



**REPORT OF THE
COMPTROLLER AND AUDITOR GENERAL OF INDIA
ON
STATE FINANCES
FOR THE YEAR ENDED 31 MARCH 2014**



**GOVERNMENT OF NATIONAL CAPITAL
TERRITORY OF DELHI**
Report of the year 2015

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Territory of Delhi
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Preface

This Report has been prepared for submission to the Lieutenant Governor of NCT of Delhi under Article 151 of the Constitution.

Chapters 1 and 2 of this Report contain audit observations on matters arising from examination of Finance Accounts and Appropriation Accounts respectively, of the State Government for the year ended 31 March 2014.

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

The Report containing the findings of performance audit and audit of transactions in various departments & Statutory Corporations and Government Companies and Revenue Receipts are presented separately.

Overview

Based on the audited accounts of the Government of Delhi for the year ending March 2014, this Report provides an analytical review of the Annual Accounts of the State 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 Delhi Government for the year ending March 2014. 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 Delhi Government's compliance with various financial rules, procedures and directives.

Audit findings

Chapter 1 Finances of the State Government

Revenue receipts increased by ₹ 2,419.72 crore (9.47 *per cent*) over the previous year. About 94.99 *per cent* of the total revenue receipts during the year 2013-14 were contributed from Delhi's own taxes. The tax revenue had increased by ₹ 2,487.17 crore (10.61 *per cent*). The non-tax revenue which constituted 2.36 *per cent* of total revenue receipts during 2013-14 decreased by ₹ 2,808.26 crore (80.99 *per cent*) from the year 2009-10. The grants from Government of India decreased by ₹ 99.66 crore (6.63 *per cent*).

(Para 1.2 and Para 1.5.1)

The revenue expenditure during the current year at ₹ 22,366.52 crore has increased by ₹ 1,707.16 crore (8.26 *per cent*) over the previous year. The revenue expenditure constituted 82.61 *per cent* of total expenditure (excluding loans and advances) during 2013-14.

(Para 1.2 and 1.6)

Capital expenditure increased by ₹ 530.79 crore over the previous year. The capital expenditure constituted only 17.39 *per cent* of total expenditure (excluding loans and advances) during 2013-14.

(Para 1.2 and 1.6)

The Government had invested ₹ 17,060.35 crore (as of 31 March 2014) in Statutory Corporations, Rural Banks, Joint Stock Companies and Co-operatives. The return on these investments was a meager 0.07 *per cent* in 2013-14 while the Government paid interest at an average rate of 8.80 *per cent* on its borrowings during 2013-14.

(Para 1.8.1)

Overall fiscal liabilities of the State increased from ₹ 26,544.20 crore in 2009-10 to ₹ 32,080.32 crore in 2013-14 (20.86 *per cent*). The fiscal liabilities of ₹ 32,080.32 crore during 2013-14 comprised of small savings collection of ₹ 32,080.31 crore and co-operative assistance to other co-operatives ₹ 0.01 crore.

(Para 1.9.2)

The State has continuously shown an increasing trend in revenue surplus from ₹ 6,550.46 crore in 2009-10 to ₹ 10,642.36 crore in 2010-11 and stood at ₹ 5,614.17 crore in 2013-14. The state had a primary deficit in 2009-10 which changed to primary surplus of ₹ 3,309.12 crore during 2010-11. The primary deficit increased to ₹ 1,118.42 crore in 2013-14. Fiscal deficit of ₹ 3,549.96 crore in 2009-10 turned to surplus of ₹ 729.60 crore in 2010-11. There was deficit of ₹ 3,942.71 crore during 2013-14.

(Para 1.11.1)

Chapter 2 Financial management and budgetary control

During 2013-14, expenditure of ₹ 34,122.38 crore was incurred against total grants and appropriation of ₹ 38,716.47 crore resulting in a saving of ₹ 4,594.09 crore. The overall saving of ₹ 4,594.09 crore was a result of saving of ₹ 3,043.95 crore in 13 grants and one appropriation (Public Debt) under Revenue Section and ₹ 1,550.14 crore under Capital Section.

(Para 2.2)

Appropriation accounts for the year 2013-14 showed that savings exceeding ₹ 50 crore in each case occurred in 24 cases relating to eight grants and one appropriation totalling ₹ 2,826.07 crore.

(Para 2.3.1)

Supplementary grant amounting to ₹ 101.97 crore in eight sub-heads was obtained in anticipation of higher/ additional expenditure. However, the final expenditure was less than even the original grant/ appropriation.

(Para 2.3.6)

Out of the savings of ₹ 4,383.02 crore under 12 grants (savings of ₹ one crore and above were indicated in each grant/appropriation), an amount of ₹ 1,294.95 crore (29.54 *per cent* of amount of savings) was not surrendered.

(Para 2.3.9)

There were persistent savings of more than ₹ one crore in nine cases/sub-heads under the Grant No.11-Urban Development and Public Works Department which were more than 20 *per cent* of the total grant which indicated unrealistic budgeting, deficient financial management and slackness on the part of the departments in implementing the schemes such as introduction of BRT Corridors, SPV for Redevelopment of Walled City/Shahjahanabad and Development of Urban Villages.

(Para 2.6)

Chapter 3 Financial reporting

There were delays in obtaining utilization certificates (UCs) from various grantee institutions for the grants released to them. Out of a total of 5,235 grants amounting to ₹ 26,434.30 crore given till March 2013, 4,784 UCs amounting to ₹ 19,064.02 crore were awaited from various departments at the end of March 2014. Out of 4784 outstanding UCs, 2,267 UCs (47.39 *per cent*) amounting to ₹ 5,651.17 crore were due for more than 10 years.

(Para 3.1)

20 annual accounts due upto the year 2012-13 of five bodies/authorities were not submitted to audit as of 31 March 2014.

(Para 3.2)

Large balances amounting to ₹ 1,151.65 crore were outstanding under Suspense Heads as on 31 March 2014, requiring expeditious clearing and classification under appropriate heads of accounts.

(Para 3.6)

Chapter - 1

Finances of the State Government

This chapter provides a broad perspective of the finances of the Delhi Government during the year ending March 2014 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 Government are kept in three parts: (i) Consolidated Fund, (ii) Contingency Fund and (iii) Public Accounts. The accounts of the Government of the National Capital Territory (NCT) of Delhi are kept in two parts – Consolidated Fund and 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. 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 being a Union Territory is not being covered under the recommendations of the Central Finance Commission. Presently, the financial dispensations provided to the States as per the recommendations of 13th Finance Commission are not available to Delhi. Delhi only gets discretionary grants in lieu of State share of Union taxes and duties.

Profile of State

Delhi, the capital of the country, spread over an area of 1,483 sq. km. It is a densely populated state having average population density of 11320 persons per sq. km. The State's Gross State Domestic Product (GSDP) in 2013-14 was ₹ 4,04,575.65 crore. Its GSDP has grown at a higher rate (16.76 *per cent*) in the past decade compared to the average GSDP growth of General Category States (15.49 *per cent*)- (**Appendix 1.1**).

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 Government of NCT of Delhi (**Appendix 1.2**).

1.2 Summary of current year's fiscal transactions

Table 1.1 presents a summary of the State Government's fiscal transactions during the current year (2013-14) 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 1.1
Summary of current year's fiscal operations

(₹ in crore)

Receipts			Disbursement				
	2012-13	2013-14		2012-13	2013-14		
Section-A Revenue	Total	Total	Section-A Revenue	Total	Non Plan	Plan	Total
Revenue receipts	25560.97	27980.69	Revenue expenditure	20659.36	14904.24	7462.28	22366.52
Tax revenue	23431.52	25918.69	General services	5738.57	5445.56	151.91	5597.48
Non-tax revenue	626.93	659.14	Social services	11737.44	5999.01	6315.53	12314.54
			Economic services	2350.82	2655.17	994.84	3650.01
Grants from Government of India	1502.52	1402.86	Grants-in-aid and Contributions	832.53	804.50	-	804.50
Section-B Capital			Section-B Capital				
Misc. Capital Receipts	-	-	Capital expenditure	4176.63	4.49	4702.93	4707.42
Recoveries of Loans and Advances	724.90	802.92	Loans and Advances disbursed	3734.83	3577.38	2074.99	5652.37
Public Debt receipts*	922.41	4162.89	Repayment of Public Debt [§]	1287.99	1325.29	-	1325.29
Opening Cash Balance \$	4636.28	1985.75	Closing Cash Balance [§]	1985.75	-	-	880.65
Total	31844.56	34932.25		31844.56			34932.25

* 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.

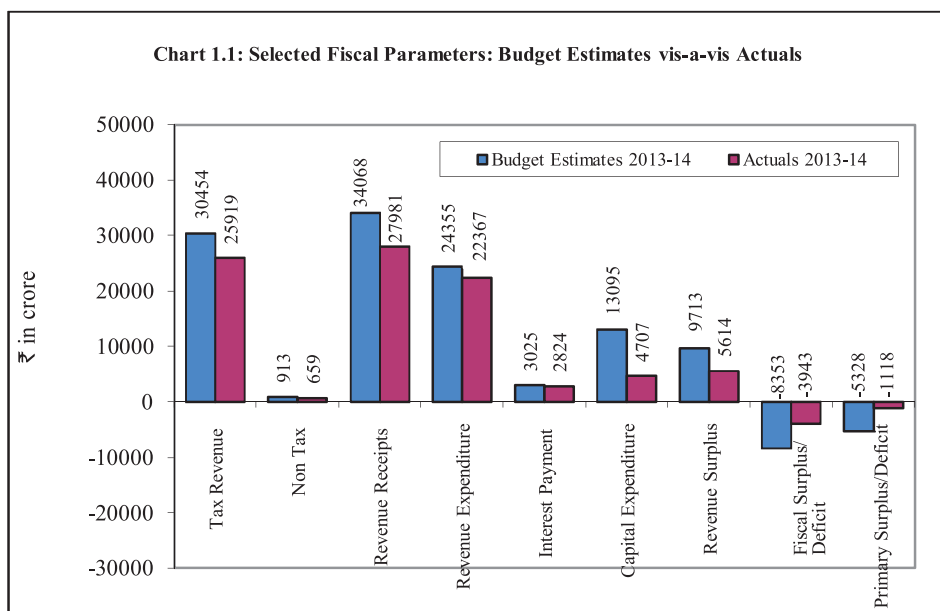
(Source: Finance Accounts of Delhi for the year 2013-14 and information from Pr. Accounts Office, Delhi)

Following are the significant changes during 2013-14 over the previous year:

- Revenue receipts increased by ₹ 2,419.72 crore (9.47 per cent). The tax revenue had increased by ₹ 2,487.17 crore (10.61 per cent) and non-tax revenue increased by ₹ 32.21 crore (5.14 per cent) while grants from Government of India decreased by ₹ 99.66 crore (6.63 per cent).
- Revenue expenditure increased by ₹ 1,707.16 crore (8.26 per cent) while capital expenditure increased by ₹ 530.79 crore (12.71 per cent) respectively.
- Recoveries of loans and advances increased by ₹ 78.02 crore (10.76 per cent), while the disbursement of loans increased by ₹ 1,917.54 crore (51.34 per cent).
- Public debt receipt increased by ₹ 3,240.48 crore (351.31 per cent) while repayments increased by ₹ 37.30 crore (2.90 per cent).
- The cash balance at the close of 2013-14 decreased by ₹ 1,105.10 crore (55.65 per cent) over the previous year.

1.3 Budget estimates and actuals

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

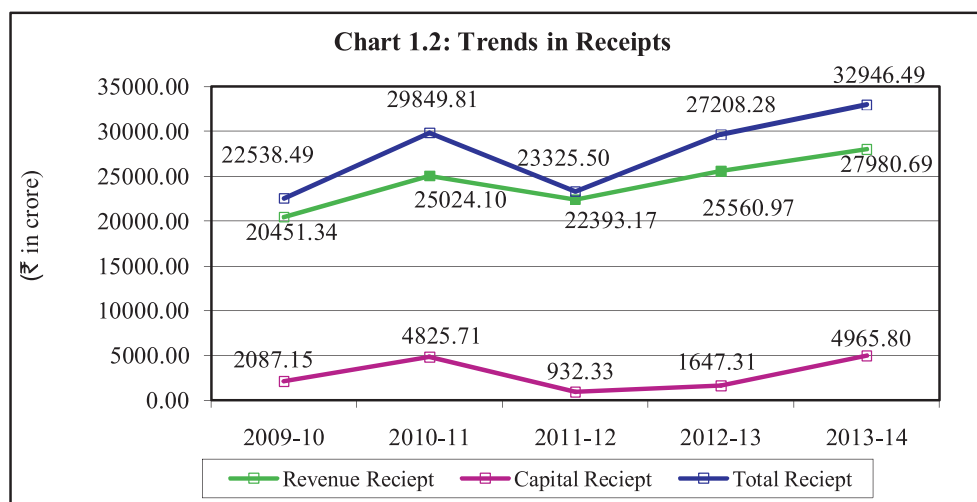


As may be observed from **Chart 1.1** there was considerable variation between estimates and actuals in the case of several key parameters. During the year, both revenue receipts and revenue expenditure were less than the targets. Fiscal deficits estimated at ₹ 8,352.65 crore decreased by ₹ 4,409.94 crore and was at ₹ 3,942.71 crore. Primary deficit, estimated at ₹ 5,327.65 crore was at ₹ 1,118.42 crore.

1.4 Resources of the State

1.4.1 Resources of the State as per Annual Finance Accounts

Revenue and capital are the two streams of receipts that constitute the resources of the State 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-1.1** presents the receipts and disbursements of the State during the current year as recorded in Delhi's Annual Finance Accounts while **Chart 1.2** depicts the trends in receipts of the State during 2009-14.



The revenue receipts constituted 84.93 *per cent* in 2013-14 of the total receipts of the Government of NCT of Delhi as against 90.74 *per cent* in 2009-10.

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 during the period 2009-10 to 2013-14 are presented in **Appendix 1.3** and also depicted in **Charts 1.3** and **1.4** respectively.

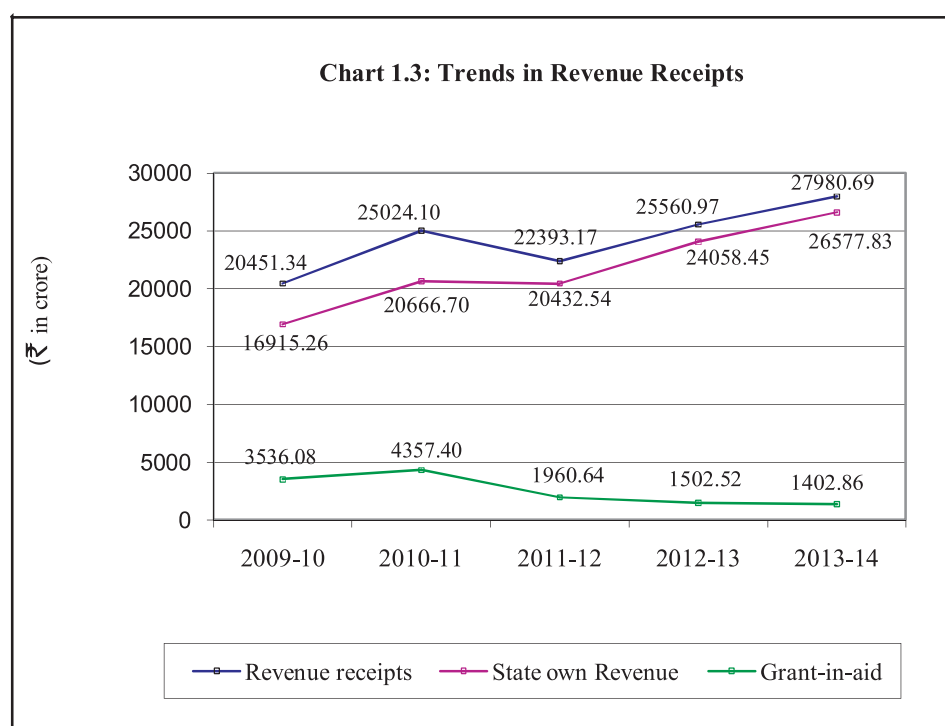
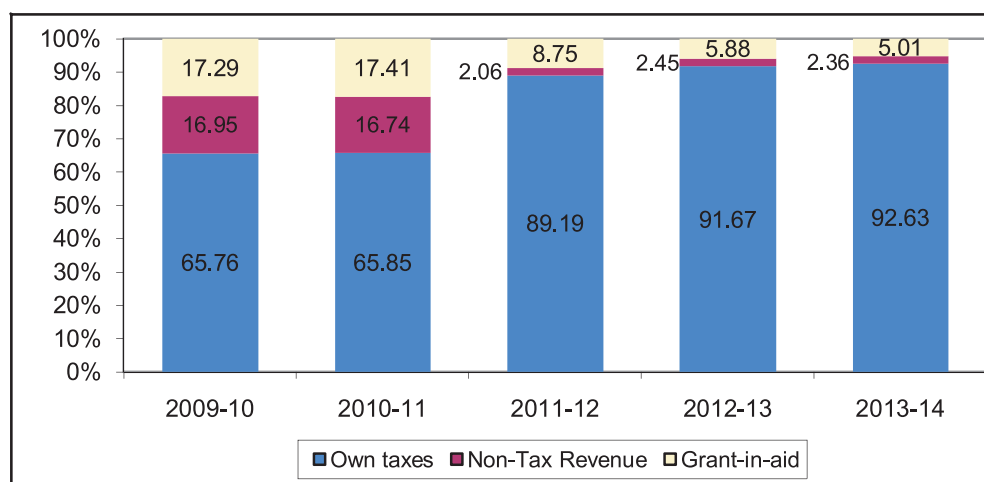


Chart 1.4: The composition of Revenue Receipts during 2009-14



The share of State's own tax revenue to total revenue receipts was 91.67 *per cent* in 2012-13 which increased marginally to 92.63 *per cent* in 2013-14. There was fluctuation in non tax revenue during the period 2009-14. Delhi's non tax revenue was ₹ 3,467.40 crore in 2009-10. It rose to ₹ 4,188.95 crore in 2010-11 but declined sharply to ₹ 659.14 crore in 2013-14 due to decrease in interest receipts. Non tax revenue as share of overall receipts went down from 16.95 *per cent* in 2009-10 to 2.36 *per cent* in 2013-14 which is not a healthy trend. The trends in revenue receipts relative to GSDP are presented in **Table 1.2**:

Table 1.2
Trends in Revenue Receipts relative to GSDP

	2009-10	2010-11	2011-12	2012-13	2013-14
Revenue Receipts (RR) (₹ in crore)	20451.34	25024.10	22393.17	25560.97	27980.69
Rate of growth of RR (<i>per cent</i>)	25.07	22.36	(-) 10.51	14.15	9.47
R R/GSDP (<i>per cent</i>)	9.40	9.90	7.54	7.34	6.92
Buoyancy Ratios					
Revenue Buoyancy w.r.t GSDP	1.69	1.39	(-) 0.60	0.82	0.59
State's Own Tax Buoyancy w.r.t. GSDP	0.70	1.40	1.21	1.00	0.66

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

The revenue receipts have shown an increasing trend over the period 2009-14, except during the year 2011-12, when the revenue receipts declined by ₹ 2,630.93 crore over the previous year. The revenue receipts increased by 9.47 *per cent* in 2013-14 over the previous year while the growth in GSDP was 16.18 *per cent* (**Appendix 1.4**). In the current year the State's tax buoyancy with reference to GSDP declined to 0.66 *per cent* over 1.00 *per cent* of previous financial year.

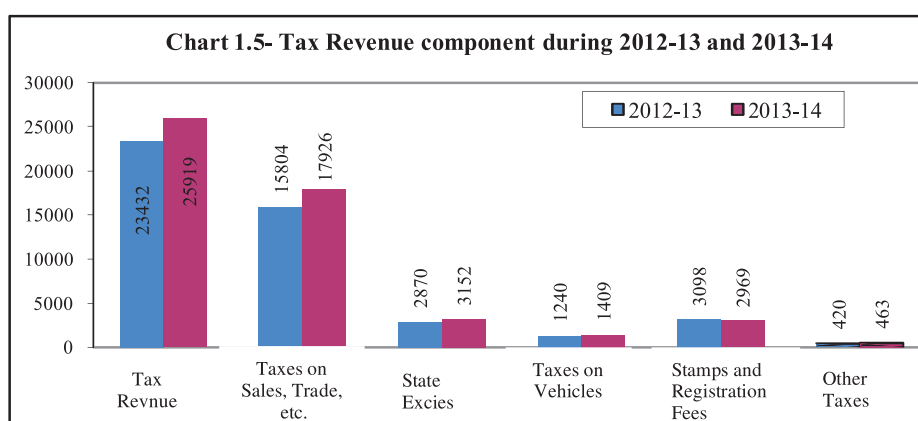
In 2009-10 the State's tax revenue buoyancy w.r.t. GSDP was very low (for every one *per cent* growth of GSDP only 0.70 *per cent* growth in state's tax revenue). However, the position changed considerably in 2010-11, when State's tax revenue buoyancy rose to a high of 1.40 *per cent*, but the trend could not be maintained. It came down to 1.00 *per cent* during 2012-13 and to 0.66 *per cent* during 2013-14.

1.5.1 State's own resources

The revenue receipts of the State showed increasing trend during the period 2009-14. It increased in the year 2013-14 by 9.47 *per cent* as compared to revenue receipts of 2012-13. The share of tax receipts in total receipts increased from 65.76 *per cent* in 2009-10 to 92.63 *per cent* in 2013-14. The share of non-tax receipts in total revenue receipts decreased from 16.95 *per cent* in 2009-10 to 2.36 *per cent* in 2013-14. The share of grants-in-aid decreased from 17.29 *per cent* in 2009-10 to 5.01 *per cent* in 2013-14.

Tax revenue

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



Source: Finance Accounts of 2012-13 and 2013-14

The tax revenue has increased by ₹ 2,487.17 crore (10.61 *per cent*) during the current year (₹ 25,918.69 crore) over previous year (₹ 23,431.52 crore). The major contribution in revenue was from taxes on Sales, Trade, etc. which contributed about 69.16 *per cent* of the total tax revenue and grew by 13.43 *per cent* over the previous year.

Collection under state excise increased by ₹ 281.89 crore (9.82 *per cent*) while stamp duty decreased by ₹ 128.99 crore (4.16 *per cent*) during 2013-14 over the previous year. Similarly, contribution of taxes on vehicles and other taxes have increased by ₹ 169.10 crore (13.64 *per cent*) and ₹ 43.16 crore (10.28 *per cent*) respectively.

Non- Tax revenue

The non-tax revenue which constituted 2.36 *per cent* of total revenue receipts during 2013-14 decreased by ₹ 2,808.26 crore (80.99 *per cent*) from the year 2009-10.

Interest receipts which increased from ₹ 340.03 crore in 2012-13 to ₹ 379.35 crore in 2013-14 contributed 54.24 *per cent* in 2012-13 and 57.55 *per cent* in 2013-14 of total non-tax receipts. Out of total interest receipt of ₹ 379.35 crore in 2013-14, ₹ 340.23 crore was received from local bodies.

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 2011-12 to 2013-14 are as follows:

Table 1.3
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.	2011-12	13750.95	53.67	0.39
	2012-13	15803.69	75.70	0.48
	2013-14	17925.71	72.56	0.40
State Excise	2011-12	2533.72	10.79	0.43
	2012-13	2869.74	23.67	0.82
	2013-14	3151.63	13.01	0.41
Taxes on Vehicles	2011-12	1049.19	31.79	3.03
	2012-13	1240.18	28.91	2.33
	2013-14	1409.28	33.63	2.38

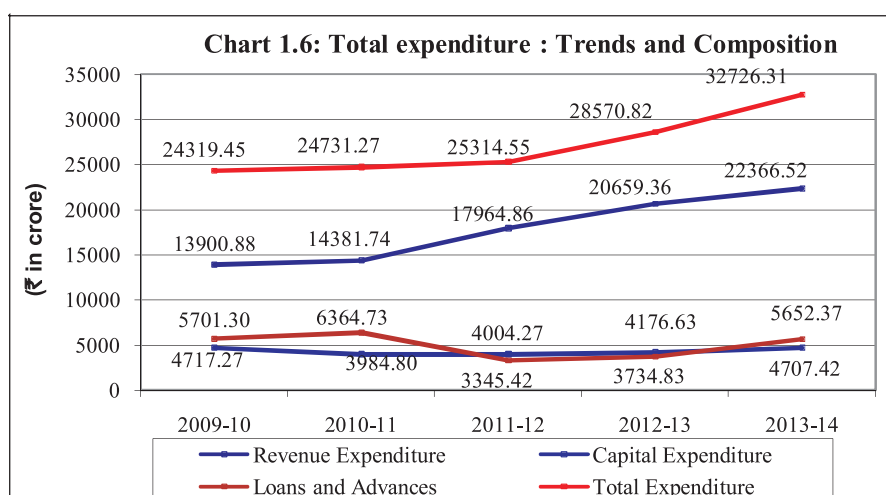
The above table shows that during 2013-14, cost of collection in respect of taxes on vehicles increased over the previous year. The reason for increase in expenditure on collection of Revenue for the year 2013-14 is due to first time creation of expenditure Head under Major Head '2041'D.1(4)(14)(1)(2)&(3) towards payment of parking charges to trifurcated MCD's during the year 2012-13.

1.6 Application of resources**1.6.1 Growth and composition of expenditure**

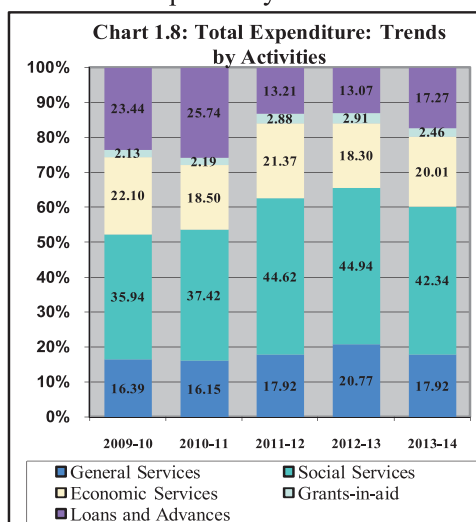
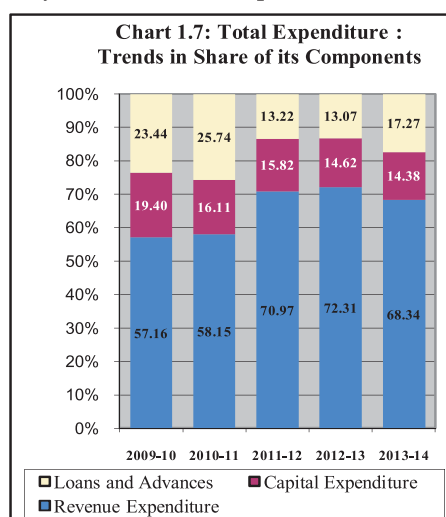
States raise resources to perform their functions, maintain their existing nature of delivery of social and economic services, extend the network of these services through capital expenditure and investments and to discharge their debt service obligations. The total expenditure of the State increased from ₹ 24,319.45 crore in 2009-10 to ₹ 32,726.31 crore in 2013-14.

The total expenditure during the current year at ₹ 32,726.31 crore has increased by ₹ 4,155.49 crore (14.54 *per cent*) over the previous year. Of the total increase, revenue expenditure constituted ₹ 1,707.16 crore and capital expenditure ₹ 530.79 crore, while loans and advances increased by ₹ 1,917.54 crore. The marginal increase in share of capital expenditure as compared to overall increase in expenditure during the current year is an indicator of less productive allocation of funds by the State. Over the last five years, revenue expenditure increased from ₹ 13,900.88 crore in 2009-10 to ₹ 22,366.52 crore in 2013-14 which constituted an increase of 60.90 *per cent*. In comparison capital expenditure which was ₹ 4,717.27 crore in 2009-10 decreased to ₹ 4,707.42 crore in 2013-14 registering a decrease of 0.21 *per cent* during this period.

Capital expenditure and revenue expenditure were 25.34 *per cent* and 74.66 *per cent* of total expenditure (excluding loans and advances) in 2009-10 while in 2013-14 they were 17.39 *per cent* and 82.61 *per cent* respectively. Total expenditure under plan head increased from ₹ 10,670.46 crore in 2012-13 to ₹ 12,165.21 crore in 2013-14 registering an increase of ₹ 1494.75 crore while non-plan expenditure increased to ₹ 14,908.74 crore in 2013-14 from ₹ 14,165.54 crore in 2012-13 registering an increase of ₹ 743.20 crore. The share of plan and non plan expenditure was 44.93 *per cent* and 55.07 *per cent* respectively of the total expenditure during the year 2013-14. **Chart 1.6** presents the trends in total expenditure during 2009-14.



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



The **Chart 1.8** showed that the share of General Services in total expenditure increased from 16.39 *per cent* to 17.92 *per cent* while share of Social Services increased from 35.94 *per cent* to 42.34 *per cent* during 2009-14. Whereas total expenditure on loans and advances was from 23.44 *per cent* in 2009-10, declined to 13.07 *per cent* and then again increased to 17.27 *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

The expenditure responsibilities relating to the social sector and the economic infrastructure are largely assigned to the State Governments in accordance with the provisions laid down in the Constitution. Thus, in order to enhance social development levels in the States, it is essential to increase expenditure on key social services like education, health etc. Low fiscal priority (ratio of expenditure category to aggregate expenditure) would be attached to a particular sector, if it was below the national average. **Table 1.4** shows the fiscal priority of the State Government with regard to development expenditure, social sector expenditure and capital expenditure during 2013-14.

Table-1.4
Fiscal Priority of the State in 2010-11 and 2013-14

(in per cent)

Fiscal Priority by the State**	AE/GS DP	DE*/AE	SSE/ AE	CE/ AE	Education/ AE	Health/ AE
General Category States Average (Ratio) 2010-11	15.78	65.09	36.88	13.49	17.48	4.37
Delhi State's Average (Ratio) 2010-11	9.78	70.70	43.92	16.11	17.06	9.55
General Category States Average (Ratio) 2013-14	15.92	66.45	37.56	13.62	17.20	4.51
Delhi State's Average (Ratio) 2013-14	8.09	78.86	46.60	14.38	18.85	9.10
** As per cent to GSDP AE: Aggregate Expenditure DE: Development Expenditure SSE: Social Service Expenditure CE: Capital Expenditure # Development expenditure includes Development Revenue Expenditure, Development Capital Expenditure and Loans and Advances disbursed. * General category States exclude three states viz- Delhi, Goa and Puducherry						

Source: For GSDP, the information was collected from the State's Directorate of Economics and Statistics

Fiscal priority refers to the importance given to a particular head of expenditure. The table above gives a comparison of fiscal priority given to different categories of expenditure of the State in 2010-11 and the current year, 2013-14, with that of the general category States and NCT of Delhi.

- Aggregate expenditure of Delhi as a ratio of GSDP was lower in both years 2010-11 and 2013-14 as compared to general category States.
- Government gave fiscal priority to DE in 2010-11 and 2013-14 as its ratio to AE was higher than the average ratio of general category States.
- The ratio of CE to AE was higher during 2010-11 and 2013-14 as compared to general category States.

- The ratio of expenditure on education to AE was marginally higher than general category States in 2013-14
- The priority given to health in Delhi was much higher than general category States in both years 2010-11 and 2013-14.

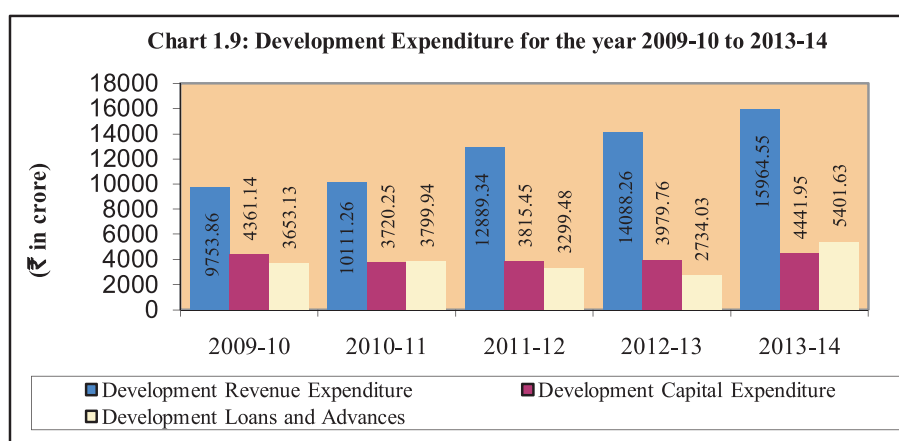
1.7.2 Efficiency of expenditure use

In view of the importance of public expenditure on social and economic development, it is important for the State Government to take appropriate expenditure rationalization measures and lay emphasis on provision of core public and merit goods* apart from improving the allocation towards development expenditure, particularly in view of the fiscal space being created on account of decline in debt servicing in recent years. **Table 1.5 and Chart 1.9** shows the trends in development expenditure during the current year and the previous years.

Table 1.5
Development expenditure

Components of Development Expenditure	2009-10	2010-11	2011-12	2012-13	2013-14	
					Budget Estimates	Actual
Development Expenditure (a to c below)	17768.13	17631.45	20004.27	20802.05	27178.29	25808.13
a. Development Revenue Expenditure	9753.86	10111.26	12889.34	14088.26	16917.89	15964.55
b. Development Capital Expenditure	4361.14	3720.25	3815.45	3979.76	4566.40	4441.95
c. Development Loans and Advances	3653.13	3799.94	3299.48	2734.03	5694.00	5401.63

Source: Finance Accounts of respective years



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

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

Actual development expenditure during 2013-14 under revenue and capital was lower by ₹ 953.34 crore and ₹ 124.45 crore respectively than the estimates. This shows that the preparedness of the implementing agencies to implement various plan schemes was not assessed while framing the budget estimates.

The above table also shows that the actual development revenue expenditure and capital expenditure increased by 63.67 *per cent* and 1.85 *per cent* respectively during the years 2009-10 to 2013-14. Increase in development revenue expenditure shows a constant positive trend towards social and economic development of the citizens. The development capital expenditure increased by ₹ 462.19 crore in 2013-14 over the previous year while the development loan and advances increased by ₹ 2,667.60 crore.

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 2014, the Government had invested ₹ 17,060.35 crore in Statutory Corporations, Rural Banks, Joint Stock Companies and Co-operatives (Table 1.6). The return on this investment was a meager 0.07 *per cent* in 2013-14. The return ranged between 0.07 and 0.38 *per cent* during 2009-14. The Government paid interest at the average rate of 8.80 *per cent* on its borrowings during 2013-14. The details are given in Table 1.6:

Table 1.6
Return on investment

Investment/return/cost of borrowings	₹ in crore)				
	2009-10	2010-11	2011-12	2012-13	2013-14
Investment at the end of the year	11017.56	12616.58	14655.90	16388.15	17060.35
Return	41.56	46.59	33.00	26.25	11.95
Return (%)	0.38	0.37	0.23	0.16	0.07
Average rate of interest on Govt. borrowing (%)	9.52	9.10	9.77	9.73	8.80
Difference between interest rate and return (%)	9.14	8.73	9.54	9.57	8.73

The increase in investment in 2013-14 over the previous fiscal year was mainly on account of new investment of ₹ 672.20 crore in Delhi Metro Rail Corporation Ltd.

Out of total investment of ₹ 17,060.35 crore in the 23 Companies, only five Companies viz, Delhi Co-operative Housing Finance Society Ltd., Indraprastha Medical Corporation Ltd., Delhi Tourism and Transportation Development Corporation, Indraprastha Gas Ltd. and Delhi State Industrial & Infrastructure Development Corporation Limited having investment of ₹ 89.53 crore upto March 2014 gave dividend of ₹ 11.95 crore during 2013-14 which was 13.35 *per cent* of the investment in these companies.

1.8.2 Loans and advances by State Government

In addition to investments in Co-operative Societies, Corporations and Companies, Government has also been providing loans and advances to

institutions/organizations. The total outstanding loans and advances as on 31 March 2014 was ₹ 55,737.28 crore (Table 1.7).

Table 1.7
Average interest received on loans and advances by the State Government
(₹ in crore)

Quantum of Loans/Interest Receipts/Cost of Borrowings	2010-11	2011-12	2012-13	2013-14
Opening Balance	39219.78	45147.73	47877.90	50887.82
Amount advanced during the year	6364.73	3345.41	3734.83	5652.37
Amount repaid during the year	436.77	376.25	724.90	802.91
Closing Balance	45147.73	48116.90	50887.82	55737.28
Net addition	5927.95	2969.17	3009.93	4849.46
Interest Receipts	3869.84	174.14	340.03	379.35
Interest receipts as percentage of outstanding Loans and advances	8.57	0.36	0.67	0.68

Loans outstanding against state level organizations/institutions constitute the major portion of total outstanding loans of NCT of Delhi. Majority of the State 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 2013-14 were in the sectors of water supply and sanitation (₹ 14,629.68 crore), urban development schemes (₹ 1,718.53 crore), road transport (₹ 13,658.14 crore), energy sector for power projects (₹ 10,157.55 crore) and miscellaneous loans (₹ 14,990.52 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 2014, compared with the corresponding position as on 31 March 2013. 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 State Government and cash balances.

1.9.2 Fiscal liabilities

Overall fiscal liabilities of the State increased from ₹ 26,544.20 crore in 2009-10 to ₹ 32,080.32 crore in 2013-14 (20.86 *per cent*). The fiscal liabilities of ₹ 32,080.32 crore during 2013-14 comprised of obligations on account of 'Share of small savings collection' of ₹ 32,080.31 crore and 'Co-operative assistance to other Co-operatives' of ₹ 0.01 crore. The fiscal liabilities stood at 1.15 times of the revenue receipts and 1.21 times of the State's own resources as at the end of 2013-14.

1.10 Debt sustainability

Apart from the magnitude of debt of the State Government, it is important to analyse the various indicators that determine the debt sustainability* of the State. This section assesses the sustainability of debt of the State Government in terms of debt stabilization[†]; sufficiency of non-debt receipts[‡]; net availability of borrowed funds[§]; burden of interest payments (measured by interest payments to revenue receipts ratio) and the maturity profile of State Government securities. **Table 1.8** shows the debt sustainability of the State according to these indicators for the period from 2009-10 to 2013-14.

Table 1.8
Debt Sustainability: Indicators and Trends

	(₹ in crore)				
Indicators of Debt Sustainability	2009-10	2010-11	2011-12	2012-13	2013-14
Debt Stabilization (Quantum Spread +Primary Deficit)	(+)506.79	(+)5984.78	(+)3105.77	(+)2937.71	(+)919.80
Sufficiency of Non- Debt Receipts (Resource Gap)	1479.97	4210.52	(-)6274.57	821.95	790.57
Net Availability of Borrowed Funds	1162.53	3595.88	(-) 531.80	(-) 365.58	2837.60
Burden of Interest Payments (IP/ RR Ratio)	12.09	10.31	13.03	11.20	10.09
Debt/ GSDP Ratio	12.20	11.92	9.97	8.40	7.23

(Source: Figures for calculation of Indicators adopted from Finance Accounts of Delhi for the respective years and PAO, Delhi)

- The quantum spread together with primary deficit has been positive from 2009-10 to 2013-14, which is indicative of debt being sustainable. The

* 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 the sufficiency of liquid assets to meet current or committed obligations and the capacity to keep a balance between costs of additional borrowings and returns from such borrowings. It means that a rise in fiscal deficit should match the increase in capacity to service the debt.

[†] A necessary condition for stability states that if the rate of growth of the economy exceeds the interest rate or cost of public borrowings, the debt-GSDP ratio is likely to be stable provided the primary balances are either zero or positive or are moderately negative. Given the rate spread (GSDP growth rate-interest rate) and quantum spread (Debt* rate spread), the debt sustainability condition states that if the quantum spread together with the primary deficit is zero, the debt-GSDP ratio would be constant or the debt would stabilize eventually. On the other hand, if the primary deficit together with the quantum spread turns out to be negative, the debt-GSDP ratio would be rising and in case it is positive, the debt-GSDP ratio would eventually be falling.

[‡] Adequacy of incremental non-debt receipts of the State to cover the incremental interest liabilities and incremental primary expenditure. Debt sustainability could be significantly facilitated if the incremental non-debt receipts could meet the incremental interest burden and the incremental primary expenditure.

[§] Defined as the ratio of debt redemption (Principal + 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.

trend of net availability of borrowed funds was also in a favorable condition.

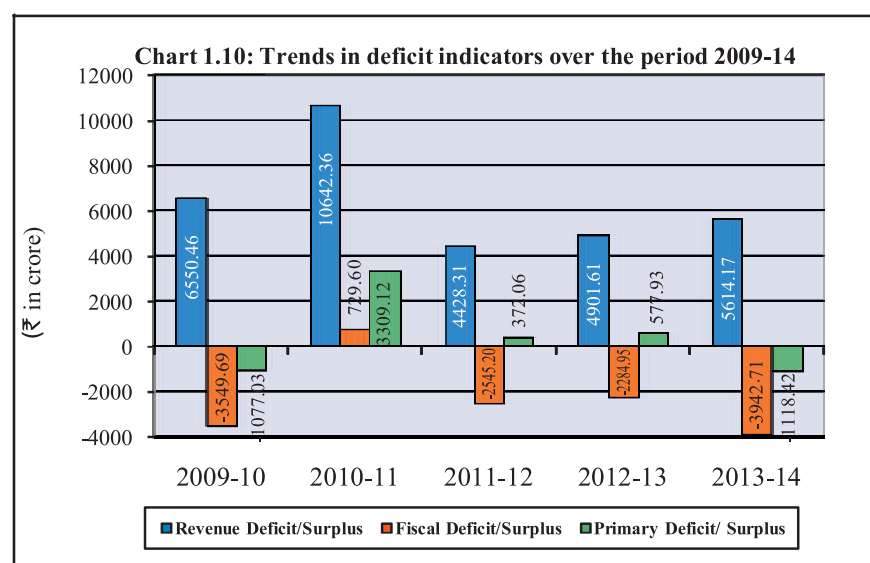
- Revenue receipts and revenue expenditure both have increased by ₹ 2,419.72 crore and ₹ 1,707.16 crore respectively in 2013-14 against previous year. The resource gap decreased to ₹ 790.57 crore in 2013-14 from ₹ 821.95 crore in 2012-13.
- The burden of interest payment showed mixed trend. It came down from 12.09 *per cent* in 2009-10 to 10.31 *per cent* in 2010-11, increased to 13.03 *per cent* during 2011-12 and decreased to 10.09 *per cent* during 2013-14 due to growth in revenue receipt.
- The debt and GSDP ratio indicated that though debt position increased by ₹ 2,837.61 crore (9.70 *per cent*) over the previous year, GSDP also increased at higher rate (16.18 *per cent*) during same period. This resulted in debt GSDP ratio going down from 12.20 *per cent* in 2009-10 to 7.23 *per cent* in 2013-14.

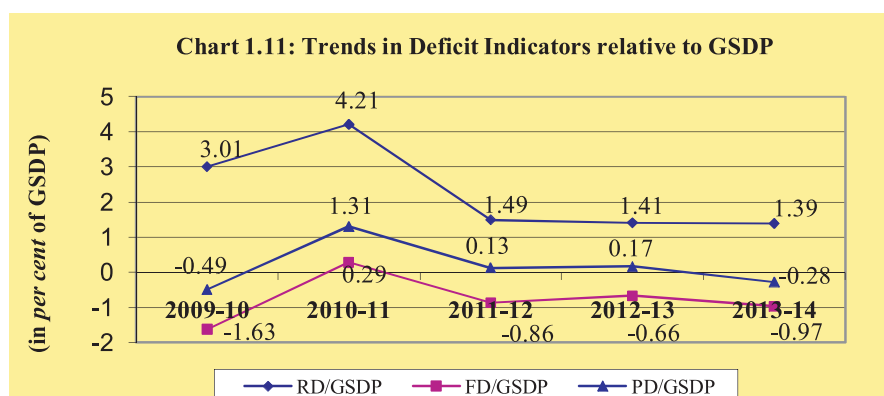
1.11 Fiscal imbalances

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

1.11.1 Trends in surplus/deficit

Chart 1.10 and **Chart 1.11** give trends in surplus/deficit indicators and the surplus/deficit trends relative to GSDP during the period 2009-10 to 2013-14.





Revenue surplus indicates the excess of revenue receipts over revenue expenditure. The State consistently enjoyed revenue surplus during 2009-14. It was ₹ 6,550.46 crore in 2009-10, rose to ₹ 10,642.36 crore in 2010-11 and stood at ₹ 5,614.17 crore in 2013-14.

The fiscal deficit which represents the total borrowing of the State and the resource gap showed mixed figures during 2009-14. Fiscal deficit of ₹ 3,549.96 crore in 2009-10 turned to surplus of ₹ 729.60 crore in 2010-11 and there was deficit of ₹ 3,942.71 crore during 2013-14.

The primary deficit indicates the excess of primary expenditure (total expenditure net of interest payments) over fiscal deficit. The State had a primary deficit in 2009-10 which changed to primary surplus of ₹ 3,309.12 crore during 2010-11. The primary deficit increased to ₹ 1,118.42 crore in 2013-14.

Revenue receipts increased by 9.47 *per cent* in 2013-14, but revenue expenditure increased by 8.26 *per cent* when compared to previous year which resulted in increase of revenue surplus by ₹ 712.56 crore over the previous year i.e., 2012-13.

1.11.2 Components of fiscal deficit and its financing pattern

The financing pattern of the fiscal deficits is shown in Table 1.9:

Table 1.9
Components of Fiscal Deficit

		(₹ in crore)				
	Particulars	2009-10	2010-11	2011-12	2012-13	2013-14
1.	Fiscal Deficit/ Surplus* (-/+)	(-) 3549.96	(+) 729.60	(-) 2545.20	(-) 2284.95	(-) 3942.71
2.	Revenue Deficit /Surplus (-/+)	(+) 6550.46	(+) 10642.36	(+) 4428.31	(+) 4901.61	(+) 5614.17
3.	Net Capital Expenditure	(-) 4717.27	(-) 3984.80	(-) 4004.27	(-) 4176.63	(-) 4707.42
4.	Net Loans and Advances	(-) 5383.15	(-) 5927.96	(-) 2969.17	(-) 3009.93	(-) 4849.46
Financing Pattern of Fiscal Deficit**						
1.	Loans from GOI	1162.54	3595.88	(-) 531.80	365.58	2837.60

* 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 Pr. AO, Delhi)

1.11.3 Quality of deficit/surplus

The ratio of revenue deficit to fiscal deficit and the decomposition of primary deficit into primary revenue deficit and capital expenditure (including loans and advances) would indicate the nature of deficit in the State's finances. The ratio of revenue deficit to fiscal deficit indicates the extent to which borrowed funds were used for current consumption. Further, persistently high ratio of revenue deficit to fiscal deficit also indicates that the asset base of the State was continuously shrinking and a part of borrowings (fiscal liabilities) were not having any asset backup. Since Delhi has had a revenue surplus throughout the period 2009-14, borrowed funds were being used only for capital expenditure and repayment of debt as given in **Table 1.10**:

Table 1.10
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)
2009-10	20769.49	11427.95	4717.27	5701.30	21846.52	(+) 9341.54	(-) 1077.03
2010-11	25460.87	11802.22	3984.80	6364.73	22151.75	(+) 13658.65	(+) 3309.12
2011-12	22769.35	15047.60	4004.27	3345.42	22397.29	(+) 7721.75	(+) 372.06
2012-13	26285.87	17796.48	4176.63	3734.83	25707.94	(+) 8489.39	(+) 577.93
2013-14	28783.60	19542.23	4707.42	5652.37	29902.02	(+) 9241.37	(-) 1118.42

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

The State had a primary deficit for the year 2009-10. The non-debt receipts could not cover the primary expenditure resulting in primary deficit. However, State had a primary surplus in 2010-11 to 2012-13 but it declined from ₹ 3,309.12 crore in 2010-11 to ₹ 577.93 crore in 2012-13. In 2013-14, the State had again primary deficit of ₹ 1,118.42 crore. Capital expenditure as a percentage of primary expenditure marginally decreased to 15.74 *per cent* in 2013-14 against 16.25 *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 realized.

1.12 Conclusion

Revenue receipts increased by ₹ 2,419.72 crore (9.47 *per cent*) over the previous year. About 94.99 *per cent* of the total revenue receipts during the year 2013-14 were contributed from Delhi's own taxes. The tax revenue had increased by ₹ 2,487.17 crore (10.61 *per cent*). The non-tax revenue which constituted 2.36 *per cent* of total revenue receipts during 2013-14 decreased by ₹ 2,808.26 crore (80.99 *per cent*) from the year 2009-10. The grants from Government of India decreased by ₹ 99.66 crore (6.63 *per cent*).

Capital expenditure increased by ₹ 530.79 crore (12.71 *per cent*) in 2013-14 over the previous year. The capital expenditure constituted only 17.39 *per cent* of total expenditure (excluding loans and advances) during 2013-14.

The recovery of interest receipts as percentage to outstanding loans and advances disbursed by the NCT of Delhi remained inadequate to cover the cost of borrowing during the period 2009-14. The Government had invested ₹ 17,060.35 crore (as of 31 March 2014) in Statutory Corporations, Rural Banks, Joint Stock Companies and Co-operatives. The average return on Government investment was a meager 0.07 *per cent* in 2013-14 while the Government paid interest at an average rate of 8.80 *per cent* on its borrowings during 2013-14.

The fiscal position of NCT of Delhi, viewed in terms of key fiscal parameters, such as, revenue surplus, fiscal deficit and primary deficit has shown that the revenue surplus increased by ₹ 712.56 crore during the year 2013-14 over the previous year, whereas, the fiscal deficit increased by ₹ 1,657.76 crore, there was primary deficit of ₹ 1,118.42 crore during 2013-14.

Overall fiscal liabilities of the State increased from ₹ 26,544.20 crore in 2009-10 to ₹ 32,080.32 crore in 2013-14 (20.86 *per cent*). The fiscal liabilities of ₹ 32,080.32 crore during 2013-14 comprised of obligations on account of 'Share of small savings collection' of ₹ 32,080.31 crore and 'Co-operative assistance to other Co-operatives' of ₹ 0.01 crore.

1.13 Recommendations

The State government may consider:

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

Chapter-2

Financial Management and Budgetary Control

2.1 Introduction

2.1.1 Appropriation Accounts are accounts of the expenditure, voted and charged, of the Government for each financial year compared with the amounts of the voted grants and appropriations charged for different purposes as specified in the schedules appended to the Appropriation Act. These Accounts list the original budget estimates, supplementary grants, surrender and re-appropriations distinctly and indicate actual capital and revenue expenditure on various specified services vis-à-vis those authorized by the Appropriation Act in respect of both charged and voted items of budget. Appropriation Accounts, thus, facilitate management of finances and monitoring of budgetary provisions and are, therefore, complementary to 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 authorization 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 2013-14.

2.2 Summary of Appropriation Accounts

The summarized position of actual expenditure during 2013-14 against 13 grants/ appropriations is given in the **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	21172.86	1115.96	22288.82	19461.83	(-) 2826.99
	Capital	5474.48	18.37	5492.85	4708.87	(-) 783.98
	Loans and Advances	6293.77	123.00	6416.77	5652.37	(-) 764.40
Total Voted		32941.11	1257.33	34198.44	29823.07	(-) 4375.37
Charged	Revenue	3181.87	9.11	3190.98	2974.02	(-) 216.96
	Capital	0.05	0	0.05	0	(-) 0.05
	Loans and Advances	1327.00	0	1327.00	1325.29	(-) 1.71
Total Charged		4508.92	9.11	4518.03	4299.31	(-) 218.72
Appropriation to Contingency Fund (if any)		Nil	Nil	Nil	Nil	Nil
Grand Total		37450.03	1266.44	38716.47	34122.38	(-) 4594.09

During 2013-14, expenditure of ₹ 34,122.38 crore was incurred against total grants and appropriation of ₹ 38,716.47 crore resulting in a saving of ₹ 4,594.09 crore. The overall saving of ₹ 4,594.09 crore was a result of saving of ₹ 3,043.95 crore in 13 grants and one appropriation (Public Debt) under Revenue Section and ₹ 1,550.14 crore under Capital and Loans and Advances Sections.

2.3 Financial accountability and budget management

2.3.1 Appropriation vis-à-vis allocative priorities

While framing the estimates, the department should take into account the past performance, the stages of formulation/implementation of the various schemes, the institutional capacity of the implementing agencies to execute the schemes, the constraints on spending with the objective of minimizing the scope for surrenders at a later stage. Appropriation Accounts for the year 2013-14 showed that savings exceeding ₹ 50 crore in each case occurred in 24 cases relating to eight grants and one appropriation totaling ₹ 2,826.07 crore (**Appendix 2.1**).

Amongst the many reasons for savings were slow progress of schemes, non/less receipt of bills/claims, non-filling up of vacant posts, bifurcation of Grants-in-Aid into General, Salaries and for creation of capital assets, non-release of funds, non purchase of articles, economy measures, etc.

2.3.2 Persistent savings

According to Rule 48(2) of the General Financial Rules, Ministries/ Departments are required to prepare their estimates, keeping in view the trends of disbursements during the previous years and other relevant factors like instructions on economy issued by the Ministry of Finance, from time to time. Scrutiny of Appropriation Accounts for the years 2009-10 to 2013-14 showed that there were persistent savings of more than ₹ 1.00 crore or more than 20 *per cent* in six cases of the total grant indicating unrealistic budgeting, deficient financial provisions and slackness on the part of the departments in implementing the schemes as detailed in **Table 2.2**:

Table 2.2
List of grants indicating persistent savings during 2009-14

(₹ in crore)

Sl. No.	Head No. and Name of the grant		2009-10	2010-11	2011-12	2012-13	2013-14	Reasons
REVENUE-VOTED								
	GRANT NO. 3- ADMINISTRATION OF JUSTICE							
1.	2014 B.1(2)(1)-Judicial Magistrate's Courts	T	29.46	25.69	31.67	34.59	39.62	Saving was mainly due to non-finalisation of purchase proposals in time, receipt of less claims/bills, procurement of less store items, non-filling up of vacant posts, non-payment of arrears of pay and allowances
		S	8.49	6.50	8.69	5.00	6.04	
		%	28.81	25.30	27.43	14.46	15.24	

Chapter 2 : Financial Management and Budgetary Control

Sl. No.	Head No. and Name of the grant		2009-10	2010-11	2011-12	2012-13	2013-14	Reasons
	GRANT NO. 5 - HOME							
1.	2055 D.1(1)(1)-Forensic Science Laboratory	T	12.36	12.11	16.52	16.67	19.25	Saving was mainly due to non-filling up of vacant posts, receipt of less claims, purchase of less store items, non-finalisation of purchase proposals less tours, economy measures.
		S	2.56	2.85	6.49	4.89	3.41	
		%	20.71	23.53	39.28	29.33	17.71	
	GRANT NO. 7 - MEDICAL AND PUBLIC HEALTH							
1.	2211 K 1 (3)(1)-Urban Family Welfare Centres (CSS)	T	15.00	10.00	10.00	4.50	4.90	Saving was mainly due to either non-receipt of funds from GOI or non-receipt of concurrence/approval of the competent authority for releasing of salary of Directorate of Family Welfare and grants to MCD and NGOs.
		S	12.22	2.04	7.45	1.93	3.50	
		%	81.47	20.40	74.50	42.89	71.43	
	GRANT NO.11 - URBAN DEVELOPMENT AND PUBLIC WORKS DEPARTMENT							
1.	2217 A.8(2)(1)(26) - Grant-in-aid for municipal reforms	T	201.93	207.45	300.93	339.87	325.16	Saving was mainly due to either non/less release of grant to MCD under the scheme or non-performance by municipalities and bifurcation of grant.
		S	198.93	64.45	300.93	189.87	325.16	
		%	98.51	31.06	100.00	55.86	100.00	
CAPITAL-VOTED								
	GRANT NO.8 - SOCIAL WELFARE							
1.	5055 DD.1(3)(1)-Introduction of Electronic Trolley Buses-Alternative mode of Transport	T	60.00	10.00	250.00	10.00	100.00	Saving was mainly due to non-implementation of scheme.
		S	30.00	10.00	240.75	8.39	97.21	
		%	50.00	100.00	96.30	83.90	97.21	
	GRANT NO.11 - URBAN DEVELOPMENT AND PUBLIC WORKS DEPARTMENT							
1.	4202 BB.4(1)(4) (2)-Construction of Delhi Govt. sponsored College Buildings	T	60.00	40.00	35.00	50.00	80.00	Saving was mainly due to slow progress of work owing to non-receipt of sanctions in time.
		S	14.59	8.16	23.32	19.54	20.18	
		%	24.31	20.40	66.62	39.08	25.23	

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

The above cases are indication of over estimation of fund requirement and failure of the departments to take effective remedial measures to avoid persistent unspent provisions as well as non implementation of plans.

2.3.3 Savings of entire provision

In 56 sub-heads of 8 Grants (₹ 50 lakh or above in each case), the entire provision remained unutilised by the departments or was remitted back to the

Government before the closure of the financial year 2013-14. The details of sub-heads are given in **Appendix-2.2**. Savings of the entire provision was indicative of the fact that the estimates were not prepared after adequate scrutiny of the projects/schemes. Major schemes which failed to take off or suffered due to non-utilisation of entire provision were -Grant to South Delhi Municipal Corporation for essential services in unauthorised colonies (₹ 45 crore), Grant for municipal reform (₹ 325.16 crore), Grant to NDMC for redevelopment of Connaught Place (JNNURM) (₹ 45 crore), SPV for redevelopment of walled city (₹ 47 crore), Construction-Trade & Taxes Annexes Building (₹ 26 crore), Equity Capital to Delhi Transport Corporation for purchase of buses (₹ 140 crore), Loan to MRTS for reimbursement of Sales Tax (₹ 75 crore), Loan to DJB for Chandrawal WTP (₹ 35 crore), Construction of Roads & Bridges through DTTDC under JNNURM (₹ 30 crore), BRT Corridor (₹ 100 crore), Loan to DTTDC for ISBT (₹ 33 crore).

2.3.4 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 services during a financial year in excess of the amount granted for that service for that year, the excess expenditure should be regularized by the State Legislative Assembly. Although no time limit for regularization of expenditure has been prescribed under the Article, as a practice the excess expenditure is required to be regularised after the completion of discussion of the Appropriation Accounts by the Public Accounts Committee (PAC). However, the excess expenditure amounting to ₹ 74.82 crore for the period 2006-07 to 2012-13 was yet to be regularised. The year-wise amount of excess expenditure pending regularisation is summarised below:

Table 2.3
Excess expenditure over provision relating to 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
	Total	74.82

2.3.5 Excess expenditure over provisions during 2013-14 requiring regularisation.

It was observed from the head wise Appropriation Accounts for the year 2013-14 that there was an excess expenditure of ₹ 5.17 crore (**Appendix 2.3**) under 18 Sub-heads in six Grants, which was not regularised as of date (December 2014).

2.3.6 Unnecessary supplementary provision

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. Supplementary demand should only be resorted to in exceptional and urgent cases.

Audit scrutiny of Appropriation Accounts for the year 2013-14 showed that supplementary grant amounting to ₹ 101.97 crore in eight sub-heads was obtained in anticipation of higher/additional expenditure (**Appendix 2.4**). However, the final expenditure was less than even the original grant/appropriation. The main reasons for non-utilisation of supplementary grants were attributed to non-filling up of vacant posts, less foreign tours, receipt of less claims, less purchase of store items, non-finalisation of MACP cases and non-clearance of bills.

The above cases showed deficient planning in budgeting.

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 2013-14 showed that under 57 sub-heads as detailed in **Appendix 2.5** re-appropriations were unnecessary as the departments were not able to even utilise fully their existing grants and there was cumulative non-utilisation of ₹ 249.13 crore against the re-appropriation of ₹ 755.14 crore. The departments attributed the reasons for savings to non filling of vacancies, non-drawal of pay arrears, non-finalisation of MACP cases, less foreign tours, non/less receipt of bills/claims, non-procurement of store items and non-organisation of various programmes due to model code of conduct for General Election 2014. The following are the important observations:

- (i) Under Grant No.2 - General Administration - ₹ 0.57 crore was re-appropriated in anticipation of filling of vacancies and receipt of more claims/bills under the sub-head Information and Publicity-Public Relation Directorate, however, there was saving of ₹ 4.69 crore as the media plan could not be finalized.
- (ii) Under Grant No.3 - Administration of Justice - ₹ 1.05 crore was re-appropriated in anticipation of hike in electricity charges and receipt of more claims under sub-head Delhi Judicial Academy-Direction and Administration. However, there was saving of ₹ 4.06 crore due to delay in shifting of academy to new premises.
- (iii) Under Grant No.6 - Education - ₹ 10.74 crore was re-appropriated due to good progress of scheme under sub-head Free supply of text books, however, there was saving of ₹ 16.01 crore due to less demands of funds by schools.
- (iv) Under Grant No. 7 - Medical and Public Health - ₹ 2.21 crore was re-appropriated in anticipation of more expenditure on salaries for post created for enhancement of number of beds in the hospitals and other claims under sub-head Dr. N C Joshi Memorial

Hospital, however, there was saving of ₹ 3.24 crore due to non-filling up of vacant posts and non-procurement of store items.

- (v) Under Grant No.10-Development- ₹ 2.00 crore was re-appropriated in anticipation of more expenditure on maintenance under the sub-head Drainage-Maintenance, however, there was saving of ₹ 7.84 crore due to economy measures

The above excessive/unnecessary re-appropriation of funds points towards deficient budgeting exercise.

2.3.8 Substantial surrenders

Substantial surrenders involving ₹ 1,123.55 crore (more than ₹ one crore and 60 *per cent* of the original provision) were made in respect of 42 sub-heads (**Appendix 2.6**), out of which in 18 sub-heads 100 *per cent* grant amounting to ₹ 608.50 crore was surrendered on account of non-implementation of schemes, non-release of funds, slow progress of schemes and non-finalisation of pension scheme.

Substantial surrenders amounting to ₹ 60.50 crore, ₹ 140 crore and ₹ 47 crore were made under Grant No. 7- Medical and Public Health Education, Grant No.8-Social Welfare and Grant No.11-Urban Development and Public Works Department under Sub-heads 4210 AA.1(1)(1)(1)(1)- Construction of building for Dispensary/Health care, 5055 DD.1(2)(2)- Equity capital to Delhi Transport Corporation for purchase of buses and 2217 A.8(3)(1)(5)- SPV for redevelopment of walled city respectively. The surrenders were attributed to slow progress of works and less release of grant.

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 utilized should be surrendered to the Government as soon as these are foreseen without waiting till the end of the year. The objective is to minimize the scope for avoiding surrenders at a later stage. At the close of the year 2013-14, there were four grants in which savings occurred but no part of which had been surrendered by the concerned department (**Appendix 2.7**).

Out of the savings of ₹ 4,383.02 crore under 12 grants where savings of ₹ one crore and above were indicated in each grant/appropriation, an amount of ₹ 1,294.95 crore (29.54 *per cent* of amount of savings) was not surrendered, details of which are given in **Appendix 2.8**.

2.3.10 Unrealistic budgeting

Rule 48 (2) of the GFRs lays down that Ministries/ Departments have to prepare their estimates keeping in view the trends of disbursements during the previous years and other relevant factors like the economy instructions issued by the Ministry of Finance from time to time. Scrutiny of records for the 2013-14 showed that provision under various sub-heads under CSS and SCSP scheme was made during the year, but in 63 sub-heads in nine grants/appropriation, the entire provisions of ₹ 56.80 crore (**Appendix 2.9**) remained unutilised defeating the original purpose for which the budget provisions were passed by the Legislative Assembly indicating that the budget

estimates were not prepared after adequate pre-budget scrutiny of projects and schemes. The main reasons for non-utilisation of funds were attributed to non-receipt of funds from the Government of India and non-implementation of schemes.

2.3.11 Rush of expenditure

Rule 56(3) of the GFRs advises against rush of expenditure, particularly in the closing months of the financial year and lays down that this shall be regarded as a breach of financial propriety. Contrary to this, expenditure incurred by the departments in the month of March 2014 under 18 Sub-heads ranged between 30 per cent and 100 per cent of the total expenditure as given in **Appendix 2.10**.

The reasons for disproportionately higher expenditure incurred in the last quarter/month of the year 2013-14 were awaited from the Government as of December 2014.

2.4 Recoveries adjusted in account in 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. Actual recoveries during the year 2013-14 were ₹ 70.78 crore against nil anticipated recoveries.

2.5 Other audit observations

(a) Scrutiny of re-appropriation orders for the year 2013-14 showed that all re-appropriation orders were issued by the Finance Department on the last working day of the financial year i.e. on 31 March 2014. Re-appropriation orders were issued apparently to cover the excess expenditure over budget provision.

The matter was referred to the Controller of Accounts, GNCTD who in turn referred (December 2014) the matter to the Finance Department, GNCTD for their comments.

(b) As per Rule 8 of the Delegation of Financial Powers Rules 1978, 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 Demand for Grants for the year 2013-14 showed that in 68 cases (**Appendix 2.11**), an amount of ₹ 269.45 crore was incorrectly provided as revenue expenditure, instead of capital expenditure. Further, data of actual expenditure for the year 2013-14 made available by the Controller of Accounts, GNCTD showed that in the said 68 cases an aggregate expenditure of ₹ 80.38 crore were incurred.

Thus, during the financial year 2013-14, there was an overstatement of revenue expenditure by ₹ 80.38 crore and understatement of revenue surplus by an equivalent amount.

On being pointed out by Audit, the Controller of Accounts confirmed (December 2014) the above figures as correct and as per accounts and referred

the case to the Finance Department, GNCTD for further comments. Their reply was awaited as of December 2014.

(c) In accordance with instructions issued (May 2006) by the Ministry of Finance, Government of India, augmentation of provision by way of re-appropriation to the object head 'Grants-in-aid' to any body or authority from the Consolidated Fund of India in all cases could only be made with the prior approval of the Parliament.

Scrutiny of re-appropriation orders for the year 2013-14 showed that in 32 cases (**Appendix 2.12**), there was augmentation of provision by way of re-appropriation in the object head '31-Grants-in-aid'.

The reply of the Controller of Accounts' to the request (December 2014) to confirm that the prior approval of the Legislature was taken for the above re-appropriations, was awaited as of December 2014.

2.6 Outcome of the Review of Grant No. 11 – Urban Development and Public Works Department

A review of budgetary procedure and control over expenditure in respect of Grant No. 11-Urban Development Public Works Department Government of NCT of Delhi was conducted (November 2014) and important point noticed during the review are detailed below:

- i. The overall position of budget provisions, expenditure incurred and savings under the grant for the year 2013-14 is given in **Table 2.4**:

Table 2.4
Position of funds allocated and expenditure incurred during 2013-14
(₹ in crore)

Provision		Expenditure incurred		Savings	
Revenue	Capital	Revenue	Capital	Revenue	Capital
6679.59	9126.48	6064.16	8764.49	615.43	361.99

Note: excludes 'Charged' appropriation and disbursement

- ii. There were persistent savings of more than ₹ one crore in nine cases/sub-heads under the grant which were more than 20 *per cent* of the total grant which indicated unrealistic budgeting, deficient financial management and slackness on the part of the departments in implementing the schemes as detailed below:

(a) **BRT Corridors:** With a view to improving the public transport system in the city and encouraging people to use it, the Government of NCT of Delhi introduced the BRT system in Delhi in 2004 under its Integrated Mass Transit Plan Seven corridors were earmarked to PWD covering 114 Kms. and seven were allotted to DIMTS covering 124.40 Kms. First phase of BRT Corridor of 14.5 Kms from Ambedkar Nagar to Delhi Gate was completed but the stretch from Ambedkar Nagar to Moolchand (5.8 Kms) only is operational and since then the entire BRT project is under review.

Audit noticed that entire provisions of ₹ 200 crore, ₹ 35 crore and ₹ 100 crore in the Original Budget Estimate (OBE) for the year 2011-12,

2012-13 and 2013-14 respectively under the MH5054 BB 11(1)(1)(8) BRT Corridors remained unspent due to non implementation of scheme.

(b) SPV for Redevelopment of Walled City/Shahjahanabad: A plan to redevelop the walled city was approved by the Government of Delhi in 2004 and Shahjahanabad Redevelopment Corporation (SRDC) was constituted. According to the scheme the Shahjahanabad Redevelopment Corporation was to do the developmental works in the walled city. Funds were to be released to SRDC after obtaining approval for the above projects from Expenditure Finance Committee (EFC).

Audit noticed that nearly the entire provisions of ₹ 30 crore, ₹ 40 crore and ₹ 47 crore in the Original Budget Estimate (OBE) for the year 2011-12, 2012-13 and 2013-14 respectively under the MH2217 A 8(3)(1)(5) SPV for redevelopment of walled city remained utilized due to pending approval from EFC.

(c) Development of Urban Villages: The scheme “Development of Urban Villages” envisages that activities/ projects would be undertaken on priority to upgrade the existing civic infrastructure facilities in the urbanized villages. In case the executing agency is not the land owning agency, the proposal was to be submitted along with the NOC from the land owning agency by the concerned MLA to Urban Development Department so that the funds could be released.

Audit noticed that against provisions of ₹ 250 crore, ₹ 120 crore and ₹ 70 crore in the Original Budget Estimate (OBE) for the year 2011-12, 2012-13 and 2013-14 respectively, under the MH3054 A 12(1)(1)(3) GIA to North DMC for urban development, there was a saving of 26 per cent, 75 per cent and 50 per cent during the year 2011-12, 2012-13 and 2013-14 respectively due to bifurcation of grant. Savings indicates that the purpose of development of urban villages was defeated.

- iii. Scrutiny of records showed that entire provisions remained unutilized in 14, 32 and 29 cases under different sub-heads during the years 2011-12, 2012-13 and 2013-14 respectively. The reasons for unutilized provision were non-implementation of schemes, non release of grant to MCD, DDA, NDMC etc. This indicates that the budget estimates were not prepared after adequate pre-budget scrutiny of projects and schemes.
- iv. Excess expenditure of ₹ 31.78 crore for the period 2012-13 to 2013-14 was yet to be regularised.
- v. The re-appropriations in 14 cases proved unnecessary, as the departments were not even able to utilise fully their original grants. As a result, there was a cumulative non utilisation of ₹ 436.38 crore in these cases during 2011-14 against re-appropriation of ₹ 297.67 crores. It was further observed that under the sub head 2217 A8 (2) (1) (9) Grant in aid to MCD for sanitation in JJ colonies and unauthorised colonies under YAP II, an amount of ₹ 8.99 crore was re-appropriated during 2011-12 and the entire appropriation including re-appropriation remained unutilised. The department attributed the reasons for savings to non-receipt of proposal from implementing agencies, vacancies, non-finalisation of payment of advertisement bills, late receipt of sanction and slow progress of work.

The excessive/unnecessary re-appropriation, of funds points towards deficient budgeting exercise.

- vi. The department made excessive provisions under 53 sub-heads. Of these, in 42 cases savings were more than ₹ 50 crore and in 11 cases savings were more than ₹ one crore for Centrally Sponsored Scheme (CSS)/ Scheduled Caste Special Programme (SCSP). The reasons attributed for the savings were non-implementation or slow progress of schemes, non-release of grant, bifurcation of grant etc. The large savings points towards deficiencies in the system of public expenditure management.

2.7 Conclusion

Against total provision of ₹ 38,716.47 crore during 2013-14, an expenditure of ₹ 34,122.38 crore was incurred which resulted in savings of ₹ 4,594.09 crore (11.87 *per cent*). An excess expenditure of ₹ 79.99 crore relating to the period 2006-07 to 2013-14 required regularisation under Article 205 of the Constitution.

Supplementary provision of ₹ 101.97 crore in eight cases was unnecessary and re-appropriation of funds in 57 cases where final savings were more than ₹ one crore was made injudiciously resulting in un-utilised/excessive provision of ₹ 249.13 crore. In eight grants ₹ 1,123.55 crore was surrendered on the last working day of the financial year.

There were persistent savings of more than ₹ one crore in nine cases/sub-heads under the Grant No.11-Urban Development and Public Works Department which were more than 20 *per cent* of the total grant which indicated unrealistic budgeting, deficient financial management and slackness on the part of the departments in implementing the schemes such as introduction of BRT Corridors, SPV for Redevelopment of Walled City/Shahjahanabad and Development of Urban Villages.

2.8 Recommendations

The Government may consider:

- taking up the matter with Public Account Committee Secretariat for regularization of excess expenditure.
- preparing realistic budget estimates to avoid large savings and supplementary provisions.
- devising suitable mechanism by Finance department to avoid rush of expenditure in last quarter/month of the financial year.

Chapter-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. In the following observations, status of Delhi Government's compliance with various financial rules, procedures and directives has been discussed:

3.1 Delay in furnishing Utilization Certificates

As per the information furnished by the Principal Pay and Account Office, Delhi Government, UCs were submitted with delay ranging from 2 years to 10 years and above as given below:

Table 3.1

Age wise delay in submission of Utilization Certificates

Sl. No.	Range of delay (in number of years)	(₹ in crore)			
		Grants released		Utilization certificates outstanding	
		Number	Amount	Number	Amount
1	0-2	761	10398.67	377	4823.39
2	2-4	385	4371.62	337	2592.84
3	4-6	319	3025.13	309	3011.14
4	6-8	1303	2027.37	1294	2025.14
5	8-10	200	960.34	200	960.34
6	10 & above	2267	5651.17	2267	5651.17
	Total	5235	26434.30	4784	19064.02

The above table showed that 5235 number of grants amounting to ₹ 26,434.30 crore were released up to 31 March 2013. Out of which UCs for 4784 number of grants amounting to ₹ 19,064.02 crore were outstanding as on 31.3.2014. UCs for 2267 number of grants amounting to ₹ 5,651.17 crore were outstanding for more than 10 years.

The major defaulter was the Urban Development Department contributing ₹ 17,415.91 crore (91.35 per cent) of the arrears. The erstwhile Delhi Vidyut Board¹ did not furnish UCs of the grants received from Department of Urban Development. Further, Land and Building Department of DDA also did not furnish the UCs for the grants received.

¹ With effect from 01.07.02, Delhi Vidyut Board was unbundled into six successor companies: DPCL (holding company), DTL, IPGCL, BRPL-Discom, BYPL-Discom and NDPL-Discom

3.2 Audit of the bodies/ authorities

(a) Several bodies/authorities are working in the field of Urban Development, Labour Welfare, Legal Services, etc. The audit of nine bodies/authorities has been entrusted to the CAG under Section 19 and 20 of the CAG (DPC) Act, 1971. The status of entrustment of audit, rendering of accounts to Audit, issuance of Separate Audit Reports is indicated in **Appendix 3.1**. Out of nine² bodies/authorities, the annual accounts of only four³ bodies/authorities upto the year 2012-13 were received.

The annual accounts of remaining five bodies/authorities due up to 2012-13 had not been received as of March 2014 in the office of the Principal Accountant General (Audit), Delhi. The details of these outstanding accounts are given in **Table 3.2**:

Table 3.2
The details of outstanding accounts as on 31 March 2014

Sl. No	Name of the Body/authority	Year for which accounts had not been received	No. of Accounts pending	Grants received (₹ in crore)
1	Delhi Jal Board (DJB)	2008-09 to 2012-13	5	1570.12
2	Delhi SC/ST/OBC/Minority and Handicapped Financial and Development Corporation Ltd.	2004-05 to 2012-13	9	-
3	Netaji Subhash Institute of Technology (NSIT)	2009-10 to 2012-13	4	131.98
4	Delhi Building and other Construction Workers Welfare Board	2012-13	1	-
5	Delhi Kalyan Samiti	2012-13	1	-

It can be seen from the above table that 20 annual accounts upto the year 2012-13 of five bodies/authorities were pending. In case of Delhi SC/ST/OBC/Minority and Handicapped Financial and Development Corporation Ltd., nine annual accounts since 2004-05 were pending. Netaji Subhash Institute of Technology had not submitted their four annual accounts since 2009-10 and Delhi Jal Board had not submitted five accounts since 2008-09 onwards, while the Delhi Building and other Construction Workers Welfare Board and Delhi Kalyan Samiti had not submitted its accounts for the year 2012-13.

(b) In addition to the above, audit of three bodies⁴ (Electricity Distribution Companies-DISCOMs) since inception, was entrusted to the C&AG of India

² (i) Delhi Building and Other Construction Workers Welfare Board (ii) Delhi Electricity Regulatory Commission, (iii) Delhi Jal Board (iv) Delhi Kalyan Samiti, (v) Delhi Legal Services Authority, (vi) Guru Gobind Singh Indraprastha University, (vii) Delhi SC/ST/OBC/Minority and Handicapped Financial and Development Corporation Ltd., (viii) Netaji Subhash Institute of Technology, (ix) Indraprastha Institute of Information Technology.

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

⁴ (i) BSES Rajdhani Power Limited (BRPL), (ii) BSES Yamuna Power Limited (BYPL), and (iii) Tata Power Delhi Distribution Limited (TPDDL)

by the Government of NCT of Delhi in January 2014, under Section 20 of the CAG (DPC) Act, 1971. Audit of these bodies is in progress (February 2015).

3.3 Misappropriations, losses, defalcations etc.

Twenty three cases of theft, misappropriation/ loss of material amounting to ₹ 23.05 lakh were intimated by Department to Audit upto 31 March 2014. The age-profile of the pending cases and the number of cases pending in each category- theft and misappropriation/loss as emerged from these appendices are summarized in **Table 3. 3**:

Table 3.3
Profile of misappropriations, losses, theft, defalcations, etc.

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	3	12.67	Theft	11	0.46
5-10	12	09.89			
10-15	6	0.06	Misappropriation/ loss of material	12	22.59
15-20	2	0.03			
20-25	N.A.	0.40			
Total	23	23.05	Total pending cases	23	23.05

Of these 23 cases, eight cases pertain to Hospitals, seven cases to Education department and two cases each to NCC and Social Welfare Department.

3.4 Personal Deposit Accounts

As per information furnished by the Principal Accounts Office, eleven Personal Deposit Accounts were opened and operated during the year 2013-14 with the prior approval of Controller General of Accounts (CGA), Ministry of Finance, Government of India for the purposes of receipts towards cost of compensation and payment to land owners whose land is acquired, deposits/withdrawal of Civil & Criminal deposits and rent etc. of litigants as per the order of the courts, deposit of scrutiny charges in paper book cases, security charges and fees of election petitions. As on 31 March 2014, balances of ₹ 568.71 crore were outstanding in these 11 Personal deposit accounts.

3.5 Unadjusted abstract contingent bills

Rule 118 of Receipt and Payment Rules stipulates that a certificate should be attached to every abstract 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. On no account may an abstract contingent bill be cashed without this certificate.

Scrutiny of records showed that the total amount of DCC bills received was ₹ 323.14 crore (27.40 *per cent*) as against the amount of AC bills of ₹ 1,179.38 crore, leaving an outstanding balance of AC bills of ₹ 856.24 crore as on 31 March 2014. Year-wise details are given in the **Table 3.4**:

Table 3.4
Pendency in submission of detailed countersigned contingent bills against abstract contingent bills

(₹ in crore)

Year	Amount of AC bills	Amount of DCC bills	DCC bills as percentage of AC bills	Outstanding AC bills
Up to 2008-09	124.37	12.59	10.12	111.78
2009-10	19.44	1.26	6.48	18.18
2010-11	50.74	7.46	14.70	43.28
2011-12	66.75	10.15	15.21	56.60
2012-13	348.63	134.15	38.48	214.48
2013-14	569.45	157.53	27.66	411.92
Total	1179.38	323.14	27.40	856.24

The above table shows that AC bills were outstanding for period exceeding five years. The Principal Accounts Office, GNCTD stated (December 2014) that the major portion of AC bills were outstanding with various hospitals of Health & Family Welfare Department, Food & Supply Department, Divisional Commissioners and Education Department. The reasons for this pendency were opening of LC accounts for procurement of machines and equipment from the foreign suppliers, advances given under the schemes “Ann Shree Yojna” and “Kerosene Free Delhi”, execution of departmental works through agencies like I&FCD, DSIIDC, and DTTDC and advances given under various “Students Welfare Schemes”.

On the issue of opening of LC accounts, the Pr. Accounts Office, GNCT of Delhi had stated in response to a similar observation made in the C&AG’s Report on State Finances for the year ended 31 March 2013 that no firm commitment could be made in regard to the time period of adjustment of bills. This contention of the Department that no firm commitment could be made in regard to the time period of adjustment of bills is not acceptable in view of the Rule position stated above.

Due to non-submission of DCC bills by different departments, it could not be ensured that funds had been utilized for the purpose for which these had been drawn. Thus, possibility of temporary misappropriation of funds could not be ruled out in the absence of any detailed contingent bills.

3.6 Suspense balances

The Government of NCT of Delhi has no separate Public Account and such transactions are carried out under the “Account of the Union Government”. All such transactions are ultimately cleared either by payment of recovery in cash or by book adjustment. These are recorded initially under the Suspense Heads which are required to be reviewed at short intervals so as to ensure that no item remains unadjusted longer than is reasonably necessary and its clearance is brought about in the ordinary course with due regard to the rules applicable in each case. There is, therefore, a need to clear these balance expeditiously and to classify them to appropriate heads of account.

Examination of such transactions in the Public accounts (Central) prepared by the Government of NCT of Delhi showed that large balances amounting to ₹ 1,151.65 crore as on 31 March 2014 were outstanding under Suspense Heads as shown below in the **Table 3.5**:

Table 3.5
Amount under suspense heads

(₹ in crore)			
Year	Opening balance	Net addition(+)/ settlement(-)	Closing balance
2009-10	631.52	(-)530.50	101.02
2010-11	101.02	(+)57.79	158.81
2011-12	158.81	(+)56.81	215.62
2012-13	215.62	(+)58.16	273.78
2013-14	273.78	(+)877.87	1151.65

The Head wise details of suspense heads as on 31 March 2014 are given below:

(₹ in crore)	
Pay and Accounts Office Suspense Account (101)	60.76 (Dr)
Cash Settlement Suspense Account (CSSA) (107)	188.86 (Dr)
Provident Fund Suspense Account (113)	0.09 (Dr)
Material Purchase Suspense Account (MPSA) (129)	14.76 (Cr)
Public Sector Bank Suspense Account (108)	916.80 (Dr)
Suspense Account (Civil) (102)	0.10 (Cr)
Total	1151.65 (Dr)

Principal Accounts Office stated (December 2014) that the major portion of outstanding amount under the head “Cash Settlement Suspense Account” (CSSA) pertains to PAO (NS), Ministry of Road Transport and Highways (MORTH), Government of India and Delhi Police under Ministry of Home Affairs and the matter has been taken up with the Engineer-in-Chief, PWD, Government of NCT of Delhi for clearance of outstanding balances under MPSA and CSSA. It was stated that the system of execution of Delhi Police works by the PWD by operating the Major Head-8658-CSSA has been discontinued in the current financial year and now work is executed as Deposit work. All the PAOs had been instructed to take necessary action to get the reimbursement of outward claim. It was further replied that due to introduction of Core Banking System from January 2009, huge balances accumulated in case of Public Sector Bank Suspense. The matter had been vigorously taken up by the department with the SBI for liquidating the balances.

3.7 Conclusion

Out of 9 bodies/authorities, 20 annual accounts of five bodies/authorities due upto 2012-13 had not been received as of March 2014. Substantial delays in submission of utilization certificates by various grantee institutions occurred and as a result proper utilization of grants could not be ensured. Out of 4784 outstanding UCs, 2267 UCs (47.39 per cent) amounting to ₹ 5,651.17 crore were pending for more than 10 years. The State Government departments reported 23 cases of misappropriation, loss, theft, defalcation etc. involving public money of ₹ 23.05 lakh upto March 2014. Final action in these cases was pending. Large balances amounting to ₹ 1,151.65 crore were outstanding

under Suspense Heads as on 31 March 2014, requiring expeditious clearing and classification under appropriate heads of accounts.

3.8 Recommendations

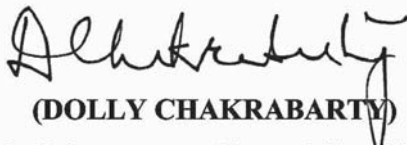
The Government may consider:

- adopting a system to expedite the submission of annual accounts by the bodies/authorities;
- strengthening the internal control mechanism of the Government Departments to watch timely submission of UCs and releasing further grants only after receipt of UCs of earlier grants;
- preparing a time bound framework for taking action in cases of misappropriation, theft, loss, etc. and
- conducting periodical review to ensure prompt clearing of suspense heads and their classification under appropriate heads of accounts.

The above points contained in the Report were issued to the Government (January 2015), replies are awaited.

New Delhi

Dated:

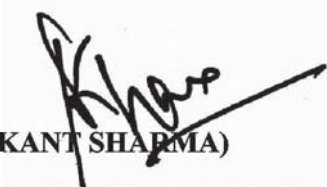


(DOLLY CHAKRABARTY)
Principal Accountant General (Audit), Delhi

Countersigned

New Delhi

Dated:



(SHASHI KANT SHARMA)
Comptroller and Auditor General of India

Appendix-1.1

State Profile (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 = 21.92* per cent)			9.91**per cent
5.	a.	Literacy (as per 2001 Census) (All India Average= 64.8 per cent)		81.67 per cent
	b.	Literacy (as per 2011 Census) (All India Average= 74.04 per cent)		86.34 per cent
6.	Infant mortality (per 1000 live births). (All India Average*** =40 per 1000 live births)			23.94**
7.	Life expectancy at birth (All India Average = 65.8 years)			NA
8.	Gini Coefficient****			
	a.	Rural. (All India = 0.29)		0.26
	b.	Urban. (All India = 0.38)		0.33
9.	Gross State Domestic Product (GSDP) 2013-2014 at current prices			₹ 404575.65 crore**
10.	Per Capita GSDP CAGR (2004-05 to 2013-14)		Delhi	
			General category states	14.88 <i>per cent</i>
11.	GSDP CAGR***** (2004-05 to 2013-2014)		Delhi	16.76 <i>per cent</i>
			General category states	15.49 <i>per cent</i>
	B	Financial Data		
SNo.		Particulars	Figures (in <i>per cent</i>)	
1	CAGR		2004-05 to 2012-13	2004-05 to 2013-14
			General Category States+	Delhi
	a.	of Revenue Receipts.	16.93	14.06
	b.	of own Tax Revenue.	16.42	15.46
	c.	of Non Tax Revenue.	12.49	(-)3.65
	d.	of Total Expenditure.	15.37	13.38
	e.	of Capital Expenditure.	17.01	14.19
	f.	of Revenue Expenditure on Education.	17.44	15.34
	g.	of Revenue Expenditure on Health.	16.50	15.90

Source of General data:

*Press note July 2013 Planning Commission BPL 2011-12 by Tendulkar methodology,

**Directorate of Economics and Statistics, GNCT of Delhi

***Infant Mortality rate (SRS Bulletin September 2011),

****Gini-coefficient (Planning Commission Data for 2009-10),

***** Compound annual growth rate

Financial data is based on Finance Accounts of the states Government.

+ Excluding Goa, Delhi and Pondicherry.

Gini-coefficient is a measure of inequality of income among the population. Value rate is from zero to one, where zero refers to perfect equality and one refers to perfect inequality

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 three parts (i) Consolidated Fund, (ii) Contingency Fund and (iii) Public Account.

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 III: Public Account: Receipts and disbursements in respect of certain transactions such as small savings, provident fund, reserve funds, deposits, suspense, remittances etc., which do not form part of the Consolidated Fund, are kept in the Public Account set up under Article 266(2) of the Constitution and are not subject to vote by the state legislature.

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

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

Terms	Basis of calculation
Buoyancy of a parameter	Rate of Growth of the parameter/GSDP Growth
Buoyancy of a parameter (X) With respect to another parameter(Y)	Rate of Growth of parameter (X)/ Rate of Growth of parameter (Y)
Rate of Growth (ROG)	$[(\text{Current year Amount} / \text{Previous year Amount}) - 1] * 100$
Development Expenditure	Social Services+Economic Services
Average interest paid by the State	$\text{Interest payment} / [(\text{Amount of previous year's Fiscal Liabilities} + \text{Current year's Fiscal Liabilities}) / 2] * 100$
Interest spread	GSDP growth – Average Interest Rate
Quantum spread	Debt Stock *Interest spread
Interest received as <i>per cent</i> to Loans Outstanding	$\text{Interest Received} [(\text{Opening balance} + \text{Closing balance of Loans and Advance}) / 2] * 100$
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 State Government finances
(Referred to in Paragraph 1.2 and 1.5)

(₹ in crore)

	2009-10	2010-11	2011-12	2012-13	2013-14
Part A. Receipts					
1. Revenue Receipts	20451.34	25024.10	22393.17	25560.97	27980.69
(i) Tax Revenue	13447.86	16477.75	19971.67	23431.52	25918.69
Taxes on Agricultural Income					
Taxes on Sales, Trade, etc	10126.01	12068.62	13750.95	15803.69	17925.71
State Excise	1643.56	2027.09	2533.72	2869.74	3151.63
Taxes on Vehicles	462.65	707.55	1049.19	1240.18	1409.28
Stamps and Registration fees	929.97	1355.75	2240.25	3098.06	2969.07
Land Revenue	0.02	0.02	0.01	0.01	0.01
Taxes on Goods and Passengers	-	-		-	
Other Taxes	285.64	318.71	397.54	419.84	463.00
(ii) Non Tax Revenue	3467.40	4188.95	460.87	626.93	659.14
(iii) State's share of Union taxes and duties	-	-		-	
(iv) Grants in aid from Government of India	3536.08	4357.40	1960.64	1502.52	1402.86
2. Miscellaneous Capital Receipts					
3. Recoveries of Loans and Advances	318.15	436.77	376.25	724.90	802.92
4. Total Revenue and Non debt capital receipts (1+2+3)	20769.49	25460.87	22769.42	26285.87	28783.60
5. Public Debt Receipts	1769.00	4388.94	556.08	922.41	4162.89
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	1769.00	4388.94	556.08	922.41	4162.89
6. Total Receipts in Consolidated Fund (4+5)	22538.49	29849.81	23325.50	27208.28	32946.49
7. Contingency Fund Receipts	-	-	-	-	-
8. Public Account Receipts	-	-	-	-	-
9. Total Receipts of the State (6+7+8)	22538.49	29849.81	23325.50	27208.28	32946.49
Part B. Expenditure /Disbursement					
10. Revenue Expenditure	13900.88	14381.74	17964.86	20659.36	22366.52
Plan	4742.76	4891.59	6440.86	6498.72	7462.28
Non Plan	9158.12	9490.15	11524.00	14160.64	14904.24
General Services (including interest payments)	3629.67	3728.95	4347.23	5738.57	5597.48
Social Services	8103.58	8718.80	10717.11	11737.43	12314.54

Economic Services	1650.28	1392.46	2172.22	2350.82	3650.01
Grants-in-aid-and contributions	517.35	541.53	728.29	832.53	804.50
11. Capital Expenditure	4717.27	3984.80	4004.27	4176.63	4707.42
Plan	4713.62	3981.32	3999.96	4171.74	4702.93
Non Plan	3.65	3.48	4.31	4.90	4.49
General Services	356.13	264.55	188.82	196.88	265.48
Social Services	636.94	536.74	578.23	1100.95	1542.54
Economic Services	3724.20	3183.51	3237.22	2878.81	2899.41
12. Disbursement of Loans and Advances	5701.30	6364.73	3345.42	3734.83	5652.37
13. Total (10+11+12)	24319.45	24731.27	25314.55	28570.82	32726.31
14. Repayments of Public Debt	606.47	793.06	1087.88	1287.99	1325.29
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	606.47	793.06	1087.88	1287.99	1325.29
15. Appropriation to Contingency Fund	-	-	-	-	
16. Total disbursement out of Consolidated Fund (13+14+15)	24925.92	25524.32	26402.42	29858.81	34051.60
17. Contingency Fund disbursements	-	-	-	-	
18. Public Account disbursements	-	-	-	-	
19. Total disbursement by the State (16+17+18)	24925.92	25524.32	26402.42	29858.81	34051.60
Part C. Deficits					
20. Revenue Deficit(-)/ Revenue Surplus (+)(1-10)	(+)6550.46	(+) 10642.36	(+)4428.31	(+) 4901.61	(+)5614.17
21. Fiscal Deficit(-)/Fiscal Surplus(+) (4-13)	(-)3549.96	(+) 729.60	(-)2545.20	(-)2284.95	(-)3942.71
22. Primary Deficit (21+23)	(-)1077.03	(+) 3309.12	(+)372.06	(+)577.93	(-)1118.42
Part D. Other data					
23. Interest Payments (included in revenue expenditure)	2472.93	2579.52	2917.26	2862.88	2824.29
24. Financial Assistance to local bodies etc.,	9988.68	-	-	-	-
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)	217618.58	252752.79	296956.88	348221.16	404575.65
28. Outstanding fiscal	26544.20	30140.09	29608.29	29242.71	32080.32

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liabilities					
29. Outstanding guarantees (year end) (including interest)	-	-	-	-	-
30. Maximum amount guaranteed (year end)	-	-	-	-	-
Part E Fiscal Health Indicators					
I Resource Mobilization					
Own Tax revenue/GSDP	6.18	6.52	6.73	6.73	6.41
Own Non-Tax revenue/GSDP	1.59	1.66	0.16	0.18	0.16
II Expenditure Management					
Total Expenditure/GSDP	11.18	9.78	8.52	8.20	8.09
Total Expenditure/ Revenue Receipts	118.92	98.83	113.05	111.78	116.96
Revenue Expenditure /Total Expenditure	57.16	58.15	70.97	72.31	68.34
Expenditure on Social Services/ Total Expenditure	42.54	43.41	51.88	50.23	46.60
Expenditure on Economic Services/Total Expenditure	30.52	27.88	27.48	22.58	32.26
Capital Expenditure/Total Expenditure	19.40	16.11	15.82	14.62	14.38
Capital Expenditure on Social and Economic Services/ Total Expenditure	17.93	15.04	15.07	13.93	13.57
III Management of Fiscal Imbalances					
Revenue deficit (surplus)/GSDP	(+) 3.01	(+) 4.21	(+)1.49	(+) 1.41	(+) 1.39
Fiscal deficit/GSDP	(-) 1.63	(+) 0.29	(-) 0.86	(-) 0.66	(-)0.97
Primary Deficit(surplus) /GSDP	(-) 0.49	(+) 1.31	(+) 0.13	(+) 0.17	(-)0.28
IV Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP	12.20	11.92	9.97	8.40	7.93
Fiscal Liabilities/RR	129.79	120.44	132.22	114.40	114.65
Primary deficit vis-a—vis quantum spread	(-) 68.00	(+) 123.67	(+) 13.61	(+) 24.49	(-)54.87
Debt Redemption (Principal+Interest)/ Total Debt Receipts					
V Other Fiscal Health Indicators					
Return on Investment	0.38	0.37	0.23	0.16	0.07
Balance from Current Revenue (₹in crore)	9670.26	13515.26	9887.38	10231.39	12000.50
Financial Assets/Liabilities	95.22	90.94	94.79	97.88	99.14

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

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

	2009-10	2010-11(R)	2011-12(P)	2012-13(Q)	2013-14(A)
Gross State Domestic Product (₹ in crore)	217618.58	252752.79	296956.88	348221.16	404575.65
Growth rate of GSDP (Per cent)	14.82	16.14	17.49	17.26	16.18

Source: O/o Directorate of Economics & Statistics, Government of NCT of Delhi

(R)-Revised, (P)-Provisional, (Q)-Quick Estimates, (A)- Advance Estimates

Appendix 1.5
Part A: Abstract of Receipts and Disbursements for the year 2013-14
 (Referred to in paragraph 1.9.1)

(₹ in crore)

Section-A: Revenue							
Receipts			Disbursement				
2012-13		2013-14	2012-13		2013-14		
					Non-Plan	Plan	Total
25560.97	I. Revenue receipts	27980.69	20659.36	I. Revenue expenditure	14904.24	7462.28	22366.52
23431.52	Tax revenue	25918.69	5738.57	General services	5445.57	151.91	5597.48
			11737.43	Social Services-	5999.01	6315.53	12314.54
626.93	-Non-tax revenue	659.14	5092.80	-Education, Sports, Art and Culture	4115.51	1539.19	5654.70
			2508.33	-Health and Family Welfare	1355.54	1269.05	2624.59
-	-State's share of Union Taxes	-	2380.88	-Water Supply, Sanitation, Housing and Urban Development	258.20	1804.51	2062.71
			14.04	-Information and Broadcasting	28.54	0	28.54
333.57	-Non-Plan grants	326.91	205.41	-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	13.59	218.35	231.94
919.73	-Grants for State Plan Schemes	717.81	80.38	-Labour and labour Welfare	79.24	12.89	92.13
			1448.13	-Social Welfare and Nutrition	140.56	1471.53	1612.09
249.21	-Grants for Central and Centrally sponsored Plan Schemes	358.14	7.46	-Others	7.82	0	7.82
			2350.82	Economic Services-	2655.17	994.84	3650.01
			78.42	-Agriculture and Allied Activities	76.62	10.25	86.87
			8.14	-Rural Development	7.21	1.92	9.13
				-Special Areas Programmes			
			108.51	-Irrigation and Flood control	112.20	0.29	112.49
			691.38	-Energy	1064.93	4.41	1069.34
			27.14	-Industry and Minerals	9.38	21.09	30.47
			1219.78	-Transport	1273.85	796.78	2070.63
			32.39	-Science, Technology and Environment	1.26	20.17	21.43
			185.06	-General Economic Services	109.72	139.93	249.65
			832.53	Grants-in-aid and Contributions	804.50	-	804.50
			20659.36	Total	14904.24	7462.28	22366.52
	II. Revenue deficit carried over to Section B			II. Revenue Surplus carried over to Section B	-	-	5614.17
25560.96	Total	27980.69		Total			27980.69

Section-B: Capital and Others							
7713.20	III. Opening Cash balance including Permanent Advances and Cash Balance Investment	4636.28		III. Opening Overdraft from Reserve Bank of India			
	IV. Miscellaneous capital receipts			IV. Capital Outlay			
			196.88	General Services-	0	265.48	265.48
			1100.95	Social Services-	0	1542.54	1542.54
			377.94	-Education Sports, Art and Culture	0	514.40	514.40
			225.82	-Health and Family Welfare	0	352.55	352.55
			400.58	-Water Supply, Sanitation, Housing and Urban Development	0	559.98	559.98
			-	-Information and Broadcasting	-	-	-
			37.73	-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	0	46.61	46.61
	Section-B: Others (concl'd)						
			29.54	-Social Welfare and Nutrition	0	36.04	36.04
			29.35	-Others	0	32.96	32.96
			2878.81	Economic Services-	4.50	2894.91	2899.41
			25.03	-Agriculture and Allied Activities	0	14.60	14.60
			206.25	-Rural Development	0	175.04	175.04
			-	-Special Areas Programmes	-	-	-
			78.22	-Irrigation and Flood Control	4.50	69.71	74.21
			556.39	-Energy	0	21.34	21.34
			50.39	-Industry and Minerals	0	50.00	50.00
			1961.14	-Transport	0	2561.28	2561.28
			0.47	Science, Technology and Environment	0	0.49	0.49
			0.92	-General Economic Services	0	2.45	2.45
			4176.63	Total	4.50	4702.93	4707.43
724.90	V. Recoveries of Loans and Advances-	802.91	3734.83	V. Loans and Advances disbursed-	-	-	5652.37
172.95	-From Power Projects		700.00	-For Power Projects	-	-	3628.39
2.10	-From Government Servants		0.79	-To Government Servants	-	-	0.74
549.85	-From Others		3034.04	-To Others	-	-	2023.24
	VI. Revenue Surplus brought down			VI. Revenue Deficit brought down			
			1287.99	VII. Repayment of Public debt-	-	-	1325.29
922.41	VII. Public debt receipts-	4162.89		-External debt	-	-	-

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	-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	-	1287.99	-Repayment of Loans and Advances to Central Government	-	-	1325.29
	-Net transactions under overdraft	-		VIII. Appropriation to Contingency Fund			-
922.41	-Loans and Advances from Central Government	4162.89		IX. Expenditure from Contingency Fund			-
	Appropriation to Contingency Fund	-		X. Public Account disbursements			-
	Amount transferred to Contingency Fund	-		-Small Savings and Provident Funds			-
	Public Account receipts	-		-Reserve Funds			-
	-Small Savings and Provident Funds	-		-Suspense and Miscellaneous			-
	-Reserve Funds	-		-Remittances			-
	-Suspense and Miscellaneous	-		-Deposits and Advances			-
	-Remittance	-	1985.75	XI Cash Balance at the end-			880.65
	-Deposits and Advances	-		-Cash in Treasuries and Local Remittances			-
	Closing Overdraft from Reserve Bank of India	-		-Deposits with Reserve Bank			-
		-		-Departmental Cash Balance including permanent Advances			-
		-		-Cash Balance Investment			
31844.56	Total	34932.25	31844.56	Total	-	-	34932.25

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

(₹ in crore)

Part B			
Summarized financial position of the Government of NCT Delhi as on 31 March 2014			
As on 31-03-2013	Liabilities		As on 31-03-2014
29242.71	Loans and Advances from Central Government		32080.32
-	Pre 1984-85 Loans	-	-
29242.70	Non-Plan Loans		32080.30
-	Loans for State Plan Schemes	-	-
0.01	Loans for Central Plan Schemes	-	0.01
-	Loans for Centrally Sponsored Plan Schemes	-	-
59401.53	Revenue surplus		65015.70
1587.95	Balance of capital outlay adopted from CGA during 1994-95		1587.95
3356.46	Balance of loans and advances adopted from CGA during 1994-95		3356.46
93588.65	Total		102040.43
	Assets		
40715.08	Gross Capital Outlay on Fixed Assets-		45422.50
16388.15	Investments in Shares of Companies, Corporations, etc		17060.35
24326.93	Other Capital Outlay		28362.15
50887.82	Loans and Advances		55737.28
6566.45	Loans for power Projects		10157.55
29564.40	Other Development Loans		30595.59
14756.97	Loans to Government servants and Miscellaneous loans		14984.14
1985.75	Cash balance merged with that of Union Government		880.65
93588.65	Total		102040.43

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 1.4, 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 ₹40715.08 crore and ₹45422.50 crore as on 31 March 2013 and 31 March 2014 respectively under the head Gross outlay include an amount of ₹ 1587.95 crore which were adopted during 1994-95 from the Controller General of Accounts. Similarly, Loans and Advances depicted on assets side amounting to ₹ 50887.82 crore and ₹ 55737.28 crore as on 31 March 2013 and 31 March 2014 respectively. But the corresponding figures to be shown on the liabilities side have not been depicted distinctly in the Finance Accounts for these years.

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

(₹ in crore)

Sl. No	No. and Name of the Grant/Appropriation	Original grant/appropriation	Supplementary grant/reappropriation	Total grant/appropriation	Actual expenditure	Saving	% age	Reasons for saving
	Revenue-Voted							
	Grant No. 3-Administration of Justice							
1	2202 A.1(2)(5)-Govt. Secondary Schools	1059.15	0.00	1059.15	958.06	101.09	9.54	Vacancies, non-finalisation of MACP cases and non-clearance of bills
2	2202 A.1(2)(8)(1)-Additional Schooling facilities	1867.14	40.00	1907.14	1785.42	121.72	6.38	Vacancies, receipt of less claims, less purchase of store items, non finalisation of MACP cases and non-clearance of bills.
	Grant No. 07-Medical and Public Health							
3	2210 A.1(1)(4)(6)-Grant-in-aid to Delhi State Cancer Institute	110.00	0.00	110.00	27.50	82.50	75.00	Bifurcation of grant.
4	2210 O.1(1)(1)(1)-Rajiv Gandhi Super Speciality Hospital	150.00	0.00	150.00	6.88	143.12	95.41	Conversion of hospital into grantee institution.
	Grant No. 9-Industries							
5	3456 D.1(4)(7)-Annashree Scheme for EWS	135.00	0.00	135.00	64.73	70.27	52.05	Less number of eligible beneficiaries as many preferred newly introduced food security scheme.
	Grant No. 10-Development							
6	2030 E.2(3)(1)(2)(5)-North Delhi Municipal Corporation	350.00	0.00	350.00	279.58	70.42	20.12	Release of less tax and non-receipt of claim of transfer duty.
7	2030 E.2(3)(1)(2)(6)-South Delhi Municipal Corpn	600.00	0.00	600.00	484.00	116.00	19.33	Release of less tax.

	Grant No. 11- Urban Development and Public Works Department							
8	2215 A.6(1)(1)(6)- Grant-in-aid to DJB for Raw water	150.00	0.00	150.00	37.50	112.50	75.00	Bifurcation of grant.
9	2215 A.6(2)(1)(5)- GIA to DJB for interceptor sewer along there major drains under JNNURM Projects	257.80	0.01	257.81	191.20	66.61	25.84	Non-release of grant
10	2216 A.7(1)(1)(3)- Grants to DSIDC for construction of houses for weaker section (JNNURM)	196.88	0.00	196.88	76.01	120.87	61.39	Release of less grant due to less expenditure by DSIDC.
11	2217 A.8(2)(1)(26)- Grant-in-aid for municipal reforms	325.16	0.00	325.16	0.00	325.16	100.00	Non-performance by municipalities and bifurcation of grant.
	Grant No. 13 - Pensions							
12	2071 A.1(1)(2)(1)- Pension and Other Retirement Benefits-Govt. Contribution:	152.50	0.00	152.50	0.00	152.50	100.00	Entire provision remained wholly unutilised due to non- finalisation of pension scheme.
	Revenue- Charged							
	Public Debt							
13	2049 A.1(1)(1)- Interest on Loans for State/Union Territory Plan Schemes	3025.00	0.00	3025.00	2824.29	200.71	6.64	Release of less loan from Govt of India.
	Capital-Voted							
	Grant No.6 - Education							
14	4202 AA.1(1)(1)(2)- General Education- Outsourcing of work of school buildings	80.00	0.00	80.00	19.74	60.26	75.33	Slow progress of scheme due to transfer of work of DSICDC to PWD.

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	Grant No.7- Medical and Public Health							
15	4210 AA.1(1)(1)(1) -Construction of building for Dispensary/Health Centre	65.00	0.00	65.00	0.81	64.19	98.75	Slow progress of work and provision for revenues expenses nature inadvertently kept in capital head.
	Grant No. 08- Social Welfare							
16	7055 DD.4(1)(4)- Loan to MRTS for reimburse- ment of Central Taxes	250.00	0.00	250.00	170.00	80.00	32.00	Release of less loan.
17	7055 DD.4(1)(5)- Loan to MRTS for reimburse- ment of Sales Tax	75.00	0.00	75.00	0.00	75.00	100.00	Entire provision remained wholly unutilised due to non- release of loan.
	Grant No. 09 - Industries							
18	4851 AA.1(1)(1)- Upgradation, improvement handling over of Civic Services of Industrial Estate Flatted Factories Complex	150.00	0.00	150.00	50.00	100.00	66.67	Slow progress of work.
	Grant No.10- Development							
19	4059 EE.2(1)(1)(1)- Office Building- Construction-Dy. Commissioner Office	115.00	0.00	115.00	39.96	75.04	65.25	Slow progress of work. Finalization of construction proposed.
	Grant No.11 - Urban Develop- ment and Public Works Department							
20	7615 AA.5(1)(5)-Loan to North Delhi Municipal Corporation for ways & means support	500.00	0.00	500.00	250.00	250.00	50.00	Release of less loan.

21	4210 BB.5(1)(1)(1)(1) - Construction of buildings for hospitals	180.00	0.00	180.00	107.00	73.00	40.56	Slow progress of work.
22	5054 BB.11(1)(1)(5)- Jawaharlal Nehru National Urban Renewal Mission	220.00	0.00	220.00	99.89	120.11	54.60	Slow progress of work.
23	5054 BB.11(1)(1)(8)- BRT Corridor	100.00	0.00	100.00	0.00	100.00	100.00	Entire provision remained wholly unutilised due to non- implementation of scheme.
24	6801 EE.1(3)(3)(1)- Loan to Pragati Power Project-III Bawana	245.00	0.00	245.00	100.00	145.00	59.18	Release of less loan.
Total		10358.63	40.01	10398.64	7572.57	2826.07		

Appendix – 2.2
Statement of various grants/appropriations where entire provision remained unutilised
(₹ 50 lakh or above in each case)
(Referred to in Paragraph 2.3.3)

(₹ in lakh)

Sl. No.	No. & Name of grant	Total Provision	Actual Expenditure	Saving out of Total Provision	Reasons for Savings
	Revenue-Voted				
	Grant No. 4 - Finance				
1	3454-D.1(1)(2)(5) Improvement of Statistical System	300.00	0.00	300.00	Non-release of funds.
2	2040 F.1(3)(7)- Implementation of Value Added Tax System	50.00	0.00	50.00	Non-implementation of scheme.
	Grant No. 6 - Education				
3	2202 A. 1(2)(8)(29)-State Share under Information & Comm. Technology	1000.00	0.00	1000.00	Non-implementation of scheme
4	2203 B.1 (5) (18)-Grant-in-aid to Delhi Pharmaceutical Sciences & Research	300.00	0.00	300.00	Bifurcation of grant.
5	2230-B.2 (1) (3) (4)-Grant-in-aid to Delhi Skill Mission Society	100.00	0.00	100.00	Non-release of grant.
6	2205-F.2 (1) (21) -Grant-in-aid to Delhi Children Academy	100.00	0.00	100.00	Non-receipt of grant.
	Grant No. 7 - Medical and Public Health				
7	2210 A.1(1)(3)(1)- Contribution to the Employee State Insurance Corporation	1700.00	0.00	1700.00	Non-receipt of demand from ESIC
8	2210 A.1(2)(1)(1)(2)- Estt. of new medical college, medical university and para-medical institutes	2000.00	0.00	2000.00	Slow progress of scheme
9	2210 A.1(3)(2)(14)- Grant in aid to Delhi Tapedik Unmulan Samity (DTUS)	300.00	0.00	300.00	Non-release of grant
10	2210 A.1(4)(1)(3)- Contribution of Delhi Govt. towards State Illness Assistance Fund (Delhi Arogya Nidhi)	50.00	0.00	50.00	Slow progress of scheme
11	2210 R.1(1)(1)(1)- Shushrut Trauma Centre	1955.00	0.00	1955.00	Merger into Lok Nayak Hospital
	Grant No. 8 - Social Welfare				
12	3435 D.5(1)(1)(3)-DMRC Feeder Bus Services (JNNURM)	684.00	0.00	684.00	Reasons awaited
	Grant No. 9 - Industries				
13	2851 A.2(3)(6)- Grant in aid for industrial pollution control	100.00	0.00	100.00	Non-release of grant

14	2230 C.2(1)(5)(1)- Rehabilitation of child labour	250.00	0.00	250.00	Non-implementation of scheme.
15	2230 C.2(1)(6)(1)(1)- Grant in aid to Delhi Swastha Kutumb Society	400.00	0.00	400.00	Non-release of grant
16	3456 D. 1(4)(2)- Subsidy to consumers on domestic LPG	200.00	0.00	200.00	Slow progress of scheme
17	3456 D. 1(4)(5)- Provision for Market intervention to check the rising prices of Essential Commodity	250.00	0.00	250.00	Slow progress of scheme
	Grant No. 10-Development				
18	2053 P.3(3)(1)(2)- Citizen care for habitat fund	500.00	0.00	500.00	Slow progress of scheme
19	2053 Q.3(3)(1)(2)-Citizen care for habitat fund	500.00	0.00	500.00	Non-implementation of scheme.
20	2401 R.6(2)(2)- Vegetable initiative for urban clusters (VIUC)	500.00	0.00	500.00	Non-implementation of scheme.
	Grant No. 11-Urban Development & PWD				
21	2216 A.7(1)(1) (6)- Rajiv Avas Yojna (DUSIB)	875.00	0.00	875.00	Bifurcation of grant.
22	2216 A.7(1)(1)(7)-Grants to NDMC for construction of houses for weaker section (JNNURM)	650.00	0.00	650.00	Release of less grant
23	2217 A.8(1)(1)(7)- GIA to DUSIB for existing infrastructure	500.00	0.00	500.00	Bifurcation of grant.
24	2217 A.8(2)(1)(7)(3)- Grant to East Delhi Municipal Corporation for construction of Community Centre	1200.00	0.00	1200.00	Non-release of grant
25	2217 A.8(2)(1)(17)(2)- Grants to South Delhi Municipal Corporation for essential services in unauthorised colonies	4500.00	0.00	4500.00	Non-release of grant
26	2217 A.8(2)(1)(26)- Grant in aid for municipal reforms	32516.19	0.00	32516.19	Non-performance by municipalities and bifurcation of grant.
27	2217 A.8(2)(1)(28)- Grant in aid to NDMC for redevelopment of Connaught Place (JNNURM)	4500.00	0.00	4500.00	Non-release of grant
28	2217 A.8(3)(1)(5)- SPV for redevelopment of walled city	4700.00	0.00	4700.00	Non-implementation of scheme.
29	3054 A.12(1)(1)(8)-GIA to East Delhi Municipal Corporation for Urban Roads-CRF Scheme	500.00	0.00	500.00	Bifurcation of grant.
30	3054 A.12(1)(1)(9)- GIA to North Delhi Municipal Corporation for JNNURM	1000.00	0.00	1000.00	Non-release of grant

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	Grant No.13 -Pensions				
31	2071 A.1(1)(2)(1)-Pension and Other Retirement Benefits-Govt. Contribution	15250.00	0.00	15250.00	Non-implementation of pension scheme.
	Revenue-Charged				
	Grant No. 6 - Education				
32	2205 E.1(1)(1)(1)- College of Art-Headquarter Estt.	124.00	0.00	124.00	Non-finalisation of case.
	Capital-Voted				
	Grant No.4 - Finance				
33	4059 FF.1(1)(1)(1)-Construction-Trade & Taxes Annexes Building	2600.00	0.00	2600.00	Non-implementation of scheme.
	Grant No.6 - Education				
34	6202 BB.2(1)(1)(1)- Loan to Indraprastha Institute of Information Technology (IIT), Delhi	1000.00	0.00	1000.00	Reasons awaited
35	4202 JJ.1(1)(1) (1)-Allotment of land and construction of building of Indraprastha Vishwavidyalaya	1500.00	0.00	1500.00	Slow progress of work
36	4202 JJ.1(1)(1) (2)-Setting up of Ambedkar University	1100.00	0.00	1100.00	Slow progress of work
	Grant No.8 - Social Welfare				
37	6225 CC.2(3)(1)(3)-Loan to DSFDC for Delhi Swarajgar Yojna for SC/ST/OBC Minorities	3000.00	0.00	3000.00	Non-release of loan
38	5055 DD.1(1)(3)-Purchase of Land for a New Inspection Pit	300.00	0.00	300.00	Non-finalisation of proposals
39	5055 DD.1(2)(2)-Equity Capital to Delhi Transport Corporation for purchase of buses	14000.00	0.00	14000.00	Non-release of equity
40	7055 DD.4(1)(5)- Loan to MRTS for reimbursement of Sales Tax	7500.00	0.00	7500.00	Non-release of loan
41	7055 DD.4(2)(3)-Loan to DTTDC for ISBT	3300.00	0.00	3300.00	Release of less loan
	Grant No.10 - Development				
42	4402 BB.2(1)(1)-Soil Testing and Solid Re-clamation of Saline affected land	50.00	0.00	50.00	Slow progress of work by PWD
43	4425 CC.3(1)(1)-Share Capital for Delhi Co-operative Housing Finance Corporation	3000.00	0.00	3000.00	Non-release of share capital
44	5425 RR.1(1)(4)- Integrated Waste Management	100.00	0.00	100.00	Non-implementation of scheme.
	Grant No. 11 -Urban Development and Public Works Department				
45	4217 AA.1(2)(1)(1)- Share Capital contribution to NCR Development Board	500.00	0.00	500.00	Non-release of share capital

46	6215 AA. 2(1)(1)(11)- Loans to DJB for Chandrawal WTP	3500.00	0.00	3500.00	Release of less loan
47	7055 AA. 9(1)(1)(2)- Loan to North Delhi Municipal Corporation for construction of Roads under JNNURM Scheme	1000.00	0.00	1000.00	Non-release of loan
48	4210 BB. 5(1)(1)(1)(30)- Health-cum-Maternity Centre Kanti Nagar	50.00	0.00	50.00	Non-finalisation Project
49	4210 BB. 5(1)(1)(1)(31)-Aruna Asaf Ali Hospital	50.00	0.00	50.00	Non-finalisation Project
50	4250 BB. 8(2) (3)- Construction/Renovation of new office complex & Labour welfare centers	100.00	0.00	100.00	Slow progress of work
51	5054 BB.11(1)(1)(6)- Construction of Roads & Bridges through DTTDC under JNNURM	3000.00	0.00	3000.00	Non-implementation of scheme.
52	5054 BB.11(1)(1)(8)- BRT Corridor	10000.00	0.00	10000.00	Non-implementation of scheme.
53	5475 BB.14(1)(1)- Construction of buildings for Weight and Measures	55.00	0.00	55.00	Reply not furnished
54	4225 BB.15(1)(1)(1)- Construction of Educational Hub for SC at Village Bakarwala	900.00	0.00	900.00	Non-implementation of scheme.
55	4801 EE.2(1)(1)(8)- Equity for Delhi Renewable Energy Power Company-DREPC	450.00	0.00	450.00	Non-implementation of scheme.
56	4801 EE.2(1)(1)(10)-New Power Projects at Kanjhawala, IL and RPH	50.00	0.00	50.00	Non-implementation of scheme.
Total		134659.2	0.00	134659.2	

Appendix 2.3
Excess expenditure over provision for the year 2013-14 requiring
regularisation
(Referred to in Paragraph.2.3 5)

(₹ in lakh)

Sl.No	Name and Number of Grant/Appropriation	Amount of Excess
	Grant No.3- Administration Justice	
1	2015 F.1(1)(2)- Issue of Identity cards to voters	182.39
	Grant No.6 - Education	0.00
2	2202 A.1(2)(8)(9)- Improvement of School Libraries	3.78
3	2202 A.1(4)(4)(5)- Other Expenditure-EDP Cell	0.11
4	2202 A.1(4)(4)(9)- Opening of Pratibha Vikas Vidyalaya	13.10
	Grant No.7 -Medical and Public Health	0.00
5	2210 A. 1(3)(2)(8)- Cell for Prevention of Smoking	0.31
6	2210 B. 1(2)(1)(1)- Waste Management Project	1.59
	Grant No.8 -Social Welfare	0.00
7	2235 B.2(1)(2)(5)- Child Welfare-Day care centre	0.02
8	2235 B.2(1)(3)(8)- Women Welfare- Crèches	2.46
9	2235 B.2(1)(3)(11)- Staff in Children and Women Institution	0.26
10	2235 B.2(1)(4)(1)- Village cottage Home	2.30
11	2225 C.1(1)(3)(12)-Post Matriculation Scholarship Scheme (CSS)	27.98
	Grant No.10 -Development	0.00
12	2029 M.1(3)(1)(1)- Other Exp-North East Zone-Tenancy Legislature	0.18
13	2053 P.3 (1)(1)-District Estt.-Shahdara Zone	33.83
14	4403 BB.3(1)(1)- Veterinary Services and control of contagious diseases in hospitals and dispensaries	29.13
15	4711 DD.2(2)(2)(3)-Trans Yamuna Area Development Board	0.03
	Grant No.11- Urban Development and Public Works Department	0.00
16	2217 A.8(2)(1)(34)-Grants in aid to DUSIB for Estt. Charges	53.00
17	4217 AA.1(3)(1)(5)-Development of unauthorized colonies	131.87
18	5054 BB.11(1)(1)(4) –District and Other Roads-Other Expenditure-CRF Schemes	34.78
	Total	517.12

Appendix 2.4
Excess/unnecessary supplementary provision (₹ one crore or more in each case)
(Referred to in Paragraph 2.3.6)

(₹ in crore)

Sl. No.	Number and name of the Grant	Original provision	Actual expenditure	Saving out of original provision	Supplementary provision	Reasons for savings
	Revenue Charged					
	Grant No.3 - Administration of Justice					
1	2014 A.1(1)(1)- High Court-Direction & Admn.	139.85	135.60	4.25	3.55	Non-filling up of posts, less tours, less installation of solar heating systems
	Revenue Voted					
	Grant No.6 - Education					
2	2202 A.1(2)(8)1-General-Secondary Education-Other Expenditure-Additional Schooling facilities	1867.14	1785.42	81.72	40.00	Vacancies, receipt of less claims, less purchase of store items, non-finalisation of MACP cases and non-clearance of bills
	Grant No.7 - Medical and Public Health					
3	2210 B.1(1)(1)(1)-Lok Nayak Hospital	286.31	283.60	2.71	10.00	Reasons for savings not furnished, as amount of savings is negligible as compared to total provision.
	Grant No.8 - Social Welfare					
4	2235 B.2(1)(2)(14)- Integrated Child Development Services (CSS)	95.00	76.95	18.05	6.11	Reasons awaited.
5	2225 C.1(1)(1)(5)- Free Supply of Books & Stationery to Scheduled Caste Students in Schools (SCSP)	46.28	43.65	2.63	8.92	Reasons awaited.
6	2225 C.1(1)(1)(7)- Merit scholarship to SC/ST/OBC and Minority students-Class I to XII (SCSP)	33.60	32.40	1.20	10.20	Reasons awaited.
7	2225 C.1(1)(3)(5)- Free Supply of Books & Stationery to Scheduled Caste Students in Schools	65.50	61.40	4.10	5.00	Reasons awaited.
8	2225 C.1(1)(3)(9)- Merit scholarship to SC/ST/OBC and Minority students-Class I to XII	51.01	49.66	1.35	18.19	Reasons awaited.
	Total	2584.69	2468.68	116.01	101.97	

Appendix 2.5
Excess/unnecessary re-appropriation (where final savings was more than ₹one crore)
(Referred to in Paragraph 2.3.7)

(₹ in crore)

Sl. No.	Number and name of the Grant	Reappropriation	Final savings	Reasons for savings
	Revenue Charged			
	Grant No.3 - Administration of Justice			
1	2014 A.1(1)(1)-High Court-Direction & Admn.	0.22	8.02	Non-filling up of posts, less tours and less installation of solar heating systems
	Revenue Voted			
	Grant No.2 - General Administration			
2	2052 C.1(1)(1)-Chief Secretariat	2.00	1.54	Non-drawl of arrears of pay, MACP, no foreign tours, non-receipt of bills from Govt. press and less claims
3	2220 F.1(1)(1)(1)-Information and Publicity-Public Relation Directorate.	0.57	4.69	Non-finalization of media plan.
	Grant No.3 - Administration of Justice			
4	2014 A.1(1)(5)(1)- Delhi Judicial Academy-Direction & Admn.	1.05	4.06	Delay in shifting the academy to new premises.
5	2014 B.1(1)(2)-Computerisation of District & Session Court	5.95	3.55	Non receipt of sanction for purchase of computers and UPS in time.
6	2015 F.1(2)-Electoral Officers	0.68	1.10	Reasons awaited
7	2015 F.1(4)(1)-Lok Sabha Elections	6.50	2.39	Reasons awaited
	Grant No.4 - Finance			
8	2040 F.1(3)(3)-Department of Trade & Taxes-Publicity & Awareness campaign through print & electronic media	2.00	1.21	Less expenditure on advertisement.
9	3454 I.1(1)(2)(6)- Information and Technology Department-e-Governance Project	1.88	1.31	Reasons awaited
	Grant No.5- Home			
10	2056 A.1(1)(1)-Jail Estt.	0.91	25.84	Reasons awaited
	Grant No.6 - Education			
11	2202 A.1(1)(1)(1)(1)-Grant in aid to SCERT (CSS)	2.00	1.85	Less release of central share by GOI
12	2202 A.1(2)(4)(3)-Free Supply of Text Books	10.74	16.01	Less demands of funds by schools
13	2202 A.1(2)(6)(1)-Assistance to Govt. aided schools for salaries of employees	25.00	21.43	Vacancies, non-finalisation of MACP cases and non-clearance of bills.

14	2202 A.1(2)(8)(17)- Vocational Education in Schools	6.13	1.67	Vacancies, non-finalisation of MACP cases and non-clearance of bills.
15	2202 A.1(4)(4)(13)- Schools Extension programme	2.00	1.03	Less utilisation of funds by schools
16	2202 A.1(4)(4)(19)- Scheme of YUVA	1.00	1.12	Non-completion of election tours
17	2202 A.1(4)(4)(21)- Integrated Education of disabled at Secondary Stage (IEDSS-CSS) (Central share)	2.00	1.23	Submission of fresh/new bills by suppliers
18	2202 A.1(4)(4)(23)- Mensural Hygiene in girls	1.79	1.08	Reasons awaited
19	2202 A.1(4)(5)(2)- Right to Education Act (SCSP)	2.00	1.58	Less receipt of claims from Public Schools
20	2236 A.4(1)(2)(1)- Mid day meal for children (SCSP)	0.65	1.23	Less utilisation of funds by schools
21	2203 B.1(4)(1)- Polytechnics-Direction & Admn.	0.41	6.30	Non-materialization of ACP cases and non-filling up of vacant posts
22	2230 B.2(1)(2)(1)- Craftsman training scheme	0.41	5.47	Reasons awaited.
23	2204 D.1(1)(1)- Youth Welfare Programme for students-NCC/ACC	0.18	2.62	Non-filling up of vacant posts and non-re-submission of bills due to election
24	2202 F.1(1)(1)(1)- Grants to Punjabi Academy for Punjabi teaching programmes in schools	1.50	1.05	Non-implementation of enhancement of remuneration of TGT & PGT.
25	2205 F.2(1)(10)- Grant in aid to Sahitya Kala Parishad for organisation of State Functions	1.45	3.23	Non-organisation of various programmes due to model code of conduct.
	Grant No.7 - Medical and Public Health			
26	2210 A.1(1)(1)(1)(1)- Urban Health Services Allopathy-Medical Estt.	0.91	3.10	Non-receipt of anticipated bills and non-realization of some bills.
27	2210 A.1(1)(4)(7)- Grant in aid to Maulana Azad Institute of Dental Sciences	2.00	2.30	Reasons awaited.
28	2210 A.1(1)(7)(1)-Mobile Van Dispensaries for JJ Clusters (SCSP)	0.21	2.47	Non-receipt of anticipated bills
29	2210 B.1(1)(1)(1)- LokNayak Hospital	1.51	14.21	Reasons for saving not furnished by the department as amount of savings was less than 5 % of total provision .
30	2210 N.1(1)(1)(1)- Dr. Baba Saheb Ambedkar Hospital	1.34	13.35	Reasons awaited.
31	2210 T.1(1)(1)(1)- Sardar Ballabh Bhai Patel Hospital	0.50	1.77	Reasons awaited.
32	2210 Z.1(1)(1)(1)- Dr. N.C.Joshi Memorial Hospital	2.21	3.24	Non-filling up of vacant posts due to enhancement of number of beds and non-procurement of store items.

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33	2210 AF.1(1)(1)(1)- Maharishi Balmiki Hospital	3.14	1.80	Non-filling up of vacant posts and imposition of model code of conduct of election 2014.
	Grant No.8: Social Welfare			
34	2235 A.2(1)(2)(18)- Unemployment allowance to disabled persons	9.89	1.77	Reasons awaited.
35	2235 B.2(1)(3)(17)- Financial Assistance to Poor Widows for marriage of their daughters and orphan girls	1.50	1.13	Reasons awaited.
36	2235 B.2(1)(3)(20)- Pension to Widows	63.51	1.07	Reasons awaited.
37	2236 B.3(1)(1)(3)- Supplementary Nutrition Programme	5.82	3.07	Reasons awaited.
38	2236 B.3(1)(1)(7)- Supplementary Nutrition Programme (CSS)	6.99	9.26	Reasons awaited.
39	3435 D.5(1)(1)(3)- DMRC Feeder Bus Services (JNNURM)	6.84	6.84	Reasons awaited.
	Grant No.9: Industries			
40	2851 A.2(5)(7)- Integration of Services with e-Biz Portal (CSS)	1.71	1.72	Non-completion of process of integration of services with e-Biz Portal
	Grant No.10: Development			
41	2401 B.1(6)(3)- Conduct of Live Stock Census (CSS)	3.74	2.03	Reasons awaited.
42	2702 D.2(1)(1)(2)-Estt. Charges for implementation of minor irrigation schemes	0.07	1.93	Saving was mainly due to economy measures.
43	2711 D.3(2)(1)(2)- Drainage-Maintenance	2.00	7.84	Saving was mainly due to economy measures.
44	2015 G.5(1)(1)(1)- Central District-Expenses on Elections	5.95	2.12	Non-release of payment due to non-approval of the competent authority.
45	2053 H.3(1)(1)-District Administration-New Delhi Zone	2.37	1.99	Reasons awaited.
46	2053 N.3(1)(1)-District Administration-North West Zone	0.23	1.41	Reasons awaited.
47	2015 O.7(1)(1)(1)-North District-Expenses on Elections	6.95	1.90	Non-finalisation of election related bills due to administrative reasons
	Grant No.11: Urban Development and Public Works Department			
48	2217 A.8(3)(1)(6)- Provision of essential Services in unauthorised colonies	6.25	4.08	Enforcement of model code of conduct
49	2217 A.8(3)(2)(1)- Strengthening& Augmentation of Infrastructure i.e. roads, streets, localities, street lights in each assembly constituency (SCSP)	6.99	5.24	Enforcement of model code of conduct
50	2216 B.2(1)(1)(3)- Housing-Govt. Residential Building-Rent, Rates and Taxes	1.60	1.58	Reasons awaited.

	Capital Voted			
	Grant No.9: Industries			
51	5475 DD.1(1)(1)- Providing Accommodation to District Forum and state commission	1.00	1.77	Enforcement of model code of conduct in respect of Lok Sabha election 2014
	Grant No.11: Urban Development and Public Works Department			
52	4217 AA.1(3)(1)(2)- Development of Urban Villages	14.99	21.85	Reasons awaited.
53	4059 BB.2(1)(2)(8)- Election Office building	1.50	1.13	Reasons awaited.
54	4202 BB.4(2)(2)(1)-Polytechnics-Buildings	157.00	1.27	Reasons awaited.
55	4202 BB.4(3)(1)(3)- Development of Play Grounds, swimming pools, sports complex	6.50	2.36	Reasons awaited.
56	4250 BB.8(1)(1)- Employment-Construction of ITI	16.00	1.66	Reasons awaited.
57	5054 BB.11(1)(1)(1)-Construction of Roads and Bridges	334.90	1.26	Reasons awaited.
	Total	755.14	249.13	

Appendix 2.6

**Cases of surrender of funds in excess of ₹ one crore and 60 per cent of the original provision
(Referred to in Paragraph 2.3.8)**

(₹ in crore)

Sl.No.	Name and Number of Grant	Major Head/Sub Head	Original provision	Amount of Surrender	Percentage of original provision	Reason for surrender
1	Grant No. 4- Finance	2054 A.1(1)(2)(1)- Principal Accounts Office-EDP Cell	33.00	31.68	96.00	Slow progress of scheme
2		4059 FF.1(1)(1)(1)-Trade & Taxes Annexe Building	26.00	26.00	100.00	Non-implementation of scheme
3	Grant No. 6 - Education	4250 BB.1(1)(2)- World class skill upgradation centre at Janakpuri	45.00	33.00	73.33	Slow progress of work
4		4202 GG.1(1)(1)- Department of Archaeology- other expenditure	6.95	5.95	85.61	Slow progress of work
5		4202 JJ.1(1)(1)(1)- Allotment of land and construction of building of Indraprastha Vishwavidyalaya	15.00	14.99	99.93	Slow progress of work
6		4202 JJ.1(1)(1)(2)- Setting up of Ambedkar University	11.00	10.90	99.09	Slow progress of work
7	Grant No.7 - Medical and Public Health	2210 A.1(2)(1)(1)(2)-Estt of new Medical College, Medical University and Para medical Institutes	20.00	19.00	95.00	Slow progress of scheme
8		2210 A.1(3)(2)(14)- Grant-in-aid to Delhi Tapedik Unmulan Samity (DTUS)	3.00	3.00	100.00	Non-release of grant
9		2210 A.1(3)(4)(1)- Directorate of Public Health	15.00	11.50	76.67	Slow progress of scheme
10		2210 I.1(1)(1)(1)(5)- Implementation of prevention of Food Adulteration Act- Office expenses	25.70	20.89	81.28	Non-finalisation of purchase proposals
11		2210 I.1(1)(1)(2)-Food & Drug Lab	5.00	4.58	91.60	Less purchase of lab items
12		2211 K.1(1)(1) Directorate of family welfare inclusive of TQM & system reforms	2.00	2.00	100.00	Slow progress of scheme
13		4210 AA.1(1)(1)(1)(1)- Construction of building for Dispensary/health care	65.00	60.50	93.08	Slow progress of works

14	Grant No. 8 - Social Welfare	4235 AA.1(1)(2)(1)-Old age home	10.36	6.51	62.84	Slow progress of works
15		6225 CC.2(1)(2)(6)-Loan to DSFDC for Delhi Swarojgar Yojna for SC/ST/OBC Minorities (SCSP)	20.00	16.00	80.00	Less release of loan
16		5055 DD.1(2)(2)-Equity Capital to Delhi Transport Corporation for purchase of buses	140.00	140.00	100.00	Non-release of equity
17		5055 DD.1(3)(1)-Introduction of Electronic Trolley Buses-Alternative mode of Transport	100.00	97.00	97.00	Slow progress of works
18		7055 DD.4(1)(5)-Loan to MRTS for reimbursement of Sales Tax	75.00	75.00	100.00	Less release of loan
19		7055 DD.4(2)(3)-Loan to DTTDC for ISBT	33.00	32.00	96.97	Less release of loan
20	Grant No. 9 - Industries	2852 A.6(1)(1)(1)-National Mission on Food processing (CSS)	2.50	2.00	80.00	Slow progress of scheme
21		2230 C.2(1)(4)(5)-Delhi Swavlamban Yojna	3.00	2.16	72.00	Slow progress of scheme
22		2230 C.2(1)(5)(1)-Rehabilitation of child labour	2.50	2.50	100.00	Non-implementation of scheme
23		2230 C.2(1)(6)(1)(1)-Grant in-aid to Delhi Swastha Kutumb Society	4.00	4.00	100.00	Non-release of grant
24		3456 D.1(4)(2)- Subsidy to consumers on domestic LPG	2.00	2.00	100.00	Slow progress of scheme
25		3456 D.1(4)(5)-Provision for Market intervention to check the rising prices of Essential commodity	2.50	2.50	100.00	Slow progress of scheme
26		4851 AA.1(1) Industrial estate	150.00	100.00	66.67	Slow progress of work
27	Grant No. 10- Development	2053 P.3(3)(1)(2)- Shahdara Zone-Citizen care for habitat	5.00	4.80	96.00	Slow progress of scheme
28		2053 Q.3(1)(1)(1)-South east zone-Salaries	1.47	1.46	99.32	Non-filling up of vacancies
29		2053 Q.3(1)(1)(4)-South east zone-Office expenses	1.50	1.37	91.33	Less expenditure
30		2053 Q.3(3)(1)(2)- South east zone-Citizen care for habitat	5.00	5.00	100.00	Non-implementation of scheme
31		2810 R.4(1)(1)(2)-Solar energy/Renewable energy	5.00	3.50	70.00	Slow progress of scheme

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32		2401 R.6(2)(2)- Vegetable initiative for urban clusters(VIUC)	5.00	5.00	100.00	Non-implementation of scheme
33		4425 CC.3(1)(1)-Share Capital for Delhi Co-operative Housing Finance Corporation Ltd. (DCHFC)	30.00	30.00	100.00	Non-release of share capital
34	Grant No. 11- Urban Development and Public Works Department	2070 A.3(2)(4)- Directorate of Local Bodies	20.00	19.10	95.50	Non-setting up of Directorate
35		2217 A.8(2)(1)(7)(3)- Grant to East Delhi Municipal Corporation for construction of Community Centre	12.00	12.00	100.00	Less release of grant
36		2217 A.8(2)(1)(17)(2)- Grants to South Delhi Municipal Corporation for Essential Services in unauthorised colonies	45.00	45.00	100.00	Less release of grant
37		2217 A.8(2)(1)(28)-Grant-in-aid to NDMC for redevelopment of Connaught Place (JNNURM)	45.00	45.00	100.00	Non-release of grant
38		2217 A.8(3)(1)(5)- S.P.V. for redevelopment of walled city	47.00	47.00	100.00	Non-implementation of scheme
39		3054 A.12(1)(1)(9)- GIA to North Delhi Municipal Corporation for JNNURM	10.00	10.00	100.00	Non-release of grant
40		3475 A.14(1)(3)-Grant to Samajik Suvidha Sangam as State Share under Swarn Jayanti Shahari RojgarYojna	6.50	4.50	69.23	Less release of grant
41		2081 E.2(2)(1)(6)-Shifting of H.T/LT transmission electricity lines	15.00	11.66	77.73	Slow progress of scheme
42	Grant No.13- Pension	2071 A.1(1)(2)(1)-Pension and Other Retirement Benefits-Govt. Contribution-Pensionary charges	152.50	152.50	100.00	Non-finalisation of pension scheme
Total			1223.48	1123.55		

Appendix 2.7**Statement of various Grants/Appropriation in which saving occurred but no part of which has been surrendered**

(Referred to in Paragraph 2.3.9)

(₹ in lakh)

Sl.No.	Grant No.	Name of Grant/Appropriation	Saving
1	2	General Administration-Charged	381.57
2	4	Finance-Charged	0.50
3	5	Home-Charged	23.45
4	9	Industries-Charged	17.15
Total			422.67

Appendix 2.8**Details 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.1- Legislative Assembly	Voted	4.16	3.11	1.05
2	Grant No.2- General Administration	Voted	18.68	3.40	15.28
3	Grant No.3- Administration of Justice	Voted	48.99	23.23	25.76
4.	Grant No.3- Administration of Justice	Charged	9.39	0.30	9.09
5.	Grant No.4-Finance	Voted	98.01	76.01	22.00
6.	Grant No.5- Home	Voted	45.91	6.72	39.19
7.	Grant No. 6- Education	Voted	599.48	322.58	276.90
8.	Grant No.7- Medical and Public Health	Voted	792.04	545.56	246.48
9.	Grant No.8-Social Welfare	Voted	851.84	661.25	190.59
10.	Grant No.9- Industries	Voted	259.00	186.52	72.48
11.	Grant No.10- Development	Voted	523.39	400.44	122.95
12.	Grant No.11- Urban Development and Public Works Department	Voted	977.42	706.45	270.97
13.	Grant No.13- Pension	Voted	154.71	152.50	2.21
Total			4383.02	3088.07	1294.95

Appendix 2.9
Unrealistic budgeting where entire provisions under CSS & SCSP
scheme remained unutilised
(Referred to in Paragraph 2.3.10)

(₹ in lakh)

Sl. No.	No. & Name of Grant	Total provision	Actual Expenditure	Savings
	Revenue – Voted			
	Grant No. 2- General Administration			
1	2052 C1 (1) (7) (1)- Other Administrative Expenses Bhagidari (CSS)	1.00	0.00	1.00
	Grant No. 4- Finance			
2	D.1(1)(2)(3)- India Statistical Strengthening Project (ISSP) (CSS)	10.00	0.00	10.00
	Grant No. 6- Education			
3	2202 A. 1(2)(8)(31)- Hospitality & Tourism Courses in Schools (CSS)	60.00	0.00	60.00
4	2202 A. 1(2)(8)(32)- Central Share under Information & Communication Technology(ICT) in Govt. /Govt. Aided Schools(CSS)	1000.00	0.00	1000.00
5	2203 B. 1(5)(21)- State Project Facilitation Unit Technical Education Quality Improvement Programme (CSS)	12.00	0.00	12.00
6	2230 B. 2(1)(2)(3)- Upgradation of Training Infrastructure in Govt. ITI's (CSS)	1.00	0.00	1.00
7	2230 B.2(1)(3)(1)(2)-Upgradation of ITI's into Centre of Excellence-equipment procurement for Broad Based Training in existing ITI's (CSS)	10.00	0.00	10.00
	Grant No. 7- Medical and Public Health			
8	2210 A.1(3)(2)(1)(1)- National Trachoma & Blindness Control Programme-General Areas (CSS)	1.00	0.00	1.00
9	2210 A.1(3)(2)(1)(3)- Grant in aid to Delhi State Blindness Control Society (CSS)	1.00	0.00	1.00
10	2210 A.1(3)(2)(12)(1)- National Malaria Eradication Programme-General Area (CSS)	1.00	0.00	1.00
11	2210 A.1(3)(2)(12)(2)- SCSP for SCs (CSS)	1.00	0.00	1.00
12	2210 A.1(4)(1)(5)- Contribution of Central Govt. towards State Illness Assistance Fund (CSS)	10.00	0.00	10.00
13	2210 F.1(3)(1)(3)- Upgradation of facilities in the Department of Physical Medicine & Rehabilitation in Medical Colleges (CSS)	1.00	0.00	1.00
14	2210 F.1(3)(1)(4)- Strengthening of existing Nursing Schools/Colleges (CSS)	1.00	0.00	1.00
15	2211 K.1(9)(3)- Rural Family Welfare Services-Sub-Centres (CSS)	60.00	0.00	60.00
16	2210 M.1(3)(1)(2)(1)-Development & upgradation of Ayush Institutions/Colleges- Grant in aid (CSS)	1.00	0.00	1.00
17	2210 AB.1(1)(1)(1)- Lal Bahadur Shastri Hospital (SCSP)	5.00	0.00	5.00
	Grant No. 8-Social Welfare			
18	2235 A.2(1)(7)(1)- Scheme for Beggary Prevention (CSS)	1.00	0.00	1.00
19	2235 B.2(1)(3)(24)- State Resources Centre for Women (CSS)	33.00	0.00	33.00
20	2225 C.1(1)(1)(6)- New Centre for Pre-Examination coaching at Dilshad Garden (SCSP)	1.00	0.00	1.00

21	2225 C 1 (1) (1) (9)- Subsidy for electrification of houses allotted under 20 point programme [Housing subsidy for SC/ST(SCSP)]	10.00	0.00	10.00
22	2225 C 1(1)(1)(14)- Grant-in-aid to DUSIB for financial assistance to SC Slum Dwellers under Rajiv Gandhi RatanAwasYojna (SCSP)	101.00	0.00	101.00
23	2225 C.1(1) (1)(15)- Education Hub for SC (SCSP)	100.00	0.00	100.00
24	2225 C. 1(1)(1)(16)- Grant-in-aid to Delhi Health Mission for SC pregnant women under "Matri Shishu Sureksha Yojna (SCSP)	100.00	0.00	100.00
25	2225 C.1(1)(1)(17)- Grant in aid to Delhi Health Mission for providing anti-natal case Institutional delivery for SC Women (SCSP)	100.00	0.00	100.00
26	2225 C.1(1)(3)(7)- Coaching and Allied Schemes (Pre-exam Training) (CSS)	2.00	0.00	2.00
27	2225 C.1(1)(4)(2)- Implementation of Civil Right Act, 1955 & the SC/ST Prevention of Atrocities Act, 1989 (CSS)	100.00	0.00	100.00
28	2225 C.1(1)(4)(3)-Special Central Assistance for Scheduled Caste Component Plan (CSS)	50.00	0.00	50.00
29	2225 C.1(3)(2)(2)-Institution of Dr. Ambedkar Ratna Award (SCSP)	2.00	0.00	2.00
30	3452 E.1(1)(5)- Tourist Complex at Said-ud-Azaib (CSS)	54.00	0.00	54.00
31	3452 E.1(2)(3)(1)- Grant in aid to DTTDC for celebration of Garden Festival (CSS)	2.00	0.00	2.00
32	3452 E. 1(2)(3)(6)- Grant –in-aid to DT&TDC for development of Chhawla and Kanganheri water sports(CSS)	145.00	0.00	145.00
33	3452 E.1(2)(3)(9)- Grant-in-aid to DTTDC for Dev. of Soft Adventure Park at Sanjay Lake (CSS)	90.00	0.00	90.00
34	3452 E.1(2)(3)(12)- Grant in aid to DTTDC for new facilities in Delhi Haat, INA, New Delhi (CSS)	15.00	0.00	15.00
35	3452 E.1(2)(3)(13)- Grant in aid to DTTDC for celebration of Engifest (CSS)	1.00	0.00	1.00
	Grant No. 9 -Industries Revenue Voted			
36	2851 A.2(5)(7)-Integration of Services with e Biz Portal (CSS)	172.06	0.00	172.06
37	2851 A.2(6)(9)- Rebate on sale of handloom cloth (CSS)	1.00	0.00	1.00
38	2851-A2(6)(11)-Promotion of Handloom for Deen Dayal Hatkargha ProtsahanYojna (CSS)	100.00	0.00	100.00
39	2851 A.2(9)(5)-Promotion of Handicrafts (SCSP)	1.00	0.00	1.00
40	2852 A.6(1)(1)(1)-National Mission on Food Processing (CSS)	250.00	0.00	250.00
41	2230 C.2(1)(7)(3)- Rehabilitation of Child Labour (SCSP)	50.00	0.00	50.00
42	3456 D.1(3)(2)-Consumer Awareness Programme (CSS)	10.00	0.00	10.00
	Grant No. 10 -Development			
43	2402 B.2(2)(1)- Soil Testing & Soil reclamation of saline affected land (SCSP)	1.20	0.00	1.20
44	2403 B.3(2)(9)- Assistance to States for Control of Animal Diseases (Animal Disease Control) (CSS)	50.00	0.00	50.00
45	2245 E.8(2)(1)(3)- National Programme for Capacity Building for earthquake risk Management (CSS)	1.00	0.00	1.00
46	2245 E.8(2)(1)(4)- National School Safety Programme(CSS)	1.00	0.00	1.00
47	2506 E.10(1)(1)- Computerisation of Land Records (CSS)	1.00	0.00	1.00
48	2070 E.16(1)(1)(2)- Revamping of Civil Defence (CSS)	80.00	0.00	80.00
49	2406 F.2(2)(1)(4)- Provision of shelter house for looking after the animal (CSS)	1.00	0.00	1.00

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50	2406 F.2(2)(1)(5)- Development of National Parks and sanctuaries AsolaBhati Wildlife Sanctuary (CSS)	3.20	0.00	3.20
51	3435 R.2(3)(2)(1)- Assistance to NGO's in the promotion, conservation and preservations of environment (SCSP)	4.00	0.00	4.00
	Grant No.11- Urban Development and Public Works Department			
52	2216 A.7(1)(2)(3)-Rajiv AvasYojna (DUSIB) (SCSP)	125.00	0.00	125.00
53	2216 A.7(1)(2)(4)- Grants to NDMC for construction of Houses for Weaker Sections (JNNURM) (SCSP)	150.00	0.00	150.00
54	2217 A.8(2)(3)(3)(1)- Grants to North Delhi Municipal Corporation for construction and improvement of DhobhiGhat (SCSP)	200.00	0.00	200.00
55	2217 A.8(2)(3)(3)(2)- Grants to South Delhi Municipal Corporation for construction and improvement of Dhobi Ghats (SCSP)	200.00	0.00	200.00
56	2217 A.8(2)(3)(3)(3)- Grants to East Delhi Municipal Corporation for construction and improvement of Dhobi Ghats (SCSP)	150.00	0.00	150.00
57	2217 A.8(3)(1)(4)- Capacity Building activities including research & training towards implementation of BSUP & IHSDP under JNNURM (CSS)	1.00	0.00	1.00
	Revenue – Charged			
	Grant No. 3- Administration of Justice			
58	2014 A. 1 (1) (2)- Grant for Infrastructure facilities for judiciary (CSS)	15.80	0.00	15.80
	Capital-Voted			
	Grant No.6- Education			
59	4202 GG.1 (1) (1) (4)- Conservation Illumination of monuments by DTTDC (CSS)	10.00	0.00	10.00
	Grant No.8- Social Welfare			
60	6225 CC.2(1)(2)(6)-Loan to DSFDC for Delhi SwarojgarYojna for SC/ST/OBC Minorities (SCSP)	2000.00	0.00	2000.00
61	5452 EE.1(1)(2)(1)-Development of Delhi Haat at Pitampura (CSS)	17.00	0.00	17.00
	Grant No.9- Industries			
62	6851 AA.3(4)(2)- Loans for Modernisation of looms (SCSP)	1.20	0.00	1.20
	Grant No.11- Urban Development and Public Works Department			
63	4250 BB.8(2)(4)(1)-Vocational Training Improvement Project-World Bank Share (CSS)	1.00	0.00	1.00
	Total	5680.46	0.00	5680.46

Appendix 2.10
Rush of expenditure in the end of the year 2013-14
(Referred to in Paragraph 2.3.11)

(₹ in crore)

Sl. No.	Number and Name of the Grant	Head of Accounts	Total Provision	Total Expenditure	Exp. incurred during the last Qtr. of 2013-14		Expenditure incurred in March 2014	
					Amount	Percentage	Amount	Percentage
1.	06 Education	2202 A.1(2)(8)(1)(7)-Supply & Material-Additional schooling facilities-Other expenditure- Plan	17.00	11.50	11.07	96.26	10.88	94.61
2.		4202 AA.1(1)(1)(1)-Construction of school building through VKS-Plan	26.00	23.93	17.97	75.09	15.07	62.98
3.		2204 A.2(4)(1)-Cash incentive to outstanding player/sportsmen and Rajiv Gandhi Sports Award-Plan	5.76	4.56	3.23	70.83	3.04	66.67
4.		2202 A.1(4)(5)(2)-Right to Education Act (SCSP)-Plan	4.50	2.92	2.37	81.16	2.37	81.16
5.		2203 B.1(5)(19)(1)-GIA-General-Plan	6.00	6.00	5.50	91.67	5.50	91.67
6.		2203 B.1(5)(19)(2)-Grants for creation of capital assets-Plan	6.00	6.00	4.00	66.67	4.00	66.67
7.		2203 B.1(5)(19)(3)-GIA-Salaries-Plan	8.00	8.00	5.50	68.75	5.50	68.75
8.	07. Medical and Public Health	2210 A.1(4)(1)(9)-Delhi Govt. employees Health Scheme medical facilities to pensioners-Non-plan	57.00	56.98	17.08	29.98	17.04	29.91
9.		2210 A.1(1)(4)(10)(1)-GIA-General-Plan	33.50	33.50	33.50	100.00	33.50	100.00
10.		2210 A.1(1)(4)(10)(2)-Grants for creation of capital assets-Plan	5.00	5.00	5.00	100.00	5.00	100.00
11.	08. Social Welfare	2235 A.2(1)(8)(1)-Senior Citizen Pension Scheme (Expansion of old age Assistance)-(SCSP)-Plan	49.00	49.00	49.00	100.00	49.00	100.00

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12.		2235 A.2(1)(3)(10)-Senior Citizen Pension Scheme (Expansion of old age Assistance)-Plan	492.00	487.15	428.89	88.04	223.14	45.81
13.		2235 B.2(1)(3)(20)-Pension to Widows-Plan	212.52	211.45	211.45	100.00	211.45	100.00
14.		2235 B.2(1)(7)(2)-Pension to Widows (SCSP)-Plan	16.68	16.68	16.68	100.00	16.68	100.00
15.	10 Development	4059 EE.2(1)(1)(1)-Dy.Commissioner Office-Plan	55.00	39.96	21.61	54.08	21.04	52.65
16.	11 Urban Development and Public Works Department	6801 EE.1(3)(3)(1)-Loan to Pragati Power Project-III Bawana-Plan	100.00	100.00	50.00	50.00	50.00	50.00
17.		6801 EE.1(5)(2)-Loan to Delhi Transco Ltd.	202.00	202.00	202.00	100.00	102.00	50.50
18.		4801 EE. 2(1)(2)(1)-Purchase of land	21.34	21.34	20.17	94.52	20.17	94.52
		Total	1317.3	1285.97	1105.02		795.38	

Appendix 2.11
Statement of incorrect classification under Revenue Head instead of Capital Head
(Referred to in Paragraph 2.5 (b))

(₹ in crore)

Sl. No.	No. and Name of Grant/ Appropriation	Original grant / appropriation in the Detailed Demand for Grants (DDG)	Actual Expenditure
	Grant No. 2- General Administration		
1	2052 C.1 (1) (9) (3)-Motor Vehicles (2052 00 090 19 00 51)	0.01	0.00
	Grant No. 4 -Finance		
2	2039 E.1 (3) (1) (8)-Motor Vehicles (2039 00 104 99 00 51)	0.05	0.00
	Grant No. 5 -Home		
3	2056 A.1 (1) (1) (8)-Motor Vehicles (2056 00 001 99 00 51)	1.00	0.16
4	2070 C.1 (1) (2) (9)-Motor Vehicles (2070 00 108 99 00 51)	3.50	3.50
5	2055 D.1 (1) (1) (7)-Motor Vehicles (2055 00 116 99 00 51)	0.07	0.03
	Grant No. 6 -Education		
6	2203 B.1 (5) (5) (12)-Machinery & Equipments (2203 00 112 66 00 51)	0.01	0.00
7	2205 G.1 (1) (1) (6)-Motor Vehicles (2205 00 103 99 00 51)	0.05	0.00
	Grant No. 7 -Medical Public Health		
8	2210 B.1 (1) (1) (1) (10)- Motor Vehicles (2210 01 110 86 00 51)	0.52	0.24
9	2210 C.1 (1) (1) (1) (10)- Motor Vehicles (2210 01 110 87 00 51)	0.06	0.11
10	2210 F.1 (1) (1) (1) (6)- Motor Vehicles (2210 01 110 53 00 51)	0.06	0.07
11	2210 H.1 (1) (1) (1) (5) (4)- Motor Vehicles (2210 05 105 99 87 51)	0.01	0.005
12	2210 R.1 (1) (1) (1) (9) - Motor Vehicle (2210 01 110 25 00 51)	0.04	0.00
13	2210 V.1 (1) (1) (1) (7) - Motor Vehicle (2210 01 110 29 00 51)	0.04	0.03
14	2210 W.1 (1) (1) (1) (7) - Motor Vehicle (2210 01 110 77 00 51)	0.01	0.01
15	2210 AB.1 (1) (1) (1) (7) - Motor Vehicle (2210 01 789 97 00 51)	0.10	0.07
16	2210 AC.1 (1) (1) (1) (7) - Motor Vehicle (2210 01 110 40 00 51)	0.02	0.01
17	2210 AE.1 (1) (1) (1) (9) - Motor Vehicle (2210 01 789 95 00 51)	0.10	0.08
18	2210 AF.1 (1) (1) (1) (6) - Motor Vehicle (2210 01 110 79 00 51)	0.05	0.00
19	2210 AI.1 (1) (1) (1) (1) (7) - Motor Vehicle (2210 02 102 60 99 51)	0.014	0.002
	Grant No. 9-Industries		
20	2230 C.2 (1) (1) (1) (7) - Motor Vehicle (2230 01 001 99 00 51)	0.12	0.00
	Grant No. 10-Development		
21	2403 B.3 (1) (1) (8) - Motor Vehicle (2403 00 001 99 00 51)	0.05	0.02
	Total	5.884	4.337

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	Grant No. 5 -Home		
22	2070 B.1 (1) (1) (6)-Machinery Equipment, Tools and Plants (2070 00 106 95 00 52)	0.15	0.00
23	2070 C.1 (1) (2) (7)-Machinery & Equipment (2070 00 108 99 00 52)	9.00	5.50
24	2055 D.1 (1) (1) (6)-Machinery & Equipment (2055 00 116 99 00 52)	2.75	2.91
	Grant No. 6 -Education		
25	2203 B.1 (4) (1) (6)-Machinery &Equipments (2203 00 105 86 00 52)	1.90	1.96
26	2203 B.1 (5) (1) (6)-Machinery &Equipments (2203 00 112 72 00 52)	0.30	0.39
27	2203 B.1 (5) (5) (8)-Machinery &Equipments (2203 00 112 66 00 52)	2.00	0.88
28	2230 B.2 (1) (2) (1) (9)-Machinery &Equipments (2230 03 03 99 00 52)	3.00	0.00
29	2203 C.1 (1) (1) (5)-Machinery and Equipments (2203 00 112 63 00 52)	6.51	5.29
30	2205 G.1 (1) (1) (7)-Machinery and Equipments (2205 00 103 99 00 52)	0.05	0.00
31	2205 H.1 (1) (1) (5)-Machinery and Equipments (2205 00 104 98 00 52)	0.10	0.00
32	2203 I.1 (1) (1) (1) (6)-Machinery and Equipments (2203 00 112 65 99 52)	2.13	0.91
33	2203 K.1 (1) (1) (5)-Machinery and Equipments (2203 00 112 64 00 52)	0.40	0.16
	Grant No. 7-Medical Public Health		
34	2210 B.1 (1) (1) (1) (7)- Machinery and Equipments (2210 01 110 86 00 52)	25.00	14.47
35	2210 C.1 (1) (1) (1) (8)- Machinery and Equipments (2210 01 110 87 00 52)	19.00	8.22
36	2210 D.1 (1) (1) (1) (5)- Machinery and Equipments (2210 01 110 89 00 52)	1.69	0.00
37	2210 E.1 (1) (1) (1) (6)- Machinery and Equipments (2210 01 110 91 00 52)	17.55	2.00
38	2210 F.1 (1) (1) (1) (5)- Machinery and Equipments (2210 01 110 53 00 52)	38.00	8.75
39	2210 G.1 (1) (1) (1) (5)- Machinery and Equipments (2210 01 110 97 00 52)	3.80	5.17
40	2210 H.1 (1) (1) (1) (1) (7)- Machinery and Equipments (2210 05 105 99 99 52)	3.50	2.06
41	2210 H.1 (1) (1) (1) (5) (3)- Machinery and Equipments (2210 05 105 99 87 52)	5.00	0.85
42	2210 L.1 (1) (1) (1) (5)- Machinery and Equipments (2210 01 110 62 00 52)	7.00	1.62
43	2210 M.1 (1) (2) (3) (7) - Machinery and Equipments (2210 02 102 63 00 52)	0.15	0.002
44	2210 N.1 (1) (1) (1) (4) - Machinery and Equipments (2210 01 110 67 00 52)	5.00	0.46
45	2210 O.1 (1) (1) (1) (2) - Machinery and Equipments (2210 01 110 66 00 52)	65.00	0.87

46	2210 P.1 (1) (1) (1) (5) - Machinery and Equipments (2210 01 110 17 00 52)	2.67	0.56
47	2210 Q.1 (1) (1) (1) (5) - Machinery and Equipments (2210 01 110 27 00 52)	1.30	0.10
48	2210 R.1 (1) (1) (1) (5) - Machinery and Equipments (2210 01 110 25 00 52)	2.86	0
49	2210 S.1 (1) (1) (1) (5) - Machinery and Equipments (2210 01 110 16 00 52)	0.15	0.003
50	2210 T.1 (1) (1) (1) (5) - Machinery and Equipments (2210 01 110 30 00 52)	1.20	0.13
51	2210 U.1 (1) (1) (1) (5) - Machinery and Equipments (2210 01 110 26 00 52)	0.39	0.007
52	2210 V.1 (1) (1) (1) (5) - Machinery and Equipments (2210 01 110 29 00 52)	1.74	0.41
53	2210 W.1 (1) (1) (1) (5) - Machinery and Equipments (2210 01 110 77 00 52)	1.50	0.20
54	2210 X.1 (1) (1) (1) (5) - Machinery and Equipments (2210 01 110 78 00 52)	2.00	0.35
55	2210 Y.1 (1) (1) (1) (5) - Machinery and Equipments (2210 01 110 23 00 52)	0.50	0.21
56	2210 Z.1 (1) (1) (1) (8) - Machinery and Equipments (2210 01 110 85 00 52)	0.60	0.14
57	2210 AB.1 (1) (1) (1) (5) - Machinery and Equipments (2210 01 789 97 00 52)	2.00	1.59
58	2210 AC.1 (1) (1) (1) (5) - Machinery and Equipments (2210 01 110 40 00 52)	3.80	0.37
59	2210 AD.1 (1) (1) (1) (4) - Machinery and Equipments (2210 01 789 96 00 52)	3.00	0.61
60	2210 AE.1 (1) (1) (1) (5) - Machinery and Equipments (2210 01 789 95 00 52)	1.00	0.36
61	2210 AF.1 (1) (1) (1) (8) - Machinery and Equipments (2210 01 110 79 00 52)	5.09	2.24
62	2210 AG.1 (1) (1) (1) (5) - Machinery and Equipments (2210 01 110 65 00 52)	2.00	0.28
63	2210 AH.1 (1) (1) (1) (9) - Machinery and Equipments (2210 01 101 71 00 52)	1.90	0.00
64	2210 AI.1 (1) (1) (1) (1) (5) - Machinery and Equipments (2210 02 102 60 99 52)	0.05	0.004
	Grant No. 10 -Development		
65	2711 D.3 (2) (1)(1) - Tools & Plants (2711 03 052 99 00 52)	0.02	0.00
66	2070 E.16 (1) (1)(1) (6) - Machinery and Equipments (2070 00 800 64 99 52)	2.12	0.00
	Total	254.870	70.036
	Grant No. 11-Urban Development Public Works		
67	2059 B.1 (1) (2) - Construction (2059 80 051 00 00 53)	7.00	4.93
68	2216 B.2 (1) (1)(1) - Construction (2216 01 106 98 00 53)	1.70	1.08
	Total	8.70	6.01
	Grand Total	269.454	80.383

Appendix 2.12

Augmentation of provision without prior approval of the Parliament/Legislature under Grant-in-aid to Bodies/Authorities (₹ 50 lakh or above in each case)
(Referred to in Paragraph 2.5 (c))

(₹ in crore)

Sl. No.	No. & Name of Grant/ Appropriation	Original Grant/ Appropriation	Supplementary grant/ Appropriation	Re-appropriation	Total Grant	Reasons for Re-appropriation
	Grant No. 6- Education					
1	2202-A.1(1)(1) (1)-Grant-in-Aid to SCERT (CSS)	12.00	0.00	2.00	14.00	Bifurcation and release of more grant
2	2236-A. 4(1)(1)(6)- Grant-in-Aid to aided schools for Midday Meal Programme	1.40	0.00	0.52	1.92	Bifurcation of Grant
3	2203-B. 1(5)(19)- Grant-in-Aid to Technical University for Women	10.00	0.01	9.99	20.00	Bifurcation of Grant
4	2205-F. 2(1)(2)- Grants to Urdu Academy	6.30	0.00	0.72	7.02	Bifurcation of Grant
5	2205-F. 2(1)(10)- Grants-in-Aid to Sahitya Kala Parishad for Organisation of State Functions	13.50	0.00	1.45	14.95	Bifurcation of Grant
6	2205-F. 2(1)(20)- Grants-in-Aid to Sahitya Kala Parishad for Life Time Achievement Award	0.00	0.01	0.55	0.56	Bifurcation of Grant
7	2202-J. 1(1)(1)(1)- Grants-in-Aid to Degree College	133.20	0.01	9.19	142.40	Bifurcation of Grant
	Grant No. 7- Medical and Public Health					
8	2210-A.1(1)(4)(7)-Grants-in-Aid to Maulana Azad Institute of Dental Sciences	25.00	0.00	2.00	27.00	Bifurcation of Grant
9	2210-A.1(1)(4)(9)-Grants-in-Aid to DDU Super Specialty Hospital	0.00	0.01	4.29	4.30	Conversion of hospital into grantee institution
10	2210-A.1(1)(4)(10)-Grants-in-Aid to Rajiv Gandhi Super Specialty Hospital	0.00	0.01	40.46	40.47	Conversion of hospital into grantee institution
11	2210-A.1(1)(4)(11)-Grants-in-Aid to Chacha Nehru BalChikitsalya	0.00	0.01	5.99	6.00	Conversion of hospital into grantee institution
12	2210-A.1(3)(3)(14)-Grants-in-Aid to Delhi State Aids Control Society (DSACS) for remuneration to contractual employees	0.00	0.01	0.59	0.60	For payment of arrears

13	2210-M.1(1)(12)-Grants-in-Aid to Delhi Ayurvedic Charak Sansthan at Khera Dabur	17.00	0.01	1.99	19.00	Bifurcation of Grant
	Grant No. 8- Social Welfare					
14	2235-E.7(2)(2)(1)-Grants-in-aid to Delhi Haj Committee	1.00	0.01	0.99	2.00	Bifurcation of Grant
	Grant No. 11- Urban Development and Public Works Department					
15	2202-A.4(1)(1)(2)-Grants-in-aid to North Delhi Municipal Corporation	447.33	0.00	5.26	452.59	Bifurcation of Grant
16	2202-A.4(1)(1)(3)-Grants-in-aid to South Delhi Municipal Corporation	341.64	0.00	4.02	345.66	Bifurcation of Grant
17	2202-A.4(1)(1)(4)-Grants-in-aid to East Delhi Municipal Corporation	226.30	0.00	2.66	228.96	Bifurcation of Grant
18	2215-A.6(1)(1)(1)-Grants-in-aid to Delhi Jal Board for providing potable water supply in unauthorised colonies	80.00	0.01	49.99	130.00	Bifurcation of Grant
19	2215-A.6(1)(1)(7)-Grants-in-aid to Delhi Jal Board for IT/Quality Control/Environment	8.50	0.01	20.49	29.00	Bifurcation of Grant
20	2216-A.7(1)(1)(1)-Grants to (MCD) DUSIB (Slum) for construction of night shelters	12.00	0.01	7.99	20.00	Bifurcation of Grant
21	2216-A.7(1)(1)(2)-Grants to (MCD) DUSIB (Slum) for construction of houses for weaker sections (JNNURM)	131.25	0.01	78.74	210.00	Bifurcation of Grant
22	2216-A.7(1)(2)(1)-Grants to DUSIB for construction of houses for weaker sections (JNNURM) (SCSP)	18.75	0.01	11.24	30.00	Bifurcation of Grant
23	2217-A.8(1)(1)(2)(1)-Grants to North Delhi Municipal Corporation for provision of additional facilities in JJR Colonies	17.00	0.01	0.99	18.00	Bifurcation of Grant
24	2217-A.8(1)(2)(3)(4)-Grants to DUSIB for environmental improvement & rehabilitation of Katra dwellers (SCSP)	1.25	0.01	0.72	1.98	Bifurcation of Grant
25	2217-A.8(2)(1)(3)(1)-Grants to North Delhi Municipal Corporation for strengthening & Mechanisation of conservancy and sanitation services	100.00	0.01	39.99	140.00	Bifurcation of Grant

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26	2217-A.8(2)(1)(3)(3)-Grants to East Delhi Municipal Corporation for strengthening & Mechanisation of conservancy and sanitation services	50.00	0.01	14.99	65.00	Bifurcation of Grant
27	2217-A.8(2)(1)(24)(1)-Grants to North Delhi Municipal Corporation for sanitation in unauthorised colonies	25.00	0.01	9.99	35.00	Bifurcation of Grant
28	2217-A.8(2)(1)(24)(2)-Grants to South Delhi Municipal Corporation for sanitation in unauthorised colonies	30.00	0.01	19.99	50.00	Bifurcation of Grant
29	2217-A.8(2)(3)(5)-Grants to Grants to DUSIB for construction of Pay & Use Jan Suvidha Complexes (SCSP)	0.50	0.01	14.99	15.50	Bifurcation of Grant
30	2217-A.8(2)(3)(9)-Grants to Grants to South Municipal Corporation for Essential Services in unauthorised colonies (SCSP)	15.00	0.01	14.99	30.00	Bifurcation of Grant
31	3054-A.12(1)(1)(7)-Grants to South Delhi Municipal Corporation for urban roads-CRF Scheme	20.00	0.01	23.74	43.75	Bifurcation of Grant
32	3054-A.12(1)(1)(11)-Grants to East Delhi Municipal Corporation for JNNURM	10.00	0.02	9.98	20.00	Good progress of scheme
Total		1753.92	0.25	411.49	2165.66	

Appendix 3.1
Statement showing status of audit of the Bodies/Authorities
(Referred to in paragraph 3.2)

Sl. No.	Name of Bodies/authorities ¹	Period of entrustment of audit of accounts to CAG	Year upto which accounts were rendered	Year upto which separate Audit Report (SAR) is issued	Placement of SAR in the Legislature	Year for which accounts due	Period of delay in submission of account (in years)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1.	Delhi Kalyan Samiti (DKS)	10 years from 2004-05 onwards	2011-12	SAR for 2011-12 issued in 2013-14	Not to be placed in Legislature	2012-13	1
2.	Guru Gobind Singh Indraprastha University (GGSIPU)	CAG office's clarification vide CAG letter No.14 Audit-II/128-98 dated 15 January 2004	2012-13	SAR for 2012-13 issued in 2013-14	Status awaited	-	-
3.	Netaji Subhash Institute of Technology (NSIT)	5 years from 2007-08 onwards	2008-09	SAR of 2008-09 has been issued in 2013-14	Status awaited	2009-10 to 2012-13	4
4.	Delhi Jal Board (DJB)	CAG office's clarification vide CAG letter No.497Rep(C) 88-2000 dated 16 December 2003	2007-08	SAR of 2007-08 has been issued in 2013-14	Status awaited	2008-09 to 2012-13	5
5.	Delhi Building other Construction Workers Welfare Board	The Board was constituted and notified under the Act by the Parliament	2011-12	SAR for 2011-12 issued in 2013-14	Status awaited	2012-13	1
6.	Delhi SC/ST/OBC/Minority Handicapped Financial Development Corporation Ltd.	Entrustment under Section 19(3)	2003-04	SAR for 2003-04 issued in 2013-14	-	2004-05 to 2012-13	9
7.	Delhi Legal Services Authority (DLSA)	Since inception	2012-13	2012-13	Status awaited	-	-
8.	Delhi Electricity Regulatory Commission (DERC)	Since inception	2012-13	2012-13	2012-13	-	-
9.	Indraprastha Institute of Information Technology-Delhi (IIIT-D)	Entrustment as per IIIT-D Act.	2012-13	Under process	Status awaited	-	-

¹ Excludes Electricity Distribution Companies in Delhi (DISCOMs)-BSES Rajdhani Power Limited (BRPL), BSES Yamuna Power Limited (BYPL) and Tata Power Delhi Distribution Limited (TPDDL), the audit of which has been entrusted by Delhi Government since inception under Section 20 of the CAG (DPC) Act, 1971 in January 2014. Audit of DISCOMs is in progress (February 2015).