



**Report of the  
Comptroller and Auditor General of India  
on  
State Finances  
for the year ended 31 March 2015**



**Government of National Capital  
Territory of Delhi  
*Report of the year 2016***

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## **PREFACE**

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

Chapter 1 and 2 of this Report contain audit observations on matters arising from examination of Finance Accounts and Appropriation Accounts respectively, of the State Government for the year ended March 2015.

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

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



## Overview

Based on the audited accounts of the Government of Delhi for the year ending March 2015, this Report provides an analytical review of the Annual Accounts of the State Government. The Report is structured in three chapters.

**Chapter 1** is based on audit of Finance Accounts and provides a broad perspective of the finances of Delhi Government for the year ending March 2015. It also analyses critical changes in the major fiscal aggregates relating to the previous years keeping in view the overall trends during the last five years.

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

**Chapter 3** is an overview and status of the Delhi Government's compliance with various financial rules, procedures and directives.

### Audit findings

#### Chapter 1 Finances of the State Government

Revenue receipts increased by ₹ 1,603.90 crore (5.73 per cent) over the previous year. The tax revenue had increased by ₹ 685.21 crore (2.64 per cent) while non-tax revenue decreased by ₹ 26.60 crore (4.04 per cent) and grants from Government of India increased by ₹ 945.28 crore (67.38 per cent) over the previous year. The share of State's own tax revenue to total revenue receipts was 89.92 per cent in 2014-15.

*(Para 1.2 and Para 1.5.1)*

The revenue expenditure during the current year at ₹ 23,509.49 crore has increased by ₹ 1,142.97 crore (5.11 per cent) over the previous year. The revenue expenditure constituted 84.22 per cent of total expenditure (excluding loans and advances) during 2014-15.

*(Para 1.2 and 1.6)*

Capital expenditure decreased by ₹ 303.48 crore over the previous year. The capital expenditure constituted only 15.78 per cent of total expenditure (excluding loans and advances) during 2014-15.

*(Para 1.2 and 1.6)*

The Government had invested ₹ 17,660.35 crore (as of 31 March 2015) in Statutory Corporations, Rural Banks, Joint Stock Companies and Co-operatives. The return on these investments was 0.07 per cent while the Government paid interest at an average rate of 8.59 per cent on its borrowings during 2014-15.

*(Para 1.8.1)*

Overall fiscal liabilities of the State increased from ₹ 30,140.09 crore in 2010-11 to ₹ 32,497.91 crore in 2014-15 (7.82 *per cent*). The fiscal liabilities stood at 1.10 times of the revenue receipts and 1.19 times of the State's own resources as at the end of 2014-15.

***(Para 1.9.2)***

The fiscal position viewed in terms of key fiscal parameters show that the revenue surplus increased by ₹ 460.93 crore during the year 2014-15 over the previous year. The fiscal deficit of ₹ 3,942.71 crore in 2013-14 turned to fiscal surplus of ₹ 218.83 crore in 2014-15 and primary deficit of ₹ 1,118.42 crore during 2013-14 turned to primary surplus of ₹ 2,992.83 crore in 2014-15.

***(Para 1.11.1)***

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

During 2014-15, expenditure of ₹ 31,024.14 crore was incurred against total grants and appropriation of ₹ 37,117.99 crore resulting in a saving of ₹ 6,093.85 crore. The overall saving of ₹ 6,093.85 crore was a result of saving of ₹ 4295.73 crore in 13 grants and one appropriation (Public Debt) under Revenue Section and ₹ 1,798.12 crore under Capital Section.

***(Para 2.2)***

Appropriation accounts for the year 2014-15 showed that savings exceeding ₹ 50 crore in each case occurred in 24 cases relating to six grants and one appropriation totalling ₹ 2,743.11 crore.

***(Para 2.3.1)***

There was an excess expenditure of ₹ 3.51 crore in two grants for the year 2014-15 which required regularisation under Article 205 of the Constitution in addition to excess expenditure of ₹ 79.99 crore in grants relating to 2006-07 to 2013-14.

***(Para 2.3.4 & 2.3.5)***

Supplementary grant amounting to ₹ 68.44 crore in two sub-heads was obtained in anticipation of higher/additional expenditure. However, the final expenditure was less than even the original grant/appropriation.

***(Para 2.3.6)***

Out of the savings of ₹ 5,598.47 crore under 10 grants and one appropriation (savings of ₹ one crore and above were indicated in each grant/appropriation), an amount of ₹ 3,320.93 crore (59.32 *per cent* of amount of savings) was not surrendered.

***(Para 2.3.9)***

There were persistent savings of more than ₹ one crore in 12 cases/sub-heads during the year 2012-13 to 2014-15 under the Grant No. 2- General Administration. In nine cases the lumpsum provision exceeding ₹ 10 lakh was obtained without

giving complete break up of expenditure.

*(Para 2.6)*

### **Chapter 3 Financial reporting**

There were delays in obtaining utilization certificates (UCs) from various grantee institutions for the grants released to them. Out of a total of 4211 grants amounting to ₹ 24,384.05 crore given till March 2014, 3761 UCs amounting to ₹ 17,720.49 crore were awaited from various departments at the end of March 2015. Out of 3761 UCs due, UCs for 2585 (68.73 *per cent*) involving ₹ 13,494.18 crore were outstanding for period ranging from two to 10 years, while 1176 UCs (31.27 *per cent*) involving ₹ 4,226.31 crore were outstanding for more than 10 years.

*(Para 3.1)*

16 annual accounts due upto the year 2013-14 of three bodies/authorities were not submitted to audit as of 31 March 2015.

*(Para 3.2)*

Substantial balances amounting to ₹ 254.76 crore were outstanding under Suspense Heads as on 31 March 2015, requiring expeditious clearing and classification under appropriate heads of accounts.

*(Para 3.6)*



**Chapter-1**  
**Finances of the State Government**



## Chapter - 1

### Finances of the State Government

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

#### *Profile of NCT of Delhi*

Delhi, the capital of the country, is spread over an area of 1,483 sq. km. It is a densely populated State having average population density of 11320 persons per sq. km. The State's Gross State Domestic Product (GSDP) in 2014-15 was ₹ 4,51,153.65 crore. Its GSDP has grown at a higher rate (16.36 *per cent*) in the past decade compared to the average GSDP growth of General Category States (15.44 *per cent*)-(Appendix 1.1). The trends in the annual growth of India's GDP and GSDP of NCT of Delhi at current prices are indicated in Appendix 1.4.

#### 1.1 Introduction

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

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

Table 1.1 presents a summary of the Government of NCT of Delhi's fiscal transactions during the current year (2014-15) vis-a-vis the previous year. Appendix 1.3 provides details of receipts and disbursements as well as the overall fiscal position during the current year.

**Table 1.1**  
**Summary of current year's fiscal operations**

(₹ in crore)

Receipts			Disbursement				
	2013-14	2014-15		2013-14	2014-15		
Section-A Revenue	Total	Total	Section-A Revenue	Total	Non Plan	Plan	Total
Revenue receipts	27980.69	29584.59	Revenue expenditure	22366.52	15563.19	7946.30	23509.49
Tax revenue	25918.69	26603.90	General services	5597.48	5828.78	154.62	5983.40
Non-tax revenue	659.14	632.54	Social services	12314.54	6344.87	6961.24	13306.11
			Economic services	3650.01	2488.54	830.45	3318.99
Grants from Government of India	1402.86	2348.14	Grants-in-aid and Contributions	804.50	900.99	-	900.99
<b>Section-B Capital</b>			<b>Section-B Capital</b>				
Misc. Capital Receipts	-	-	Capital expenditure	4707.42	4.82	4399.12	4403.94
Recoveries of Loans and Advances	802.92	227.61	Loans and Advances disbursed	5652.37	45.70	1634.24	1679.94
Public Debt receipts*	4162.89	1764.32	Repayment of Public Debt*	1325.29	1346.73	-	1346.73
Opening Cash Balance \$	1985.75	880.65	Closing Cash Balance <sup>5</sup>	880.65	-	-	1517.07
<b>Total</b>	<b>34932.25</b>	<b>32457.17</b>		<b>34932.25</b>	<b>-</b>	<b>-</b>	<b>32457.17</b>

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

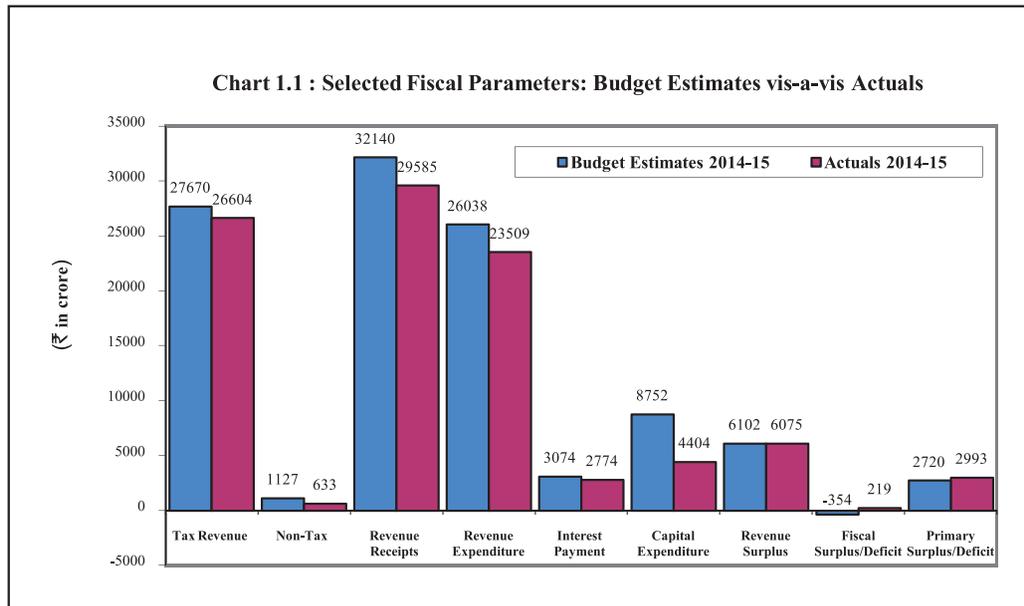
<sup>5</sup> Cash balance is merged with the general cash balance of Government of India.  
(Source: Finance Accounts of Delhi for the year 2014-15 and information from Pr. Accounts Office, Delhi)

Following are the significant changes during 2014-15 over the previous year:

- Revenue receipts increased by ₹ 1,603.90 crore (5.73 per cent). The tax revenue had increased by ₹ 685.21 crore (2.64 per cent) and grants from Government of India increased by ₹ 945.28 crore (67.38 per cent) while non-tax revenue decreased by ₹ 26.60 crore (4.04 per cent).
- Revenue expenditure increased by ₹ 1,142.97 crore (5.11 per cent) while capital expenditure decreased by ₹ 303.48 crore (6.45 per cent).
- Recoveries of loans and advances decreased by ₹ 575.31 crore (71.65 per cent), while the disbursement of loans decreased by ₹ 3,972.43 crore (70.28 per cent).
- Public debt receipt decreased by ₹ 2,398.57 crore (57.62 per cent) while repayments increased by ₹ 21.44 crore (1.62 per cent).
- The cash balance at the close of 2014-15 increased by ₹ 636.42 crore (72.27 per cent) over the previous year.

### 1.3 Budget estimates and actuals

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

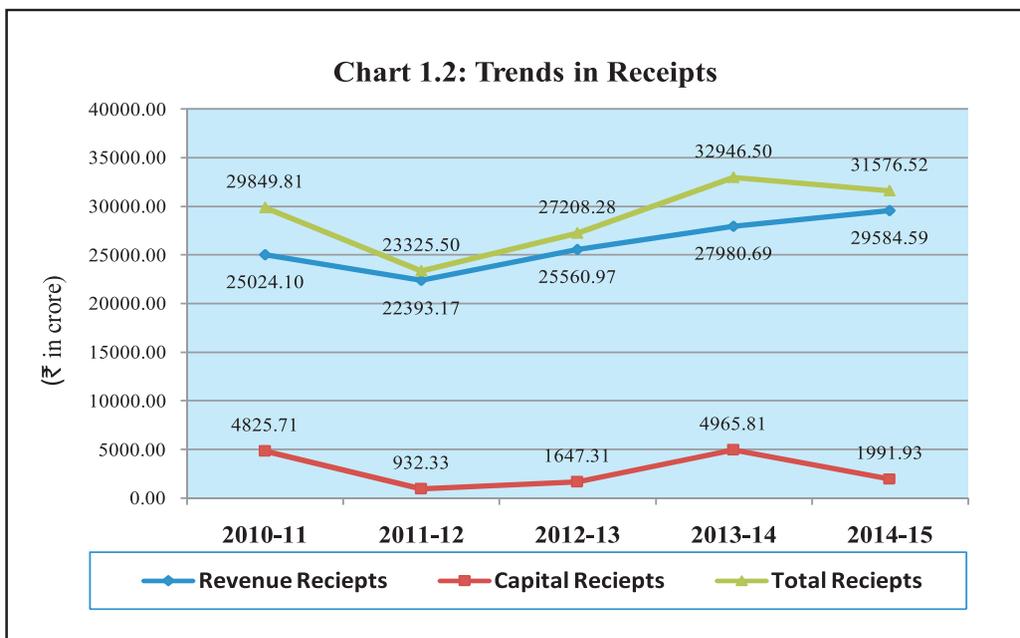


As may be observed from **Chart 1.1** there was considerable variation between estimates and actual in the case of several key parameters. During the year, both revenue receipts and revenue expenditure were less than the targets. Fiscal surplus was of ₹ 219 crore against estimated fiscal deficit of ₹ 354 crore and Primary surplus, was at ₹ 2,993 crore against estimated of ₹ 2,720 crore.

### 1.4 Resources of the State

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

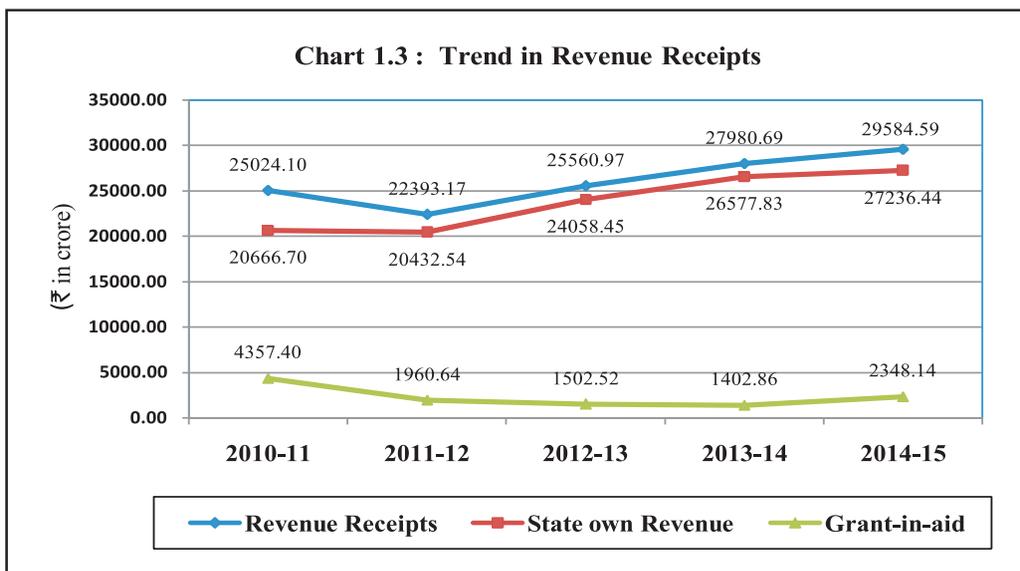
Revenue and capital are the two streams of receipts that constitute the resources of the State Government. Revenue receipts consist of tax revenues, non-tax revenues and grants-in-aid from the Government of India (GOI). Capital receipts comprise miscellaneous capital receipts such as proceeds from recoveries of loans and advances, debt receipts and loans and advances from GOI as well as deposits from Public Account. **Table-1.1** presents the receipts and disbursements of the State during the current year as recorded in Delhi's Annual Finance Accounts while **Chart 1.2** depicts the trends in receipts of the State during 2010-15.

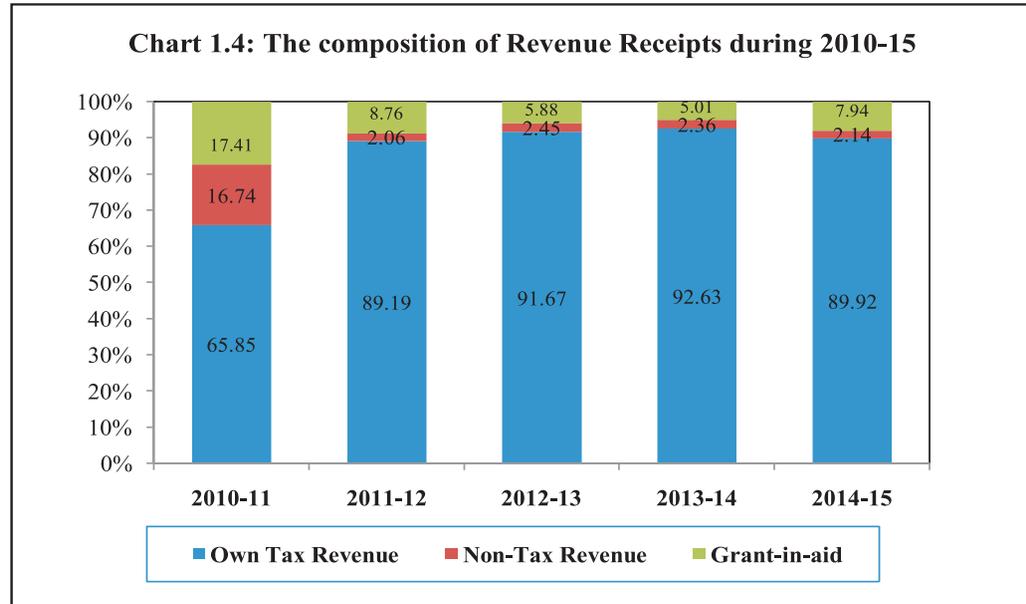


Of the total receipts of the Government of NCT of Delhi, the revenue receipts constituted 93.69 per cent in 2014-15 as against 83.83 per cent in 2010-11.

### 1.5 Revenue receipts

The revenue receipts consist of the State's tax and non-tax revenues and grants-in-aid from GOI. The trends and composition of revenue receipts during the period 2010-11 to 2014-15 are presented in **Appendix 1.3** and also depicted in **Charts 1.3** and **1.4** respectively.





The share of State's own tax revenue (₹ 25,918.69 crore) to total revenue receipts (₹ 27,980.69 crore) was 92.63 per cent in 2013-14 which decreased marginally to 89.92 per cent in 2014-15. There was fluctuation in non-tax revenue during the period 2010-15. Delhi's non-tax revenue was ₹ 4,188.95 crore in 2010-11 but declined sharply to ₹ 460.87 crore in 2011-12 and then improved to ₹ 632.54 crore in 2014-15. Non tax revenue as share of overall revenue receipts went down from 16.74 per cent in 2010-11 to 2.14 per cent in 2014-15 which is not a healthy trend. The trends in revenue receipts relative to GSDP are presented in **Table 1.2**:

**Table 1.2**  
**Trends in Revenue Receipts relative to GSDP**

	2010-11	2011-12	2012-13	2013-14	2014-15
<b>Revenue Receipts (RR)</b> (₹ in crore)	25024.10	22393.17	25560.97	27980.69	29584.59
Rate of growth of RR (per cent)	22.36	(-)10.51	14.15	9.47	5.73
R R/GSDP (per cent)	9.90	7.80	7.63	7.15	6.56
<b>Buoyancy Ratios</b>					
Revenue Buoyancy w.r.t GSDP	1.39	(-)0.77	0.85	0.56	0.37
State's Own Tax Buoyancy w.r.t. GSDP	1.40	1.56	1.04	0.63	0.17

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

The revenue receipts have shown an increasing trend over the period 2010-15, except during the year 2011-12, when the revenue receipts declined by ₹ 2,630.93 crore over the previous year. The revenue receipts increased by 5.73 per cent in 2014-15 over the previous year while the growth in GSDP was 15.35 per cent (**Appendix 1.4**). In the current year the State's tax buoyancy with reference to GSDP declined to 0.17 per cent over 0.63 per cent of previous financial year.

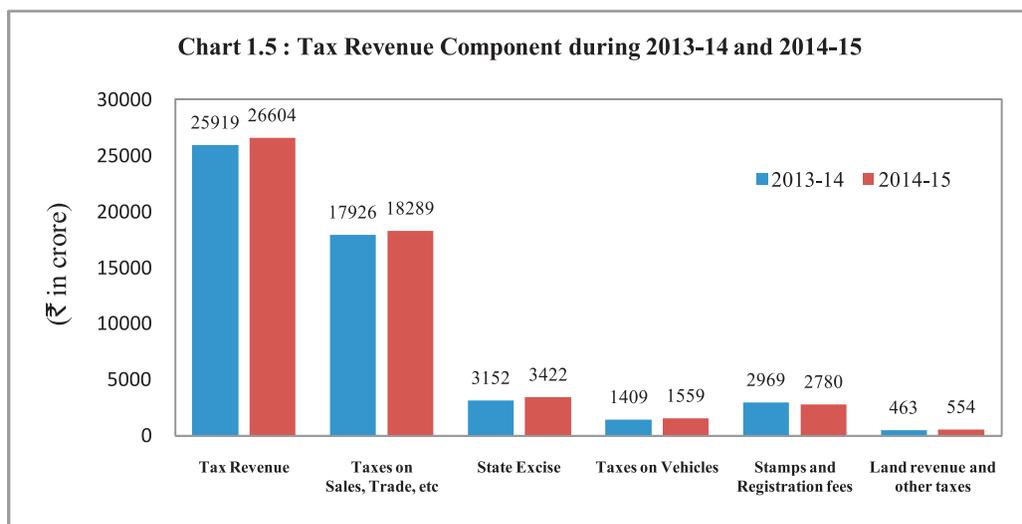
In 2010-11 the State's tax revenue buoyancy w.r.t. GSDP was high (for every one *per cent* growth of GSDP 1.40 *per cent* growth in state's tax revenue). It further increased to 1.56 *per cent* during 2011-12, but the increasing trend could not be maintained and it came down to 0.63 *per cent* during 2013-14 and further declined to 0.17 *per cent* during 2014-15.

### 1.5.1 State's own resources

The revenue receipts of the State showed increasing trend during the period 2010-15. It increased in the year 2014-15 by 5.73 *per cent* as compared to revenue receipts of 2013-14. The share of tax receipts in total receipts increased from 65.85 *per cent* in 2010-11 to 89.92 *per cent* in 2014-15. The share of non-tax receipts in total revenue receipts decreased from 16.74 *per cent* in 2010-11 to 2.14 *per cent* in 2014-15. The share of grants-in-aid also decreased from 17.41 *per cent* in 2010-11 to 7.94 *per cent* in 2014-15.

#### Tax revenue

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



Source: Finance Accounts of 2013-14 and 2014-15

The tax revenue has increased by ₹ 685.21 crore (2.64 *per cent*) during the current year (₹ 26,603.90 crore) over previous year (₹ 25,918.69 crore). The major contribution in revenue was from taxes on Sales, Trade, etc. which contributed about 68.78 *per cent* of the total tax revenue and grew by 2.08 *per cent* over the previous year.

Collection under state excise increased by ₹ 270.76 crore (8.59 *per cent*) while stamp duty decreased by ₹ 189.19 crore (6.37 *per cent*) during 2014-15 over the previous year. Similarly, contribution of taxes on vehicles and other taxes (including land and revenue) have increased by ₹ 149.55 crore (10.61 *per cent*) and ₹ 90.49 crore (19.65 *per cent*) respectively.

## Non- Tax revenue

The non-tax revenue which constituted 2.14 *per cent* of total revenue receipts during 2014-15 decreased by ₹ 3,556.41 crore (84.90 *per cent*) from the year 2010-11.

### 1.5.2 Cost of collection

The gross collection of the major revenue receipt, expenditure incurred on collection and the percentages of such expenditure to gross collection during the years 2012-13 to 2014-15 are as follows:

**Table 1.3**  
**Cost of collection**

(₹ in crore)

Heads of Revenue	Year	Collections	Expenditure on collection of Revenue	Percentage of expenditure on collection
Taxes on Sales, Trade etc.	2012-13	15803.69	75.70	0.48
	2013-14	17925.71	72.56	0.40
	2014-15	18289.31	49.26	0.27
State Excise	2012-13	2869.74	23.67	0.82
	2013-14	3151.63	13.01	0.41
	2014-15	3422.39	5.29	0.15
Taxes on Vehicles	2012-13	1240.18	28.91	2.33
	2013-14	1409.28	33.63	2.38
	2014-15	1558.83	31.49	2.02

The above table shows that during 2014-15, the percentage of expenditure on collection decreased in Taxes on Sales, Trade etc., State Excise and Taxes on Vehicles over the previous year.

## 1.6 Application of resources

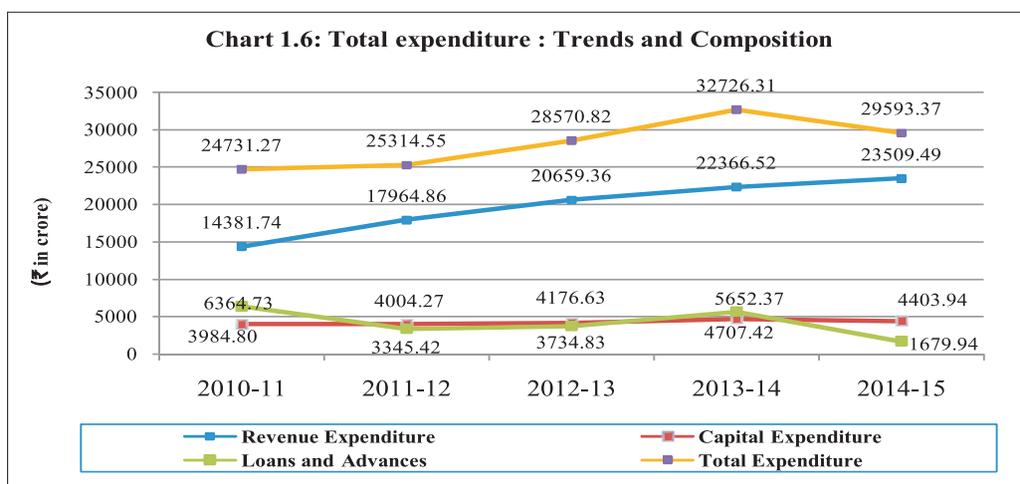
### 1.6.1 Growth and composition of expenditure

States raise resources to perform their functions, maintain their existing nature of delivery of social and economic services, and extend the network of these services through capital expenditure and investments and to discharge their debt service obligations. The total expenditure of the State increased from ₹ 24,731.27 crore in 2010-11 to ₹ 29,593.37 crore in 2014-15.

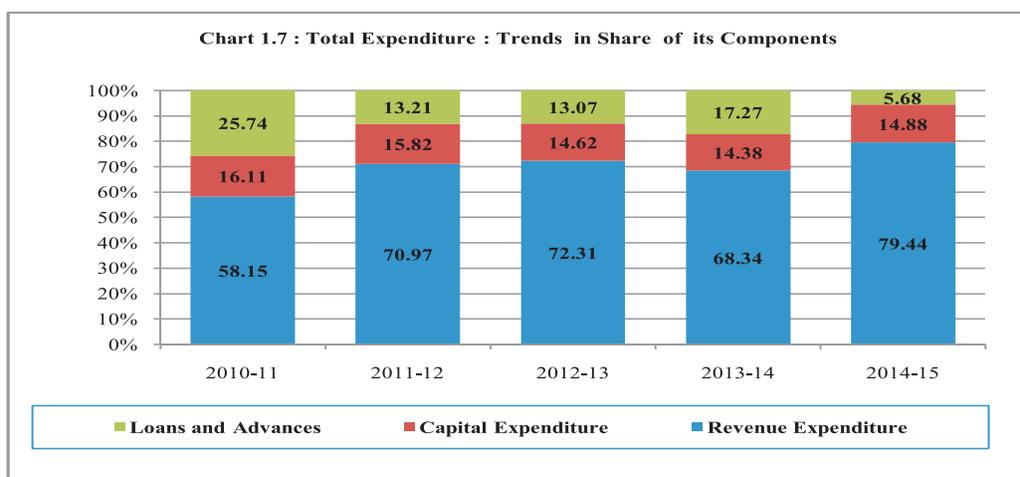
The total expenditure during the current year at ₹ 29,593.37 crore has decreased by ₹ 3,132.94 crore (9.57 *per cent*) over the previous year. Of the total decrease, capital expenditure constituted ₹ 303.48 crore and loans and advances ₹ 3,972.43 crore, while revenue expenditure increased by ₹ 1,142.97 crore. Decrease in share of capital expenditure during the current year is an indicator of

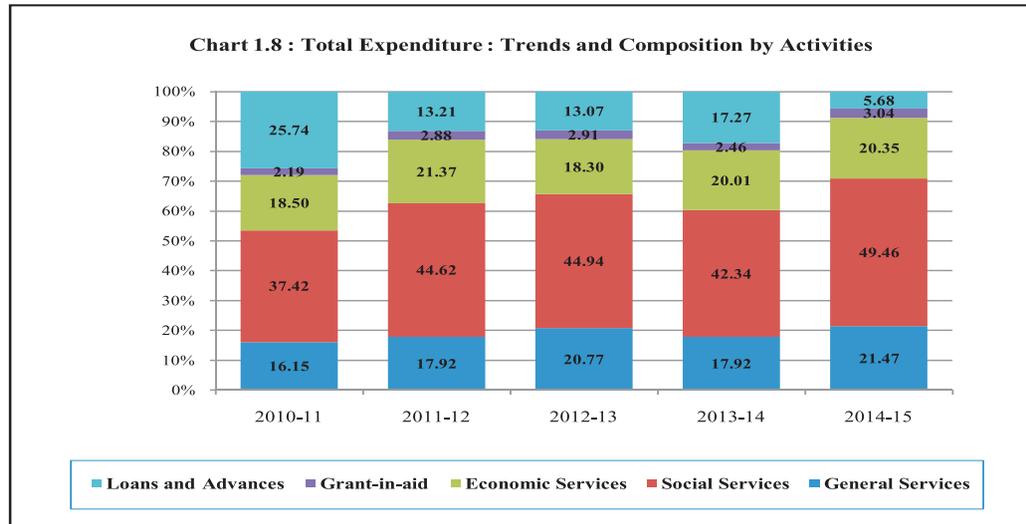
less productive allocation of funds by the State. Over the last five years, revenue expenditure increased from ₹ 14,381.74 crore in 2010-11 to ₹ 23,509.49 crore in 2014-15 which constituted an increase of 63.47 per cent. In comparison capital expenditure which was ₹ 3,984.80 crore in 2010-11 increased by ₹ 4,403.94 crore in 2014-15 registering an increase of 10.52 per cent during this period.

Capital expenditure and revenue expenditure were 21.70 per cent and 78.30 per cent of total expenditure (excluding loans and advances) in 2010-11 while in 2014-15 they were 15.78 per cent and 84.22 per cent respectively. Total expenditure under plan head increased from ₹ 12,165.21 crore in 2013-14 to ₹ 12,345.42 crore in 2014-15 registering an increase of ₹ 180.21 crore while non-plan expenditure increased to ₹ 15,568.01 crore in 2014-15 from ₹ 14,908.73 crore in 2013-14 registering an increase of ₹ 659.28 crore. The share of plan and non-plan expenditure was 44.23 per cent and 55.77 per cent respectively of the total expenditure (excluding loan and advances) during the year 2014-15. **Chart 1.6** presents the trends in total expenditure during 2010-2015.



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





The **Chart 1.8** showed that the share of General Services in total expenditure increased from 16.15 *per cent* to 21.47 *per cent* while share of Social Services increased from 37.42 *per cent* to 49.46 *per cent* during 2010-15, whereas total expenditure on loans and advances declined from 25.74 *per cent* to 5.68 *per cent* during the same period.

## 1.7 Quality of expenditure

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

### 1.7.1 Adequacy of public expenditure

The expenditure responsibilities relating to the social sector and the economic infrastructure are largely assigned to the State Governments in accordance with the provisions laid down in the Constitution. Thus, in order to enhance social development levels in the States, it is essential to increase expenditure on key social services like education, health etc. Low fiscal priority (ratio of expenditure category to aggregate expenditure) would be attached to a particular sector, if it was below the national average. **Table 1.4** shows the fiscal priority of the State Government with regard to development expenditure, social sector expenditure and capital expenditure during 2014-15.

**Table-1.4**  
**Fiscal Priority of the State in 2011-12 and 2014-15**

(In per cent)

Fiscal Priority by the State**	AE/ GSDP	DE#/ AE	SSE/ AE	CE/ AE	Education/ AE	Health/ AE
*General Category States Average (Ratio) 2011-12	15.98	65.39	36.63	13.23	17.10	4.68
Delhi State's Average (Ratio) 2011-12	8.82	79.02	51.58	15.82	18.76	10.37
*General Category States Average (Ratio) 2014-15	16.49	69.12	36.50	14.01	16.23	5.04
Delhi State's Average (Ratio) 2014-15	6.56	75.33	53.85	14.88	22.15	11.77
** As per cent to GSDP AE: Aggregate Expenditure      DE: Development Expenditure SSE: Social Service Expenditure      CE: Capital Expenditure #Development expenditure includes Development Revenue Expenditure, Development Capital Expenditure and Loans and Advances disbursed. *General category States exclude three states viz- Delhi, Goa and Pondicherry						

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

Fiscal priority refers to the importance given to a particular head of expenditure. The table above gives a comparison of fiscal priority given to different categories of expenditure of NCT of Delhi in 2011-12 and the current year, 2014-15, with that of the General category States (GCS) and NCT of Delhi.

- Aggregate expenditure of Delhi as a ratio of GSDP was lower in both years 2011-12 and 2014-15 as compared to GCS.
- Government gave fiscal priority to DE in 2011-12 and 2014-15 as its ratio to AE was higher than the average ratio of GCS.
- The ratio of CE to AE was higher in 2011-12 and marginally lower during 2014-15 as compared to GCS.
- The ratio of expenditure on education to AE was higher than GCS in 2011-12 and further increased in 2014-15.
- The priority given to health in Delhi was much higher than GCS in both years 2011-12 and 2014-15.

### 1.7.2 Efficiency of expenditure use

In view of the importance of public expenditure on social and economic development, it is important for the State Government to take appropriate expenditure rationalization measures and lay emphasis on provision of core public and merit goods<sup>1</sup> apart from improving the allocation towards development expenditure, particularly in view of the fiscal space being created on account of

<sup>1</sup>**Core public goods** are which all citizens enjoy in common in the sense that each individual's consumption of such a good leads to no subtractions from any other individual's consumption of that good, e.g. enforcement of law and order, security and protection of citizen's rights; pollution free air and environmental goods and road infrastructure etc.

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

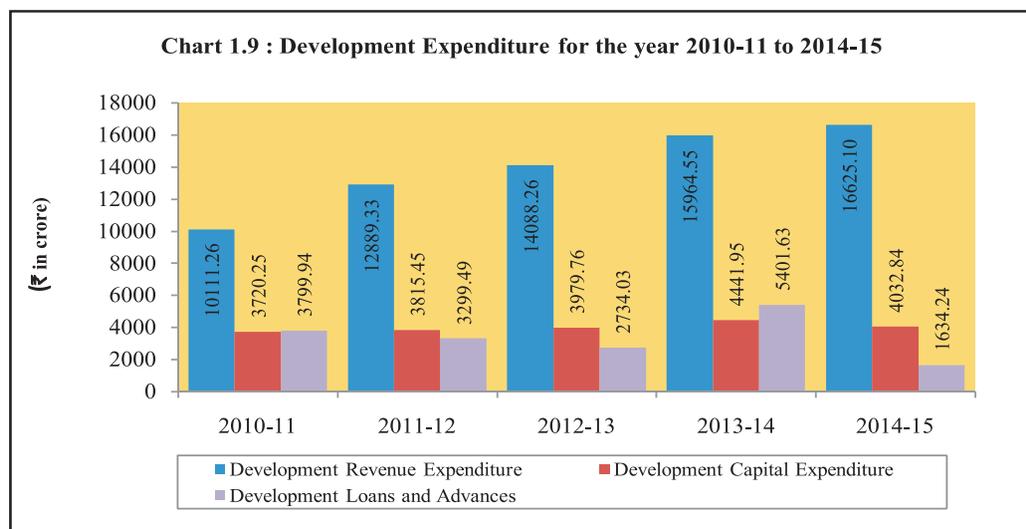
decline in debt servicing in recent years. **Table 1.5 and Chart 1.9** show the trends in development expenditure during the current year and the previous years.

**Table 1.5**  
**Development expenditure**

(₹ in crore)

Components of Development Expenditure	2010-11	2011-12	2012-13	2013-14	2014-15	
					Budget Estimates	Actual
<b>Development Expenditure (a to c below)</b>	17631.45	20004.27	20802.05	25808.13	24466.62	22292.18
<b>a. Development Revenue Expenditure</b>	10111.26	12889.33	14088.26	15964.55	18373.64	16625.10
<b>b. Development Capital Expenditure</b>	3720.25	3815.45	3979.76	4441.95	4503.71	4032.84
<b>c. Development Loans and Advances</b>	3799.94	3299.49	2734.03	5401.63	2092.15	1634.24

Source: Finance Accounts of respective years



Actual development expenditure during 2014-15 under revenue and capital was lower by ₹ 1,748.54 crore and ₹ 470.87 crore respectively than the estimates. This shows that the preparedness of the implementing agencies to implement various plan schemes was not assessed while framing the budget estimates.

The above table also shows that the actual development revenue expenditure and capital expenditure increased by 64.42 per cent and 8.40 per cent respectively during the years 2010-11 to 2014-15. The development capital expenditure decreased by ₹ 409.11 crore in 2014-15 and the development loan and advances decreased by ₹ 3,767.39 crore respectively over the previous year.

### 1.8 Financial analysis of Government expenditure and investments

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

### 1.8.1 Investment and returns

As of 31 March 2015, the Government had invested ₹ 17,660.35 crore in Statutory Corporations, Rural Banks, Joint Stock Companies and Co-operatives. The return on this investment was a meager 0.07 *per cent* in 2014-15. The return ranged between 0.07 and 0.37 *per cent* during 2010-15. The Government paid interest at the average rate of 8.59 *per cent* on its borrowings during 2014-15. The details are given in **Table 1.6**:

**Table 1.6**  
**Return on investment**

(₹ in crore)

Investment/return/cost of borrowings	2010-11	2011-12	2012-13	2013-14	2014-15
Investment at the end of the year	12616.58	14655.90	16388.15	17060.35	17660.35
Return	46.59	33.00	26.25	11.95	12.90
Return (%)	0.37	0.23	0.16	0.07	0.07
Average rate of interest on Govt. borrowing (%)	9.10	9.77	9.73	9.21	8.59
Difference between interest rate and return (%)	8.73	9.54	9.57	9.14	8.52

The increase in investment in 2014-15 over the previous fiscal year was on account of new investment of ₹ 600.00 crore in Delhi Metro Rail Corporation Ltd. Out of total investment of ₹ 17,660.35 crore in 23 companies, only five Companies viz, (i) Delhi Co-operative Housing Finance Society Ltd., (ii) Indraprastha Medical Corporation Ltd., (iii) Delhi State Civil Supply, (iv) Tourism and Transportation Development Corporation and (v) Indraprastha Gas Ltd. having investment of ₹ 74.38 crore upto March 2015 gave dividend of ₹ 12.90 crore during 2014-15 which was 17.34 *per cent* of the investment in these companies.

### 1.8.2 Loans and advances by State Government

In addition to investments in Co-operative Societies, Corporations and Companies, Government has also been providing loans and advances to institutions/organizations. The total outstanding loans and advances as on 31 March 2015 was ₹ 57,189.61 crore (**Table 1.7**)

**Table 1.7**

#### Average interest received on loans and advances by the State Government

(₹ in crore)

Quantum of Loans/Interest Receipts/Cost of Borrowings	2011-12	2012-13	2013-14	2014-15
Opening Balance	45147.73	47877.9	50887.82	55737.28
<b>Amount advanced during the year</b>	3345.41	3734.83	5652.37	1679.94
Amount repaid during the year	376.25	724.90	802.91	227.61
Closing Balance	48116.90	50887.82	55737.28	57189.61
Net addition	2969.17	3009.93	4849.46	1452.33
Interest Receipts	174.14	340.03	379.35	350.52
Interest receipts as percentage of outstanding Loans and advances	0.36	0.67	0.68	0.61

Loans outstanding against state level organizations/institutions constitute the major portion of total outstanding loans of NCT of Delhi. Majority of the State enterprises and institutions to whom the loans and advances were given by the Government of NCT of Delhi and remained outstanding at the end of 2014-15 were in the sectors of water supply and sanitation (₹ 15,783.88 crore), urban development schemes (₹ 1,749.59 crore), road transport (₹ 13,698.65 crore), power projects (₹ 10,450.52 crore) and miscellaneous loans (₹ 14,909.19 crore).

## 1.9 Assets and liabilities

### 1.9.1 Growth and composition of assets and liabilities

In the existing Government accounting system, comprehensive accounting of fixed assets like land and buildings owned by the Government is not done. However, the Government accounts do capture the financial liabilities of the Government and the assets created out of the expenditure incurred. **Appendix 1.5** gives an abstract of such liabilities and the assets as on 31 March 2015, compared with the corresponding position as on 31 March 2014. The liabilities in this Appendix consist only of loans and advances from the Government of India (GoI). The assets comprise mainly the capital outlay and loans and advances given by the State Government and cash balances.

### 1.9.2 Fiscal liabilities

**Table 1.8** gives the fiscal liabilities of the State, their rate of growth, the ratio of these liabilities to GSDP, to revenue receipts and to the State's own resources as also the buoyancy of fiscal liabilities with reference to these parameters.

**Table 1.8**  
**Fiscal liabilities – basic parameters**

	2010-11	2011-12	2012-13	2013-14	2014-15
Fiscal liabilities (₹ in crore)	30140.09	29608.29	29242.71	32080.32	32497.91
Rate of growth ( <i>per cent</i> )	13.55	-1.76	-1.23	9.70	1.30
<b>Ratio of Fiscal Liabilities to:</b>					
GSDP ( <i>per cent</i> )	11.92	10.31	8.73	8.20	7.20
Revenue Receipts ( <i>per cent</i> )	120.44	132.22	114.40	114.65	109.85
Own Resources ( <i>per cent</i> )	145.84	144.91	121.55	120.70	119.32
<b>Buoyancy of Fiscal Liabilities with reference to:</b>					
GSDP (Ratio)	0.84	-0.13	-0.07	0.58	0.08
Revenue Receipts (Ratio)	0.61	0.17	-0.09	1.02	0.23
Own Resources (Ratio)	0.61	1.55	-0.07	0.93	0.52

Overall fiscal liabilities of the State increased from ₹ 30,140.09 crore in 2010-11 to ₹ 32,497.91 crore in 2014-15 (7.82 *per cent*). The fiscal liabilities of ₹ 32,497.91 crore during 2014-15 comprised of obligations on account of 'Share of small savings collection' of ₹ 29,171.51 crore, 'loan to cover gap in resources' of ₹ 3,326.39 crore and 'Co-operative assistance to other Co-operatives' of ₹ 0.01 crore. The fiscal liabilities stood at 1.10 times of the revenue receipts and 1.19 times of the State's own resources as at the end of 2014-15.

**1.10 Debt sustainability**

Apart from the magnitude of debt of the State Government, it is important to analyse the various indicators that determine the debt sustainability<sup>2</sup> of the State. This section assesses the sustainability of debt of the State Government in terms of debt as a *per cent* of GSDP; sufficiency of non-debt receipts<sup>3</sup>; net availability of borrowed funds<sup>4</sup>; burden of interest payments (measured by interest payments to revenue receipts ratio) and the maturity profile of State Government securities. **Table 1.9** shows the debt sustainability of the State according to these indicators for the period from 2010-11 to 2014-15.

**Table 1.9**  
**Debt Sustainability: Indicators and Trends**

(₹ in crore)

Indicators of Debt Sustainability	2010-11	2011-12	2012-13	2013-14	2014-15
Debt/ GSDP Ratio	11.92	10.31	8.73	8.20	7.20
Sufficiency of Non-Debt Receipts (Resource Gap)	4210.52	(-)6274.57	821.95	790.57	(-)114.37
Net Availability of Borrowed Funds	3595.88	(-)531.80	(-)365.58	2837.60	417.59
Burden of Interest Payments (Interest Payment/ Revenue Receipts Ratio)	10.31	13.03	11.20	10.09	9.38

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

- The growth rate of debt (Fiscal liabilities) has decreased from 13.55 *per cent* in 2010-11 to 1.30 *per cent* in 2014-15 (**Table 1.8**) and GSDP has also shown a marginal decrease from 16.14 *per cent* to 15.35 *per cent* (**Appendix 1.4**) during the same period. This resulted in debt GSDP ratio going down from 11.92 *per cent* in 2010-11 to 7.20 *per cent* in 2014-15.
- Revenue receipts and revenue expenditure both have increased by ₹ 1,603.90 crore and ₹ 1,142.97 crore respectively in 2014-15 against previous year. Loan and advances decreased by ₹ 575.31 crore in 2014-15 against previous year. This effected the resource gap which moved into negative territory and decreased to (-) ₹ 114.37 crore in 2014-15 from ₹ 790.57 crore in 2013-14.
- The burden of interest payment showed mixed trend vis-a-vis. It increased from 10.31 *per cent* in 2010-11 to 13.03 *per cent* in 2011-12 and then

<sup>2</sup> Debt sustainability is defined as the ability of the State to maintain a constant debt-GSDP ratio over a period of time and also embodies the concern about the ability to service its debt. Sustainability of debt, therefore, also refers to the sufficiency of liquid assets to meet current or committed obligations and the capacity to keep a balance between costs of additional borrowings and returns from such borrowings. It means that a rise in fiscal deficit should match the increase in capacity to service the debt.

<sup>3</sup> Adequacy of incremental non-debt receipts of the State to cover the incremental interest liabilities and incremental primary expenditure. Debt sustainability could be significantly facilitated if the incremental non-debt receipts could meet the incremental interest burden and the incremental primary expenditure.

<sup>4</sup> Defined as the ratio of debt redemption (Principal + Interest Payments) to total debt receipts and indicates the extent to which the debt receipts are used in debt redemption, indicating the net availability of borrowed funds.

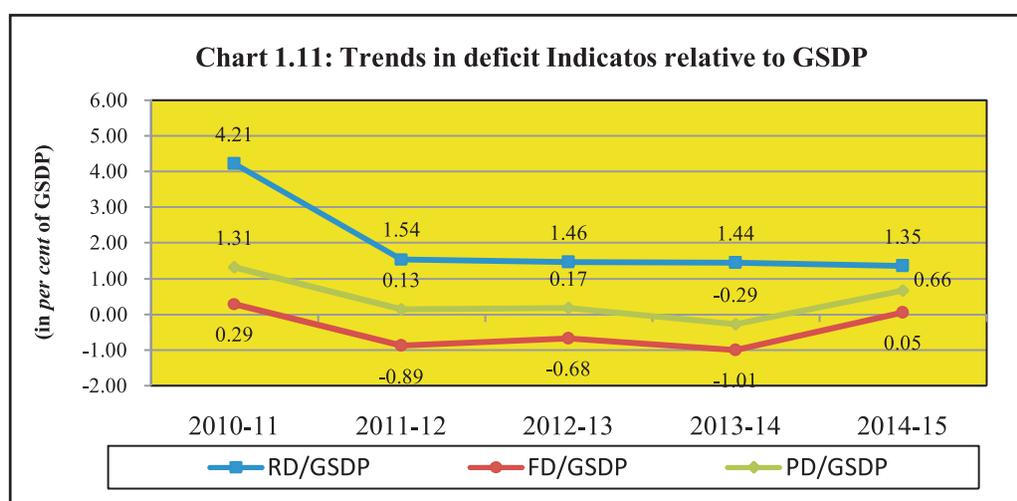
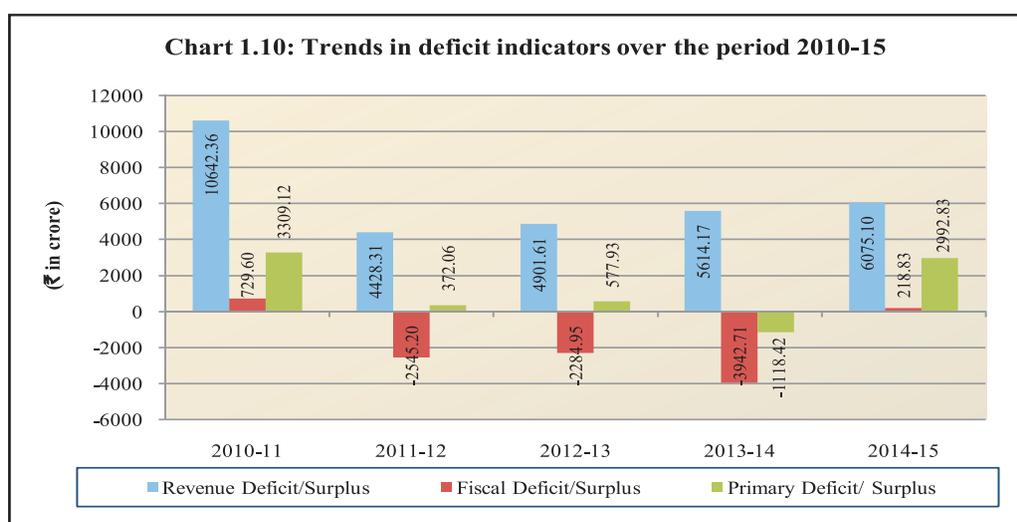
gradually decreased to 9.38 per cent during 2014-15 due to growth in revenue receipt and less interest payment.

### 1.11 Fiscal imbalances

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

#### 1.11.1 Trends in surplus/deficit

Chart 1.10 and Chart 1.11 give trends in surplus/deficit indicators and the surplus/deficit trends relative to GSDP during the period 2010-11 to 2014-15.



Revenue surplus indicates the excess of revenue receipts over revenue expenditure. The State consistently enjoyed revenue surplus during 2010-15. It was ₹ 10,642 crore in 2010-11 fell down to ₹ 4,428.31 crore in 2011-12 and stood at ₹ 6,075.10 crore in 2014-15.

The fiscal deficit which represents the total borrowing of the State and the resource gap showed mixed figures during 2010-15. There was a Fiscal surplus of ₹ 729.60 crore in 2010-11 which turned to deficit of ₹ 2,545.20 crore in 2011-12. Fiscal deficit marginally decreased to ₹ 2,284.95 crore in 2012-13 and then increased to ₹ 3,942.71 crore in 2013-14. Fiscal deficit again turned to surplus during 2014-15 at ₹ 218.83 crore.

The primary deficit indicates the excess of primary expenditure (total expenditure net of interest payments) over fiscal deficit. The State had a primary surplus in 2010-11 which had shown decreasing trend down to (-) ₹ 1,118.42 crore in 2013-14, but, it again became positive at ₹ 2,992.83 crore in 2014-15.

Revenue receipts increased by 5.73 per cent in 2014-15, but revenue expenditure increased by 5.11 per cent when compared to previous year which resulted in increase of revenue surplus by ₹ 460.93 crore over the previous year i.e., 2013-14.

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

The financing pattern of the fiscal deficits is shown in Table 1.10:

**Table 1.10  
Components of Fiscal Deficit**

(₹ in crore)						
	Particulars	2010-11	2011-12	2012-13	2013-14	2014-15
1	Fiscal Deficit/ Surplus*(-/+)	(+)729.60	(-)2545.20	(-)2284.95	(-)3942.71	218.83
2	Revenue Deficit /Surplus (-/+)	10642.36	4428.31	4901.61	5614.17	6075.10
3	Net Capital Expenditure	(-)3984.80	(-) 4004.27	(-)4176.63	(-)4707.42	(-)4403.94
4	Net Loans and Advances	(-)5927.96	(-)2969.17	(-)3009.93	(-)4849.46	(-)1452.32
Financing Pattern of Fiscal Deficit**						
1	Loans from GOI	3595.88	(-)531.80	365.58	2837.60	417.60
* Deficit figure shown in – and surplus in +,						
** All these figures are net of disbursement/outflows during the year						

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

### 1.11.3 Quality of deficit/surplus

The ratio of revenue deficit to fiscal deficit and the decomposition of primary deficit into primary revenue deficit and capital expenditure (including loans and advances) would indicate the nature of deficit in the State's finances. The ratio of revenue deficit to fiscal deficit indicates the extent to which borrowed funds were used for current consumption. Further, persistently high ratio of revenue deficit to fiscal deficit also indicates that the asset base of the State was continuously

shrinking and a part of borrowings (fiscal liabilities) were not having any asset backup. Since Delhi has had a revenue surplus throughout the period 2010-15, borrowed funds were being used only for capital expenditure and repayment of debt as given in **Table 1.11**:

**Table 1.11**  
**Primary deficit/ surplus-bifurcation of factors**

(₹ in crore)

Year	Non-debt receipts	Primary Revenue Expenditure	Capital Expenditure	Loans and Advances	Primary Expenditure	Primary revenue deficit (-)/ Surplus (+)	Primary deficit (-)/ Surplus (+)
1	2	3	4	5	6(3+4+5)	7(2-3)	8(2-6)
2010-11	25460.87	11802.22	3984.80	6364.73	22151.75	13658.65	3309.12
2011-12	22769.35	15047.60	4004.27	3345.42	22397.29	7721.75	372.06
2012-13	26285.87	17796.48	4176.63	3734.83	25707.94	8489.39	577.93
2013-14	28783.60	19542.23	4707.42	5652.37	29902.02	9241.37	(-)1118.42
2014-15	29812.20	20735.49	4403.94	1679.94	26819.37	9076.71	2992.83

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

The State had a primary surplus of ₹ 3,309.12 crore in 2010-11. Non-debt receipts could not cover the primary expenditure resulting in primary deficit of ₹ 1,118.42 crore in 2013-14. In 2014-15, the state had again primary surplus of ₹ 2,992.83 crore. Capital expenditure decreased by ₹ 303.48 crore during the year 2014-15 over the previous year. However, Capital expenditure as a percentage of primary expenditure marginally increased to 16.42 *per cent* in 2014-15 against 15.74 *per cent* over the previous year. This was significant when compared to 17.99 *per cent* in 2010-11. The financial outlay on capital expenditure should translate into physical assets in a timely manner for desired outcomes to be realized.

### 1.12 Conclusion

Revenue receipts had increased by ₹ 1,603.90 crore (5.73 *per cent*) over the previous year. The tax revenue had increased by ₹ 685.21 crore (2.64 *per cent*) while non-tax revenue decreased by ₹ 26.60 crore (4.04 *per cent*) and grants from Government of India increased by ₹ 945.28 crore (67.38 *per cent*) over the previous year. Capital expenditure decreased by ₹ 303.48 crore (6.45 *per cent*) in 2014-15 over the previous year. The share of State's own tax revenue to total revenue receipts was 89.92 *per cent* in 2014-15.

The total expenditure during 2014-15 at ₹ 29,593.37 crore has decreased by ₹ 3,132.94 crore (9.57 *per cent*) over the previous year. Of the total decrease, capital expenditure constituted ₹ 303.48 crore and loans and advances constituted ₹ 3,972.43 crore while the revenue expenditure increased by ₹ 1,142.97 crore.

The Government had invested ₹ 17,660.35 crore (as of 31 March 2015) in Statutory Corporations, Rural Banks, Joint Stock Companies and Co-operatives. The average return on Government investment was 0.07 *per cent* while the Government paid interest at an average rate of 8.59 *per cent* on its borrowings during 2014-15.

Overall fiscal liabilities of the State increased from ₹ 30,140.09 crore in 2010-11 to ₹ 32,497.91 crore in 2014-15 (7.82 *per cent*). The fiscal liabilities stood at 1.10 times of the revenue receipts and 1.19 times of the State's own resources as at the end of 2014-15.

The fiscal position of NCT of Delhi, viewed in terms of key fiscal parameters, such as, revenue surplus, fiscal deficit and primary deficit has shown that the revenue surplus increased by ₹ 460.93 crore during the year 2014-15 over the previous year. The fiscal deficit of ₹ 3,942.71 crore in 2013-14 turned to fiscal surplus of ₹ 218.83 crore in 2014-15 and primary deficit of ₹ 1,118.42 crore during 2013-14 turned to primary surplus of ₹ 2,992.83 crore in 2014-15.

### **1.13 Recommendations**

The State government may consider:

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

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



## Chapter - 2

### 2 Financial Management and Budgetary Control

#### 2.1 Introduction

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

**2.1.2** Audit of Appropriation Accounts by the Comptroller and Auditor General of India seeks to ascertain whether the expenditure actually incurred under various grants is within the authorisation given under the Appropriation Act. It also ascertains whether the expenditure so incurred is in conformity with the law, relevant rules, regulations and instructions. This chapter contains audit observations in respect of the Appropriation Accounts prepared by the Controller of Accounts, Government of NCT of Delhi for the year 2014-15.

#### 2.2 Summary of Appropriation Accounts

The summarised position of actual expenditure during 2014-15 against 13 grants/appropriations is as given in the **Table 2.1** indicated below:

**Table 2.1**  
**Summarized position of actual expenditure vis-à-vis original/  
supplementary provisions**

(₹ in crore)

	Nature of expenditure	Original grant/ appropriation	Supplementary Grant/ appropriation	Total	Actual expenditure	Saving(-)/ Excess(+)
<b>Voted</b>	Revenue	24087.47	345.16	24432.63	20653.76	(-) 3778.87
	Capital	5465.23	0.76	5465.99	4406.28	(-) 1059.71
	Loans and Advances	2083.13	5.03	2088.16	1679.94	(-) 408.22
<b>Total Voted</b>		<b>31635.83</b>	<b>350.95</b>	<b>31986.78</b>	<b>26739.98</b>	<b>(-) 5246.80</b>
<b>Charged</b>	Revenue	3453.41	0.89	3454.30	2937.44	(-) 516.86
	Capital	0.03	0.13	0.16	0.00	(-) 0.16
	Loans and Advances	1676.73	0.02	1676.75	1346.72	(-) 330.03
<b>Total Charged</b>		<b>5130.17</b>	<b>1.04</b>	<b>5131.21</b>	<b>4284.16</b>	<b>(-) 847.05</b>
<b>Appropriation to Contingency Fund (if any)</b>		Nil	Nil	Nil	Nil	Nil
<b>Grand Total</b>		<b>36766.00</b>	<b>351.99</b>	<b>37117.99</b>	<b>31024.14</b>	<b>(-) 6093.85</b>

## Audit Report for the year ended 31 March 2015

During 2014-15, expenditure of ₹ 31,024.14 crore was incurred against total grants and appropriation of ₹ 37,117.99 crore resulting in a saving of ₹ 6,093.85 crore. The overall saving of ₹ 6,093.85 crore was a result of saving of ₹ 4,295.73 crore in 13 grants and one appropriation (Public Debt) under Revenue Section and ₹ 1,798.12 crore under Capital and Loans and Advances Sections.

### 2.3 Financial accountability and budget management

#### 2.3.1 Appropriation vis-a-vis allocative priorities

Appropriation accounts for the year 2014-15 showed that savings exceeding ₹ 50 crore in each case occurred in 24 cases relating to six grants and one appropriation totaling ₹ 2,743.11 crore (**Appendix 2.1**).

Amongst the many reasons for savings were Modified Assured Career Progression (MACP) cases not finalised, non-filling up of vacant posts, less sale, purchase of property resulting in less transfer of duty payment, approval of competent authority not received etc.

#### 2.3.2 Persistent savings

Scrutiny of Appropriation Accounts for the years 2010-11 to 2014-15 showed that there were persistent savings of more than ₹ 1.00 crore or more than 20 per cent in six cases of the total grants indicating unrealistic budgeting, deficient financial provisions and slackness on the part of the departments in implementing the schemes as detailed in **Table 2.2**:

**Table 2.2**  
**List of grants indicating persistent savings during 2010-15**

(₹ in crore)

Sl. No.	Head No. and Name of the grant		2010-11	2011-12	2012-13	2013-14	2014-15	Reasons*
<b>REVENUE-VOTED</b>								
<b>GRANT NO. 3: ADMINISTRATION OF JUSTICE</b>								
1.	2014 B.1(2)(1)- Judicial Magistrate's Courts	T	25.69	31.67	34.59	39.62	47.77	Savings were mainly due to non-finalisation of purchase proposals in time, receipt of less claims/bills, procurement of less store items, non-filling up of vacant posts, non-payment of arrears of pay & allowances etc.
		S	6.50	8.69	5.00	6.04	8.05	
		%	25.30	27.43	14.46	15.24	16.85	
<b>GRANT NO. 5: HOME</b>								
1.	2055 D.1(1)(1)- Forensic Science Laboratory	T	12.11	16.52	16.67	19.25	47.81	Savings were mainly due to non-filling up of vacant posts, receipt of less claims, purchase of less store items, non-finalisation of purchase proposals less tours, economy measures etc..
		S	2.85	6.49	4.89	3.41	28.57	
		%	23.53	39.28	29.33	17.71	59.76	

\* Reasons as reported by the Govt. in the Appropriation Accounts

## Chapter 2 : Financial Management and Budgetary Control

GRANT NO. 7: MEDICAL AND PUBLIC HEALTH								
1.	2211 K 1 (3) (1)-Urban Family Welfare Centre (CSS)	T	10.00	10.00	4.50	4.90	10.67	Savings were mainly due to either non-receipt of funds from GOI or non-receipt of concurrence/approval of the competent authority for releasing of salary of Directorate of Family Welfare and grants to MCD and NGOs.
		S	2.04	7.45	1.93	3.50	9.21	
		%	20.40	74.50	42.89	71.43	86.32	
GRANT NO.11: URBAN DEVELOPMENT AND PUBLIC WORKS DEPARTMENT								
1.	2217 A.8(2)(1) (26)- Grant-in-aid for municipal reforms	T	207.45	300.93	339.87	325.16	157.12	Savings were mainly due to either non/less release of grant to MCD under the scheme or non-performance by municipalities and bifurcation of grant or Approval of the Competent Authority not received on time.
		S	64.45	300.93	189.87	325.16	157.12	
		%	31.06	100.00	55.86	100.00	100.00	
CAPITAL-VOTED								
GRANT NO.8: SOCIAL WELFARE								
1.	5055 DD.1(3) (1)- Introduction of Electronic Trolley Buses-Alternative mode of Transport	T	10.00	250.00	10.00	100.00	3.00	Saving was mainly due to non-implementation of schemes.
		S	10.00	240.75	8.39	97.21	3.00	
		%	100.00	96.30	83.90	97.21	100.00	
GRANT NO.11: URBAN DEVELOPMENT AND PUBLIC WORKS DEPARTMENT								
1.	4202 BB.4(1)(4) (2)-Construction of Delhi Govt. sponsored College Buildings	T	40.00	35.00	50.00	80.00	105.00	Saving was mainly due to slow progress of work owing to non-receipt of sanctions in time.
		S	8.16	23.32	19.54	20.18	17.17	
		%	20.40	66.62	39.08	25.23	16.35	

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

The above table shows that there were persistent savings under six sub-heads of five Grants namely Administration of Justice, Urban Development and Public Works Department, Social Welfare, Home and Medical and Public Health. The entire provision remained unutilized under Grants-in-aid for municipal reforms during the years 2011-12, 2013-14 and 2014-15 and under Introduction of Electronic Trolley Buses-Alternative Transport during the years 2010-11 and 2014-15.

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

### 2.3.3 Savings of entire provision

In 73 sub-heads of eight Grants and one appropriation (₹ one crore or above in each case), the entire provision remained unutilised by the departments or was remitted back to Government before the closure of the financial year 2014-15. The details of sub-heads are given in **Appendix 2.2**. Savings of the entire provision was indicative of the fact that the estimates were not prepared after adequate scrutiny of the projects/schemes. Major schemes which failed

to take off or suffered due to non-utilisation of entire provision were -Grant to DSIIDC for construction of houses for weaker section (JNNURM) (₹ 130 crore), Grants-in-aid to East Delhi Municipal Corporation for JNNURM (₹ 30 crore), Loan to Indraprastha Institute of Information Technology, Delhi (₹ 70 crore), Equity Capital to Delhi Transport Corporation for purchase of buses (₹ 69.82 crore), Loan to MRTS for reimbursement of Central Taxes (₹ 348 crore), Loan to DJB for Chandrawal WTP (₹ 30 crore), Equity Contribution to JVC Power Plant at Jhajjar, Haryana (₹ 72.60 crore) and Loan to cover gap in resources (₹ 330 crore).

#### **2.3.4 Excess expenditure over provisions during previous years requiring regularisation**

Article 205 of the Constitution of India, provides that if any money has been spent for any service during a financial year in excess of the amount granted for that service for that year, the excess expenditure should be regularised by the State Legislative Assembly. Although no time limit for regularisation of expenditure has been prescribed under the Article, as a practice the excess expenditure is required to be regularised after the completion of discussion of the Appropriation Accounts by the Public Accounts Committee (PAC). However, the excess expenditure amounting to ₹ 79.99 crore for the period 2006-07 to 2013-14 was yet to be regularised. The year-wise amount of excess expenditure pending regularisation is summarised in **Table 2.3** given below:

**Table 2.3**

**Excess expenditure over provision relating to previous years requiring regularisation**

(₹ in crore)

Year	Number of Grants	Amount of excess expenditure over provision
2006-07	7 (38 Sub-heads)	9.12
2007-08	5 (30 Sub-heads)	11.55
2008-09	5 (29 Sub-heads)	17.35
2009-10	3 (3 Sub-heads)	5.60
2010-11	2 (5 Sub-heads)	3.98
2012-13	1 (11 Sub-heads)	27.22
2013-14	6 (18 sub heads)	5.17
	<b>Total</b>	<b>79.99</b>

#### **2.3.5 Excess expenditure over provisions during 2014-15 requiring regularisation.**

It was observed from the head wise Appropriation Accounts for the year 2014-15 that under 12 Sub-heads in two Grants, against a total provision of ₹ 126.33 crore, the actual expenditure was ₹ 129.84 crore, thereby resulting in excess expenditure of ₹ 3.51 crore, which was yet to be regularised (October 2015) (**Appendix 2.3**). Thus, an excess expenditure of ₹ 83.50 crore (2006-07 to 2014-15) required regularisation under Article 205 of the Constitution.

### **2.3.6 Unnecessary supplementary provision**

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

Audit scrutiny of Appropriation Accounts for the year 2014-15 showed that supplementary grant amounting to ₹ 68.44 crore in two sub-heads was obtained in anticipation of higher/additional expenditure (**Appendix 2.4**). However, the final expenditure was less than even the original grant/appropriation. The main reasons for non-utilisation of supplementary grants were attributed to non-finalisation of tenders, non-receipt of approval of the competent authority, non-receipt of anticipated bills.

Thus, above cases showed deficient planning in budgeting.

### **2.3.7 Excessive/unnecessary re-appropriation of funds**

Re-appropriation is transfer of funds within a grant from one unit of appropriation, where savings are anticipated, to another unit where additional funds are needed. Scrutiny of Appropriation Accounts and Re-appropriation orders for the year 2014-15 showed that under 93 sub-heads in nine Grants as detailed in **Appendix 2.5** re-appropriations were unnecessary as the departments were not able to even utilise fully their existing grants and there was a cumulative non-utilisation of ₹ 680.65 crore against the re-appropriation of ₹ 796.10 crore. The departments attributed the reasons for non-finalisation of tenders, non-receipt of approval of the competent authority, non-receipt of anticipated bills, purchase proposals not materialised, vacant posts, non-processing of bills due to the staff on election duty, receipt of less claims, code of conduct for assembly election. The following are the important observations:

- (i) Under Grant No.3- Administration of Justice- ₹ 17.18 crore were re-appropriated in anticipation of payment of arrears of pay and receipt of more claims/bills under sub-head Session Courts. However, there was saving of ₹ 86.67 crore due to non-finalisation of Tenders, non-receipt of approval of the competent authority and non-receipt of anticipated bills.
- (ii) Under Grant No. 4- Finance- ₹ 12.90 crore were re-appropriated due to renovation/ maintenance of building under sub-head Renovation/ Maintenance of Building, however, there was saving of ₹ 13.33 crore due to non-receipt of approval of the competent authority.
- (iii) Under Grant No.6- Education- ₹ 4.10 crore were re-appropriated due to good progress of work under sub-head Setting up of Ambedkar University, however there was saving of ₹ 8.67 crore due to non-initiation of scheme/work.

- (iv) Under Grant No.7- Medical and Public Health- ₹ 50.34 crore were re-appropriated in anticipation of receipts of funds from Government of India under sub-head Delhi Health Mission (CSS), however, there was saving of ₹ 60.26 crore due to non-finalisation of proposals.
- (v) Under Grant No.8- Social Welfare- ₹ 6.99 crore were re-appropriated in anticipation of payment of arrears under sub-head Unemployment allowance to disabled persons, however there was saving of ₹ 13.32 crore due to withholding of payment for want of physical verification of beneficiaries.
- (vi) Under Grant No.9- Industries- ₹ 2.69 crore were re-appropriated due to receipts of funds from Government of India under the sub-head Promotion of Handloom for Deen Dayal Hatkargha Protsahan Yojna (CSS), however there was saving of ₹ 3.30 crore due to non-completion of process.
- (vii) Under Grant No.11- Urban Development and Public Works Department- ₹ 27.87 crore were re-appropriated due to subsidy to consumers through DISCOM for LED bulbs under the sub-head Subsidy to consumers through DISCOM for LED. However, there was saving of ₹ 27.88 crore due to decrease of LED bulb rates and competent authority implemented the scheme without subsidy.

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

### **2.3.8 Substantial surrenders**

Substantial surrenders involving ₹ 997.93 crore (more than ₹ one crore and 60 *per cent* of the original provision) were made in respect of 36 sub-heads (**Appendix 2.6**), out of which in 14 sub-heads 100 *per cent* grant amounting to ₹ 406.84 crore was surrendered on account of slow progress of schemes, non-filling of vacant posts, release of less grant/loan and non-implementation of schemes.

Substantial surrenders amounting to ₹ 45.00 crore, ₹ 120.84 crore and ₹ 296.67 crore were made under Grant No. 6: Education, Grant No. 7: Medical and Public Health and Grant No.11: Urban Development and Public Works Department under Sub-heads 6202BB.2(1)(1)(1)- Loan to Indraprastha Institute of Information Technology, Delhi, 2210A.1(4)(1)(1)(4)-Office expenses and 2215 A.6(2)(1)(5)(1)- Grants for creation of capital assets respectively. The surrenders were attributed to slow progress of works, release of less grant/loan and non-implementation of scheme etc.

### **2.3.9 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 minimize the scope for avoiding surrenders at a later stage. At the close of the year 2014-15, there were five grants in which savings occurred but no part of which had been surrendered by the concerned department (**Appendix 2.7**).

Further, out of the savings of ₹ 5,598.47 crore under 10 grants and one appropriation where savings of ₹ one crore and above were indicated in each grant/appropriation, an amount of ₹ 3,320.93 crore (59.32 per cent of amount of savings) was not surrendered, details of which are given in **Appendix 2.8**.

#### **2.3.10 Unrealistic budgeting**

Rule 48 (2) of the GFRs lays down that Ministries/ Departments have to prepare their estimates keeping in view the trends of disbursements during the previous years and other relevant factors like economy instructions issued by the Ministry of Finance from time to time. Scrutiny of records for the year 2014-15 showed that provision under various sub-heads under Centrally Sponsored Schemes and Schedule Caste Sub-Plan (CSS and SCSP) scheme was made during the year but in 69 sub-heads in seven grants, the entire provisions of ₹ 265.82 crore (**Appendix 2.9**) remained unutilised, defeating the original purpose for which the budget provisions were passed by the Legislative Assembly indicating that the budget estimates were not prepared after adequate pre-budget scrutiny of projects and schemes. The main reasons for non-utilisation of funds were attributed to Non-implementation of scheme, non-receipt of funds from Government of India, release of less grants etc.

#### **2.3.11 Rush of expenditure**

Rule 56 of the General Financial Rules provides that rush of expenditure particularly in the closing months of the financial year is regarded as a breach of financial propriety and should be avoided. Contrary to this, expenditure incurred by the departments in the month of March 2015 and last quarter of the financial year 2014-15 under the 20 sub-heads ranged between 54 per cent and 100 per cent of the total expenditure as given in **Appendix 2.10**.

The Government stated (February 2016) that instructions are being issued to the departments to avoid rush of expenditure during the last quarter of the financial year and in the month of March.

#### **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 2014-15 were ₹ 84.05 crore against 'nil' anticipated recoveries.

#### **2.5 Other audit observations**

(a) Scrutiny of re-appropriation orders for the year 2014-15 showed that all re-appropriation orders were issued by the Finance Department on the last

working day of the financial year i.e. on 31 March 2015. Re-appropriation orders were issued apparently to cover the excess expenditure over budget provision.

The matter was referred to the Controller of Accounts (October 2015) who in turn referred the matter to Finance Department, their reply is awaited as of January 2016.

(b) As per Rule 8 of the Delegation of Financial Powers Rules 1978, object heads such as 51-Motor Vehicles, 52-Machinery and Equipment and 53-Major Works fall under Object Class-6 (Acquisition of Capital Assets and other capital expenditure). However, review of the detailed Demand for Grants for the year 2014-15 showed that in 69 cases (**Appendix 2.11**), an amount of ₹ 172.51 crore was incorrectly provisioned for revenue expenditure, instead of capital expenditure. Further, data of actual expenditure for the year 2014-15 made available by the Controller of Accounts, GNCTD showed that in the said 69 cases an aggregate expenditure of ₹ 86.64 crore was incurred.

Thus, during the financial year 2014-15 there was an overstatement of revenue expenditure by ₹ 86.64 crore and understatement of revenue surplus by an equivalent amount.

On being pointed out by Audit, the Controller of Accounts confirmed (October 2015) the above figures as correct and as per accounts.

#### **2.6. Outcome of the Review of Grant No. 2- General Administration**

A review of budgetary procedure and control over expenditure in respect of Grant No.2– General Administration Government of NCT of Delhi for the period 2012-2015 was conducted (November 2015) and important points noticed during the review are detailed below:

(i) The overall position of budget provision, expenditure incurred and saving 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
2012-13	114.88	Nil	96.46	Nil	18.42	Nil
2013-14	142.01	Nil	119.52	Nil	22.50	Nil
2014-15	150.51	Nil	104.66	Nil	45.85	Nil
<b>Total</b>	<b>407.40</b>	<b>Nil</b>	<b>320.64</b>	<b>Nil</b>	<b>86.77</b>	<b>Nil</b>

(ii) Rule 56 (2) of General Financial Rules (GFR) stipulates that savings as well as provisions that cannot be profitably utilized should be surrendered to Government as soon as these are foreseen without waiting till the end of the year. The objective is to minimize the scope for avoiding surrenders at a later stage. Out of the savings of ₹ 86.77 crore from 2012-13 to 2014-15, an amount of ₹ 69.36 crore (79.94 per cent of amount of saving)

was not surrendered as of March 2015, details of which are given in **Appendix 2.12**.

- (iii) While obtaining a supplementary grant, department has to keep in view the resources available or likely to be available during the year and should exercise due caution while forecasting its additional budgetary requirement of funds. Supplementary demand should only be resorted to in exceptional and urgent cases. Audit scrutiny of Appropriation Accounts for the year 2012-13 to 2014-15 showed that supplementary grant amounting to ₹ 14.72 crore in seven sub-heads was obtained in anticipation of additional expenditure but the final expenditure was less than the original grant in four cases due to less foreign tours (**Appendix 2.13**).
- (iv) There were persistent savings of more than ₹ one crore in 12 cases/ sub-heads under the grant which indicated unrealistic budgeting, deficient financial management and slackness on the part of department in implementing the schemes.
- (v) Scrutiny of section-wise Appropriation accounts of the grant for the year 2012-13 to 2014-15 showed that in six cases persistent savings were between 14 to 31 *per cent* in revenue voted section and revenue charged savings were between 21 to 25 *per cent* of the total grant indicating unrealistic budgeting.
- (vi) The re-appropriation in six 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 ₹ 10.31 crore in these cases during 2012-15 against re-appropriation of ₹ 3.44 crore. The unnecessary re-appropriation of funds points towards deficient budgeting exercise.
- (vii) Rule 8 of Delegation of Financial Powers Rules for Lumpsum provision for object head 42 stipulates that Lumpsum provision will include expenditure in respect of schemes/sub-schemes/organizations where the provision does not exceed ₹ 10 lakh. In all other cases, break-up by other objects of expenditure must be given. However, scrutiny of Appropriation Accounts for the year 2012-15 showed that in nine cases the lumpsum provision exceeding ₹ 10 lakh was obtained without giving complete break up of expenditure which was incumbent under the existing rule.

The Government (February 2016) while accepting the audit observation has assured that necessary action would be taken to classify the expenditure by relevant objects of expenditure during the year 2016-17.

## **2.7 Conclusion**

Against total provision of ₹ 37,117.99 crore during 2014-15, an expenditure of ₹ 31,024.14 crore was incurred which resulted in savings of ₹ 6,093.85 crore (16.42 *per cent*). An excess expenditure of ₹ 83.50 crore relating to the period 2006-07 to 2014-15 required regularisation under Article 205 of the Constitution.

Supplementary provision of ₹ 68.44 crore in two sub-heads was unnecessary and re-appropriation of funds in 93 cases where final savings were more than ₹ one crore was made injudiciously resulting in un-utilised/excessive provision of ₹ 680.65 crore. In 14 sub-heads of five grants, 100 *per cent* grant amounting to ₹ 406.84 crore was surrendered.

There were persistent savings of more than ₹ one crore in 12 cases/sub-heads during the year 2012-13 to 2014-15 under the Grant No. 2- General Administration.

## **2.8 Recommendations**

The Government may consider:

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

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



## Chapter - 3

### 3 Financial Reporting

A sound internal financial reporting system with relevant and reliable information significantly contributes to efficient and effective governance by a State Government. Compliance with financial rules, procedures and directives as well as the timeliness and quality of reporting on the status of such compliances is thus one of the attributes of good governance. In the following observations, status of Delhi Government's compliance with various financial rules, procedures and directives has been discussed:

#### 3.1 Delay in furnishing Utilization Certificates

Rule 212 of the GFRs stipulates that for grants released during a year for specific purposes, Utilization Certificates (UCs) should be obtained by the departmental officers from the grantees within 12 months of the closure of the financial year. However, in respect of the grants released up to 31 March 2014, 3761 UCs for an aggregate amount of ₹ 17,720.49 crore were not furnished by the grantee as of 31 March 2015. The age-wise pendency in submission of UCs is detailed in **Table 3.1**:

**Table 3.1**  
**Age wise arrears of Utilization Certificates**

(₹ in crore)

Sl. No.	Range of delay (in number of years)	Total grants released		Utilization certificates outstanding	
		Number	Amount	Number	Amount
1	0-2	863	9684.98	422	3151.59
2	2-4	307	3621.59	299	3524.34
3	4-6	334	3244.23	333	3211.31
4	6-8	1145	2118.35	1145	2118.35
5	8-10	386	1488.59	386	1488.59
6	10 & above	1176	4226.31	1176	4226.31
	<b>Total</b>	<b>4211</b>	<b>24384.05</b>	<b>3761</b>	<b>17720.49</b>

Source: Compiled from information furnished by Pay & Accounts Office

Out of 3761 UCs due, UCs for 2585 (68.73 per cent) involving ₹ 13,494.18 crore were outstanding for period ranging from two to 10 years, while 1176 UCs (31.27 per cent) involving ₹ 4,226.31 crore were outstanding for more than 10 years.

The major defaulter was the Urban Development Department contributing ₹ 15,719.64 crore (88.71 per cent) of the arrears. MCD, NDMC, Delhi Vidyut Board<sup>1</sup>, and SDIIDC did not furnish UCs of the grants received from Department

<sup>1</sup> With effect from 1.7.2002, DVC was unbundled into six successor companies; DPCL (holding Company), DTL, IPGCL, BRPL-Discom, BYPL-Discom and NDPL-Discom.

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

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

The audit of nine bodies/authorities has been entrusted to the CAG under Section 19 and 20 of the CAG (DPC) Act, 1971. The status of entrustment of audit, rendering of accounts to Audit, issuance of Separate Audit Reports is indicated in **Appendix 3.1**. Out of nine<sup>2</sup> bodies/authorities, the annual accounts of only six<sup>3</sup> bodies/authorities upto the year 2013-14 were received.

The annual accounts of remaining three bodies/authorities due up to 2013-14 had not been received as of March 2015 in the office of the Principal Accountant General (Audit), Delhi. The details of these outstanding accounts are given in **Table 3.2**:

**Table 3.2**  
**The details of outstanding accounts as on 31 March 2015**

<b>Sl. No</b>	<b>Name of the Body/authority</b>	<b>Year for which accounts had not been received</b>	<b>No. of Accounts pending</b>	<b>Grants received (₹ in crore)</b>
1	Delhi Jal Board (DJB)	2009-10 to 2013-14	5	1350.43
2	Delhi SC/ST/OBC/Minority and Handicapped Financial and Development Corporation Ltd.	2004-05 to 2013-14	10	--
3	Netaji Subhash Institute of Technology (NSIT)	2013-14	1	--

It can be seen from the above table that 16 annual accounts upto the year 2013-14 of three bodies/authorities were pending. In case of Delhi SC/ST/OBC/Minority and Handicapped Financial and Development Corporation Ltd., ten annual accounts since 2004-05 were pending. Delhi Jal Board had not submitted five accounts since 2009-10 onwards and Netaji Subhash Institute of Technology had not submitted their annual accounts of 2013-14.

### **3.3 Misappropriations, losses, defalcations etc.**

24 cases of theft, misappropriation/loss of material amounting to ₹ 23.30 lakh were intimated by Department to Audit upto 31 March 2015. The age-profile of the pending cases and the number of cases pending in each category- theft and misappropriation/loss as emerged from these appendices are summarized in **Table 3.3**:

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

<sup>3</sup> (i) Delhi Kalyan Samiti (ii) Guru Gobind Singh Indraprastha University (iii) Delhi Building and Other Construction Workers Welfare Board (iv) Delhi Legal Services Authority (v) Delhi Electricity Regulatory Commission (vi) Ambedkar University.

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

Age-profile of the pending cases			Nature of the pending cases		
Range in years	Number of cases	Amount involved (₹ in lakh)	Nature of the cases	Number of cases	Amount involved (₹ in lakh)
0-5	04	12.92	Theft	12	0.71
5-10	12	09.89			
10-15	06	0.06	Misappropriation/ loss of material	12	22.59
15-20	02	0.03			
20-25	NA	0.40			
<b>Total</b>	<b>24</b>	<b>23.30</b>	<b>Total pending cases</b>	<b>24</b>	<b>23.30</b>

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

### 3.4 Personal Deposit Accounts

As per information furnished by the Principal Accounts Office, eleven Personal Deposit Accounts are being operated during the year 2014-15 with the prior approval of Controller General of Accounts (CGA), Ministry of Finance, Government of India for the purposes of receipts towards cost of compensation and payment to land owners whose land is acquired, deposits/withdrawal of Civil & Criminal deposits and rent etc. of litigants as per the order of the courts, deposit of scrutiny charges in paper book cases, security charges and fees of election petitions. As on 31 March 2015, balances of ₹ 158.10 crore were outstanding in these 11 Personal deposit accounts.

### 3.5 Unadjusted abstract contingent bills

Rule 118 of Receipt and Payment Rules stipulates that a certificate shall be attached to every abstract contingent bill to the effect that the detailed contingent bills (DC) have been submitted to the controlling officer in respect of abstract contingent (AC) bills drawn during the month previous to that in which the bill in question is presented for payment. On no account may an abstract contingent bill be cashed without this certificate.

Scrutiny of records showed that the total amount of DC bills received was ₹ 728.60 crore (55.80 per cent) as against the amount AC bills of ₹ 1,305.68 crore, leaving an outstanding balance of AC bills of ₹ 577.08 crore as on 31 March 2015. Year-wise details are given below 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 DC bills	DC bills as percentage of AC bills	Outstanding AC bills
Upto 2009-10	129.96	34.81	26.79	95.15
2010-11	43.28	2.83	6.54	40.45
2011-12	56.60	32.80	57.95	23.80
2012-13	214.48	115.27	53.74	99.21
2013-14	411.92	328.29	79.70	83.63
2014-15	449.44	214.60	47.75	234.84
<b>Total</b>	<b>1305.68</b>	<b>728.60</b>	<b>55.80</b>	<b>577.08</b>

The above table shows that AC bills were outstanding for period exceeding five years. The reasons for non-adjustment of AC bills were not intimated to Audit (December 2015). Due to non-submission of DC bills by different departments, it could not be ensured that funds had been utilized for the purpose for which these had been drawn. Thus, possibility of temporary misappropriation of funds could not be ruled out in the absence of any detailed contingent bills.

### **3.6 Suspense balances**

The Government of NCT of Delhi has no separate Public Account and such transactions are carried out under the “Account of the Union Government”. All such transactions are ultimately cleared either by payment of recovery in cash or by book adjustment. These are recorded initially under the Suspense Heads which are required to be reviewed at short intervals so as to ensure that no item remains unadjusted longer than is reasonably necessary and its clearance is brought about in the ordinary course with due regard to the rules applicable in each case. Audit noticed that there was a steep increase under the head during the year 2013-14 due to increase in the suspense balance of public sector banks (PSB) which was cleared in 2014-15. Further examination of such transactions in the Public Accounts (Central) prepared by the Government of NCT of Delhi showed balances amounting to ₹ 254.76 crore as outstanding as on 31 March 2015 which is shown in the below table.

**Table 3.5**  
**Amount under suspense heads**

(₹ in crore)

Year	Opening Balance	Net Addition (+)/Settlement (-)	Closing Balance
2010-11	101.02	(+) 57.79	158.81 (Dr)
2011-12	158.81	(+) 56.81	215.62 (Dr)
2012-13	215.62	(+) 58.16	273.78 (Dr)
2013-14	273.78	(+) 877.87	1151.65 (Dr)
2014-15	1151.65	(-) 896.89	254.76 (Dr)

The Head wise details of suspense heads as on 31<sup>st</sup> March 2015 are given below

(₹ in crore)

Name of head of account	Amount
Pay and Accounts Office Suspense Account (101)	66.50 (Dr)
Cash Settlement Suspense Account (CSSA) (107)	181.75 (Dr)
Provident Fund Suspense Account (113)	0.09 (Dr)
Material Purchase Suspense Account (MPSA) (129)	14.35 (Cr)
Public Sector Bank Suspense Account (108)	20.87 (Dr)
Suspense Account (Civil) (102)	0.10 (Cr)
<b>Total</b>	<b>254.76 (Dr)</b>

Principal Accounts Office stated (October 2015) that the major portion of outstanding amount under the head “Cash Settlement Suspense Account” (CSSA) pertains to PAO (NS) Ministry of Road Transport and Highways (MORTH), Government of India and Delhi Police under Ministry of Home Affairs and the matter has been taken up with the Engineer-in-Chief (PWD), Government of NCT of Delhi for clearance of outstanding balances under CSSA. It was stated that the system of execution of Delhi Police works by the PWD by operating the Major Head-8658-CSSA has been discontinued and now work is executed as Deposit work. All the PAOs have been instructed to take necessary action to get the reimbursement of outward claims. It was further replied that due to introduction of Core Banking System from January 2009, huge balances accumulated in case of Public Sector Bank Suspense. The matter had been vigorously taken up by the department with the PAOs concerned for liquidating the balances.

### 3.7 Conclusion

Substantial delays in submission of utilization certificates by various grantee institutions occurred and as a result proper utilization of grants could not be ensured. Out of 3761 outstanding UCs, 1176 UCs (31.27 per cent) amounting to ₹ 4,226.31 crore were pending for more than 10 years. Out of nine bodies/authorities, 16 annual accounts of three bodies/authorities due upto 2013-14 had not been received as of March 2015. The State Government departments reported 24 cases of misappropriation, loss, theft, defalcation etc. involving public money of ₹ 23.30 lakh upto March 2015. Final action in these cases was pending. Large balances amounting to ₹ 254.76 crore were outstanding under Suspense Heads as on 31 March 2015, requiring expeditious clearing and classification under appropriate heads of accounts.

### 3.8 Recommendations

The Government may consider:

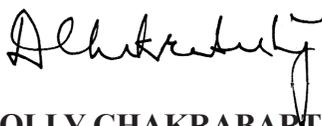
- strengthening the internal control mechanism of the Government Departments to watch timely submission of UCs and releasing further grants only after receipt of UCs of earlier grants;

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- ii. adopting a system to expedite the submission of annual accounts by the bodies/authorities;
- iii. preparing a time bound framework for taking action in cases of misappropriation, theft, loss, etc. and
- iv. conducting periodical review to ensure prompt clearing of suspense heads and their classification under appropriate heads of accounts.

The above points contained in the Report were issued to the Government (January 2016), replies are awaited.



**(DOLLY CHAKRABARTY)**

**New Delhi**

**Dated: 28 March 2016**

**Principal Accountant General (Audit), Delhi**

**Countersigned**



**(SHASHI KANT SHARMA)**

**New Delhi**

**Dated: 29 March 2016**

**Comptroller and Auditor General of India**

# Appendices



## Appendix 1.1

State Profile (Delhi)						
A. General Data						
Sl. No.	Particulars		Figures			
1	Area		1483 sq. km			
2	Population					
	a.	As per 2001 Census	1.39 crore			
	b.	As per 2011 Census	1.68 crore			
3.	a.	Density of Population (as per 2001) (All India Density = 325 persons per Sq.Km )	9340 person per Sq. Km.			
	b.	Density of Population (as per 2011) (All India Density = 382 persons per Sq.Km )	11320 person per Sq. km.			
4	Population below poverty line (BPL) ( All India Average = 29.5* per cent)		15.6**per cent			
5	a.	Literacy (as per 2001 Census) (All India Average= 64.8 per cent)	81.67 per cent			
	b.	Literacy (as per 2011 Census) (All India Average= 73.0 per cent)	86.21 per cent			
6.	Infant mortality (per 1000 live births) (All India Average*** =40 per 1000 live births)		24.00***			
7.	Life expectancy at birth (All India Average = 67.5 years)		NA			
8.	Gini Coefficient****					
	a.	Rural. ( All India = 0.29)	0.25			
	b.	Urban. ( All India = 0.38)	0.35			
9.	Gross State Domestic Product (GSDP) 2014-15 at current prices		₹ 451153.65 crore**			
10.	Per Capita GSDP CAGR (2005-06 to 2014-15)	Delhi	13.11 per cent			
		General category states	13.86 per cent			
	GSDP CAGR***** ( 2005-06 to 2014-15)	Delhi	16.36 per cent			
		General category states	15.44 per cent			
B. Financial Data						
Sl.No.	Particulars		Figures (in per cent)			
1	CAGR		2005-06 to 2013-14		2013-14 to 2014-15	
			General Category States+	Delhi	General Category States+	Delhi
	a.	of Revenue Receipts.	15.76	11.80	16.10	5.73
	b.	of own Tax Revenue.	15.32	12.88	10.51	2.64
	c.	of Non Tax Revenue.	13.53	-8.44	10.07	-4.04
	d.	of Total Expenditure.	15.23	11.72	19.32	-9.57
	e.	of Capital Expenditure.	14.61	12.69	21.87	-6.45
	f.	of Revenue Expenditure on Education.	17.10	16.08	14.55	7.14
	g.	of Revenue Expenditure on Health.	16.20	16.72	28.73	19.32

Source of General data:

\*CensusInfo India 2011 Final population Totals,

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

\*\*\* Sample Registration System Bulletin September 2014,

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

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

+ Based on 18 General Category States such as 1) Andhra Pradesh including Telangana, 2) Bihar, 3) Chhatisgarh, 4) Goa, 5) Gujarat, 6) Haryana, 7) Jharkhand, 8) Karnatka, 9) Kerala, 10) Madhya Pradesh, 11) Maharashtra, 12) Odisha, 13) Punjab, 14) Rajasthan, 15) Tamil Nadu, 16) Uttar Pradesh, 17) West Bengal, 18) Delhi except Puducherry

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

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

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

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

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

**PART B: Layout of Finance Accounts**

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

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

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

**Appendix 1.3**  
**Time series data on the State Government finances**  
**(Referred to in Paragraph 1.2 and 1.5)**

(₹ in crore)

	2010-11	2011-12	2012-13	2013-14	2014-15
<b>Part A. Receipts</b>					
1. Revenue Receipts	25024.10	22393.17	25560.97	27980.69	29584.59
(i) Tax Revenue	16477.75	19971.67	23431.52	25918.69	26603.90
Taxes on Agricultural Income	-	-	-	-	-
Taxes on Sales, Trade, etc.	12068.62	13750.95	15803.69	17925.71	18289.31
State Excise	2027.09	2533.72	2869.74	3151.63	3422.39
Taxes on Vehicles	707.55	1049.19	1240.18	1409.28	1558.83
Stamps and Registration fees	1355.75	2240.25	3098.06	2969.07	2779.88
Land Revenue	0.02	0.01	0.01	0.01	61.79
Taxes on Goods and Passengers	-	-	-	-	-
Other Taxes	318.71	397.54	419.84	463.00	491.70
(ii) Non Tax Revenue	4188.95	460.87	626.93	659.14	632.54
(iii) State's share of Union taxes and duties	-	-	-	-	-
(iv) Grants in aid from Government of India	4357.40	1960.64	1502.52	1402.86	2348.14
2. Miscellaneous Capital Receipts	-	-	-	-	-
3. Recoveries of Loans and Advances	436.77	376.25	724.90	802.92	227.61
4. Total Revenue and Non debt capital receipts (1+2+3)	25460.87	22769.42	26285.87	28783.60	29812.20
5. Public Debt Receipts	4388.94	556.08	922.41	4162.89	1764.32
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	4388.94	556.08	922.41	4162.89	1764.32
6. Total Receipts in Consolidated Fund (4+5)	29849.81	23325.50	27208.28	32946.49	31576.52
7. Contingency Fund Receipts	-	-	-	-	-
8. Public Account Receipts	-	-	-	-	-
9. Total Receipts of the State (6+7+8)	29849.81	23325.50	27208.28	32946.49	31576.52
<b>Part B. Expenditure /Disbursement</b>					
10. Revenue Expenditure	14381.74	17964.86	20659.36	22366.52	23509.49
Plan	4891.59	6440.86	6498.72	7462.28	7946.30
Non Plan	9490.15	11524.00	14160.64	14904.24	15563.19
General Services (including interest payments)	3728.95	4347.23	5738.57	5597.48	5983.40
Social Services	8718.80	10717.11	11737.43	12314.54	13306.11
Economic Services	1392.46	2172.22	2350.82	3650.01	3318.99
Grants-in-aid-and contributions	541.53	728.29	832.53	804.50	900.99

	2010-11	2011-12	2012-13	2013-14	2014-15
11. Capital Expenditure	3984.80	4004.27	4176.63	4707.42	4403.94
Plan	3981.32	3999.96	4171.74	4702.93	4399.12
Non Plan	3.48	4.31	4.90	4.49	4.82
General Services	264.55	188.82	196.88	265.48	371.10
Social Services	536.74	578.23	1100.95	1542.54	1330.11
Economic Services	3183.51	3237.22	2878.81	2899.41	2702.73
12. Disbursement of Loans and Advances	6364.73	3345.42	3734.83	5652.37	1679.94
13. Total (10+11+12)	24731.27	25314.55	28570.82	32726.31	29593.37
14. Repayments of Public Debt	793.06	1087.88	1287.99	1325.29	1346.72
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	793.06	1087.88	1287.99	1325.29	1346.72
15. Appropriation to Contingency Fund	-	-	-	-	-
16. Total disbursement out of Consolidated Fund (13+14+15)	25524.32	26402.42	29858.81	34051.60	30940.10
17. Contingency Fund disbursements	-	-	-	-	-
18. Public Account disbursements	-	-	-	-	-
19. Total disbursement by the State (16+17+18)	25524.32	26402.42	29858.81	34051.60	30940.10
<b>Part C. Deficits</b>					
20. Revenue Deficit(-)/ Revenue Surplus (+)(1-10)	(+)10642.36	(+)4428.31	(+)4901.61	(+)5614.17	(+)6075.10
21. Fiscal Deficit(-)/Fiscal Surplus(+)(4-13)	(+) 729.60	(-)2545.20	(-)2284.95	(-)3942.71	218.83
22. Primary Deficit (21+23)	(+) 3309.12	(+)372.06	(+)577.93	(-)1118.42	(+)2992.83
<b>Part D. Other data</b>					
23. Interest Payments (included in revenue expenditure)	2579.52	2917.26	2862.88	2824.29	2774.00
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)	252752.79	287106.88	334914.71	391124.80	451153.65
28. Outstanding fiscal liabilities	30140.09	29608.29	29242.71	32080.32	32497.91
29. Outstanding guarantees (year end) (including interest)	-	-	-	-	-
30. Maximum amount guaranteed (year end)	-	-	-	-	-

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	2010-11	2011-12	2012-13	2013-14	2014-15
<b>Part E: Fiscal Health Indicators</b>					
<b>I Resource Mobilization</b>					
Own Tax revenue/GSDP	6.52	6.96	7.00	6.63	5.90
Own Non-Tax revenue/GSDP	1.66	0.16	0.19	0.17	0.14
<b>II Expenditure Management</b>					
Total Expenditure/GSDP	9.78	8.82	8.53	8.37	6.56
Total Expenditure/ Revenue Receipts	98.83	113.05	111.78	116.96	100.03
Revenue Expenditure /Total Expenditure	58.15	70.97	72.31	68.34	79.44
Expenditure on Social Services/ Total Expenditure	43.41	51.88	50.23	46.60	53.85
Expenditure on Economic Services/Total Expenditure	27.88	27.48	22.58	32.26	21.48
Capital Expenditure/Total Expenditure	16.11	15.82	14.62	14.38	14.88
Capital Expenditure on Social and Economic Services/ Total Expenditure	15.04	15.07	13.93	13.57	13.63
<b>III Management of Fiscal Imbalances</b>					
Revenue deficit (surplus)/GSDP	(+)4.21	(+)1.54	(+)1.46	(+)1.44	(+)1.35
Fiscal deficit/GSDP	(+) 0.29	(-) 0.89	(-) 0.68	(-)1.01	(-)0.05
Primary Deficit(surplus) /GSDP	(+) 1.31	(+) 0.13	(+) 0.17	(-)0.29	(+)0.66
<b>IV Management of Fiscal Liabilities</b>					
Fiscal Liabilities/GSDP	11.92	10.31	8.73	8.20	7.20
Fiscal Liabilities/RR	120.44	132.22	114.40	114.65	109.85
Primary deficit vis-a-vis quantum spread	(+) 177.08	(+) 32.32	(+) 28.21	(-)50.52	138.00
Debt Redemption (Principal+Interest)/ Total Debt Receipts	-	-	-	-	-
<b>V Other Fiscal Health Indicators</b>					
Return on Investment	0.37	0.23	0.16	0.07	0.07
Balance from Current Revenue (₹ in crore)	13515.26	9887.38	10231.39	12000.50	12001.21
Financial Assets/Liabilities	90.94	94.79	97.88	99.14	98.60

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

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

	2010-11(R)	2011-12(R)	2012-13(R)	2013-14(R)	2014-15(A)
Gross State Domestic Product (₹ in crore)	252752.79	287106.88	334914.71	391124.80	451153.65
Growth rate of GSDP (Per cent)	16.14	13.59	16.65	16.78	15.35

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

Year	2010-11	2011-12	2012-13	2013-14	2014-15
India's GDP (₹ in crore)	72,48,860	83,91,691	93,88,876	104,72,807	1,15,09,810 <sup>#</sup>
Growth rate of GDP (Percentage)	18.66	15.77	11.88	11.54	9.90

Source : CSO website as on 31 July 2015.

<sup>#</sup>excluding three states namely Goa, A & N Islands and Chandigarh.

**Appendix 1.5**  
**Part A: Abstract of Receipts and Disbursements for the year 2014-15**  
**(Referred to in Paragraph 1.9.1)**

(₹ in crore)

Section-A: Revenue			Disbursement				
Receipts			Disbursement				
2013-14		2014-15	2013-14		2014-15		
					Non-Plan	Plan	Total
27980.69	<b>I. Revenue receipts</b>	29584.59	22366.52	<b>I. Revenue expenditure</b>	15563.19	7946.30	23509.49
25918.69	Tax revenue	26603.90	5597.48	<b>General services</b>	5828.78	154.62	5983.40
			12314.54	<b>Social Services-</b>	6344.87	6961.24	13306.11
659.14	-Non-tax revenue	632.54	5654.70	-Education, Sports, Art and Culture	4361.05	1697.13	6058.18
			2624.59	-Health and Family Welfare	1475.88	1655.68	3131.56
-	-State's share of Union Taxes	-	2062.71	-Water Supply, Sanitation, Housing and Urban Development	248.17	1868.43	2116.60
			28.54	-Information and Broadcasting	14.50	0	14.50
326.91	-Non-Plan grants	327.95	231.94	-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	15.57	222.55	238.12
717.81	-Grants for State Plan Schemes	1467.36	92.13	-Labour and labour Welfare	88.52	12.21	100.73
			1612.09	-Social Welfare and Nutrition	131.90	1505.24	1637.14
358.14	-Grants for Central and Centrally sponsored Plan Schemes	552.84	7.82	-Others	9.28	0	9.28
			<b>3650.01</b>	<b>Economic Services-</b>	<b>2488.54</b>	<b>830.45</b>	<b>3318.99</b>
			86.87	-Agriculture and Allied Activities	77.64	8.49	86.13
			9.13	-Rural Development	8.12	1.75	9.87
				-Special Areas Programmes	-	-	-
			112.49	-Irrigation and Flood control	136.21	0.06	136.27
			1069.34	-Energy	656.61	196.83	853.44
			30.47	-Industry and Minerals	9.84	20.76	30.60
			2070.63	-Transport	1472.44	562.35	2034.79
			21.43	-Science, Technology and Environment	1.50	18.29	19.79
			249.65	-General Economic Services	126.18	21.92	148.10
			<b>804.50</b>	<b>Grants-in-aid and Contributions</b>	<b>900.99</b>	<b>0</b>	<b>900.99</b>
			22366.52	<b>Total</b>	<b>15563.18</b>	<b>7946.31</b>	<b>23509.49</b>
	<b>II. Revenue deficit carried over to Section B</b>		5614.17	<b>II. Revenue Surplus carried over to Section B</b>	-	-	6075.10
27980.69	<b>Total</b>	29584.59	27980.69	<b>Total</b>			29584.59

Section-B: Capital and Others							
1985.75	III. Opening Cash balance including Permanent Advances and Cash Balance Investment	880.65		III. Opening Overdraft from Reserve Bank of India			
-	IV. Miscellaneous capital receipts	-		IV. Capital Outlay			
			265.48	General Services-	0	371.10	371.10
			1542.54	Social Services-	0	1330.11	1330.11
			514.40	-Education Sports, Art and Culture	0	496.64	496.64
			352.55	-Health and Family Welfare	0	490.44	490.44
			559.98	-Water Supply, Sanitation, Housing and Urban Development	0	258.38	258.38
			-	-Information and Broadcasting	-	-	-
			46.61	-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	0	38.54	38.54
	<b>Section-B: Others (concl'd)</b>						
			36.04	-Social Welfare and Nutrition	0	32.54	32.54
			32.96	-Others	0	13.57	13.57
			2899.41	<b>Economic Services-</b>	<b>4.82</b>	<b>2697.91</b>	<b>2702.73</b>
			14.60	-Agriculture and Allied Activities	0	17.33	17.33
			175.04	-Rural Development	0	116.36	116.36
			-	-Special Areas Programmes	-	-	-
			74.21	-Irrigation and Flood Control	4.82	81.49	86.31
			21.34	-Energy	0	85.32	85.32
			50.00	-Industry and Minerals	0	27.27	27.27
			2561.28	-Transport	0	2363.75	2363.75
			0.49	Science, Technology and Environment	0	0.39	0.39
			2.45	-General Economic Services	0	6.00	6.00
			4707.43	<b>Total</b>	<b>4.82</b>	<b>4399.12</b>	<b>4403.94</b>
802.91	V. Recoveries of Loans and Advances-	227.61	5652.37	V. Loans and Advances disbursed-	-	-	1679.94
-	-From Power Projects	-	3628.39	-For Power Projects	-	-	295.00
-	-From Government Servants	-	0.74	-To Government Servants	-	-	0.71
-	-From Others	-	2023.24	-To Others	-	-	1384.23

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-	VI. Revenue Surplus brought down	-		VI. Revenue Deficit brought down	-	-	-
			<b>1325.29</b>	<b>VII. Repayment of Public debt-</b>	-	-	<b>1346.73</b>
<b>4162.89</b>	<b>VII. Public debt receipts-</b>	<b>1764.32</b>	-	-External debt	-	-	-
-	-External debt	-	-	-Internal debt other than Ways and Means Advances and Overdrafts	-	-	-
-	-Internal debt other than Ways and Means Advances and overdrafts	-	-	-Net transactions under Ways and Means Advances	-	-	-
-	-Net transactions under Ways and Means Advances	-	<b>1325.29</b>	-Repayment of Loans and Advances to Central Government	-	-	<b>1346.73</b>
-	-Net transactions under overdraft	-	-	<b>VIII. Appropriation to Contingency Fund</b>	-	-	-
4162.89	-Loans and Advances from Central Government	1764.32	-	<b>IX. Expenditure from Contingency Fund</b>	-	-	-
-	Appropriation to Contingency Fund	-	-	<b>X. Public Account disbursements</b>	-	-	-
-	Amount transferred to Contingency Fund	-	-	-Small Savings and Provident Funds	-	-	-
-	Public Account receipts	-	-	-Reserve Funds	-	-	-
-	-Small Savings and Provident Funds	-	-	-Suspense and Miscellaneous	-	-	-
-	-Reserve Funds	-	-	-Remittances	-	-	-
-	-Suspense and Miscellaneous	-	-	-Deposits and Advances	-	-	-
-	<b>-Remittance</b>	-	<b>880.65</b>	<b>XI Cash Balance at the end-</b>			<b>1517.07</b>
-	-Deposits and Advances	-	-	-Cash in Treasuries and Local Remittances	-	-	-
-	Closing Overdraft from Reserve Bank of India	-	-	-Deposits with Reserve Bank	-	-	-
-		-	-	-Departmental Cash Balance including permanent Advances	-	-	-
-		-	-	-Cash Balance Investment			
<b>34932.25</b>	<b>Total</b>	<b>32457.17</b>	<b>34932.25</b>	<b>Total</b>	-	-	<b>32457.17</b>

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

(₹ in crore)

<b>Part B</b>			
<b>Summarized financial position of the Government of NCT Delhi as on 31 March 2015</b>			
<b>As on 31-03-2014</b>	<b>Liabilities</b>		<b>As on 31-3-2015</b>
<b>32080.32</b>	<b>Loans and Advances from Central Government</b>		<b>32497.91</b>
-	Pre 1984-85 Loans		-
32080.30	Non-Plan Loans		32497.90
-	Loans for State Plan Schemes		-
0.01	Loans for Central Plan Schemes		0.01
-	Loans for Centrally Sponsored Plan Schemes		-
<b>65015.70</b>	<b>Revenue surplus</b>		<b>71090.80</b>
<b>1587.95</b>	<b>Balance of capital outlay adopted from CGA during 1994-95</b>		<b>1587.95</b>
<b>3356.46</b>	<b>Balance of loans and advances adopted from CGA during 1994-95</b>		<b>3356.46</b>
<b>102040.43</b>	<b>Total</b>		<b>108533.12</b>
	<b>Assets</b>		
<b>45422.50</b>	<b>Gross Capital Outlay on Fixed Assets-</b>		<b>49826.44</b>
17060.35	Investments in Shares of Companies, Corporations, etc		17660.35
28362.15	Other Capital Outlay		32166.09
<b>55737.28</b>	<b>Loans and Advances</b>		<b>57189.61</b>
10157.55	Loans for power Projects		10450.52
30595.59	Other Development Loans		31837.82
14984.14	Loans to Government servants and Miscellaneous loans		14901.27
<b>880.65</b>	<b>Cash balance merged with that of Union Government</b>		<b>1517.07</b>
<b>102040.43</b>	<b>Total</b>		<b>108533.12</b>

The abridged accounts in the foregoing statements have to be read with comments and explanations in the Finance Accounts. Government accounts being mainly on cash basis, the deficit on Government account, as shown in Appendix 1.4, indicates the position on cash basis, as opposed to accrual basis in commercial accounting. Consequently, items payable or receivable or items like depreciation or variation in stock figures, etc., do not figure in the accounts. The assets amounting to ₹ 45422.50 crore and ₹ 49826.44 crore as on 31 March 2014 and 31 March 2015 respectively under the head Gross outlay include an amount of ₹ 1587.95 crore which were adopted during 1994-95 from the Controller General of Accounts. Similarly, Loans and Advances depicted on assets side amounting to ₹ 55737.28 crore and ₹ 57189.61 crore as on 31 March 2014 and 31 March 2015 respectively. But the corresponding figures to be shown on the liabilities side have not been depicted distinctly in the Finance Accounts for these years.

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

(₹ in crore)

Sl. No.	No. and Name of the Grant/ Appropriation	Original Grant/ appropriation	Supplementary Grant/ Re-appropriation	Total Grant/ Appropriation	Actual Expenditure	Saving	% age	Reasons for saving
<b>Revenue-Voted</b>								
<b>Grant No. 3: Administration of Justice</b>								
1.	2014 B.1(1)(1)-Session Court	356.23	84.54	440.77	354.09	86.68	19.67	Non-finalisation of tenders, non-receipt of approval of competent authority and non-receipt of anticipated bills
<b>Grant No. 06: Education</b>								
2.	2202 A.1(2)(6 (1)- Assistance to Govt. Aided schools for salaries of Employees	431.25	0.00	431.25	378.41	52.84	12.25	MACP cases not finalised, non-filling of vacant posts
3.	2202 A.1(2)(7 (1)- Additional Schooling facilities	2043.13	0.02	2043.15	1916.23	126.92	6.21	MACP cases not finalised, non-filling of vacant posts
<b>Grant No. 07: Medical and Public Health</b>								
4.	2210 A.1(1)(4)(6)- Grant-in-aid to Delhi State Cancer Institute	87.00	0.00	87.00	21.00	66.00	75.86	Reasons awaited
5.	2210 A.1(1)(5)(15)- Delhi State Health Mission (CSS)	140.29	50.35	190.64	130.38	60.26	31.61	Reasons awaited
6.	2210 F.1(3)(1)(1)- University College of Medical Sciences	65.00	0.00	65.00	0.00	65.00	100.00	Reasons awaited
7.	2210 A.2(1)(3)(10)- Senior Citizen Pension Scheme (Expansion of Old Age Assistance)	540.00	0.00	540.00	472.23	67.77	12.55	Reasons awaited
<b>Grant No. 10: Development</b>								
8.	2030 E.2 (3) (1) (2) (4)-North Delhi Municipal Corporation	385.00	0.00	385.00	330.84	54.16	14.07	Less Sale, Purchase of property resulted in less Transfer of Duty Payment
9.	2030 E.2 (3) (1) (2) (5)-South Delhi Municipal Corporation	660.00	0.00	660.00	603.24	56.76	8.60	Less Sale, Purchase of property resulted in less Transfer of Duty Payment
10.	2030 E.2 (3) (1) (2) (6)-East Delhi Municipal Corporation	176.00	0.00	176.00	113.03	62.97	35.78	Less Sale, Purchase of property resulted in less Transfer of Duty Payment

<b>Grant No. 11: Urban Development and Public Works Department</b>								
11.	2215 A.6(1)(2)(1)(3)- Grant-in-aid to DJB for Urban Water Supply Programme	380.00	0.00	380.00	200.00	180.00	47.37	ACA as time assistance not received from ministry of water, Govt. of India
12.	2215 A.6(2)(1)(5)- GIA to DJB for interceptor sewer along there major drains under JNNURM Projects	344.20	0.00	344.20	47.53	296.67	86.19	Release of less Grant.
13.	2217 A.8(2)(1)(26)- Grant-in-aid for municipal reforms	157.12	0.00	157.12	0.00	157.12	100.00	Approval of the competent Authority not received on time.
<b>Grant No. 13: Pensions</b>								
14.	2071-A.1 (1) (2) (1)- Pension and other Retirement Benefits- Government Contribution	113.50	0.00	113.50	0.00	113.50	100.00	Reasons awaited
<b>Public Debt: Revenue Charged</b>								
15.	2049 A.1 (1) (1)- Interest on Loans for State/Union Territory Plan Schemes	2979.53	0.00	2979.53	2774.00	205.53	6.90	Receipts of less loan from Govt. of India
<b>Public Debt: Capital Charged</b>								
16.	AA.1(1)(1)- Loan to cover gap in resources	330.00	0.00	330.00	0.00	330.00	100.00	Reasons awaited
<b>Capital-Voted</b>								
<b>Grant No.6: Education</b>								
17.	4202 AA.1(1)(1)(2)- General Education- Outsourcing of work of school buildings	51.00	0.00	51.00	0.65	50.35	98.73	Reasons awaited
18.	4250 BB.1(1)(2)- World Class Skill upgradation centre at Jaunapur	50.00	0.00	50.00	0.00	50.00	100.00	Non- implementation of scheme
19.	6202 BB.2(1) (1)(1)-Loan to Indraprastha Institute of Information Technology (IIIT), Delhi	70.00	0.00	70.00	0.00	70.00	100.00	The loan amount sanctioned late & could not be transferred to IIIT, Delhi.

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<b>Grant No. 11: Urban Development and Public Works Department</b>								
20.	4217 AA.1 (3) (1) (5)- Development of unauthorized colonies	335.00	0.00	335.00	180.57	154.43	46.10	Major portion of funds already utilised.
21.	6215 AA.2(1)(1)(1)- Loans to DJB for Urban Water Supply	541.00	0.00	541.00	383.50	157.50	29.11	Project construction of WTP plant at Palla Still at conceptual stage.
22.	4210 BB.(5(1)(1) (1)(1)-Construction of buildings for hospitals	388.00	0.00	388.00	232.20	155.80	40.15	Reasons awaited
23.	5054 BB.11(1)(1)(5)- Jawaharlal Nehru National Urban Renewal Mission	200.00	0.00	200.00	149.75	50.25	25.13	Slow progress of work
24.	4801 EE.2(1) (1)(5)-Equity contribution to JVC Power Plant at Jhajjar, Haryana	72.60	0.00	72.60	0.00	72.60	100.00	Approval of the competent Authority not received.
<b>Total</b>		<b>10895.85</b>	<b>134.91</b>	<b>11030.76</b>	<b>8287.65</b>	<b>2743.11</b>		

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

(₹ in crore)

Sl. No.	No. & Name of grant	Original Provision	Actual Expenditure	Saving out of Original Provision	Reasons for Savings
<b>Revenue - Voted</b>					
<b>Grant No. 4: Finance</b>					
1.	3454 D.1(1)(2)(4)- Expenses on Census work	1.00	0.00	1.00	Non-implementation of scheme
<b>Grant No. 6: Education</b>					
2.	2202 A.1(2)(7)(24)-State Share under Information & Comm. Technology	15.00	0.00	15.00	Non-implementation of scheme
3.	2203 B.1(5)(10)-Grant-in-aid to Delhi Pharmaceutical Sciences & Research	1.00	0.00	1.00	Project not materialised
<b>Grant No. 7: Medical and Public Health</b>					
4.	2210 A.1(3)(1)-Contribution to the Employees State Insurance Corporation	22.42	0.00	22.42	Reasons Awaited
5.	2210 A.1(2)(1)(1)(3)-Estt. Of new medical college, medical university and para medical institutes	5.00	0.00	5.00	Non-implementation of scheme
6.	2210 C.1(2)(1)(5)-Tele Machine Facility	1.00	0.00	1.00	Reasons Awaited
7.	2210 F.1(3)(1)(1)-University College of Medical Sciences	65.00	0.00	65.00	Reasons Awaited
8.	2211 K.1(5)(2)-Rural Family Welfare Services	4.50	0.00	4.50	Non-receipt of approval of the competent authority, grant to MCD not released
9.	2210 N.1(2)(1)(1)-Medical College at Rohini	20.00	0.00	20.00	Reasons Awaited
<b>Grant No. 8: Social Welfare</b>					
10.	2235 B.2(1)(3)(24)-Indira Gandhi MatritvaSahyogYojna (IGMSY) (CMB) State share	1.48	0.00	1.48	Release of less state scheme
11.	2225 C.1(3)(1)(5)-Implementation of prohibition of employment as manual scavenger and their rehabilitation	10.00	0.00	10.00	Reasons Awaited
12.	3435 D.5(1)(1)(3)-Operation & Central Centre Private Bus Cluster & PIS	10.00	0.00	10.00	Reasons Awaited
13.	3452 E.1(1)(1)(2)-Grant-in-aid to Delhi Institute of Hotel Management & Catering Technology	5.00	0.00	5.00	Reasons Awaited

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<b>Grant No. 9: Industries</b>					
14.	2230 B.1(1)(2) (3)-Computerisation of working of Employment Exchange	2.00	0.00	2.00	Proposal moved not materialised
15.	2230 C.2(1)(3)(1)-Rehabilitation of child labour	2.70	0.00	2.70	Non-implementation of scheme
16.	2230 C.2(1)(4)(1)(1)-Grant-in-aid to Delhi Swastha Kutumb Society	4.00	0.00	4.00	Non-release of grant
17.	3456 D.1(2)(6)-State Food Commission	4.90	0.00	4.90	Non-filling of posts & non-functional of office
18.	3456 D.1(4)(7)-Annashree Scheme for EWS	21.60	0.00	21.60	Non-implementation of scheme
<b>Grant No. 10: Development</b>					
19.	2053 H.3(3)(1)(2)-Citizen care for habitat fund	5.00	0.00	5.00	Non-receipt of proposals from RWA
20.	2053 M.3(3)(1)(2)-Citizen care for habitat fund	5.00	0.00	5.00	Reasons Awaited
21.	2053 P.3(3)(1)(2)-Citizen care for habitat fund	5.00	0.00	5.00	Reasons Awaited
22.	2810 R.4(1)(1)(2)-Solar Energy Renewable Energy	4.50	0.00	4.50	Reasons Awaited
23.	2401 R.6(2)(2)-Vegetable initiative for urban clusters (VIUC)	2.00	0.00	2.00	Non-implementation of scheme
<b>Grant No. 11: Urban Development and Public Works Department</b>					
24.	2216 A.7(1)(1)(3)-Grants to DSIDC for construction of houses for weaker section (JNNURM)	130.00	0.00	130.00	Release of less grant
25.	2216 A.7(1)(1)(4)-Grants to DDA for construction of houses for weaker section (JNNURM)	20.00	0.00	20.00	Release of less grant
26.	2216 A.7(1)(1)(6)-Rajiv AvasYojna (DUSIB)	8.00	0.00	8.00	Release of less grant
27.	2216 A.7(1)(2)(4)-Grants to NDMC for construction of Houses for Weaker Sections (JNNURM)	1.00	0.00	1.00	No funds released from the Govt. of India on time
28.	2217 A.8(1)(1)(4)-GIA to DUSIB for structural improvement & rehabilitation of Katra dwellers	3.75	0.00	3.75	Slow pace in expenditure
29.	2217 A.8(1)(1)(7)-GIA to DUSIB for existing infrastructure	2.50	0.00	2.50	Release of less grant
30.	2217 A.8(2)(1)(28)-GIA to NDMC for redevelopment of Connaught Place (JNNURM)	2.00	0.00	2.00	Non-release of grant
31.	2217 A.8(2)(1)(34)-Grant-in-aid to DUSIB for Estt. Charges	1.06	0.00	1.06	Competent Authority's approval not received
32.	2217 A.8(3)(1)(5)-S.P.V. for redevelopment of walled city	5.00	0.00	5.00	Since savings were available, fresh funds not released

33.	3054 A.12(1)(1)(5)-GIA to East Delhi Municipal Corporation for Urban Roads	10.00	0.00	10.00	Non-release of grant
34.	3054 A.12(1)(1)(6)-GIA to North Delhi Municipal Corporation for Urban Roads-CRF Scheme	15.00	0.00	15.00	Non-release of grant
35.	3054 A.12(1)(1)(7)-GIA to South Delhi Municipal Corporation for Urban Roads-CRF Scheme	20.00	0.00	20.00	Non-release of grant
36.	3054 A.12(1)(1)(8)-GIA to East Delhi Municipal Corporation for Urban Roads-CRF Scheme	5.00	0.00	5.00	Non-release of grant
37.	3054 A.12(1)(1)(9)-GIA to North Delhi Municipal Corporation for JNNURM	10.00	0.00	10.00	Non-release of grant
38.	3054 A.12(1)(1)(10)-GIA to South Delhi Municipal Corporation for JNNURM	25.00	0.00	25.00	The ACA (share of GOI) was stopped
39.	3054 A.12(1)(1)(11)-GIA to East Delhi Municipal Corporation for JNNURM	30.00	0.00	30.00	Release of funds was not approved by the competent authority
40.	3475 A.14(1)(3)-Grants to Samajik Suvidha Sangam as State Share under Swarn Jayanti Shahari Rojgar Yojna	3.75	0.00	3.75	Administrative reasons affected the functioning/ initiation of project
41.	2801 E.2(2)(1)(8)-Subsidy to consumers through DISCOM for LED Bulbs	27.88	0.00	27.88	With the decrease of LED Bulbs rates, competent authority implemented the scheme without subsidy
<b>Grant No. 13: Pensions</b>					
42.	2071 A.1(1)(2)(1)-Govt. Contribution	113.50	0.00	113.50	Reasons Awaited
<b>Revenue: Charged</b>					
<b>Public Debt</b>					
43.	2049 A.1(1)(5)-Interest on Loans for Non-Plan Schemes	300.00	0.00	300.00	Reasons Awaited
<b>Capital - Voted</b>					
<b>Grant No. 4: Finance</b>					
44.	4059 FF.1(1)(1)(1)-Trade & Taxes Annexies Building	19.00	0.00	19.00	Slow progress of scheme
<b>Grant No. 6: Education</b>					
45.	4250 BB.1(1)(2)-World Class Skill upgradation Centre at Jonapur	50.00	0.00	50.00	Non-implementation of scheme
46.	6202 BB.2(1)(1)(1)-Loan to Indraprastha Institute of Information Technology, Delhi	70.00	0.00	70.00	The loan amount sanctioned late & could not be transferred to IIIT, Delhi
47.	4202 GG.1(1)(1)(3)-Museum and Art Gallery	1.00	0.00	1.00	Non-implementation of scheme

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<b>Grant No. 8: Social Welfare</b>					
48.	4235 AA.1(1)(1)(1)-Provision of additional facilities in the existing buildings (SWD)	2.00	0.00	2.00	Slow progress of work
49.	4235 BB.1(1)(2)(1)-Provision of additional facilities in the existing buildings (WCD)	2.00	0.00	2.00	Reasons Awaited
50.	6225 CC.2(2)(1)(1)-Loan to DSFDC for Delhi Swarojgar Yojna for SC/ST/OBC Minorities	19.00	0.00	19.00	Reasons Awaited
51.	5055 DD.1(1)(3)-Purchase of Land for a New Inspection pit	1.00	0.00	1.00	Slow progress of work
52.	5055 DD.1(2)(2)-Equity Capital to Delhi Transport Corporation for purchase of buses	69.82	0.00	69.82	Non-release of equity capital to DTC
53.	5055 DD.1(3)(1)-Introduction of Electronic Trolley Buses- Alternative mode of Transport	3.00	0.00	3.00	Reasons Awaited
54.	5055 DD.1(3)(2)-Mono Rail	10.00	0.00	10.00	Reasons Awaited
55.	5055 DD.1(3)(3)-Encouragement of pedestrian and Non-motorized vehicles	1.00	0.00	1.00	Non-implementation of scheme
56.	5075 DD.2(1)(1)(2)-Utilisation of ring railway/RRTS	5.00	0.00	5.00	Non-implementation of scheme
57.	7055 DD.4(1)(3)-Loan to MRTS for reimbursement of Central Taxes	348.00	0.00	348.00	Reasons Awaited
58.	7055 DD.4(2)(1)-Loan to DTTDC for ISBT	30.00	0.00	30.00	Non-release of loan
59.	7452 EE.2(1)(1)(1)-Infrastructure Loan to DT & DTC	20.00	0.00	20.00	Reasons Awaited
<b>Grant No. 11: Urban Development and Public Works Department</b>					
60.	4217 AA.1(2)(1)(1)-Share Capital contribution to NCR Development Board	5.00	0.00	5.00	Non-implementation of scheme
61.	4217 AA.1(3)(1)(1)- Construction of Socio Cultural Centres	1.00	0.00	1.00	Non-implementation of scheme
62.	4217 AA.1(3)(1)(6)- Purchase of land in village Kanjhawala for construction of houses for EWS	2.00	0.00	2.00	Non-implementation of scheme
63.	6215 AA.2(1)(1)(11)-Loans to DJB for Chandrawal WTP	30.00	0.00	30.00	Project still at conceptual stage
64.	6215 AA.2(1)(1)(12)-Loans to DJB for Chandrawal WTP	10.00	0.00	10.00	Project still at conceptual stage
65.	6217 AA.3(1)(1)(7)(1)-Loans to North Delhi Municipal Corporation for Covering of drains	1.00	0.00	1.00	North DMC requested not to release 3rd & final installment

66.	7055 AA.9(1)(1)(2)-Loan to North Delhi Municipal Corporation for construction of Roads under JNNURM Scheme	10.00	0.00	10.00	Painting project not materialised and hence funds not released
67.	7055 AA.9(1)(1)(4)-Loan to East Delhi Municipal Corporation for construction of Roads under JNNURM Scheme	10.00	0.00	10.00	Non-release of loan
68.	4059 BB.2(1)(2)(14)-Excise, Entertainment and Luxury Tax Deptt. Building	2.00	0.00	2.00	Slow progress of work
69.	4225 BB.15(1)(1)(1)-Construction of Educational Hub for SC at Village Bakarwala	1.00	0.00	1.00	Slow progress of work
70.	4801 EE.2(1)(1)(5)-Equity Contribution to JVC Power Plant at Jhajjar, Haryana	72.60	0.00	72.60	Approval of the competent authority not received
71.	4801 EE.2(1)(1)(8)-Equity for Delhi Renewable Energy and Power Company DREPC	5.00	0.00	5.00	Release of less equity
72.	4801 EE.2(1)(2)(3)-Development of mara-II mahan coal block	1.00	0.00	1.00	Non-implementation of scheme
<b>Capital: Charged</b>					
<b>Public Debt</b>					
73.	6004 AA.1(1)(1)-Loan to cover gap in resources	330.00	0.00	330.00	Reasons Awaited
<b>Total</b>		<b>2082.96</b>	<b>0.00</b>	<b>2082.96</b>	

**Appendix 2.3**  
**Excess expenditure over provision for the year 2014-15**  
**requiring regularisation**  
**(Referred to in Paragraph 2.3.5)**

(₹ in lakh)

Sl. No.	Name and Number of Grant/ Appropriation	Total provision	Actual expenditure	Excess Expenditure
<b>Grant No.6: Education</b>				
1.	2202 A. 1(2)(4)(1)- Director & Admn.	19.00	20.59	1.59
2.	2202 A.1(2)(7)(9)- Improvement of School Libraries	170.00	201.70	31.70
3.	2202 A. 1(4)(4)(1)- Estt. of Social Education	105.80	108.29	2.49
4.	2202 A. 1(4)(4)(20)-Right to Education Act	1850.00	1902.34	52.34
5.	2202 A. 1(4)(4)(22)-Integrated Education of the disabled at secondary stage (IEDSS) State Share	50.00	72.91	22.91
6.	2204-A.2 (2) (1)-National Service Scheme	60.00	62.47	2.47
<b>Grant No.8: Social Welfare</b>				
7.	2235 A.2(1)(2)(3)- Teachers Training Unit and Lady Noyce School for Deaf & Dumb	443.60	449.01	5.41
8.	2225 B.1(1)(1)(1)- Sanskar Ashrams for Denotified Tribes & SC Girl & Boys	80.30	82.67	2.37
9.	2235 B.2(1)(2)(19)- Grant-in-aid to State Child Protection Society (CSS)	900.00	924.89	24.89
10.	2235 B.2(1)(2)(20)- Grant-in-aid to Social Welfare Board under ICDS (CSS)	49.00	71.61	22.61
11.	2235 B.2(1)(3)(19)- Ladli Yojna	8800.00	8958.34	158.34
12.	2236B.3(1)(1)(1)- Scheme for adolescent girls (Kishori Shakti Yojna)	105.00	129.22	24.22
<b>Total</b>		<b>12632.70</b>	<b>12984.04</b>	<b>351.34</b>

**Appendix -2.4**  
**Excess/unnecessary supplementary provision**  
**(Referred to in Paragraph 2.3.6)**

(₹ in crore)

Sl. No.	No. & Name of the Grant	Original Provision	Actual Expenditure	Saving out of original Provision	Supplementary Provision	Reasons for Savings
<b>Revenue - Voted</b>						
<b>Grant No. 3: Administration of Justice</b>						
1	2014 B.1(1)(1)- Session Court	356.23	354.09	2.14	67.36	Non-finalisation of tenders, non-receipt of approval of the competent authority and non-receipt of anticipated bills
<b>Grant No. 8: Social Welfare</b>						
2	2225 C.1(2)(1)(2)- Grant-in-aid to Delhi Commission for Safaikaram- charis	1.96	0.84	1.12	1.08	Reasons awaited
<b>Total</b>		<b>358.19</b>	<b>354.93</b>	<b>3.26</b>	<b>68.44</b>	

**Appendix 2.5**

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

(₹ in crore)

Sl. No.	Number and name of the Grant	Re-appropriation	Final savings	Reasons for savings
<b>Revenue Charged</b>				
<b>Grant No.3: Administration of Justice</b>				
1.	2014 B.1(1)(1)- Session Court	17.18	86.67	Non-finalisation of tenders, non-receipt of approval of the competent authority and non-receipt of anticipated bills
2.	2014 B.1(1)(2)-Computerisation of District & Session Court	3.40	2.12	Awaited
<b>Grant No.4: Finance</b>				
3.	2039 E.1 (4) (1)-Automation of the office of Excise and Entertainment Department	12.03	4.08	Not all the anticipated expenditure materialised & therefore surrender proposal sent
4.	3454 I.1(1)(2)(6)-Digital Delhi-including Preparation of CWG	2.24	2.68	Approval of the competent authority not released in time for payment
5.	3454 I.1(1)(2)(9)-Component for SamajikSuvidhaSangam	0.36	1.19	For payment of system integrator, claim not done
<b>Capital Voted</b>				
6.	4059 FF.1(1)(1)(2)-Capital Outlay on Public Works-Renovation/Maintenance of Building	12.90	13.33	Awaited
<b>Revenue Voted</b>				
<b>Grant No.5 : Home</b>				
7.	2210 A.2(1)(1)(1)-Central Jail Hospital	1.50	2.27	Non-operation of Mandoli Jail
<b>Revenue Voted</b>				
<b>Grant No.6: Education</b>				
8.	2202 A.1(2)(7)(17)-Introduction of Computer Science at +2 stage	4.99	1.77	Awaited
9.	2202 A.1(4)(4)(19)-Scheme of YUVA	1.00	2.49	Awaited
10.	2202 A.1(4)(4)(23)-Mensural Hygiene in girls	1.00	1.45	Awaited
11.	2236 A.4 (1)(1)(1)-Mid-day meal for children	0.03	5.34	Awaited

12.	2203-B.1(5)(11)-Grant-in-aid to Technical University for Women	2.99	5.03	Purchase proposals not materialised
13.	2230 B.2 (1)(3)(5)-Skill Development initiation Scheme (CSS)	10.16	10.17	Targets of training not achieved and funds from Govt. Of India released very late
14.	2204 D.1(1)(1)-NCC/ACC	1.53	2.46	Vacant posts and non-processing of bills due to the staff on election duty
15.	2205 E.1(1)(1)(1)-Headquarter Estt.	0.08	1.61	Vacant posts, purchase proposals not materialised, receipt of less claims
16.	2206 F.2(1)(2)-Grants to Urdu Academy	0.11	1.79	Code of conduct came into force on account of assembly election
<b>Capital Voted</b>				
17.	4202 JJ 1(1)(1)(2)-Setting up of Ambedkar University	4.10	8.67	Awaited
<b>Revenue Voted</b>				
<b>Grant No. :7 Medical and Public Health</b>				
18.	2210 A.1(1)(1)(1)-Medical Estt.	0.12	5.59	Awaited
19.	2210 A.1(1)(3)(1)-Contribution to the Employee State Insurance Corporation	22.41	22.42	Awaited
20.	2210 A.1(1)(4)(3)-Grant-in-aid to Institute of Human Behaviour & Allied Sciences	1.99	14.95	Awaited
21.	2210 A.1(1)(5)(6)-Grant to North Delhi Municipal Corporation for Health Purposes	1.00	29.69	Awaited
22.	2210 A.1(1)(5)(15)-Delhi Health Mission (CSS)	50.34	60.26	Awaited
23.	2210 B.1(1)(1)(1)-Lok Nayak Hospital	13.65	8.25	Awaited
24.	2210 C.1(1)(1)(1)-G.B.Pant Hospital	21.30	28.63	Awaited
25.	2210 D.1(1)(1)(1)-ArunaAsaf Ali Government Hospital (Civil Hospital)	0.18	5.87	Non-filling of vacant posts & and non materialisation of purchase in time
26.	2210 F.1(1)(1)(1)-Guru Teg Bahadur Medical College and Hospital	2.75	22.11	Awaited
27.	2210 G.1(1)(1)(1)-Guru Nanak Eye Centre	2.62	3.56	Awaited

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28.	2210 H.1(1)(1)(1)(1)-Maulana Azad Medical College	6.06	7.33	Vacant posts, receipt of less bills & less foreign tours
29.	2210 K.1(3)(1)-Urban Family Welfare Centres (CSS)	8.67	9.21	Non-receipt of approval of the competent authority, grant to MCD not released
30.	2210 K.1(3)(2)-Revamping of Urban Family Welfare Centres (CSS)	3.30	3.93	Non-receipt of approval of the competent authority, grant to MCD not released
31.	2210 K.1(3)(3)-Expenditure on Post-Partum Units in Hospitals	12.50	14.90	Non-receipt of approval of the competent authority, grant to MCD not released
32.	2210 K.1(5)(2)-Rural Family Welfare Services	3.00	4.50	Non-receipt of approval of the competent authority, grant to MCD not released
33.	2210 L.1(1)(1)(1)-Sanjay Gandhi Memorial Hospital	7.59	8.46	Awaited
34.	2210 M.1(3)(1)(1)(2)-Essential Medicines to Ayush Dispensaries (CSS)	3.24	4.00	Funds from the Govt. of India not received in time
35.	2210 M.1(3)(1)(1)(3)-Essential Medicines to Ayush Dispensaries (State Share)	1.12	1.32	In the absence of central share, state share could not be utilised
36.	2210 N.1(2)(1)(1)-Medical College at Rohini	19.99	20.00	Awaited
37.	2210 T.1(1)(1)(1)-SardarBallabh Bhai Patel Hospital	1.79	1.46	Purchase proposals not materialised in time
38.	2210 X.1(1)(1)(1)-Acharya Bhikshu Hospital	3.72	5.56	Awaited
39.	2210 Y.1(1)(1)(1)-Shastri Park Colony Hospital	0.35	3.42	Awaited
40.	2210 AE.1(1)(1)(1)-Babu Jagjivan Ram Hospital (SCSP)	0.68	1.93	Tenders not finalised, non-receipt of complete bills
<b>Revenue Voted</b>				
<b>Grant No.8: Social Welfare</b>				
41.	2235 A.2(1)(2)(16)-Unemployment allowance to disabled persons	6.99	13.32	Awaited
42.	2235 A.2(1)(2)(21)-Home for mentally Challenged persons (Asha Deep & Asha Jyoti)	1.49	1.37	Awaited
43.	2235 A.2(1)(3)(3)-Rehabilitation centre for lepers	3.77	1.15	Awaited
44.	2235 B.2(1)(1)(1)-Directorate of Women & Child Development	1.85	1.01	Awaited

45.	2225 C.1(1)(8)- Reimbursement of tuition fee in Public Schools (SCSP)	4.99	1.49	Awaited
46.	2225 C.1(1)(3)(4)-Hostel for Scheduled Caste Boys	0.90	1.78	Awaited
47.	2225 C.1(1)(3)(5)-Free Supply of Books & Stationery to Scheduled Caste Students in Schools	2.49	3.83	Awaited
48.	2225 C.1(3)(1)(3)-Multi- Sectoral development programme for minority concentration districts (CSS)	0.36	6.91	Awaited
49.	2041 D.1(4)(3)-Road Safety Cell & Grant-in-aid to NGOs	0.99	1.01	Awaited
50.	3075 D.4(1)(1)(4)- Reimbursement of Sales Tax/ Work Contract Cess to DMRC volunteers to DMRC	73.05	13.81	Awaited
51.	3452 E.1(2)(2)(2)-Promotion of tourism Delhi as a destination	0.50	1.18	Awaited
<b>Capital Voted</b>				
<b>Grant No.8: Social Welfare</b>				
52.	4235 AA. 1(1)(2)(2)-Half way Home/Long stay Home	4.99	5.63	Awaited
53.	4235 BB. 1(1)(1)(2)- Construction of working women hostel	4.70	4.70	Awaited
54.	4235 BB. 1(1)(2)(1)- Provision of additional facilities in the existing building (WCD)	1.10	2.00	Awaited
<b>Revenue Voted</b>				
<b>Grant No.9: Industries</b>				
55.	2851 A.2(6)(6)- Rebate on sale of handloom cloth (CSS)	1.49	1.90	Awaited
56.	2851 A.2(6)(7)-Promotion of Handloom for Deen Dayal HatkarghaPratsahanYojna (CSS)	2.69	3.30	Awaited
57.	3456 D.1(1)- Direction & Admn.	3.99	2.16	Awaited
<b>Revenue Voted</b>				
<b>Grant No.10: Development</b>				
58.	2235 E.6(1)(1)(1)- Secretary Revenue	9.94	1.69	Non-receipt of proper and complete relief claims

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59.	2015 G.5(1)(1)(1)- Expenses on Elections	5.10	3.60	Awaited
60.	2053 H.3(1)(1)- New Delhi Zone	2.97	1.05	Awaited
61.	2015 H.6(1)(1)(1)- Expenses on Election	7.50	2.63	Awaited
62.	2015 J.6(3)(1)- South-West District	3.50	3.41	Awaited
63.	2015 J.6(5)(1)(1)- Expenses on Election	10.00	5.13	Awaited
64.	2015 K.6(1)(1)(1)- Expenses on Election	8.00	1.14	Awaited
65.	2015 N.6(1)(1)(1)- Expenses on Election	12.14	1.03	Awaited
66.	2015 O.7(1)(1)(1)- Expenses on Election	8.50	4.53	Awaited
67.	2015 O.7(5)(1)(1)- Expenses on Election	3.00	1.17	Awaited
<b>Revenue Voted</b>				
<b>Grant No.11: Urban Development and Public Works Department</b>				
68.	2070-A.3 (2) (1)- Reimbursement of Fines, Forfeiture to MCD	2.99	1.85	Claim for re-imburement of fine & forfeiture not received from south DMC
69.	3054 A.12(1)(1)(13)- GIA to South Delhi Municipal Corporation for Construction of ROB/RUB	3.99	10.25	Sufficient unspent balance was available with south DMC
70.	2059 B.1 (1)(4)- Maintenance and Repairs	5.00	2.78	Awaited
71.	2216 B.2 (1)(1)(1)- Construction	0.50	1.09	Awaited
72.	2216 B.2 (1)(1)(3)- Rent, Rates & Taxes	2.00	2.74	Awaited
73.	2801 E. 2(2)(1)(2)- Subsidy to consumers through DISCOM	70.06	38.13	Undisbursed subsidy available with the DISCOMS in the bill for March-2015
74.	2801 E. 2(2)(1)(8)- Subsidy to consumers through DISCOM for LED Bulbs	27.87	27.88	With the decrease of LED bulb rates, competent authority implemented the scheme without subsidy
<b>Capital Voted</b>				
75.	4055 BB.1(1)(1)(1)-Delhi Forensic Science Laboratory	1.50	2.64	Awaited
76.	4059 BB.2(1)(2)(1)- Delhi Govt. Sectt.	2.70	1.72	Awaited
77.	4059 BB.2(1)(2)(4)- Court Buildings	1.10	2.45	Awaited

78.	4059 BB.2(1)(2)(5)- Dy. Commissioner's Offices	4.00	4.71	Awaited
79.	4070 BB.3(1)(2)- Central Jail Building	8.00	1.76	Awaited
80.	4202 BB.4(1)(2)(1)- Construction of Buildings for secondary schools	60.03	3.27	Awaited
81.	4202 BB.4(1)(3)(1)- Additional facilities/renovation work in existing buildings of Education Department	0.75	1.37	Awaited
82.	4202 BB.4(1)(5)(2)- Construction of Buildings for schools (SCSP)	5.00	5.55	Awaited
83.	4202 BB.4(3)(1)(3)- Development of Play Grounds, swimming pools, sports complex	0.90	1.04	Awaited
84.	4210 BB.5(1)(1)(1)(13)- DDU Super Speciality Hospital Janakpuri	5.00	2.87	Awaited
85.	4210 BB.5(1)(1)(1)(18)- Guru Nanak Eye Hospital	1.00	1.07	Awaited
86.	4210 BB.5(1)(1)(1)(20)- Deen Dayal Upadhyay Hospital	1.00	2.37	Awaited
87.	4210 BB.5(1)(1)(1)(23)- Acharya Bhikshu Hospital	1.00	1.07	Awaited
88.	4210 BB.5(1)(1)(1)(28)- Dr. N.C. Joshi Hospital	2.00	2.61	Awaited
89.	4210 BB.5(1)(2)(2)- Lal Bahadur Shastri Hospital	0.50	2.30	Awaited
90.	4210 BB.5(1)(2)(4)- Construction of Building for dispensary/Health Centres (SCSP)	2.00	3.57	Awaited
91.	4235 BB.7(1)(3)(3)- Old Age Home	4.35	4.35	Awaited
92.	5054 BB.11(1)(1)(1)- Construction of Roads & Bridges	56.90	4.14	Awaited
93.	4801 EE.2(1)(2)(1)- Purchase of Land	75.00	14.67	Approval of the competent authority not released
<b>Total</b>		<b>796.10</b>	<b>680.65</b>	

**Appendix 2.6**  
**Cases of surrender of funds in excess of ₹ one crore and 60 per cent of the**  
**original provision**  
**(Referred to in Paragraph 2.3.8)**

(₹ in crore)

Sl. No.	Name and Number of Grant	Major Head/Sub Head	Original Provision	Amount of Surrender	% of original provision	Reason for surrender	
1	<b>Grant No.2: General Administration</b>	2013 B.1(3)(3)-Office Expenses	3.50	2.50	71.43	Less expenditure on office material	
2	<b>Grant No.4 : Finance</b>	2054 A.1(1)(2)(1)-Principal Accounts Officer-EDP Cell	20.52	15.38	74.95	Slow progress of Scheme	
3	<b>Grant no.5: Home</b>	2070 D.1(1)(1)(1)-Salaries	14.15	8.53	60.28	Non-filling of vacant post	
4	<b>Grant No.6: Education</b>	2202 A.1(2)(7)(24)-State Share under Information & Comm. Technology	15.00	15.00	100.00	Slow progress of Scheme	
5		2203 B.1(5)(9)(2)-Grant for creation of Capital Assets	50.00	33.00	66.00	Release of less grant	
6		2203 B.1(5)(12)(1)-Grants-in-aid-General	4.50	4.50	100.00	Release of less grant	
7		2202 J.1(1)(1)(1)(1)-Grants-in-aid-General	10.00	6.42	64.20	Release of less grant	
8		2202 J.1(1)(1)(1)(2)-Grants for creation of capital assets	5.00	5.00	100.00	Release of less grant	
9		4250 BB.1(1)(2)-World class skill upgradation centre at Jonapur	50.00	50.00	100.00	Non-implementation of scheme	
10		6202 BB.2(1)(1)(1)-Loan to Indraprastha Institute of Information Technology (IIIT), Delhi	70.00	45.00	64.29	Release of less loan	
11		4202 GG.1 (1)(1)(4)-Conservation and Illumination of Monuments through DTTDC (CSS)	4.00	4.00	100.00	Non-implementation of scheme	
12		<b>Grant Mo.7 : Medical Public Health</b>	2210 A.1(4)(1)(1)(4)-Office Expenses	146.89	120.84	82.27	Non-implementation of scheme

13	<b>Grant No.8 : Social Welfare</b>	2225 C.1(1)(3)(12)- Pre-Matric Scholarship Scheme (CSS)	8.50	6.00	70.59	Receipt of less grant from GOI
14		2225 C.1(1)(3)(13)- Merit-cum-means based scholarships(CSS)	4.00	3.24	81.00	Receipt of less grant from GOI
15		3435 D.5(1)(1)(3)- Operation and Control Center-Private Bus Cluster & PIS	10.00	6.00	60.00	Slow progress of Scheme
16		5055 DD.1(2)(2)- Equity Capital to Delhi Transport Corporation for purchase of buses	69.82	69.82	100.00	Non-release of equity capital to DTC
17.		5055 DD.1(3)(2)- Mono Rail	10.00	6.32	63.20	Slow progress of Scheme
18.		5075 DD.2(1)(1)(2)- Utilization of ring railways/RRTS	5.00	5.00	100.00	Non- implementation of scheme
19.		7055 DD.(4)2(1)- Loan to DTIDC for ISBT	30.00	30.00	100.00	Non-release of Loan
20	<b>Grant No.9 : Industries</b>	2230 C.2(1)(4)(1)(1)(1)- Grants-in-aid-General	3.89	3.89	100.00	Non-release of grant
21		3456 D.1(2)(6)(1)- Salaries	3.90	3.90	100.00	Non-filling of posts
22		3456 D.1(3)(5)- Computerisation of TPDS-State Share	6.00	4.50	75.00	Slow progress of Scheme
23		3456 D.1(4)(7)- Annashree Scheme for EWS	21.60	21.60	100.00	Non- implementation of scheme
24		5475 DD.1(1)(2)- Streamline of Public Distribution System	7.00	6.50	92.86	Slow progress of Scheme
25	<b>Grant No.10 : Development</b>	2053 E.3(3)(1)(3)(1)- Grants-in-aid-General	3.00	2.99	99.67	Non-release of funds
26		2053 G.2(3)(1)(3)- Citizen care for habitat fund	5.00	3.26	65.20	Non-receipt of proposals from RWA

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27		2053 H.3(3)(1)(2)- Citizen care for habitat fund	5.00	4.99	99.80	Non-receipt of proposals from RWA
28		2053 I.2(3)(1)(3)- Citizen care for habitat fund	5.00	4.00	80.00	Non-receipt of proposals from RWA
29		2053 K.3(3)(1)(2)- Citizen care for habitat fund	5.00	3.50	70.00	Non-receipt of proposals from RWA
30		2053 L.3(3)(1)(3)- Citizen care for habitat fund	5.00	3.00	60.00	Non-receipt of proposals from RWA
31		2053 N.3(3)(1)(2)- Citizen care for habitat fund	5.00	4.00	80.00	Non-receipt of proposals from RWA
32		2053 P.3(3)(1)(2)- Citizen care for habitat fund	5.00	4.45	89.00	Non-receipt of proposals from RWA
33		2401 R.6(2)(2)- Vegetable initiative for Urban Clusters (VIUC)	2.00	2.00	100.00	Non- implementation of scheme
34	<b>Grant No.11: Urban Development Public Works</b>	2215 A.6(2)(1)(5)(1)- Grants for creation of capital assests	344.20	296.67	86.19	Release of less grant
35		2215 A.6(2)(1)(8)- National River Conservation programme (CSS)	62.13	62.13	100.00	Non-receipt of proposals from GOI
36		2216 A.7(1)(1)(3)(1)- Grants for creation of capital assets	130.00	130.00	100.00	Release of less grant
		<b>Total</b>	<b>1149.60</b>	<b>997.93</b>		

**Appendix 2.7**  
**Statement of various Grants/Appropriation in which saving occurred but**  
**no part of which has been surrendered**  
 (Referred to in Paragraph 2.3.9)

(₹ in lakh)

Sl. No.	Grant No.	Name of Grant/Appropriation	Saving
1	4	Finance-Charged	0.05
2	6	Education-Charged	16.32
3	9	Industries-Charged	4.50
4	11	Urban Development and PWD-Charged	1.39
5	13	Pensions-Voted	11536.87
<b>Total</b>			<b>11559.13</b>

**Appendix 2.8**  
**Details of Savings of ₹ one crore and above not surrendered**  
 (Referred to in Paragraph 2.3.9)

(₹ in crore)

Sl. No.	No. and Name of Grant/Appropriation	Saving		Surrender	Saving which remained to be surrendered
1	Grant No.1: Legislative Assembly	Voted	4.62	3.13	1.49
2	Grant No.3: Administration of Justice	Charged	7.12	4.99	2.13
		Voted	116.62	0.02	116.60
3	Grant No.4: Finance	Voted	82.45	6.00	76.45
4	Grant No.5: Home	Voted	58.23	24.85	33.38
5	Grant No. 6: Education	Voted	764.78	419.45	345.33
6	Grant No.7: Medical and Public Health	Voted	597.44	139.77	457.67
7	Grant No.8: Social Welfare	Voted	1025.56	130.85	894.71
8	Grant No.9: Industries	Voted	131.38	81.73	49.65
9	Grant No.10: Development	Voted	366.31	177.85	188.46
10	Grant No.11: Urban Development and Public Works Department	Voted	1938.42	1083.42	855.00
11	Public Debt	Charged	505.54	205.48	300.06
<b>Total</b>			<b>5598.47</b>	<b>2277.54</b>	<b>3320.93</b>

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

(₹ in lakh )

Sl. No.	No. & Name of grant	Total Provision	Actual Expenditure	Saving
	<b>Revenue - Voted</b>			
	<b>Grant No. 4 - Finance</b>			
1.	3454 D.1(1)(1)(1)-Annual Survey of Services Sector (CSS)	5.00	0.00	5.00
2.	3454 D.1(1)(2)(3)-India Statistical Strengthening Project (ISSP) (CSS)	7.60	0.00	7.60
3.	3454 D.1(1)(2)(7)-Support for Statistical Strengthening (CSS)	197.00	0.00	197.00
	<b>Grant No. 6 - Education</b>			
4.	2202 A.1(2)(7)(25)-Hospitality & Tourism Courses in Schools (CSS)	60.00	0.00	60.00
5.	2202 A.1(2)(7)(26)-Central Share under Information & Communication Technology (ICT) in Govt./Govt. Aided Schools (CSS)	2000.00	0.00	2000.00
6.	2203 B.1(4)(3)-Community Development through Polytechnics (CSS)	100.00	0.00	100.00
7.	2203 B.1(5)(12)-Grant-in-aid to Delhi Technical University for Technical Education Quality improvement programme (TEQIP) (CSS)	450.00	0.00	450.00
8.	2203 B.1(5)(13)-State Project Facilitation Unit Technical Education Quality improvement programme (CSS)	35.00	0.00	35.00
9.	2230 B.2(1)(2)(3)-Upgradation of Training infrastructure in Govt. ITI's (CSS)	61.00	0.00	61.00
10.	2230 B.2(1)(3)(2)-Upgradation of ITI's into Centre of Excellence equipment procurement for Broad Based Training in existing ITI's (CSS)	100.00	0.00	100.00
11.	2230 B.2(1)(3)(5)-Skill Development initiation Scheme (CSS)	1017.00	0.00	1017.00
12.	2230 B.2(1)(5)(3)-World Bank Share (SCSP) (CSS)	13.00	0.00	13.00
	<b>Grant No. 7 - Medical and Public Health</b>			
13.	2210 F.1(3)(1)(2)-Upgradation of facilities in the Department of Physical Medicine & Rehabilitation in Medical Colleges (CSS)	50.00	0.00	50.00
14.	2210 F.1(3)(1)(3)-Strengthening of existing Nursing Schools/Colleges (CSS)	50.00	0.00	50.00
15.	2211 K.1(5)(1)-Sub-Centres (CSS)	50.00	0.00	50.00
16.	2210 M.1(3)(1)(1)(2)-Essential Medicines to Ayush Dispensaries (CSS)	400.50	0.00	400.50

<b>Grant No. 8 - Social Welfare</b>				
17.	2235 A.2(1)(1)(7)-Assistance for Prevention of Alcoholism & Substance (Durgs) abuse & for Social Defence Services (CSS)	19.00	0.00	19.00
18.	2236 A.3(1)(2)(1)-Mid-day meal for deaf and dumb students (SCSP)	1.00	0.00	1.00
19.	2236 B.3(1)(1)(3)-Kishori Shakti Yojna (CSS)	22.00	0.00	22.00
20.	2225 C.1(1)(1)(6)-New Centre for Pre-Examination Coaching at Dilshad Garden (SCSP)	5.00	0.00	5.00
21.	2225 C.1(1)(1)(9)-Subsidy for Electrification of houses allotted under 20 point programme [Housing subsidy for SC/ST/ (SCSP)]	10.00	0.00	10.00
22.	2225 C.1(1)(1)(13)-Grant-in-aid to DUSIB for financial assistance to SC Slum Dwellers under Rajiv Gandhi Ratan AwasYojana (SCSP)	100.00	0.00	100.00
23.	2225 C.1(1)(1)(14)-Education Hub for SC(SCSP)	100.00	0.00	100.00
24.	2225 C.1(1)(1)(15)-Grant-in-aid to Delhi Health Mission for SC pregnant women under "Matri Shishu Suraksha Yojna (SCSP)	100.00	0.00	100.00
25.	2225 C.1(1)(1)(16)-Grant-in-aid to Delhi Health Mission for providing Antinatal Case Institutional Delivery for SC Women (SCSP)	100.00	0.00	100.00
26.	2225 C.1(1)(3)(6)-Coaching and Allied Schemes (Pre-exam Training) (CSS)	5.00	0.00	5.00
27.	2225 C.1(1)(3)(10)-Post Matric Scholarship Scheme (CSS)	300.00	0.00	300.00
28.	2225 C.1(1)(4)(3)-Special Central Assistance for Scheduled Caste Component Plan (CSS)	50.00	0.00	50.00
29.	2225 C.1(3)(2)(2)-Institution of Dr. Ambedkar Ratna Award (SCSP)	5.00	0.00	5.00
30.	3452 E.1(2)(3)(4)-Grant-in-aid to DT & TDC for development of Chhawla and Kanganheri water sports (CSS)	140.00	0.00	140.00
31.	3452 E.1(2)(3)(8)-Grant-in-aid to DT&TDC for new facilities in Delhi Haat, INA, New Delhi (CSS)	15.00	0.00	15.00
32.	3452 E.1(2)(3)(9)-Grant-in-aid to DT&TDC for celebration of Engifest (CSS)	4.00	0.00	4.00
33.	3452 E.1(1)(1)(2)-Grant-in-aid to DT & TDC for development of Delhi Haat at Janakpuri (CSS)	1552.00	0.00	1552.00
34.	3452 E.1(2)(3)(11)-Grant-in-aid to DT&TDC for celebration of festivals in Delhi (CSS)	50.00	0.00	50.00
35.	3452 E.1(2)(3)(12)-Grant-in-aid to DT&TDC for celebration of Incredible India Festival (CSS)	15.00	0.00	15.00

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<b>Grant No. 9 - Industries</b>				
36.	2851 A.2(3)(7)-Collection of Statistics of Small Scale Industries (CSS)	35.00	0.00	35.00
37.	2851 A.2(5)(6)-Integration of Services with e Biz Portal (CSS)	172.07	0.00	172.07
38.	2851 A.2(6)(6)-Rebate on sale of handloom cloth (CSS)	190.00	0.00	190.00
39.	2851 A.2(6)(7)-Promotion of Handloom for Deen Dayal Hatkargha Protsahan Yojna (CSS)	330.00	0.00	330.00
40.	2851 A.2(9)(1)-Promotion of Handicrafts (SCSP)	1.00	0.00	1.00
41.	2230 C.2(1)(5)(2)-Rehabilitaion of Child Labour (SCSP)	50.00	0.00	50.00
42.	3456 D.1(3)(2)-Consumer Awareness Programme (CSS)	10.00	0.00	10.00
43.	3456 D.1(5)(1)-Kerosine free city-LPG connecetion for EWS (SCSP)	1.00	0.00	1.00
44.	3456 D.1(5)(2)-Annashree Scheme for EWS (SCSP)	240.00	0.00	240.00
<b>Grant No. 10 - Development</b>				
45.	2401 B.1(10)(2)-Macro Management of Agriculture (CSS)	10.00	0.00	10.00
46.	2402 B.2(2)(1)-Soil Testing & Soil reclamation & saline(SCSP)	1.00	0.00	1.00
47.	2403 B.3(2)(6)(1)-Foot and Mouth Disease control Programme (CSS)	5.00	0.00	5.00
48.	2403 B.3(2)(7)(1)-General Component (CSS)	5.00	0.00	5.00
49.	2403 B.3(2)(10)-Live Stock Health &Desease Control (LH&DC) (CSS)	5.00	0.00	5.00
50.	2245 E.7(2)(1)(2)-National Programme for Capacity Building for earthquack risk Management (CSS)	50.00	0.00	50.00
51.	2245 E.7(2)(1)(3)-National School Safety Programme (CSS)	100.00	0.00	100.00
52.	2506 E.9(1)(1)-Computerisation of land records (CSS)	48.00	0.00	48.00
53.	2070 E.15(1)(1)(2)-Revamping of Civil Defence (CSS)	50.00	0.00	50.00
54.	2406 F.2(2)(1)(4)-Provision of shelter house for looking after the animal (CSS)	2.00	0.00	2.00
55.	2406 F.2(2)(1)(5)-Development of National parks and sanctuaries Asola Bhati Wildlife Sanctuary(CSS)	5.00	0.00	5.00

56.	3435 R.1(2)(2)(1)-Involvement of weaker sections of society in improvement and upgradation of environment (SCSP)	1.00	0.00	1.00
57.	3435 R.1(3)(2)(1)-Assistance to NGO's in the promotion, conservation and preservation of environment (SCSP)	4.00	0.00	4.00
	<b>Grant No. 11 - Urban Development and Public Works Department</b>			
58.	2215 A.6(2)(1)(8)-National River conservation Programme (CSS)	6213.00	0.00	6213.00
59.	2216 A.7(1)(2)(1)-Grants to DUSIB for construction of houses for Weaker Section (JNNURM)(SCSP)	3000.00	0.00	3000.00
60.	2216 A.7(1)(2)(2)-Grants to DSIDC for construction of houses for Weaker Section (JNNURM)(SCSP)	2000.00	0.00	2000.00
61.	2216 A.7(1)(2)(3)-Rajiv Avas Yojna (DUSIB) (SCSP)	200.00	0.00	200.00
62.	2217 A.8(2)(3)(3)(1)-Grants to North Delhi Municipal Corporation for construction and improvement of Dhobi Ghats (SCSP)	200.00	0.00	200.00
63.	2217 A.8(2)(3)(3)(2)-Grants to South Delhi Municipal Corporation for construction and improvement of Dhobi Ghats (SCSP)	100.00	0.00	100.00
64.	2217 A.8(2)(3)(3)(3)-Grants to East Delhi Municipal Corporation for construction and improvement of Dhobi Ghats (SCSP)	150.00	0.00	150.00
65.	3475 A.14(1)(2)-Swarn Jayanti Shahari RojgarYojna (CSS)	4000.00	0.00	4000.00
	<b>Revenue - Charged</b>			
	<b>Grant No. 7 - Medical and Public Health</b>			
66.	2210 AB.1(1)(1)(1)-Lal Bahadur Shastri Hospital (SCSP)	5.00	0.00	5.00
	<b>Capital - Voted</b>			
	<b>Grant No. 6 - Education</b>			
67.	4202 GG.1(1)(1)(4)-Conservation Illumination of monuments by DTTDC (CSS)	400.00	0.00	400.00
	<b>Grant No. 8 - Social Welfare</b>			
68.	6225 CC.2(1)(1)(1)-Loan to DSFDC for Delhi SwarojgarYojna for SC/ST/OBC Minorities (SCSP)	1800.00	0.00	1800.00
69.	5452 EE.1(1)(2)(1)-Development of Delhi Haat at Pitampura (CSS)	10.00	0.00	10.00
	<b>Total</b>	<b>26582.17</b>	<b>0.00</b>	<b>26582.17</b>

**Appendix 2.10**  
**Rush of expenditure in the end of the year 2014-15**  
**(Referred to in Paragraph 2.3.11)**

(₹ in crore)

Sl. No.	Number & Name of the Grant	Head of Account	Total Provision	Total Expenditure	Exp. incurred during the last Qtr. of 2014-15		Expenditure incurred in March 2015	
					Amount	Percentage	Amount	Percentage
1.	<b>06: Education</b>	4202 AA.1(1)(1) (1)-Construction of School Building through VKS-Plan	29.40	28.63	20.78	72.58	16.81	58.71
2.	<b>07: Medical and Public Health</b>	2210 A.1(1)(4) (10)(2)-Grant for creation of capital assets-Plan	15.00	15.00	11.25	75.00	11.25	75.00
3.		2210 A.1(3) (3)(6)(1)-GIA-General-Plan	24.50	24.50	17.00	69.39	17.00	69.39
4.		2210 A.1(3)(3) (6)(2)-Grant for creation of capital assets-Plan	40.00	40.00	28.00	70.00	28.00	70.00
5.	<b>08: Social Welfare</b>	5035 DD.1(4)-Purchase of land for new Bus Terminal-Plan	60.80	60.80	59.09	97.19	58.45	96.13
6.		2225 C.1(1) (3)(9)-Re-imbursment of tuition fee in public school-Plan	25.00	24.35	14.48	59.47	14.25	58.52
7.		7055 DD.4(1) (2)-Subordinate debt for land acquisition for MRTS-Plan	40.51	40.51	40.51	100.00	40.51	100.00
8.	<b>09: Industries</b>	3456 D.1(3) (1)-Strengthening of public distribution system with focus upon below poverty-Non-Plan	30.36	29.94	20.84	69.61	19.57	65.36
9.		2215 A.6(1)(1) (1)(2)-Grant for creation of capital assets-Plan	110.00	110.00	80.00	72.73	60.00	54.55

10.	<b>11: Urban Development and Public Works Department</b>	2215 A.6(2)(1) (6)(1)-Grant for creation of capital assets- Plan	125.00	125.00	85.63	68.50	85.63	68.50
11.		2217 A.8(2)(1) (3)(3)(1)-GIA- General-Plan	70.00	70.00	37.50	53.57	37.50	53.57
12.		2217 A.8(2)(1) (24)(3)(1)-GIA- General-Plan	20.00	20.00	15.50	77.50	15.50	77.50
13.		2217 A.8(2)(1) (25)(2)(1)-GIA- General-Plan	18.04	18.04	11.04	61.20	11.04	61.20
14.		2217 A.8(2)(3) (9)(1)-Grant for creation of capital assets- Plan	24.00	24.00	18.38	76.58	18.38	76.58
15.		3054 A.12(1) (1)(3)(1)-Grant for creation of capital assets- Plan	99.00	99.00	65.25	65.91	65.25	65.91
16.		6215 AA.2(2) (1)(13)-Loan to Delhi Jal Board for JNNURM Project-Plan	354.47	354.47	340.37	96.02	340.37	96.02
17.		2801 E.2(2) (1)(5)(1)-GIA- General-Non- Plan	350.00	350.00	196.00	56.00	196.00	56.00
18.		4801 EE.2(1)(2) (1)-Purchase of Land-Plan	100.00	85.33	63.45	74.36	63.45	74.36
19.		2217 A.8(2)(1) (24)(1)(1)-GIA- General-Plan	35.00	35.00	35.00	100.00	35.00	100.00
20.	6801 EE.1(5) (2)-Loan to Delhi Transco Ltd.-Plan	195.00	195.00	195.00	100.00	195.00	100.00	
		<b>Total</b>	<b>1766.08</b>	<b>1749.57</b>	<b>1355.07</b>		<b>1328.96</b>	

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

(₹ in crore)

Sl. No.	No. & Name of Grant/Appropriation	Original grant/appropriation in the Detailed Demand for Grants (DDG)	Actual Expenditure
	<b>Grant No. 4 - Finance</b>		
1.	2039 E.1(1)(1)(6)-Motor Vehicles (2039 00 001 99 00 51)	0.06	0.05
2.	2039 E.1(3)(1)(8)-Motor Vehicles (2039 00 104 99 00 51)	0.06	0.02
3.	2040 F.1(3)(4)(5)-Motor Vehicles (2040 00 800 81 00 51)	2.85	1.48
	<b>Grant No. 5 - Home</b>		
4.	2056 A.1(1)(1)(8)-Motor Vehicles (2056 00 001 99 00 51)	1.10	0.10
5.	2070 C.1(1)(2)(9)-Motor Vehicles (2070 00 108 99 00 51)	4.00	3.95
6.	2055 D.1(1)(1)(7)-Motor Vehicles (2055 00 116 99 00 51)	0.15	0.02
	<b>Grant No. 6 - Education</b>		
7.	2203 B.1(5)(5)(12)-Motor Vehicles (2203 00 112 66 00 51)	0.005	0.002
8.	2205 G.1(1)(1)(6)-Motor Vehicles (2205 00 103 99 00 51)	0.10	-
	<b>Grant No. 7 - Medical Public Health</b>		
9.	2210 B.1(1)(1)(1)(10)-Motor Vehicles (2210 01 110 86 00 51)	0.48	0.05
10.	2210 C.1(1)(1)(1)(9)-Motor Vehicles (2210 01 110 87 00 51)	0.075	0.08
11.	2210 F.1(1)(1)(1)(6)-Motor Vehicles (2210 01 110 53 00 51)	0.12	0.06
12.	2210 H.1(1)(1)(1)(1)(6)-Motor Vehicles (2210 05 105 99 99 51)	0.085	0.05
13.	2210 T.1(1)(1)(1)(7)-Motor Vehicles (2210 01 110 30 00 51)	0.0075	0.006
14.	2210 W.1(1)(1)(1)(7)-Motor Vehicles (2210 01 110 77 00 51)	0.01	0.001
15.	2210 AB.1(1)(1)(1)(7)-Motor Vehicles(2210 01 789 97 00 51)	0.07	0.05
16.	2210 AC.1(1)(1)(1)(7)-Motor Vehicles(2210 01 110 40 00 51)	0.02	0.01
17.	2210 AE.1(1)(1)(1)(9)-Motor Vehicles(2210 01 789 95 00 51)	0.08	0.02
18.	2210 AF.1(1)(1)(1)(6)-Motor Vehicles(2210 01 110 79 00 51)	0.05	0.009
19.	2210 AI.1(1)(1)(1)(1)(7)-Motor Vehicles(2210 02 102 60 99 51)	0.01	0.005
	<b>Grant No. 9 - Industries</b>		
20.	2230 C.1(1)(1)(1)(6)-Motor Vehicles(2230 01 001 99 00 51)	0.20	Nil
	<b>Grant No. 10 - Development</b>		
21.	2403 B.3(1)(1)(8)-Motor Vehicles(2403 00 001 99 00 51)	0.02	0.01
22.	2070 E.15(1)(1)(1)(7)-Motor Vehicles(2070 00 800 64 99 51)	0.25	Nil
	<b>Total</b>	<b>9.8025</b>	<b>5.973</b>
	<b>Grant No. 5 - Home</b>		
23.	2070 B.1(1)(1)(6)-Machinery, Equipment, Tools and Plants (2070 00 106 95 00 52)	0.12	0.06
24.	2070 C.1(1)(2)(7)-Machinery & Equipment (2070 00 108 99 00 52)	10.00	2.57
25.	2055 D.1(1)(1)(6)-Machinery & Equipment (2055 00 116 99 00 52)	14.25	2.19

<b>Grant No. 6 - Education</b>			
26.	2203 B.1(4)(1)(6)-Machinery & Equipment (2203 00 105 86 00 52)	2.00	1.15
27.	2203 B.1(5)(1)(6)-Machinery & Equipment (2203 00 112 72 00 52)	0.29	0.37
28.	2203 B.1(5)(5)(8)-Machinery & Equipment (2203 00 112 66 00 52)	2.00	0.10
29.	2230 B.2(1)(2)(1)(9)-Machinery & Equipment (2230 03 003 99 00 52)	3.45	2.12
30.	2203 C.1(1)(1)(5)-Machinery & Equipment (2203 00 112 63 00 52)	1.28	0.64
31.	2205 G.1(1)(1)(7)-Machinery & Equipment (2205 00 103 99 00 52)	0.05	0.0009
32.	2203 I.1(1)(1)(6)-Machinery & Equipment (2203 00 112 65 99 52)	1.50	0.84
33.	2203 K.1(1)(1)(5)-Machinery & Equipment (2203 00 112 64 00 52)	0.50	0.16
<b>Grant No. 7 - Medical Public Health</b>			
34.	2210 B.1(1)(1)(1)(7)-Machinery & Equipment(2210 01 110 86 00 52)	15.50	27.87
35.	2210 C.1(1)(1)(1)(7)-Machinery & Equipment(2210 01 110 87 00 52)	9.50	8.26
36.	2210 D.1(1)(1)(1)(5)-Machinery & Equipment(2210 01 110 89 00 52)	0.80	Nil
37.	2210 E.1(1)(1)(1)(6)-Machinery & Equipment(2210 01 110 91 00 52)	19.70	2.27
38.	2210 F.1(1)(1)(1)(5)-Machinery & Equipment(2210 01 110 53 00 52)	24.10	4.85
39.	2210 G.1(1)(1)(1)(5)-Machinery & Equipment(2210 01 110 97 00 52)	5.50	4.72
40.	2210 H.1(1)(1)(1)(7)-Machinery & Equipment (2210 05 105 99 99 52)	4.00	1.70
41.	2210 L.1(1)(1)(1)(5)-Machinery & Equipment(2210 01 110 62 00 52)	5.00	2.65
42.	2210 M.1(1)(1)(1)(10)-Machinery & Equipment(2210 02 101 69 00 52)	0.005	0.001
43.	2210 M.1(1)(2)(2)(7)-Machinery & Equipment(2210 02 102 63 00 52)	0.15	0.10
44.	2210 N.1(1)(1)(1)(4)-Machinery & Equipment(2210 01 110 67 00 52)	5.00	0.79
45.	2210 P.1(1)(1)(1)(5)-Machinery & Equipment(2210 01 110 17 00 52)	0.75	0.10
46.	2210 Q.1(1)(1)(1)(5)-Machinery & Equipment(2210 01 110 27 00 52)	1.00	0.28
47.	2210 S.1(1)(1)(1)(5)-Machinery & Equipment(2210 01 110 16 00 52)	0.30	0.02
48.	2210 T.1(1)(1)(1)(5)-Machinery & Equipment(2210 01 110 30 00 52)	1.00	0.42
49.	2210 U.1(1)(1)(1)(5)-Machinery & Equipment(2210 01 110 26 00 52)	0.48	Nil
50.	2210 V.1(1)(1)(1)(5)-Machinery & Equipment(2210 01 110 29 00 52)	0.37	0.30
51.	2210 W.1(1)(1)(1)(5)-Machinery & Equipment(2210 01 110 77 00 52)	1.50	0.36
52.	2210 X.1(1)(1)(1)(5)-Machinery & Equipment(2210 01 110 78 00 52)	1.80	0.33
53.	2210 Y.1(1)(1)(1)(5)-Machinery & Equipment(2210 01 110 23 00 52)	0.71	0.85
54.	2210 Z.1(1)(1)(1)(8)-Machinery & Equipment(2210 01 110 85 00 52)	1.20	0.61
55.	2210 AB.1(1)(1)(1)(5)-Machinery & Equipment(2210 01 789 97 00 52)	2.10	2.49
56.	2210 AC.1(1)(1)(1)(5)-Machinery & Equipment(2210 01 110 40 00 52)	4.90	0.72
57.	2210 AD.1(1)(1)(1)(4)-Machinery & Equipment(2210 01 789 96 00 52)	1.20	1.39
58.	2210 AE.1(1)(1)(1)(5)-Machinery & Equipment(2210 01 789 95 00 52)	1.10	0.99
59.	2210 AF.1(1)(1)(1)(8)-Machinery & Equipment(2210 01 110 79 00 52)	3.50	2.46
60.	2210 AG.1(1)(1)(1)(5)-Machinery & Equipment(2210 01 110 65 00 52)	2.40	0.14
61.	2210 AH.1(1)(1)(1)(9)-Machinery & Equipment(2210 02 101 71 00 52)	2.00	Nil
62.	2210 AI.1(1)(1)(1)(5)-Machinery & Equipment(2210 02 102 60 99 52)	0.05	0.02
63.	2210 AJ.1(1)(1)(1)(8)-Machinery & Equipment(2210 02 102 60 98 52)	0.10	Nil

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	<b>Grant No. 10 - Development</b>		
64.	2405 B.5(2)(1)(5)-Machinery & Equipment(2405 00 101 88 00 52)	0.001	0.0007
65.	2711 D.3(1)(2)(1)-Tools & Plants(2711 01 052 99 00 52)	0.03	0.03
66.	2711 D.3(2)(1)(1)-Tools & Plants(2711 03 052 99 00 52)	0.02	0.02
67.	2070 E.15(1)(1)(1)(6)-Machinery & Equipment(2070 00 800 64 99 52)	1.50	Nil
	<b>Total</b>	<b>152.706</b>	<b>74.9426</b>
	<b>Grant No. 11 - Urban Development Public Works</b>		
68.	2059 B.1(1)(2)-Construction (2059 80 051 00 00 53)	7.50	3.82
69.	2216 B.2(1)(1)(1)-Construction (2211 01 106 98 00 53)	2.50	1.90
	<b>Total</b>	<b>10.00</b>	<b>5.72</b>
	<b>Grand Total</b>	<b>172.509</b>	<b>86.636</b>

**Appendix 2.12**  
**Savings not surrendered**  
**(Referred to in Paragraph 2.6 (ii))**

(₹ in crore)

Sl. No	years	Section	Amount of savings	Amount of savings surrendered	Amount of savings not surrendered
1	2012-13	Revenue Voted	16.07	3.26	12.81
2	2013-14	Revenue Voted	18.68	3.40	15.28
3	2014-15	Revenue Voted	43.84	9.98	33.86
4	2012-13	Revenue Charged	2.35	Nil	2.35
5	2013-14	Revenue Charged	3.82	Nil	3.82
6	2014-15	Revenue Charged	2.01	0.77	1.24
<b>Total</b>			<b>86.77</b>	<b>17.41</b>	<b>69.36</b>

**Appendix 2.13**  
**Unnecessary Supplementary Provision from 2012-13 to 2014-15**  
**(Referred to in Paragraph 2.6 (iii))**

(₹ in lakh)

Sl. No	Year	Minor/Subhead	Original Provision	Actual expenditure	Saving out of original provision	Supplementary provision
1	2012-13	2012-A1(1)(1) Secretariat (Charged)	552.70	493.95	58.75	17.50
2	2012-13	2012-A1(1)(2) Emoluments & Allowances of Administrator of UTs (Charged)	15.00	12.14	2.86	1.40
3	2013-14	2012-A1(1)(6) State conveyance & Motor cars	57.40	54.92	2.48	1.80
4	2013-14	2220-F1(2)(1)(1)(1) Assistance for Journalist	Nil	Nil	1.00	1.00
5	2013-14	2012-A1(1)(2) Emoluments & Allowances of administrator of UT	17.00	14.18	2.82	1.80
6	2014-15	2055-C8(1)(1)(1) Grant-in-aid – General	Nil	Nil	1443.00	1443.00
7	2014-15	2051-G1(1)(1) Staff Selection Board of Delhi Govt. (Charged)	Nil	Nil	5.50	5.50
<b>Total</b>			<b>642.10</b>	<b>575.19</b>	<b>1516.41</b>	<b>1472.00</b>

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

Sl. No.	Name of Bodies/ authorities	Period of entrustment of audit of accounts to CAG	Year upto which accounts were rendered	Year upto which separate Audit Report (SAR) is issued	Placement of SAR in the Legislature	Year for which accounts due	Period of delay in submission of account (in years)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1.	Delhi KalyanSamiti (DKS)	2004-05 to 2013-14	2013-14	2012-13	Not to be placed in Legislature	-	-
2.	Guru Gobind Singh IndraPrastha University (GGSIPU)	Audit under Section 19(3) of CAG's DPC Act.	2013-14	2012-13	Status awaited	-	-
3.	Netaji Subhash Institute of Technology (NSIT)	2012-13 to 2016-17	2012-13	2011-12	1999-2003	2013-14	1
4.	Delhi Jal Board (DJB)	Audit under Section 19(3) of CAG's DPC Act.	2008-09	2007-08	2003-04	2009-10 to 2013-14	5
5.	Delhi Building other Construction Workers Welfare Board	Audit under Section 19(2) of CAG's DPC Act.	2013-14	2011-12	Status awaited	-	-
6.	Delhi SC/ST/ OBC/ Minority Handicapped Financial Development Corporation Ltd.	Audit under Section 19(3) of CAG's DPC Act.	2004-05	2003-04	-	2004-05 to 2013-14	10
7.	Delhi Legal Services Authority (DLSA)	Audit under Section 19(3) of CAG's DPC Act	2013-14	2013-14	Status awaited	-	-
8.	Delhi Electricity Regularity Authority (DERC)	Audit under Section 19(3) of CAG's DPC Act.	2013-14	2013-14	2013-14	-	-
9.	Ambedkar University, Kashmiri Gate, Delhi	Audit under Section 19(3) of CAG's DPC Act.	2013-14	2010-11	Status awaited	-	-

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