 2,959.37 crore (11.23 per cent) over the previous year. The revenue expenditure constituted 88.64 per cent of total expenditure (excluding loans and advances) during 2016-17.

(Para 1.2 and 1.6)

Capital expenditure decreased by ₹ 969.17 crore over the previous year. The capital expenditure constituted only 11.36 per cent of total expenditure (excluding loans and advances) during 2016-17.

(Para 1.2 and 1.6)

As of 31 March 2017, the Government invested ₹ 18,933.05 crore in Statutory Corporations, Rural Banks, Joint Stock Companies and Co-operatives. The return on these investments was 0.06 per cent while the Government paid interest at an average rate of 8.65 per cent on its borrowings during 2016-17.

(Para 1.8.1)

Overall fiscal liabilities of GNCTD increased from ₹ 29,242.71 crore in 2012-13 to ₹ 33,344.78 crore in 2016-17 (14.03 per cent). The fiscal liabilities stood at 0.97 times of the revenue receipts and 1.06 times of the NCT's own resources at the end of 2016-17.

(Para 1.9.2)

The fiscal position viewed in terms of key fiscal parameters show that the revenue surplus of ₹ 8,656.30 crore in 2015-16 decreased by ₹ 3,612.48 crore (41.73 per cent) to ₹ 5,043.82 crore in 2016-17 over the previous year. The fiscal surplus of ₹ 1,331.92 crore in 2015-16 decreased by 178.87 per cent and turned to fiscal deficit of ₹ 1,050.50 crore in 2016-17. The primary surplus of ₹ 4,141.73 crore in 2015-16 decreased (55.77 per cent) to ₹ 1,832.02 crore in 2016-17.

(Para 1.11.1)

Chapter 2 Financial management and budgetary control

During 2016-17, against the total grants and appropriation of ₹ 47,429.27 crore expenditure of ₹ 37,620.77 crore was incurred resulting in saving of ₹ 9,808.50 crore. The overall saving of ₹ 9,808.50 crore was a result of saving of ₹ 6,698.38 crore in 13 grants and one appropriation under Revenue Section and ₹ 3,110.12 crore under Capital Section and Loan and Advances.

(Para 2.2)

Excess expenditure of ₹ 5.34 crore in six grants for the year 2016-17 required regularisation under Article 205 of the Constitution in addition to excess expenditure of ₹ 85.71 crore in grants relating to 2006-07 to 2015-16.

(Para 2.3.1 & 2.3.2)

Appropriation accounts for the year 2016-17 revealed that savings exceeding ₹ 50 crore occurred in 12 cases relating to eight grants totalling ₹ 1,240.61 crore.

(Para 2.3.3)

Supplementary grant amounting to ₹ 27.32 crore in three sub-heads was obtained in anticipation of higher/ additional expenditure. However, the final expenditure was even less than the original grant.

(Para 2.3.6)

Out of the savings of ₹ 8,835.42 crore under 10 grants where savings of ₹ one crore and above were indicated in each grant/appropriation, an amount of ₹ 3,575.75 crore (40.47 per cent of savings) was not surrendered.

(Para 2.3.9)

There were persistent savings of ₹ one crore or more in 5 cases/sub-heads during the period 2014-15 to 2016-17 under the Grant No. 10- Development. Re-appropriation in 55 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 ₹ 44.75 crore in these cases during 2014-15 to 2016-17 against re-appropriation of ₹ 28.28 crore.

(Para 2.5)

Chapter 3 Financial reporting

There were delays in obtaining utilisation certificates (UCs) from various grantee institutions for the grants released to them. Out of a total of 3944 grants amounting to ₹ 15,220.87 crore given till March 2016, 3105 UCs amounting to ₹ 7,269.69 crore were awaited from various departments at the end of March 2017. Out of 3105 UCs due, 1980 UCs (63.77 per cent) of ₹ 4,939.01 crore were outstanding for periods ranging from two to 10 years while 1125 UCs (36.23 per cent) involving ₹ 2,330.68 crore were outstanding for more than 10 years.

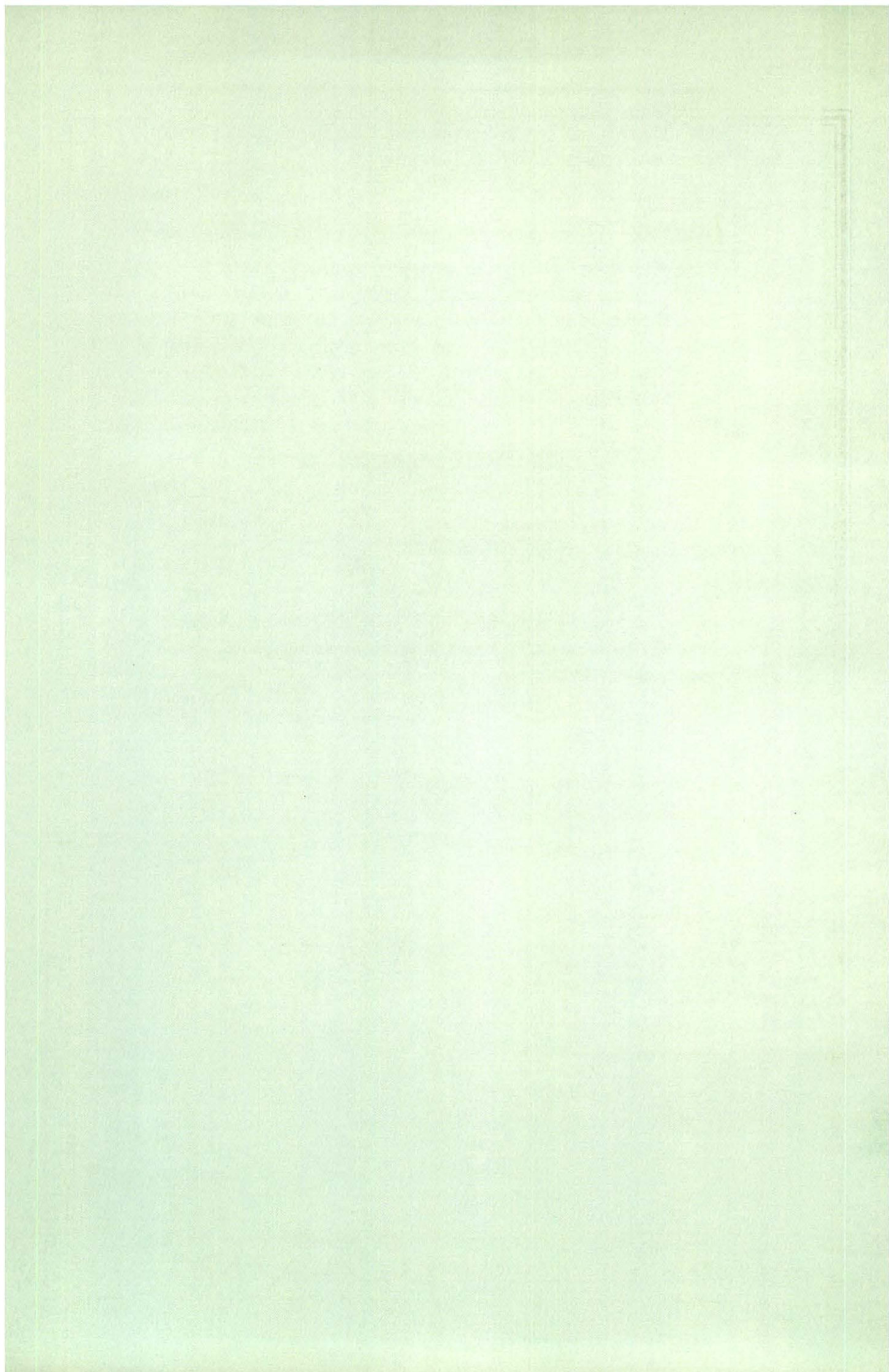
(Para 3.1)

15 annual accounts due upto the year 2015-16 of five bodies/authorities were not submitted to audit as of 31 March 2017.

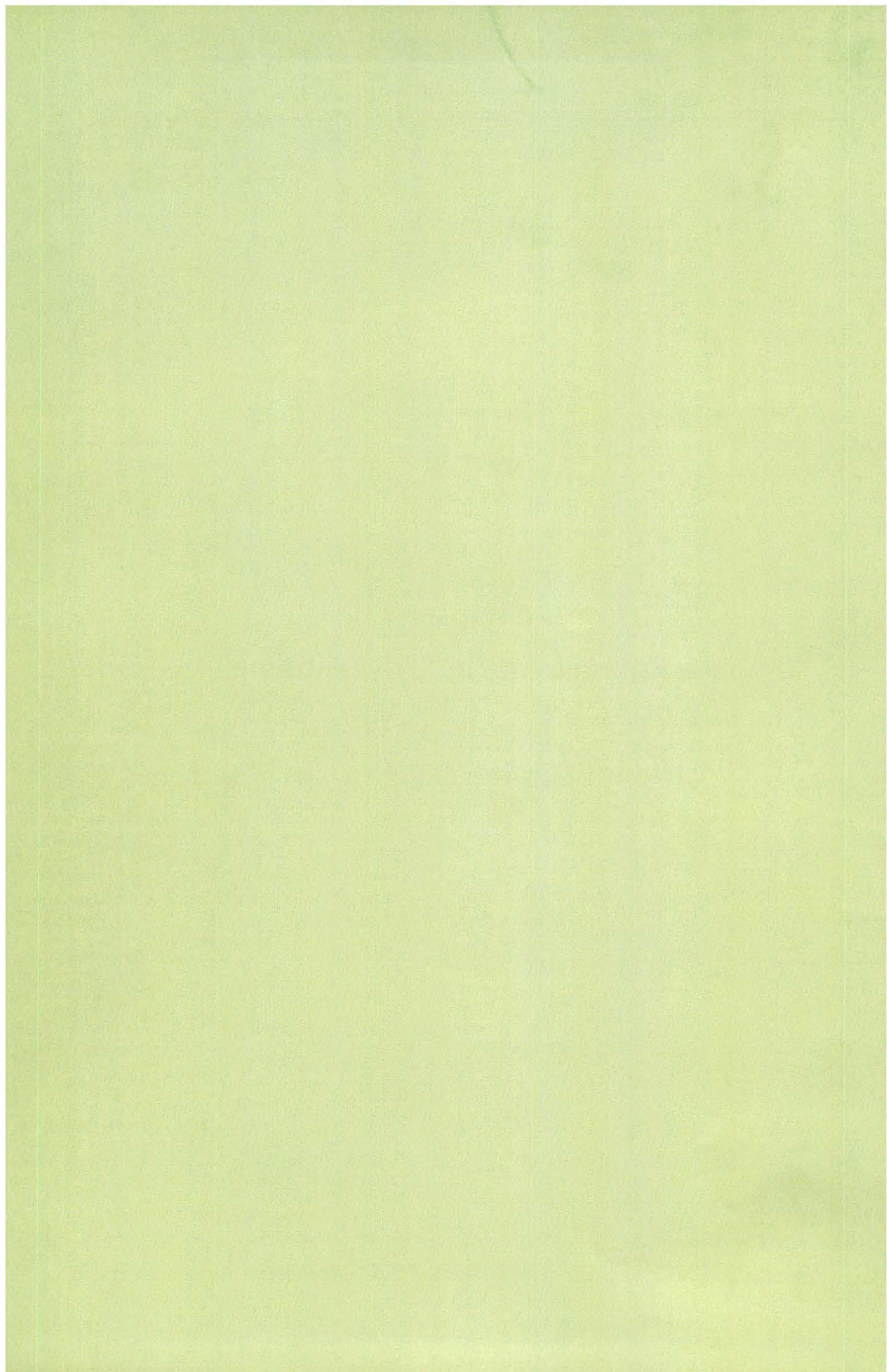
(Para 3.2)

Substantial balances amounting to ₹ 198.56 crore were outstanding under Suspense Heads as on 31 March 2017, requiring expeditious clearing and classification under appropriate heads of accounts.

(Para 3.6)



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



Chapter - 1

Finances of the Government of National Capital Territory of Delhi

This chapter provides a broad perspective of the finances of the Government of National Capital Territory (NCT) of Delhi during 2016-2017 and analyses changes in the major fiscal aggregates as compared to the previous year keeping in view the overall trends during the last five years. The accounts of the Union Government and other State Governments are kept in three parts viz. (i) Consolidated Fund, (ii) Contingency Fund and (iii) Public Accounts while the accounts of the Government of the National Capital Territory of Delhi are kept in two parts namely, (a) Consolidated Fund and (b) Contingency Fund. There is no Public Account in Delhi. Transactions related to debt (other than those relating to small savings schemes), deposits, advances, remittances and suspense are merged in the Public Account of the Union Government. The fiscal liabilities of the State comprise of small savings collections. The balance of the Government of NCT of Delhi is merged and forms part of the general cash balance of the Union Government and treated as lying in deposit with the Government. Delhi is not being covered under the recommendations of the Central Finance Commission and only gets discretionary grants in lieu of State share of Union taxes and duties.

Profile of NCT of Delhi

Delhi, the capital of the country, is spread over an area of 1,483 sq. km. It is densely populated having on average population density of 11,320 persons per sq. km. The NCT's Gross State Domestic Product (GSDP) in 2016-17 was ₹ 6,22,384.64 crore. Its GSDP has grown at a higher rate (16.46 *per cent*) in the past decade compared to the average GSDP growth of General Category States (14.60 *per cent*) (**Appendix 1.1**). The trends in the annual growth of India's GDP and GSDP of NCT of Delhi at current prices are indicated in **Table 1.1**.

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

Year	2012-13	2013-14	2014-15	2015-16	2016-17
India's Gross Domestic Product (₹ in crore)	99,51,344	1,12,72,764	1,24,88,205	1,35,76,086	1,51,83,709
Growth rate of GDP (<i>per cent</i>)	13.91	13.28	10.78	8.71	11.84
Gross State Domestic Product (₹ in crore)	3,91,238.43	4,43,782.79	4,92,424.22	5,51,963.41	6,22,384.64
Growth rate of GSDP (<i>per cent</i>)	13.81	13.43	10.96	12.09	12.76

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

1.1 Introduction

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

1.2 Summary of current year's fiscal transactions

Table 1.2 presents a summary of the Government of NCT of Delhi's fiscal transactions during the current year (2016-17) vis-a-vis the previous year. **Appendix 1.3** provides details of receipts and disbursements as well as the overall fiscal position during the current year.

Table 1.2: Summary of current year's fiscal operations

(₹ in crore)

Receipts			Disbursement				
	2015-16	2016-17		2015-16	2016-17		
Section-A Revenue	Total	Total	Section-A Revenue	Total	Non-Plan	Plan	Total
Revenue receipts	34,998.85	34,345.74	Revenue expenditure	26,342.55	20,585.33	8,716.59	29,301.92
Tax revenue	30,225.16	31,139.89	General services	6,427.12	6,327.40	262.88	6,590.28
Non-tax revenue	515.40	380.69	Social services	14,817.83	8,915.57	7,663.32	16,578.89
			Economic services	4,138.71	4,321.01	790.40	5,111.41
Grants from Government of India	4,258.29	2,825.16	Grants-in-aid and Contributions	958.89	1,021.34	-	1,021.34
Section-B Capital			Section-B Capital				
Misc. Capital Receipts	-	-	Capital expenditure	4,723.47	8.78	3,745.52	3,754.30
Recoveries of Loans and Advances	83.41	212.50	Loans and Advances disbursed	2,684.32	911.08	1,641.44	2,552.52
Public Debt receipts*	2,241.13	1,695.53	Repayment of Public Debt*	1,435.18	1,654.62	-	1,654.62
Contingency Fund	10	0	Appropriation to contingency Fund	10	-	-	0
Opening Cash Balance #	1,517.07	3,654.94	Closing Cash Balance#	3,654.94	-	-	2,645.35
Total	38,850.46	39,908.71		38,850.46			39,908.71

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

#Cash balance is merged with the general cash balance of Government of India.

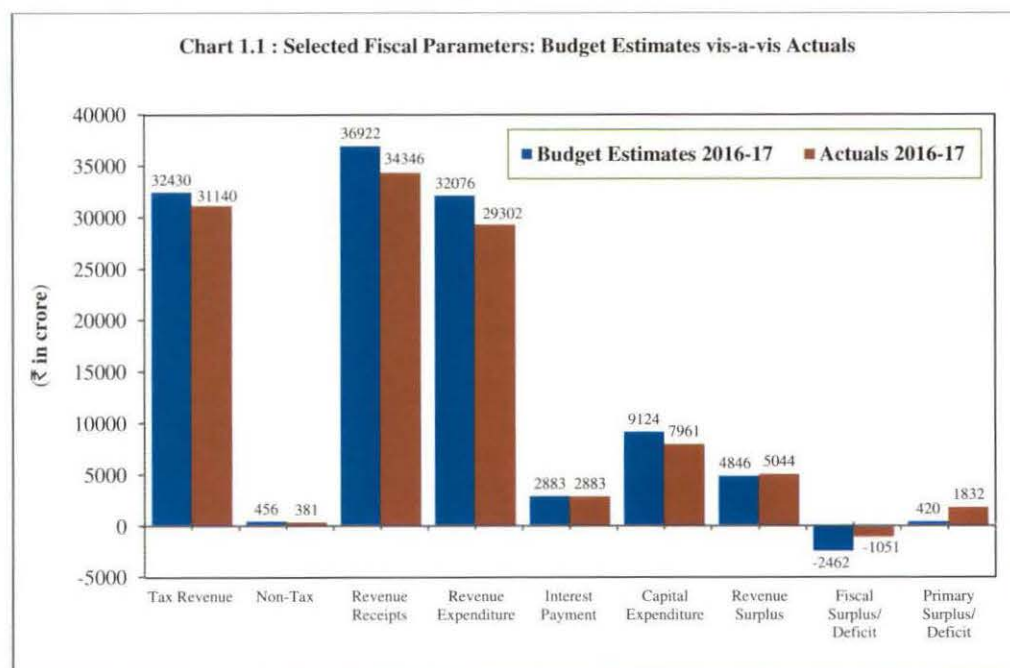
(Source: Finance Accounts of Delhi for the year 2016-17 and information from Pr. Accounts Office, Delhi)

Following are the significant changes during 2016-17 over the previous year:

- Revenue receipts decreased by ₹ 653.11 crore (1.87 per cent). The tax revenue had increased by ₹ 914.73 crore (3.03 per cent). Decrease in revenue receipt was largely attributed to decrease in non-tax revenue by ₹ 134.71 crore (26.14 per cent) and decrease in grants from Government of India by ₹ 1,433.13 crore (33.66 per cent). The decrease in grants from Government of India is mainly due to less receipt under 'Compensation for the loss of revenue on account of phasing out of Central Sales Tax' at ₹ 690.53 crore in 2016-17 vis-à-vis ₹ 2,572.48 crore in 2015-16.
- Revenue expenditure increased by ₹ 2,959.37 crore (11.23 per cent) and capital expenditure decreased by ₹ 969.17 crore (20.52 per cent).
- Recoveries of loans and advances increased by ₹ 129.09 crore (154.77 per cent), while the disbursement of loans decreased by ₹ 131.80 crore (4.91 per cent).
- Public debt receipt decreased by ₹ 545.60 crore (24.34 per cent) and repayments increased by ₹ 219.44 crore (15.29 per cent).
- The cash balance at the close of 2016-17 decreased by ₹ 1,009.59 crore (27.62 per cent) over the previous year.

1.3 Budget estimates and actuals

The budget estimates and actuals for some important fiscal parameters are shown in **Chart 1.1**.



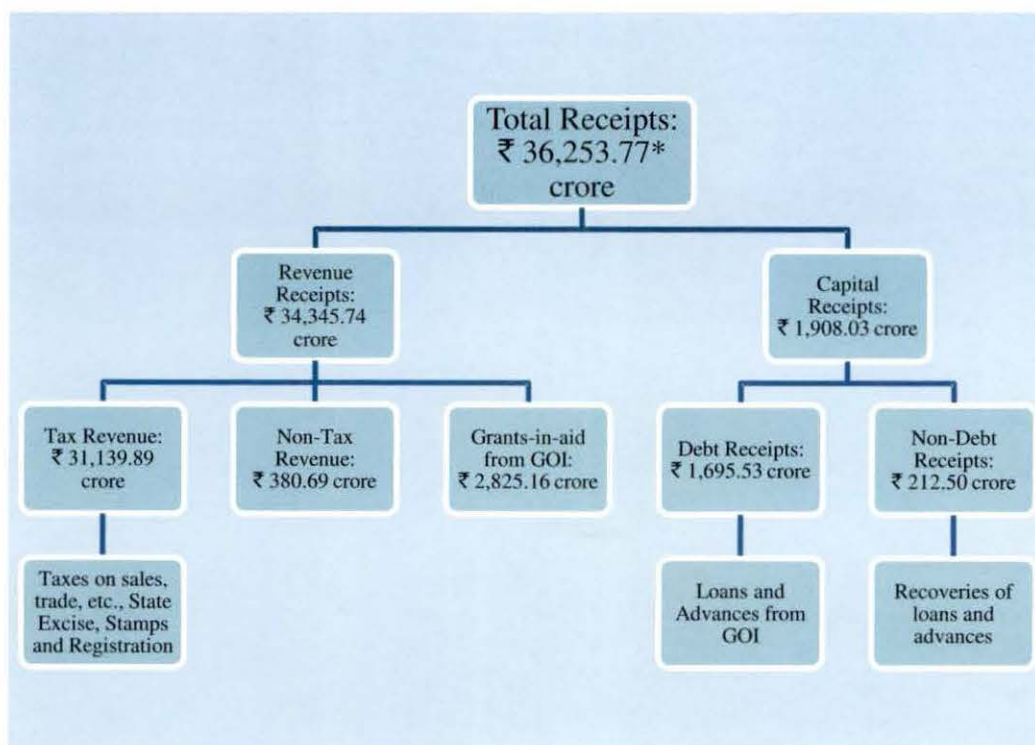
During the year, both revenue receipts and revenue expenditure were less by 7 per cent and 9 per cent respectively than the targets. Fiscal deficit was ₹ 1,051 crore (57.31 per cent) against estimated fiscal deficit of ₹ 2,462 crore while primary surplus was at ₹ 1,832 crore against estimation of ₹ 420 crore.

1.4 Resources of the Government

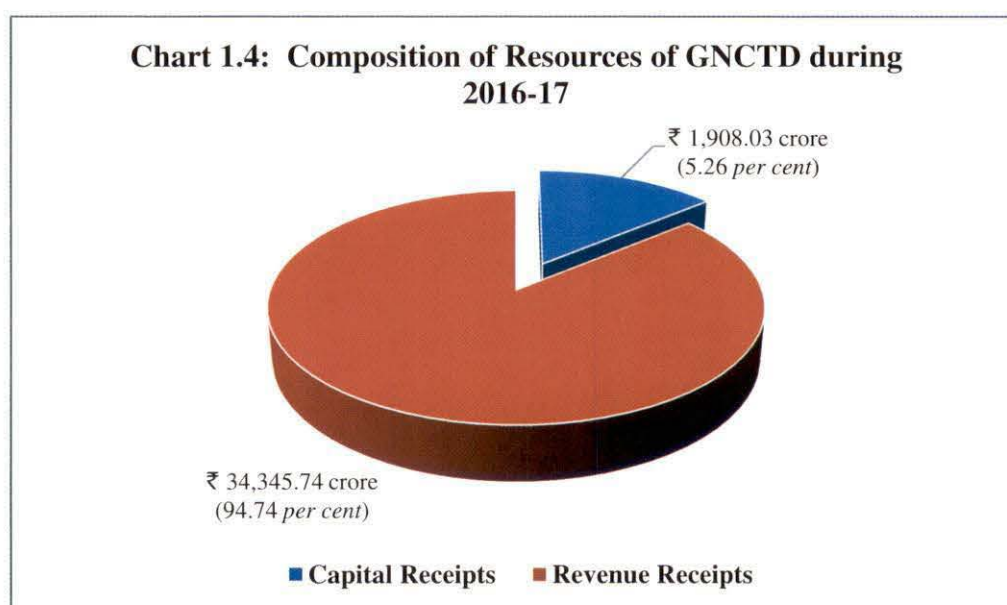
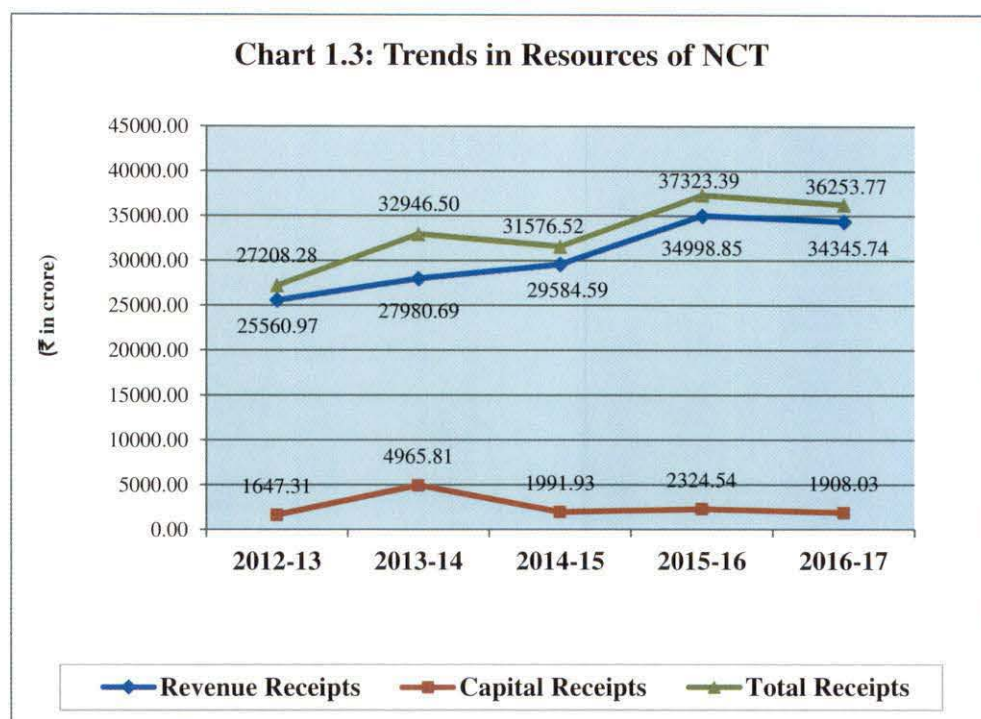
1.4.1 Resources of the NCT as per Annual Finance Accounts

Revenue and capital are the two streams of receipts that constitute the resources of the Government. Revenue receipts consist of tax revenues, non-tax revenues and grants-in-aid from the Government of India (GOI). Capital receipts comprise miscellaneous capital receipts such as proceeds from recoveries of loans and advances, debt receipts and loans and advances from GOI as well as deposits from Public Account. **Table 1.2** presents the receipts and disbursements of the NCT's during the current year as recorded in Delhi's Annual Finance Accounts while **Chart 1.2** and **Chart 1.4** depicts the components of total receipts/resources. **Chart 1.3** depicts the trends in various components of the receipts during 2012-17.

Chart 1.2: Components and sub-components of the resources



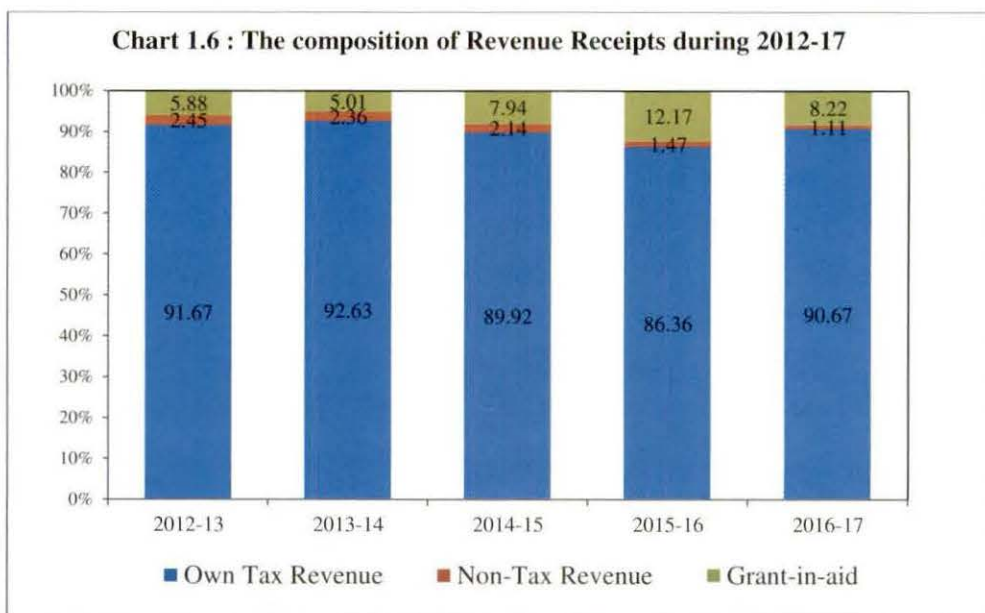
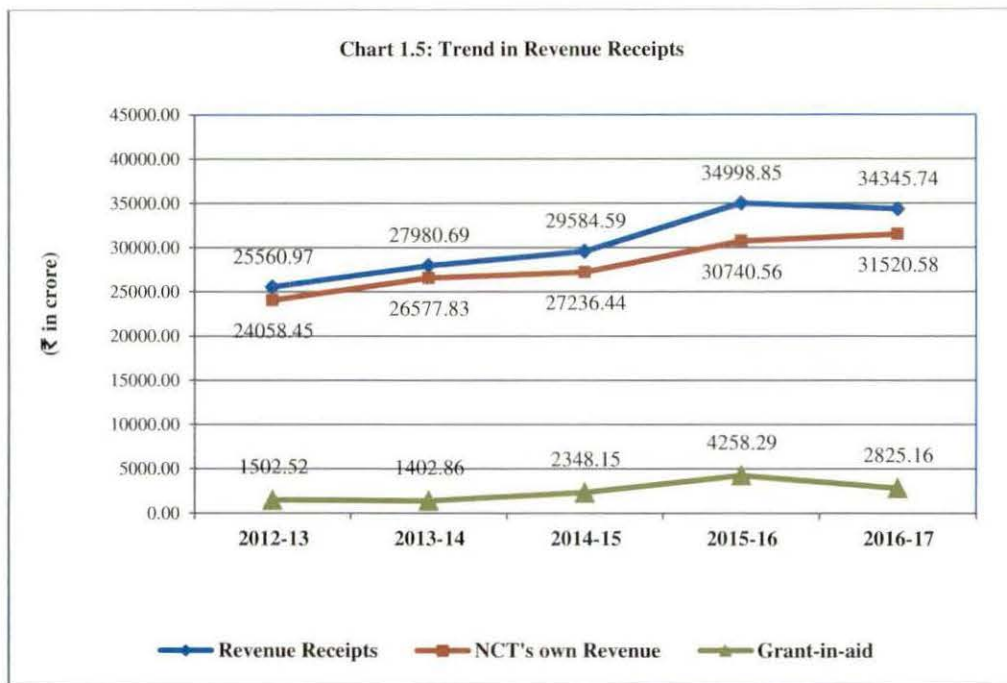
*Excluding cash balances.



Of the total receipts of the Government of NCT of Delhi, the revenue receipts constituted 94.74 per cent in 2016-17 as against 93.95 per cent in 2012-13.

1.5 Revenue receipts

The revenue receipts consist of the State's tax and non-tax revenues and grants-in-aid from GOI. The trends and composition of revenue receipts of the NCT during the period 2012-13 to 2016-17 are presented in **Appendix 1.3** and also depicted in **Charts 1.5** and **1.6** respectively.



It is observed from **Chart 1.6** that the share of NCT's own tax revenue to total revenue receipts increased from 91.67 per cent in 2012-13 to 92.63 per cent in 2013-14 while decreased gradually to 86.36 per cent in 2015-16 and again increased to 90.67 per cent in 2016-17. Non- tax revenue as share of overall revenue receipts went down continuously from 2.45 per cent in 2012-13 to 1.11 per cent in 2016-17. The share of grants-in-aid increased from 5.88 per cent in 2012-13 to 8.22 per cent in 2016-17. The trends in revenue receipts relative to GSDP are presented in **Table 1.3**.

Table 1.3: Trends in Revenue Receipts relative to GSDP

	2012-13	2013-14	2014-15	2015-16	2016-17
Revenue Receipts (RR) (₹ in crore)	25,560.97	27,980.69	29,584.59	34,998.85	34,345.74
Rate of growth of RR (per cent)	14.15	9.47	5.73	18.30	-1.87
RR/GSDP (per cent)	6.53	6.31	6.01	6.34	5.52
Rate of growth of Own Tax Revenue	17.32	10.62	2.64	13.61	3.03
Buoyancy Ratios					
Revenue Buoyancy w.r.t GSDP	1.02	0.70	0.52	1.51	-0.15
NCT's Own Tax Buoyancy w.r.t. GSDP	1.25	0.79	0.24	1.13	0.24

Source: Finance Accounts for the respective years

The growth of revenue receipts has shown a mixed trend over the period 2012-17. The revenue receipts have a negative growth of 1.87 per cent while GSDP increased to 12.76 per cent (**Appendix 1.4**) in 2016-17 over the previous year. Decrease in revenue receipts was largely due to decrease in grant from GOI by ₹ 1,433.13 crore (33.66 per cent).

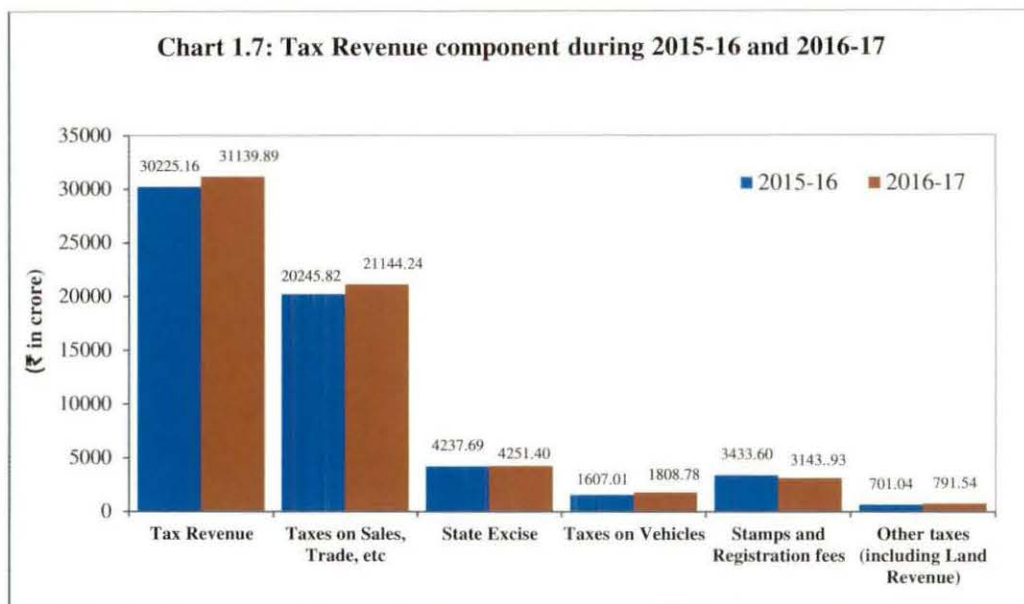
During 2012-13, the NCT's tax revenue buoyancy with reference to GSDP was 1.25 per cent which gradually decreased to 0.24 per cent in 2014-15, increased to 1.13 per cent during 2015-16 and decreased to 0.24 per cent in 2016-17.

1.5.1 NCT's own resources

The revenue receipts of the NCT of Delhi showed increasing trend during the period 2012-16. It marginally decreased in the year 2016-17 by 1.87 per cent over the previous year.

Tax revenue

The components of tax revenue during the current year vis-à-vis previous year are given in **Chart 1.7**:



Source: Finance Accounts of Delhi for respective years

The tax revenue has increased by ₹ 914.73 crore (3.03 per cent) during 2016-17 (₹ 31,139.89 crore) over previous year (₹ 30,225.16 crore). The major contribution in revenue was from taxes on sales, trade, etc. which contributed about 67.90 per cent of the total tax revenue and grew by 4.44 per cent over the previous year.

Collection under state excise marginally increased by ₹ 13.71 crore (0.32 per cent) and stamp duty decreased by ₹ 289.67 crore (8.44 per cent) during 2016-17 over the previous year. Similarly, contribution of taxes on vehicles and other taxes (including land revenue) have increased by ₹ 201.77 crore (12.56 per cent) and ₹ 90.50 crore (12.91 per cent) respectively.

Non- Tax revenue

The non-tax revenue (₹ 380.69 crore) which constituted 1.11 per cent of total revenue receipts (₹ 34,345.74 crore) during 2016-17 decreased by ₹ 134.71 crore (26.14 per cent) over the previous year.

1.5.2 Cost of collection

The gross collection of the major revenue receipt, expenditure incurred on collection and the percentages of such expenditure to gross collection during the years 2014-15 to 2016-17 are given in **Table 1.4**.

Table 1.4: Cost of collection

(₹ in crore)

Heads of Revenue	Year	Collections	Expenditure on collection of Revenue	Percentage of expenditure on collection
Taxes on Sales, Trade etc.	2014-15	18,289.31	49.26	0.27
	2015-16	20,245.82	56.16	0.28
	2016-17	21,144.24	63.05	0.30
State Excise	2014-15	3,422.39	5.29	0.15
	2015-16	4,237.69	6.02	0.14
	2016-17	4,251.40	8.53	0.20
Taxes on Vehicles	2014-15	1,558.83	31.49	2.02
	2015-16	1,607.01	38.47	2.39
	2016-17	1,808.78	45.36	2.51

The above table shows that during 2016-17, the percentage of expenditure on collection marginally increased in Taxes on Sales, Trade etc., State Excise and Taxes on Vehicles over the previous year.

1.6 Application of resources

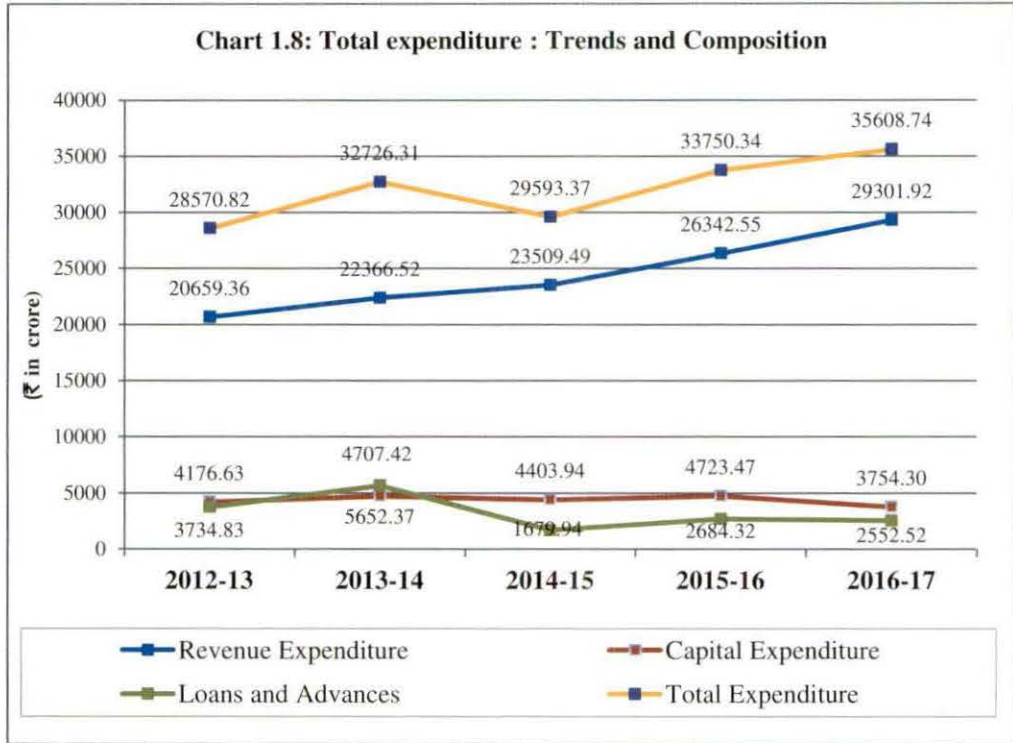
1.6.1 Growth and composition of expenditure

States raise resources to perform their functions, maintain existing delivery of social and economic services and extend the network of these services through capital expenditure and investments and to discharge their debt service obligations. The total expenditure of the NCT increased from ₹ 28,570.82 crore in 2012-13 to ₹ 35,608.74 crore in 2016-17 (**Appendix 1.3**).

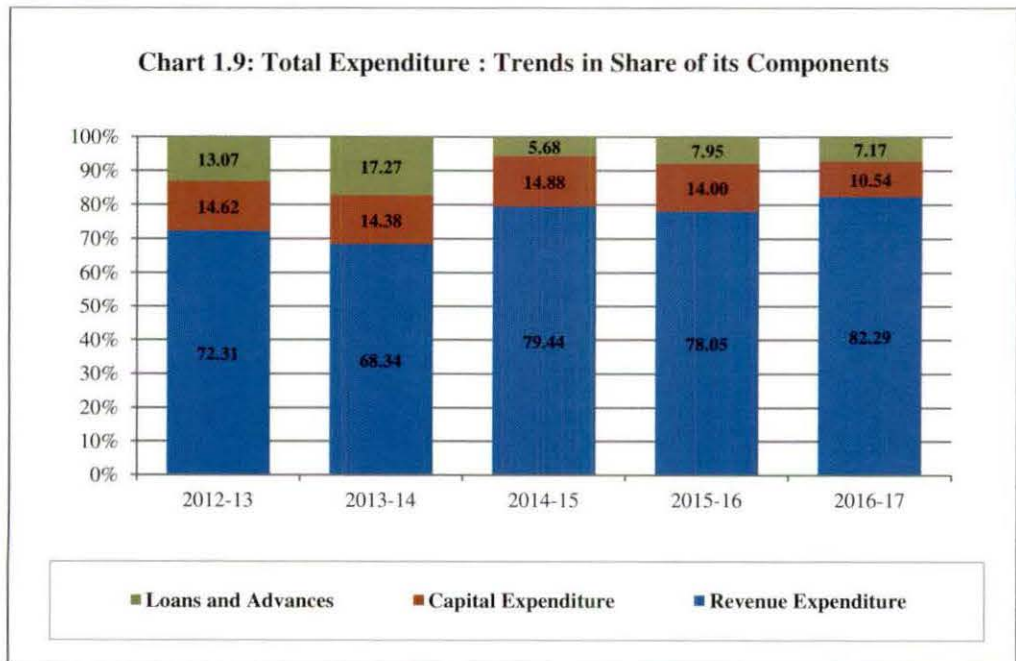
The total expenditure during the current year at ₹ 35,608.74 crore has increased by ₹ 1,858.40 crore (5.51 per cent) over the previous year. Of the total increase, revenue expenditure increased by ₹ 2,959.37 crore while capital expenditure and loans and advances decreased by ₹ 969.17 crore and ₹ 131.80 crore respectively. The decrease in share of capital expenditure as compared to overall increase in expenditure during the current year is an indicator of less productive allocation of funds by the State. Over the last five years, revenue expenditure increased from ₹ 20,659.36 crore in 2012-13 to ₹ 29,301.92 crore in 2016-17 which constituted an increase of 41.83 per cent. In comparison capital expenditure showed a mixed trend during the last five years. It increased to ₹ 4,707.42 crore in 2013-14 from ₹ 4,176.63 crore in 2012-13, then decreased to ₹ 4,403.94 crore in 2014-15, again increased to ₹ 4,723.47 crore in 2015-16 and stood at ₹ 3,754.30 crore in 2016-17, registering a decrease of 20.52 per cent over the previous year.

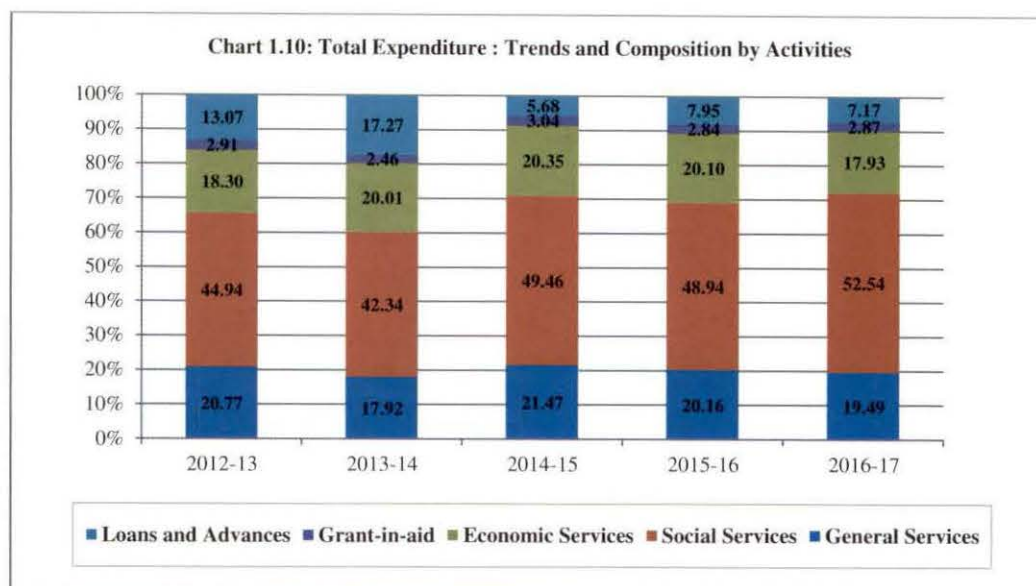
Capital expenditure and revenue expenditure were 16.82 per cent and 83.18 per cent of total expenditure (excluding loans and advances) in 2012-13 while in 2016-17 they were 11.36 per cent and 88.64 per cent respectively. Total expenditure under plan head decreased from ₹ 13,091.75 crore in 2015-16 to ₹ 12,462.11 crore in 2016-17 registering a decrease of

₹ 629.64 crore while non-plan expenditure increased to ₹ 20,594.11 crore in 2016-17 from ₹ 17,974.27 crore in 2015-16, registering an increase of ₹ 2,619.84 crore. The share of plan and non-plan expenditure was 37.70 per cent and 62.30 per cent respectively of the total expenditure (excluding loan and advances) during the year 2016-17. **Chart 1.8** presents the trends in total expenditure during 2012-17.



The composition both in terms of ‘economic classification’ and ‘expenditure by activities’ are depicted in **Charts 1.9 and 1.10** respectively.





The share of General Services in total expenditure decreased from 20.77 per cent to 19.49 per cent while share of Social Services increased from 44.94 per cent to 52.54 per cent during 2012-17, whereas total expenditure on loans and advances declined from 13.07 per cent to 7.17 per cent during the same period.

1.7 Quality of expenditure

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

1.7.1 Adequacy of public expenditure

Table 1.5 shows the fiscal priority of the State Government with regard to development expenditure, social sector expenditure and capital expenditure during 2016-17.

Table 1.5: Fiscal Priority of the State in 2013-14 and 2016-17

Fiscal Priority by the State	(In per cent)					
	AE/ GSDP	DE ¹ /AE	SSE/ AE	CE/ AE	Education/ AE	Health/ AE
General Category States Average (Ratio) 2013-14	14.80	70.00	38.20	13.70	17.70	4.60
Delhi State's (Ratio) 2013-14	7.37	78.86	46.60	14.61	18.85	9.10
General Category States Average (Ratio) 2016-17	16.70	70.90	32.20	19.70	15.20	4.80
Delhi State's (Ratio) 2016-17	5.72	75.92	54.68	10.54	25.61	11.32

AE: Aggregate Expenditure, DE: Development Expenditure, SSE: Social Service Expenditure, CE: Capital Expenditure¹ Development expenditure includes Development Revenue Expenditure, Development Capital Expenditure and Loans and Advances disbursed.
Source for GSDP: Information as available on CSO website as on 29 July 2017

- Aggregate expenditure of NCT of Delhi as a ratio of GSDP was lower in both years 2013-14 and 2016-17 as compared to General Category States.

- Government gave fiscal priority to Development Expenditure in 2013-14 and 2016-17 as its ratio to Aggregate Expenditure was higher than the average ratio of General Category States.
- The ratio of Capital Expenditure to Aggregate Expenditure was marginally higher in 2013-14 and lower in 2016-17 as compared to General Category States.
- The ratio of expenditure on education to Aggregate Expenditure was higher than General Category States in 2013-14 and further increased in 2016-17.
- The priority given to health in Delhi was much higher than General Category States during 2013-14 and 2016-17.

1.7.2 Efficiency of expenditure use

In view of the importance of public expenditure on social and economic development, it is important for the State Government to take appropriate expenditure rationalisation measures and lay emphasis on provision of core public and merit goods* apart from improving the allocation towards development expenditure, particularly in view of the fiscal space being created on account of decline in debt servicing in recent years. **Table 1.6 and Chart 1.11** depict the trends in development expenditure during the current year and the previous years.

Table 1.6: Development Expenditure

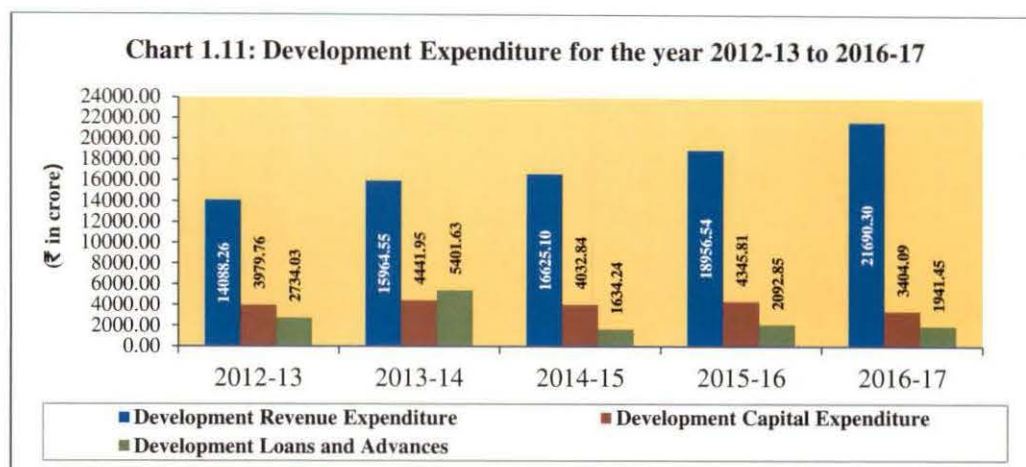
(₹ in crore)

Components of Development Expenditure	2012-13	2013-14	2014-15	2015-16	2016-17	
					Budget Estimates	Actual
a. Development Revenue Expenditure	14,088.26	15,964.55	16,625.10	18,956.54	23,843.96	21,690.30
b. Development Capital Expenditure	3,979.76	4,441.95	4,032.84	4,345.81	4,254.35	3,404.09
c. Development Loans and Advances	2,734.03	5,401.63	1,634.24	2,092.85	2,002.04	1,941.45
Total	20,802.05	25,808.13	22,292.18	25,395.20	30,100.35	27,035.84

Source: Finance Accounts of respective years

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

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



The development expenditure during 2016-17 under revenue and capital was lower by ₹ 2,153.66 crore (9.03 per cent) and ₹ 850.26 crore (19.99 per cent) respectively than the estimates. This shows that the preparedness of the implementing agencies to implement various plan schemes was not assessed while framing the budget estimates.

The development revenue expenditure increased by 53.96 per cent and development capital expenditure decreased by 14.46 per cent during the years 2012-13 to 2016-17. However, compared to the previous year the development capital expenditure in 2016-17 was short by ₹ 941.72 crore (21.67 per cent). The development loan and advances increased by 97.57 per cent during the years 2012-13 to 2013-14 and then decreased by 64.06 per cent during the years 2013-14 to 2016-17.

1.8 Financial analysis of Government expenditure and investments

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

1.8.1 Investment and returns

As of 31 March 2017, the Government had invested ₹ 18,933.05 crore in Statutory Corporations, Rural Banks, Joint Stock Companies and Co-operatives. The return on this investment (RoI) was 0.06 per cent in 2016-17. The return ranged between 0.06 and 0.16 per cent during 2012-17. The Government paid interest at the average rate of 8.65 per cent on its borrowings during 2016-17. The details are given in Table 1.7.

Table 1.7: Return on Investment

	(₹ in crore)				
Investment/return/cost of borrowings	2012-13	2013-14	2014-15	2015-16	2016-17
Investment at the end of the year*	16,388.15	17,060.35	17,660.35	18,492.15	18,933.05
Return on investment**	26.25	11.95	12.90	12.32	11.28
Return on investment (%)	0.16	0.07	0.07	0.07	0.06
Average rate of interest on Govt. borrowing (%)	9.73	9.21	8.59	8.54	8.65
Difference between interest rate and return (%)	9.57	9.14	8.52	8.47	8.59

* refers to paid up equity capital

** refers to dividend income received by the Government

The increase in investment in 2016-17 over the previous fiscal year was on account of new investment of ₹ 323.27 crore in Delhi Metro Rail Corporation Ltd. Out of total investment of ₹ 18,933.05 crore in 26 companies, only three Companies viz.(i) Delhi Co-operative Housing Finance Society Ltd., (ii) Delhi State Civil Supplies Corporation Ltd., and (iii) Indraprastha Gas Ltd. having investment of ₹ 44.26 crore up to March 2017 declared dividend of ₹ 11.28 crore during 2016-17 which was 25.49 per cent of the investment in these companies.

1.8.2 Loans and advances by the Government

In addition to investments in Co-operative Societies, Corporations and Companies, Government has also been providing loans and advances to institutions/organisations. The total outstanding loans and advances as on 31 March 2017 was ₹ 62,255.13 crore as depicted in **Table 1.8**.

Table 1.8: Average interest received on Loans and Advances by NCT Government

(₹ in crore)

Quantum of Loans/ Interest Receipts/ Cost of Borrowings	2012-13	2013-14	2014-15	2015-16	2016-17
Opening Balance	47,877.90	50,887.82	55,737.28	57,189.61	59,915.10*
Amount advanced during the year	3,734.83	5,652.37	1,679.94	2,684.32	2,552.52
Amount repaid during the year	724.90	802.91	227.61	83.42	212.50
Closing Balance	50,887.82	55,737.28	57,189.61	59,790.52	62,255.13
Net addition	3,009.93	4,849.46	1,452.33	2,600.91	2,340.02
Interest Receipts	340.03	379.35	350.52	82.53	81.39
Interest receipts as percentage of outstanding Loans and advances	0.67	0.68	0.61	0.14	0.13

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

Loans outstanding against State level organisations/institutions constitute the major portion of total outstanding loans of NCT of Delhi. Majority of the Government enterprises and institutions to whom the loans and advances were given by the Government of NCT of Delhi and remained outstanding at the end of 2016-17 were in the sectors of water supply and sanitation (₹ 17,381.29 crore), urban development (₹ 1,653.92 crore), road transport (₹ 14,956.14 crore), power projects (₹ 11,713.69 crore) and miscellaneous loans (₹ 15,814.45 crore).

1.9 Assets and liabilities

1.9.1 Growth and composition of assets and liabilities

In the existing Government accounting system, comprehensive accounting of fixed assets like land and buildings owned by the Government is not done. However, the Government accounts do capture the financial liabilities of the Government and the assets created out of the expenditure incurred. **Appendix 1.5** gives an abstract of such liabilities and the assets as on 31 March 2017, compared with the corresponding position as on

31 March 2016. The liabilities in this Appendix consist only of loans and advances from the Government of India (GoI). The assets comprise mainly the capital outlay and loans and advances given by the Government and cash balances.

1.9.2 Fiscal liabilities

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

Table 1.9: Fiscal liabilities – Basic Parameters

	2012-13	2013-14	2014-15	2015-16	2016-17
Fiscal liabilities (₹ in crore)	29,242.71	32,080.32	32,497.91	33,303.87	33,344.78
Rate of growth (<i>per cent</i>)	(-)1.23	9.70	1.30	2.48	0.12
Ratio of Fiscal Liabilities to:					
GSDP (<i>per cent</i>)	7.47	7.23	6.60	6.03	5.36
Revenue Receipts (<i>per cent</i>)	114.40	114.65	109.85	95.16	97.09
Own Resources [#] (<i>per cent</i>)	121.55	120.70	119.32	108.34	105.79
Buoyancy of Fiscal Liabilities with reference to:					
GSDP (Ratio)	(-)0.09	0.72	0.12	0.21	0.01
Revenue Receipts (Ratio)	(-)0.09	1.02	0.23	0.14	(-)0.07
Own Resources [#] (Ratio)	(-)0.07	0.93	0.52	0.19	0.05

Own Resources is Tax Revenue and Non Tax Revenue

Overall fiscal liabilities of the NCT increased from ₹ 29,242.71 crore in 2012-13 to ₹ 33,344.78 crore in 2016-17 (14.03 *per cent*). The fiscal liabilities of ₹ 33,344.78 crore during 2016-17 comprised obligations on account of 'Share of small savings collection' of ₹ 30,018.37 crore, 'loan to cover gap in resources' of ₹ 3,326.39 crore and 'Co-operative assistance to other Co-operatives' of ₹ 0.01 crore. The fiscal liabilities stood at 0.97 times of the revenue receipts and 1.06 times of the NCT's own resources at the end of 2016-17.

1.10 Debt Management

(i) Debt Profile

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

Table 1.10: Debt profile and per capita debt of GNCTD

Year	(₹ in crore)						
	Opening Balance	Debt Receipts	Repayment during the year	Closing Balance	Increase/Decrease	Percentage of increase over previous year	per Capita Debt in ₹
2012-13	29,608.29	922.41	1,287.99	29,242.71	-365.58	-1.23	17,406
2013-14	29,242.71	4,162.90	1,325.29	32,080.32	2,837.61	9.70	19,095
2014-15	32,080.32	1,764.32	1,346.73	32,497.91	417.59	1.30	19,344
2015-16	32,497.91	2,241.13	1,435.17	33,303.87	805.96	2.48	19,824
2016-17	33,303.87	1,695.53	1,654.62	33,344.78	40.91	0.12	19,848

Source: State Finance Accounts of respective years

Debt of the Government increased by ₹ 4,102.07crore (14.03 *per cent*) from ₹ 29,242.71 crore in 2012-13 to ₹ 33,344.78 crore in 2016-17. An interest of ₹ 2,882.52 crore was paid on debt during 2016-17.

(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 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 1.11** analyses the debt sustainability of the state according to these indicators for the period of five years from 2012-13 to 2016-17.

Table 1.11: Debt Sustainability: Indicators and Trends

Indicators of Debt Sustainability	2012-13	2013-14	2014-15	2015-16	2016-17
Outstanding Public Debt (₹ in crore)	29,242.71	32,080.32	32,497.91	33,303.87	33,344.78
Rate of growth of outstanding public debt (in <i>per cent</i>)	(-)1.23	9.70	1.30	2.48	0.12
GSDP(₹ in crore)	3,91,238.43	4,43,782.79	4,92,424.22	5,51,963.41	6,22,384.64
Rate of growth of GSDP (in <i>per cent</i>)	13.81	13.43	10.96	12.09	12.76
Average interest rate of outstanding debt (interest paid/OB of public debt + CB of public debt/2 (in <i>per cent</i>)	9.73	9.21	8.59	8.54	8.65
Percentage of Interest to Revenue Receipt	11.20	10.09	9.38	8.03	8.39
Percentage of Debt Payment to Debt Receipt	1.40	0.32	0.76	0.64	0.98
Net Debt available to NCT [#]	(-) 3,228.46	13.31	(-) 2,356.41	(-) 2,003.85	(-) 2,841.61

Source: State Finance Accounts of the respective years

Net Debt available to the State is excess of Public Debt Receipts over Public Debt repayment and Interest payment of Public Debt

Public debt of the Government of NCT of Delhi increased from ₹ 29,242.71 crore in 2012-13 to ₹ 33,344.78 crore in 2016-17 registering an increase of 14.03 *per cent* during the period 2012-17. The average annual growth registered at just 2.47 *per cent* during the same period. The rate of growth of outstanding public debt ranged between (-) 1.23 *per cent* and (+) 9.70 *per cent* over the period 2012-13 to 2016-17. Public Debt increased at a marginal rate of 0.12 *per cent* in 2016-17 mainly on account of receipt of share of small saving collection amounting to ₹ 1,695.53 crore.

Rate of growth of GSDP decreased from 13.81 *per cent* in 2012-13 to 10.96 *per cent* in 2014-15 and increased to 12.76 *per cent* in 2016-17. But it was

still higher than the average rate of interest of public debt which ranged between 8.54 per cent and 9.73 per cent over the period 2012-17.

Ratio of interest payment and revenue receipt decreased from 11.20 per cent in 2012-13 to 8.39 per cent in 2016-17.

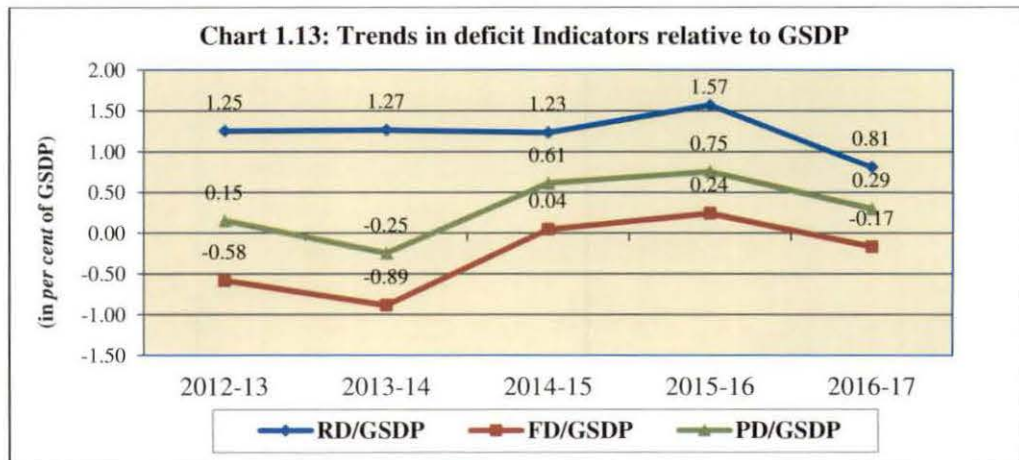
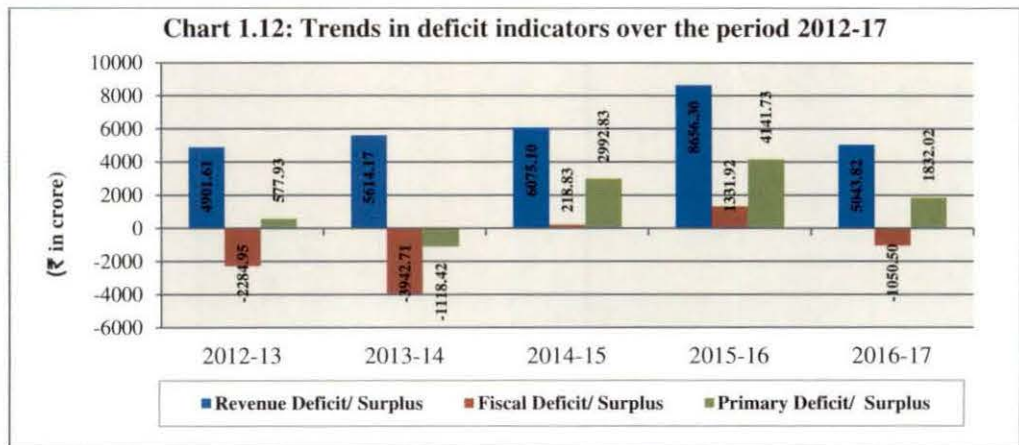
Ratio of Debt payment and Debt receipt decreased from 1.40 per cent in 2012-13 to 0.98 per cent in 2016-17.

1.11 Fiscal imbalances

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

1.11.1 Trends in surplus/deficit

Chart 1.12 and Chart 1.13 give trends in surplus/deficit indicators and the surplus/deficit trends relative to GSDP during the period 2012-13 to 2016-17.



Revenue surplus indicates the excess of revenue receipts over revenue expenditure. The NCT consistently enjoyed revenue surplus during 2012-17. It was ₹ 4,901.61 crore in 2012-13 and increased to ₹ 8,656.30 crore in 2015-16 and stood at ₹ 5,043.82 crore in 2016-17. Revenue Surplus has decreased by ₹ 3,612.48 crore in 2016-17 due to increase in revenue expenditure by ₹ 2,959.37 crore and decrease in revenue receipts by ₹ 653.11 crore over the previous year.

Fiscal deficit had shown an increasing trend from ₹ 2,284.95 crore in 2012-13 to ₹ 3,942.71 crore in 2013-14 which turned to surplus during 2014-15 at ₹ 218.83 crore and further increased to ₹ 1,331.92 crore in 2015-16 before turning into deficit in 2016-17 at ₹ 1,050.50 crore. Fiscal Surplus has decreased by ₹ 2,382.42 crore and turned into fiscal deficit in 2016-17 due to the decrease in revenue and non-debt capital receipts (recoveries of loans and advances+ misc capital receipts) by ₹ 524.02 crore and increase in the total expenditure by ₹ 1,858.40 crore over the previous year. Revenue expenditure has increased significantly by ₹ 2,959.37 crore, however, capital expenditure and disbursement of loans and advances have decreased by ₹ 969.17 crore and ₹131.80 crore respectively over previous year resulting in increase of total expenditure by ₹ 1,858.40 crore.

NCT had a primary surplus in 2012-13 which had turned to deficit in 2013-14 at ₹ 1,118.42 crore, but, it again became positive at ₹ 2,992.83 crore in 2014-15 and decreased to ₹ 1,832.02 crore in 2016-17. Primary Surplus has decreased by ₹ 2,309.71 crore due to decrease in fiscal surplus by ₹ 2,382.40 crore and increase of interest payments by ₹ 72.71 crore in 2016-17 over previous year.

Revenue Surplus stood at 0.81 per cent of GSDP in 2016-17 as against 1.57 per cent of GSDP in 2015-16. The fiscal surplus which was 0.24 per cent of GSDP in 2015-16 turned to fiscal deficit in 2016-17 and was 0.17 per cent of GSDP.

1.11.2 Components of fiscal deficit and its financing pattern

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

Table 1.12: Components of Fiscal Deficit

		(₹ in crore)				
	Particulars	2012-13	2013-14	2014-15	2015-16	2016-17
1	Fiscal Deficit/ Surplus*(-/+)	(-)2,284.95	(-) 3,942.71	218.83	1,331.92	(-)1,050.50
2	Revenue Deficit /Surplus (-/+)	4,901.61	5,614.17	6,075.10	8,656.30	5,043.82
3	Net Capital Expenditure	(-)4,176.63	(-)4,707.42	(-)4,403.94	(-)4,723.47	(-)3,754.30
4	Net Loans and Advances	(-)3,009.93	(-) 4,849.46	(-)1,452.32	(-)2,600.91	(-)2,340.02
Financing Pattern of Fiscal Deficit**						
1	Loans from GOI	365.58	2,837.60	417.60	805.96	40.91

* Deficit figure shown in (-) and surplus in (+.)

** All these figures are net of disbursement/outflows during the year

Source: Finance Accounts of respective years and PAO, Delhi

1.11.3 Quality of deficit/surplus

The ratio of revenue deficit to fiscal deficit and the composition of primary deficit into primary revenue deficit and capital expenditure (including loans and advances) would indicate the nature of deficit in the State's finances. The ratio of revenue deficit to fiscal deficit indicates the extent to which borrowed funds were used for current consumption. Further, persistently high ratio of revenue deficit to fiscal deficit also indicates that the asset base of the State was continuously shrinking and a part of borrowings (fiscal liabilities) were not having any asset backup. Since Delhi has had a revenue surplus throughout the period 2012-17, borrowed funds were being used only for capital expenditure and repayment of debt as given in **Table 1.13**.

Table 1.13: Primary deficit/ surplus-bifurcation of factors

(₹ in crore)

Year	Non-debt receipts	Primary Revenue Expenditure	Capital Expenditure	Loans and Advances	Primary Expenditure	Primary revenue deficit(-)/ Surplus(+)	Primary deficit(-)/ Surplus(+)
1	2	3	4	5	6(3+4+5)	7(2-3)	8(2-6)
2012-13	26,285.87	17,796.48	4,176.63	3,734.83	25,707.94	8,489.39	577.93
2013-14	28,783.60	19,542.23	4,707.42	5,652.37	29,902.02	9,241.37	(-)1,118.42
2014-15	29,812.20	20,735.49	4,403.94	1,679.94	26,819.37	9,076.71	2,992.83
2015-16	35,082.26	23,532.74	4,723.47	2,684.32	30,940.53	11,549.52	4,141.73
2016-17	34,558.24	26,419.40	3,754.30	2,552.52	32,726.22	8,138.84	1,832.02

Source: Finance Accounts of respective years and PAO, Delhi

The Government had a primary surplus of ₹ 577.93 crore in 2012-13. Non-debt receipts could not cover the primary expenditure resulting in primary deficit of ₹ 1,118.42 crore in 2013-14. In 2014-15, the Government of NCT of Delhi had again primary surplus of ₹ 2,992.83 crore which grew to ₹ 4,141.73 crore in 2015-16 and decreased to ₹ 1,832.02 crore in 2016-17. Capital expenditure decreased by ₹ 969.17 crore during the year 2016-17 over the previous year. Capital expenditure as a percentage of primary expenditure significantly decreased to 11.47 per cent in 2016-17 against 15.27 per cent over the previous year. The financial outlay on capital expenditure should translate into physical assets in a timely manner for desired outcomes to be realised.

1.12 Conclusion

Revenue receipts during 2016-17 decreased by ₹ 653.11 crore (1.87 per cent) over the previous year mainly due to decrease of non-tax revenue by ₹ 134.71 crore (26.14 per cent) and Grants from GoI by ₹ 1,433.13 crore (33.66 per cent). Tax Revenue and Non Tax Revenue fell short by 3.9 per cent and 16.4 per cent than the anticipated budgetary targets. The share of NCT's own tax revenue to total revenue receipts was 90.67 per cent in 2016-17.

The total expenditure during 2016-17 at ₹ 35,608.74 crore has increased by ₹ 1,858.40 crore (5.51 *per cent*) over the previous year. Of the total increase, revenue expenditure constituted ₹ 2,959.37 crore while capital expenditure and loans and advances decreased by ₹ 969.17 crore and ₹ 131.80 crore respectively.

As of 31 March 2017, the Government had invested ₹ 18,933.05 crore in Statutory Corporations, Rural Banks, Joint Stock Companies and Co-operatives. Their return on this investment was 0.06 *per cent* while the Government paid interest at an average rate of 8.65 *per cent* on its borrowings during 2016-17.

Overall fiscal liabilities increased from ₹ 29,242.71 crore in 2012-13 to ₹ 33,344.78 crore in 2016-17 (14.03 *per cent*). The fiscal liabilities stood at 0.97 times of the revenue receipts and 1.06 times of the NCT's own resources as at the end of 2016-17.

The fiscal position of NCT of Delhi, viewed in terms of key fiscal parameters, such as, revenue surplus, fiscal deficit and primary deficit, shows that revenue surplus decreased by ₹ 3,612.48 crore (41.73 *per cent*) in 2016-17 over the previous year. The fiscal surplus of ₹ 1,331.92 crore in 2015-16 decreased by 178.87 *per cent* and turned to fiscal deficit of ₹ 1,050.50 crore in 2016-17. The primary surplus of ₹ 4,141.73 crore in 2015-16 decreased (55.77 *per cent*) to ₹ 1,832.02 crore in 2016-17.

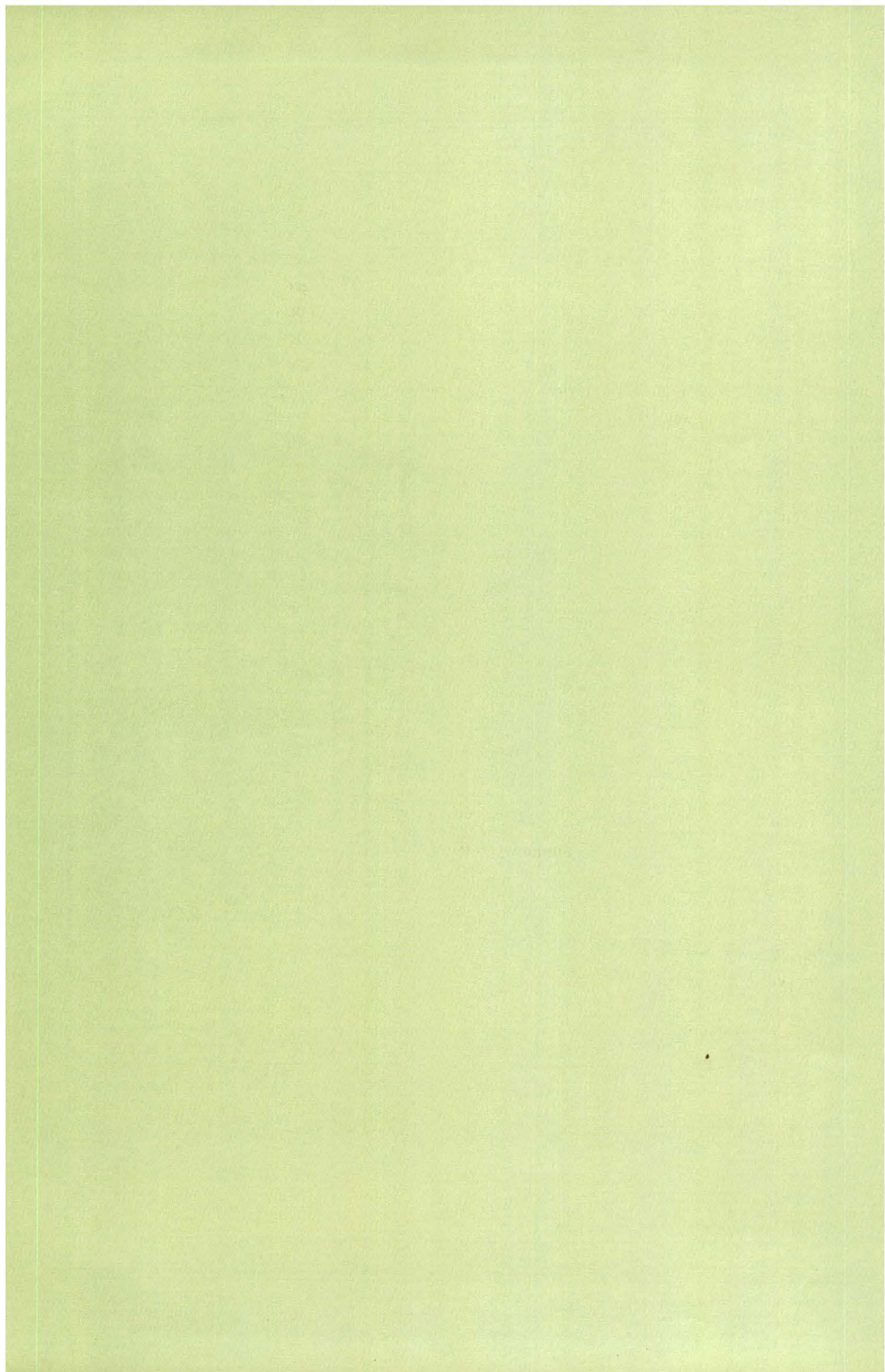
Revenue Surplus stood at 0.81 *per cent* of GSDP in 2016-17 as against 1.57 *per cent* of GSDP in 2015-16. The fiscal surplus which was 0.24 *per cent* of GSDP in 2015-16 turned to fiscal deficit in 2016-17 and was 0.17 *per cent* of GSDP.

1.13 Recommendations

The Government may consider:

- i. increasing capital expenditure to have positive impact on economic growth; and
- ii. taking effective measures to recover outstanding loans from the entities/institutions.
- iii. evaluating and more closely monitoring the performance of Statutory Corporations, Rural Banks, Joint Stock Companies and Co-operatives in view of negligible return on investment.

Chapter-2
Financial Management
and
Budgetary Control



Chapter – 2

2 Financial Management and Budgetary Control

2.1 Introduction

2.1.1 Appropriation Accounts are accounts of the expenditure, voted and charged, of the Government for each financial year compared with the amounts of the voted grants and appropriations charged for different purposes as specified in the schedules appended to the Appropriation Act. These Accounts list the original budget estimates, supplementary grants, surrender and re-appropriations distinctly and indicate actual capital and revenue expenditure on various specified services vis-à-vis those 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.

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 2016-17.

2.2 Summary of Appropriation Accounts

The summarised position of actual expenditure during 2016-17 against 14 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(+)
Voted	Revenue	32,162.01	273.30	32,435.31	26,343.92	(-) 6,091.39
	Capital	6,709.67	(-)231.70 [#]	6,477.97	3,988.45	(-) 2,489.52
	Loans and Advances	2,055.43	784.97	2,840.40	2,552.53	(-) 287.87
Total Voted		40,927.11	826.57	41,753.68	32,884.90	(-) 8,868.78
Charged	Revenue	3,685.53	2.70	3,688.23	3,081.24	(-) 606.99
	Capital	0.10	Nil	0.10	0.01	(-) 0.09
	Loans and Advances	1,987.26	0.00	1,987.26	1,654.62	(-) 332.64
Total Charged		5,672.89	2.70	5,675.59	4,735.87	(-) 939.72
Appropriation to Contingency Fund (if any)		0.00	0.00	0.00	0.00	0.00
Grand Total		46,600.00	829.27	47,429.27	37,620.77	(-)9,808.50

[#] Minus figure is due to re-appropriation of ₹ (-) 253.37 crore to loans and advances and supplementary grants of ₹ 21.67 crore

During 2016-17, against the total grants and appropriation of ₹ 47,429.27 crore expenditure of ₹ 37,620.77 crore was incurred resulting in saving of ₹ 9,808.50 crore. The overall saving of ₹ 9,808.50 crore was a result of saving of ₹ 6,698.38 crore in 13 grants and one appropriation under Revenue Section and ₹ 3,110.12 crore under Capital Section and Loan and Advances.

2.3 Financial accountability and budget management

2.3.1 Excess expenditure over provisions during previous years requiring regularisation

Article 205 of the Constitution of India, provides that if any money has been spent for any service during a financial year in excess of the amount granted for that service for that year, the excess expenditure should be regularised by the State Legislative Assembly. Although no time limit for regularisation of expenditure has been prescribed under the Article, as a practice, the excess expenditure is regularised after the completion of discussion of the Appropriation Accounts by the Public Accounts Committee (PAC). However, excess expenditure amounting to ₹ 85.71 crore for the period 2006-07 to 2015-16 was yet to be regularised. The year-wise amount of excess expenditure pending regularisation is summarised in **Table 2.2**.

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

(₹ in crore)		
Year	Number of Grants	Amount of excess expenditure over provision
2006-07	7 (38 Sub-heads)	9.12
2007-08	5 (30 Sub-heads)	11.55
2008-09	5 (29 Sub-heads)	17.35
2009-10	3 (3 Sub-heads)	5.60
2010-11	2 (5 Sub-heads)	3.98
2012-13	1 (11 Sub-heads)	27.22
2013-14	6 (18 Sub-heads)	5.17
2014-15	2 (12 Sub-heads)	3.51
2015-16	2 (06 Sub-heads)	2.21
Total		85.71

2.3.2 Excess expenditure over provisions during 2016-17 requiring regularisation

It was observed from the head wise Appropriation Accounts for the year 2016-17 that against a total provision of ₹ 28.30 crore under seven sub-heads in six Grants, the actual expenditure was ₹ 33.64 crore thereby resulting in excess expenditure of ₹ 5.34 crore, which was yet to be regularised (October 2017) (**Appendix 2.1**). Thus, an excess expenditure of ₹ 91.05 crore (2006-07 to 2016-17) required regularisation under Article 205 of the Constitution.

2.3.3 Savings vis-à-vis allocative priorities

Appropriation accounts for the year 2016-17 revealed that savings exceeding ₹ 50 crore occurred in 12 cases relating to eight grants totalling ₹ 1,240.61 crore (**Appendix 2.2**).

The savings were attributable mainly to slow progress of scheme, non-implementation of scheme, release of less grant and slow progress of work.

2.3.4 Persistent savings

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

Table 2.3: List of Grants with Persistent Savings during 2012-17

(₹ in crore)							
Sl. No.	Head No. and Name of the grant		2012-13	2013-14	2014-15	2015-16	2016-17
Revenue-Voted							
1	Grant No. 3: Administration of Justice						
	2014.00.108.99/ 2014	T	34.59	39.62	47.77	62.41	58.50
	B.1(2)(1)- Judicial Magistrate's Courts	S	5.00	6.04	8.05	15.29	8.13
		%	14.46	15.24	16.85	24.5	13.90
2	Grant No. 7: Medical and Public Health						
	2211.00.102.80.00.42	T	4.5	4.9	10.67	10	19.26
	K 1 (3)(1)-Urban Family Welfare Centre (CSS)	S	1.93	3.5	9.21	8.71	17.76
		%	42.89	71.43	86.32	87.1	92.21
3	Grant No.11: Urban Development and Public Works						
	2217.80.191.13	T	339.87	325.16	157.12	377.16	414.87
	A.8(2)(1)(26)- Grant-in-aid for municipal reforms	S	189.87	325.16	157.12	377.16	40.87
		%	55.86	100	100	100	9.85
Capital-Voted							
4	Grant No.8: Social Welfare						
	5055.00.800.97.00.42	T	10	100	3	11	11.73
	DD.1(3)(1)- Introduction of Electronic Trolley Buses- Alternative mode of Transport	S	8.39	97.21	3	11	11.73
		%	83.9	97.21	100	100	100

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

The entire provision remained unutilised under Grant-in-aid for municipal reforms during the years 2013-14, 2014-15 and 2015-16 and under Grant-in-aid for Introduction of Electronic Trolley Buses-Alternative mode of Transport during the years 2014-15, 2015-16 and 2016-17.

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

2.3.5 Savings of entire provision

In 119 sub-heads of eight Grants and one appropriation (₹ one crore or above in each cases), the entire provision remained unutilised by the departments or was remitted back to Government before the closure of the financial year 2016-17. The details of sub-heads are given in **Appendix 2.3**. Savings of the entire provision was indicative of the fact that the estimates were not prepared

after adequate scrutiny of the projects/schemes. Schemes which did not take off or suffered due to non-utilisation of entire provision were – Equity capital to Delhi Transport Corporation for purchase of buses (₹ 150 crore), Installation of CCTV camera in DTC Cluster buses (₹ 90 crore), Mohalla Raksha Dal (₹ 200 crore), Grant to Delhi Jal Board for inter-sector sewer along the major drains under JNNURM projects (₹ 200 crore), Comprehensive maintenance of roads (₹ 100 crore), Provision of LED Screens (₹ 137 crore) and Installation of CCTV Cameras (₹ 200 crore), GIA for Mid Day meals programme (₹ 34.47 crore).

2.3.6 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 2016-17 revealed that supplementary grant amounting to ₹ 27.32 crore in three sub-heads was obtained in anticipation of higher/ additional expenditure. However, the final expenditure was even less than the original grant in two cases as detailed in **Table 2.4.**

Table 2.4: Excess/unnecessary Supplementary Provision

(₹ in crore)

Sl. No.	Number and name of the Grant	Original provision	Actual expenditure	Saving out of original provision	Supplementary provision
Revenue Voted					
Grant No.11: Urban Development and Public Works					
1	2801.05.800.80 One time relief to Electricity Consumers on Accounts of Amnesty Schemes	Nil	Nil	-	23.00
Revenue Charged					
Grant No.2: General Administration					
2	2012.03.090 Administrators of UTs Secretariat	11.38	9.50	1.88	1.01
Capital Voted					
Grant No.4: Finance					
3	4059.80.800.85.00.51 Motor vehicles	2.50	2.04	0.46	3.31
Total					27.32

The reason for non-utilisation of supplementary grant was awaited from concerned departments.

2.3.7 Excessive/unnecessary re-appropriation of funds

Re-appropriation is transfer of funds within a grant from one unit of appropriation, where savings are anticipated, to another unit where additional funds are needed. Scrutiny of Appropriation Accounts and Re-appropriation orders for the year 2016-17 revealed that under 50 sub-heads in 10 grants as detailed in **Appendix 2.4**, re-appropriations were unnecessary as the departments were not able to even utilise fully their existing grants and there was a cumulative non-utilisation of ₹ 475.39 crore against the re-appropriation of ₹ 278.89 crore. The departments attributed the reasons to non-receipt of approval of the competent authority, receiving of less grant, non-receipt of anticipated bills, purchase proposals not materialised, vacant posts, non-processing of bills and receipt of less claims. The following are the important observations:

- (i) Under Grant No.6- 'Education' ₹ 49.99 crore was re-appropriated due to receipt of excess funds from Government of India under the Sub-head Sarva Shiksha Abhiyan. However, there was final saving of ₹ 54.22 crore.
- (ii) Under Grant No.7- 'Medical and Public Health' ₹ 56.99 crore was re-appropriated in anticipation of receipt of excess funds from Government of India under Delhi State Health Mission. However, there was final saving of ₹ 81.32 crore.
- (iii) Under Grant No.8- 'Social Welfare' ₹ 4.99 crore was re-appropriated due to good progress of scheme under the Sub-head Reimbursement of tuition Fees to Public Schools. However, there was final saving of ₹ 25.63 crore due to slow progress in the verification of forms/ shortage of staff.
- (iv) Under Grant No.10- 'Development' ₹ 3.29 crore was re-appropriated in anticipation of payment of old liabilities under Sub-head District Establishment. However, there was final saving of ₹ 7.35 crore due to non-execution of scanning/digitisation work.
- (v) Under Grant No.11- 'Urban Development and Public Works Department' ₹ 11.99 crore was re-appropriated under the Sub-head GIA to DUSIB. However, there was final saving of ₹ 12 crore due to scheme not fully implemented.

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

2.3.8 Substantial surrenders

Substantial surrenders involving ₹ 2,206.15 crore (more than ₹ 10 crore and 70 per cent of original provision) were made in respect of 44 sub-heads (**Appendix 2.5**), out of which in 12 sub-heads 100 per cent grant amounting

to ₹ 359.40 crore was surrendered on account of non-implementation of scheme, non-receipt of funds from GOI, non-release of funds, slow progress of schemes, non-finalisation of tenders and release of less grant.

Substantial surrenders amounting to ₹ 136.60 crore, ₹ 320.89 crore, ₹ 341.63 crore and ₹ 1,379.40 crore were made under Grant No. 6: Education, Grant No. 7: Medical and Public Health, Grant No.10: Development and Grant No.11: Urban development and Public Works.

2.3.9 Anticipated savings not surrendered

Rule 56 (2) of General Financial Rules (GFR) stipulates that savings as well as provisions that cannot be profitably utilised should be surrendered to Government as soon as these are foreseen without waiting till the end of the year. The objective is to minimise the scope for avoiding surrenders at a later stage. At the close of the year 2016-17, out of the savings of ₹ 8,835.42 crore under 10 grants where savings of ₹ one crore and above were indicated in each grant/appropriation, an amount of ₹ 3,575.75 crore (40.47 per cent of savings) was not surrendered, details of which are given in **Appendix 2.6**.

2.3.10 Rush of expenditure

Rule 56 of the GFR provides that rush of expenditure particularly in the closing months of the financial year is regarded as a breach of financial propriety and should be avoided. Contrary to this, expenditure incurred by the departments in the month of March 2017 and last quarter of the financial year 2016-17 under 32 sub-heads ranged between 53.75 per cent and 100 per cent of the total expenditure as given in **Appendix 2.7**.

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

2.3.11 Other audit observations

(a) Rule 8 of Delegation of Financial Power Rules, 1978 stipulates that provision under the head lump sum (Object head-42) will include expenditure in respect of scheme/sub-scheme/organisation where the provision does not exceed 10 lakh. In all other cases, break-up by other objects of expenditure must be given. Audit noted that in 367 cases, lump sum provisions exceeded ₹ 10 lakh limit but no break-up of expenditure was given.

The Government stated (October 2017) that remedial action for classification of the lump sum provisions under proper object class of expenditure has been taken.

(b) As per Rule 8 of Delegation of Financial Power Rules, 1978, the object heads such as 51- Motor Vehicles, 52- Machinery and Equipment and 53- Major Works fall under Object Class-6 (acquisition of Capital Assets and other Capital Expenditure). However, review of the Detailed Demands for

Grants for the year 2016-17 showed that in 74 cases (**Appendix 2.8**), an amount of ₹ 2,814.40 crore was incorrectly shown as capital expenditure instead of revenue expenditure.

The Government accepted (October 2017) the audit observation and stated that misclassifications would be corrected in the Detailed Demand for Grants 2018-19/ Revised Estimates 2017-18.

(c) Scrutiny of the Appropriation Accounts and Detailed Demands for Grants for the year 2016-17 showed that standard code 99 which is reserved for Information Technology is used for various other purposes in 101 cases. Due to wrong classification in this head, the amount shown under Information Technology is overstated by ₹ 1,705.04 crore (**Appendix 2.9**).

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 2016-17 were ₹ 357.42 crore against 'nil' anticipated recoveries.

2.5 Outcome of the Review of Grant No.10 - Development

A review of budgetary procedure and control over expenditure in respect of Grant No.-10- Development, Government of NCT of Delhi for the period 2014-17 conducted in September 2017 brought out the following important points:

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

Table: 2.5: Budget and Expenditure

Year	Provision		Expenditure incurred		Savings	
	Revenue	Capital	Revenue	Capital	Revenue	Capital
2014-15	1,900.35	397.52	1,664.98	266.28	235.37	131.24
2015-16	2,205.70	568.72	2,059.75	207.63	145.95	361.09
2016-17	2,756.22	309.47	1,598.63	222.61	1,157.59	86.86
Total	6,862.27	1,275.71	5,323.36	696.52	1,538.91	579.19

(ii) There were persistent savings of ₹ one crore or more in 5 cases/sub-heads under the grant which indicates unrealistic budgeting, deficient financial management.

(iii) Scrutiny of Section-wise Appropriation Accounts of grant revealed persistent savings of 7 to 42 *per cent* in revenue voted section and 78 to 100 *per cent* in revenue charged section while savings in Capital voted section were 28 to 63 *per cent* of the total grant indicating unrealistic budgeting and deficient financial provision.

- (iv) Re-appropriation in 55 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 ₹ 44.75 crore in these cases during 2014-15 to 2016-17 against re-appropriation of ₹ 28.28 crore.
- (v) In 148 sub-head under the grant, the entire provision remained unutilised by the department. Saving of the entire provisions was indicative of the fact that estimates were prepared without assessing the actual requirement and improper scrutiny of relevant projects/schemes (**Appendix 2.10**).
- (vi) Rule 56(3) of the GFR provides that rush of expenditure, particularly in the closing months of the financial year is regarded as a breach of financial propriety and should be avoided. Contrary to this, expenditure incurred by the departments in the last quarter of the financial year under various sub-heads ranged between 86 *per cent* and 100 *per cent* of the total expenditure.

2.6 Conclusion

Against total provision of ₹ 47,429.27 crore during 2016-17, an expenditure of ₹ 37,620.77 crore was incurred which resulted in savings of ₹ 9,808.50 crore (20.68 *per cent*). An excess expenditure of ₹ 91.05 crore relating to the period 2006-07 to 2016-17 required regularisation under Article 205 of the Constitution.

Supplementary provision of ₹ 27.32 crore in three sub-heads was unnecessary and re-appropriations of funds in 50 sub-heads where final savings were more than ₹ one crore was made injudiciously resulting in un-utilised/excessive provision of ₹ 475.39 crore. In 12 sub-heads, 100 *per cent* grant amounting to ₹ 359.40 crore was surrendered.

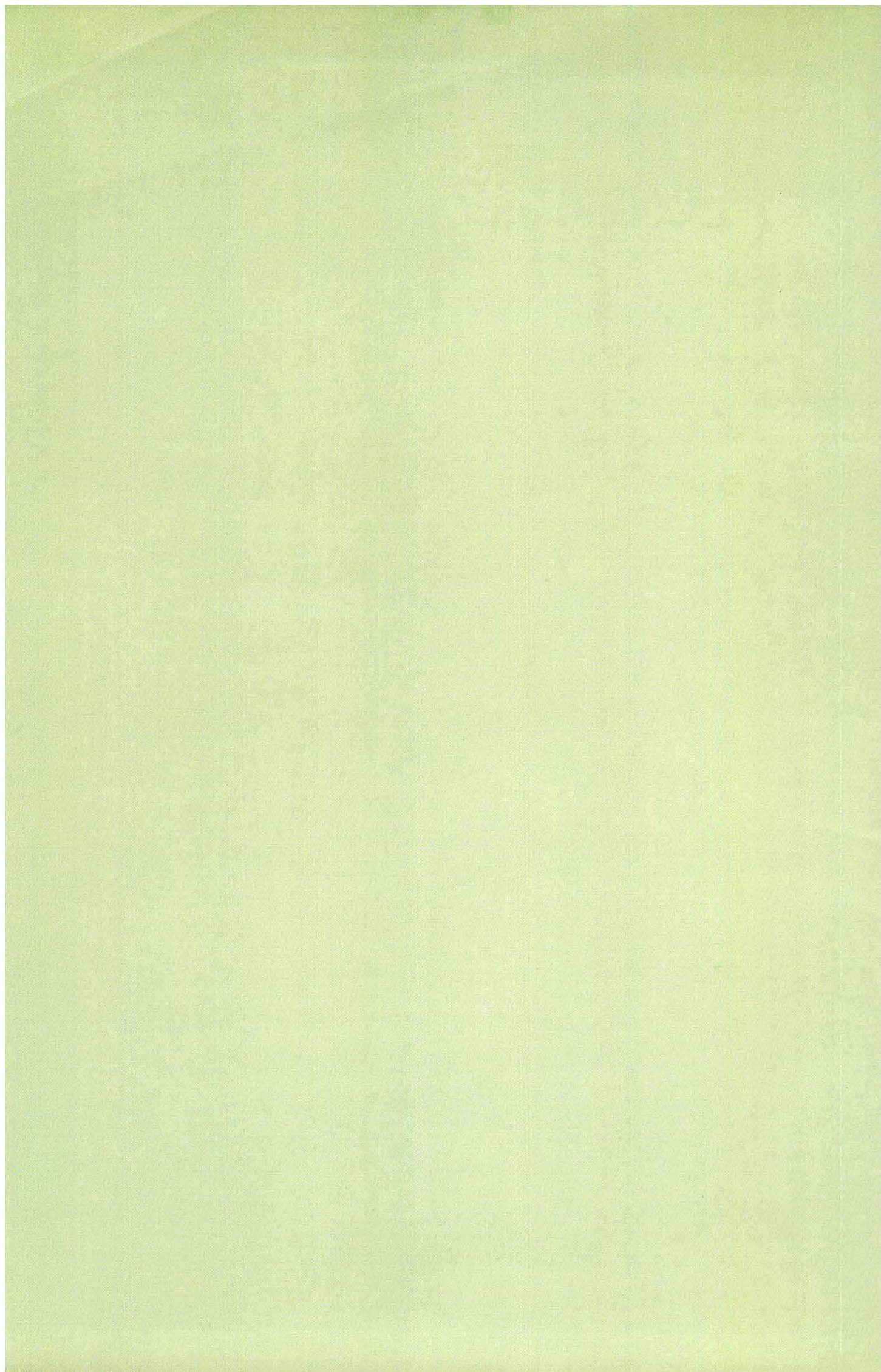
Re-appropriation in 55 cases was unnecessary as the departments did not utilise fully their original grant under Grant No. 10 –Development during the year 2014-15 to 2016-17.

2.7 Recommendations

The Government may consider:

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

Chapter-3
Financial Reporting



Chapter - 3

3 Financial Reporting

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

3.1 Delay in furnishing Utilisation Certificates

Rule 212 of the GFRs stipulates that for grants released during a year for specific purposes, Utilisation Certificates (UCs) should be obtained by the departmental officers from the grantees within 12 months of the closure of the financial year. However, 3105 UCs for an aggregate amount of ₹ 7,269.69 crore in respect of the grants released up to 31 March 2016 were not furnished by the grantees as of 31 March 2017. The age-wise pendency in submission of UCs is detailed in **Table 3.1**:

Table 3.1: Age wise arrears of Utilisation Certificates

Sl. No.	Range of delay (in number of years)	Total grants released		Utilisation certificates outstanding	
		Number	Amount (₹ in crore)	Number	Amount (₹ in crore)
1	0-2	866	7,476.76	188	348.51
2	2-4	450	2,806.92	295	2,112.85
3	4-6	270	1,884.09	265	1,788.15
4	6-8	225	371.11	224	338.19
5	8-10	1008	351.31	1008	351.31
6	10 and above	1125	2,330.68	1125	2,330.68
	Total	3944	15,220.87	3105	7,269.69

Source: Compiled from information furnished by Pay and Accounts Office

Out of 3105 UCs due, 1980 UCs (63.77 per cent) of ₹ 4,939.01 crore were outstanding for periods ranging from two to 10 years while 1125 UCs (36.23 per cent) involving ₹ 2,330.68 crore were outstanding for more than 10 years.

Delhi Jal Board contributed ₹ 1,516.92 crore (20.87 per cent) of the arrears. Municipal Corporation Delhi (Land and Building Department for MCD), Delhi Vidyut Board¹ and Delhi State Industrial and Infrastructure Development Corporation did not furnish UCs of the grants received from Department of Urban Development. Further, New Delhi Municipal Council

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

and Delhi Urban Shelter Improvement Board also did not furnish the UCs for the grant received.

3.2 Audit of the bodies/ authorities

The audit of ten bodies/authorities has been entrusted to the CAG under Section 19 and 20 of the CAG's (DPC) Act, 1971. The status of entrustment of audit, rendering of accounts to Audit and issuance of Separate Audit Reports is indicated in **Appendix 3.1**. Out of ten² bodies/authorities, the annual accounts of only five³ bodies/authorities upto the year 2015-16 were received.

The annual accounts of five bodies/authorities due up to 2015-16 had not been received as of March 2017 in the office of the Accountant General (Audit), Delhi. The details of these outstanding accounts are given in **Table 3.2**:

Table 3.2: Details of Outstanding Accounts as on 31 March 2017

Sl. No	Name of the Body/authority	Year for which accounts had not been received	No. of Accounts pending
1.	Delhi Kalyan Samiti (DKS)	2014-15 and 2015-16	2
2.	Netaji Subhash Institute of Technology (NSIT)	2015-16	1
3.	Delhi Jal Board (DJB)	2012-13 to 2015-16	4
4.	Delhi Building and Other Construction Workers Welfare Board	2014-15 and 2015-16	2
5.	Delhi Urban Shelter Improvement Board (DUSIB)	2010-11 to 2015-16	6

From the above, it is evident that 15 annual accounts upto the year 2015-16 of five bodies/authorities were pending. In case of Delhi Urban Shelter Improvement Board, six annual accounts since 2010-11 were pending whereas Delhi Jal Board was yet to submit their annual accounts from 2012-13 to 2015-16. Delhi Building and Other Construction Workers Welfare Board and Delhi Kalyan Samiti did not submit their accounts for the years 2014-15 and 2015-16 while Netaji Subhash Institute of Technology for the year 2015-16.

3.3 Misappropriations, losses and defalcations

As on 31 March 2017, 25 cases of theft, misappropriation/loss of material amounting to ₹ 23.30 lakh were pending for action. The age-profile of the pending cases and the number of cases pending in each category- theft and misappropriation/loss are summarised in **Table 3.3**:

² (i) Delhi Kalyan Samiti, (ii) Guru Gobind Singh Indraprastha University, (iii) Netaji Subhash Institute of Technology, (iv) Delhi Jal Board, (v) Delhi Building and Other Construction Workers Welfare Board, (vi) Delhi Legal Services Authority, (vii) Delhi Electricity Regulatory Commission, (viii) Ambedkar University, (ix) Indraprastha Institute of Information Technology Delhi and (x) Delhi Urban Shelter Improvement Board.

³ (i) Guru Gobind Singh Indraprastha University, (ii) Delhi Electricity Regulatory Commission, (iii) Delhi State Legal Services Authority, (iv) Ambedkar University Delhi and (v) Indraprastha Institute of Information Technology.

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

Age-profile of the pending cases			Nature of the pending cases		
Range in years	Number of cases	Amount involved (₹ in lakh)	Nature of the cases	Number of cases	Amount involved (₹ in lakh)
0-5	05	12.92	Theft	13	0.71
5-10	12	9.89			
10-15	06	0.06	Misappropriation / loss of material	12	22.59
15-20	01	0.03			
20-25	1	0.40			
Total	25	23.30	Total pending cases	25	23.30

Of these 25 cases, nine cases pertain to Hospitals, seven cases to Education department and four cases to Delhi Jal Board.

3.4 Personal Deposit Accounts

As per information furnished by the Principal Accounts Office, Government of NCT of Delhi, 12 Personal Deposit Accounts are being operated during the year 2016-17 with the prior approval of the Controller General of Accounts (CGA), Ministry of Finance, Government of India. As on 31 March 2017, balances of ₹ 49.86 crore were outstanding in these 12 Personal Deposit Accounts.

3.5 Unadjusted abstract contingent bills

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

Scrutiny of records showed that the total amount of DCC bills received was ₹ 697.60 crore (61.78 per cent) as against the amount of AC bills of ₹ 1,129.18 crore, leaving an outstanding balance of AC bills of ₹ 431.58 crore as on 31 March 2017. 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

Year	Amount of AC bills	Amount of DCC bills	DCC bills as percentage of AC bills	Outstanding AC bills
Upto 2011-12	131.95	29.61	22.44	102.34
2012-13	62.83	22.40	35.65	40.43
2013-14	41.03	11.45	27.91	29.58
2014-15	83.90	36.10	43.03	47.80
2015-16	278.70	211.43	75.86	67.27
2016-17	530.77	386.61	72.84	144.16
Total	1,129.18	697.60	61.78	431.58

As can be seen from the table, AC bills were outstanding for period exceeding five years. However, adjustment of AC bills through DCC bills in 2016-17 have decreased to 72.84 per cent from 75.86 per cent over the previous year. Due to non-submission of DC bills by different departments, it could not be ensured that funds had been utilised for the purpose for which these had been drawn. Thus, possibility of misappropriation of funds could not be ruled out and, in fact increases, in the absence of DCC bills.

The Government stated (November 2017) that lot of efforts have been made for liquidation of the outstanding balances. The fact, however, remains that considerable balances are lying outstanding for adjustment of AC bills.

3.6 Suspense balances

The Government of NCT of Delhi has no separate Public Account, and the account of the transactions relating to debt, deposits, advances, remittances and suspense are recorded and merged in the Public Account of the Union Government. All such transactions are ultimately cleared either by payment of recovery in cash or by book adjustment. These are recorded initially under the Major Head – ‘8658-Suspense’ which are required to be reviewed for settlement periodically through the mechanism of monthly reconciliation statements.

Despite this mechanism being in place, it was noticed that the transactions in the Public Accounts (Central) prepared by the Government of NCT of Delhi showed outstanding balances of ₹ 198.56 crore as on 31 March 2017 as detailed in **Table.3.5**.

Table 3.5: Amount under Suspense Heads

(₹ in crore)			
Year	Opening Balance	Net Addition (+)/Settlement (-)	Closing Balance
2012-13	215.62	(+) 58.16	273.78 (Dr.)
2013-14	273.78	(+) 877.87	1,151.65 (Dr.)
2014-15	1,151.65	(-) 896.89	254.76 (Dr.)
2015-16	254.76	(-) 46.96	207.80 (Dr.)
2016-17	207.80	(-) 9.24	198.56 (Dr.)

The details of balances (minor head-wise) under MH 8658-Suspense as on 31 March 2017 are given in **Table 3.6**.

Table 3.6: Balance under MH 8658-Suspense

(₹ in crore)	
Name of minor head of account	Amount
Pay and Accounts Office Suspense Account (101)	24.50 (Dr.)
Cash Settlement Suspense Account (CSSA) (107)	177.49 (Dr.)
Provident Fund Suspense Account (113)	0.09 (Dr.)
Material Purchase Settlement Suspense Account (MPSSA) (129)	11.75 (Cr.)
Public Sector Bank Suspense Account (108)	8.33 (Dr.)
Suspense Account (Civil) (102)	0.10 (Cr.)
Total	198.56(Dr.)

The Government stated (November 2017) that the operation of Major Head 8658 MPSSA and CSSA has been discontinued with effect from 2014-15 and for clearance of the existing balances, concerned departments have been advised to make efforts for their liquidation.

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

Scrutiny of Finance Accounts for the year 2016-17 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 3.7**.

Table 3.7: Minus/Adverse Balance of Loans and Advances

(₹ in lakh)

Sl. No.	Major Head	Description	Balance as on 31.03.2017
1	Statement No. 16	6401- Loans for Crop Husbandry 105-Manures and Fertilizers	(-)90.08
2		7610- Loans to Government Servants 201-House Building Advances	(-)628.76
3		7610- Loans to Government Servants 202-Advances for Purchase of Motor Conveyance	(-)201.98
4		7610- Loans to Government Servants 203-Advances for Purchase of Other Conveyance	(-)21.89
5		7610- Loans to Government Servants 203-Advances for Purchase of Computer	(-)153.10

The Government stated (September 2017) that the minus balance under Major Head 7610- Loans to Govt. Servants relate to the loan taken by CPWD employees in the Ministry/Departments of Central Government which is recoverable from them during their tenure in PWD, GNCTD. Recoveries are also credited to the receipts under Major Head 7610- Loans to Government Servants. Such recoveries are transferred to the PAO of Central Government department at the time of transfer of those employees to Central Government. Hence, during the particular financial year, the receipts would be more than the amount transferred to the PAO of Central Government Department resulting in adverse balance in the Accounts. Further, the existing adverse balances would be reviewed during the current financial year and appropriate instructions would be given.

The reply is not tenable as the recoveries in respect of loans taken by the CPWD employees in Ministries/Department and recoverable during their tenure in PWD of GNCTD should be transferred simultaneously to the PAO of the Central Government. This is tantamount to retention of GoI money by GNCTD.

3.8 Misclassification of accounts

Operation of omnibus Minor Head - 800

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

During 2016-17, under 21 Major Heads, receipts of ₹ 161.01 crore (96.13 *per cent*), out of total receipts of ₹ 167.49 crore, was classified under the minor head '800-Other receipts' and under 23 Major heads of account, expenditure of ₹ 6,869.48 crore (73.83 *per cent*), out of total expenditure of ₹ 9,304.77 crore was classified under the minor head of account '800-Other expenditure'.

Classification of large amounts under the omnibus Minor Head '800-Other Expenditure/Receipts' affects the transparency in financial reporting.

The Government stated (September 2017) that Finance Department will examine these cases and necessary action will be initiated accordingly.

3.9 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 ₹ 4,939.01 crore (63.77 *per cent*) were outstanding for periods ranging from two to 10 years while 36.23 *per cent* involving ₹ 2,330.68 crore were outstanding for more than 10 years. Out of 10 bodies/ authorities, 15 annual accounts of five bodies/authorities due upto 2015-16 had not been received as of March 2017. 25 cases of misappropriation, loss and theft involving public money of ₹ 23.30 lakh were pending for action as on 31 March 2017. AC bills of ₹ 431.58 crore were outstanding for more than five years against the amount of ₹ 1,129.18 crore as on 31 March 2017. Classification of large amounts under the omnibus minor head-800- other receipts/expenditure affects true and fair picture of the financial reporting and obscures transparency in accounts for informed decision making.

3.10 Recommendations

The Government may consider:

- i. strengthening the internal control mechanism of departments to watch timely submission of UCs and releasing further grants only after receipt of UCs of earlier grants;
- ii. adopting a system to expedite the submission of annual accounts by the bodies/authorities; and

- iii. conducting periodic review to ensure prompt clearing of suspense head and their classification under appropriate heads of accounts.

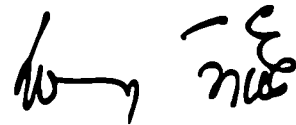
The above points contained in the Report were issued to the Government (December 2017), its replies were awaited (December 2017).



New Delhi
Dated: 14 March 2018

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

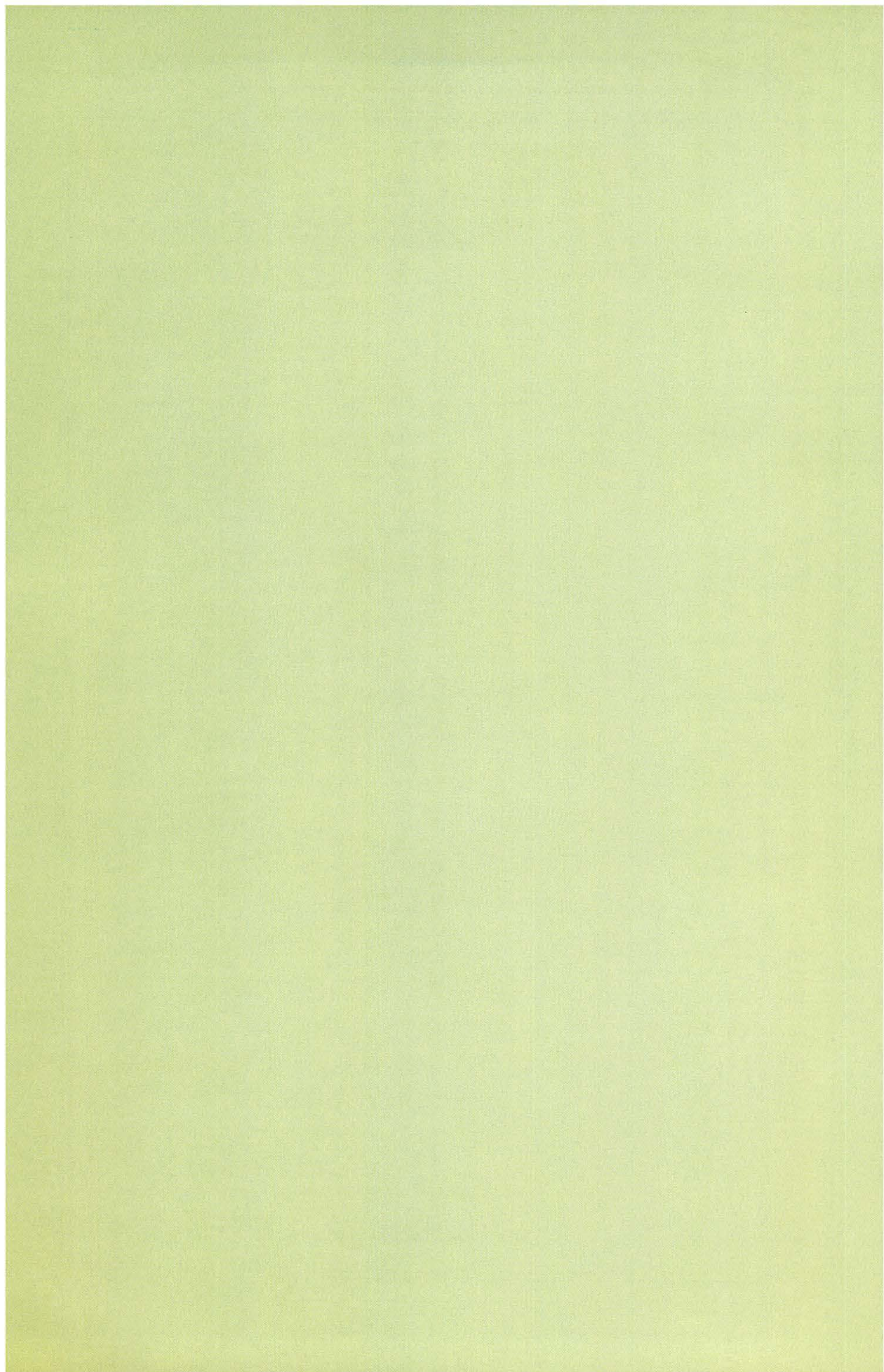
Countersigned



New Delhi
Dated: 16 March 2018

(RAJIV MEHRISHI)
Comptroller and Auditor General of India

Appendices



Appendix 1.1

Profile of NCT of Delhi					
A. General Data					
Sl. No.	Particulars		Figures		
1	Area		1483 sq. km		
2	Population				
	a.	As per 2001 Census.	1.39 crore		
	b.	As per 2011 Census	1.68 crore		
3.	a.	Density of Population (as per 2001) (All India Density = 325 persons per Sq. Km)	9340 person per Sq. Km.		
	b.	Density of Population (as per 2011) (All India Density = 382* persons per Sq. Km)	11320* person per Sq. km.		
4	Population below poverty line (BPL) (All India Average = 21.9** per cent)		NA		
5.	a.	Literacy (as per 2001 Census) (All India Average= 64.8 per cent)	81.67 per cent		
	b.	Literacy (as per 2011 Census) (All India Average= 73.0*** per cent)	86.21 per cent		
6.	Infant mortality (per 1000 live births) (All India Average**** = 37 per 1000 live births)		21.35***		
7.	Life expectancy at birth***** (2011-15) (All India Average = 68.3 years)		NA		
8.	Gini Coefficient*****				
	a.	Rural. (All India = 0.29)	0.25		
	b.	Urban. (All India = 0.38)	0.35		
9.	Gross State Domestic Product (GSDP) 2016-17 at current prices		₹ 6,22,384.64 crore		
10.	Per Capita GSDP***** CAGR (2007-08 to 2016-17)		Delhi	14.03 per cent	
			General category states	13.20 per cent	
11.	GSDP CAGR***** (2007-08 to 2016-17)		Delhi	16.46 per cent	
			General category states	14.60 per cent	
B. Financial Data					
Particulars		Figures (in per cent)			
CAGR		2007-08 to 2015-16	2007-08 to 2016-17	2015-16 to 2016-17	
		General Category States	Delhi	General Category States	Delhi
a.	of Revenue Receipts.	14.58	9.71	11.52	-1.87
b.	of own Tax Revenue.	14.80	11.40	13.50	3.03
c.	of Non Tax Revenue	9.45	-15.94	12.10	-26.14
d.	of Total Expenditure.	15.84	8.43	15.31	5.51
e.	of Capital Expenditure.	14.53	-0.03	17.91	-20.52
f.	of Revenue Expenditure on Education.	16.86	15.17	9.86	15.44
g.	of Revenue Expenditure on Health.	18.43	13.66	14.92	12.48

*CensusInfo India 2011 Final population Totals,

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

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

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

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

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

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

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

**Appendix 1.2
(Referred to in Paragraph 1.1)**

Part A: Structure and Form of Government Accounts:

Structure of Government Accounts: The accounts of the State Government are kept in two parts (i) Consolidated Fund and (ii) Contingency Fund. There is no Public account in Delhi. Transactions relating to debt (other than those relating to Small savings schemes), deposits, advances, remittances and suspense are merged in the Public Account of the Union Government.

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

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

Part B: Layout of Finance Accounts

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

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

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

Appendix 1.3
Time series data on the Government of NCT of Delhi finances
(Referred to in Paragraph 1.2 and 1.5)

(₹ in crore)

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

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

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

@ GSDP figures communicated by the Government adopted.

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

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

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

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

Source: CSO website as on 8th August 2017

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

(₹ in crore)

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

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

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2,241.13	VII. Public debt receipts-	1,695.53	1,435.18	VII. Repayment of Public debt-	-	-	1,654.62
-	External debt	-	-	External debt	-	-	-
-	-Internal debt other than Ways and Means Advances and overdrafts	-	-	Internal debt other than Ways and Means Advances and Overdrafts	-	-	-
-	Net transactions under Ways and Means Advances	-	-	Net transactions under Ways and Means Advances	-	-	-
2,241.13	Loans and Advances from Central Government	1,695.53	1,435.18	Repayment of Loans and Advances to Central Government	-	-	1,654.62
10.00	Appropriation to Contingency Fund	-	10.00	VIII. Appropriation to Contingency Fund			-
-	Amount transferred to Contingency Fund	-	-	IX. Expenditure from Contingency Fund			-
-	Public Account receipts	-	-	X. Public Account disbursements			-
-	-Small Savings and Provident Funds	-	-	Small Savings and Provident Funds			-
-	-Reserve Funds	-	-	Reserve Funds			-
-	-Suspense and Miscellaneous	-	-	Suspense and Miscellaneous			-
-	-Remittance	-	-	Remittances			-
-	-Deposits and Advances			Deposits and Advances			-
-	Closing Overdraft from Reserve Bank of India		3,654.94	XI Cash Balance at the end-			2,645.35
				- Cash in Treasuries and Local Remittances			-
				- Deposits with Reserve Bank			-
				- Departmental Cash Balance including permanent Advances			-
				Cash Balance Investment			
38,850.46	Total	39,908.71	38,850.46	Total	-	-	39,908.71

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

(₹ in crore)

Part B			
Summarised financial position of the Government of NCT Delhi as on 31 March 2017			
As on 31-03-2016	Liabilities		As on 31-3-2017
33,303.87	Loans and Advances from Central Government		33,344.78
-	Pre 1984-85 Loans	-	-
33,303.86	Non-Plan Loans		33,344.77
-	Loans for State Plan Schemes	-	-
-	Loans for Central Plan Schemes	-	-
0.01	Loans for Centrally Sponsored Plan Schemes	-	0.01
79,871.68	Revenue surplus		84,915.50
1,587.95	Balance of capital outlay adopted from CGA during 1994-95		1,587.95
3,356.46	Balance of loans and advances adopted from CGA during 1994-95		3,356.46
1,18,119.96	Total		1,23,204.69
	Assets		
54,549.92	Gross Capital Outlay on Fixed Assets-	<i>(a)</i>	58,304.21
18,492.15	Investments in Shares of Companies, Corporations, etc	<i>(b)</i>	18,933.05
36,057.77	Other Capital Outlay	<i>(a-b)</i>	39,371.16
59,915.10*	Loans and Advances	<i>c</i>	62,255.13*
10,918.49	Loans for power Projects	<i>d</i>	11,713.69
33,380.84	Other Development Loans	<i>f=c-(d+e)</i>	34,736.85
15,491.19	Loans to Government servants and Miscellaneous loans	<i>e</i>	15,804.59
3,654.94	Cash balance merged with that of Union Government		2,645.35
1,18,119.96	Total		1,23,204.69

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

The abridged accounts in the foregoing statements have to be read with comments and explanations in the Finance Accounts. Government accounts being mainly on cash basis, the deficit on Government account, as shown in Appendix 1.5, indicates the position on cash basis, as opposed to accrual basis in commercial accounting. Consequently, items payable or receivable or items like depreciation or variation in stock figures, etc., do not figure in the accounts. The assets amounting to ₹ 54,549.92 crore and ₹ 58,304.21 crore as on 31 March 2016 and 31 March 2017 respectively under the head Gross outlay include an amount of ₹ 1,587.95 crore which were adopted during 1994-95 from the Controller General of Accounts. Similarly, Loans and Advances depicted on assets side amounting to ₹ 59,790.52 crore and ₹ 62,130.55 crore as on 31 March 2016 and 31 March 2017 includes ₹ 3,356.46 crore. But the corresponding figures to be shown on the liabilities side have not been depicted distinctly in the Finance Accounts for these years.

Appendix 2.1
Excess expenditure over provision for the year 2016-17
requiring regularisation
(Referred to in Paragraph 2.3.2)

(₹ in crore)

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

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

(₹ in crore)

Sl. No	No. and Name of the Grant/ Appropriation	Original grant/ appropriation	Supplementary grant/ Re-appropriation	Total grant/ Appropriation	Actual expenditure	Saving	% age	Reasons for saving
Revenue-Voted								
Grant No. 2: General Administration								
1	2220.01.001.99- Information and Publicity	207.68	-26.25	181.43	71.65	109.78	60.51	Less claims/bills, non-filling of vacant posts, non-finalisation of purchase proposals of computers and non-finalisation of bills of advertisement.
Grant No. 03: Administration of Justice								
2	2014.00.105.99 - Session Courts	820.13	-2.70	817.43	696.53	120.90	14.74	Vacant posts, less claims and approval of the Competent Authority not received .
Grant No. 6: Education								
3	2202.02.109- Govt. Secondary Schools	1537.86	-84.86	1453.00	1392.71	60.29	4.15	Vacant posts, less claims and non finalisation of MACP cases.
4	2202.02.800.98- Additional Schooling facilities	2968.14	-144.87	2823.27	2586.72	236.55	8.38	Vacant posts, less claims, non finalisation of MACP cases and stepping up cases.
Grant No. 07: Medical and Public Health								
5	2210.01.800.44.00.42- Delhi State Health Mission (CSS)	200.00	57.00	257.00	175.68	81.32	31.64	Reasons are awaited from the Department
Grant No. 10: Development								
6	2030.03.001.90.94- Grants-in-aid to SDMC in lieu of shares in taxes	700.00	-150.00	550.00	493.12	56.88	10.34	Release of less grant and less transaction of sale- purchase.
7	2030.03.001.90.95- Grant-in-aid to SDMC in lieu of shares in taxes	550.00	-100.00	450.00	354.82	95.18	21.15	Less transaction of sale- purchase of property.
Grant No. 11: Urban Development and Public Works								
8	2059.80.053- Maintenance & repairs	400.00	0.00	400.00	348.47	51.53	12.88	Expenditure was incurred as per actual requirement.
9	3054.04.105.98- Comprehensive maintenance of PWD roads	0.00	100.00	100.00	28.68	71.32	71.32	Works of comprehensive maintenance were not awarded.

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

Appendix 2.3
Statement of various grants/appropriation where entire provision remained unutilised
(₹ One crore and above in each case)
(Referred to in Paragraph 2.3.5)

(₹ in crore)

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

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

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

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

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

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

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

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

(₹ in crore)

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

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

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

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

Appendix 2.5

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

(₹ in crore)

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

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

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

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

(₹ in crore)

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

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

(₹ in crore)

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

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

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

(₹ in thousands)

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

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

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

(₹ in thousands)

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

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

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

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

(₹ in crore)

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

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

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

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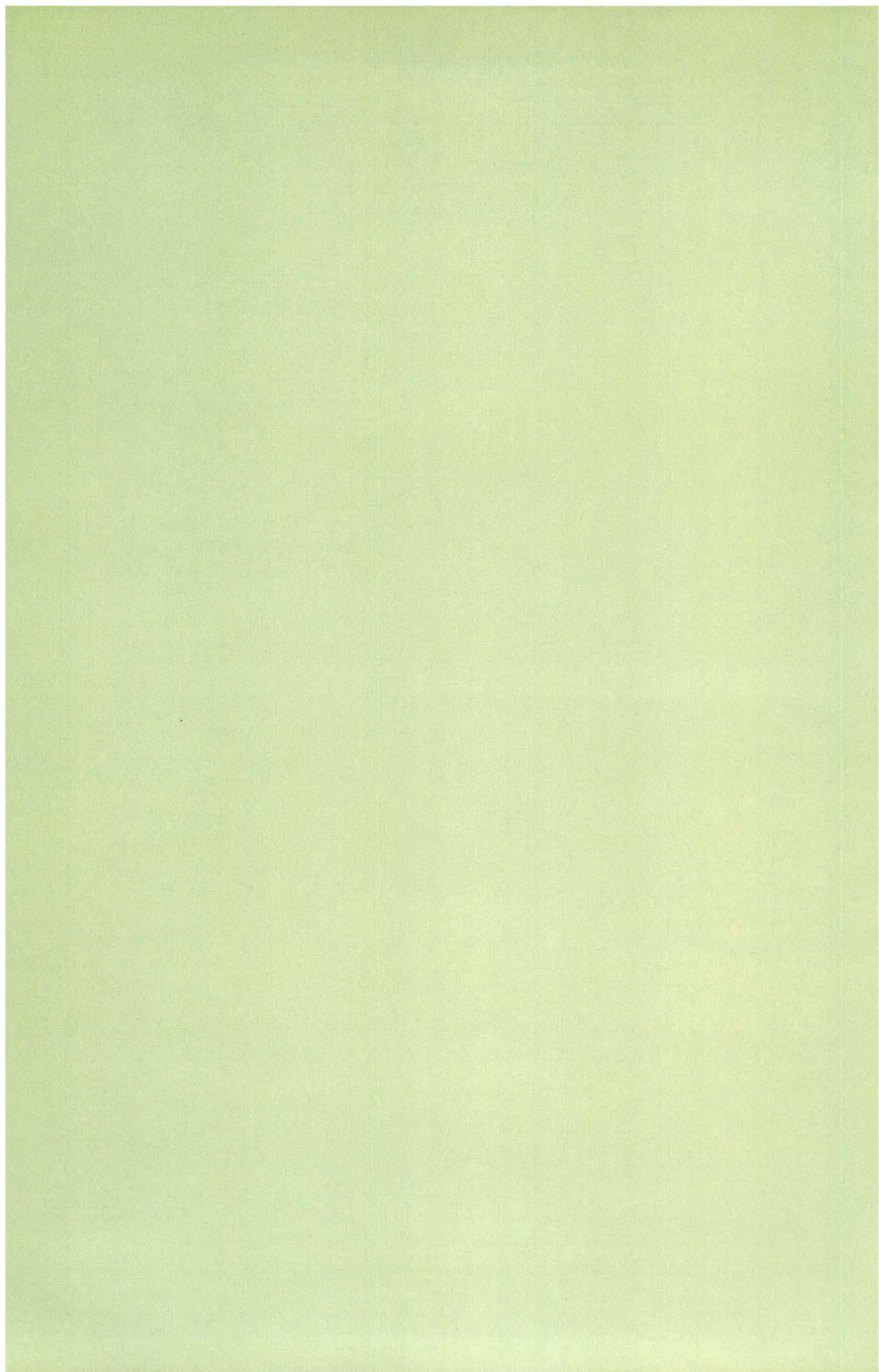
97	2403.00.101.64.00.42	0.30	Nil	0.30
98	2403.00.101.62.00.42	0.15	Nil	0.15
99	2403.00.101.61.00.42	0.20	Nil	0.20
100	2403.00.101.60.00.50	0.21	Nil	0.21
101	2403.00.113.96.00.42	0.20	Nil	0.20
102	2403.00.789.97	0.05	Nil	0.05
103	2403.00.800.60	0.10	Nil	0.10
104	2405.00.001.	0.04	Nil	0.04
105	2405.00.101.87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

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

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

Sl. No.	Name of Bodies/authorities	Period of entrustment of audit of accounts to CAG	Year upto which accounts were rendered	Year upto which Separate Audit Report(SAR) is issued	Placement of SAR in the Legislature	Year for which accounts due	Period of delay in submission of account (in years)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1.	Delhi KalyanSamiti (DKS)	Entrustment from the year 2013-14 to 2022-23 under Section 20(1) of CAG's DPC Act.	2013-14	2013-14	Not to be placed in Legislature	2014-15 and 2015-16	2
2.	Guru Gobind Singh IndraPrastha University (GGSIPU)	Audit under Section 19(3) of CAG's DPC Act.	2015-16	2015-16	Status awaited	-	-
3.	Netaji Subhash Institute of Technology (NSIT)	2012-13 to 2016-17, Audit Under Section 20(1) of CAG's DPC Act.	2014-15	2014-15	Status awaited	2015-16	1
4.	Delhi Jal Board (DJB)	Audit under Section 19(3) of CAG's DPC Act.	2011-12	2011-12	Status awaited	2012-13 to 2015-16	4
5.	Delhi Building other Construction Workers Welfare Board	Audit under Section 19(2) of CAG's DPC Act.	2013-14	2013-14	Status awaited	2014-15 and 2015-16	2
6.	Delhi Legal Services Authority (DLSA)	Audit under Section 19(3) of CAG's DPC Act.	2015-16	2014-15	Status awaited	-	-
7.	Delhi Electricity Regulatory Commission (DERC)	Audit under Section 19(3) of CAG's DPC Act.	2016-17	2016-17	Placed in State legislature on 17.01.2017 for the FY 2015-16 ()	-	-
8.	Ambedkar University, Kashmiri Gate, Delhi	Audit under Section 19(3) of CAG's DPC Act.	2016-17	2015-16	Status awaited	-	-
9.	Indraprastha Institute of Information Technology Delhi	Entrustment for the year 2013-14 to 2017-18 under Section 20(3) of CAG's DPC Act.	2015-16	2015-16	Placed in State Legislature on 08.08.2017 for FYs 2008-09 to 2015-16	-	-
10.	Delhi Urban Shelter Improvement Board	Audit under Section 19(3) of CAG's DPC Act.	-	-	-	Since inception w.e.f. 2010-11	6

Glossary



Glossary of Terms

Revenue Receipts	Revenue receipts consist of tax revenues, non-tax revenues, State's share of Union taxes and duties and grants-in-aid from GOI.
Capital Receipts	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.
Buoyancy ratio	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.
Core public goods	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.
Merit goods	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.
Development Expenditure	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.
Debt sustainability	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

	<p>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.</p>
Sufficiency of non-debt receipts	<p>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.</p>
Net availability of borrowed funds	<p>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.</p>
Primary revenue expenditure	<p>Primary revenue expenditure means revenue expenditure excluding interest payments.</p>
Net Debt available	<p>Net Debt available to the State is excess of Public Debt Receipts over Public Debt repayment and interest payment on Public Debt.</p>