

APPENDIX - I
(Refer paragraph 1.1)

Statement showing definitions of terms used in Chapter I

Part A – Government Accounts

- 1. Structure:** The accounts of the State Government are kept in two parts
- (i) Consolidated Fund and (ii) Contingency Fund.

Part I: Consolidated Fund

All receipts of the State Government from revenues, loans and recoveries of loans go into the Consolidated Fund of the State, constituted under Article 266 (1) of the Constitution of India. All expenditure of the government is incurred from this Fund from which no amount can be withdrawn without authorization from the State Legislature. This fund consists of two main divisions, namely Revenue Account (Revenue receipts and Revenue Expenditure) and Capital Account (Capital Receipts, Capital Expenditure, Public Debt and Loans, etc.).

Part II. Contingency Fund

The Contingency Fund created under Article 267 (2) of the Constitution of India is in the nature of an imprest placed at the disposal of the Governor of the State to meet urgent unforeseen expenditure pending authorization from the State Legislature. Approval of the State Legislature is subsequently obtained for such expenditure and for transfer of equivalent amount from the Consolidated Fund to Contingency fund.

II. Form of Annual Accounts

The accounts of the Government NCT of Delhi are prepared in two Chapters viz, the Finance Accounts and the Appropriation Accounts. The Finance Accounts present the details of all transactions pertaining to both receipts and expenditure under appropriate classification in the government accounts. The Appropriation Accounts, present the details of expenditure by the government vis-à-vis the amounts authorized by the State Legislature in the budget grants. Any expenditure in excess of the grants requires regularization by the Legislature.

Part- B Layout of Finance Accounts

Statement No.1	Presents the 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	Contains the summarized statement of capital outlay showing progressive expenditure to the end of the year.
Statement No.3	Indicates the 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	Gives the summary of loans and advances given by the Government of NCT of Delhi during the year, repayments made, recoveries in the arrears, etc.
Statement No.5	Gives the summary of guarantees given by the government of India on behalf of Government of NCT of Delhi
Statement No.6	Gives the summary of balances at the end of the year.
Statement No.7	Shows the revenue and expenditure under different heads for the year as a percentage of total revenue/expenditure.
Statement No.8	Indicates the distribution between the charged and voted expenditure incurred during the year.
Statement No.9	Indicates the detailed account of revenue by minor heads.
Statement No.10	Provides accounts of revenue expenditure by minor head under non-plan and plan separately and capital expenditure by major head-wise for the year.
Statement No.11	Depicts the detailed capital expenditure incurred during and to the end of the year.
Statement No.12	Shows the details of investment of the government in Government companies and corporative Institutions upto the end of the year.
Statement No.13	Depicts the 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	Gives the detailed account of receipts, disbursements and balances under heads of account relating to Debt, Loans, Advances etc.
Statement No.15	Presents the detailed account of debt of the Government.
Statement No.16	Provides the 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.

APPENDIX - II
(Refer paragraph 1.2)

List of terms used in the Chapter –I and basis for their calculations

Terms	Basis for 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 the parameter (X) Rate of Growth of parameter (Y)
Rate of Growth (ROG)	$[(\text{Current year Amount} / \text{Previous year Amount}) - 1] * 100$
Trend/ Average	Trend of growth over a period of five years (LOGEST (Amount of 2001-02: Amount of 2005-06)-1)* 100
Share shift/ Shift rate of a parameter	Trend of percentage shares, over a period of five years, of the parameter in Revenue or Expenditure as the case may be
Development Expenditure	Social Services + Economics Services
Weighted Interest Rate (Average interest paid by the State)	$\text{Interest Payment} / [(\text{amount of previous year's Fiscal Liabilities} + \text{Current year's fiscal Liabilities})/2] * 100$
Interest spread	GSDP growth - Weighted Interest rates
Interest received as per cent to Loans Advanced	$\text{Interest Received} [(\text{Opening balance} + \text{Closing balance of Loans and Advances})/2] * 100$
Revenue Deficit	Revenue Receipts – Revenue Expenditure
Fiscal Deficit	Revenue Expenditure + Capital Expenditure + Net Loans and Advances – revenue Receipts – Miscellaneous Capital Receipts.
Primary Deficit	Fiscal Deficit – Interest Payment
Balance from Current Revenue (BCR)	Revenue Receipts minus all Plan grants and Non-Plan Revenue Expenditure excluding debits under the Head 2048-Appropriation for Reduction or Avoidance of Debt.

APPENDIX – III
(Referred to in paragraph 1.5.5)
PAO-WISE SUMMARY OF UTILISATION CERTIFICATES

Utilization Certificate of grants paid during 1976-77 (from the date of departmentalization of account) to 2005-06 (i.e. upto 30.09.2005) were due by 31.03.2007 but not received so far.

(Rupees in lakh)

PAO NO.	CERTIFICATES DUE		CERTIFICATES RECEIVED		CERTIFICATES OUTSTANDING	
	NO.	AMOUNT	NO.	AMOUNT	NO.	AMOUNT
6	3310	1181172.82	1451	494572.37	1859	686600.45
9	39	1585.81	27	969.88	12	615.93
10	362	3954.59	98	1719.71	264	2234.88
11	9	7746.27	5	7694.11	4	52.16
14	601	9979.31	81	496.31	520	9483.00
24	289	17302.81	162	12107.13	127	5195.68
TOTAL	4610	1221741.61	1824	517559.51	2786	704182.10

APPENDIX – IV
(Referred to in paragraph 1.6.1)
Summarised financial position of the Government of Delhi as on 31 March 2007

(Rupees in crore)

Liabilities		Assets	
Amount as on 31 March 2006	Amount as on 31 March 2007	Amount as on 31 March 2006	Amount as on 31 March 2007
-	-	10275.11	12381.24
	Internal debt. Including Ways and Means advances		Gross capital outlay
			Investment in shares of Companies
			2850.38
			other capital outlay
			9530.86
21699.65	Loans and advances from the Union Government	27724.60	Loans and advances
			Advanced by Government of NCT of Delhi
21699.35	Non plan loans-Share of small savings	2.09	Loans for general services
	25568.00	6487.99	1.49
		9884.64	Loans for social services
			7397.10
0.26	Loans for Central plan schemes-other loans	4344.15	Loans for energy
	0.00		9612.13
0.04	Loans for CSS (Plan)	7005.73	Other loans for economic services
	0.04		5280.27
			Loans to Government servants & Misc. Loans
			8176.03
18724.14*	Revenue surplus	7368.49	Cash balance merged with that of Union Government
	23162.27		10826.46
*1587.95	Balance of capital outlay adopted from CGA during 1994-95		
	*1587.95		
*3356.46	Balance of loans and advances adopted from CGA during 1994-95		
	*3356.46		
45368.20	53674.72	45368.20	53674.72

*The assets amounting to Rs.10,275.11 crore and Rs.12,381.24 crore as on 31 March 2006 and 31 March 2007 respectively under the head Gross Capital Outlay include an amount of Rs.1,587.95 crore which were adopted during 1994-95 from the Controller General of Accounts. Similarly, Loans and Advances depicted on assets side amounting to Rs.27,724.60 crore and Rs.30,467.02 crore as on 31 March 2006 and 31 March 2007 respectively include Rs.3,356.46 crore (Rs.1,835.36 crore for Power Projects, Rs.985.91 crore for Water Supply and Sanitation and Rs.535.19 crore for other loans) adopted from the Controller General of Accounts. But the corresponding figures to be shown on the liabilities side have not been depicted distinctly in the Finance Accounts for these years.