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TOP PRIORITY
BUDGET MATTER



Sub: Providing justification for the projected figures of RE 2022-23 & BE 2023-24 as per direction in the Meeting held in Finance Department, GNCTD on 17.11.2022 in respect of Revenue heads.

A meeting was held with the Joint Director (Budget), Budget Division, Finance Department, GNCTD on 17.11.2022 at 3:45 PM to discussing the RE 2022-23 & BE 2023-24 and during the discussion, Joint Director (Budget) desired that there needs review of the projected RE 2022-23 is not in tune with the trend of expenditure incurred till date and in certain cases there is considerable difference. Accordingly, the justification in respect of following head of accounts for the projected RE 2022-23 & BE 2023-24 may be furnished for which details are enclosed. In the meeting, Joint Director (Budget) handed over papers of Pr. Account General (Audit) Delhi (Copy enclosed) in which it was emphasized that GFR provisions for preparation of audit were not followed. This may also be taken in to consideration while review the figures.

1. 2059-80-051 - 00 00 27 - Construction (Minor Works)
2. 2059-80-053 - 00 98 27 - Maintenance (Minor Works)
3. 2059-80-053 - 00 97 01 - Workcharge Establishment Salaries
4. 2210-01-110 - 31 97 01 - Workcharge Establishment Salaries
5. 2216-01-106 - 98 00 27 - Construction (Minor Works)
6. 2216-01-106 - 86 98 27 - Maintenance & Repairs (Minor Works)
7. 3054-04-105 - 98 00 27 - Comprehensive Maintenance of PWD Roads (Minor Works)
8. 3054-04-105 - 97 97 01 - Workcharge Establishment Salaries
9. 3054-04-105 - 97 96 27 - District Road Maintenance (Minor Works)

The justification as above may please be furnished as the earliest but before 22.11.2022.

Enc: As stated above

CoA/IFA, PWD

1. The CE (South), PWD, GNCTD
2. The CE (East), PWD, GNCTD
3. The CE (North), PWD, GNCTD
4. The CE (Flyover), PWD, GNCTD
5. The CE (Health), PWD, GNCTD
6. The CE (Project), PWD, GNCTD
7. The CE (Other Project), PWD, GNCTD

UO No. E-in-C /PWD/Works/Budget 2022-23/ 5154

Date: 18/11/2022

Justification sought from Zones on following heads for projected RE 2022-23 in comparison with Expenditure trend

SL No	Major /Sub Major/Minor/ Sub/Detailed head/ Object head as available In DDG (15 digits)		In thousand							
			South	East	North	Health	Project	Flyover	OP	Total
1	2	3	4	5	6	7	8	9	10	11
1	2059-80-051 - 00 00 27 - Construction (Minor Works)	BE 2022-23	10000	0	10000	10000	0	30000	4000	64000
		Exp 09/22	496	0	2109	1782	0	6794	3467	14648
	Expenditure as per trend		992	0	4218	3564	0	13588	6934	29296
	Proposed	RE 2022-23	6000	0	5500	6000		55000	10000	82500
	Justification sought for		5008	0	1282	2436	0	41412	3066	53204
	Proposed	BE 2023-24	10500	0	7000	10000		250000	10000	287500
2	2059-80-053 - 00 98 27 Maintenance (Minor Works)	BE 2022-23	350000	490000	150000	0	0	440000	10000	1440000
		Exp 09/22	177996	323244	129009	0	0	296550	6881	933680
	Expenditure as per trend		355992	646488	258018	0	0	593100	13762	1867360
	Proposed	RE 2022-23	384500	715780	574500	20000		505000	72700	2272480
	Justification sought for		28508	69292	316482	20000	0	-88100	58938	405120
	Proposed	BE 2023-24	390000	706529	563000	50000		632000	88600	2430129
3	2059-80-053 - 00 97 01 Workcharge Establishment Salaries (Voted)	BE 2022-23	200000	140500	200000	0	0	62000	3000	605500
		Exp 09/22	73498	41861	71053	0	0	19012	354	205778
	Expenditure as per trend		146996	83722	142106	0	0	38024	708	411556
	Proposed	RE 2022-23	202300	163900	235000			62000	800	664000
	Justification sought for		55304	80178	92894	0	0	23976	92	252444
	Proposed	BE 2023-24	234000	182000	247000			70000	1000	734000
4	2210-01-110 - 31 97 01- Workcharge Establishment Salaries	BE 2022-23	0	0	0	330000	0	0	0	330000
		Exp 09/22	0	0	0	157585	0	0	0	157585
	Expenditure as per trend					315170				315170
	Proposed	RE 2022-23				320000				320000
	Justification sought for					4830				4830
	Proposed	BE 2023-24				360000				360000
5	2216-01-106 - 98 00 27 Construction (Minor Works)	BE 2022-23	9000	0	9000	3000	0	9000	0	30000
		Exp 09/22	2645	0	1176	0	0	6621	0	10442
	Expenditure as per trend		5290	0	2352	0	0	13242	0	20884
	Proposed	RE 2022-23	3000		8000			30000		41000
	Justification sought for		-2290	0	5648	0	0	16758	0	20116
	Proposed	BE 2023-24	3000	0	8800	0		32000		43800

SL No	Major /Sub Major/Minor/ Sub/Detailed head/ Object head as available in DDG (15 digits)		South	East	North	Health	Project	Flyover	OP	Total
1	2	3	4	5	6	7	8	9	10	11
6	2216-01-106 - 86 98 27 Maintenance & Repairs (Minor Works)	BE 2022-23	60000	130000	50000	40000	0	110000	0	390000
		Exp 09/22	30988	62196	41351	16734	0	107671	0	258940
	Expenditure as per trend		61976	124392	82702	33468	0	215342	0	517880
	Proposed	RE 2022-23	65000	254210	145500	70000		201100		735810
	Justification sought for		3024	129818	62798	36532	0	14242	0	217930
	Proposed	BE 2023-24	85000	266412	153500	80000		227000		811912
7	3054-04-105 - 98 00 27- Comprehensive Maintenance of PWD Roads (Minor Works)	BE 2022-23	470000	365000	190000	0	0	175000	0	1200000
		Exp 09/22	307582	244888	123684	0	0	162041	0	838195
	Expenditure as per trend		615164	489776	247368	0	0	324082	0	1676390
	Proposed	RE 2022-23	900000	997597	710770			247300		2855667
	Justification sought for		284836	507821	463402	0	0	76782	0	1179277
	Proposed	BE 2023-24	920000	912879	641500			255100		2729479
8	3054-04-105 - 97 97 01- Workcharge Establishment Salaries	BE 2022-23	220000	276000	300000	0	0	20000	0	816000
		Exp 09/22	92423	138176	77857	0	0	5952	0	314408
	Expenditure as per trend		184846	276352	155714	0	0	11904	0	628816
	Proposed	RE 2022-23	227800	296900	238500			14000		777200
	Justification sought for		42954	20548	82786	0	0	2096	0	148384
	Proposed	BE 2023-24	257300	332300	209000			14000		812600
9	3054-04-105 - 97 96 27- District Road Maintenance (Minor Works)	BE 2022-23	520000	385000	320000	0	0	275000	0	1500000
		Exp 09/22	407958	345182	249879	0	0	191930	0	1194949
	Expenditure as per trend		815916	690364	499758	0	0	383860	0	2389898
	Proposed	RE 2022-23	1250000	1204674	874710			513850		3843234
	Justification sought for		434084	514310	374952	0	0	129990	0	1453336
	Proposed	BE 2023-24	1300000	1228856	837230			351056		3717142

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**OFFICE OF THE Pr. ACCOUNTANT GENERAL (AUDIT) DELHI,
NEW DELHI-110 002**

*Draft inspection report in respect of detailed review of Appropriation Accounts –Grant No.11 -
'Urban Development and Public Works Department' for the year 2019-20 to 2021-22*

Introduction:

A review of budgetary procedure and control over expenditure in respect of Grant no.11-'Urban Development and Public Works Department', Government of National Capital Territory of Delhi (GNCTD) for the year 2019-20 to 2021-22 was conducted to ascertain compliance with budgeting processes, monitoring of funds and control mechanism within the grant. The grant was assigned to 'Urban Development Department', 'Public Works Department', 'Land and Building Department', 'Housing Loan Department', 'Power Department', and 'State Election Commission'.

The overall position of Budget provision, expenditure incurred and savings under the Grant no.11-'Urban Development and Public Works Department' for the last three years is given in Table given below

Table: Budget and Expenditure

(₹ in crore)

Year	Provision		Expenditure incurred		Savings	
	Voted	Charged	Voted	Charged	Voted	Charged
2019-20	19332.24	0.34	15300.94	0.19	4031.30	0.15
2020-21	19472.94	1.06	16659.22	0.0080	2813.72	1.05
2021-22	18469.69	40.82	16486.52	36.94	1983.17	3.88
Total	57274.87	42.22	48446.68	37.138	8828.19	5.08

Para 1: Significant increase in charge expenditure as compared to previous year due to the provision of Capital outlay as Charged Expenditure.

- (i) Pursuant to Article 112(3) and Article 202 (3) of the Constitution of India, the government cannot spend any money from the Consolidated Fund unless and until it is approved by the Lower House of Parliament or the State Assemblies. However,

there are some charged expenditures that do not require a vote and are charged from the consolidated fund i.e. Salary, pension, and allowances for the President, Governors of States, Speaker and Deputy Speaker of the House of People, Comptroller General of India, and all Judges of India's Supreme and High Courts are among the exceptional expenses and Government of India debt charges

During the audit of head wise Appropriation accounts 2021-22 and detailed review of Grant No. 11- 'Urban Development and Public Works Department' for the period 2019-20 to 2021-22 of GNCTD, it was observed that the charged expenditure under Grant No. 11 increased by more than 4000 percent as compared to previous year as detailed below:

(₹ in crore)

Year	Provision		Expenditure		Savings	
	Voted	Charged	Voted	Charged	Voted	Charged
2019-20	19332.24	0.34	15300.94	0.19	4031.30	0.15
2020-21	19472.94	1.06	16659.22	0.0080	2813.72	1.05
2021-22	18469.69	40.82	16486.52	36.94	1983.17	3.88

Further examination of records revealed that such huge increase was due to the lump-sum provision of ₹ 40 crore as other expenditure under the head "5054-04-800-99-00-42-Capital outlay on construction of road and bridges" as *Charged expenditure*.

Owing to the absence of further break-up of this charged expenditure in Classified Abstract of Expenditure, Audit was unable to ascertain the purposes for which the provision was made.

- (ii) Further, Rule 8 of Delegation of Financial Powers Rules (DFPR) stipulates that provision under the object head '42' Lump- sum provision will not exceed ₹ 10 lakh and in all other cases break-up by other object of expenditure must be given. The provision of ₹ 40 crore under the object head '42', as stated in the preceding paragraph is a clear violation of above rule.

The reasons thereof were sought but the replies are awaited from the department.

Para:- 2 Unnecessary or excessive supplementary grants.

Supplementary demand should only be resorted to in exceptional and urgent cases. While obtaining a supplementary grant, the 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.

Scrutiny of Grant no.11 for the year 2019-20 to 2021-22 revealed that supplementary grant amounting to ₹16.40 crore in five cases was obtained in anticipation of higher/additional expenditure. However, the final expenditure was even less than the original grant, thereby defeating the intended purpose of the supplementary grant, as tabulated below:

(₹ in crore)								
Sl. No.	Year	Revenue/ Capital	Head of Account	Original grant/ appropriation	Supplemen tary Grant	Actual Provisi on	Exp.	Saving out of Provision
1	2019-20	Revenue -Voted	2210.01.110.10.73 Deep Chand Bandhu Hospital Pg. 300	0.00	2.00	2.00	0.00	2.00
2	2020-21		2070.00.800.63 Directorate of Local Bodies Pg. 317	0.00	1.00	1.00	0.00	1.00
3			2210.05.105.65.98 MAM Collage building Pg. 334	13.00	3.00	16.00	11.48	4.52
4	2021-22	Revenue - Charged	2070.00.800.63 Directorate of Local Bodies Pg. 311	0.11	0.40	0.51	0.00	0.50
5	2019-20	Capital-Voted	4059.01.051.76 Excise Department Pg. 315	0.00	10.00	12.00	0.00	12.00
			Grand Total	13.11	16.40	21.50	11.48	10.02

Para: - 3 Unnecessary or excessive re-appropriation

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.

Detailed review of Grant no.11 for the year 2019-20 to 2021-22 revealed that the re-appropriation in the following cases proved unnecessary as the Department were not able to utilize their original grants in full. Cases of injudicious re-appropriation to sub-head are as follows:-

Sl. No.	Head of Account (Sub-Head-wise)	Provisions				Actual Expenditure	Final saving	Reasons
		Original	Supplementary	Re-appropriation	Total			
Revenue Voted								
2019-20								
1	2217.80.191.04.95 Urban Development Department for Capacity Building and A&OE (CSS) Pg. 290	1.50	0.01	1.49	3.00	0.00	3.00	Non-receipt of second instalment from Govt for want of Utilisation Certificate from Implementing agencies Delay in execution of works due to migration of labour and non- submission of running account bills by the contractors/agencies and lockdown by the Govt. on account of Covid-19 Pandemic
2	2217.80.191.04.91 Urban Development Department for public awareness and IEC activities (CSS) Pg. 290	3.50	0.01	2.49	6.00	3.14	2.86	
3	2059.80.053.98 Election Office Pg. 294	1.00	0.00	1.00	2.00	0.70	1.30	
4	2059.80.053.97 Dte. Of Training pg. 294	1.00	0.00	1.00	2.00	0.43	1.57	
5	2059.80.053.93 Divisional Commissioner's Office Pg.295	5.00	0.00	2.00	7.00	3.70	3.30	
6	2059.80.053.93 Court Buildings Pg.295	32.00	18.00	10.00	60.00	49.10	10.90	
7	2210.01.789.89 Guru Gobind Singh Hospital at Raghbir Nagar (SCSP) Pg.301	3.50	0.00	0.50	4.00	2.78	1.22	
2020-21								
8	2210.01.110.10.86 Guru Nanak Eye Hospital Pg. 331	2.00	0.00	0.50	2.50	1.16	1.34	Migration of labour and non-submission of running account bills by the contractors/agencies and lockdown by the Govt. on account of Covid-19 Pandemic Delay in implementation of Bureau of Energy Efficiency, GOI activities
9	2210.01.110.10.81 Acharya Bhikshu Hospital Pg. 332	3.00	0.00	0.75	3.75	2.74	1.01	
10	2810.02.800.91 Assistance for promotion of Renewable Energy & Energy Efficiency Pg. 340	1.00	0.01	1.39	2.40	0.41	1.99	
2021-22								
11	2070.00.800.63 Directorate of Local Bodies Pg. 311	4.09	0.00	0.12	4.21	2.90	1.31	Reply awaited

Sl. No.	Head of Account (Sub-Head-wise)	Provisions				Actual Expenditure	Final saving	Reasons
		Original	Supplementary	Re-appropriation	Total			
12	3475.00.108.94 DeenDayalUpadhayaAntodaya Yojana/ National Urban Livelihood Mission (CSS) Pg. 320	4.00	0.01	18.00	22.01	0.00	22.01	do
13	2059.80.053.92 Delhi Subordinate Staff Selection Board Pg. 323	1.00	0.00	1.20	2.20	1.06	1.14	do
14	2210.01.110.10.87 LokNayak Hospital Pg. 325	35.00	0.01	9.99	45.00	25.71	19.29	do
15	2210.01.789.90 Construction of Building for dispensary/health centre (SCSP) Pg. 328	3.00	0.00	0.75	3.75	1.41	2.34	do
16	2210.01.789.89 Guru Gobind Singh Hospital at Raghubir Nagar (SCSP) Pg. 328	4.00	0.01	2.49	6.50	3.60	2.90	do
17	2251.00.090.85 Land & Building Department Pg. 332	14.61	0.00	0.16	14.77	12.56	2.21	do
18	2810.02.800.90 Generation Based incentive Scheme for Solar Energy Pg. 334	5.00	0.01	3.39	8.40	0.00	8.40	do
	Total	124.20	18.07	57.22	199.49	111.40	88.09	
Capital voted								

2019-20

19	4059.60.051.80.90 Infrastructural facilities for Judiciary (CSS) Pg. 315	40.00	0.01	59.99	100.00	35.38	64.62	Delay in execution of works due to migration of labour and non-submission of running account bills by the contractors/agencies and lockdown by the Govt. on account of Covid-19 Pandemic
20	4202.01.789.98 Construction of Buildings for schools (SCSP) Pg. 318	20.00	0.01	4.99	25.00	17.21	7.79	
21	4216.01.106.00 General Pool Accommodation Pg. 322	7.00	0.00	1.00	8.00	6.15	1.85	
22	4235.02.800.90 Provision of additional facilities in the existing buildings (PWD) Pg. 325	9.79	0.00	0.21	10.00	4.79	5.21	
23	4801.05.190.91 Equity Contribution to JVC Power Plant at Jhajjar, Haryana Pg. 335	0.98	0.00	0.02	1.00	0.00	1.00	Aravali Power Company has not demanded any share capital

2020-21

24	4202.04.101.97 Infrastructural Development for Academies Pg. 353	0.00	0.01	4.99	5.00	0.00	5.00	Migration of labour and non-submission of running account bills by the contractors/agencies and lockdown by the Govt. on account of Covid-19 Pandemic
25	5054.04.101.98 Construction of Skywalk and Footover Bridge at W point and ITO Junction Pg. 359	5.00	0.01	1.99	7.00	0.14	6.86	
26	5054.04.101.83 Construction of Flyover at Shastri Park Intersection and Seelampur Pg. 362	50.00	0.01	9.99	60.00	48.54	11.46	

(₹ in crore)

Sl. No.	Head of Account (Sub-Head-wise)	Provisions				Actual Expenditure	Final saving	Reasons
		Original	Supplementary	Re-appropriation	Total			
27	4801.05.800.91 Purchase of land Pg. 368	15.00	0.01	49.99	65.00	5.84	59.16	Approval of Competent Authority could not be obtained for payment to M/s PCCIL
2021-22								
28	4070.00.800.89 Central Jail Building Pg. 344	25.00	0.01	2.09	27.10	23.06	4.04	Reply awaited
29	4202.03.800.99 Construction of buildings for N.C.C. Pg. 346	2.30	0.00	1.20	3.50	0.60	2.90	do
30	4235.02.103.88 Construction of working women hostel Pg. 350	2.50	0.00	0.50	3.00	1.05	1.95	do
31	5054.04.101.83 Construction of Flyover at Shastri Park Intersection and Seelampur Pg. 353	5.00	0.01	14.99	20.00	0.86	19.14	do
32	5054.04.101.77 Construction of Foot Over Bridges Pg. 354	50.00	0.01	4.99	55.00	42.92	12.08	do
Total		232.57	0.09	156.94	389.60	186.54	203.06	
Grand Total		356.77	18.16	214.16	589.09	297.94	291.15	

Para:-04 Unspent amount and surrendered appropriations and/or large savings/surrenders.

- (i) Audit noted that under Grant no. 11 there were large savings during the year 2019-20 to 2021-22 as mentioned in the table

(₹ in crore)

Head	Budget provision/Original grant/ appropriation	Expenditure	Saving out of Provision	Surrender	Saving excluding surrender
2019-20					
Revenue (Voted)	9407.26	8759.35	647.91	418.12	229.79
Capital (Voted)	9924.98	6541.59	3383.39	2704.66	678.73
Total	19332.24	15300.94	4031.3	3122.78	908.52
2020-21					
Revenue (Voted)	9788.37	9227.7	560.67	0.67	560
Capital (Voted)	9684.57	7431.52	2253.05	1866.96	386.09
Total	19472.94	16659.22	2813.72	1867.63	946.09
2021-22					
Revenue (Voted)	9663.33	8567.92	1095.41	626.46	468.95
Capital (Voted)	8806.36	7918.60	887.76	252.14	635.62