



**State Finances Audit Report
of the
Comptroller and Auditor General of India
for the year ended 31 March 2018**



लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest

**Government of National Capital
Territory of Delhi**
Report No. 1 of the year 2019

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PREFACE

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

Chapters 1 and 2 of this Report contain audit observations on matters arising from examination of the Finance Accounts and Appropriation Accounts respectively of the Government of National Capital Territory of Delhi for the year ended March 2018.

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

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

EXECUTIVE SUMMARY

Executive Summary

Based on the audited accounts of the Government of National Capital Territory of Delhi (GNCTD) for the year ending March 2018 and additional information collected from several sources as census and GNCTD, this Report provides an analytical review of the annual accounts of the Government. The Report is structured in three chapters.

Chapter 1 is based on audit of Finance Accounts and provides a broad perspective of the finances of GNCTD for the year ending March 2018. It also analyses critical changes in the major fiscal aggregates relating to the previous years keeping in view the overall trends during the last five years.

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

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

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

Delhi has maintained a revenue surplus over the last five years from 2013-14 to 2017-18. Revenue Receipts during the current year increased by 12.58 *per cent* over the previous year. Tax revenue and non-tax revenue registered an increase of 14.70 *per cent* and 101.05 *per cent* respectively over the previous year.

The Grants-in-Aid from Government of India decreased from ₹ 2,825 crore (2016-17) to ₹ 2,184 crore (2017-18). This included grants from GoI in lieu of share in central taxes which has remained stagnant at ₹ 325 crore since 2001-02 although the central tax collections have grown substantially since 2001-02.

Total expenditure during 2017-18 increased by 10.21 *per cent* over the previous year. Revenue expenditure, during 2017-18, was 86 *per cent* of the total expenditure whereas capital expenditure and loans and advances were 8.26 *per cent* and 5.73 *per cent* respectively. The share of social and economic services in total expenditure, which represents the development expenditure increased by 2.1 *per cent* in 2017-18 over the previous year.

As on 31 March 2018, the Government had invested ₹ 19,173 crore in Statutory Corporations, Rural Banks, Joint Stock Companies and Co-operatives. Return on this investment was 0.08 *per cent* while the Government paid interest at an average rate of 8.58 *per cent* on its borrowings during 2017-18.

Against loans amounting to ₹ 26,620.04 crore disbursed to Delhi Jal Board during 1998-2018, ₹ 351.16 crore was repaid leaving ₹ 26,268.89 crore outstanding as on 31 March 2018. Interest liability on the outstanding loans is under reconciliation by the Principal Accounts Office and executive agencies.

Loans amounting to ₹ 11,837.69 crore were disbursed to Delhi Transport Corporation during 1996-2011. Against this ₹ 161.55 crore has been repaid leaving ₹ 11,676.14 crore as outstanding as on 31 March 2018. Interest liability of ₹ 20,818.07 crore on these loans was outstanding as on 31 March 2018.

As on 31 March 2018, loans amounting to ₹ 2,037.54 crore, ₹ 1,395.90 crore and ₹ 381.45 crore were outstanding against North Delhi Municipal Corporation, East Delhi Municipal Corporation and South Delhi Municipal Corporation respectively. Interest Liability on the outstanding loans is under reconciliation by the Principal Accounts Office and executive agencies.

Overall fiscal liabilities of NCT of Delhi were ₹ 33,569 crore in 2017-18. The fiscal liabilities were 4.89 *per cent* of GSDP, 86.81 *per cent* of revenue receipts and 92.01 *per cent* of NCT of Delhi's own resources.

Although NCT of Delhi had revenue surplus in the last five years, revenue surplus decreased by 2.59 *per cent* in 2017-18 over the previous year and stood at 0.72 *per cent* of GSDP.

The fiscal deficit of ₹ 1,051 crore in 2016-17 turned to fiscal surplus of ₹ 113 crore in 2017-18 and stood 0.02 *per cent* of GSDP.

The Government maintained Primary surplus for the last four years from 2014-15 to 2017-18. Primary surplus increased by 62.88 *per cent* over the previous year and stood at 0.43 *per cent* of GSDP in 2017-18.

Chapter 2 Financial management and budgetary control

Against total provision of ₹ 49,202.08 crore during 2017-18, an expenditure of ₹ 41,159.42 crore was incurred which resulted in savings of ₹ 8,042.66 crore (16.35 *per cent*).

Supplementary provision of ₹ 34.94 crore in 11 sub-heads was unnecessary. Re-appropriation of funds in 37 sub-heads where final savings were more than ₹ one crore was made injudiciously resulting in un-utilised/excessive provision of ₹ 283.98 crore.

Substantial surrenders involving ₹ 1,249.81 crore were made in respect of 25 sub-heads, out of which in three sub-heads 100 *per cent* grant amounting to ₹ 150 crore was surrendered.

Chapter 3 Financial reporting

There were substantial delays in submission of utilisation certificates by various grantee institutions and as a result proper utilisation of grants could not be ensured. Utilisation certificates involving ₹ 4,455.75 crore were outstanding for periods ranging from two to 10 years while ₹ 2,497.89 crore were outstanding for more than 10 years.

18 annual accounts of five bodies/authorities due up to 2016-17 had not been received as of March 2018.

Detailed Countersigned Contingent bills of ₹ 205.21 crore (33.77 per cent) were received against the Abstract Contingent (AC) bills of ₹ 607.64 crore, leaving an outstanding balance of AC bills of ₹ 402.43 crore as on 31 March 2018. Against the AC bills of ₹ 176.06 crore during 2017-18 an amount of ₹ 90.85 crore (51.60 per cent) pertains to March 2018.

Significant amounts of expenditure and receipts were booked under the Minor Heads '800-Other Expenditure' and '800-Other Receipts' under various Major Heads affecting transparency in financial reporting.

CHAPTER-1

FINANCES OF THE GOVERNMENT OF NCT OF DELHI

Chapter - 1

Finances of the Government of National Capital Territory of Delhi

Introduction

This chapter provides a broad perspective of the finances of the Government of National Capital Territory (NCT) of Delhi during 2017-2018 and analyses changes in the major fiscal aggregates as compared to the previous year keeping in view the overall trends during the last five years. The structure and form of Government accounts have been explained in **Appendix 1.2 Part A** and the layout of the Finance Accounts is depicted in **Appendix 1.2 Part B**. **Finance Accounts do not contain 'Notes to Accounts' which are important disclosures regarding details related to the information reported in the financial statements.**

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

1.1 Gross State Domestic Product (GSDP) of NCT of Delhi

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

The NCT of Delhi's Gross State Domestic Product (GSDP) in 2017-18 was ₹ 6,86,017 crore. Its GSDP at current prices has grown at a higher rate (15.40 *per cent*) in the past decade compared to the average GDP growth of All India (12.90 *per cent*). The Per Capita GSDP CAGR of NCT (12.10 *per cent*) was marginally higher than the all India Per Capita GDP CAGR (11.50 *per cent*) in the past decade (**Appendix 1.1**).

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

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

Year	2013-14	2014-15	2015-16	2016-17	2017-18
Current Prices					
India's GDP (₹ in crore)	1,12,33,522	1,24,67,959	1,37,64,037	1,52,53,714	1,67,73,145
Growth rate of GDP (<i>per cent</i>)	12.97	10.99	10.40	10.82	9.96
GSDP Delhi (₹ in crore)	4,43,960	4,94,885	5,48,081	6,16,826	6,86,017
Growth rate of GSDP (<i>per cent</i>)	13.43	11.47	10.75	12.54	11.22
Constant Prices (Base year 2011-12)					
India's GDP (₹ in crore)	98,01,370	1,05,27,674	1,13,86,145	1,21,96,006	1,30,10,843
Growth rate of GDP (<i>per cent</i>)	6.39	7.41	8.15	7.11	6.68
State's GSDP (₹ in crore)	3,92,908	4,28,899	4,74,058	5,14,871	5,56,800
Growth rate of GSDP (<i>per cent</i>)	7.17	9.16	10.53	8.61	8.14

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

The annual growth rate of State's GSDP at both current and constant prices was higher than that of India's GDP.

1.1.1 Summary of current year's fiscal transactions

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

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

Table 1.2 presents a summary of the Government of NCT of Delhi's fiscal transactions during the current year (2017-18) *vis-à-vis* the previous year. Appendix 1.4 provides details of receipts and disbursements as well as the overall fiscal position during the current year.

Table 1.2: Summary of current year's fiscal operations

(₹ in crore)

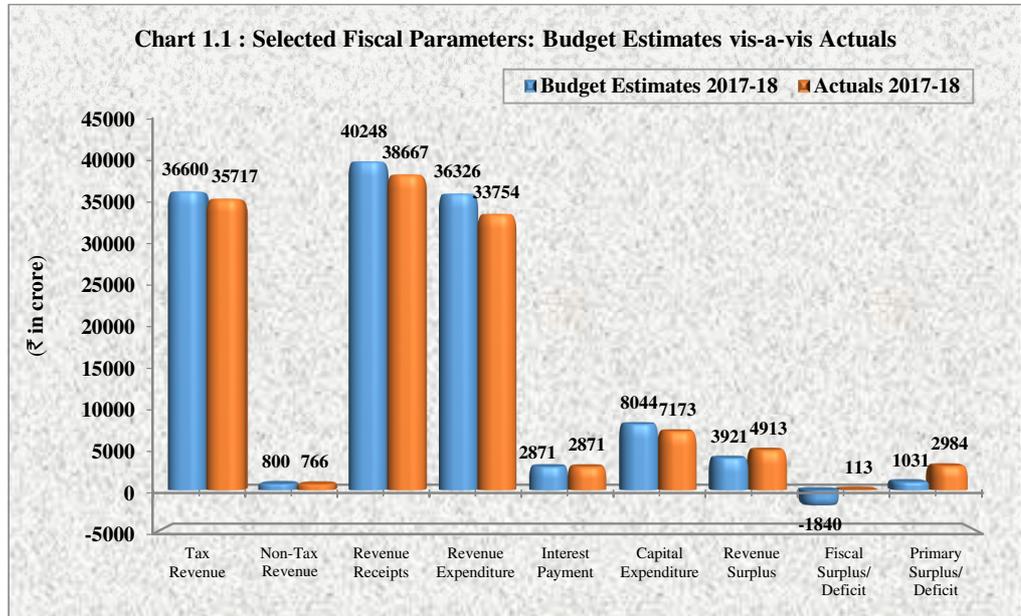
Receipts			Disbursements		
	2016-17	2017-18		2016-17	2017-18
Section-A Revenue	Total	Total	Section-A Revenue	Total	Total
Revenue receipts	34,346	38,667	Revenue expenditure	29,302	33,754
Tax revenue	31,140	35,717	General services	6,590	7,196
Non-tax revenue	381	766	Social services	16,579	19,602
			Economic services	5,111	5,862
Grants from Government of India	2,825	2,184	Grants-in-aid and Contributions	1,021	1,094
Section-B Capital			Section-B Capital		
Misc. Capital Receipts	-	-	Capital expenditure	3,754	3,243
Recoveries of Loans and Advances	212	691	Loans and Advances disbursed	2,553	2,248
Public Debt receipts*	1,696	1,906	Repayment of Public Debt	1,655	1,682
Contingency Fund	0	2	Contingency Fund	0	2
Opening Balance#	3,655	2,645	Closing Balance#	2,645	2,982
Total	39,909	43,911		39,909	43,911

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

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

1.1.3 Budget estimates and actuals

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



- As against the targeted revenue receipt of ₹ 40,248 crore, the actual revenue receipts were ₹ 38,667 crore (96.07 per cent).
- The collection under tax receipts was ₹ 35,717 crore against the anticipated receipt of ₹ 36,600 crore (97.59 per cent).
- The non-tax receipts was ₹ 766 crore (95.75 per cent) against the anticipated receipt of ₹ 800 crore.
- The actual revenue expenditure was lesser by ₹ 2,572 crore (7.08 per cent) than the budget provision of ₹ 36,326 crore.
- The capital expenditure was lower at ₹ 7,173 crore against the budget estimate of ₹ 8,044 crore.
- As against the anticipated fiscal deficit of ₹ 1,840 crore the Government managed to attain fiscal surplus of ₹ 113 crore.

The Revenue Receipts as well as Revenue Expenditure were marginally short of the budgeted targets. The Revenue Surplus was more than the estimates.

1.1.4 Buoyancy Ratios

Buoyancy Ratios indicate the elasticity or degree of responsiveness of a fiscal variable with respect to a given change in the base variable. The Buoyancy Ratios of Revenue Receipts, Own Tax Receipts, Total Expenditure and Fiscal

Liabilities are given in **Table 1.3**.

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

	2013-14	2014-15	2015-16	2016-17	2017-18
GSDP (₹ in crore)	4,43,960	4,94,885	5,48,081	6,16,826	6,86,017
Growth rate of GSDP (per cent)	13.43	11.47	10.75	12.54	11.22
Revenue Receipts (RR)					
RR during the year (₹ in crore)	27,981	29,585	34,999	34,346	38,667
Rate of growth of RR (in per cent)	9.47	5.73	18.30	-1.87	12.58
Buoyancy of RR with respect to GSDP	0.70	0.50	1.70	-0.15	1.12
NCT of Delhi's Own Tax Revenue (OTR)					
OTR during the year (₹ in crore)	25,919	26,604	30,226	31,140	35,717
Rate of Growth of OTR (in per cent)	10.61	2.64	13.61	3.02	14.70
Buoyancy of OTR with GSDP	0.79	0.23	1.27	0.24	1.31
Total Expenditure (TE)					
TE during the year (₹ in crore)	32,726	29,593	33,750	35,609	39,244
Rate of Growth of TE (in per cent)	14.54	-9.57	14.05	5.51	10.21
Buoyancy of TE with GSDP	1.08	-0.83	1.31	0.44	0.91
Fiscal Liabilities* (FL)					
FL at the end of the year (₹ in crore)	32,080	32,498	33,304	33,345	33,569
Rate of Growth of FL (per cent)	9.70	1.30	2.48	0.12	0.67
Buoyancy of FL with GSDP	0.72	0.11	0.23	0.01	0.06

Source: Finance Accounts of respective years

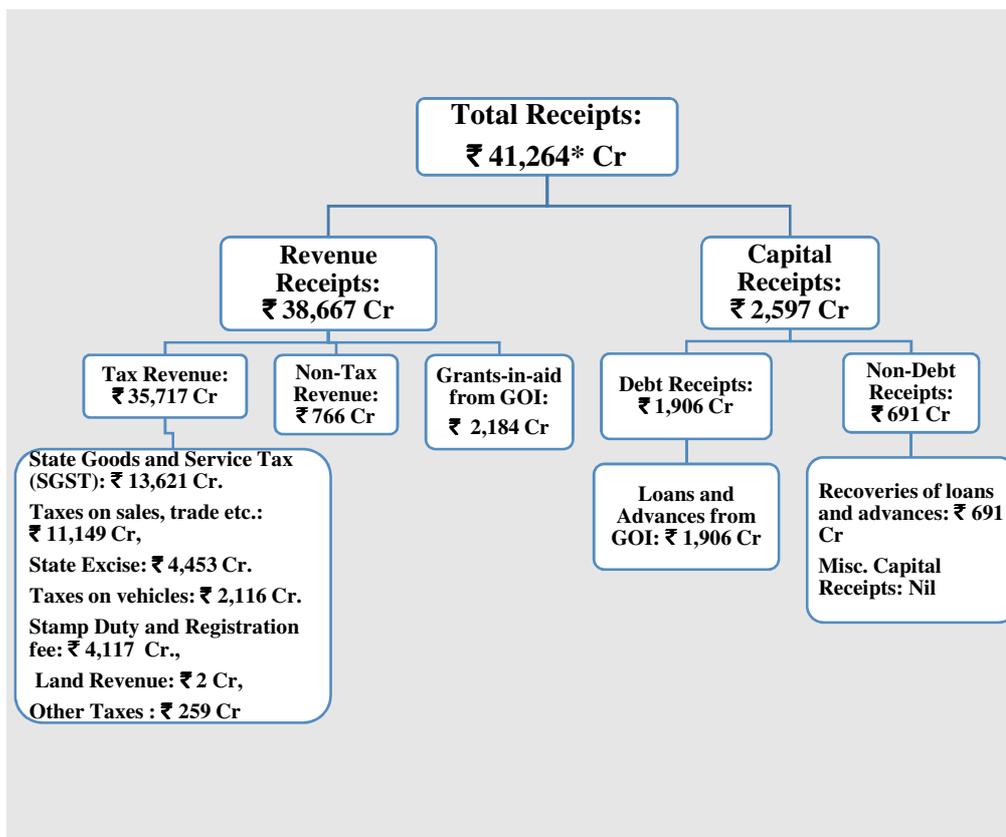
*The fiscal liabilities of NCT of Delhi comprise largely of share small savings collections.

Buoyancy of a parameter vis-à-vis GSDP if less than unity implies that relative changes in the parameter were lower than such changes in state's income. It can be seen that the buoyancy of RR and Own Tax Revenue with reference to GSDP was higher during 2017-18 as compared to 2016-17. The buoyancy ratio of RR and Own Tax revenue to GSDP during 2017-18 was more than one which is encouraging. Buoyancy ratio of TE to GSDP was less than one mainly due to reduction in capital expenditure during the year. Revenue Expenditure increased over the previous year by 15.19 per cent.

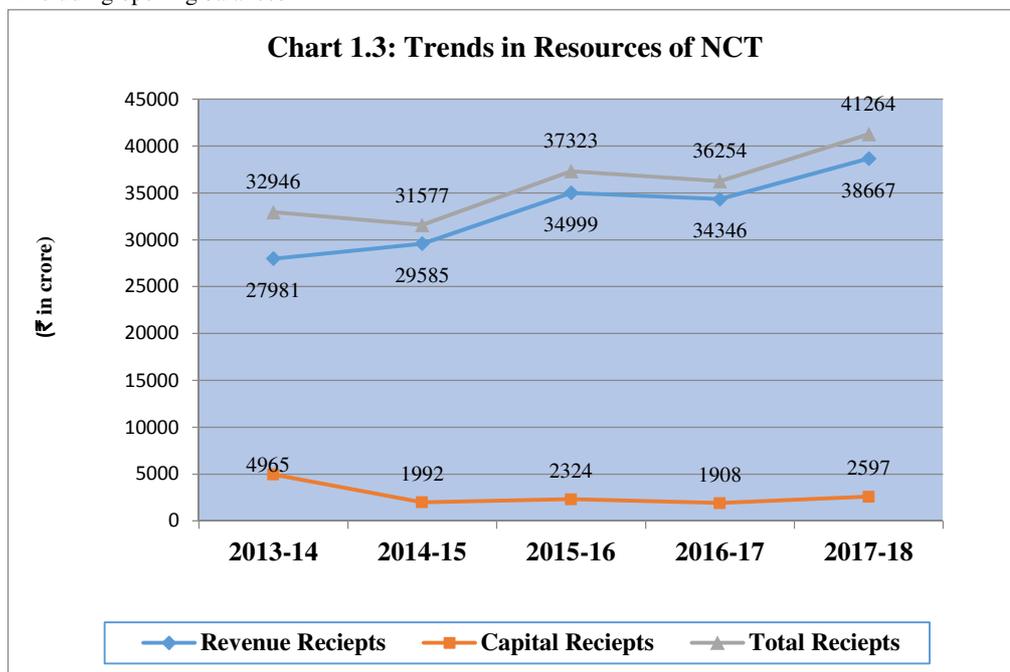
1.2 Resources of the NCT of Delhi

Revenue and capital are the two streams of receipts that constitute the resources of the Government. Revenue receipts consist of tax revenues, non-tax revenues and grants-in-aid from the Government of India (GOI). Capital receipts comprise miscellaneous capital receipts such as proceeds from disinvestment, recoveries of loans and advances and debt receipts (loans and advances from GOI). **Chart 1.2** depicts the components of total receipts/resources. **Chart 1.3** depicts the trends in various components of receipts during 2013-18.

Chart 1.2: Components and sub-components of resources for the year 2017-18



*Excluding opening balances



The total receipts of NCT increased by ₹8,318 crore (25.25 per cent) during 2013-18. Revenue receipts increased by ₹10,686 crore (38.19 per cent), Capital receipts, which include recovery of loans and advances and debt receipts (loans and advances from GOI), decreased by ₹2,368 crore (47.69 per cent) mainly on account of decrease in Public Debt Receipts by 54.21 per cent during 2013-18.

Of the total receipts of the Government of NCT of Delhi in 2017-18, revenue receipts constituted 93.71 *per cent* and capital receipts component was 6.29 *per cent*.

1.3 Revenue Receipts

Revenue receipts consist of the State's tax and non-tax revenues and grants-in-aid from GOI.

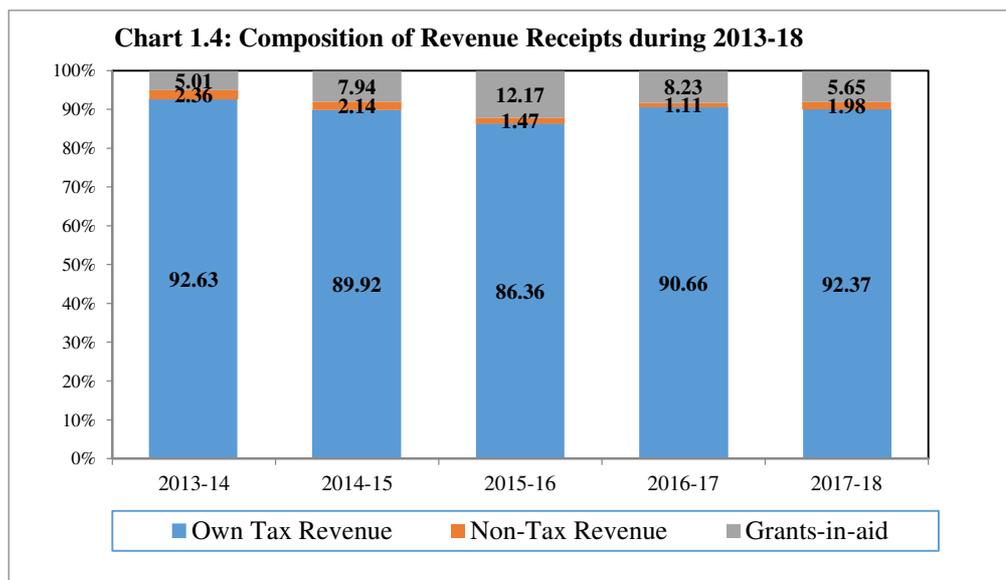
The trend of revenue receipts of the NCT of Delhi during the period 2013-14 to 2017-18 are presented in **Table 1.4** and **Appendix 1.4**. The revenue receipts increased from ₹ 27,981 crore in 2013-14 to ₹ 38,667 crore in 2017-18 at an average rate of 8.42 *per cent* per annum out of which NCT's own revenue and Grant-in-Aid increased by ₹ 9,905 crore (37.27 *per cent*) and ₹ 781 crore (55.67 *per cent*) respectively during the said period.

Table 1.4: Trends in Revenue Receipts

	2013-14	2014-15	2015-16	2016-17	2017-18
Revenue Receipts (RR) (₹ in crore)	27,981	29,585	34,999	34,346	38,667
Rate of growth of RR (<i>per cent</i>)	9.47	5.73	18.30	-1.87	12.58
NCT of Delhi Own Tax Revenue (₹ in crore)	25,919	26,604	30,226	31,140	35,717
Rate of growth of Own Tax Revenue (<i>per cent</i>)	10.61	2.64	13.61	3.02	14.70
Grants- in- aid (₹ in crore)	1,403	2,348	4,258	2,825	2,184
Rate of Growth of GIA (<i>per cent</i>)	-7.13	67.35	81.35	-33.65	-22.69

Revenue receipts of the NCT of Delhi during 2017-18 grew by 12.58 *per cent* over the previous year. This was mainly due to increase of tax revenue by ₹ 4,577 crore (14.70 *per cent*) and of non-tax revenue by ₹ 385 crore (101.05 *per cent*). The increase was partially offset by decrease in grants-in-aid from GoI by ₹ 641 crore (22.69 *per cent*).

The composition of revenue receipts during 2013-18 is depicted in **Chart 1.4**.



The share of NCT's own tax revenue to total revenue receipts decreased gradually from 92.63 per cent in 2013-14 to 86.36 per cent in 2015-16 and again increased to 92.37 per cent in 2017-18. Non-tax revenue as share of overall revenue receipts went down continuously from 2.36 per cent in 2013-14 to 1.98 per cent in 2017-18. The share of grants-in-aid increased from 5.01 per cent in 2013-14 to 5.65 per cent in 2017-18.

1.3.1 NCT of Delhi's own resources

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

1.3.1.1 Tax revenue

The gross collection in respect of major taxes and duties are given in **Table 1.5** which also depicts the trends in various components of own tax revenue of the State during 2013-18.

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

(₹ in crore)

Revenue Head	2013-14	2014-15	2015-16	2016-17	2017-18
Taxes on sales, trade etc.	17,926(13)	18,289(2)	20,246(11)	21,144(4)	11,149
SGST					13,621
State excise	3,152(10)	3,422(9)	4,238(24)	4,251(0.3)	4,453(5)
Taxes on vehicles	1,409(14)	1,559(11)	1,607(3)	1,809(13)	2,116(17)
Stamp duty and Registration fees	2,969(-4)	2,780(-6)	3,433(23)	3,144(-8)	4,117(31)
Land revenue	-	62	1	2	2
Taxes on goods and passengers	-	-	-	-	-
Other taxes ¹	463(10)	492(6)	701(42)	790(13)	259(-67)
Total	25,919(11)	26,604(3)	30,226(14)	31,140(3)	35,717(15)

The percentage increase over previous year is shown in parenthesis

Source: Finance Accounts for the respective years

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

Goods and Services Tax

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

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

The projected revenue for the year 2017-18 (1st July 2017 to 31st March 2018) in accordance with the base year figure was ₹ 16,359 crore. **Against the projected revenue of ₹ 16,359 crore, the revenue receipt of the Government of NCT of Delhi under GST during the year 2017-18 was ₹ 16,019 crore and compensation received was ₹ 157 crore as detailed in Table 1.6. Thus, overall there was a shortfall of ₹ 183 crore in receipt of compensation as on 31 March 2018.**

Table 1.6: GST and compensation received

(₹ in crore)

Month	Revenue to be protected	Pre-GST taxes collected	SGST collected	Provisional apportionment of IGST	Total amount received	Compensation received	Deficit/ Surplus
July 2017	1,817.71	1,745.17	0.65	0	1,745.82	115.00	(-) 183.04
August 2017	1,817.71	266.04	1,047.67	448.41	1,762.12	42.00	
September 2017	1,817.71	28.00	1,010.95	641.09	1,680.04		
October 2017	1,817.71	82.07	1,069.10	752.28	1,903.45		
November 2017	1,817.71	60.09	951.22	750.68	1,761.99		
December 2017	1,817.71	20.12	856.62	695.95	1,572.69		
January 2018	1,817.71	30.58	1,092.46	616.19	1,739.23		
February 2018	1,817.71	24.08	933.14	1,244.69	2,201.91		
March 2018	1,817.71	142.36	999.08	510.66	1,652.10		
Total	16,359.39	2,398.51	7,960.89	5,659.95	16,019.35	157.00	

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

Advance apportionment from IGST

The GoI is to apportion IGST to State Governments under sections 17 of the IGST Act, 2017. The State Tax Division, Ministry of Finance, Department of Revenue (GoI) sanctioned (February 2018) provisional/ advance settlement of apportionment of ₹ 735 crore with the condition that amount will be adjusted in the year 2018-19 from the regular settlement of IGST on the basis of monthly returns in 10 equal installments starting from April 2018. However, the GoI adjusted these ₹ 735 crore against the bi-monthly compensation due to State for November 2017 - March 2018.

1.3.1.2 Non tax revenue

Table 1.7 depicts the trends in various components of non-tax revenue of the State during 2013-18.

Table 1.7: Growth of non-tax revenue during 2013-18

(₹ in crore)					
Revenue Head	2013-14	2014-15	2015-16	2016-17	2017-18
Interest receipts	379(12)	351(-8)	82(-76)	82(0)	396(383)
Dividends and Profits	12(-54)	13(8)	12(-4)	11(-8)	16(45)
Other non-tax receipts	268(3)	269(0.5)	421(56)	288(-32)	354(23)
a) Public Works	19	15	19	22	14
b) Medical and Public Health	63	58	126	60	89
c) Education	19	25	22	24	26
Total	659(5)	633(-4)	515(-19)	381(-26)	766(101)

The percentage increase over previous year is shown in parenthesis
Source: Finance Accounts for the respective years

Non-tax revenue increased by ₹ 107 crore (16.24 per cent) during 2013-18. The decrease in 'Interest Receipts' during 2015-16 and 2016-17 was mainly due to less receipt of interest on Loans from Local Bodies. Non-tax revenue (₹ 766 crore) which constituted 1.98 per cent of total revenue receipts (₹ 38,667 crore) during 2017-18 increased by ₹ 385 crore (101 per cent) over the previous year mainly due to interest receipts of ₹ 332 crore paid by Delhi Transco Limited due on loans for the period 2013-14 to 2016-17.

1.3.2 Grants-in-aid from GoI

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

Table 1.8: Grants-in-aid received from GoI

(₹ in crore)					
Particulars	2013-14	2014-15	2015-16	2016-17	2017-18
Non-Plan Grants	327	328	2,905	1,119	-
Grants for State/UT Plan Schemes	718	1,467	487	550	-
Grants for Centrally Sponsored Plan Schemes	358	553	866	1,156	-
Grants for CSS	-	-	-	-	995
Compensation for Loss of Revenue arising out of implementation of GST	-	-	-	-	157
Other Transfer/Grants to States/UTs with Legislature	-	-	-	-	1,032
Total	1,403(-7)	2,348(67)	4,258(81)	2,825(-34)	2,184(-23)

GIA from Government of India decreased from ₹ 2,825 crore (2016-17) to ₹ 2,184 crore (2017-18) which also included compensation of ₹ 157 crore in lieu of loss of revenue arising out of implementation of GST. **The decrease of ₹ 641 crore (22.69 per cent) in GIA was mainly on account of less receipts under Centrally Sponsored Schemes (₹ 629 crore) for the year 2017-18 over the previous year. Besides, no grants were received during 2017-18 under 16 centrally sponsored schemes (Appendix 1.7).**

The 'Other Transfer/Grants to States/UTs' of ₹1,032 crore includes grants from GoI in lieu of share in central taxes which has remained stagnant at ₹325 crore since 2001-02 although the central tax collections have grown substantially since 2001-02.

The schemes where less grants from Government of India were received during 2017-18 over the previous year were ‘Sarva Shiksha Abhiyan’- ₹ 15.15 crore in 2017-18 vis-à-vis ₹ 95.78 crore in 2016-17, ‘Delhi State Health Mission’ - ₹ 141.49 crore in 2017-18 vis-à-vis ₹ 258.32 crore in 2016-17, Management, Monitoring and Evaluation (MME) of Mid-Day Meal scheme - ₹ 60.67 crore in 2017-18 vis-à-vis ₹ 83.04 crore in 2016-17.

GIA of ₹ 94.62 crore and ₹ 66.93 crore for the year 2017-18 under ‘Sarva Shiksha Abhiyan’ and ‘Delhi State Health Mission’ were sanctioned/released in the month of April - May 2018. In case of MME of Mid-Day Meal scheme, Government of NCT of Delhi received central assistance of ₹ 81.29 crore in 2016-17. The state share works out to ₹ 54.19 crore (40 per cent). Against the state share the Government released only ₹ 2.77 crore thereby resulting in short release of ₹ 51.42 crore in 2016-17. This amount has not been released by NCT of Delhi as a result of which less Central grants were released during 2017-18.

No GIA was released under ‘Smart cities’ in 2017-18 as the GIA of ₹ 194 crore of previous year 2016-17 remained unspent.

1.3.3 Building and Other Construction Workers’ Welfare Cess

The Government of NCT of Delhi collects cess on the cost of construction incurred by employers under the Building and Other Construction Workers’ Welfare Cess Act, 1996. The collected cess is to be spent on welfare schemes for construction workers. **Utilisation of cess during 2009-18 ranged between 0.45 to 38.42 per cent. Total accumulated cess available with the Building and Other Construction Workers’ Welfare Board as on 31 March 2018 was ₹ 2,465.43 crore.**

The poor utilisation of funds on welfare schemes is largely due to low registration of workers with the Board. **Out of an estimated 10 lakh workers in Delhi, only 1.49 lakh workers (15 per cent) are registered with the Board as of March 2018.**

The Department/Board may review the reasons for poor registration of workers and conduct awareness programmes for encouraging the workers for registrations and availing benefits of welfare schemes. The Department /Board should ensure optimum utilization of these funds for social security schemes and undertake welfare activities for the building and other construction workers, for fulfilling the intended purpose of cess collection.

1.4 Capital Receipts

Capital receipts of Government of NCT of Delhi include recoveries of loans and advances, receipts through loan from GoI and miscellaneous capital receipts. Capital receipts during five years (2013-18) are detailed in **Table 1.9**.

Table 1.9: Trends in growth and composition of receipts

(₹ in crore)

Sources of NCT of Delhi's Receipts	2013-14	2014-15	2015-16	2016-17	2017-18
Capital Receipts (CR)	4,965	1,992	2,454	1,908	2,597
Miscellaneous Capital Receipts	-	-	-	-	-
Recovery of Loans and Advances	803	228	83	212	691
Public Debt Receipts [§]	4,162	1,764	2,241	1,696	1,906
Rate of growth over the previous year (per cent)					
Of Debt capital receipts	351	-58	27	-24	12
Of non-debt capital receipts	11	-72	-63	155	225
Of GSDP	13.43	11.47	10.75	12.54	11.22
Of Capital Receipts	201	-60	23	-22	36

§ Received as loans and advances from the GoI.

Non-debt receipt increased by 225 per cent from ₹ 212 crore in 2016-17 to ₹ 691 crore in 2017-18. The increase was mainly due to recovery of principal amount of ₹ 623 crore under the head 'Loans for power projects'. It includes recovery of principal amount of ₹ 294.85 crore paid by Delhi Transco Limited for the years 2013-14 to 2017-18. Moreover, an amount of ₹ 65 crore was also recovered on account of loans to local bodies/ municipalities etc. during 2017-18.

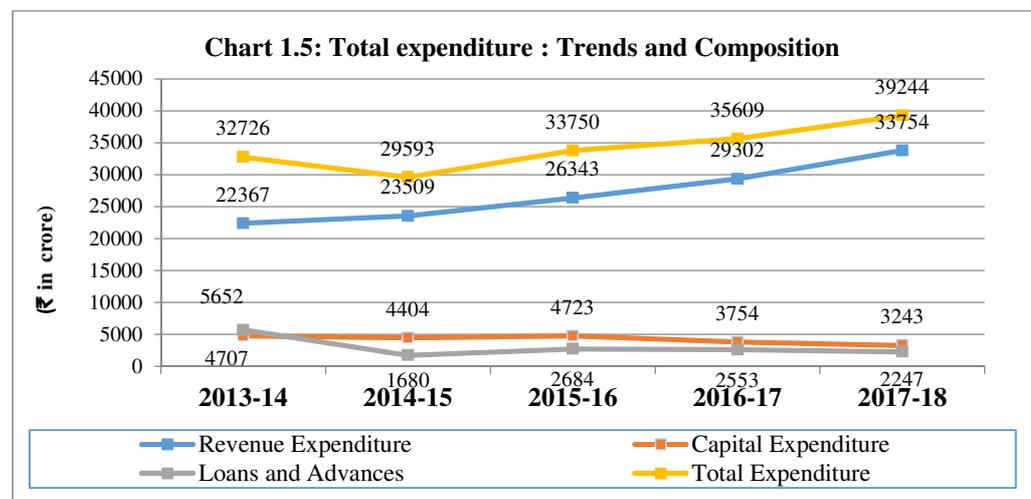
1.4.1 Loans and Advances from GoI

Total outstanding loans and advances from GoI increased by ₹ 224 crore from ₹ 33,345 crore in 2016-17 to ₹ 33,569 crore in 2017-18. Loans amounting to ₹ 1,906 crore were received from GoI and repayment of ₹ 1,682 crore was made during the year.

1.5 Application of resources

1.5.1 Growth and composition of expenditure

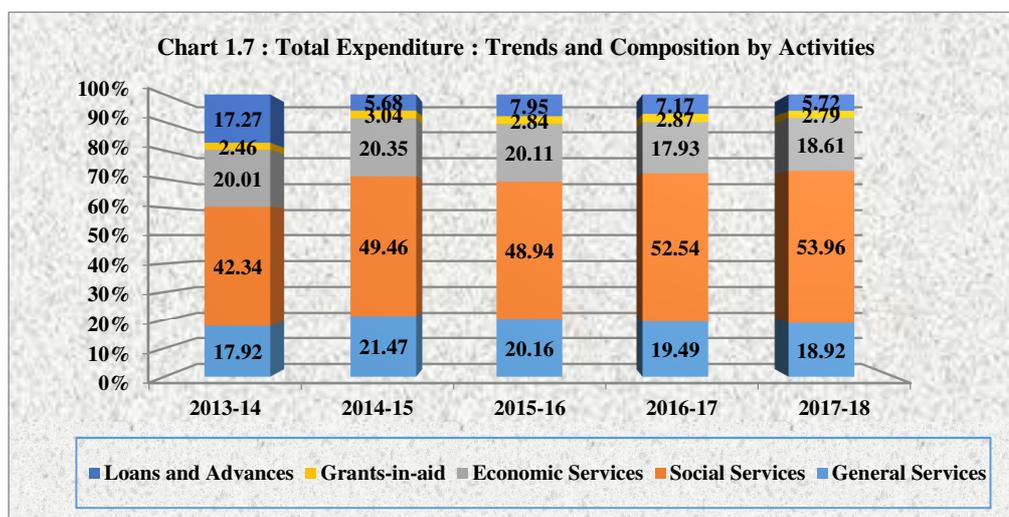
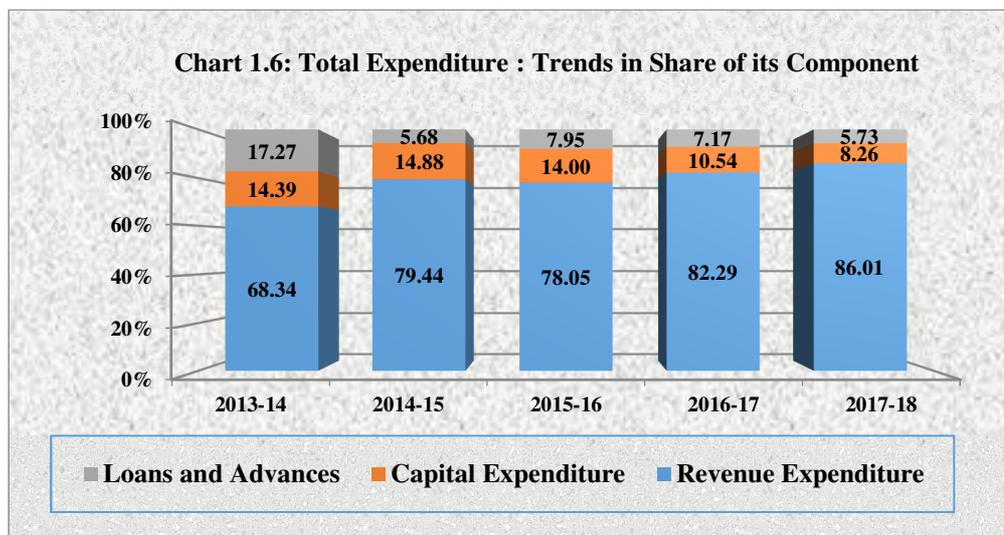
Trend and composition of total expenditure over the last five years (2013-18) are shown in Charts 1.5, 1.6 and 1.7 below:



Total expenditure increased by 19.92 per cent over a period of five years (2013-18). Over the last five years, revenue expenditure increased from

₹ 22,367 crore in 2013-14 to ₹ 33,754 crore in 2017-18 which is an increase of 50.91 per cent.

Total Expenditure increased by 10.21 per cent over the previous year. Of the total increase, revenue expenditure increased by ₹ 4,452 crore (15.19 per cent) while capital expenditure and disbursement of loans and advances decreased by ₹ 511 crore (13.61 per cent) and ₹ 306 crore (11.98 per cent) respectively. **The decrease in share of capital expenditure during the current year indicates less allocation of resources for asset creation.**



The share of General Services in total expenditure increased from 17.92 per cent to 18.92 per cent. Share of Social Services increased from 42.34 per cent to 53.96 per cent, while share of economic services decreased from 20.01 per cent to 18.61 per cent during 2013-18. Total expenditure on loans and advances declined from 17.27 per cent to 5.72 per cent during the same period. Share of grants-in-aid remained at around 2-3 per cent during 2013-18. **The combined share of social and economic services which represent development expenditure increased from 62.35 per cent to 72.57 per cent during this period.**

1.5.2 Revenue expenditure

Table 1.10 presents the growth of revenue expenditure over five years (2013-18).

Table 1.10: Growth of Revenue Expenditure

	(₹ in crore)				
	2013-14	2014-15	2015-16	2016-17	2017-18
Revenue expenditure	22,367	23,509	26,343	29,302	33,754
Growth rate (<i>per cent</i>)	8.26	5.11	12.05	11.23	15.19
Revenue expenditure as percentage to GSDP	5.04	4.75	4.81	4.75	4.92
Interest payments	2,824	2,774	2,810	2,883	2,871
Interest payment as percentage of Revenue Receipts	10.09	9.38	8.03	8.39	7.42

Revenue expenditure during 2013-18 increased by ₹ 11,388 crore (50.91 *per cent*) with the annual growth rate ranging from 5.11 to 15.19 *per cent*. As percentage to GSDP revenue expenditure decreased from 5.04 *per cent* to 4.92 *per cent* during the period 2013-18.

Revenue expenditure increased by 15.19 *per cent* from ₹ 29,302 crore in 2016-17 to ₹ 33,754 crore in 2017-18. Expenditure on general services increased by ₹ 606 crore. The expenditure on social services also increased by ₹ 3,023 crore over the previous year mainly on account of increase in expenditure under the Heads 'Education, sports, art and culture' (₹ 1,359 crore), 'Health and family welfare' (₹ 735 crore) and 'Social welfare and nutrition' (₹ 598 crore). Expenditure on economic services increased by ₹ 751 crore mainly on account of increase in expenditure under the head 'Road Transport' (₹ 565 crore).

Interest payment

Interest payments (₹ 2,871 crore) increased by 1.66 *per cent* over a period of five years (2013-18). During 2017-18, there was decrease of ₹ 12 crore (0.42 *per cent*) over the previous year. The percentage of interest payments to revenue receipts decreased from 10.09 *per cent* in 2013-14 to 7.42 *per cent* in 2017-18.

New Pension Scheme

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

As per information provided by the Principal Accounts Office, during 2017-18, the Government of NCT of Delhi deposited ₹ 379.36 crore with the NSDL/Trustee Bank against employee's contribution of ₹ 189.68 crore and employer's share of ₹ 189.68 crore. Hence, there was nothing outstanding against the employee as well as employers contribution during 2017-18 under NPS.

1.6 Quality of expenditure

Availability of social and physical infrastructure is an indicator of the quality of expenditure. The improvement in the quality of expenditure basically involves three aspects, viz. adequacy of the expenditure (i.e. adequate provisions for providing public services), efficiency of expenditure use and the effectiveness (assessment of outlay-outcome relationships for select services).

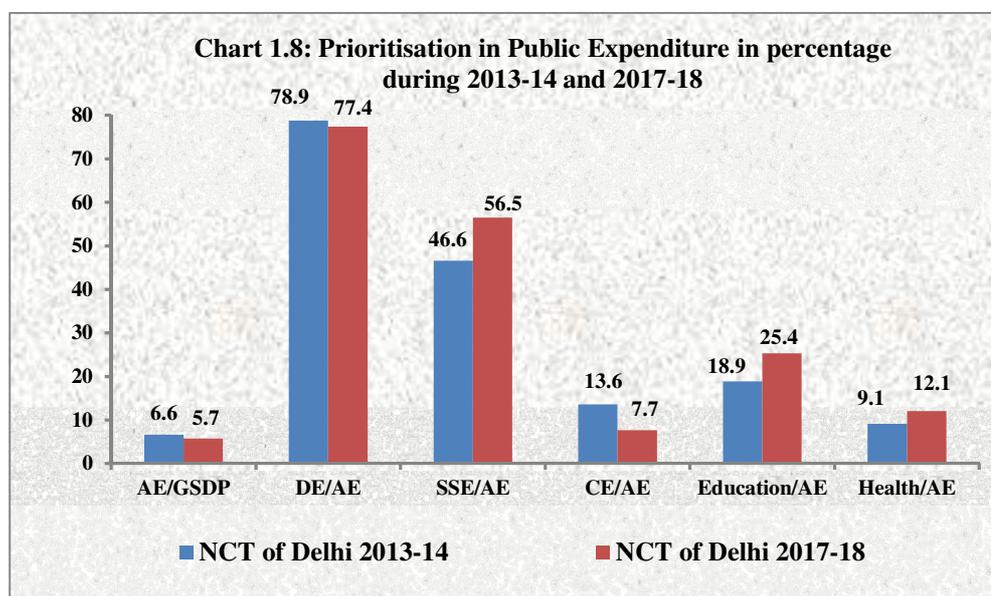
1.6.1 Adequacy of public expenditure

Table 1.11 and Chart 1.8 shows the fiscal priority of the Government of NCT of Delhi with regard to development expenditure, social sector expenditure, capital expenditure, expenditure on education and on health during the years 2013-14 and 2017-18.

Table 1.11: Fiscal Priority of the GNCTD in 2013-14 and 2017-18

(In per cent)						
Fiscal Priority by the State	AE/ GSDP	DE [#] / AE	SSE/ AE	CE/ AE	Education/ AE	Health/ AE
NCT of Delhi's (Ratio) 2013-14	6.61	78.86	46.60	13.57	18.85	9.10
NCT of Delhi's (Ratio) 2017-18	5.72	77.38	56.49	7.68	25.35	12.06

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



Aggregate expenditure as a proportion of GSDP decreased to 5.7 per cent in 2017-18 from 6.6 per cent in 2013-14. **There has been decline in the development expenditure and capital expenditure as a proportion of total expenditure from 78.9 per cent to 77.4 per cent and 13.6 per cent to 7.7 per cent respectively during 2013-18.** Share of expenditure on Health and Education in total expenditure have registered increase during this period.

1.6.2 Efficiency of expenditure use

From the point of view of social and economic development, it is important for the Government to take appropriate expenditure rationalisation measures and lay emphasis on provision of core public and merit goods. Efficiency of expenditure is reflected by the ratio of capital expenditure to total expenditure (and/or GSDP) and the proportion of revenue expenditure being made on operation and maintenance of the existing social and economic services. The higher the ratio of these components to the total expenditure (and/or GSDP), the better would be the quality of expenditure. Development expenditure comprise revenue and capital expenditure including loans and advances in socio-economic services. **Table 1.12** presents the trends in development expenditure relative to the aggregate expenditure of the State during the period 2013-14 to 2017-18.

Table 1.12: Development Expenditure

(₹ in crore)

Components of Development Expenditure	2013-14	2014-15	2015-16	2016-17	2017-18	
					Budget Estimates	Actual
a. Development Revenue Expenditure	15,964 (13.32)	16,625 (4.14)	18,956 (14.02)	21,690 (14.42)	27,381	25,464 (17.40)
b. Development Capital Expenditure	4,442 (11.61)	4,033 (-9.21)	4,346 (7.76)	3,404 (-21.67)	3,555	3,015 (-11.44)
c. Development Loans and Advances	5,402 (97.57)	1,634 (-69.75)	2,093 (28.06)	1,941 (-7.23)	1,949	1,888 (-2.76)
Total	25,808 (24.07)	22,292 (-13.62)	25,395 (13.92)	27,035 (6.46)	32,885	30,367 (12.32)

The percentage increase over previous year is shown in parenthesis

Development expenditure increased by 17.66 per cent during the period from 2013-14 to 2017-18. This expenditure, which constituted 77.38 per cent of the total expenditure (₹ 39,244 crore), increased by ₹ 3,332 crore (12.32 per cent) from ₹ 27,035 crore in 2016-17 to ₹ 30,367 crore in 2017-18. Development Revenue expenditure and Loans and Advances constituted 84 and 6 per cent of development expenditure respectively whereas the share of capital development expenditure was only 10 per cent.

1.7 Financial analysis of Government expenditure and investments

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

1.7.1 Investment and returns

As of 31 March 2018, the Government had invested ₹ 19,173 crore in Statutory Corporations, Rural Banks, Joint Stock Companies and Co-operatives. The increase in investment in 2017-18 over the previous year

was on account of investment of ₹ 240 crore in Delhi Metro Rail Corporation Ltd. The return on investment (RoI) was 0.08 *per cent* in 2017-18, whereas, the Government paid interest at the average rate of 8.58 *per cent* on its borrowings during 2017-18. The details are given in **Table 1.13**.

Table 1.13: Return on Investment

(₹ in crore)

Investment/return/cost of borrowings	2013-14	2014-15	2015-16	2016-17	2017-18
Investment at the end of the year*	17,060	17,660	18,492	18,933	19,173
Return on investment**	11.95	12.90	12.32	11.28	15.91
Return on investment (<i>per cent</i>)	0.07	0.07	0.07	0.06	0.08
Average rate of interest on Govt. borrowing (<i>per cent</i>)	9.21	8.59	8.54	8.65	8.58
Difference between interest rate and return (<i>per cent</i>)	9.14	8.52	8.47	8.59	8.50
Difference between interest rate on Government borrowings and return on investment #	1,559	1,505	1,566	1,626	1,630

Source: Finance Accounts of respective years

* refers to paid up equity capital

** refers to dividend income received by the Government

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

Government investments increased by 12.38 *per cent* over a period of five years from 2013-14 to 2017-18. The Government paid interest at an average rate of 8.54 to 9.21 *per cent* on its borrowings during 2013-18, whereas, the percentage of return from investments ranged between 0.06 and 0.08 during the same period. Over the past five years, the difference in Government borrowing and return on investment in PSUs was ₹ 7,886 crore.

Six² Government companies with an investment of ₹ 6,680 crore had accumulated losses of ₹ 31,874 crore as per the accounts furnished by these companies. Losses in two power companies (Delhi Power Company Limited - ₹ 1,524 crore and Delhi Transco Limited - ₹ 1,206 crore) and Delhi Transport Corporation (₹ 29,143 crore) accounted for 99.99 *per cent* of accumulated losses. During 2017-18, no investment was made by the Government in these companies.

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

1.7.2 Loans and advances by the Government

In addition to investments in Co-operative Societies, Corporations and Companies, Government has also been providing loans and advances to institutions/organisations. The total outstanding loans and advances as on 31 March 2018 was ₹ 63,812 crore as depicted in **Table 1.14**.

² Delhi Power Company Ltd, Delhi Transco Ltd., DTC, DSIIDC Creative Arts Dev. Ltd, DSIIDC Liquor Ltd. and DSIIDC Maintenance Services Ltd.

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

(₹ in crore)

Quantum of Loans/ Interest Receipts/ Cost of Borrowings	2013-14	2014-15	2015-16	2016-17	2017-18
Opening Balance	50,888	55,737	57,190	59,915*	62,255
Amount advanced during the year	5,652	1,680	2,684	2,553	2,248
Amount recovered during the year	803	228	83	213	691
Closing Balance	55,737	57,189	59,791	62,255	63,812
Net addition	4,849	1,452	2,601	2,340	1,557
Interest Receipts	379	351	83	81	396
Interest receipts as percentage of outstanding Loans and advances	0.68	0.61	0.14	0.13	0.62
Interest payments as percentage of outstanding fiscal liabilities of the GNCTD	8.80	8.54	8.44	8.64	8.55
Difference between interest payments and interest receipts (<i>per cent</i>)	8.12	7.93	8.30	8.51	7.93

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

During 2017-18, the Government advanced loans amounting to ₹ 2,248 crore against ₹ 2,553 crore in 2016-17, a decrease of ₹ 305 crore over the previous year. The decrease was mainly under the head ‘Miscellaneous loans³’ which stood at ₹ 359 crore during 2017-18 as against ₹ 611 crore in 2016-17. Loans and advances amounting to ₹ 691 crore were recovered during 2017-18. Recovery of loans and advances, though higher than previous year, was only a fraction (1.08 per cent) of the outstanding loans. Loans amounting to ₹ 63,812 crore were outstanding as of 31 March 2018.

The main heads where loans remained outstanding were water supply and sanitation (₹ 18,310.49 crore), miscellaneous loans (₹ 16,173.53 crore), road transport (₹ 15,385.64 crore), power projects (₹ 11,556.31 crore) and urban development (₹ 1,591.16 crore) as detailed in **Appendix 1.5**. There were large outstanding loans against Delhi Jal Board, Delhi Transport Corporation and Municipal Corporations of Delhi. The details are as follows:

Delhi Jal Board

Delhi Jal Board was constituted in April, 1998. Total loans disbursed to Delhi Jal Board since 1998-99 was ₹ 26,620.04 crores out of which only ₹ 351.16 crore was repaid leaving ₹ 26,268.89 crore as outstanding as on 31 March 2018. No amount has been repaid in the last five years. Interest liability on account of the outstanding loans of Delhi Jal Board is under reconciliation by the Principal Accounts Office and the concerned agencies as intimated by Department of Urban Development, Govt of NCT, Delhi.

Delhi Transport Corporation

Delhi Transport Corporation received loans amounting to ₹ 11,837.69 crores since 1996-97 to 2010-11. Against this ₹ 161.55 crore has been repaid. There

³ Loans to Delhi Urban Shelter Investment Board, Delhi Jal board and EDMC.

has been no loan disbursements to DTC since 2010-11 and it has been getting grants-in-aid since 2011-12. As on 31 March 2018, loans amounting to ₹ 11,676.14 crore are outstanding against Delhi Transport Corporation. Interest liability works out to ₹ 20,818.07 crore.

Municipal Corporations of Delhi

Loans are provided to Municipal Corporations of Delhi (MCsD) on quarterly basis under various projects/schemes and these are adjusted from the Basic Tax Assignment due to them. Loans amounting to ₹ 2,059.87 crore were outstanding against the erstwhile Municipal Corporation of Delhi as on 31 March 2012. After trifurcation of MCD these loans were divided between South Delhi Municipal Corporation (₹ 936 crore), North Delhi Municipal Corporation (₹ 729.61 crore) and East Delhi Municipal Corporation (₹ 394.26 crore) as per their liability ratio.

North DMC

North DMC received loans amounting to ₹ 1,680.75 crore during 2012-18. There has been a recovery of ₹ 372.82 crore during 2012-13 to 2014-15. Recovery of loans for the period 2015-16 to 2017-18 has been deferred due to the poor financial condition of the Corporation. Loans amounting to ₹ 2,037.54 crore were outstanding against North Delhi Municipal Corporation as on 31 March 2018.

East DMC

East DMC received loans amounting to ₹ 1,133.98 crore during 2012-18. There has been a recovery of ₹ 132.34 crore during 2012-13 to 2013-14. Recovery of loans for the period 2015-16 to 2017-18 has been deferred due to the poor financial condition of the Corporation. As on 31 March 2018, loans amounting to ₹ 1,395.90 crore were outstanding against East Delhi Municipal Corporation.

South DMC

South DMC received loans amounting to ₹ 158.50 crore during 2012-18. Recovery of ₹ 713.06 crore has been effected since 2012-13 leaving an outstanding amount of ₹ 381.45 crore as on 31 March 2018.

Interest Liability on account of the outstanding loans of MCsD is under reconciliation by the Principal Accounts Office and the concerned agencies as intimated by Department of Urban Development, Govt of NCT, Delhi.

1.8 Assets and liabilities

1.8.1 Growth and composition of assets and liabilities

In the existing Government accounting system, comprehensive accounting of fixed assets like land and buildings owned by the Government is not done. However, the Government accounts do capture the financial liabilities of the

Government and the assets created out of the expenditure incurred. **Appendix 1.6 (Part A and B)** gives an abstract of such liabilities and the assets as on 31 March 2018, compared with the corresponding position as on 31 March 2017. The assets comprise mainly the capital outlay and loans and advances given by the Government and opening balances. The liabilities consist only of loans and advances from the GoI.

1.8.2 Fiscal liabilities

Table 1.15 gives the fiscal liabilities of the NCT of Delhi, their rate of growth, the ratio of these liabilities to GSDP, to revenue receipts and to its own resources as also the buoyancy of fiscal liabilities with reference to these parameters. The fiscal liabilities of NCT of Delhi comprise largely of share of small savings collections from GoI.

Table 1.15: Fiscal liabilities – Basic Parameters

	2013-14	2014-15	2015-16	2016-17	2017-18
Fiscal liabilities (₹ in crore)	32,080	32,498	33,304	33,345	33,569
Rate of increase (<i>per cent</i>)	9.70	1.30	2.48	0.12	0.67
Ratio of Fiscal Liabilities to:					
GSDP (<i>per cent</i>)	7.23	6.57	6.08	5.41	4.89
Revenue Receipts (<i>per cent</i>)	114.65	109.85	95.16	97.09	86.81
Own Resources# (<i>per cent</i>)	120.70	119.32	108.34	105.79	92.01
Buoyancy of Fiscal Liabilities with reference to:					
GSDP (Ratio)	0.72	0.11	0.23	0.01	0.06
Revenue Receipts (Ratio)	1.03	0.23	0.14	(-)0.07	0.05
Own Resources (Ratio)	0.93	0.53	0.19	0.05	0.04

#Tax + Non-Tax Revenue

Overall fiscal liabilities of the NCT of Delhi increased from ₹ 32,080 crore in 2013-14 to ₹ 33,569 crore in 2017-18 (4.64 per cent). The fiscal liabilities of ₹ 33,569 crore as on 31 March 2018 comprised obligations on account of ‘Share of small savings collection’ of ₹ 30,242 crore and ‘loan to cover gap in resources’ of ₹ 3,327 crore.

Loans amounting to ₹ 3,327 crore were given by GoI to NCT of Delhi in 2013-14, for settlement of outstanding dues to four Central Public Sector Undertakings⁴ and Ministry of Railways of erstwhile DESU (Delhi Electric Supply Undertaking) at an interest rate of 9.5 *per cent* per annum. However, NCT of Delhi has neither made repayment of any instalments towards the loan principal nor made payment of interest till 31 March, 2018.

The fiscal liabilities stood at 0.05 times of GSDP, 0.87 times of the revenue receipts and 0.92 times of the NCT’s own resources at the end of 2017-18.

1.9 Debt Management

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

⁴ NTPC, NHPC, Power Grid Corpn of India Ltd and Nuclear Power Corporation.

(i) Debt Profile

Table 1.16 gives a time series analysis of debt profile of the Government of NCT of Delhi for the last five years.

Table: 1.16: Profile of Loans from GoI and per capita debt of GNCTD

(₹ in crore)

Year	Opening Balance	Debt Receipts	Repayment during the year	Closing Balance	Increase/Decrease	Percentage of increase over previous year
2013-14	29,243	4,163	1,326	32,080	2,837	9.70
2014-15	32,080	1,764	1,347	32,498	418	1.30
2015-16	32,498	2,241	1,435	33,304	806	2.48
2016-17	33,304	1,696	1,655	33,345	41	0.12
2017-18	33,345	1,906	1,682	33,569	224	0.67

Source: Finance Accounts of respective years

Debt of the Government increased by ₹ 1,489 crore (4.64 per cent) from ₹ 32,080 crore in 2013-14 to ₹ 33,569 crore in 2017-18.

(ii) Debt sustainability

Apart from the magnitude of debt of the Government of NCT of Delhi, it is important to analyse the various indicators that determine the debt sustainability of the State. Debt sustainability refers to ability of a State to service its debt in future. This section assesses the sustainability of debt of the Government of NCT of Delhi in terms of rate of growth outstanding debt, ratio of interest payment and revenue receipt, debt repayment and debt receipt and net debt available to the state. Table 1.17 analyses the debt sustainability of the state according to these indicators for the period of five years from 2013-14 to 2017-18.

Table 1.17: Debt Sustainability: Indicators and Trends

Indicators of Debt Sustainability	2013-14	2014-15	2015-16	2016-17	2017-18
Outstanding Public Debt (₹ in Cr.)	32,080	32,498	33,304	33,345	33,569
Rate of increase of outstanding public debt (in per cent)	9.70	1.30	2.48	0.12	0.67
GSDP (₹ in Cr.)	4,43,960	4,94,885	5,48,081	6,16,826	6,86,017
Rate of growth of GSDP (in per cent)	13.43	11.47	10.75	12.54	11.22
Public Debt/GSDP (in per cent)	7.23	6.57	6.08	5.41	4.89
Interest payment (₹ in Cr.)	2,824	2,774	2,810	2,883	2,871
Average interest rate of outstanding debt (interest paid/OB of public debt + CB of public debt/2 (in per cent)	9.21	8.59	8.54	8.65	8.58
Revenue Receipts (₹ in Cr.)	27,981	29,585	34,999	34,346	38,667
Percentage of Interest to Revenue Receipt	10.09	9.38	8.03	8.39	7.42
Debt Payment (₹ in Cr.)	1,325	1,347	1,436	1,655	1,682
Debt receipt (₹ in Cr.)	4,163	1,764	2,241	1,696	1,906
Percentage of Debt Payment to Debt Receipt	31.84	76.33	64.04	97.59	88.25
Net Debt available to NCT of Delhi [#] (₹ in Cr.)	36	(-) 2,357	(-) 2,005	(-) 2,842	(-) 2,647

Source: Finance Accounts of the respective years

[#]Net Debt available to the GNCTD is calculated as excess of Public Debt receipts over Public Debt repayment and Interest Payment on Public Debt.

Public debt of the Government of NCT of Delhi increased from ₹ 32,080 crore in 2013-14 to ₹ 33,569 crore in 2017-18 registering an

increase of 4.64 per cent during the period 2013-18. The rate of growth of outstanding public debt ranged between 0.12 per cent and 9.70 per cent over the period 2013-14 to 2017-18. Public Debt increased by 0.67 per cent in 2017-18 over the previous year.

Details of utilisation of borrowed funds for repayment of earlier borrowings and capital expenditure during the period in 2013-18 is given in Table 1.18:

Table 1.18: Utilisation of borrowed funds

(₹ in crore)

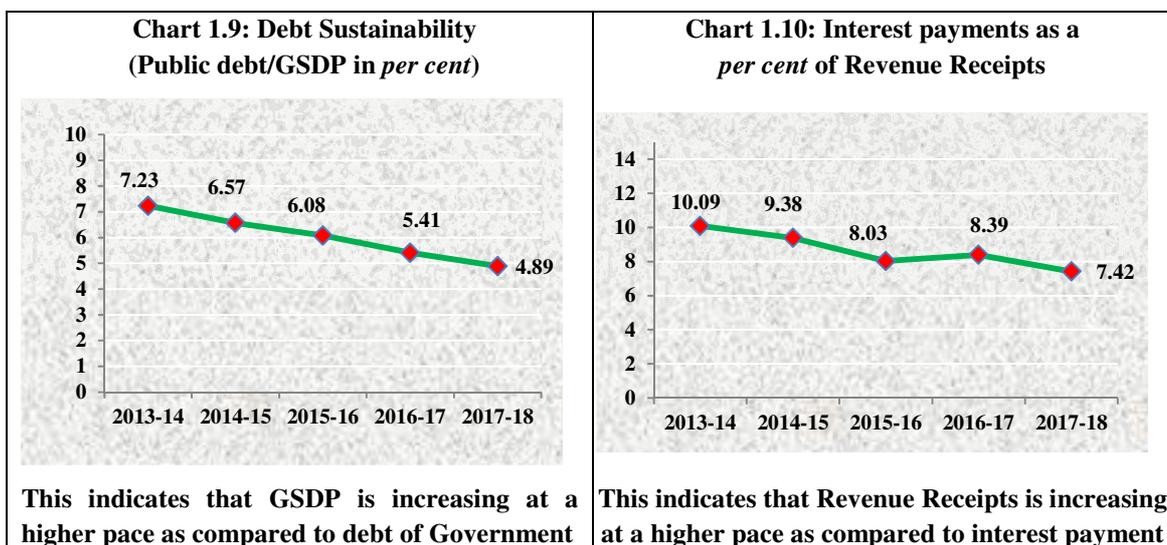
Year	Total Borrowings	Repayment of earlier borrowing (Principal) (per cent)	Borrowed funds available for Capital Expenditure (per cent)
1	2	3	4=(2-3)
2013-14	4,163	1,325 (32)	2,837(68)
2014-15	1,764	1,347(77)	418 (23)
2015-16	2,241	1,435(64)	806 (36)
2016-17	1,696	1,655 (98)	41 (2)
2017-18	1,906	1,682(88)	224 (12)

Source: Finance Accounts of the respective years

During the period 2013-18, no portion of debt receipts were being used for meeting the revenue expenditure. NCT of Delhi had a revenue surplus throughout the period 2013-18. Borrowed funds were being used only for capital expenditure and repayment of debt.

During 2013-18, the GSDP increased annually at a higher rate than annual growth rate of public debt as shown in Chart 1.9.

Interest payment as a percentage of revenue receipt decreased from 10.09 per cent in 2013-14 to 7.42 per cent in 2017-18 (Chart 1.10) which shows that the interest payment on public debt was decreasing resulting in availability of funds for development.



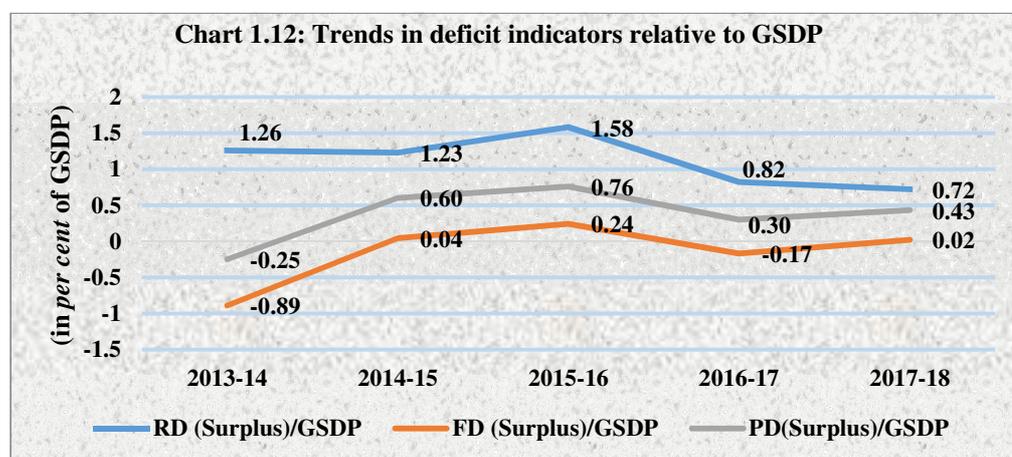
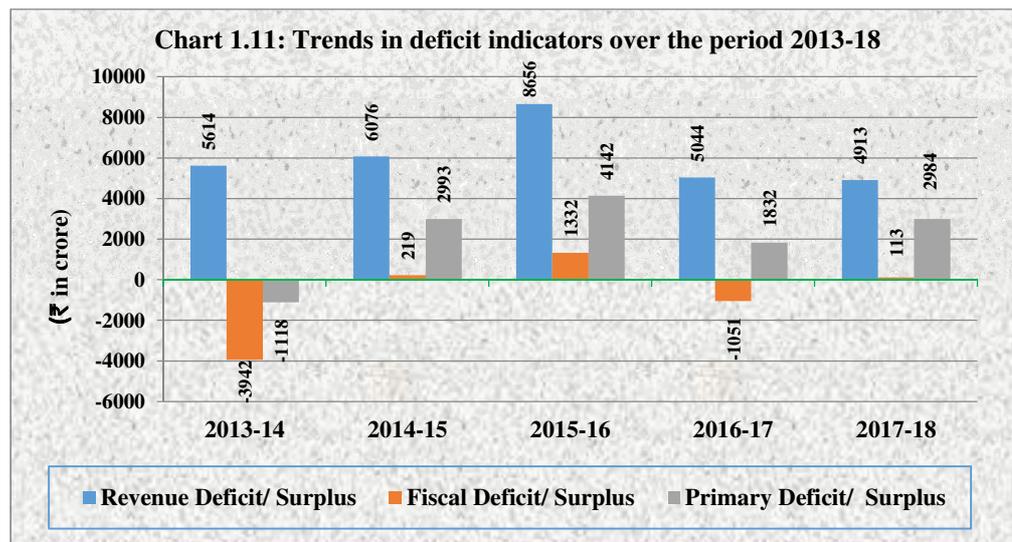
1.10 Fiscal imbalances

Three key fiscal parameters – revenue, fiscal and primary deficits – indicate the extent of overall fiscal imbalances in the Finances of the State Government during a specified period. The deficit in the Government accounts represents the gap between its receipts and expenditure. The nature

of deficit is an indicator of the prudence of fiscal management of the Government. Further, the way in which the deficit is financed and the resources raised are applied are important pointers to its fiscal health. This section presents trends, nature, magnitude and the manner of financing these deficits and also the assessment of actual levels of revenue and fiscal deficits.

1.10.1 Trends in deficit/surplus

Chart 1.11 and Chart 1.12 give trends in deficit/surplus indicators and the deficit/surplus trends relative to GSDP during the period 2013-14 to 2017-18.



Revenue surplus indicates the excess of revenue receipts over revenue expenditure. **The NCT of Delhi consistently enjoyed revenue surplus during 2013-18.** It was ₹ 5,614 crore in 2013-14, increased to ₹ 8,656 crore in 2015-16, decreased to ₹ 5,044 crore in 2016-17 and stood at ₹ 4,913 crore in 2017-18.

The Revenue Surplus of ₹ 4,913 crore in 2017-18 indicates that revenue receipts of the Government are sufficient to meet the revenue expenditure.

Fiscal deficit was ₹ 3,942 crore in 2013-14 which turned to surplus during 2014-15 at ₹ 219 crore, further increased to ₹ 1,332 crore in 2015-16 before turning into deficit in 2016-17 at ₹ 1,051 crore. **There was fiscal surplus of ₹ 113 crore during 2017-18.**

NCT of Delhi had a primary deficit in 2013-14 which turned to surplus in 2014-15 at ₹ 2,993 crore, ₹ 4,142 crore in 2015-16, ₹ 1,832 crore in 2016-17 and ₹ 2,984 crore in 2017-18.

Revenue Surplus stood at 0.72 per cent of GSDP in 2017-18 as against 0.82 per cent of GSDP in 2016-17. The fiscal deficit which was 0.17 per cent of GSDP in 2016-17 turned to fiscal surplus in 2017-18 and was 0.02 per cent of GSDP. Primary surplus stood at 0.43 per cent of GSDP in 2017-18 as against 0.30 per cent in 2016-17 due to increase in non-debt receipts and decline in capital expenditure and disbursement of loans and advances.

1.10.2 Components of fiscal deficit/surplus and its financing pattern

The financing pattern of the fiscal deficits/surplus is shown in **Table 1.19**.

Table 1.19: Components of Fiscal Deficit/surplus and its financing pattern

(₹ in crore)

	Particulars	2013-14	2014-15	2015-16	2016-17	2017-18
1	Revenue Deficit /Surplus (-/+)	5,614	6,076	8,656	5,044	4,913
2	Net Capital Expenditure	(-)4,707	(-)4,404	(-) 4,723	(-)3,754	(-)3,243
3	Net Loans and Advances	(-)4,849	(-)1,452	(-) 2,601	(-)2,340	(-)1,557
4	Gross Fiscal Deficit/ Surplus*(-/+)	(-)3,942	219	1,332	(-)1,051	113
Financing Pattern of Fiscal Deficit						
1	Net loans from GOI (Public debt receipt–repayment of public debt)	2,837	-	-	41	-
2.	Increase/Decrease in Closing Balances	1,105	-	-	1,010	-

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

Net Capital Expenditure = Capital Expenditure - Misc. Capital Receipts.

Source: Finance Accounts of respective years

1.10.3 Quality of deficit/surplus

The contribution of Revenue Deficit and net Capital Expenditure (including loans and advances) to Fiscal Deficit indicate the quality of deficit in the State's finances. The share of revenue deficit in fiscal deficit indicates the extent to which borrowed funds were used for current consumption. Further, persistently high ratio of revenue deficit to fiscal deficit also indicates that the asset base of the State was continuously shrinking and a part of borrowings (fiscal liabilities) did not have asset backup. The details of primary deficit/surplus is given in **Table 1.20**.

Table 1.20: Primary deficit/surplus bifurcation of factors

(₹ in crore)

Year	Non-debt receipts	Primary Revenue Expenditure ⁵	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)
2013-14	28,784	19,543	4,707	5,652	29,902	9,241	(-)1,118
2014-15	29,812	20,735	4,404	1,680	26,819	9,077	2,993
2015-16	35,082	23,533	4,723	2,684	30,940	11,549	4,142
2016-17	34,558	26,419	3,754	2,553	32,726	8,139	1,832
2017-18	39,358	30,883	3,243	2,248	36,374	8,475	2,984

Source: Finance Accounts of respective years

- Non-debt receipts of the NCT of Delhi mainly included Revenue Receipts and recoveries of loans and advances which increased by 36.74 *per cent* from 2013-14 to 2017-18 and were sufficient to meet the primary revenue expenditure.
- The primary revenue surplus of ₹ 9,241 crore in 2013-14 decreased by 8.29 *per cent* to primary revenue surplus of ₹ 8,475 crore in 2017-18. Primary revenue surplus in 2017-18 increased by ₹ 336 crore over the previous year.
- Capital Expenditure as a percentage of primary expenditure has decreased significantly from 15.74 *per cent* in 2013-14 to 8.92 *per cent* during 2017-18.
- **The Government had Primary surplus in each year during 2014-15 to 2017-18.**

A snapshot of some positive indicators and those requiring close watch is given below:

Table 1.21: Key parameters

Positive Indicators	Parameters requiring close watch
Increase in Tax Revenue by 14.70 <i>per cent</i>	Decrease in Capital Expenditure by 13.61 <i>per cent</i>
Increase in Non-Tax Revenue by 101.05 <i>per cent</i> ⁶	Increase in Revenue Expenditure by 15.19 <i>per cent</i>
Recoveries of loans and advances increased by 226 <i>per cent</i> ⁷	Public debt receipts increased by 12.38 <i>per cent</i>
Decline in interest payments by 0.41 <i>per cent</i>	
Increase in Development Expenditure by 12.32 <i>per cent</i>	

⁵ Primary Revenue Expenditure = Total Revenue Expenditure - Interest payments

⁶ This was mainly due to interest receipts of ₹ 332.27 crore paid by Delhi Transco Limited due on loans for the period from 2013-14 to 2016-17.

⁷ The increase was mainly due to recovery of principal amount of ₹ 623.18 crore given to power companies for the 'transmission and distribution schemes' and includes ₹ 294.85 crore paid by Delhi Transco Limited for the years 2013-14 to 2017-18.

1.11 Follow up on previous Reports on State Finances

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

1.12 Conclusion

Revenue Receipts of NCT of Delhi during the current year increased by 12.58 per cent over the previous year. Tax revenue and non-tax revenue registered an increase of 14.70 per cent and 101.05 per cent respectively over the previous year.

The Grants-in-Aid from Government of India decreased from ₹ 2,825 crore (2016-17) to ₹ 2,184 crore (2017-18). **This included grants from GoI in lieu of share in central taxes which has remained stagnant at ₹ 325 crore since 2001-02 although central tax collections have grown substantially since 2001-02.**

Total expenditure during 2017-18 increased by 10.21 per cent over the previous year. Revenue expenditure, during 2017-18, was 86 per cent of the total expenditure whereas capital expenditure and loans and advances were only 8.26 per cent and 5.73 per cent respectively. **Capital expenditure as a percentage of total expenditure has fallen during 2013-18 which is a matter of concern.**

The share of social and economic services in total expenditure, which represents the development expenditure increased by 2.1 per cent in 2017-18 over the previous year. **Expenditure on Health as a proportion of Aggregate expenditure was higher in 2017-18 than 2013-14.**

As of 31 March 2018, the Government had invested ₹ 19,173 crore in Statutory Corporations, Rural Banks, Joint Stock Companies and Co-operatives. **The return on this investment was almost negligible (0.08 per cent) while the Government paid interest at an average rate of 8.58 per cent on its borrowings during 2017-18.**

Against loans amounting to ₹ 26,620.04 crore disbursed to Delhi Jal Board during 1998-2018 only ₹ 351.16 crore was repaid leaving ₹ 26,268.89 crore outstanding as on 31 March 2018. Interest liability on the outstanding loans is under reconciliation by the Principal Accounts Office and executive agencies.

Loans amounting to ₹ 11,837.69 crore were disbursed to Delhi Transport Corporation during 1996-2011 whereas ₹ 161.55 crore has been repaid leaving ₹ 11,676.14 crore as outstanding as on 31 March 2018. Interest liability of ₹ 20,818.07 crore on these loans was outstanding as on 31 March 2018.

As on 31 March 2018, loans amounting to ₹ 2,037.54 crore, ₹ 1,395.90 crore and ₹ 381.45 crore were outstanding against North Delhi Municipal Corporation, East Delhi Municipal Corporation and South Delhi Municipal Corporation respectively. Interest Liability on the outstanding loans is under reconciliation by the Principal Account office and executive agencies.

NCT of Delhi has maintained a revenue surplus over the last five years from 2013-14 to 2017-18. However, Revenue Surplus decreased by 2.59 per cent in 2017-18 over previous year and stood at 0.72 per cent of GSDP in 2017-18.

The fiscal deficit of ₹ 1,051 crore in 2016-17 turned to fiscal surplus of ₹ 113 crore in 2017-18. Fiscal surplus was 0.02 per cent of GSDP.

The Government maintained Primary surplus for the last four years from 2014-15 to 2017-18. Primary surplus increased by 62.88 per cent over the previous year and stood at 0.43 per cent of GSDP in 2017-18.

CHAPTER-2

FINANCIAL MANAGEMENT AND BUDGETARY CONTROL

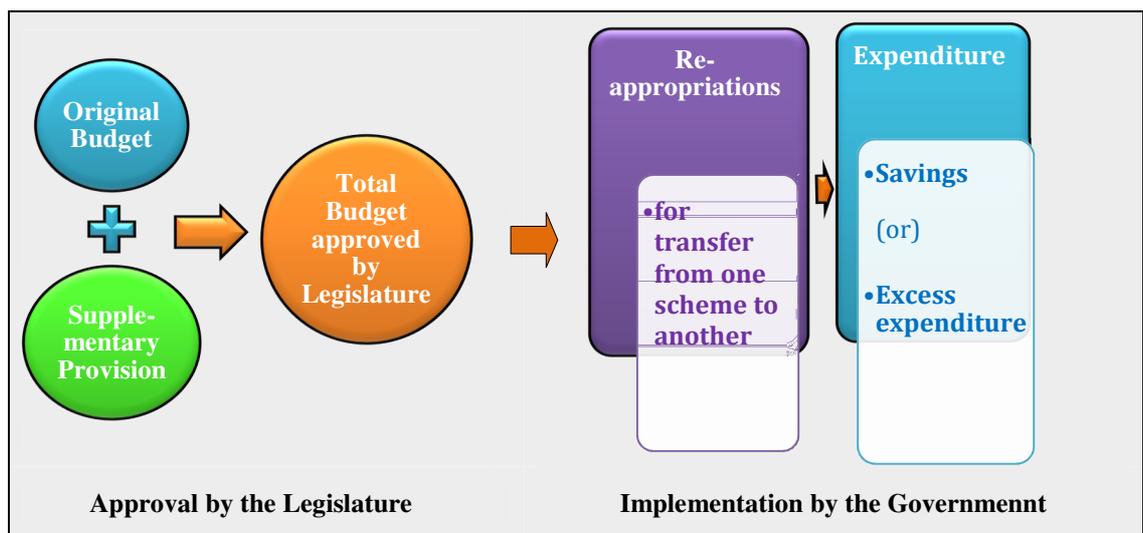
2 Financial Management and Budgetary Control

2.1 Introduction

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

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

Chart 2.1: Flow chart of budget implementation



Source: Appropriation Accounts

2.1.2 Audit of Appropriation Accounts by the Comptroller and Auditor General of India seeks to ascertain whether the expenditure actually incurred under various grants is within the authorisation given under the Appropriation Act. It also ascertains whether the expenditure so incurred is in conformity with the law, relevant rules, regulations and instructions. This chapter contains audit observations in respect of the Appropriation Accounts prepared by the Controller of Accounts, Government of NCT of Delhi for the year 2017-18.

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

2.2 Summary of Appropriation Accounts

The summarised position of actual expenditure during 2017-18 against 14 grants/ appropriations is given in **Table 2.1**.

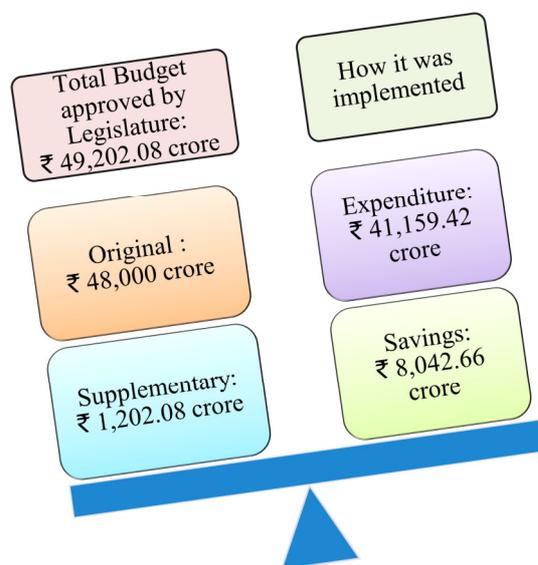
Table 2.1: Summarised Position of Actual Expenditure vis-à-vis Original/ Supplementary Provisions

(₹ in crore)						
	Nature of expenditure	Original Grant/ appropriation	Supplementary Grant/ appropriation	Total	Actual expenditure	Saving(-)/ Excess(+)
Voted	Revenue	35,069.25	1,018.54	36,087.79	30,827.31	(-) 5,260.48
	Capital	5,127.16	102.03	5,229.19	3,295.06	(-) 1,934.13
	Loans and Advances	2,763.38	79.07	2,842.45	2,247.49	(-) 594.96
Total Voted		42,959.79	1,199.64	44,159.43	36,369.86	(-) 7,789.57
Charged	Revenue	3,357.66	2.29	3,359.95	3,106.97	(-) 252.98
	Capital	0.10	0.15	0.25	0.16	(-) 0.09
	Loans and Advances	1,682.45	0.00	1,682.45	1,682.43	(-) 0.02
Total Charged		5,040.21	2.44	5,042.65	4,789.56	(-) 253.09
Appropriation to Contingency Fund (if any)		0.00	0.00	0.00	0.00	0.00
Grand Total		48,000.00	1,202.08	49,202.08	41,159.42	(-) 8,042.66

Supplementary provision of ₹ 1202.08 crore constituted 2.5 per cent of the original provision as against 1.78 per cent in the previous year.

2.2.1 Analysis of Appropriation Accounts 2017-18

Chart 2.2: How the Budget was implemented



Source: Appropriation Accounts

During 2017-18, against the total grants and appropriation of ₹ 49,202.08 crore expenditure of ₹ 41,159.42 crore was incurred resulting in saving of ₹ 8,042.66 crore (Table 2.2). The overall saving of ₹ 8,042.66 crore was a result of saving of ₹ 5,516.48 crore in 12 grants (sub-heads) under the Revenue (Voted) and 11 grants (sub-heads) under Revenue (Charged) and ₹ 2,529.40 crore 10 grants (sub-heads) under the Capital (Voted) and one grant under Capital (Charged) and one appropriation (Public Debt-Repayments) under the Loan Section, offset by excess of ₹ 3.03 crore mainly under Revenue (Voted) and ₹ 0.19 crore under Capital (Voted).

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

Description	Number of grants/appropriation					Amount (₹ in crore)
	Revenue (Voted)	Revenue (Charged)	Capital (Voted)	Capital (Charged)	Public Debt Repayment	
Savings occurred in	12	11	10	1	1	(-) 8,045.88
Excess expenditure occurred in	4	0	1	0	0	3.22

Source: Appropriation Accounts

2.3 Financial accountability and budget management

2.3.1 Savings vis-à-vis allocative priorities

Appropriation accounts for the year 2017-18 revealed that savings exceeding ₹ 50 crore occurred in 6 cases relating to five grants totaling ₹ 564.45 crore (Appendix 2.1).

The savings were attributed to non-incurring of budget earmarked for advertisements in view of matter being sub-judice, non-payment of arrears of up-gradation of pay scales, receipt of less number of bills and release of less loan.

2.3.2 Persistent savings

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

Table 2.3: List of Grants with Persistent Savings during 2013-18

		(₹ in crore)					
Sl. No.	Head No. and Name of the grant		2013-14	2014-15	2015-16	2016-17	2017-18
Revenue-Voted							
1	Grant No. 3: Administration of Justice						
	2014.00.108.99	T	39.62	47.77	62.41	58.50	59.07
	Judicial Magistrate's Courts	S	6.04	8.05	15.29	8.13	7.86
		%	15.24	16.85	24.50	13.90	13.31
2	Grant No. 7: Medical and Public Health						
	2211.00.102.80	T	4.90	10.67	10	19.26	4.29
	Urban Family Welfare Centre (CSS)	S	3.50	9.21	8.71	17.76	2.50
		%	71.43	86.32	87.10	92.21	58.28
Capital-Voted							
3	Grant No. 8: Social Welfare						
	5055.00.800.97	T	100	3	11	11.73	30.00
	Introduction of Electronic Trolley Buses-Alternative mode of Transport	S	97.21	3	11	11.73	12.66
		%	97.21	100	100	100	42.20

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

Reasons for savings in 2017-18 were attributed to receipt of less bills, administrative reasons and delay in finalisation of proposal. Despite being mentioned in the Report on State Finances of the Comptroller and Auditor General of India for the year 2016-17, savings under the above grants persisted during the current year also which indicates incorrect assessment of fund requirement. This needs to be reviewed.

2.3.3 Savings of entire provision

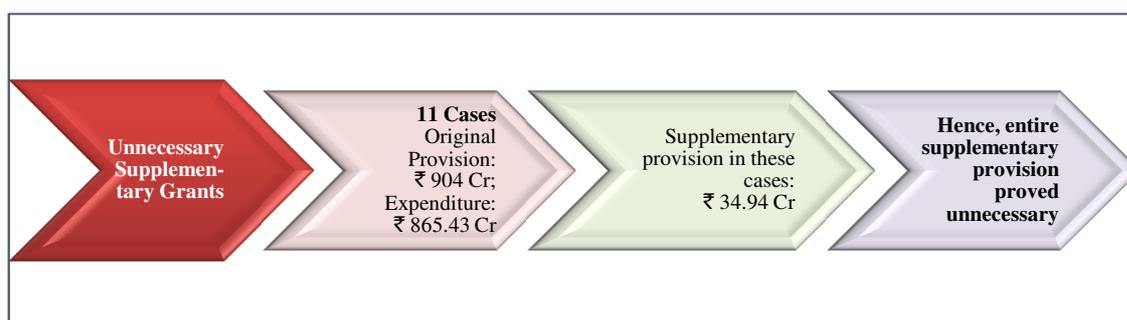
In 30 sub-heads of eight Grants (₹ one crore or above in each cases), the entire provision of ₹ 72.79 crore remained unutilised by the departments or was remitted back to Government before the closure of the financial year 2017-18. The details of sub-heads are given in **Appendix 2.2. Savings of the entire provision was indicative of the fact that the estimates were not prepared after adequate scrutiny of the projects/schemes.** Schemes which did not take off due to non-utilisation of entire provision were – Multi-sectoral Development Programme for minority concentration districts (₹ 5.00 crore), Pre-Matric scholarship scheme for minority students (CCS) (₹ 6.00 crore) and Pradhan Mantri Matri Vandhana Yojana (CSS) (₹ 3.90 crore).

2.3.4 Unnecessary supplementary provision

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

Audit scrutiny of Appropriation Accounts for the year 2017-18 revealed that supplementary grant amounting to ₹ 34.94 crore in 11 sub-heads, as detailed in **Appendix 2.3 (Chart 2.3)**, was obtained in anticipation of higher/additional expenditure. However, the final expenditure was even less than the original grant in five cases while in six cases there was no expenditure from the supplementary provision defeating the intended purpose of supplementary grant.

Chart 2.3: Unnecessary Supplementary Provisions



Source: Appropriation Accounts

2.3.5 Excessive/unnecessary re-appropriation of funds

Re-appropriation is transfer of funds within a grant from one unit of appropriation, where savings are anticipated, to another unit where additional funds are needed. **Under 37 sub-heads in eight grants where final savings were more than ₹ one crore as detailed in Appendix 2.4, re-appropriations were made unnecessarily as the departments were not able to even utilise fully their existing grants and there was a cumulative non-utilisation of ₹ 283.98 crore against the re-appropriation of**

₹ 95.18 crore. The departments attributed the reasons to late receipt of funds, non-materialisation of tenders, non-filling of vacant posts, non-receipt of anticipated claims, non-receipt of approval of competent authority, procurement proposals not materialised and payments not fully made due to technical reasons. The following are the important observations:

- (i) Under Grant No. 2 - 'General Administration Department' ₹ 9.88 crore were re-appropriated under the sub-head 'Service Selection Board for Delhi Government' in anticipation of more procurement. However, there was final saving of ₹ 11.67 crore.
- (ii) Under Grant No. 5 - 'Home' ₹ 4.02 crore were re-appropriated in anticipation of more procurement under the Sub-head 'Jail Establishment'. However, there was final saving of ₹ 56.23 crore.
- (iii) Under Grant No. 6 - 'Education' ₹ 7.20 crore were re-appropriated under Sub-head 'Additional Schooling facilities' in anticipation of payment of more bills. However, there was final saving of ₹ 88.82 crore.
- (iv) Under Grant No. 6 - 'Education' Capital-Voted ₹ one crore were re-appropriated in anticipation of more procurement under Sub-head 'Technical Education Poly-Technics Equipment'. However, there was final saving of ₹ 5.98 crore.
- (v) Under Grant No. 8 - 'Social Welfare' Capital-Voted ₹ 10.70 crore were re-appropriated in anticipation of good progress of scheme under Sub-head 'Scheme for implementation of person with disability act 1995 (SIPDA) (CSS)'. However, entire re-appropriation was finally saved.

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

2.3.6 Substantial surrenders

Substantial surrenders involving ₹ 1,249.81 crore (more than ₹ 10 crore and 70 per cent of original provision) were made in respect of 25 sub-heads (**Appendix 2.5**), out of which in three sub-heads 100 per cent grant amounting to ₹ 150 crore was surrendered on account of receipt of less bills, release of less grant and non-finalisation of Pension liability with GOI.

Substantial surrenders amounting to ₹ 168.98 crore and ₹ 835.84 crore were made under Grant No. 8: Social Welfare and Grant No.10: Development.

2.3.7 Anticipated savings not surrendered

Rule 56 (2) of General Financial Rules (GFRs) stipulates that savings as well as provisions that cannot be profitably utilised should be surrendered to Government as soon as these are foreseen without waiting till the end of the year. The objective is to minimise the scope for avoiding surrenders at a later stage. At the close of the year 2017-18, out of the savings of ₹ 5,560.98 crore

under 10 grants where savings of ₹ one crore and above were indicated in each grant/appropriation, an amount of ₹ 2,206.04 crore (39.67 per cent of savings) was not surrendered, details of which are given in **Appendix 2.6**.

2.3.8 Rush of expenditure

Rule 56 of the GFR provides that rush of expenditure particularly in the closing months of the financial year is regarded as a breach of financial propriety and should be avoided. Contrary to this, expenditure incurred by the departments in the last quarter of the financial year 2017-18 in 26 sub-heads under six grants ranged between 50.47 per cent and 100 per cent of the total expenditure as given in **Appendix 2.7**.

It was noticed that out of total expenditure of ₹ 1,404.51 crore in 26 sub-heads under six grants during 2017-18, expenditure of ₹ 1,101.26 crore (78.40 per cent) was incurred in the last quarter whereas 96.67 per cent (₹ 1,064.55 crore) of the expenditure incurred was during the month of March 2018. Rush of expenditure during the last quarter, especially during the month of March indicates non-adherence to financial rules.

2.4 Recoveries adjusted in accounts as reduction of expenditure

The demands for grants presented to the Legislature are for gross expenditure including credits and recoveries, which are adjusted in the accounts as reduction of expenditure. The anticipated recoveries and credits are shown separately in the Budget Estimates as 'nil'. Actual recoveries during the year 2017-18 were ₹ 106.61 crore against 'nil' anticipated recoveries.

2.5 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 and Public Works Department, Government of NCT of Delhi for the period 2015-18 conducted in September 2018 brought out the following important points:

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

Table: 2.4: Budget and Expenditure

(₹ in crore)

Year	Provision		Expenditure incurred		Savings	
	Revenue	Capital	Revenue	Capital	Revenue	Capital
2015-16	8,093.43	6,734.07	7,510.83	4,878.67	582.60	1,855.40
2016-17	10,004.10	6,069.86	8,514.63	4,229.03	1,489.47	1,840.83
2017-18	10,148.58	4,842.29	8,987.30	3,784.15	1,161.28	1,058.14
Total	28,246.11	17,646.22	25,012.76	12,891.85	3,233.35	4,754.37

- (ii) There were persistent savings of ₹ one crore or more in 14 cases/sub-heads under the grant which indicates unrealistic budgeting and deficient financial management.

- (iii) Scrutiny of Section-wise Appropriation Accounts of grant revealed persistent savings of 7 to 15 *per cent* in revenue voted section and 83 to 97 *per cent* in revenue charged section while savings in Capital voted section were 22 to 30 *per cent* of the total grant indicating unrealistic budgeting and deficient financial provision.
- (iv) Re-appropriation in 41 cases proved unnecessary as the departments were not able to utilise fully their original grant. As a result, there was a cumulative non-utilisation of ₹ 531.03 crore in these cases during 2015-16 to 2017-18 against re-appropriation of ₹ 325.01 crore.
- (v) In 166 sub-heads under the grant, the entire provision remained unutilised by the department. Saving of the entire provisions was indicative of the fact that estimates were prepared without assessing the actual requirement and improper scrutiny of relevant projects/schemes (**Appendix 2.8**).
- (vi) Rule 56(3) of the GFR provides that rush of expenditure, particularly in the closing months of the financial year is regarded as a breach of financial propriety and should be avoided. Contrary to this, expenditure incurred by the departments in the last quarter of the financial year under various sub-heads ranged between 53 *per cent* and 100 *per cent* of the total expenditure.

2.6 Conclusion

During 2017-18, against total provision of ₹ 49,202.08 crore, expenditure of ₹ 41,159.42 crore was incurred which resulted in savings of ₹ 8,042.66 crore (16.35 *per cent*).

Supplementary provision of ₹ 34.94 crore in 11 sub-heads was unnecessary and re-appropriations of funds in 37 sub-heads where final savings were more than ₹ one crore was made injudiciously resulting in un-utilised/excessive provision of ₹ 283.98 crore during 2017-18.

Re-appropriation in 41 cases proved unnecessary as the departments did not utilise fully their original grant and resulted in cumulative non-utilisation of ₹ 531.03 crore under Grant No. 11- Urban Development and Public Works Department during the year 2015-16 to 2017-18.

CHAPTER-3
FINANCIAL REPORTING

Chapter - 3

3 Financial Reporting

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

3.1 Compliance to Accounting Standards

Three Indian Government Accounting Standards (IGAS) have been notified by Government of India. The compliance of the existing accounting Standards by the State Government is detailed in **Table 3.1** below:

Table 3.1: Implementation of IGAS

IGAS	Status of Implementation	Remarks
IGAS- I (Guarantees given by the Government)	NA	Government of NCT of Delhi has no power to give guarantees on the security of their Consolidated Fund. Guarantees for the Government are given by Government of India under Article 292 of the Constitution of India. No guarantee was given by the Government of India on behalf of Government of NCT of Delhi during the period 2013-14 to 2017-18*.
IGAS- II (Accounting and Classification of Grant-in-Aid- GIA)	Not complied with	The Government stated (March 2019) that Accounting and classification of GIA as per IGAS II will be complied within Finance Accounts 2018-19.
IGAS- III (Loans & Advances made by the Government)	Not complied with	The Government stated (March 2019) that disclosure of loans and advances in line with IGAS-III will be adopted in Finance Accounts 2018-19.

*Information provided by Principal Accounts Office (GNCTD)

3.2 Delay in furnishing Utilisation Certificates

Rule 212 of the GFRs stipulates that for grants released during a year for specific purposes, Utilisation Certificates (UCs) should be obtained by the departmental officers from the grantees within 12 months of the closure of the financial year. **However, 2,667 UCs for an aggregate amount of ₹ 6,953.64 crore in respect of the grants released up to 31 March 2017 were not furnished by the grantees as of 31 March 2018.** The age-wise pendency in submission of UCs is detailed in **Table 3.2:**

Table 3.2: Age wise arrears of Utilisation Certificates

Sl. No.	Range of delay (in number of years)	Total grants released		Utilisation certificates outstanding	
		Number	Amount (₹ in crore)	Number	Amount (₹ in crore)
1	0-2	918	7,165.87	188	255.04
2	2-4	639	1,961.39	155	226.13
3	4-6	382	3,405.45	250	3,093.65
4	6-8	273	1,001.98	92	583.83
5	8-10	266	397.70	93	297.10
6	10 and above	1,993	2,503.41	1,889	2,497.89
	Total	4,471	16,435.80	2,667	6,953.64

Source: Compiled from information furnished by Principal Accounts Office, GNCTD

Out of 2,667 UCs due, 778 UCs of ₹ 4,455.75 crore were outstanding for periods ranging from two to 10 years while 1,889 UCs involving ₹ 2,497.89 crore were outstanding for more than 10 years.

Delhi Jal Board (DJB), Delhi Vidyut Board¹ (DVB) and Directorate of health services contributed ₹ 1,516.92 crore (21.81 per cent), ₹ 1,174.27 crore (16.89 per cent) and ₹ 1,158.45 crore (16.66 per cent) of the arrears respectively. Land and Building Department, Delhi State Industrial and Infrastructure Development Corporation Limited, Delhi Tourism and Transportation Development Corporation Limited, Urban Development Department, Directorate for Welfare for SC/ST, New Delhi Municipal Corporation (LSG) did not furnish UCs for the grants received as detailed in **Appendix 3.1. This indicates lack of internal control of the administrative departments and tendency on the part of the Government to disburse fresh grants without ascertaining proper utilisation of earlier grants. Pendency of UCs was fraught with the risk of misappropriation of funds and fraud.**

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

3.3 Non-submission/delay in submission of accounts

The audit of 10 bodies/authorities has been entrusted to the CAG under Section 19 and 20 of the CAG's (Duties, Powers and Conditions of Service) Act, 1971. The status of entrustment of audit, rendering of accounts to Audit and issuance of Separate Audit Reports is indicated in **Appendix 3.2**. Out of 10 bodies/authorities, the annual accounts of only five² bodies/authorities upto the year 2016-17 were received.

The annual accounts of five bodies/authorities due up to 2016-17 had not been received as of March 2018 in the office of the Principal Accountant General

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

² (i) Guru Gobind Singh Indraprastha University, (ii) Delhi Electricity Regulatory Commission, (iii) Delhi State Legal Services Authority, (iv) Ambedkar University, Delhi and (v) Indraprastha Institute of Information Technology.

(Audit), Delhi. The details of these outstanding accounts are given in **Table 3.3:**

Table 3.3: Details of Outstanding Accounts as on 31 March 2018

Sl. No.	Name of the Body/Authority	Year for which accounts had not been received	No. of Accounts pending
1	Delhi Kalyan Samiti	2014-15 to 2016-17	3
2	Delhi Jal Board (DJB)	2012-13 to 2016-17	5
3	Delhi Building and Other Construction Workers Welfare Board	2016-17	1
4	Delhi Urban Shelter Improvement Board (DUSIB)	2010-11 to 2016-17	7
5	Netaji Subhash Institute of Technology (NSIT)	2015-16 and 2016-17	2

From the above, it is observed that 18 annual accounts upto the year 2016-17 of five bodies/authorities were pending.

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

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

3.4 Personal Deposit Accounts

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

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

The Principal Accounts Office, GNCT of Delhi, is operating 12 PDAs with the prior approval of the CGA, Ministry of Finance, Government of India.

The purpose of opening these PDAs was to deposit receipts of compensation received from the land requisitioning authorities (DDA etc.), for payment to land owners for land acquisitions through land acquisitions collectors, scrutiny charges in paper book cases, security charges, fees of election petitions, civil deposits, criminal deposits and rent of litigants as per order of court etc. and no outgo from consolidated fund is involved.

As on 31 March 2018, there was closing balances of ₹ 56.49 crore in these 12 PDAs which are non-lapsable.

3.5 Unadjusted abstract contingent bills

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

Scrutiny of records showed that the total amount of DCC bills received was ₹ 205.21 crore (33.77 per cent) as against the amount of AC bills of ₹ 607.64 crore, leaving an outstanding balance of AC bills of ₹ 402.43 crore as on 31 March 2018. Year-wise details are given in the **Table 3.4**.

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

(₹ in crore)

Year	Amount of AC bills	Amount of DCC bills	Amount of DCC bills as percentage of AC bills	Amount Outstanding of AC bills
Upto 2012-13	142.77	12.53	8.77	130.24
2013-14	29.58	7.64	25.82	21.94
2014-15	47.80	23.10	48.33	24.70
2015-16	67.27	19.22	28.57	48.05
2016-17	144.16	75.63	52.46	68.53
2017-18	176.06	67.09	38.11	108.97
Total	607.64	205.21	33.77	402.43

As can be seen from the table, AC bills were outstanding for periods exceeding five years. However, adjustment of AC bills through DCC bills in 2017-18 have decreased to 38.11 per cent from 52.46 per cent over the previous year. **Due to non-submission of DCC bills by different departments, it could not be ensured that funds had been utilised for the purpose for which these had been drawn.**

Against the AC Bills of ₹ 176.06 crore during 2017-18 an amount of ₹ 90.85 crore (51.60 per cent) pertains to March 2018.

The Government stated (September 2018) that the outstanding amount has been reduced to ₹ 349.63 crore as of July 2018. However, considerable balances remain outstanding for want of adjustment of AC bills.

Non-submission of DCC bills within prescribed time after drawal of AC bills breaches financial discipline and entails risks of misappropriation of public money and unhealthy practices. This, therefore, needs to be monitored closely.

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

Scrutiny of Finance Accounts for the year 2017-18 of NCT of Delhi revealed that there were minus/adverse balances of Loans and Advances in Statement no. 16 (Detailed statement of Loans and Advances made by the Government) without giving any justification as detailed in **Table 3.5**.

Table 3.5: Minus/Adverse Balances of Loans and Advances

(₹ in lakh)

Sl. No.	Major Head	Description	Balance as on 31.03.2018
1	6401	Loans for Crop Husbandry 105-Manures and Fertilizers	(-)90.08
2	7610	Loans to Government Servants 201-House Building Advances	(-)618.37
3	7610	Loans to Government Servants 202-Advances for Purchase of Motor Conveyance	(-)223.20
4	7610	Loans to Government Servants 203-Advances for Purchase of Other Conveyance	(-)22.85
5	7610	Loans to Government Servants 204-Advances for Purchase of Computer	(-)160.10

The Government stated (September 2018) that minus balance under Major Head 6401-Loans for Crop Husbandry 105-Manures and Fertilizers has been taken up with the concerned Departments and Pay and Accounts Office (PAO). Further, it was stated that minus balance under Major Head 7610-Loans to Govt. Servants relate to the loan taken by Central Public Works Department (CPWD) employees in the Ministry/Department of Central Government which is recoverable from them during their tenure in PWD, Government of NCT of Delhi. Recoveries are also credited to the receipts under Major Head 7610-Loans to Government Servants. Such recoveries are transferred to the PAO of Central Government Department at the time of transfer of those employees to Central Government. Hence, during a particular financial year the receipts would be more than the amount transferred to PAO of Central Government thereby resulting in adverse balances in the Accounts. However, this aspect is already being looked into for corrective action and appropriate treatment would be given in accounts of the next financial year.

The reply is not tenable as the recoveries in respect of loans taken by the CPWD employees in Ministries/Department and recoverable during their tenure in PWD of GNCTD should be transferred simultaneously to the PAO of the Central Government. This, in fact tantamount to retention of GoI money by GNCTD. Despite this issue being highlighted in Report on State Finances of the Comptroller and Auditor General of India for the year 2016-17, no corrective measure has been taken. This needs to be reviewed.

3.7 Bookings under Minor Head 800-'Other Receipts' and 'Other Expenditure'

Operation of omnibus Minor Head-800

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

During 2017-18, under 19 Major Heads, receipts of ₹ 189.10 crore (96.00 per cent), out of total receipts of ₹ 196.97 crore, were classified under the minor head '800-Other receipts'. These constituted 0.49 per cent of the total revenue receipts (₹ 38,667.27 crore). Instances where a substantial portion exceeding ₹ 10 crore of the receipt was classified under Minor Head '800-Other Receipts' are depicted in **Table 3.6:**

Table 3.6: Substantial amount booked under Minor Head – '800 other Receipts'

(₹ in crore)

Sl. No.	'800-Other Receipts'			
	Major Head	Total Receipts	Booking under Minor Head 800	Percentage of Receipts
1	0059-Public Works	14.34	13.14	91.63
2	0210-Medical & Public health	89.08	83.05	93.23
3	0217-Urban Development	32.23	32.23	100
4	0230-Labour & Employment	20.79	20.20	97.16
5	0801-Power	26.25	26.25	100

Under 16 Major heads of account, expenditure of ₹ 3,258.79 crore (96.99 per cent), out of total expenditure of ₹ 3,359.87 crore was classified under the minor head of account '800-Other expenditure' during 2017-18 which constituted 8.30 per cent of the total expenditure (₹ 39,244.43 crore). Instances where a substantial portion exceeding ₹ 10 crore of expenditure was classified under Minor Head '800-Other Expenditure' are depicted in **Table 3.7.**

Table 3.7: Substantial amount booked under Minor Head – '800 other Expenditure'

(₹ in crore)

Sl. No.	'800-Other Expenditure'			
	Major Head	Total Expenditure	Booking under Minor Head 800	Percentage of Expenditure
1	2041-Taxes on Vehicles	214.55	157.72	73.51
2	2211-Family Welfare	53.64	40.00	74.57
3	2702-Irrigation & Flood Control	17.10	13.31	77.84
4	2801-Power	1694.32	1694.32	100.00
5	3054-Roads & Bridges	531.08	509.06	95.85
6	3075-Other Transport Services	660.17	660.17	100.00
7	4070-Capital Outlay on Other Administrative Services	96.62	96.62	100.00
8	4711-Capital outlay on Flood Control Projects	64.86	64.86	100.00

The Government stated (September 2018) that Finance Department will examine these cases and necessary action will be initiated accordingly.

This issue was pointed out in earlier Reports on State Finances also. However, no corrective action has been taken. The Government may carry out comprehensive review of all the items presently appearing under Minor Head 800 and ensure that all such receipts and expenditure are booked appropriately under the correct head of account to enhance transparency in financial reporting.

3.8 Conclusion

There were substantial delays in submission of utilisation certificates by various grantee institutions and as a result proper utilisation of grants could

not be ensured. Utilisation certificates involving ₹ 4,455.75 crore were outstanding for periods ranging from two to 10 years while ₹ 2,497.89 crore were outstanding for more than 10 years. There is therefore, no assurance that the expenditure against the grants has actually been incurred for the purpose for which it was authorised.

Detailed Countersigned Contingent bills of ₹ 205.21 crore (33.77 per cent) were received against the Abstract Contingent bills of ₹ 607.64 crore, leaving an outstanding balance of AC bills of ₹ 402.43 crore as on 31 March 2018. During 2017-18, 51.60 per cent of the outstanding Abstract Contingent bills, pertain to March 2018 only. There is no assurance that the amount for which DCC bills are outstanding has actually been incurred during the financial year for the purpose for which it was authorised by the Legislature.

18 annual accounts of five bodies/authorities due upto 2016-17 had not been received as of March 2018.

Significant amounts of expenditure and receipts were booked under the Minor Heads '800-Other Expenditure' and '800-Other Receipts' under various Major Heads affecting transparency in financial reporting.

The Finance Accounts do not contain 'Notes to Accounts'. Since the issues highlighted in this Report are very significant for ensuring accuracy, transparency and completeness of financial position, Government of NCT of Delhi needs to start including these issues under 'Notes to Accounts' in the Finance accounts.



New Delhi
Dated: 13 August 2019

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

Countersigned



New Delhi
Dated: 16 August 2019

(RAJIV MEHRISHI)
Comptroller and Auditor General of India

APPENDICES

Appendix-1.1

Profile of NCT of Delhi						
A. General Data						
Sl. No.	Particulars		Figures			
1	Area		1483 sq. km			
2	Population					
	a.	As per 2001 Census.	1.39 crore			
	b.	As per 2011 Census	1.68 crore			
3.	a.	Density of Population (as per 2001) (All India Density = 325 persons per Sq. Km)	9340 person per Sq. Km.			
	b.	Density of Population (as per 2011) (All India Density = 382* persons per Sq. Km)	11320* person per Sq. km.			
4	Population below poverty line (BPL) (All India Average = 21.9** per cent)		39.30			
5.	a.	Literacy (as per 2001 Census) (All India Average= 64.8 per cent)	81.67 per cent			
	b.	Literacy (as per 2011 Census) (All India Average= 73.0*** per cent)	86.21 per cent			
6.	Infant mortality (2016) (per 1000 live births) (All India Average**** = 34 per 1000 live births)		18			
7.	Life expectancy at birth***** (2011-15)(All India Average = 68.3 years)		NA			
8.	Human Development Index*****					
	a.	1999-2000 (All India = 0.387)	NA			
	b.	2007-2008 (All India = 0.467)	NA			
9.	Gini Coefficient*****					
	a.	Rural. (All India = 0.29)	0.25			
	b.	Urban. (All India = 0.38)	0.35			
10.	Gross State Domestic Product (GSDP) 2017-18 at current prices		₹ 6,86,017 crore			
11.	Per Capita GSDP***** CAGR (2008-09 to 2017-18)		NCT of Delhi	12.10 per cent		
			All India	11.50 per cent		
12.	GSDP CAGR***** (2008-09 to 2017-18)		NCT of Delhi	15.40 per cent		
			All India	12.90 per cent		
B Financial Data						
Sl. No.	Particulars		Figures (in per cent)			
1	CAGR		2008-09 to 2016-17	2008-09 to 2016-17	2016-17 to 2017-18	
			General Category States+	NCT of Delhi	General Category States+	NCT of Delhi
	a.	of Revenue Receipts.	15.10	9.72	11.30	12.58
	b.	of own Tax Revenue.	14.90	12.45	12.20	14.70
	c.	of Non Tax Revenue.	9.50	-20.14	5.90	101.23
	d.	of Total Expenditure.	15.80	7.49	4.70	10.21
	e.	of Capital Expenditure.	14.00	-0.78	1.00	-13.62
	f.	of Revenue Expenditure on Education.	14.50	13.20	6.20	17.70
	g.	of Revenue Expenditure on Health.	16.20	11.86	10.7	20.07

*Census Info India 2011 Final population Totals,

**Economic Survey 2017-18 (January 2018), Vol. II, page A 160-161

*** Economic Survey 2017-18 (January 2018), Vol. II, page A 155

**** Economic Survey 2017-18 (January 2018), Vol. II, page A 151

***** Economic Survey 2017-18 (January 2018), Vol. II, page A 151

***** Economic Survey 2017-18 (January 2018), Vol. II, page A 161

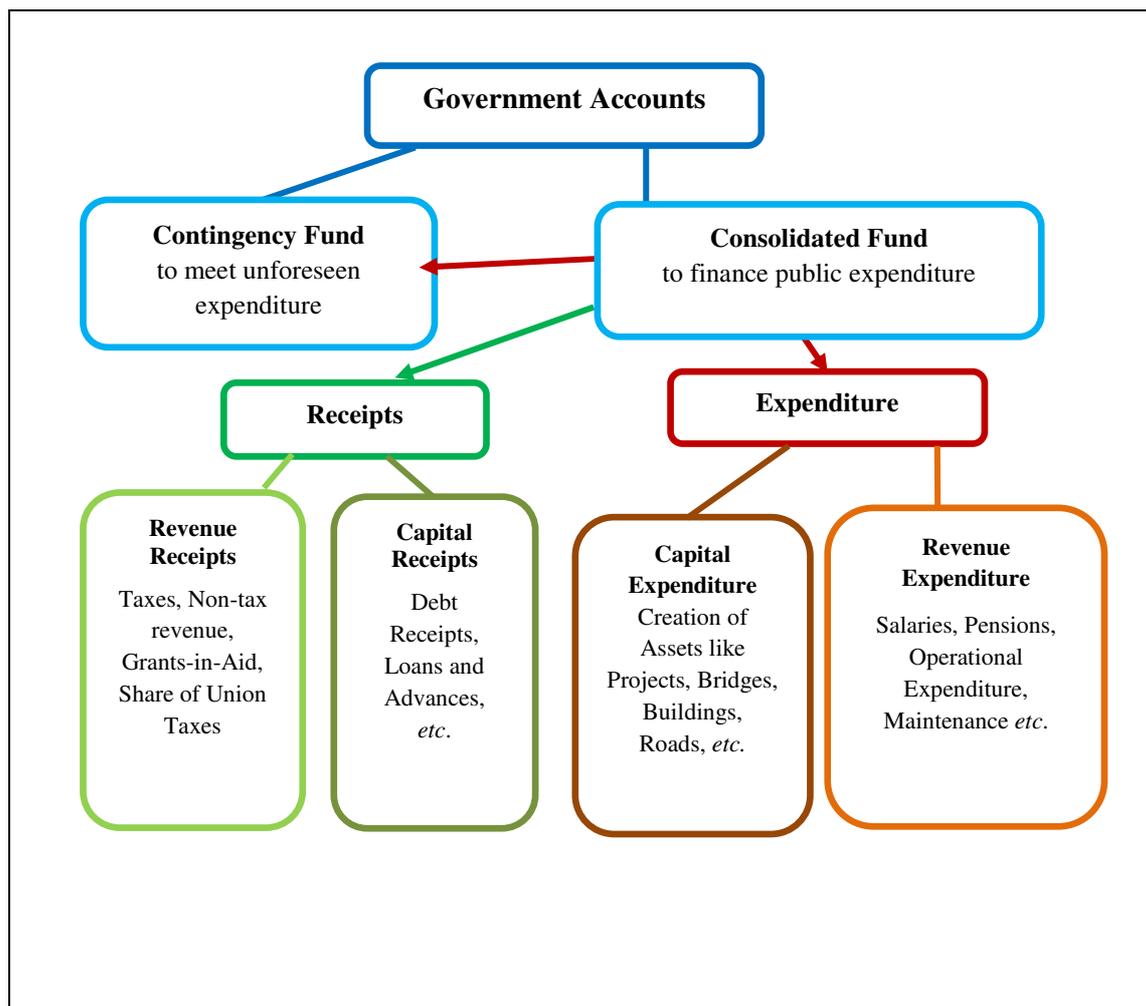
*****http://planningcommission.nic.in/data/datatable/data_2312/DatabookDec2014%20106.pdf

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

+Exclude Goa

Appendix 1.2 (Referred to in Introduction) Part A: Structure and Form of Government Accounts	
<p>Structure of Government Accounts: The accounts of the State Government are kept in two parts (i) Consolidated Fund and (ii) Contingency Fund. There is no Public account in NCT of Delhi. Transactions relating to debt (other than those relating to Small savings schemes), deposits, advances, remittances and suspense are merged in the Public Account of the Union Government (Ref. Chart at Page 45)</p> <p>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.</p> <p>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.</p>	
PART B: Layout of Finance Accounts	
Statement	Layout
Statement No.1	Summary of transactions of the State Government –receipts and expenditure, revenue and capital, public debt receipts and disbursements etc., in the Consolidated Fund of the Govt. of NCT of Delhi.
Statement No.2	Summarized statement of capital outlay showing progressive expenditure to the end of the year.
Statement No.3	Summary of debt position of the State, which includes borrowings from Government of India, other obligations and servicing of debt.
Statement No.4	Summary of loans and advances given by the Government of NCT of Delhi during the year, repayments made and recoveries in the arrears, etc.
Statement No.5	Summary of guarantees given by the Government of India on behalf of Government of NCT of Delhi
Statement No.6	Summary of balances at the end of the year.
Statement No.7	Revenue and expenditure under different heads for the year as a percentage of total revenue receipts and expenditure.
Statement No.8	Distribution between the charged and voted expenditure incurred during the year.
Statement No.9	Detailed account of revenue by minor heads.
Statement No.10	Accounts of revenue expenditure by minor head 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 statement of debt of the Government.
Statement No.16	Detailed statement of loans and advances made by the Government, the amount of loans paid during the year and the balances at the end of the year.

Chart: Structure of Accounts of NCT of Delhi



Appendix 1.3

(Referred to in Introduction)

Methodology adopted for the assessment of fiscal position

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

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

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

	2013-14	2014-15	2015-16	2016-17	2017-18
Gross State Domestic Product (₹ in crore)	4,43,960	4,94,885	5,48,081	6,16,826	6,86,017
Growth rate of GSDP	13.43	11.47	10.75	12.54	11.22

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

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

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

Appendix 1.4
Time series data on the Government of NCT of Delhi finances
(Referred to in Paragraph 1.1.1 and 1.3)

(₹ in crore)

	2013-14	2014-15	2015-16	2016-17	2017-18
Part A. Receipts					
1. Revenue Receipts	27,981	29,585	34,999	34,346	38,667
(i) Tax Revenue	25,919	26,604	30,226	31,140	35,717
State Goods and Service Tax (SGST)	-	-	-	-	13,621
Taxes on Agricultural Income	-	-	-	-	-
Taxes on Sales, Trade, etc.	17,926	18,289	20,246	21,144	11,149
State Excise	3,152	3,422	4,238	4,251	4,453
Taxes on Vehicles	1,409	1,559	1,607	1,809	2,116
Stamps and Registration fees	2,969	2,780	3,433	3,144	4,117
Land Revenue	0	62	1	2	2
Taxes on Goods and Passengers	-	-	-	-	-
Other Taxes	463	492	701	790	259
(ii) Non Tax Revenue	659	633	515	381	766
(iii) State's share of Union taxes and duties	-	-	-	-	-
(iv) Grants in aid from Government of India	1,403	2,348	4,258	2,825	2,184
2. Miscellaneous Capital Receipts	-	-	-	-	-
3. Recoveries of Loans and Advances	803	228	83	212	691
4. Total Revenue and Non debt capital receipts (1+2+3)	28,784	29,812	35,082	34,558	39,358
5. Public Debt Receipts	4,162	1,764	2,241	1,696	1,906
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	4,162	1,764	2,241	1,696	1,906
6. Total Receipts in Consolidated Fund (4+5)	32,946	31,577	37,323	36,254	41,264
7. Contingency Fund Receipts	-	-	10	-	2
8. Public Account Receipts	-	-	-	-	-
9. Total Receipts of the State (6+7+8)	32,946	31,577	37,333	36,254	41,266
Part B. Expenditure /Disbursement					
10. Revenue Expenditure	22,367	23,509	26,343	29,302	33,754
General Services (including interest payments)	5,597	5,983	6,427	6,590	7,196
Social Services	12,315	13,306	14,818	16,579	19,602
Economic Services	3,650	3,319	4,139	5,111	5,862
Grants-in-aid-and contributions	804	901	959	1,021	1,094
11. Capital Expenditure	4,707	4,404	4,723	3,754	3,243
General Services	265	371	378	350	228
Social Services	1,543	1,330	1,699	2,130	1,575
Economic Services	2,899	2,703	2,647	1,274	1,440
12. Disbursement of Loans and Advances	5,652	1,680	2,684	2,553	2,248
13. Total Expenditure (10+11+12)	32,726	29,593	33,750	35,609	39,245
14. Repayments of Public Debt	1,325	1,347	1,435	1,655	1,682
Internal Debt (excluding Ways and Means Advances and Overdrafts)	-	-	-	-	-
Net transactions under Ways and Means Advances and Overdraft	-	-	-	-	-
Loans and Advances from Government of India	1,325	1,347	1,435	1,655	1,682
15. Appropriation to Contingency Fund	-	-	10	-	-
16. Total disbursement out of Consolidated Fund (13+14+15)	34,051	30,940	35,195	37,264	40,927

17. Contingency Fund disbursements	-	-	-	-	2
18. Public Account disbursements	-	-	-	-	-
19. Total disbursement by the State (16+17+18)	34,051	30,940	35,195	37,264	40,929
Part C. Deficits					
20. Revenue Deficit(-)/ Revenue Surplus (+)(1-10)	(+)5,614	(+)6,076	(+)8,656	(+)5,044	(+)4,913
21. Fiscal Deficit(-)/Fiscal Surplus(+) (4-13)	(-)3,942	(+)219	(+)1,332	(-)1,051	(+)113
22. Primary Deficit (21+23)	(-)1,118	(+)2,993	(+)4,142	(+)1,832	(+)2,984
Part D. Other data					
23. Interest Payments (included in revenue expenditure)	2,824	2,774	2,810	2,883	2,871
24. Financial Assistance to local bodies etc.	-	-	-	-	-
25. Ways and Means Advances/ Overdraft availed (days)	-	-	-	-	-
Ways and Means Advances availed (days)	-	-	-	-	-
Overdraft availed (days)	-	-	-	-	-
26. Interest on ways and Means Advances/ Overdraft	-	-	-	-	-
27. Gross State Domestic Product (GSDP) @	4,43,960	4,94,885	5,48,081	6,16,826	6,86,017
28. Outstanding fiscal liabilities	32,080	32,498	33,304	33,345	33,569
29. Outstanding guarantees (year-end) (including interest)	-	-	-	-	-
30. Maximum amount guaranteed (year-end)	-	-	-	-	-
Part E: Fiscal Health Indicators					
I Resource Mobilisation					
Own Tax revenue/GSDP	5.84	5.38	5.51	5.05	5.21
Own Non-Tax revenue/GSDP	0.15	0.13	0.09	0.06	0.11
II Expenditure Management					
Total Expenditure/GSDP	7.37	5.98	6.16	5.77	5.72
Total Expenditure/ Revenue Receipts	116.96	100.03	96.43	103.68	101.49
Revenue Expenditure /Total Expenditure	68.35	79.44	78.05	82.29	86.01
Expenditure on Social Services/ Total Expenditure	46.60	53.85	51.92	54.68	56.49
Expenditure on Economic Services/Total Expenditure	32.26	21.48	23.33	21.25	20.89
Capital Expenditure/Total Expenditure	14.38	14.88	13.99	10.54	8.26
Capital Expenditure on Social and Economic Services/ Total Expenditure	13.57	13.63	12.88	9.56	7.68
III Management of Fiscal Imbalances					
Revenue deficit (surplus)/GSDP	(+)1.26	(+)1.23	(+)1.58	(+)0.82	(+)0.72
Fiscal deficit (surplus)/GSDP	(-)0.89	(+)0.04	(+)0.24	(-)0.17	(+)0.02
Primary Deficit(surplus) /GSDP	(-)0.25	(+)0.60	(+)0.76	(+)0.30	(+)0.43
IV Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP	7.23	6.57	6.08	5.41	4.89
Fiscal Liabilities/RR	114.65	109.85	95.16	97.09	86.82
Primary deficit vis-à-vis quantum spread	-82.59	319.82	562.99	141.13	337.09
Debt Redemption (Principal+Interest)/ Total Debt Receipts	-	-	-	-	-
V Other Fiscal Health Indicators					
Return on Investment	0.07	0.07	0.07	0.06	0.08
Financial Assets/Liabilities	99.14	98.60	96.90	97.85	97.68

@ GSDP figures communicated by the Government adopted.

Note-Figures have been rounded to the nearest

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

(₹ in crore)

Sector/head	Sub-head	Amount	Major agencies/local bodies to whom loan was given
Water Supply and Sanitation	Water supply- loans to urban and rural water supply programmes, local bodies municipalities and special component plan for SC	10,832.38	Delhi Jal Board and MCD
	Sewerage and sanitation- loans to local bodies municipalities	7,478.11	Delhi Jal Board and MCD
	Total	18,310.49	
Urban Development	Slum area development- loans to local bodies municipalities	62.48	MCD
	Other urban development schemes- loans to local bodies municipalities etc. and special component plan for SC	1,528.68	Delhi Urban Shelter Investment Board, North DMC, East DMC and South DMC and MCD
	Total	1,591.16	
Road Transport	Loans to public sector and other undertakings and other loans	15,385.64	DTC, DMRC, MRTS and East DMC
Power Projects	Loans to public sector and other undertakings, hydel generation, thermal power generation, diesel/gas generation, rural electrification, transmission and distribution schemes and other loans	11,556.31	IPGCL, PPCL, DTL and DPCL
Miscellaneous Loans	Miscellaneous loans	16,173.53	Delhi Urban Shelter Investment Board, North DMC, East DMC, South DMC and Delhi Jal Board and MCD

Appendix 1.6
Part A: Abstract of Receipts and Disbursements for the year 2017-18
(Referred to in paragraph 1.8.1)

(₹ in crore)

Section-A: Revenue					
Receipts			Disbursement		
2016-17		2017-18	2016-17		2017-18
34,345.74	I. Revenue receipts	38,667.27	29,301.92	I. Revenue expenditure	33,754.02
31,139.89	Tax revenue	35,717.02	6,590.28	General services	7,195.96
			16,578.89	Social Services-	19,602.11
380.69	-Non-tax revenue	766.06	7,679.96	-Education, Sports, Art and Culture	9,039.32
			3,654.06	-Health and Family Welfare	4,387.54
-	-State's share of Union Taxes	-	3,104.22	-Water Supply, Sanitation, Housing and Urban Development	3,241.29
			71.15	-Information and Broadcasting	122.23
1,118.71	-Non-Plan grants	0	102.56	-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	236.78
550.17	-Grants for State/UT Plan Schemes	0	123.57	-Labour and labour Welfare	133.09
			1,832.46	-Social Welfare and Nutrition	2,430.79
1,156.28	-Grants for Centrally sponsored Plan Schemes	0	10.91	-Others	11.07
0	-Centrally sponsored Scheme	994.73	5,111.41	Economic Services-	5,862.01
0	-Other transfer/Grants to State/UT with Legislature	1,189.46	118.72	-Agriculture and Allied Activities	115.79
			10.45	-Rural Development	13.67
			-	-Special Areas Programmes	-
			167.14	-Irrigation and Flood control	167.80
			1,766.41	-Energy	1,694.58
			17.49	-Industry and Minerals	14.65
			2,841.56	-Transport	3,698.60
			10.99	-Science, Technology and Environment	10.50
			178.65	-General Economic Services	146.42
			1,021.34	Grants-in-aid and Contributions	1,093.94
			29,301.92	Total	33,754.02
	II. Revenue deficit carried over to Section B		5,043.82	II. Revenue Surplus carried over to Section B	4,913.25
34,345.74	Total	38,667.27	34,345.74	Total	38,667.27

Section-B: Capital and Others					
Receipts			Disbursement		
2016-17		2017-18	2016-17		2017-18
3,654.94	III. Opening balance including Permanent Advances and Cash Balance Investment	2,645.35		III. Opening Overdraft from Reserve Bank of India	
	IV. Miscellaneous capita receipts			IV. Capital Outlay	
			350.21	General Services-	228.28
			2,130.04	Social Services-	1,574.70
			1,339.27	-Education Sports, Art and Culture	848.22
			376.94	-Health and Family Welfare	345.67
			346.70	-Water Supply, Sanitation, Housing and Urban Development	240.41

			-	-Information and Broadcasting	-
			25.75	-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	48.35
			27.90	-Social Welfare and Nutrition	25.40
			13.48	-Others	66.64
			1,274.05	Economic Services-	1,439.94
			17.31	-Agriculture and Allied Activities	19.96
			127.90	-Rural Development	102.50
			-	-Special Areas Programmes	-
			59.77	-Irrigation and Flood Control	64.97
			17.07	-Energy	2.85
			-	-Industry and Minerals	(-)0.10
			1,051.07	-Transport	1,249.61
			0.93	Science, Technology and Environment	0.15
			-	-General Economic Services	-
			3,754.30	Total	3,242.92
212.50	V. Recoveries of Loans and Advances-	690.42	2,552.52	V. Loans and Advances disbursed-	2,247.49
	-From Power Projects		469.98	-For Power Projects	465.80
	-From Government Servants		0.08	-To Government Servants	0.39
	-From Others		2,082.46	-To Others	1,781.30
	VI. Revenue Surplus brought down			VI. Revenue Deficit brought down	
1,695.53	VII. Public debt receipts-	1906.34	1,654.62	VII. Repayment of Public debt-	1,682.43
-	-External debt	-	-	-External debt	-
-	-Internal debt other than Ways and Means Advances and overdrafts	-	-	-Internal debt other than Ways and Means Advances and Overdrafts	-
-	-Net transactions under Ways and Means Advances	-	-	-Net transactions under Ways and Means Advances	-
1,695.53	-Loans and Advances from Central Government	1,906.34	1,654.62	-Repayment of Loans and Advances to Central Government	1,682.43
0	VIII. Appropriation to Contingency Fund	0	-	VIII. Appropriation to Contingency Fund	-
-	IX. Amount transferred to Contingency Fund	2.4	-	IX. Expenditure from Contingency Fund	2.4
-	X. Public Account receipts	-	-	X. Public Account disbursements	-
-	-Small Savings and Provident Funds	-	-	-Small Savings and Provident Funds	-
-	-Reserve Funds	-	-	-Reserve Funds	-
-	-Suspense and Miscellaneous	-	-	-Suspense and Miscellaneous	-
-	-Remittance	-	-	-Remittances	-
-	-Deposits and Advances	-	-	-Deposits and Advances	-
	XI. Closing Overdraft from Reserve Bank of India		2,645.35	XI. Closing Balance at the end	2,982.52
			-	-Cash in Treasuries and Local Remittances	-
			-	-Deposits with Reserve Bank	-
			-	-Departmental Cash Balance including permanent Advances	-
				-Cash Balance Investment	
39,908.71	Total	43,911.78	39,908.71	Total	43,911.78

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

(₹ in crore)

Part B			
Summarized financial position of the Government of NCT of Delhi as on 31 March 2018			
As on 31-03-2017	Liabilities		As on 31-03-2018
33,344.78	Loans and Advances from Central Government		33,568.69
-	Pre 1984-85 Loans	-	-
33,344.77	Non-Plan Loans		33,568.68
-	Loans for State Plan Schemes	-	-
-	Loans for Central Plan Schemes	-	-
0.01	Loans for Centrally Sponsored Plan Schemes	-	0.01
84,915.50	Revenue surplus		89,828.76
1,587.95	Balance of capital outlay adopted from CGA during 1994-95		1,587.95
3,356.46	Balance of loans and advances adopted from CGA during 1994-95		3,356.46
1,23,204.69	Total		1,28,341.86
	Assets		
58,304.21	Gross Capital Outlay on Fixed Assets-	(a)	61,547.14
18,933.05	Investments in Shares of Companies, Corporations, etc	(b)	19,173.05
39,371.16	Other Capital Outlay	(a-b)	42,374.09
62,255.13*	Loans and Advances	a	63,812.20
11,713.69	Loans for power Projects	b	11,556.31
34,736.85	Other Development Loans	c=a-(b+d)	36,092.40
15,804.59	Loans to Government servants and Miscellaneous loans	d	16,163.49
2,645.35	Closing balance merged with the general cash balance of Government of India		2,982.52
1,23,204.69	Total		1,28,341.86

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

The abridged accounts in the foregoing statements have to be read with comments and explanations in the Finance Accounts. Government accounts being mainly on cash basis, the deficit/surplus on Government account, as shown in Appendix 1.6, indicates the position on cash basis, as opposed to accrual basis in commercial accounting. Consequently, items payable or receivable or items like depreciation or variation in stock figures, etc., do not figure in the accounts. The assets amounting to ₹ 58,304.21 crore and ₹ 61,547.14 crore as on 31 March 2017 and 31 March 2018 respectively under the head Gross outlay include an amount of ₹ 1,587.95 crore which were adopted during 1994-95 from the Controller General of Accounts. Similarly, Loans and Advances depicted on assets side amounting to ₹ 62,130.55 crore and ₹ 63,812.20 crore as on 31 March 2017 and 31 March 2018 respectively including ₹ 3,356.46 crore. But the corresponding figures to be shown on the liabilities side have not been depicted distinctly in the Finance Accounts for these years.

Appendix 1.7
Details of Centrally Sponsored Schemes where no grant was received during 2017-18
(Referred to in Paragraph 1.3.2)

(₹ in crore)

Sl. No.	Name of CSS Scheme	GIA receipts during 2016-17	GIA receipts during 2017-18
1.	National Emergency Response System (NERS)	24.00	Nil
2.	Urban Statistics for HR & Assessment (USHA)	0.16	Nil
3.	Strengthening of Civil Registration System	0.31	Nil
4.	DTU for Technical Quality Improvement Programme (TEQIP)	2.00	Nil
5.	Sub-Centres	0.35	Nil
6.	ICDS Training Programme	2.18	Nil
7.	Beti Bachao Beti Padhao	0.12	Nil
8.	Nutrition Improvement Project (ISSNIP)	0.05	Nil
9.	Implementation of Civil Rights Act, 1955 & the SC/ST Prevention of Atrocities Act, 1989	0.25	Nil
10.	Pre-Matric Scholarship to OBC Students	0.55	Nil
11.	Post Matric Scholarship to SC	4.74	Nil
12.	Model Career Centre at R.K. Puram (Dte. of Employment)	0.02	Nil
13.	Computerisation of TPDS	0.12	Nil
14.	Financial Support to States/UTs for conduct of State/UT/District Level Mock Exercises	0.11	Nil
15.	One time Grant-in-Aid as per the provision of CVCF for continued implementation of Victim Compensation Scheme	8.80	Nil
16.	GIA to NDMC for Smart City	194.00	Nil

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

(₹ in crore)

Sl. No	No. and Name of the Grant/ Appropriation	Original grant/ appropriation	Supplementary grant/ Re-appropriation	Total grant/ Appropriation	Actual expenditure	Saving	% age	Reasons for saving
Revenue-Voted								
Grant No. 2 General Administration Department								
1	2220.01.001.99 Public Relation Dte.	198.23	-1.61	196.62	122.23	74.39	37.83	Budget/ Expenditure earmarked for advertisement not incurred as matter was sub-judice
Grant No. 03: Administration of Justice								
2	2014.00.105.99 Session Court	967.29	-160.73	806.56	721.97	84.59	10.49	Non-payment of arrears of up-gradation of pay scales due to procedural incompleteness/ want of approval from the competent authority
Grant No. 05: Home								
3	2056.00.001.99 Jail Establishment	241.18	78.02	319.2	262.97	56.23	17.62	Low expenditure on professional services and non-finalisation of tenders
Grant No. 6: Education								
4	2202.02.109.96 Govt. Secondary Schools	1,648.92	-126.04	1,522.88	1,462.46	60.42	3.97	Accumulation of savings of 1000 DDOs under this head resulted in huge savings
5	2202.02.109.87 Additional schooling facilities	3,155.28	7.20	3,162.48	3,073.66	88.82	2.81	Non-clearance of certain bills for various administrative reasons and receipt of less number of bills
Capital-Voted								
Grant No. 4 Finance								
6	7615.00.200.76 Ways of means loan to Autonomous/ Local Bodies	700.00	-300.00	400.00	200.00	200.00	50.00	Release of less loan
Total		6,910.90	-503.16	6,407.74	5,843.29	564.45		

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

(₹ in crore)

Sl. No.	No. and Name of Grant	Total Provision	Actual Expenditure	Saving out of Original Provision	Reasons for Savings
Revenue Voted					
Grant No. 2 General Administration Department					
1	2055.00.116.98 GIA for setting up of Cyber Forensic Lab-cum Training Centre under the project Cyber Crime Prevention against Women and Children (CCPWC)	2.30	0.00	2.30	Administrative sanction for transfer of grant to Delhi Police not issued
Grant No.4 Finance					
2	3451.00.102.95 GIA to Bureau for investment and Enterprises in Delhi	1.00	0.00	1.00	Non receipt of demand from grantee institutions
Grant No.6 Education					
3	2202.80.789.97 Mensural hygiene in girls (SCSP)	1.00	0.00	1.00	Non supply of sanitary napkins
4	2203.00.112.48 Grant-in-aid to Delhi Technical University for Technical Education Quality improvement programme (TEQIP) (CSS)	1.00	0.00	1.00	Request to release of funds not received from the DTU
5	2202.03.001.00 Direction and Admn.	3.00	0.00	3.00	Delay in execution of work
Grant No. 7 Medical and Public Health					
6	2210.01.200.86 CT Scan/MRI in PPP	3.00	0.00	3.00	Non implementation of scheme
7	2211.00.101.76 Rural Family Welfare Services	2.00	0.00	2.00	Approval of the competent authority not received
8	2210.06.800.70.00.42 Introduction of Hospital Management Information system for Primary/ Secondary/Tertiary Health Care	1.00	0.00	1.00	Project not materialised due to administrative reasons
Grant No. 8 Social Welfare					
9	2235.02.103.31 Indira Gandhi Matritva SahyogYojna (IGMSY) (CSS)	2.00	0.00	2.00	Rechristening of the scheme from IGMSY to PMMY, new budget head has been opened in March 2018
10	2235.02.103.21 Pradhan Mantri Matri VandanaYojna (CSS)	3.90	0.00	3.90	Authorisation conveyed wrongly at the fag end of the year
11	2225.80.789.95 Implementation of prohibition of employment as manual scavenger and their rehabilitation (SCSP)	2.00	0.00	2.00	Pending clarification from the Govt. of India, Ministry of Social Justice
12	2225.80.800.65 Implementation of prohibition of employment as manual scavenger and their rehabilitation	2.30	0.00	2.30	Pending Clarification from the Govt. of India, Ministry of Social Justice

Grant No. 9 Industries					
13	3475.00.106.90.00.42 Strengthening of Legal Metrology Wing (CSS)	1.18	0.00	1.18	Non execution of work by PWD
Grant No. 10 Development					
14	2405.00.101.87 Blue Revolution Integrated Development and Management of Fisheries (CSS)	1.15	0.00	1.15	Technical Issues
15	2225.01.800.65 Multi-sectoral dev. prog. for minority concentration districts	5.00	0.00	5.00	Administrative Reasons
16	2225.03.277.77 Pre-Metric scholarship scheme for minority students (CCS)	6.00	0.00	6.00	Administrative reasons
17	2235.60.200.62 Exgratia Payment to Defence/Delhi Police/Para Military/Home Guard and Civil Defence Personal dying in operation/war	5.00	0.00	5.00	Incurring of Expenditure depends on occurrence of incidents
18	2235.60.200.61 Witness Protection Fund	2.00	0.00	2.00	Incurring of Expenditure depends on occurrence of incidents
19	2245.80.102.92 Disaster Contingence Plan/Disaster Response Fund	6.00	0.00	6.00	Non-finalisation of scheme
Capital Voted					
Grant No. 6 Education					
20	4202.03.800.98 Development of play grounds swimming pools and sports complexes	4.20	0.00	4.20	Administrative delay
21	4202.02.104.87 Setting up new Polytechnics (CSS)	4.00	0.00	4.00	Administrative delay
Grant No. 7 Medical and Public Health					
22	4210.01.110.75 Rao Tula Ram Hospital	1.52	0.00	1.52	Procurement proposals of Machinery and Equipment not materialised
Grant No. 8 Social Welfare					
23	4235.02.104.98 Old Age Home	3.74	0.00	3.74	Land could not be purchased
24	4235.02.102.98 CCTV in each Anganwadi Centre	1.00	0.00	1.00	Scheme introduced at the fag end
25	4235.02.800.93 Provision of additional facilities in the existing building (WCD)	1.50	0.00	1.50	Delay in execution of orders
26	5055.00.190.78 Installation of CCTV Cameras in DTC and Cluster Buses (State Share)	1.00	0.00	1.00	Non finalisation of Consultancy services for CCTV surveillances
Grant No. 9 Industries					
27	6851.00.101.98 Loan to DSIIDC for upgradation and improvement of civic services of industrial Estates/flatted factory complexes	1.00	0.00	1.00	Non acceptance of loan by DSIIDC with the request to convert it into grant
Grant No. 10 Development					
28	4070.00.800.86 Civil Defence	1.50	0.00	1.50	Spaces not allotted to 11 districts to install machinery and equipment /Not finalisation of procuring vehicle

29	4250.00.101.99 Disaster Contingency Plan/ Disaster Response Fund	1.00	0.00	1.00	Purchase proposal of machinery and equipment not approved
Revenue Charged					
Grant No. 3 Administration of Justice					
30	2015.00.102 Electoral Officers	1.50	0.00	1.50	Payment to vendor continued to be sub-judice
Total		72.79	0.00	72.79	

Appendix 2.3

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

(₹ in crore)

Sl. No.	Number and name of the Grant	Original provision	Actual expenditure	Saving out of original provision	Supplementary provision
Revenue Voted					
Grant No.08: Social Welfare					
1	2235.02.104.66 Senior Citizen Pension Scheme (Expansion of Old Age Assistance)	870.00	835.45	34.55	11.00
2	2235.02.102.31 Child Right Commission	2.00	1.83	0.17	0.34
3	2235.02.102.29 ICDS (General) – State Share	17.00	16.47	0.53	5.38
4	2235.02.102.36 Incentivised Anganwadi Upgradation Scheme	Nil	Nil	Nil	1.00
5	2235.02.103.45 Financial Assistance to Poor Widows for marriage of their daughters & orphan girls	10.00	7.74	2.26	0.50
6	2235.02.103.24 Shelter Home for Destitute, Pregnant	Nil	Nil	Nil	0.80
7	2235.02.103.23 Implementation of Swadhar Grah Scheme	Nil	Nil	Nil	0.50
8	2235.02.103.21 Pradhan Mantri Matri Vandana Yojna (CSS)	Nil	Nil	Nil	3.90
9	2235.02.200.89 Bhagidari-new Initiative in social development	5.00	3.94	1.06	10.00
10	2236.02.101.75 Rajiv Gandhi Scheme for Employment of Adolescent Girls for component other than Nutrition (State Share)	Nil	Nil	Nil	0.52
11	4235.02.102.98 CCTV in each Anganwadi Centre	Nil	Nil	Nil	1.00
Total		904	865.43	38.57	34.94

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

(₹ in crore)

Sl. No.	Number and Name of the Grant	Re-Appropriation	Final Savings	Reason for Savings
Revenue Voted				
Grant No. 2 General Administration Department				
1	2055.00.116.98 GIA for setting up of Cyber Forensic Lab-cum Training Centre under the project Cyber Crime Prevention against Women and Children (CCPWC)	2.29	2.30	Requisite administrative sanction for transfer of grant to Delhi Police not issued
2	2051.00.103.98 Service Selection Board for Delhi Government	9.88	11.67	Less number of exams conducted, less claims received and short payment in certain cases due to administrative reasons
Total		12.17	13.97	
Grant No. 3 Administration of Justice				
3	2014.00.102.93 Computerisation of High Court	4.00	5.72	Funds received late resulted in non-modernisation of process
4	2015.00.103.00.00.42 Preparation and Printing of Electoral Rolls	0.75	5.21	The printing work assigned to Govt. press not completed
Total		4.75	10.93	
Grant No. 4 Finance				
5	2054.00.095.95.98 Principal Accounts Office- EDP Cell	0.80	1.09	Non-finalisation of digitisation of GPF accounts and the non-procurement of hardware
6	2052.00.090.42 Dialogue and Development Commission of Delhi	0.01	1.47	Non-finalisation of redevelopment of official website and purchase of related equipment
Total		0.81	2.56	
Grant No. 5 Home				
7	2056.00.001.99 Jail Establishment	4.02	56.23	Curtailed bill received on account of professional services and non-materialisation of tenders
Total		4.02	56.23	
Grant No. 6 Education				
8	2202.02.109.87 Additional Schooling facilities	7.20	88.82	Non-clearance of certain bills for various reasons and receipt of less number of bills
9	2204.00.103.78 Cash incentive to outstanding players/sportsmen and Rajiv Gandhi Sports Award	4.99	7.84	Administrative delay
10	2203.00.112.43 Delhi Institute of Tool Engineering	2.99	4.20	Unspent balance of the previous year was adjusted in the grant released
11	2230.03.001.99 Directorate of Industrial Training	0.37	2.24	MACP cases not finalised and purchase proposals including four vehicles not finalised
Total		15.55	103.10	
Grant No. 7 Medical and Public Health				
12	2210.01.110.15 Deep Chand Bandhu Hospital	1.35	7.37	Non-filling of vacant posts and non finalisation of tenders
13	2210.06.101.37 Liver Transplantation unit	0.27	1.34	Pending purchase of Liver Transplant Unit.

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14	2210.01.110.89 Aruna Asaf Ali Govt. Hospital (Civil Hospital)	0.25	2.63	Non-filling of SR/JR posts, Anticipated claims not received
15	2210.01.110.23 Jag Prवेश Chandra Hospital	1.45	1.46	Anticipated contingency bills not received
16	2210.01.789.97 Lal Bahadur Shastri Hospital (SCSP)	1.66	3.95	Non-filling of vacant posts, non-finalisation of medical bills and non-conducting of conferences/training
17	2210.01.110.40 Rao Tula Ram Hospital at JaffarPur	0.70	3.86	Non-filling of vacant posts and non-release of HRA of 7 th Pay Commissions
18	2210.02.102.60.98 Homoeopathic Dispensaries units	1.09	1.78	Non-finalisation of MACP and NFSG to the employees and anticipated bills not received
Total		6.77	22.39	
Grant No. 8 Social Welfare				
19	2235.02.001.92 Security-internal and External and augmentation of sanitation (SWD)	2.00	2.80	Non-operationalization of few homes and requirement of less number of security and sanitation staff
20	2235.02.001.86 Directorate of Women and Child Development	0.20	2.03	Non-filling of vacant posts and receiving less proposal from the units
21	2235.02.102.29 ICDS (General)-State Share	5.38	5.91	Procurement proposals not materialised
22	2225.01.277.71 Reimbursement of tuition fee in public school	9.99	10.09	Receipt of less number of application online
23	2225.01.789.92 Reimbursement of tuition fee in public school (SCSP)	3.99	7.49	Receipt of less number of applications on e-district portal
24	2225.80.789.95 Implementation of pohibication of employments manual scavenger and their rehabilitation (SCSP)	1.99	2.00	Want of some clarification from the Govt. of India, Ministry of Social Justice, funds could not be utilised
25	2225.80.800.65 Implementation of pohibication of employments manual scavenger and their rehabilitation	2.29	2.30	Pending clarification from the Govt. of India, Ministry of Social Justice
Total		25.84	32.62	
Grant No. 10 Development				
26	2405.00.101.87 Blue Revolution Integrated Development and Management of Fisheries (CSS)	0.65	1.15	Technical Issues
27	2245.80.102.92 Disaster Contingence Plan/Disaster Response Fund	1.00	6.00	Non-finalisation of scheme
28	2235.01.200.88.98 Payment to Monthly Ad-hoc relief in respect of J&K Migrants	1.00	2.78	Technical reasons, payments were not fully made to the beneficiaries
29	2235.01.200.86.98 Payment of Monthly Ad-hoc relief in respect of J&K Migrants	0.50	2.61	Technical reasons, payments were not fully made to the beneficiaries
Total		3.15	12.54	
Capital Voted				
Grant No. 6 Education				
30	4202.02.104.88 Polytechnic Equipment	1.00	5.98	Supply orders for equipment/furniture's placed but supply received in 2018-19
31	4202.02.105.88 GB Pant Engineering College	1.00	1.46	Procurement of proposals of electronic devices not materialised
Total		2.00	7.44	

Grant No. 7 Medical and Public Health				
32	4210.01.110.96 G B Pant Hospital	3.93	4.08	Procurement of proposals of Machinery and Equipment not finalised
33	4210.01.110.75 Rao Tula Ram Hospital	1.49	1.52	Procurement of proposals of Machinery and Equipment not materialised
34	4210.01.110.73 Babu Jagjivan Ram Hospital	0.50	1.31	CPA could not finalised for the procurement of equipment proposals
Total		5.92	6.91	
Grant No. 8 Social Welfare				
35	4235.02.101.82 Scheme for implementation of person with disability act 1995 (SIPDA)(CSS)	10.70	10.70	Non-receipt of authorisation of competent authority
36	4235.02.104.95 Half way Home/Long stay Home	0.50	1.21	Utilisation certificate from the DSIIDC not received
37	4235.02.800.94 Provision of additional facilities in the existing building (SWD)	3.00	3.38	Construction proposal not finalised and slow progress in execution of work
Total		14.20	15.29	
Grand Total		95.18	283.98	

Appendix 2.5

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

(₹ in crore)

Sl. No.	Number and Name of Grant	Major Head/Sub Head	Original Provision	Amount of Surrender	Percentage of original provision	Reasons of Surrender
1	Grant No. 6 Education	2202.02.108.99 Examination Reforms Branch for quality improvement	50.00	36.00	72.00	Non-procurement
2		2230.03.800.80 Skill Development initiative Scheme(CSS)	11.00	11.00	100.00	Less bills received
3		2202.03.112.87.00.42 RasthriyaUchatarShikshaAbhiyan(CSS)	18.00	17.40	96.66	Release of less grant
4		2202.03.112.86.00.42 RsthriyaUchatarShikshaAbhiyan(state share)	12.00	11.60	96.66	Release of less grant
5	Grant No. 7 Medical and Public Health	2210.80.800.57 GIA to Bureau of affordable meal for AamAdmi Canteen	17.00	17.00	100.00	Release of less grant
6	Grant No. 8 Social	3452.80.190.82 GIA to DT and TDC for Swadesh Darshan	30.00	29.99	99.97	Release of less grant
7		5055.00.190.78 Installation of CCTV Cameras in DTC and Cluster Buses (State Share)	90.00	89.00	98.88	Slow progress of work
8		5452.01.800.81 River Front Development of Yamuna	50.00	49.99	99.98	Non-implementation of Scheme
9	Grant No. 9 Industries	3456.00.103.93 Provision for market intervention to check the rising prices of Essential Commodity	11.00	10.99	99.90	Non-implementation of Scheme
10		6851.00.101.98 Loan to DSIIDC for upgradation and improvement of civic services of industrial state/flatted factory complexes	20.00	19.00	95.00	Release of less Loan
11	Grant No. 10 Development	2515.00.80077 IDRV Works including water Bodies through DRDB including 5% outlay for Repair of IDRV works (General)	22.00	19.50	88.63	Slow pace of work
12		2053.00.800.76 Grants to District Urban Development Agency (DUDA) District Central	35.35	32.32	91.42	Release of less grant
13		2053.00.800.75 Grants to District Urban Development Agency (DUDA) District New Delhi	30.30	29.46	97.22	Release of less grant
14		2053.00.800.74 Grants to District Urban Development Agency (DUDA) District South	25.25	25.12	99.48	Release of less grant
15		2053.00.800.73 Grants to District Urban Development Agency (DUDA) District South-West	35.35	35.22	99.63	Release of less grant
16		2053.00.800.72 Grants to District Urban Development Agency (DUDA) District East	30.30	30.17	99.57	Release of less grant
17		2053.00.800.71 Grants to District Urban Development Agency (DUDA) District West	35.35	35.21	99.60	Release of less grant

18		2053.00.800.70 Grants to District Urban Development Agency (DUDA) District North East	25.25	25.11	99.44	Release of less grant
19		2053.00.800.69 Grants to District Urban Development Agency (DUDA) District North West	35.35	35.21	99.60	Release of less grant
20		2053.00.800.68 Grants to District Urban Development Agency (DUDA) District North	40.40	37.29	92.30	Release of less grant
21		2053.00.800.67 Grants to District Urban Development Agency (DUDA) District Shahdara	25.25	25.11	99.44	Release of less grant
22		2053.00.800.66 Grants to District Urban Development Agency (DUDA) District South East	35.35	30.12	85.21	Release of less grant
23		4515.00.103.93.00.42 Rural Development Board for works to be carried out under IDRV(SCSP)	470.00	390.50	83.08	Slow progress of work
24		4515.00789.97.00.42 Rural Development board for works to be carried out under IDRV(SCSP)	103.00	85.50	83.80	Slow progress of work
25	Grant No. 13 Pensions	2071.01.117.99.00.04 Government Contribution	122.00	122.00	100.00	Non-finalition of Pension liability with GOI
	Total		1,379.50	1,249.81		

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

(₹ in crore)

Sl. No.	No. and Name of Grant/ Appropriation	Voted/ Charged	Savings	Surrender	Savings which remained to be surrendered
1	Grant No. 1 Legislative Assembly	Voted	3.37	0.32	3.05
2	Grant No. 2 General Administration Department	Voted	110.59	7.60	102.99
		Charged	6.77	1.67	5.10
3	Grant No. 3 Administration of Justice	Voted	342.34	199.59	142.75
		Charged	107.74	50.45	57.29
4	Grant No. 4 Finance	Voted	644.35	383.81	260.54
5	Grant No. 5 Home	Voted	142.51	34.39	108.12
6	Grant No. 6 Education	Voted	1,119.63	587.15	532.48
7	Grant No. 7 Medical and Public Health	Voted	649.07	306.87	342.20
8	Grant No. 8 Social Welfare	Voted	726.27	371.77	354.50
9	Grant No. 9 Industries	Voted	160.69	134.62	26.07
10	Grant No. 10 Development	Voted	1,547.65	1,276.70	270.95
Total			5,560.98	3,354.94	2,206.04

Appendix 2.7
Rush of expenditure at the end of the year 2017-18
(Referred to in Paragraph 2.3.8)

(₹ in crore)

Sl. No.	Head of Account	Total Budget	Original Provision	Total Exp.	Exp. incurred during last qtr. 2017-18		Exp. incurred in March 2018	
					Amount	Percentage	Amount	Percentage
	Grant No. 4 - Finance							
1	2040.00.800.76.00.32	20.00	20.00	16.52	16.52	100.00	16.52	100.00
	Grant No. 6 - Education							
2	2202.02.053.97.00.27	36.00	50.00	32.35	23.93	73.97	16.40	50.69
3	2202.03.102.88.00.35	14.42	96.00	14.00	14.00	100.00	14.00	100.00
4	2202.03.104.81.00.36	200.00	200.00	200.00	133.33	66.67	116.66	58.33
5	2203.00.112.51.00.36	16.00	15.00	16.00	12.25	76.56	12.25	76.56
6	4202.01.203.96.00.53	13.00	13.00	12.91	12.91	100.00	12.91	100.00
	Grant No. 7 - Medical and Public Health							
7	2210.01.110.13.00.31	17.00	20.00	17.00	12.00	70.59	12.00	70.59
8	2210.01.110.13.00.36	21.00	25.00	21.00	14.75	70.24	14.75	70.24
9	2210.01.110.14.00.36	11.00	15.00	11.00	11.00	100.00	11.00	100.00
10	2210.01.800.44.00.42	222.82	200.00	222.82	112.47	50.47	112.47	50.47
11	2210.06.800.82.00.31	50.00	50.00	37.50	25.00	66.67	25.00	66.67
12	4210.01.110.98.99.53	22.00	23.00	22.00	22.00	100.00	22.00	100.00
	Grant No. 8 - Social Welfare							
13	2225.01.277.60.00.32	57.00	70.00	55.59	37.66	67.75	37.66	67.75
14	2225.01.277.73.00.34	67.00	75.00	42.22	23.00	54.48	22.10	52.35
15	2225.01.789.93.00.34	44.00	48.00	31.89	19.41	60.88	18.96	59.45
16	2225.01.789.95.00.32	38.00	58.00	35.56	23.79	66.90	23.79	66.90
17	2235.02.103.20.00.50	11.03	11.03	11.03	11.03	100.00	11.03	100.00
18	2235.02.103.22.00.50	13.50	13.50	13.43	13.43	100.00	13.43	100.00
19	2236.02.101.82.00.50	65.50	80.00	41.70	28.74	68.93	22.46	53.86
20	3055.00.190.99.00.33	100.00	92.00	100.00	100.00	100.00	100.00	100.00
21	4225.01.789.98.00.53	50.00	50.00	47.87	31.93	66.69	28.43	59.38
	Grant No. 10 - Development Department							
22	4406.02.110.98.00.42	11.00	15.00	11.00	10.99	99.92	10.35	94.10
	Grant No. 11 - Urban Development Department							
23	2217.04.191.55.00.35	62.70	200.00	62.70	62.70	100.00	62.70	100.00
24	4059.60.051.80.90.42	34.58	50.00	12.62	12.62	100.00	11.88	94.11
25	6801.00.190.93.00.55	246.80	246.80	246.80	246.80	100.00	246.80	100.00
26	6801.00.203.91.00.55	69.00	69.00	69.00	69.00	100.00	69.00	100.00
			1,805.33	1,404.51	1,101.26		1,064.55	

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

(₹ in crore)

Sl. No.	Detailed Head	Original + Supplementary + Re-appropriation	Expenditure	Savings
2015-16 (Revenue)				
1	2215.02.191.86	18.00	Nil	18.00
2	2216.80.190.92	8.00	Nil	8.00
3	2216.80.190.89	0.75	Nil	0.75
4	2216.80.789.98	2.00	Nil	2.00
5	2216.80.789.97	0.25	Nil	0.25
6	2217.05.800.89.00.42	5.00	Nil	5.00
7	2217.80.191.19.98	56.00	Nil	56.00
8	2217.80.191.13	404.38	Nil	404.38
9	2217.80.789.97.99	0.10	Nil	0.10
10	2217.80.789.97.98	0.10	Nil	0.10
11	2217.80.789.97.97	0.50	Nil	0.50
12	3054.04.800.87	10.00	Nil	10.00
13	3054.04.800.86	10.00	Nil	10.00
14	3054.04.800.85	10.00	Nil	10.00
15	3054.04.800.84	5.00	Nil	5.00
16	3054.04.800.83	10.00	Nil	10.00
17	3054.04.800.82	18.37	Nil	18.37
18	3054.04.800.81	5.00	Nil	5.00
19	3054.04.800.80	35.00	Nil	35.00
20	3475.00.108.95	9.35	Nil	9.35
21	2801.05.800.86	5.00	Nil	5.00
22	2801.05.800.81	200.00	Nil	200.00
2015-16 (Capital)				
23	4217.60.050.99.00.42	0.75	Nil	0.75
24	6215.01.191.80.00.55	10.00	Nil	10.00
25	7055.00.800.96.98.55	10.00	Nil	10.00
26	7055.00.800.96.96.55	10.00	Nil	10.00
27	4202.03.800.80.00.42	0.40	Nil	0.40
28	4210.01.110.99.50.42	0.50	Nil	0.50
29	4210.01.110.65	75.00	Nil	75.00
30	4210.03.105.99.96.53	0.10	Nil	0.10
31	4210.04.107.96.00.53	50.00	Nil	50.00
32	4225.01.789.97.00.53	0.75	Nil	0.75
33	4235.02.103.88.00.53	3.00	Nil	3.00
34	4250.00.201.99.00.53	0.45	Nil	0.45
35	4405.00.101.92.00.42	0.15	Nil	0.15
36	4851.00.101.70.00.42	0.10	Nil	0.10
37	5475.00.800.94.00.53	0.55	Nil	0.55
38	4801.05.190.91.00.32	9.99	Nil	9.99
39	4801.05.190.84.00.32	50.00	Nil	50.00
40	4810.00.102.95	2.00	Nil	2.00

2016-17 (Revenue)				
41	2215.01.191.72	5.00	Nil	5.00
42	2215.02.191.89	200.00	Nil	200.00
43	2215.02.191.86	10.00	Nil	10.00
44	2216.80.190.92	8.00	Nil	8.00
45	2216.80.190.87	3.00	Nil	3.00
46	2216.80.190.86	1.50	Nil	1.50
47	2216.80.789.98	2.00	Nil	2.00
48	2216.80.789.96	0.20	Nil	0.20
49	2217.05.800.89.00.42	5.00	Nil	5.00
50	2217.80.191.44.99	10.00	Nil	10.00
51	2217.80.191.19.98	20.00	Nil	20.00
52	2217.80.191.19.99	40.00	Nil	40.00
53	2217.80.191.06.00.42	1.00	Nil	1.00
54	2217.80.191.04.99	24.50	Nil	24.50
55	2217.80.191.04.97	1.00	Nil	1.00
56	2217.80.191.04.96	1.00	Nil	1.00
57	2217.80.191.04.94	1.00	Nil	1.00
58	2217.80.191.04.93	1.00	Nil	1.00
59	2217.80.191.04.92	1.00	Nil	1.00
60	2217.80.191.04.90	2.00	Nil	2.00
61	2217.80.191.04.89	1.90	Nil	1.90
62	2217.80.191.04.88	36.90	Nil	36.90
63	2217.80.191.04.87	25.50	Nil	25.50
64	2217.80.191.04.86	9.00	Nil	9.00
65	2217.80.191.04.85	11.00	Nil	11.00
66	2217.80.191.04.84	1.00	Nil	1.00
67	2217.80.191.04.83	1.00	Nil	1.00
68	2217.80.191.04.82	8.00	Nil	8.00
69	2217.80.191.04.81	8.00	Nil	8.00
70	2217.80.191.04.80	14.50	Nil	14.50
71	2217.80.191.04.79	3.00	Nil	3.00
72	2217.80.191.04.78	49.00	Nil	49.00
73	3054.04.800.87	10.00	Nil	10.00
74	3054.04.800.86	12.00	Nil	12.00
75	3054.04.800.85	10.00	Nil	10.00
76	3054.04.800.84	5.00	Nil	5.00
77	3054.04.800.83	25.00	Nil	25.00
78	3054.04.800.82	20.00	Nil	20.00
79	3054.04.800.81	15.00	Nil	15.00
80	3054.04.800.80	28.00	Nil	28.00
81	2251.00.090.84	0.50	Nil	0.50
82	2801.05.800.86	2.00	Nil	2.00
83	2801.05.800.81	60.00	Nil	60.00
84	2801.05.800.80	23.00	Nil	23.00
85	2801.02.800.90	1.00	Nil	1.00
2016-17 (Capital)				
86	4217.60.050.99.00.42	0.50	Nil	0.50
87	6215.01.191.81.00.55	20.00	Nil	20.00
88	6215.01.191.80.00.55	10.00	Nil	10.00
89	6215.02.191.85.00.55	2.00	Nil	2.00

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90	6217.60.191.91.97.55	25.00	Nil	25.00
91	6217.60.191.83.00.55	100.00	Nil	100.00
92	4059.01.051.88.00.53	0.35	Nil	0.35
93	4210.01.110.99.88.42	0.40	Nil	0.40
94	4210.01.110.99.83.53	0.41	Nil	0.41
95	4210.01.110.99.50.42	1.00	Nil	1.00
96	4210.03.101.99.98.42	0.50	Nil	0.50
97	4210.03.105.99.96.53	1.00	Nil	1.00
98	4210.04.107.97.00.53	0.20	Nil	0.20
99	4235.02.101.86.00.53	5.00	Nil	5.00
100	4235.02.101.85.00.53	5.00	Nil	5.00
101	4235.02.101.84.00.53	2.00	Nil	2.00
102	4235.02.103.88.00.53	1.00	Nil	1.00
103	4235.02.104.97.00.42	20.00	Nil	20.00
104	4250.00.201.99.00.53	0.20	Nil	0.20
105	5054.04.800.90.00.42	1.00	Nil	1.00
106	5054.04.800.83.00.53	100.00	Nil	100.00
107	5054.04.800.82.00.53	137.00	Nil	137.00
108	5054.04.800.81.00.53	200.00	Nil	200.00
109	5475.00.800.94.00.53	0.20	Nil	0.20
110	4801.05.190.91.00.32	5.00	Nil	5.00
111	4801.05.190.84.00.32	20.00	Nil	20.00
112	4801.05.800.88.00.42	1.00	Nil	1.00
2017-18 (Revenue)				
113	2215.02.191.86	60.00	Nil	60.00
114	2216.80.190.93	15.00	Nil	15.00
115	2216.80.190.92	8.00	Nil	8.00
116	2216.80.190.91	58.00	Nil	58.00
117	2216.80.190.89	8.00	Nil	8.00
118	2216.80.190.87	1.80	Nil	1.80
119	2216.80.789.99	5.00	Nil	5.00
120	2216.80.789.98	2.00	Nil	2.00
121	2217.04.191.57	98.00	Nil	98.00
122	2217.80.191.04.95	1.00	Nil	1.00
123	3054.04.800.86	1.00	Nil	1.00
124	3054.04.800.85	5.00	Nil	5.00
125	3054.04.800.84	1.00	Nil	1.00
126	3054.04.800.80	20.00	Nil	20.00
127	2059.80.053.95	0.30	Nil	0.30
128	2210.01.110.10.97.27	0.40	Nil	0.40
129	2210.01.110.10.96.27	0.10	Nil	0.10
130	2210.05.101.85.97.27	0.15	Nil	0.15
131	2210.05.102.96.97.27	1.30	Nil	1.30
132	2210.05.105.65.97.53	0.50	Nil	0.50
133	2210.06.107.96.00.27	0.10	Nil	0.10
134	2210.06.107.95.00.27	2.00	Nil	2.00
135	2217.05.191.99	5.00	Nil	5.00
136	2251.00.090.84	1.50	Nil	1.50
137	2801.05.800.86	2.00	Nil	2.00
138	2801.05.800.81	2.00	Nil	2.00
139	2801.05.800.80	23.00	Nil	23.00

140	2810.02.800.90	20.00	Nil	20.00
2017-18 (Capital)				
141	6215.01.191.81.00.55	80.00	Nil	80.00
142	6215.01.191.80.00.55	10.00	Nil	10.00
143	6215.02.191.86.00.55	10.00	Nil	10.00
144	6215.02.191.85.00.55	8.40	Nil	8.40
145	6217.60.191.96.99.55	0.20	Nil	0.20
146	6217.60.191.96.97.55	7.00	Nil	7.00
147	6217.60.191.91.97.55	5.00	Nil	5.00
148	6217.60.789.98.99.55	0.20	Nil	0.20
149	6217.60.789.98.97.55	2.00	Nil	2.00
150	4202.03.800.80.00.42	0.10	Nil	0.10
151	4210.03.102.98.00.42	1.50	Nil	1.50
152	4225.01.789.97.00.53	0.50	Nil	0.50
153	4235.02.101.84.00.53	10.00	Nil	10.00
154	4235.02.103.90.00.53	1.00	Nil	1.00
155	4250.00.201.99.00.53	2.10	Nil	2.10
156	5054.04.101.99.00.53	50.00	Nil	50.00
157	5054.04.101.97.00.53	35.00	Nil	35.00
158	5054.04.101.95.00.53	25.00	Nil	25.00
159	5054.04.337.98.00.53	5.00	Nil	5.00
160	5054.04.800.89.00.42	10.00	Nil	10.00
161	5054.04.800.82.00.53	25.00	Nil	25.00
162	5475.00.800.94.00.53	1.40	Nil	1.40
163	4801.05.190.91	1.00	Nil	1.00
164	4801.05.190.84	1.00	Nil	1.00
165	4801.05.800.91	50.00	Nil	50.00
166	4810.00.102.95	2.00	Nil	2.00

Appendix 3.1
Details of Utilisation Certificates due, received and outstanding as on 31 March 2018
(Reference to in Paragraph 3.2)

Sl. No.	Name of the Head	Year	Utilisation certificates due		Utilisation certificates received		Utilisation certificates outstanding	
			Items	Amount (₹ in lakh)	Items	Amount (₹ in lakh)	Items	Amount (₹ in lakh)
1	North DMC	2015-16	16	92,796.07	15	90,716.07	1	2,080.00
2	South DMC	2015-16	17	77,882.67	15	75,534.67	2	2,348.00
3	East DMC	2015-16	15	49,128.80	14	44,930.14	1	4,198.66
4	LSG TO NDMC	1993-94 to 2010-11	311	47,873.77	0	0.00	311	47,873.77
5	Delhi Cantonment Board	1994-95 to 2009-10	112	3,918.29	0	0.00	112	3,918.29
		2015-16	3	2,643.07	3	2,643.07	0	0.00
		2016-17	1	503.14	1	503.14	0	0.00
6	Delhi Vidyut Board & Power Sector	1999-2000 to 2007-08	49	1,17,426.66	0	0.00	49	1,17,426.66
7	Delhi Jal Board	1993-94 to 2012-13	103	1,21,572.28	0	0.00	103	1,21,572.28
		2013-14	10	44,770.00	9	25,650.00	1	19,120.00
		2015-16	18	1,05,212.00	18	94,212.00	0	11,000.00
8	Land & Bldg. Deptt. For DDA	1993-94 & 2007-08	2	1,955.80	0	0.00	2	1,955.80
9	Land & Bldg. Deptt. For MCD	1993-94 to 2000-01	232	68,307.35	0	0.00	232	68,307.35
10	NDMC	1993-94 to 2012-13	9	9,529.37	0	0.00	9	9,529.37
		2015-16	9	7,832.00	6	7,519.00	3	313.00
11	DUSIB	2011-12 to 2012-13	17	44,040.00	0	0.00	17	44,040.00
		2015-16	11	27,183.38	10	27,086.40	1	96.98
12	DSI IDC	2010-11 to 2012-13	4	90,314.67	0	0.00	4	90,314.67
13	DTTDC	2011-12 to 2012-13`	2	8,81.12	0	0.00	2	881.12
		2015-16	1	765.35	0	0.00	1	765.35
14	Tourism Department	1998-99 to 2016-17	25	10,267.93	0	0.00	25	10,267.93
15	U.D Deptt.	2002-03 to 2013-14	79	8,985.56	0	0.00	79	8,985.56
16	Environment Deptt.	2015- 16 to 2016-17	13	1,583.90	13	1,583.90	0	0.00
17	Art .Culture & Language Deptt.	2004-05 to 2013-14	536	25,335.19	536	25,335.19	0	0.00
		2016-17	-	7,108.81	-	7,108.81	-	0.00
18	Directorate for welfare of SC/ST/OBC	1995-96 to 1997-98	95	333.73	0	0.00	95	333.73
		2000-01	3	15.08	0	0.00	3	15.08
		2004-05 to 2016-17	41	5,406.02	0	0.00	41	5,406.02
19	G.A.D	2010-11 to 2011-12	0	232.28	0	47.56	0	184.72
20	IT Department	2006-07	0	0.00	0	0.00	0	0.00
		2008-09 to 2009-10	4	587.81	4	532.6	0	55.21
		2011-12 to 2012-13	2	5.01	2	5.01	0	0.00
21	LAW Department	2009-10 to 2016-17	8	1,852.50	8	1,706.48	0	146.02
21	Department of Power	2016-17	3	1,549.19	3	1,246.54	0	302.65
22	Planning Department	2016-17	1	8.80	1	8.80	0	0.00
23	Dy. Commissioner (New Delhi)	2011-12	2	9.67	0	0.00	2	9.67
24	C.P.O (D.S.W)	2015-16	2	114.68	2	114.68	0	0.00
25	Transport Department (DTC)	2016-17	2	1,55,000.00	2	1,55,000.00	0	0.00
26	SPCA (Animal Husbandry)	2016-17	2	2,257.00	2	2,257.00	0	0.00
27	DTE. of Family Welfare	2016-17	9	5,071.36	4	3,927.05	5	1,144.31
28	Road Safety Cell	2005-06	1	70.10.	0	19.50	1	50.60

29	Directorate of training and technical Education (DTTE)	2007-08 to 2013-14	89	64,657.36	78	61,733.76	11	2,923.6
		2016-17	41	19,672.06	39	19,624.50	2	47.56
30	DTE. of ISM&H	2002-03	1	0.75	0	0.00	1	0.75
		2005-06	1	1.70	0	0.00	1	1.70
		2016-17	9	1,814.33	8	1,753.33	1	61.00
31	DTE. of Social Welfare	1993-94 to 2016-17	1,724	4,088.80	304	361.85	1,420	3,726.95
32	D.L.S.A	2016-17	3	650.00	3	650.000	0	0.00
33	DTE. of Health Services	1998-99 to 2005-06	50	828.28	0	0.00	50	828.28
		2009-10 to 2016-17	713	3,97,002.39	634	2,81,985.56	79	1,15,016.83
34	Industries Deptt.	2010-11	4	8,529.50	4	8,529.50	0	0.00
		2012-13	13	1,332.72	13	1,332.72	0	0.00
		2014-15 to 2016-17	53	4,672.00	53	4,558.16	0	113.84
		Total	4,471	16,43,580.30	1,804	9,48,216.99	2,667	6,95,363.31

Appendix 3.2
Statement showing status of audit of the bodies/authorities
(Referred to in Paragraph 3.3)

Sl. No.	Name of Bodies/authorities	Period of entrustment of audit of accounts to CAG	Year upto which accounts were rendered	Year upto which Separate Audit Report(SAR) is issued	Placement of SAR in the Legislature	Year for which accounts due	Period of delay in submission of account (in years)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	Delhi Kalyan Samiti (DKS)	Entrustment from the year 2013-14 to 2022-23 under Section 20(1) of CAG's DPC Act.	2013-14	2013-14	Not to be placed in Legislature	2014-15 to 2016-17	3
2	Guru Gobind Singh Indraprastha University (GGSIPU)	Audit under Section 19(3) of CAG's DPC Act.	2016-17	2015-16	Yet to be laid	-	-
3	Netaji Subhash Institute of Technology (NSIT)	2012-13 to 2016-17, Audit Under Section 20(1) of CAG's DPC Act.	2014-15	2014-15	Yet to be laid	2015-16 and 2016-17	2
4	Delhi Jal Board (DJB)	Audit under Section 19(3) of CAG's DPC Act.	2011-12	2011-12	Status awaited	2012-13 to 2016-17	5
5	Delhi Building other Construction Workers Welfare Board	Audit under Section 19(2) of CAG's DPC Act.	2014-16	2013-14	Yet to be laid	2016-17	1
6	Delhi Legal Services Authority (DLSA)	Audit under Section 19(3) of CAG's DPC Act.	2016-17	2015-16	Not placed	-	-
7	Delhi Electricity Regulatory Commission (DERC)	Audit under Section 19(3) of CAG's DPC Act.	2016-17	2016-17	Placed in State legislature on 15.01.2018 for the FY 2016-17	-	-
8	Ambedkar University, Kashmiri Gate, Delhi	Audit under Section 19(3) of CAG's DPC Act.	2016-17	2016-17	Not placed	-	-
9	Indraprastha Institute of Information Technology, Delhi	Entrustment for the year 2013-14 to 2017-18 under Section 20(3) of CAG's DPC Act.	2016-17	2015-16	Placed in State Legislature on 08.08.2017 for FYs 2008-09 to 2015-16	-	-
10	Delhi Urban Shelter Improvement Board	Audit under Section 19(3) of CAG's DPC Act.	-	-	-	Since inception w.e.f. 2010-11	7

GLOSSARY

GLOSSARY OF TERMS

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

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

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