Preface

This Report has been prepared for submission to the Lieutenant Governor under Article 151(2) of the Constitution.

Chapters 1 and 2 of this Report respectively contain Audit observations on matters arising from examination of Finance Accounts and Appropriation Accounts of the State Government for the year ended 31 March 2010.

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

The report on Civil and Commercial containing the findings of performance audit and audit of transactions in various departments and observations arising out of audit of Statutory Corporations, Boards and Government Companies and the report on State Revenue Receipts containing observations on Revenue Receipts are presented separately.



Executive Summary

Background

The Delhi Government has put in place an institutional mechanism on fiscal transparency and accountability as is evident from the year-on-year presentation of outcome budgets. These outcome indicators tend to serve the limited purpose of measuring the department-wise performance against the targets. They do not, however, give the big picture of the status of financial management including debt position, for the benefit of the state legislature and other stakeholders.

Although CAG's reports in the past have commented upon the Government's finances, since these formed part of the civil audit report, it was felt that the audit findings on state finances remained camouflaged in the large body of audit findings on compliance and performance audits. The obvious fallout of this well-intentioned but all-inclusive reporting was that the financial management portion of these findings did not receive proper attention. In recognition of the need to bring state finances to centrestage once again, a stand-alone report on State Government finances is considered an appropriate audit response. Accordingly, from the report year 2009 onwards, it has been decided to bring out a separate volume titled "Report on State Finances".

The Report

Based on the audited accounts of the Government of Delhi for the year ending March 2010, 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 2010. 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 on the Delhi Government's compliance with various financial rules, procedures and directives during the year ended 31 March 2010. The report also has an appendage of additional data collected from several sources in support of the findings.

Audit findings and recommendations

Adequate thrust to Development expenditure

In both the years under consideration viz. 2005-06 and 2009-10, Aggregate Expenditure as a percentage of Gross State Domestic Product is lower in Delhi compared to general category states' average. In both the years under consideration Social Sector Expenditure as a proportion of Aggregate Expenditure was higher in Delhi than the general category states' average indicating adequate fiscal priorities to Social Sector Expenditure. In case of Development Expenditure, adequate fiscal priority was given in 2005-06 and 2009-10 (percentage of Development Expenditure/Aggregate Expenditure for Delhi was higher than general category states). Capital Expenditure as a proportion of Aggregate Expenditure was lower in Delhi than the general category states' average in 2005-06 indicating low fiscal priority to Capital Expenditure. However, this position was reversed during the current year when the Capital Expenditure/Aggregate Expenditure ratio for Delhi was much higher than the general category states' average. The ratio of expenditure to Aggregate Expenditure on Development, Social Sector, Education and Health in 2009-10 was higher than the ratio in general category states.

Review of the State Government Investments

The average return on the investment was a meagre 0.36 *per cent* in the last three years (2007-08 to 2009-10) while the Government paid, on an average, interest rate of 9.75 *per cent* on its borrowings during the same period (Para 1.7.1). *The State Government should, therefore, hasten to seek better value for money in investments, as otherwise high-cost borrowed funds will continue to burden investments in projects with low financial returns. Projects, which are justified on account of low financial but high socio-economic return may be identified and prioritized with full justification for the high-cost borrowings.*

Revenue Arrears

The arrears of revenue as on 31 March 2010 in respect of some principal heads of revenue amounted to ₹ 9945.01 crore, of which ₹ 9944.38 crore related to taxes on sales, trade etc.

Loss of Revenue due to Evasion of Taxes, Write offs/Waivers and Refunds

During the year 2009-10, the Department of Trade and Taxes reported detection of 1451 cases of evasion of tax involving discrepancies in stock figures and cash figures of ₹ 45.64 crore. The Government may take necessary steps to plug-in the loopholes to prevent the loss of revenue due to evasion of taxes etc.

Financial management and budgetary control

During 2009-10, there was overall saving of ₹ 1087.96 crore offset by excess of ₹ 5.62 crore, which requires regularization under Article 205 of the Constitution of India (para 2.3.5). The

savings were mainly due to release of less grants to various organisations. There were persistent savings during 2005-10 in respect of 'Education' and in 'Medical and Public Health' grants (para 2.3.2), which show that there is need for review of budgetary assumption on the part of the programme management.

Out of total savings of ₹ 1085.74 crore under 12 grants/appropriation, saving of ₹ 836.72 crore (77 *percent* of total savings) were not surrendered. Whereas savings of ₹ 197.51 crore were surrendered on the last working day of March 2010 indicating inadequate financial control besides the fact that these funds could not be utilized for other development purposes.

A provision of ₹ 13.08 crore was made under sub-head Centrally Sponsored Schemes (CSS) and Schedule Caste Sub-Plan (SCSP) but entire provision of ₹13.08 crore remained unutilized due to non-implementation of the schemes.

In gross violation of Rule 56(3) of GFR, expenditure ranging between 56 *per cent* and 100 *per cent* under 13 sub-heads were incurred during the month of March 2010.There were 8846 outstanding AC bills for the amount of ₹ 382.39 crore, out of this an amount of ₹ 82.67 crore was pending adjustment for more than four years. *Budgetary controls should be strictly observed to avoid such deficiencies in financial management. Last minute fund releases and issuance of re-appropriation/ surrender orders should be avoided.*

Financial reporting

State Government's compliance with various rules, procedures and directives was unsatisfactory as is evident from delays in furnishing utilization certificates (UCs) against the loans and grants from various grantee institutions. Out of a total of 4162 UCs amounting to ₹ 11682.16 crore awaited from various departments at the end of March 2010, 1867 UCs amounting to ₹ 2994.70 crore were pending even after a lapse of ten years. Delays also figured in submission of annual accounts by some autonomous bodies and departmental undertakings. The annual accounts of Delhi Jal Board are pending for over five years. Thirty four cases of theft, misappropriation/loss of material amounting to ₹ 33.92 lakh were noticed. *Internal controls in all the organisations should be strengthened to prevent such cases in future.*

Chapter 1 Finances of the State Government

1.1 Introduction

1.1.1 Delhi, the country's capital is a highly densely populated region (9340 persons per sq.km.) as compared to the all India average of 325 persons per sq. km. Population of Delhi has been growing at twice the rate (27.24 *per cent*) of other General Category States[1] (13.42 *per cent*) for the past decade, whereas the Gross State Domestic Product (GSDP) of Delhi has been growing at a compound annual growth rate of 13.53 *per cent* which is slightly higher when compared to other General Category States (12.54 *per cent*). The total population of Delhi accounts for 1.34 *per cent* of the All-India Population whereas in area, it is only 0.05 *per cent* of total area of country. Population below poverty line (14.7 *per cent*) is less than the all India average (27.5 *per cent*). **(Appendix 1.1)**

1.1.2 The accounts of the Government of the National Capital Territory (NCT) of Delhi are kept in two parts (i) Consolidated Fund and (ii) Contingency Fund. There is no public account. Transactions relating to debt (other than those included in the Consolidated Fund), deposits, advances, remittances and suspense are merged in the Public Account of the Union Government. Similarly, the cash balance of the Government of NCT of Delhi is merged and forms part of the general cash balance of the Union Government. The Finance Accounts of the Government of National Capital Territory of Delhi are laid out in sixteen statements, presenting receipts and expenditure, revenue as well as capital, in the Consolidated Fund and Contingency Fund of Government of NCT of Delhi. **(Appendix 1.2)**

This chapter provides a broad perspective of the finances of the Delhi Government during the year ending March 2010 and analyses critical changes in the major fiscal aggregates relative to the previous year keeping in view the overall trends during the last five years.

1.2 Summary of Current Year's Fiscal Transactions

Table 1.1 presents a summary of the State Government's fiscal transactions during the current year (2009-10) vis-a-vis the previous years while **Appendix 1.3** provides details of receipts and disbursements and overall fiscal position during the current year.

[1] All states except North East States, Himachal Pradesh and Jammu & Kashmir

Table 1.1: Summary of Current Year's Fiscal Operations

(₹ in crore)

Receipts			Disbursement				
	2008-09	2009-10		2008-09	2009-10		
Section-A Revenue	Total	Total	Section-A Revenue	Total	Non Plan	Plan	Total
Revenue receipts	**16352.21**	**20451.34**	**Revenue expenditure**	**11762.56**	**9158.12**	**4742.76**	**13900.88**
Tax revenue	12180.70	13447.86	General services	3434.55	3548.52	81.15	3629.67
Non-tax revenue	2300.72	3467.40	Social services	6599.37	4244.62	3858.96	8103.58
Share of Union Taxes/Duties			Economic services	1272.70	847.62	802.66	1650.28
Grants from Government of India	1870.79	3536.08	Grants-in-aid and Contributions	455.95	517.35	-	517.35
Section-B Capital			Section-B Capital				
Misc. Capital Receipts			Capital Outlay	3995.40	3.65	4713.62	4717.27
Recoveries of Loans and Advances	**799.00**	**318.15**	Loans and Advances disbursed	4217.32	1671.96	4029.34	5701.30
Public Debt receipts*	**428.74**	**1769.00**	Repayment of Public Debt*	386.03	606.44	0.03	606.47
Opening Cash Balance$	**8556.49**	**5775.13**	Closing Cash Balance$	5775.13	-	-	3387.70
Total	26136.44	28313.62	Total	26136.44	11440.17	13485.75	28313.62

* Includes loans and advances from Government of India largely in the form of share in small savings.
$ Cash balance is merged with the general cash balance of Government of India.
(Source: Finance Accounts of Delhi and information from PAO, Delhi)

Following are the significant changes during 2009-10 over the previous year:

- Revenue receipts grew by ₹ 4099.13 crore (25.07 *per cent*). The increase was mainly contributed by tax revenue (₹ 1267.15 crore) and non-tax revenue (₹1166.68 crore) and grants from Government of India (₹1665.29 crore).
- Revenue expenditure and capital expenditure increased by ₹ 2138.32 crore (18.18 *per cent*) and ₹ 721.87 crore (18.07 *per cent*) respectively.
- Recoveries of loans and advances decreased by ₹ 480.85 crore (60.18 *per cent*) and the disbursement of loans increased by ₹ 1483.98 crore (35.18 *per cent*).
- Public debt receipts and repayments increased by ₹ 1340.26 crore (312.60 *per cent*) and by ₹ 220.44 crore (57.10 *per cent*).
- The cash balance at the close of 2009-10 decreased by ₹ 2387.43 crore (41.34 *per cent*) over the previous year as a result of inflow and outflow of funds during the year.

1.3 Resources of the State

1.3.1 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 its Annual Finance Accounts while **Chart 1.1** depicts the trends in various components of the receipts of the State during 2005-10. **Chart 1.2** depicts the composition of resources of the State during the current year.

Chart 1.1: Trends in Receipts

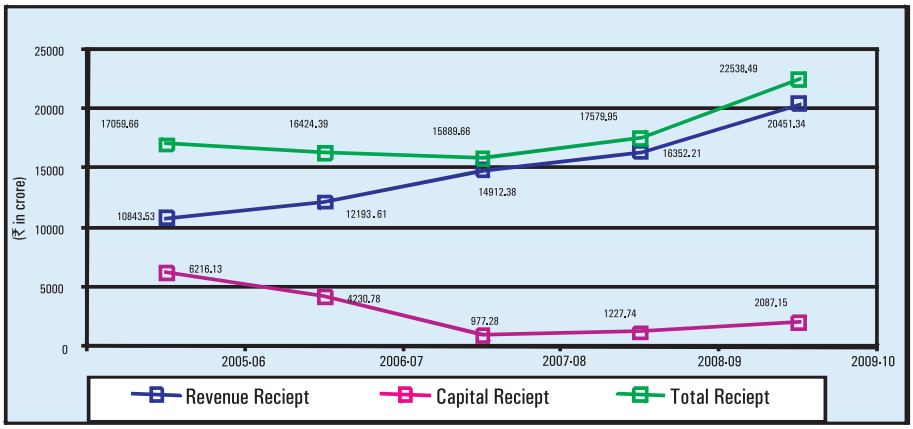
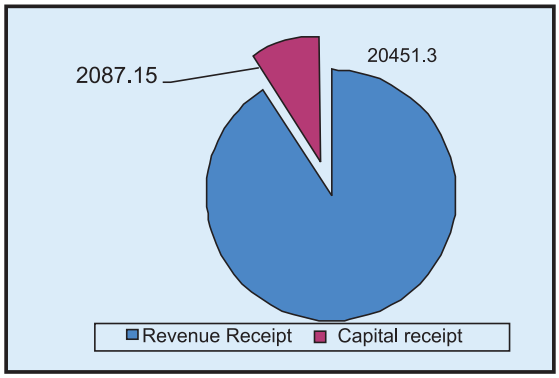


Chart 1.2 : Composition of Receipts for 2009-10 (₹ in crore)



The composition of the total receipts of the NCT of Delhi has significantly changed during the period 2005-10 in favour of revenue receipts, the share of which has increased from 63.56 *per cent* in 2005-06 to 90.74 *per cent* in 2009-10.

1.4 Revenue Receipts

Statement 9 of the Finance Accounts details the revenue receipts of the Government. The revenue receipts consist of the state's own tax and non-tax revenues and grants-in-aid from GOI. The trends and composition of revenue receipts over the period 2005-10 are presented in **Appendix 1.3** and also depicted in **Charts 1.3** and **1.4** respectively.

Chart 1.3: Trends in Revenue Receipts

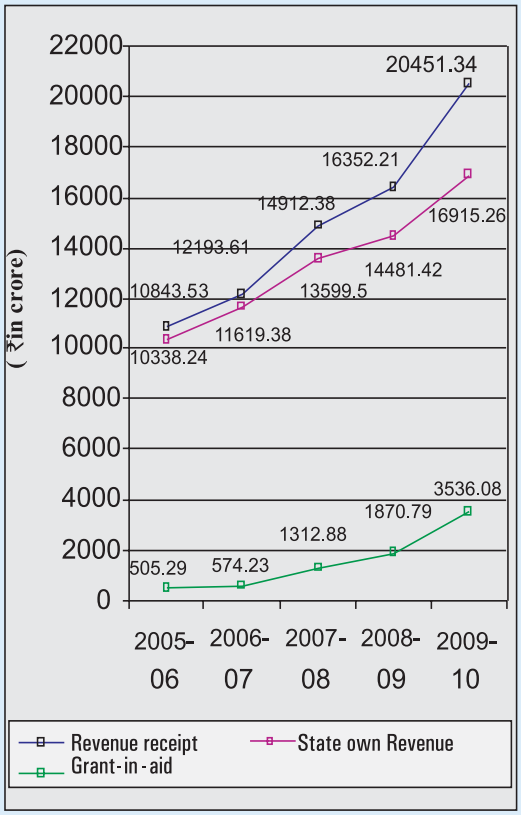
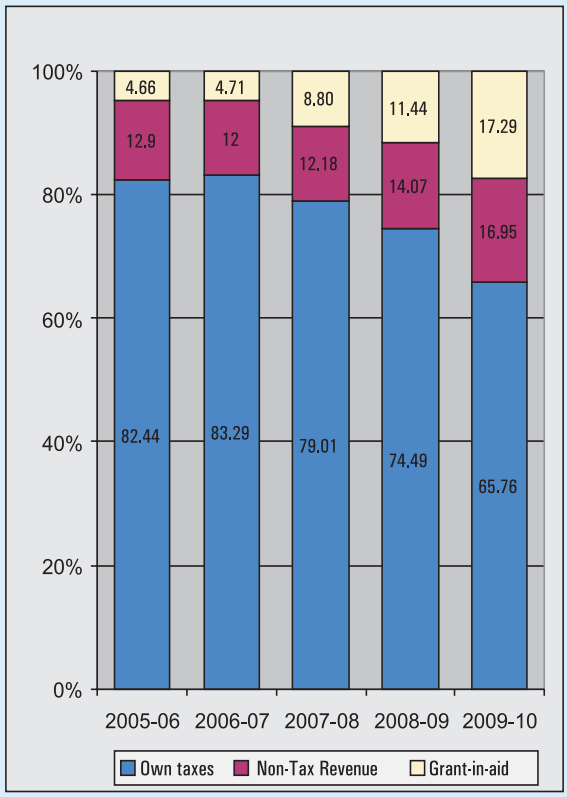


Chart 1.4: The composition of Revenue Receipts during 2005-10



The trends in revenue receipts relative to GSDP are presented in **Table 1.2** below:

Table 1.2: Trends in Revenue Receipts relative to GSDP

	2005-06	2006-07	2007-08	2008-09	2009-10
Revenue Receipts (RR) (₹ in crore)	**10843.53**	**12193.61**	**14912.38**	**16352.21**	**20451.34**
Rate of growth of RR *(per cent)*	**26.64**	**12.45**	**22.30**	**9.66**	**25.07**
R R/GSDP *(per cent)*	**10.25**	**9.73**	**10.33**	**9.85**	**10.87**
Buoyancy Ratios					
Revenue Buoyancy w.r.t GSDP	**1.78**	**0.67**	**1.48**	**0.64**	**1.88**
State's Own Tax Buoyancy w.r.t. GSDP	**1.72**	**0.74**	**1.06**	**0.23**	**0.78**

(Source: Finance Accounts of Delhi)

The revenue receipts have shown an increasing trend over the period 2005-10 with significant change in composition, i.e., share of state's own taxes has declined from 82 *per cent* in 2005-06 to 66 *per cent* in 2009-10. The revenue receipts grew significantly by 25 *per cent* during 2009-10, whereas it was only 9.66 *per cent* during the previous year, i.e., 2008-09.

The growth in revenue receipts (25.07 *per cent*) was much higher as compared to growth in GSDP (13.32 *per cent*) during the year 2009-10 **(Appendix 1.4)**. In the current year the revenue buoyancy with reference to GSDP reached an all time high (1.88 *per cent*) when compared to previous four financial years viz 2005-06 to 2008-09.

Ideally, as GSDP grows the State Government has the potential to increase own tax/non-tax collection because people have a greater ability to pay taxes due to increased income. In 2008-09 the state's own tax buoyancy w.r.t. GSDP was very low (for every one *per cent* growth of GSDP only 0.23 *per cent* growth in state's own tax). However, the position considerably changed in 2009-10, when state's own tax buoyancy rose to 0.78 *per cent*. State government may consider ensuring that the state's own tax buoyancy w.r.t. GSDP is at least one if not greater than one, by considering options for widening the tax base.

1.4.1 State's Own Resources

The revenue receipts of the State have indicated a mixed trend over the period 2005-10. The growth rate dipped drastically in the year 2006-07 and 2008-09, but it increased by 22 *per cent* and 25 *per cent* during the years 2007-08 and 2009-10 respectively. The relative share of its own tax and non-tax revenue exhibited relative stability during the period 2005-06 to 2008-09. However, the share of own tax receipt decreased by nine *per cent* and share of non-tax receipt increased marginally by three *per cent* during the year 2009-10 as compared to previous year. The share of Grants-in-aid indicated variations and its share increased from 11.44 *per cent* in 2008-09 to 17.29 *per cent* during the current year.

The Tax Revenue has increased by ₹ 1267.16 crore (10.40 *per cent*) during the current year (₹ 13447.86 crore) over previous year (₹ 12180.70 crore). The revenue from sales tax not only contributed about three fourth of the total tax revenue but also grew by 10.64 *per cent* over the previous year. Contribution of other taxes has decreased by ₹ 114.93 crore (28.69 *per cent*) during the current year (₹ 285.64 crore) over previous year (₹ 400.57 crore).

Collection under Stamp duty and state excise have increased by ₹ 141.97 crore and ₹ 222.65 crore respectively during 2009-10 over the previous year.

The Non-tax Revenue which constituted 16.95 *per cent* of total revenue receipts during 2009-10 increased by ₹ 1166.68 crore recording a growth rate of 50.71 *per cent* over previous year. The growth of non-tax revenue during the last five years (2005-10) indicated an increase of 147.86 *per cent*. The interest receipt, which increased from ₹ 2101.41 crore in 2008-09 to ₹ 3236.62 crore in 2009-10, which contributed 91.34 *per cent* in 2008-09 and 93.34 *per cent* in 2009-10 of total non-tax receipt. Out of total interest receipt of ₹ 3236.62 crore in 2009-10, ₹ 1859.88 crore and ₹ 1353.82 crore contributed by local bodies and public sector and other undertakings.

1.4.2 Loss of Revenue due to Evasion of Taxes, Write offs/Waivers and Refunds

During the year 2009-10, the Department of Trade and Taxes reported detection of 1451 cases of evasion of tax involving discrepancies in stock figures and cash figures of ₹ 45.64 crore.

The numbers of refund cases allowed during the year 2009-10 as reported by the departments are indicated below:

(₹ in crore)

Department	No. of cases	Amount
Department of Trade and Taxes	17273	259.78
Transport Department	36	0.03
Department of Revenue	3160	37.63

1.4.3 Revenue Arrears

The arrears of revenue as on 31 March 2010 in respect of some principal heads of revenue amounted to ₹ 9945.01 crore, of which ₹ 9944.38 crore related to taxes on sales, trade etc. Department of Trade & Taxes attributed (November 2010) the reasons for arrears as (i) the demand generated by repeated ex-parte assessment even if the dealers became non-functional, (ii) Arrears were accumulated in the past 30 years, (iii) amount deposited with bank but the department did not reflect it in the ward record, and (iv) the records have not been updated. Arrears outstanding in the case of State Excise, Luxury Tax and Entertainment Tax were related to interest on late payment of tax, penalty on non-filing/late filing of return and other penalties.

1.5 Application of resources

1.5.1 Growth and Composition of Expenditure

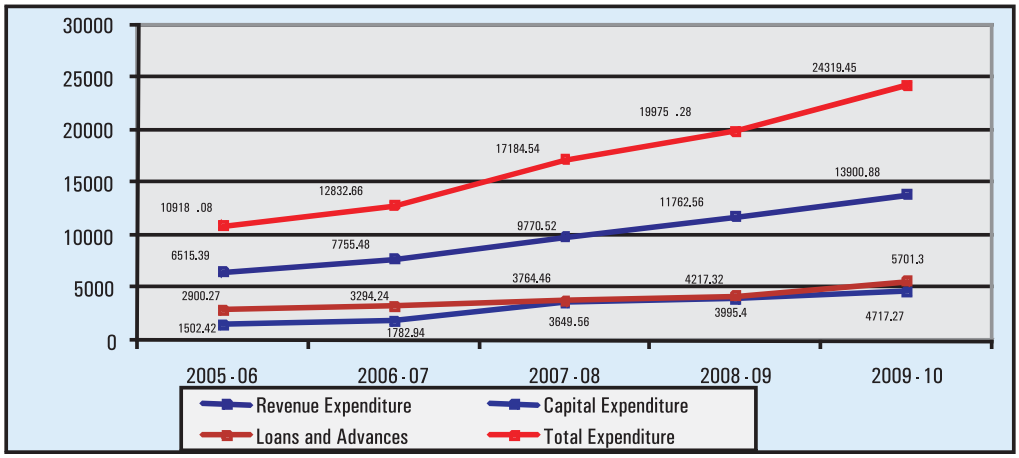
Statement 10 of the Finance Accounts depicts the detailed revenue expenditure by minor heads and capital expenditure by major heads. States raise resources to perform their sovereign functions, maintain their existing nature of delivery of social and economic services, to extend the network of these services through capital expenditure and investments and to discharge their debt service obligations. The total expenditure of the State increased from ₹ 10918.08 crore in 2005-06 to ₹ 24319.45 crore in 2009-10.

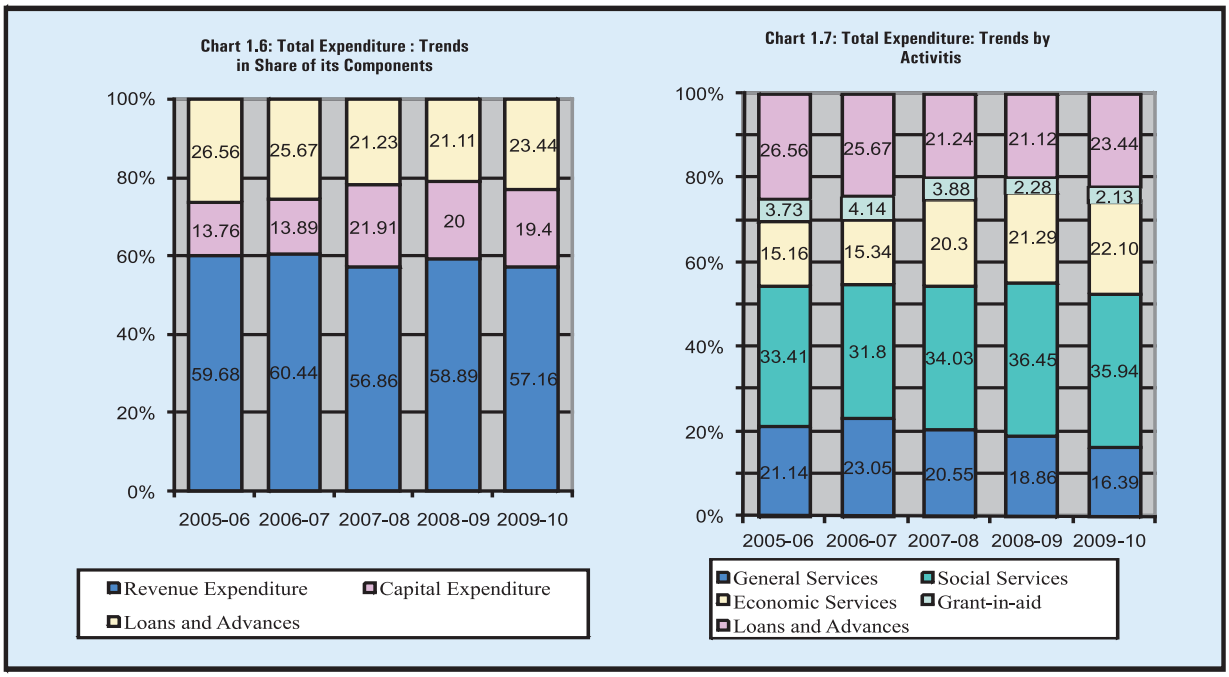
The total expenditure during the current year at ₹ 24319.45 crore has increased by ₹ 4344.17 crore (21.75 *per cent*) over the previous year. Of the total increase, revenue expenditure constituted ₹ 2138.32 crore (18.18 *per cent*), capital expenditure ₹ 721.87 crore (18.07 *per cent*) and loans and advances ₹ 1483.98 crore (35.19 *per cent*). Over the last five years, revenue expenditure increased from ₹ 6515.39 crore in 2005-06 to ₹ 13900.88 crore in 2009-10 which constituted an increase of 113.35 *per cent*. Similarly, capital expenditure which was ₹ 1502.42 crore in 2005-06, increased to ₹ 4717.27 crore in 2009-10 registering an increase of 213.98 *per cent* during this period.

Capital expenditure and revenue expenditure were 18.74 *per cent* and 81.26 *per cent* of total expenditure (excluding loans and advances) in 2005-06, while in 2009-10 they were 25.34 *per cent* and 74.66 *per cent* respectively. The increasing share of capital expenditure is an indicator of more productive allocation of funds by the state. Total expenditure under plan head increased from ₹ 3088.08 crore in 2005-06 to ₹ 9456.38 crore in 2009-10 registering an increase of 206.22 *per cent* while non-plan expenditure increased to ₹ 9161.77 crore in 2009-10 from ₹ 4929.73 crore in 2005-06 registering an increase of 85.85 *per cent* during the corresponding period. The bifurcation of total expenditure into plan and non-plan during the year 2009-10 revealed that the share of plan and non plan expenditure was 50.79 *per cent* and 49.21 *per cent* respectively.

Chart 1.5 presents the trends in total expenditure over a period of five years (2005-10) and its composition both in terms of 'economic classification' and 'expenditure by activities' are depicted in **Charts 1.6** and **1.7** respectively.

Chart 1.5: Total Expenditure: Trends and composition





The share of loans and advances has decreased from 26.56 *per cent* to 23.44 per cent during 2005-2010.

1.6 Quality of Expenditure

The improvement in the quality of expenditure basically involves three aspects, viz., adequacy of the expenditure (i.e. adequate provisions for providing public services), efficiency of expenditure use

and the effectiveness (assessment of outlay-outcome relationships for select services), which has been elaborated in the following paragraphs:

1.6.1 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 1.3** analyses the fiscal priority of the State Government with regard to development expenditure, social sector expenditure and capital expenditure during 2009-10.

Table-1.3 Fiscal Priority of the State in 2005-06 and 2009-10

(in *per cent*)

Fiscal Priority by the State	AE/GSDP	DE/AE	SSE/AE	CE/AE	Education/AE	Health/ AE
16* General Category States Average (Ratio) 2005-06	17.75	61.76	30.76	13.97	14.95	4.05
Delhi State's Average (Ratio) 2005-06	10.32	75.12	40.93	13.76	15.22	8.32
16* General Category States Average (Ratio) 2009-10	18.24	66.05	35.76	14.85	16.21	4.28
Delhi State's Average (Ratio) 2009-10	12.93	73.06	42.54	19.40	16.80	8.22

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.
Source : For GSDP, the information was collected from the State's Directorate of Economics and Statistics
* Excluding Delhi, Goa and Puducherry

Fiscal priority refers to the priority given to a particular head of expenditure. The table above gives a comparison of fiscal priority given to different categories of expenditure of the State in 2005-06 and the current year, 2009-10 with that of the General Category States.

- AE as a ratio of GSDP in both the years, i.e., 2005-06 and 2009-10 (10.32 *per cent* and 12.93 *per cent*) was lower as compared to General Category States (17.75 *per cent* and 18.24 *per cent*).
- The Government had given adequate fiscal priority to DE as its ratio to AE was higher than the average ratio of General Category States in both the years. However, the proportion of aggregate expenditure spent on development seems to have fallen from over 75 *per cent* in 2005-06 to 73 *per cent* in 2009-10.
- The ratio of SSE to AE was higher than the General Category States' average ratio in 2005-06 and 2009-10.
- Since the priority of social sector expenditure has increased to 42.54 *per cent* in 2009-10 as compared to nearly 41 *per cent* in 2005-06, it was clear that lower priority was given to economic sector in 2009-10 since DE = SSE + ESE (Development Expenditure, Social Service Expenditure, Economic Service Expenditure)

- The CE to AE ratio was marginally lower than the General Category States' average ratio in 2005-06, but the same was higher in 2009-10.
- The capital expenditure has also increased significantly from 13.76 per cent in 2005-06 to 19.40 *per cent* in 2009-10, which shows the priority given to infrastructural development in Delhi.
- The ratio of expenditure on Education to AE in 2005-06 and 2009-10 were marginally higher than the ratio of General Category States.
- The ratio of expenditure on Health and Family Welfare to AE in 2005-06 and 2009-10 was almost double than the ratio of General Category States.
- In the case of social sector expenditure, the priority of education in 2009-10 was higher than 2005-06, but priority given to health was marginally lower.

1.6.2 Efficiency of Expenditure Use

In view of the importance of public expenditure on social and economic development, it is important for the State Governments to take appropriate expenditure rationalization measures and lay emphasis on provision of core public and merit goods apart from improving the allocation towards development expenditure, particularly in view of the fiscal space being created on account of decline in debt servicing in recent years. **Table 1.4** presents the trends in development expenditure of the State during the current year and the previous years.

Table 1.4: Development Expenditure

(₹ in crore)

Components of Development Expenditure	2005-06	2006-07	2007-08	2008-09	2009-10	
					Budget (Final Estimates)	Actual
a. Development Revenue Expenditure	3883.78	4413.26	5853.95	7872.07	10074.15	9753.86
b. Development Capital Expenditure	1418.72	1636.10	3482.40	3661.92	4506.90	4361.14
c. Development Loans and Advances	2899.30	3292.73	2786.09	4215.93	3653.63	3653.13

Actual development expenditure during 2009-10 under revenue and capital was lower by ₹ 320.29 crore and ₹ 145.76 crore respectively than the estimates (final). 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 would also reveal that the development revenue expenditure and capital expenditure increased by 151.14 *per cent* and 207.40 *per cent* respectively during the year 2005-06 to 2009-10. Increase in development expenditure shows a positive trend towards social and economic development of the citizens of NCT of Delhi.

The decrease of 13.35 *per cent* in 2009-10 over the previous year under the head 'loans and advances' shows that the State Government was moving towards self-sufficiency in development expenditure in NCT of Delhi.

1.7 Financial Analysis of Government Expenditure and Investments

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

1.7.1 Investment and returns

As of 31 March 2010, Government had invested ₹ 11017.56 crore in statutory corporations, rural banks, joint stock companies and co-operatives **(Table 1.5)**. *The average return on this investment was a meagre 0.36 per cent in the last three years while the Government paid, on an average, interest rate of 9.75 per cent on its borrowings during 2007-2010.*

Table 1.5: Return on Investment

(₹ in crore)

Investment/return/cost of borrowings	2005-06	2006-07	2007-08	2008-09	2009-10
Investment at the end of the year	2063.66	2850.38	8235.43	9682.02	11017.56
Return	38.62	22.17	31.15	29.92	41.56
Return (%)	1.87	0.78	0.38	0.31	0.38
Average rate of return on Govt. borrowing (%)	8.87	9.35	9.84	9.90	9.52
Difference between interest rate and return (%)	7.00	8.57	9.46	9.59	9.14

Total investment in government companies increased from ₹ 9682.02 crore at the end of March 2009 to ₹ 11017.56 crore at the end of March 2010. The increase in investment in 2009-10 over the previous fiscal year was mainly on account of new investment of ₹ 825.02 crore and ₹ 620 crore in Delhi Metro Rail Corporation Ltd. and Delhi Transport Corporation (DTC) respectively.

As per adopted accounts of the companies and corporations; five companies viz, Delhi Power Company Limited (DPCL), Delhi Transco Limited (DTL), Indraprastha Power Generation Company Limited (IPGCL), Pragati Power Corporation Limited (PPCL) and Delhi Tourism and Transportation Development Corporation (DTTDC), and one Corporation, i.e., Delhi Financial Corporation (DFC) with government investment of ₹ 8,329.69 crore earned a profit of ₹ 59.40 crore, ₹ 93.09 crore, ₹ 120.67 crore, ₹ 147.34 crore, ₹ 9.45 crore and ₹ 5.29 crore respectively during 2009-10. Similarly, four companies/corporations viz., Delhi State Civil Supplies Corporation (DSCSC), Shajahanabad Redevelopment Corporation, Geospatial Delhi Limited and Delhi Transport Corporation where government investment amounted to ₹ 10,931.74 crore registered net losses of ₹ 2.33 crore, ₹ 0.22 crore and ₹ 0.10 crore and ₹ 2042.73 crore (provisional) respectively during 2009-10.

1.7.2 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 many institutions/organizations. Total outstanding loans and advances as on 31 March 2010 was ₹ 39219.78 crore **(Table 1.6)**.

Table 1.6: Average Interest Received on Loans Advanced by the State Government

(₹in crore)

Quantum of Loans/Interest Receipts/Cost of Borrowings	2006-07	2007-08	2008-09	2009-10
Opening Balance	27724.60	27000.02*	30418.31	33836.63
Amount advanced during the year	**3294.24**	**3649.55**	**4217.32**	**5701.30**
Amount repaid during the year	228.64	231.26	798.99	318.15
Closing Balance	30467.02	30418.31	33836.64	39219.78
Net addition	3065.60	3418.29	3418.32	5383.15
Interest Receipts	1284.98	1634.79	2101.41	3236.62
Interest receipts as per cent to outstanding Loans and advances	4.22	5.37	6.91	8.25
Interest payment as per cent to outstanding fiscal liabilities of the state Government	9.35	9.84	9.90	9.52
Difference between interest payments and interest receipts (per cent)	5.13	4.47	2.99	1.27

*Prior period adjustment of ₹ 15.00 crore due to conversion of loan of Social Services into Grant-in-aid and ₹ 3452.00 crore loan to equity under Energy Sector
(Source: Finance Accounts of Delhi and PAO, Delhi)

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 and remained outstanding at the end of 2009-10 by the Government of NCT of Delhi were in the sectors of water supply (₹ 6670.71 crore), sewerage and sanitation (₹ 3429.71 crore), urban development (₹ 1255.16 crore), road transport (₹10059.54 crore) and energy sector for power projects (₹ 5645.72 crore).

1.8 Assets and Liabilities

1.8.1 Growth and composition of Assets and Liabilities

In the existing Government accounting system, comprehensive accounting of fixed assets like land and buildings owned by the Government is not done. However, the Government accounts do capture the financial liabilities of the Government and the assets created out of the expenditure incurred. **Appendix 1.5** gives an abstract of such liabilities and the assets as on 31 March 2010, compared with the corresponding position as on 31 March 2009. The liabilities in this Appendix consist only of loans and advances from the GOI. The assets comprise mainly the capital outlay and loans and advances given by the State Government and cash balances.

1.8.2 Fiscal Liabilities

Overall fiscal liabilities of the State increased from ₹ 21699.65 crore in 2005-06 to ₹ 26544.20 crore in 2009-10 (22.33 *per cent*). The fiscal liabilities of ₹ 26544.20 crore during 2009-10 comprised of small savings collection of ₹ 26544.19 crore and cooperative assistance to other cooperatives ₹ 0.01 crore. Whereas during the year 2008-09 the small saving collection and assistance to other co-operatives were ₹ 25381.63 crore and ₹ 0.04 crore respectively of the total liabilities of ₹ 25381.67 crore. The fiscal liabilities stood at 1.30 times of the revenue receipts and 1.57 times of the State's own resources as at the end of 2009-10.

1.9 Debt Sustainability

Apart from the magnitude of debt of the State Government, it is important to analyze the various indicators that determine the debt sustainability[2] of the State. This section assesses the sustainability of debt of the State Government in terms of debt stabilization[3]; sufficiency of non-debt receipts[4]; net availability of borrowed funds[5]; burden of interest payments (measured by interest payments to revenue receipts ratio) and the maturity profile of State Government securities. **Table 1.7** analyzes the debt sustainability of the State according to these indicators for the period from 2005-06 to 2009-10.

[2]

Table 1.7: Debt Sustainability: Indicators and Trends

(₹ in crore)

Indicators of Debt Sustainability	2005-06	2006-07	2007-08	2008-09	2009-10
Debt Stabilization (Quantum Spread + Primary Deficit)	(+) 2892.39	(+) 3783.17	(+)1805.76	(+) 980.08	(-)112.53
Sufficiency of Non-Debt Receipts (Resource Gap)	1384.73	18.94	706.35	15.53	1479.97
Net Availability of Borrowed Funds	5672.79	3868.39	(-) 2733.42	(-) 2469.16	1162.53
Burden of Interest Payments (IP/RR Ratio)	15.43	18.13	16.79	15.36	12.09
Debt/GSDP Ratio	20.51	20.39	17.56	15.29	14.11

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

- The quantum spread together with primary deficit has been positive from 2005-06 to 2008-09, which is indicative that the debt was sustainable. However, the quantum spread together with primary deficit turned into negative during 2009-10 due to increase in primary deficit from ₹ 312.20 crore in 2008-09 to ₹ 1077.03 crore in 2009-10. This indication should show a positive value to indicate sustainable debt position.

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

- Non-tax revenue and tax revenue increased by ₹1166.67 crore and ₹1267.16 crore respectively in 2009-10 over previous year. The recovery of Loan and Advances decreased by ₹ 480.85 crore in 2009-10 as compared to previous year, which resulted in comfortable level of non-debt receipt.

[2]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.

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

[4]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.

[5]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.

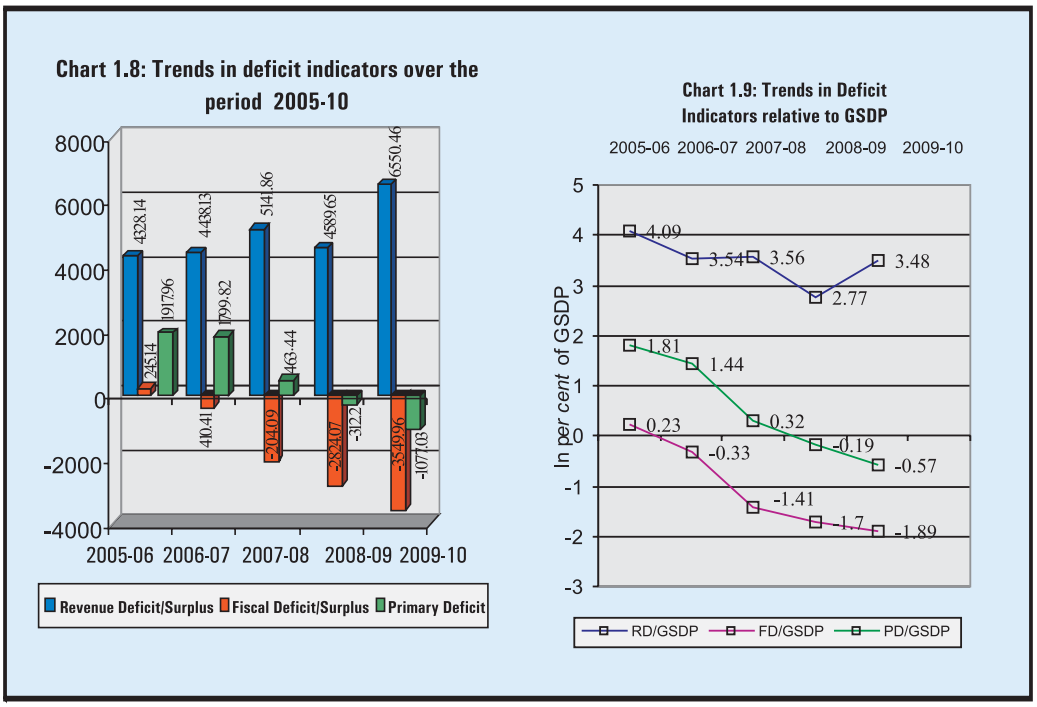
- The burden of interest payment has come down from 18.13 *per cent* in 2006-07 to 12.09 *per cent* in 2009-10. The decrease in burden of interest payment was due to continuous increase in revenue receipt.

- The debt and GSDP ratio would indicate that although the debt position has not much changed, GSDP has continuously increasing. This resulted in debt GSDP ratio going down from 20.51 *per cent* in 2005-06 to 14.11 *per cent* in 2009-10.

1.10 Fiscal Imbalances

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

1.10.1 Trends in Deficits



- The State has continuously shown an increasing trend in revenue surplus from ₹ 4328.14 crore in 2005-06 to ₹ 6550.46 crore in 2009-10.

- The fiscal deficit has, however, shown an increasing trend from ₹ 245.14 crore in 2005-06 crore to ₹ 3549.96 crore in 2009-10.

- The primary deficit increased by ₹ 764.83 crore in 2009-10 as compared to 2008-09.

- Revenue receipts increased by 25.07 *per cent* in 2009-10, but revenue expenditure increased by 18.18 *per cent* which resulted in increase of revenue surplus by ₹ 1960.81 crore over the previous year i.e. 2008-09.

1.10.2 Components of Fiscal Deficit and its Financing Pattern

The financing pattern of the fiscal deficits has undergone a compositional shift as reflected in **Table 1.8.**

Table 1.8: Components of Fiscal Deficit

(₹ in crore)

Particulars		2005-06	2006-07	2007-08	2008-09	2009-10
	Fiscal Deficit/ Surplus* (-/+)	(+) 245.14	(-) 410.41	(-) 2040.90	(-) 2824.07	(-) 3549.96
	Decomposition of Fiscal Deficit					
1	Revenue Deficit /Surplus (-/+)	4328.14	4438.13	5141.86	4589.65	6550.46
2	Net Capital Expenditure	1502.42	1782.94	3764.46	3995.40	4717.27
3	Net Loans and Advances	2580.58	3065.60	3418.29	3418.32	5383.15
	Financing Pattern of Fiscal Deficit**					
1	Loans from GOI	5672.79	3868.39	(-) 229.07	42.71	1162.54

* Deficit figure shown in – and surplus in +,
** All these figures are net of disbursement/outflows during the year
(Source: Finance Accounts and PAO, Delhi)

1.10.3 Quality of Deficit/Surplus

The ratio of RD to FD and the decomposition of primary deficit into primary revenue deficit and capital expenditure (including loans and advances) would indicate the quality 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 2005-10, borrowed funds were being used only for capital expenditure and repayment of debt. The bifurcation of the primary deficit **(Table 1.9)** would indicate the extent to which the deficit has been on account of enhancement in capital expenditure, which may be desirable to improve the productive capacity of the State's economy.

Table 1.9: 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 (-) / Surplu (+)	Primary deficit(-) /Surplus (+)
1	2	3	4	5	6(3+4+5)	7(2-3)	8(2-6)
2005-06	11163.21	4842.57	1502.42	2900.26	9245.25	(+) 6320.64	(+) 1917.96
2006-07	12422.24	5545.24	1782.94	3294.24	10622.42	(+) 6877.00	(+)1799.82
2007-08	15143.64	7266.18	3764.46	3649.56	14680.20	(+) 7877.46	(+)463.44
2008-09	17151.21	9250.69	3995.40	4217.32	17463.41	(+) 7900.52	(-)312.20
2009-10	20769.49	11427.95	4717.27	5701.30	21846.52	(+) 9341.54	(-)1077.03

(Source: Finance Accounts and PAO, Delhi)

Delhi enjoyed a primary surplus during the year 2005-06 to 2007-08 but in last two years, i.e., 2008-09 and 2009-10, the non-debt receipts could not cover the primary expenditure. Capital expenditure as a *percentage* of primary expenditure was nearly 16 *per cent* in 2005-06 but increased to almost 22 *per cent* in 2009-10, showing a more productive allocation of resources. However, financial outlay on capital expenditure should translate into physical assets in a timely manner for desired outcomes to be realized.

1.11 Conclusion

The fiscal position of NCT of Delhi viewed in terms of key fiscal parameters-revenue surplus, fiscal deficit and primary deficit has shown that revenue surplus increased by ₹ 1960.81 crore during the year 2009-10 over the previous year. Whereas on the other hand fiscal deficit increased by ₹ 725.89 crore (25.70 *per cent*) and primary deficit has also increased by ₹ 764.74 crore in 2009-10 as compared to previous year.

These trends may, however, be seen in view of the fact that capital expenditure has increased by ₹ 721.87 crore (18 *per cent*) in 2009-10 over the previous year. About 83 *per cent* of the total revenue receipts during the year 2009-10 was contributed from Delhi's own resources.

The appreciable feature of the expenditure pattern during the period 2005-06 to 2009-10 was that capital expenditure, expenditure on social services and economic services has continuously been showing a rising trend.

However, recovery of interest receipts as *per cent* to outstanding loans and advances disbursed by the NCT of Delhi remained grossly inadequate to cover the cost of borrowing during the period 2005-10. Moreover, the average return on this investment was a meagre 0.36 *per cent* in the last three years while the Government paid, on an average, interest rate of 9.75 *per cent* on its borrowings during 2007-2010. However, the interest burden, i.e., interest received and interest paid on loans and advances was continuously decreasing over the last three years, as it was 5.13 *per cent* during 2006-07 but came down to 1.27 *per cent* during 2009-10.

1.12 Recommendations

- Department of Trade and Taxes reported 1451 cases of evasion of tax involving discrepancies in stock figures and cash figures of ₹ 45.64 crore. Government should take necessary steps to stop tax evasion.

- The arrears of revenue as on 31 March 2010 in respect of some principal heads of revenue amounted to ₹ 9945.01 crore, of which ₹ 9944.38 crore related to taxes on sales, trade etc. Efforts should be made to recover the revenue arrears.

- Actual Development expenditure under revenue and capital was lower than the estimated final budget provision. The Government should ensure that the budget provisions are made as per the requirement of the various developmental plan schemes.

- The average return on Delhi Government's investment in statutory corporations, joint stock companies and co-operatives varied between 0.31 to 0.38 *per cent* in the past three years while the Government paid, on an average, interest of 9.52 to 9.90 *per cent* on Government borrowings. The State Government should ensure better value for money in its investments. Projects which are justified on account of low financial but high socio-economic return may be identified and prioritized with full justification and high cost borrowings should instead be channeled there. It would also be prudent to review the working of state public sector undertakings, which are incurring huge losses and work out either a revival strategy or take steps towards their closure.

Chapter 2 Financial Management and Budgetary Control

2.1 Introduction

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

2.1.2 Audit of Appropriation Accounts by the Comptroller and Auditor General of India seeks to ascertain whether the expenditure actually incurred under various grants is within the authorization given under the Appropriation Act and that the expenditure required to be charged under the provisions of the Constitution is so charged. 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 2009-10.

2.2 Summary of Appropriation Accounts

The summarized position of actual expenditure during 2009-10 against 12 grants/appropriations was 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 (+)
Voted	I Revenue	10870.52	996.58	11867.10	11344.03	(-) 523.07
	II Capital	4363.77	745.29	5109.06	4736.16	(-) 372.90
	III Loans and Advances	4240.65	1254.76	5495.41	5701.30	(+) 205.89
Total Voted		**19474.94**	**2996.63**	**22471.57**	**21781.49**	**(-) 690.08**
Charged	IV Revenue	2832.79	10.13	2842.92	2573.84	(-) 269.08
	V Capital	0.05	0	0.05	--	(-) 0.05
	VI Loans and Advances	735.22	0	735.22	606.47	(-) 128.75
Total Charged		**3568.06**	**10.13**	**3578.19**	**3180.31**	**(-) 397.88**
Appropriation to Contingency Fund		NIL	NIL	NIL	NIL	NIL
Grand Total		**23043.00**	**3006.76**	**26049.76**	**24961.80**	**(-) 1087.96**

The overall saving of ₹ 1087.96 crore was a result of saving of ₹ 792.15 crore in 11 grants and one appropriation under Revenue Section, ₹ 372.95 crore in eight grants and one appropriation under Capital Section and in one grant/appropriation (Public Debts-Repayments) under Loan and Advances Section, there was excess of ₹ 205.89 crore in Revenue Section and saving of ₹ 128.75 crore in Capital Section.

2.3 Financial Accountability and Budget Management

2.3.1 Appropriation vis-à-vis Allocative Priorities

While framing the estimates the department should take into account the past performance, the stages of formulation/implementation of the various schemes, the institutional capacity of the implementing agencies to implement the scheme, the constraints on spending by the spending agencies etc. with the objective of minimizing the scope for surrenders at a later stage.

It was evident from appropriation accounts for the year 2009-10 that in 67 cases, there were savings exceeding ₹ 5.00 crore (₹ 1.00 crore for CSS/SCSP) or by more than 20 *per cent* of total provision **(Appendix-2.1)**. Against the total savings of ₹ 2156.75 crore (including re-appropriation to other heads), savings of ₹ 1439.01 crore (67 *per cent*) exceeding ₹ 50.00 crore occurred in eight cases relating to 3 grants (including public debt) due to excessive provisions made which resulted in large saving as detail given in **Table 2.2** below:

Table 2.2: List of Grants with savings of ₹ 50 crore and above

(₹ in crore)

Sl. No.	No. and Name of the Grant/Appropriation	Total Grant	Actual Expenditure	Savings	Reasons
	GRANT				
	Revenue-Voted				
	7. MEDICAL AND PUBLIC HEALTH				
1	2210 A.1(3)(3)(7)-GIA to Institute for Liver and Biliary Sciences	100.00	38.00	62.00	Less release of grant to Institute for Liver and Biliary Sciences
	11 URBAN DEVELOPMENT AND PUBLIC WORKS DEPARTMENT				
2	2217 A8(2)(1)(26) Grant in aid to Municipal Reforms	201.93	3.00	198.93	Release of less grants to MCD.
	Revenue-Charged				
	12. PUBLIC DEBT				
3	2049 A 1(1)(1) Interest of loans for state/union territory plan schemes	2736.29	2472.93	263.36	336 Less receipt of claim under the scheme
	Capital-Voted				
	11 URBAN DEVELOPMENT AND PUBLIC WORKS DEPARTMENT				
4	5054 BB 11(1)(1)(7) – CWG	1237.00	1041.06	195.94	Due to slow progress of work
5	4801 EE 2(1)(1)(5) – Equity contribution to JVC Power Plant at Jhajjar, Haryana	80.00	-	80.00	Due to non-release of equity contribution

6	4801 EE 2(1)(1)(6) – Equity contribution to Pragati Power Project III, Bawana	360.00	-	360.00	Due to non-release of equity contribution
7	6215 AA 2(2)(1)(13) – Loan to DJB for JNNRUM Project	200.00	50.00	150.00	Due to less release of loan to DJB under the scheme
	Capital-Charged				
	12. PUBLIC DEBT				
8	6004 AA(1)(1)(2) – Share of small savings collection	735.22	606.44	128.78	Due to less receipt of claims
			Total	**1439.01**	

The primary reasons of large savings of ₹ 2156.75 crore were:

- Against the provision of ₹ 100.00 crore made for the Institute of Liver and Biliary Sciences during 2009-10, a sum of ₹ 38.00 crore only was released. Records revealed that the Institute requested for release of balance amount for the procurement of machinery and equipment. Due to non-release of grants amounting to ₹ 62.00 crore, the Institute had to postpone the procurement.

- A provision of ₹ 7.17 crore was allotted for procurement of equipment and training etc. under Grant No.7 under MH 2210 Directorate of Health Service A1 (4)(1)(8) for CWG 2010. Records revealed that due to non-finalization of procurement tenders, an amount of ₹ 6.75 crore could not be utilized which resulted in non-procurement of equipments.

- Less release of grant to MCD for municipal reforms;

- Less release of loan to DJB for Jawaharlal Nehru National Urban Renewal Mission;

- As per Budget speech 2009-10 of Government of NCT of Delhi, the Pragati Power Project III, Bawana and Jhajjar Power Plant of Aravali Power Corporation were supposed to be completed and produce/provide 2250 MW additional power to Delhi. An amount of ₹ 440 crore was provided in the budget but the entire budget was not utilized due to non-release of equity contribution amounting to ₹ 440 crore for JVC Plant at Jhajjar (₹ 80 crore) and Pragati Power Project III, Bawana (₹ 360 crore). "

- There was original provision of ₹ 50 lakh for Pre-Matric Scholarship Scheme (CCS) and an amount of ₹ 3.50 crore was re-appropriated to this head due to receipt of more funds from GOI, but out of ₹ 4.00 crore an amount of ₹ 1.49 crore could not be used due to late receipt of cheques, i.e., on 31 March 2010 and 25 June 2010 from Ministry of Minority Affairs.

- A provision of ₹ 9.00 crore was made for SCERT during 2009-10. It was observed that the entire grant could not be released as an unspent balance amount of ₹ 7.89 crore for financial year 2008-09 was already lying with the SCERT which shows improper assessment of the requirement before making provision.

2.3.2 Persistent savings

According to Rule 48(2) of the General Financial Rules, Ministries/ Departments are required to prepare their estimates, keeping in view the trends of disbursements during the previous years and other relevant factors like instructions on economy issued by the Ministry of Finance, from time to time. Scrutiny of Appropriation Accounts for the years 2005-10 revealed that there were persistent savings of more than ₹ 1.00 crore in four cases which were more than 20 *per cent* of the total grant indicating unrealistic budgeting, deficient financial management and slackness on the part of the departments in implementing the schemes as detailed in ***Table 2.3 below***:

Table 2.3: List of Grants indicating Persistent Savings during 2005-10

(₹ in crore)

Sl. No.	Head No. and Name of the grant		2005-06	2006-07	2007-08	2008-09	2009-10	Reasons
Revenue-Voted								
	06 EDUCATION							
1	A1(2)(8)(20)	O	38.00	27.00	46.00	40.00	27.00	Non-finalization of proposals
	Introduction of	S	25.76	10.80	14.76	21.90	10.44	for purchase of computers
	Computer	%	67.79	40.00	32.09	55.00	38.67	
	Science at +2 stage							
2	A 4 Mid-day	O	6.07	7.38	55.75	57.80	81.05	Suspension of supply of mid
	Meals	S	2.34	4.51	20.37	17.70	19.45	day meals in East Delhi, due
		%	38.55	60.98	36.54	31.00	24.00	to hospitalization of children , due to closures of school in extreme cold in Delhi, pending of bills etc.
	07 MEDICAL AND PUBLIC HEALTH							
3	K 1 (3)(1) Urban	O	5.70	11.00	11.00	13.16	15.00	Non release of grant to MCD
	Family Welfare	S	1.92	5.24	3.03	10.83	12.22	and NGOs
	Centres (CSS)	%	33.68	47.64	27.55	82.00	81.47	
4	O 1 (1) (1) (1)	O	15.00	15.00	15.00	15.00	5.00	Non finalization of purchase
	Rajiv Gandhi	S	14.46	14.58	14.53	12.95	2.98	proposals for procurement of
	Super Specialty	%	96.40	97.20	98.87	86.00	60.00	store items in time.
	Hospital							

O-Original Provision, S - Savings, % - Percentage.

From the above it was evident that there were persistent savings during 2005-10 in respect of 'Education' and 'Medical and Public Health' grants, which show that there is need for review of budgetary assumption on the part of the programme management.

Records revealed that in respect of 'Education Grant', an amount of ₹ 27.00 crore was made in the budget for 2009-10 for 'Introduction of Computer Science at +2 stage', out of which ₹ 10.44 crore (39 *per cent*) was not utilized due to non-finalization of proposals for purchase of computers and less number of beneficiaries. The persistent trends of large unspent provisions in the aforesaid heads of grant are indicative of unrealistic estimation of funds requirement and failure to take effective measures to consume the resources and avoid persistent unspent provisions by the department.

In respect of 'Medical and Public Health' Grant, an amount of ₹ 15.00 crore was made in the budget for 2009-10 for Urban Family Welfare Centres, out of which ₹12.22 crore (81 *per cent*) remained

unutilized due to non- release of grant to MCD. Similarly, ₹ 5.00 crore was made in the budget for 2009-10 for 'Rajiv Gandhi Super Specialty Hospital', out of which ₹ 2.98 crore (60 *per cent*) remained unutilized due to non finalization of tender for procurement of store items.

'Mid-day Meals scheme' envisages that every child in primary school be provided meals during the schools hours with the objective to meet nutritional deficiency and to prevent children from purchasing unhygienic food from the hawkers and reduce number of absentees in the classes. Scrutiny of records of Education Planning Department revealed that grants provided for 'Mid-day Meals' were not fully utilized as shown in the ***Table 2.4*** below:

Table 2.4: Budget and expenditure of scheme

(₹ in crore)

Head	Original budget (O) Re-appropriation (R)	Total provision	Actual expenditure	Saving
M.H. 2236 A.4(1)(1)(1)Mid -day Meal for children	(O) 28.65 R (-) 13.95	14.70	13.99	0.71
A.4(1)(2)(1)Mid -day Meal for children (SCSP)	(O) 6.30	6.30	5.07	1.23
A.4(1)(1)(6)GIA to aided schools for Mid-day Meal programme	(O) 4.10 R (-) 1.00	3.10	1.53	1.57
A.4(1)(2)(5) GIA to aided schools for Mid-day Meal programme (SCSP)	0.90	0.90	0.23	0.67
Total	(O) 39.95 R (-) 14.95	**25.00**	**20.82**	**4.18**

Audit observed that against the original provision of ₹ 39.95 crore made under the above schemes (2009-10), the Education Department could spend an amount of ₹ 20.82 crore (52 *per cent*) only. The main reasons for non-utilization of funds included suspension of supply of mid-day meals to approximately one lakh students in East Delhi for 42 days and non-supply of mid day meals in all the Government schools of NCT Delhi for 11 days due to hospitalization of children, closure of schools in extreme cold in Delhi, pending bills due to various reasons and attending of less number of children due to examination and late implementation of the scheme in the upper primary level.

Further, the department had incurred only ₹ 1.27 crore which is 0.03 *per cent* of the budgeted amount till the end of November 2009 (i.e. after a lapse of more than eight months of the scheme). The reasons for this poor flow of expenditure were not furnished by the Department.

2.3.3 Excess Expenditure

Audit scrutiny of records revealed that under Major Head '2225 C1(1)(1)(5)- Free supply of Books & Stationery to Scheduled Caste students in school (SCSP)' in Grant No. 8- Social Welfare, against the budget provision of ₹ 6.31 crore, an expenditure of ₹ 7.90 crore was incurred which exceeded the approved provision by ₹ 1.59 crore.

The Department stated that due to large number of beneficiaries in Directorate of Education under the above head has exceeded in 2009-10, which could either be due to overbooking or wrong booking by PAO. The reasons for non-regularisation were not furnished.

2.3.4 Excess over provisions relating to previous years requiring regularization

As per Article 205 of the Constitution of India, it is mandatory for the State Government to get the excess over a grant/appropriation regularized by the State Legislature. Although no time limit for

regularization of expenditure has been prescribed under the Article, however, as a practice the excess expenditure is said to be regularized after the completion of discussion of the Appropriation Accounts by the Public Accounts Committee (PAC). However, the excess expenditure amounting to ₹ 38.02 crore for the years 2006-09 was yet to be regularized as detailed in **Appendix-2.2**. The year-wise amount of excess expenditure pending regularization for grant/appropriation is summarized in **Table 2.5** below:

Table:2.5: Excess over provisions relating to previous years requiring regularization

(₹ in crore)

Year	Number ofGrants	Appropriation	Amount of excess over provision	Status of Regularization
2006-07	7 (38 sub heads)	-	9.12	Not yet regularized
2007-08	5 (30 sub heads)	-	11.55	Not yet regularized
2008-09	5 (29 sub heads)	-	17.35	Not yet regularized
Total		-	38.02	

In response to the audit observation, Department/Principal Accounts Office stated that no information has been received from Finance Department or from any concerned department regarding regularization of excess expenditure of ₹ 38.02 crore.

2.3.5 Excess over provisions during 2009-10 requiring regularization

Article 205 of the Constitution of India, provides that if any money has been spent for any services during a financial year in excess of the amount granted for that service for that year, the excess expenditure should be regularized by the State Legislative Assembly. It was, however, observed from the head wise appropriation accounts for the year 2009-10 that in three cases of three grants and appropriation, though the expenditure to the extent of ₹ 5.62 crore had exceeded the available provisions under the respective heads, the authority administering the concerned grant/appropriation did not issue re-appropriation orders to accommodate the final excess expenditure over the available provision, indicating poor budgetary control, requiring regularization under Article 205 of the Constitution as indicated in **Appendix-2.3**.
Significant excess over sanctioned grant occurred under the following heads of account.

- Grant No.7-Medical- 2210. M.1(3)(1)(2)(1) GIA (CSS)-₹ 0.70crore.
- Grant No. 8- Social Welfare 2225 C1(1)(1)(5)-free supply of books & stationery to SC students in school (SCS)- ₹ 1.59 crore.
- Grant No. 11- Urban Development & PWD 2059 B(1)(1)(4)- Maintenance & repairs - ₹ 3.31 crore.

The excess expenditure of ₹ 5.62 crore required regularization as per provision of Article 205 of the Constitution. This is indicative of defective budgetary control.

2.3.6 Unnecessary/Excessive 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. Resort to supplementary demand should only be made in exceptional and urgent cases.

Audit scrutiny of appropriation accounts for the year 2009-10 revealed that supplementary grants amounting to ₹ 15.14 crore under 7 sub-heads were obtained in anticipation of higher expenditure. However, the final expenditure was less than even the original grant/appropriation as detailed in **Appendix-2.4**.

The main reasons for non utilization of supplementary grant were attributed to slow progress of work, less receipt of bills due to procurement of less store items and non- implementation of the scheme. The unnecessary supplementary grants in the following cases need special attention of the department.

(i) There was original provision of ₹ 2.30 crore under Grant No. 3- Administration of Justice for computerization of High Court, out of which ₹ 1.60 crore was incurred resulting in saving of ₹ 0.70 crore. However, an amount of ₹ 0.85 crore was obtained as supplementary for computerization of High Court, but the entire supplementary grant remained unutilized due to slow progress of work and paucity of time.

(ii) There was original provision of ₹ 5.45 crore under Grant No. 3-preparation and printing of electoral rolls, out of which ₹ 4.65 crore was incurred resulting in saving of ₹ 0.80 crore. However, an amount of ₹ 5.91 crore was obtained as supplementary grant for preparation and printing of electoral rolls, but the entire supplementary grant remained un-utilized due to receipt of less claims.

(iii) In the same grant, out of ₹ 15.70 crore which was the original provision for Lok Sabha Elections, only ₹ 15.34 crore was incurred. However, department obtained supplementary grant of ₹ 0.58 crore for additional expenditure on Lok Sabha Election, but the entire supplementary grant remained unutilized due to receipt of less claims

Thus, the entire supplementary provisions remained unutilized, which reflects deficient 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. Injudicious re-appropriation proved excessive or insufficient and resulted in savings of over ₹ 88.87 crore under 71 sub heads as detailed in **Appendix-2.5** The main reasons for savings were:

(I) Non-filling of vacant posts in Government Secondary School and Commercial Institute.

(ii) Non-finalization of tender in World Bank Scheme (CSS) and non-receipt of claims in time.

(iii) Non-filling up of vacant posts and procurement of less store items in Hospital and State Election Commission.

(iv) An amount of ₹ 1.01 crore was re-appropriated under head "Streamline of Public Distribution Systems with focus on Below Poverty Line" (BPL), but ₹ 2.76 crore was saved due to non-receipt of claims from Assistant Commissioner/Zonal office for Margin and Transportation.

(v) An amount of ₹ 25.56 crore was re-appropriated under the head 'Government Secondary Schools' for 2nd installment of arrears of 6th Central Pay commission and payment of Traveling Allowance to staff on election duties, but an amount of ₹ 26.61 crore (more than 100 *per cent*) remained unutilized due to non-filling of vacant posts and non-clearance of arrear bills.

Thus, the excessive/unnecessary re-appropriation of fund pointed towards deficient budgeting.

2.3.8 Unexplained re-appropriations

The Finance Department stated (October 2010) that all re-appropriation orders issued by the Finance Department have been taken in the Appropriation Accounts. Thus, there was no unexplained re-appropriation in the Appropriation Accounts of Government of NCT of Delhi.

2.3.9 Substantial surrenders

Substantial surrenders (more than 40 *per cent* of total provision) were made in respect of four sub-heads on account of either due to non-release of grant or slow progress of work in the following schemes/works:

I. Grant-in-aid to Minority Commission
II. Maintenance of LAN in Delhi Secretariat and setting up of WAN in Delhi
III. 'Digital Delhi- preparation of Common Wealth Games
IV. Preparation of Geo-Spatial Data base for Delhi

Out of a total provision of ₹ 104.00 crore in these sub-heads ₹ 55.76 crore (54 *per cent*) was surrendered. However, under the head Grant in aid to Minority Commission 100 *per cent* (₹ 4 crore) was surrendered due to non-release of grant, as an amount of ₹ 1.83 crore was lying with the commission as an unspent balance of the previous year (2008-09). The details of such selected cases audited/verified by the audit are given in **Appendix-2.6**

2.3.10 Surrender in excess of actual saving

Scrutiny of Appropriation Accounts revealed that in two sub-heads amounts in excess of savings was surrendered showing lack of budgetary control as shown below:

Table 2.6: Surrendered amount in excess of Savings.

(₹ in crore)

Sl. No.	Number & Name of Grant	Major Head	Original	Expenditure	Savings available	Surrendered
1	4-Finance	2016 B 1(1)(1) Dte. of Audit.	7.61	6.88	0.73	0.90
2	4-Finance	3451C 1(1)(1)(1) Planning & Evaluation	4.30	4.12	0.18	0.37
		Total			1.01	1.27

The department stated that the surrender was made from the object head of salary and re-appropriation of funds were made in the other object heads below the sub-head and the net effect was the same. The reply is not acceptable, as total available savings after re-appropriation, if any, have to be surrendered, but the department had surrendered more than the savings.

2.3.11 Anticipated savings not surrendered

Rule 56 (2) of General Financial Rules stipulates that savings as well as provisions that cannot be profitably utilized should be surrendered to the Government immediately as soon as they 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 2009-10, there were six appropriations in which savings occurred but not surrendered by the concerned department. The amount involved in these cases was ₹ 224.17 crore, (21 *per cent* of the total savings, i.e., ₹ 1087.96 crore) **(Appendix-2.7)**.

Similarly, out of the savings of ₹ 1085.74 under 12 grants/appropriation including public debt (savings of ₹ 1 crore and above were indicated in each grant/appropriation), amount aggregated to ₹ 836.72 crore (77 *per cent*) were not surrendered, as detailed in **Appendix-2.8**. Besides, in 16 cases, (nine cases of surrender of funds in excess of ₹ 1.00 crore and seven cases of less than ₹ 1.00 crore), savings of ₹ 197.51 crore were **(Appendix-2.9)** surrendered on the last working days of March 2010, indicating inadequate financial control besides the fact that these funds could not be utilized for other development purposes.

Scrutiny of records further revealed that out of ₹ 12 crore surrendered under M.H. 3454, an amount of ₹ 10.40 crore was surrendered from sub-head 'Digital Delhi- Preparation of Common Wealth Games'. However, in the surrender order dated 31 March 2010 issued by the Finance (Budget) Department, Government of NCT of Delhi, there was no order for surrender of unspent provisions.

Thus, the department failed to minimize the scope for avoiding surrenders at a later stage.

2.3.12 Unrealistic Budgeting

As per Rule 48 (2) of the General Financial Rules, Ministries/ Departments have to inter alia prepare their estimates keeping in view the trends of disbursements during the previous years and other relevant factors like the economy instructions issued by the Ministry of Finance from time to time.

Scrutiny of records for the year 2009-10 revealed that a provision of ₹ 13.08 crore was made under sub-head under Centrally Sponsored Schemes (CSS) Schedule Caste Sub-Plan (SCSP). The main objectives of the schemes are as under:

- Substantial reduction in poverty and unemployment.
- Human resource development of the Scheduled Castes by providing adequate educational and health services, and
- Provision of Physical and financial security against all types of exploitation and oppression.

However, it was observed that the entire provision of ₹ 13.08 crore **(Appendix-2.10)** remained unutilized due to non-implementation of the schemes, thus defeating the original purpose for which the budget provisions were passed by the Legislative Assembly.

This indicates that the budget estimates were not prepared after adequate pre-budget scrutiny of projects and schemes.

'Subsidy for electrification of houses under 20 point programme for SC/ST'

As per cabinet decision dated 19 October 2006, ₹ 4000/- was to be paid to the allottee of the house of Government of NCT of Delhi through Department for the Welfare of SC/ST/OBC/Minorities towards charges for electrification of un-electrified houses under 20 point programme in respect of houses allotted to SC/ST. The funds were to be paid to the original allottee of the house after verification by

the Office of the Divisional Commissioner, Government of NCT Delhi. Audit scrutiny of records revealed that a provision of ₹ 50 lakh, ₹ 5 crore, ₹ 5 crore and ₹ 50 lakh were made in the year 2006-07, 2007-08, 2008-09 and 2009-10 respectively, but the entire amount remained unutilized in the scheme in all the financial years due to non-implementation of the scheme.

This shows that the Department had not shown any seriousness in implementing the scheme for the benefit of SCs and STs, resulting in non-implementation of the scheme even after a lapse of four years of cabinet approval.

2.3.13 Rush of Expenditure

As per Rule 56 (3) of the General Financial Rules, rush of expenditure, particularly in the closing months of the financial year, shall be regarded as a breach of financial propriety and should be avoided. The head-wise expenditure incurred by the department during the month of March 2010 under the following sub-heads ranged between 56 per cent and 100 *per cent* of the total expenditure in gross violation of the aforesaid rule as shown in **Table 2.8** below:

Table 2.8 Rush of expenditure in the end of the year 2009-10

(₹ in crore)

SL. No.	Grant No.	M.H. /Sub-head	Total provision	Total expenditure	Exp. Incurred during last quarters		Exp. In March	
					Amount	Percentage	Amount	Percentage
1	02	M.H. 2052 H 1(1)(3) GIA to Samajik Suvidha Sangam	8.00	6.00	4.00	66.67	4.00	67
2	04	M.H. 3454 I.1 (1)(2)(11) – Preparation of Geo – Spatial database for Delhi	79.00	36.00	36.00	100	36.00	100
3	06	M.H. 2202 F 1(1)(1)(3) Grants to Punjabi Academy for Punjabi Teaching Programs in School	5.64	5.64	3.74	66.31	3.74	66
4	06	M.H 2205 F. 2(1)(10) – GIA to Sahitya Kala Parishad for organization of state functions	6.40	6.40	5.20	81.25	4.00	63
5	07	M.H. 2210 A.1 (1)(4)(6) GIA to Delhi State Cancer Institute	30.00	30.00	25.00	83.33	25.00	83
6	08	M.H. 4225 CC 1(1)(30(1) Delhi SC Fina ncial & Dev. Cor. Ltd. (SCSP)	6.00	6.00	6.00	100	6.00	100
7	08	M.H. 5055 DD1(3)(1) Introduction to electronic trolley – Alternative modes of transport	60.00	30.00	30.00	100	30.00	100
8	11	M.H. 2202 A 4(1)(1)(3) Delhi Cantt. Board	2.28	2.20	2.20	100	2.20	100
9	11	M.H. 2202 A 4 (2)(1)(2) GIA to MCD for maintenance of School Bldg.	26.08	25.03	25.03	100	25.03	100
10	11	M.H. A 6(1)(1)(5) Special scheme for GIA to DVB for development of sewerage and water supply	70.00	70.00	43.65	62.36	43.65	62
11	11	M.H. A 8(2)(1)(25) GIA to MCD	26.08	25.03	25.03	100	25.03	100
12	11	M.H. 3054 A 12(1)(1)(2)(1) Grants to MCD, Urban Roads	120.00	120.00	67.50	56.25	67.50	56
13	8	MH 2225C1(1)(3)(10) Reimbursement of Tuition Fees in Public School	1.10	1.10	1.09	99	0.93	85

The reasons for huge expenditure incurred in the month of March were awaited from the Departments as of January 2011. However, scrutiny of records of Department of Information Technology revealed that Department made a payment of ₹ 36.00 crore (100 *per cent*) (Sl. No. 2 above) on last day of financial year 2009-10 (31 March 2010).

2.4 Non-reconciliation of Department figures

2.4.1 Pendency in submission of Detailed Countersigned Contingent Bills against Abstract Contingent Bills

Rule 118 of Receipt and Payment Rules, stipulates that moneys drawn on abstract contingent (AC) bills for payment of advances to suppliers of stores should be adjusted within a period of one month from the date of drawal by submission of detailed bill. The total amount of Detailed Countersigned Contingent (DCC) Bills received during the years 2006-10 was ₹ 772.16 crore against an amount of Abstract Contingent (AC) bills of ₹ 1154.55 crore, leading to an outstanding balance of DCC bills of ₹ 382.39 crore as on 31 March 2010. Year wise details are given in **Table 2.9** below:

Table 2.9: Pendency in submission of Detailed Countersigned Contingent Bills against Abstract Contingent Bills

(₹ in crore)

Year	Amount of AC bills	Amount of DCC bills	Outstanding AC bills
Upto 2006-07	598.56	515.89	82.67
2007-08	157.52	65.90	91.62
2008-09	197.19	139.69	57.50
2009-10	201.28	50.68	150.60
Total	**1154.55**	**772.16**	**382.39**

Scrutiny of records revealed that there were 8846 outstanding bills for the amount of ₹ 382.39 crore as on 31 March 2010. As can be seen, an amount of ₹ 82.67 crore drawn on account of AC bills is pending adjustment for more than four years due to non submission of DCC bills in respect thereof. The year-wise details of these bills were not available.

Moreover, due to non-submission of DCC bills by different departments, it could not be ensured that funds had been utilized for the purpose for which these had been drawn. The practice of drawal of huge amount on AC bills without submitting for years together is not only irregular but is fraught with the risk of fraud, embezzlement and misappropriation of public funds. This practice also dilutes the system of legislative control over public expenditure.

2.4.2 Un-reconciled Expenditure

As per statement of Principal Account Office, Government of NCT Delhi there was no expenditure in any Department, which remained un-reconciled during the year 2009-10.

2.4.3 Non adjustment of Temporary Advances

No such case was noticed during the audit of appropriation accounts.

2.5 Advances from Contingency Fund

Advances from the fund are to be made only for meeting expenditure of an unforeseen and emergent character, postponement of which, till its authorization by the legislature would be undesirable. There

were no such cases noticed during the audit of appropriation accounts of Government of NCT of Delhi for the year 2009-10.

2.6 Personal Deposit Accounts

As per information furnished by the Principal Accounts Office No personal deposit account is being operated for the purpose of parking funds by debit to the consolidated fund of the state. However, three Personal Deposit accounts were opened with the prior approval of CGA, Ministry of Finance, Government of India as detailed below :

(i) **Housing Commissioner, Land & Building:-** Deposits are received in the shape of receipts towards cost of compensation/enhanced from the land requisitioning agencies like DDA etc. and the same subsequently released in favour of land acquisitions collectors for further payment to land owner whose land is acquired under the scheme "large scale of acquisition of land" .

(ii) **Delhi High Court:** The Personal Ledger Account is funded with the deposit of scrutiny charges in paper book cases, security charges and fees of election petitions.

(iii) **District and Sessions Judge:** The account is operated for the purpose of Deposits/Withdrawal of rent etc. of litigants as per the orders of the court.

2.7 Recoveries in reduction of expenditure

The Demands for Grants presented to the Legislature are for gross expenditure including credits and recoveries, which are adjusted in the accounts as reduction of expenditure. The anticipated recoveries and credits are shown separately in the Budget Estimates. During 2009-10 such recoveries were anticipated at ₹ Nil. Actual recoveries during the year, however, were ₹ 35.89 crore. Position of estimated and actual recoveries during the previous five years is depicted in the **Table 2.10** below:

Table 2.10 Recoveries in Reduction of Expenditure

(₹ in crore)

Year	Estimated recoveries	Actual recoveries	Excess(+) Shortfall (-)	Percen tage of Variation Excess (+) Short fall
2009 - 10	Nil	35.89	(+) 35.89	(+)100.00
2008 - 09	16.67	27.92	(+) 11.25	(+) 67.49
2007 - 08	17.49	58.86	(+) 41.37	(+) 236.54
2006 - 07	919.36	1070.97	(+) 151.61	(+) 16.49
2005 - 06	1283.01	1222.22	(-) 60.79	(-) 4.74

2.8 Suspense Balances

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

Examination of such transactions in the Public Accounts (Central) prepared by the Government of NCT of Delhi revealed that large balances were outstanding under "Suspense Heads" during the last five years as below in the **Table 2.11:**

Table 2.11 Amount under Suspense Heads

(₹ in crore)

At the end of March	Net amount
2010	*Dr. 101.02
2009	Dr. 631.52
2008	Dr. 19.68
2007	Dr. 169.64
2006	Dr. 251.69

*The details of balances under various Suspense Heads as on 31 March 2010

(₹ in crore)

Pay and Accounts office Suspense Account	Dr. 34.66
Cash Settlement Suspense Account	Dr. 117.41
Provident Fund Suspense Account	Dr.0.09
Public Sector Bank Suspense Account	Cr.15.56
Material Purchase Suspense Account	Cr. 35.48
Suspense Account	Cr. 0.10
Total	Dr. ₹ 101.02

Principal Accounts Office, Government of NCT of Delhi stated that major portion of the outstanding amount under the Head Cash Settlement Suspense Account (CSSA) pertains to PAO (NS) MORTH, Government of India and Delhi Police, under Ministry of Home Affairs and added that the matter has been taken up with the Engineer-in-Chief, PWD, Government of NCT of Delhi for clearance of outstanding balances under MPSSA and CSSA. Regarding PSB Suspense, the department stated that due to introduction of Core Banking Systems, there was a debit balance amounting to ₹ 431.73 crore at the end of March 2009 which has been liquidated during 2009-10. Thus, the resultant balance stood at ₹ 15.56 crore (credit) at the end of 31 March 2010.

2.9 Other Audit Observations

All the departments of Government of NCT of Delhi were advised by the Finance (Budget) Department (June 2009) to allocate the provision under the object head 'Office Expenses' into different items of expenditure in such a way that sufficient funds are available during the entire year to pay for the bills of electricity, water and telephone etc. Further, the Finance Department did not consider the requests for augmentation of provision under “Office Expenses” simply on the ground that electricity, water, telephone and petrol etc. bills were pending for payment.

Audit scrutiny of records (Re-appropriation orders) revealed that an amount of ₹ 29.17 crore in Plan and ₹ 20.15 crore under Non-plan Heads in 8 grants/appropriations as detailed in **Appendix-2.11** have been re-appropriated in 'office expenses' head for making payments of pending electricity, water, telephone etc. bills during the year 2009-10.

Thus, it appears that the concerned Departments, in utter violation of instructions of Finance Department, had not retained sufficient funds under the head “Office Expenses” with the result that huge expenditure was re-appropriated under Office Expenses head.

Reasons for not making sufficient provisions under Office Expenses were not furnished.

2.10 Error in Appropriation Accounts

Audit scrutiny of Appropriation Accounts revealed that the expenditure against Sub-head 2225-C1 (1)(3)(2) Coaching and Allied schemes (Pre-exam training) of Grant No. 8 - Department for Welfare of SC/ST & OBC the expenditure was shown as ₹ 26.99 lakh against the budget provision of ₹ 25.05 lakh. Thus, there was an excess expenditure of ₹ 1.94 lakh under the sub-head. The Department for Welfare of SC/ST and OBCs conveyed that the reconciled figures of ₹ 23.13 lakh which indicated that there was a saving of ₹ 1.92 lakh. However, the Pr. PAO stated that the figure of ₹ 26.99 lakh was taken after reconciliation with the Department. The reply of the Pr. PAO is not acceptable as the reconciled figure submitted by the Department to PAO was ₹ 23.13 lakh. Thus, the figure remained unreconciled between the Department for welfare of SC/ST and OBCs and Pr. PAO.

2.11 Unnecessary provision for vacant posts

As per instructions issued by Department of Finance, Government of NCT of Delhi, no provision should be kept for the posts lying vacant for one year or more and likewise no provision should be kept in respect of such posts, which have been kept in abeyance. However, the scrutiny of records revealed that the Departments were making provisions of funds for vacant posts in the Budget estimates in violation of extant instructions with the result that savings occurred in the following Departments due to provisions for vacant posts as detailed in **Table 2.12**:

Table 2.12: Unnecessary provision for vacant posts

(₹ in crore)

Sl. No.	Grant No. & name	Department	Major Head/Sub Head	Description	Original grant/Total grant	Savings/re-appropriation
1	6-Education	Directorate of Education	2202 A.1 (2)(5)	Government Sec. Schools	781.92	26.61
2	-do-	Directorate Of Training & Technical education	2203 B.1(4)	Polytechnics	47.70	7.74
3	-do-	Labour & employment	2230 B.2(1)(2)(1)	Craftsman training scheme	54.31	4.99
4	10-Development	Cooperative Department	2425 C.1(1)(1)	Hqrs. Establishment	8.91	1.19
5	-do-	-do-	2425 C.1(3)(1)	Audit Unit	1.16	0.52

Reasons for making provisions of vacant posts in Budget Estimates/Revised Estimates were awaited as of January 2011.

2.12 Outcome of Review of Grant No. 11 - Urban Development and Public Works Department

2.12.1 Introduction

Grant No. 11 is the biggest grant of Government of NCT of Delhi for the year 2009-10. It covers grants for major departments like Urban Development Department, Public Works Department, Power Department besides Land and Building Department, Housing Loan Department and State Election Commission. The grant of first three departments constitutes 99.77 *per cent* and 100 *per cent* of revenue and capital budget respectively of this Grant.

A) Urban Development Department

As per 2001 census, out of the total population of 138.51 lakh of Delhi, 129.06 lakh is urban and 9.45 lakh is rural. Thus, 93.00 *per cent* of the total population is urban. In Delhi, the density of population is 9340 per sq. km, which is highest in the country. The decennial population growth rate 1991-2001 was 47.02 *per cent*, which is also an indicator of rate of increase of population and pressure on civic services and infrastructure in Delhi. This has created a number of problems like shortage of dwelling units, mushrooming growth of Jhuggies, encroachment of public land, expansion of unauthorized colonies and creation of slums etc.

Keeping in view this peculiar and gigantic problem, it has been decided to frame urban development policy by taking up a number of measures like environmental improvement in urban slums, provisions of various facilities in urbanized villages, additional facilities in resettlement colonies and development of regularized unauthorized colonies. On the environmental front, a number of steps are being taken up like mechanization of conservancy and sanitation services, environmental improvement through horticultural works, construction of public toilets and community centers on a mass scale in different sub-standard localities. All these steps have brought a significant change in the development process of Delhi and its results are visible on the ground.

B) Public Works Department

Public Works Department (PWD), Delhi is the premier agency of Government of NCT of Delhi engaged in planning, designing, construction and maintenance of Government assets in the fields of built environment and infrastructure development. Assets in built environment include hospitals, schools, colleges, technical institutes, police buildings, prisons, courts etc. Assets in infrastructure development include roads, bridges, flyovers, footpaths, subways, and foot over bridges etc. PWD, Delhi also sustains and preserves these assets through a well developed system of maintenance which includes amongst others specialized services like rehabilitation works, roads signages and aesthetic treatments like interiors, monument lighting, landscaping etc. PWD Delhi carries out its activities of assets creation on the basis of the needs and requirement decided by the Government of Delhi and as assessed and appreciated by the PWD through its in-house technical expertise. Works are carried out after obtaining formal administrative approval and expenditure sanction from the Government of Delhi within the allotted funds for the schemes.

C) Department of Power

The Department of Urban Development had a “Electricity Branch” which used to deal with the subject matter of power under the Local Self Government Department. Then, it was decided in September 2000 that reforms would be undertaken in the power sector and consequently, electricity branch was separated from Urban Development Department in September 2000.

The Department of Power came into existence to facilitate the electricity reform process. It coordinates with the entities namely: (i) Delhi Transco Limited, (ii) Delhi Power Company Ltd., (iii) Indraprastha Power Generation Company Ltd., (iv) Pragati Power Company Ltd., (v) BSES Rajdhani Power Limited, (vi) BSES Yamuna Power Limited and (vii) North Delhi Power Limited for smooth functioning of Generation, Transmission and Distribution of electricity. Besides, it coordinates with Delhi Electricity Regularity Commission (DERC) a statutory body for fixing the tariff and other functions as envisaged under the Electricity Act, 2003. The mission and vision of the Department is to provide quality power at affordable price to the consumers in the National Capital Territory of Delhi.

2.12.2 Budget and expenditure

The overall position of budget provisions, actual disbursements and unspent provisions under the grant for the last three years is given below:

Table 2.13: Budget provision, actual disbursement and un-spent provision

(₹ in crore)

Year	Provision		Actual disbursement		Unspent provision	
	Revenue	Capital	Revenue	Capital	Revenue	Capital
2007 - 08	3276.46	4824.13	3216.03	4783.62	60.43	40.51
2008 - 09	3921.98	5127.65	3606.21	4919.77	315.77	207.88
2009 - 10	4247.90	6563.53	4193.05	6433.10	54.85	130.43
Total	**11446.34**	**16515.31**	**11015.29**	**16136.49**	**431.05**	**378.82**

Note: excludes 'Charged' appropriation and disbursement

2.12.3 Large Savings under various Sub-heads

The Department while framing the estimates should take into account the past performance, the stages of formulation/implementation of the various schemes, the institutional capacity of the implementing agencies to implement the scheme, the constraints on spending by the spending agencies etc., with the objective of minimizing the scope for surrenders at a later stage.

Scrutiny of the head-wise appropriation accounts for the year 2009-10 revealed that the department made excessive provisions under various sub-heads, which resulted in large savings. A list of savings of ₹ one crore and more is given in ***Appendix-2.12*.**

Large savings occurred due to slow progress of work, less release/non-release of grant, receipt of less claims, release of less tax and non release of share contribution etc. Large savings indicate that expenditure could not be incurred as estimated and were pointers to deficiencies in the system of public expenditure management.

2.12.4 Persistent savings

According to Rule 48(2) of the General Financial Rules, Ministries/ Departments are required to prepare their estimates, keeping in view the trends of disbursements during the previous years and other relevant factors like instructions on economy issued by the Ministry of Finance, from time to time.

Scrutiny of Appropriation Accounts for the years 2007-10 revealed that there were persistent unspent/under-utilized provisions under the following sub-heads, which indicated unrealistic budgeting, deficient financial management and slackness on the part of the department in implementing the schemes. The details of sub-heads are given in the following table:

Table 2.14: Persistent savings

(₹ in crore)

Sl. No.	Sub-Head	2007-08		2008-09		2009-10	
		Total provision	Savings	Total provision	Savings	Total provision	Savings
1	2217 A8(4)(1)(1)(2) schemes to be implemented through other agencies (MLA Funds)	180.00	24.93	199.50	90.14	198.00	11.26
2	3054 A12(1)(1)(2)(6) JNNURM (MCD GIA)	165.00	165.00	140.00	140.00	50.00	37.50
3	2215 A6(2)(1)(2) Yamuna River Authority (DJB GIA Plan)	0.1	0.1	50.10	50.10	0.1	0.1
4	6801 EE1(1)(2) GENCO for renovation/modification of Rajghat Power Station (Power Deptt. Loan)	5.00	5.00	10.00	10.00	5.00	5.00
5	2801 EE2(1)(2)(2) Establishment of Spl. Court (Power Deptt. Loan)	0.75	0.75	1.1	1.1	0.50	0.50
6	2217 A8 (1)(1)(9) Preparation of perspective plan for sub-standard area (MCD S&JJ)	0.4	0.4	0.4	0.4	0.3	0.3
7	2217 A8(2)(1)(13) In Situ upgradation of JJ clusters (MCD S&JJ)	0.1	0.1	0.1	0.1	0.1	0.1
8	2216 A7(1)(1)(2) Construction of houses for weaker section (JNN URM) (MCD S&JJ)	10.00	10.00	10.00	10.00	15.00	15.00
9	6801 EE1(2)(5) Loan for renewal and maintenance of CCGT (Power Deptt. Loan)	44.46	7.50	38.00	38.00	4.00	4.00

The above table shows that there is a need to review budgetary assumptions and to improve the efficiency of the programme management. The reasons for savings included the following:

- Savings during the year 2008-09 at Sl. No. 1 were mainly due to operation of model code of conduct for general election of Lok Sabha. As the funds are released on the recommendations of MLAs under the scheme no reasons however were furnished for the saving for the year 2007-08 and 2009-10.
- From Sl No. 2 to Sl. No. 8 in above cases, persistent savings were due to non-implementation of schemes.
- In the last case persistent savings were due to slow progress of work.

2.12.5 Schemes affected by persistent unspent provisions

Some of the schemes affected by persistent under spending are discussed below:

a) Yamuna River Authority

For the last many years, the Delhi stretch of river Yamuna has been practically converted into an open drain carrying sullage and industrial effluents. Though various master plans of Delhi provided that

this part of the river should be made pollution free and some projects under Yamuna Action Plan - I and Yamuna Action Plan - II were also taken up by the various public agencies, yet the degradation of this stretch of the river has only worsened. This has been largely because of the non-availability of fresh water for dilution on round-the-year basis and unplanned and rapid expansion of habitants in the National Capital Territory of Delhi.

To address these issues with the objective of rejuvenation and development of the river, the Prime Minister constituted a High Powered Committee under the Chairmanship of Lieutenant Governor, Delhi in August 2007.

During the scrutiny of records (Re-appropriation Accounts and Monthly Expenditure Statements), it was noticed that provisions of ₹ 10 lakh, ₹ 5010 lakh and ₹ 10 lakh were provided in the Original Budget Estimate (OBE) for the year 2007-08, 2008-09 and 2009-10 respectively under the sub-head MH 2215 A6(2)(1)(2) 'Yamuna River Authority'. However, no expenditure was incurred during these years, defeating the purpose for which the Yamuna River Authority was created.

b) Delhi Urban Shelter Improvement Board

The Delhi Urban Shelter Improvement Board was constituted and enforced with effect from 1st July 2010 by issue of Extraordinary Delhi Gazette Notification dated 31 May 2010. Under MH 2217 and sub-head A8(3)(1)(7)-Slum Development Board under MCD (Slum & JJ), budget provisions of Grant-in-aid for ₹ 10 crore and 10 lakh were made in the year 2008-09 and 2009-10 respectively, which were reduced in re-appropriation from ₹ 10 crore to ₹ 10 lakh and ₹ 10 lakh to 1 lakh for year 2008-09 and 2009-10 respectively. No expenditure was however, incurred in both the years. Thus, the budget provision of grant-in-aid for ₹ 10 crore and 10 lakh during 2008-09 and 2009-10 respectively was unjustified in the absence of any corrective action plan for execution.

c) Low Cost Houses for EWS

A scheme for construction of 2256 Low Cost Houses for Economically Weaker Section (EWS) under Jawaharlal Nehru National Urban Renewal Mission (JNNURM) under Plan Scheme of MCD (Slum & JJ) for total cost of ₹ 62.80 crores (revised) was approved. For this project, ₹ 10 crore were released by Urban Development Department as Grant-in-aid during the financial year 2006-07 [MH 2216 A 7(1)(1)(2) Construction of Houses for weaker sections JNNURM]. Against the release of ₹ 10 crore, an expenditure of ₹ 'Nil', ₹ 1.41 lakh, ₹ 6.36 lakh and ₹ 401.30 lakh had been incurred during the years 2006-07, 2007-08, 2008-09 and 2009-10 respectively, thus, leaving an amount of ₹ 590.93 lakh as unspent balance as on 31st March, 2010. The physical progress of construction of 1024 (736+288) units (part project) was only 15 and 18 *per cent* respectively till September 2010. Thus, underutilization of the approved outlay of the scheme indicated laxity in implementation and non-achievement of the objectives of the scheme.

2.12.6 Huge unspent provision

Rules 56 (2) of GFR provide that no savings should be held in reserve for possible future excesses. Test-check revealed that contrary to this, the Department of Urban Development, Government of NCT

of Delhi issued sanctions to release of ₹ 237.92 crore and ₹ 200.96 crore to Municipal Corporation of Delhi (MCD) and Delhi State Industrial Development Corporation (DSIDC) respectively on the last day of the financial year, i.e., 31 March 2010.

It was impossible for the receiving agency to utilize them during the same financial year by way of actual expenditure. Reasons for sanctions issued on last day of the financial year were awaited as of January 2011.

2.12.7 Surrender of unspent provision at the end of financial year

Rule 56(2) of the General Financial Rules provides that unspent provisions in a grant or appropriation are to be surrendered as soon as these are foreseen without waiting for the end of the financial year. Unspent provision should also not be held in reserve for any possible future excess. Test-check revealed that contrary to this, the Department surrendered unspent provisions of ₹ 8 lakh (non-plan) to the Finance Department at the end of the financial year, i.e., on 31 March 2010. The details are given in the following table:

Table 2.15: Surrender of un-spent provisions on last day of the Financial Year

(₹ in crore)

Year	Sub - head	Amount surrendered	Date of surrender
2009-10	2235 C2(1)(1)(1)(3) Office expenses	0.02	31.03.2010
2009-10	2251 C3(1)(1)(8) Other Charges	0.06	31.03.2010

Had the above-unspent provisions been surrendered as soon as these were noticed, these could have been fruitfully utilized in other priority schemes/projects/programmes of the Government instead of being allowed to lapse.

Reasons for surrendering the budget at the end of the financial year were awaited as of January 2011.

2.12.8 Rush of expenditure

As per Rule 56 (3) of the General Financial Rules, rush of expenditure, particularly in the closing months of the financial year, shall be regarded as a breach of financial propriety and should be avoided.

Audit scrutiny revealed that in 42 cases **(Appendix-2.13)** the head-wise expenditure incurred by the Departments during the month of March and last quarter of financial year in last three years ranged between 50 *per cent* and 100 *per cent* of the total expenditure.

It was also revealed that in 36 out of 42 cases (86 *per cent*), the expenditure incurred in the last month of the financial year were more than 60 *per cent* of the total expenditure which clearly indicates that the departments were not observing financial rules thus breaching the conditions of financial propriety.

2.12.9 Unrealistic Budgeting

As per Rule 48(2) of the General Financial Rules, Ministries/Departments have to inter alia prepare their estimates keeping in view the trends of disbursements during the previous years and other relevant factors like the economy instructions issued by the Ministry of Finance, from time to time.

Scrutiny of records revealed that entire provisions remained unutilized in 51, 50 and 32 cases under different sub-heads during the years 2007-08, 2008-09 and 2009-10 respectively as shown in the **Appendix-2.14.** Thus, the very purpose for which the Legislative Assembly passed the budget provisions was defeated.

The reasons for unutilized provision were stated to be non-implementation of the schemes, non release of grant to MCD, DDA, NDMC etc. This indicates that the budget estimates were not prepared after adequate pre-budget scrutiny of projects and schemes.

2.12.10 Unnecessary supplementary grants

While obtaining a supplementary grant, the Ministry/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. Resort to supplementary demands should only be made in exceptional and urgent cases.

Audit scrutiny revealed that in the following cases, the departments sought supplementary provisions in anticipation of higher expenditure, but the final expenditure was even less than the original grant/appropriation in one case and in another two cases the whole supplementary grants remained unspent as no expenditure was incurred, which shows that supplementary provisions were unnecessary.

Table 2.16 Unnecessary Supplementary Grant

(₹ in crore)

Sl No.	Year	Sub-head	Provision	Actual expenditure	Unspent provision
1	2009-10	4059 BB2(1)(2)(1) Delhi Govt. Secretariat	O-23.85 S-6.15	22.81	7.19
2	2009-10	2070 A3(3)(1) State Finance Commission	S–0.01 R-(+) 0.79	Nil	0.8
3	2009-10	4250 BB8(2)(4)(1) World Bank Share	S-0.75	Nil	0.75

Reasons for not spending the supplementary grants were awaited as of January 2011.

2.12.11 Excess expenditure over appropriation

Article 205 of the Constitution of India provides that if any money has been spent on any service during a financial year in excess of the amount granted for that service for that year, the excess expenditure should be regularized by the state legislative assembly.

Audit scrutiny of records (Grant No. 11 Urban Development) revealed that excess over sanctioned grant (including re-appropriation and supplementary grant) was incurred in 24 cases (more than ₹ 5 lakh) during the financial year 2007-08 and 2008-09 **(Appendix 2.15)**. The reason of excess expenditure and the date of regularization of excess expenditure were awaited as of January 2011.

2.13 Conclusion

During 2009-10, expenditure of ₹ 24961.80 crore was incurred against the total grants and appropriation of ₹ 26049.76 crore resulting in saving of ₹ 1087.96 crore. The saving was mainly due to less release of grant to various organizations, slow progress of work, non-filling of vacant posts and non-finalization of purchase proposals etc. In seven cases ₹ 15.14 crore was obtained as supplementary grant in anticipation of huge expenditure, but the final expenditure was less than the original grant/appropriation due to slow progress of work and non-implementation of schemes etc. In eight grants/appropriations an expenditure of ₹ 29.17 crore under plan head and ₹ 20.15 crore under non-plan head was re-appropriated in Head "Office Expenses" for payment of pending electricity, water and telephone bills etc in violation of instruction issued by Finance (Budget) Department of Government of NCT Delhi to allocate the provision under the object head "Office Expenses". There were 8846 outstanding AC bills of ₹ 382.39 crore awaited adjustment since many years.

2.14 Recommendation

Budgetary control needs to be strengthened in all the Government Departments, where saving/excess persisted for last five years. Re-appropriation/surrender order should not be issued at the end of the year as earlier pointed out in previous audit reports. Re-appropriation/supplementary grant is to be provided after proper assessment in such heads where actual additional funds are needed. The provision should be allocated under the object head "Office Expenses" into different items of expenditure in such a way that sufficient funds are available to pay for bills of electricity, water and telephone etc. to avoid the re-appropriation from any other head. The practice of drawal of huge amount of AC bills without submitting the adjustment bills for years together need to be analyzed and immediate necessary steps to be taken at higher levels to adjust long pending outstanding AC bills.

Chapter 3 Financial Reporting

Sound internal financial reporting with relevant and reliable information significantly contributes to efficient and effective governance by a State Government. Compliance with financial rules, procedures and directives as well as the timeliness and quality of reporting on the status of such compliances is thus one of the attributes of good governance. The reports on compliance and controls, if effective and operational, assist the State Government in meeting its basic stewardship responsibilities, including strategic planning and decision making. This Chapter provides an overview and status of the Delhi Government's compliance with various financial rules, procedures and directives during the current year.

3.1 Delay in furnishing Utilisation Certificates

Departmental officers are required to obtain certificate of utilization (UCs) of grants from the grantee, i.e., statutory bodies, non-governmental institutions etc, indicating that the grants had been utilised for the purpose for which these were sanctioned and where grants were conditional, the prescribed conditions had been fulfilled. According to the information furnished by the Pr. PAO, Delhi Government the age-wise delay in submission of UCs is summarized below in **Table 3.1.**

Table 3.1: Age-wise arrears in submission of Utilization Certificates

(Amount : ₹ in crore)

Sl. No.	Range of delayed number of years	Total grants released		Utilization Certificates Outstanding	
		Number	Amount	Number	Amount
1.	0-2	476	5195.55	392	3043.28
2.	2-4	1321	2057.68	1303	2027.37
3.	4-6	218	969.78	200	960.34
4.	6-8	217	1875.67	200	1874.68
5.	8-10	200	781.79	200	781.79
6.	10 & above	1867	2994.70	1867	2994.70
	Total	4299	13875.17	4162	11682.16

From the above table, it would be seen that 4299 number of grants amounting to ₹ 13875.17 crore were given till 31 March 2009. Out of 4299 grants, 4162 UCs amounting to ₹ 11682.16 crore were awaited from various departments at the end of March 2010. Out of 4162 outstanding UCs, 1867 UCs (43 *per cent*) amounting to ₹ 2994.70 crore were due for more than 10 years.

The major defaulter was the Urban Development Department contributing ₹ 11370.85 crore (97 *per cent*) of the arrears. In turn Municipal Corporation of Delhi, Delhi Vidyut Board, Delhi Jal Board and New Delhi Municipal Council were the main defaulters of the grants received from Department of Urban Development. Department-wise as well as year-wise position of outstanding UCs is given in **Appendix 3.1.**

3.2 Non-submission/delay in submission of accounts

In order to identify the institutions which attract audit under Sections 14 and 15 of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971, the Government/Heads of Departments are required to furnish to audit every year detailed information about the financial assistance given to various institutions, the purpose of assistance granted and the total expenditure of these institutions. The accounts of various bodies/authorities received upto the year 2008-09, attracted audit by the Comptroller and Auditor General of India. Out of seven[1] autonomous bodies under the audit jurisdiction of this office, the annual accounts of five[2] autonomous bodies/authorities for the year 2008-09 were received and audited during the year 2009-10.

The annual accounts of two autonomous bodies/authorities viz., Delhi Jal Board and Netaji Subhash Institute of Technology (NSIT) due up to 2008-09 had not been received as of March 2010 by the office of Accountant General (Audit). The details of these accounts are given in **Appendix 3.2** and their age-wise pendency is presented in **Table 3.2**.

Table 3.2: Age-wise arrears of Annual Accounts due from Delhi Jal Board and NSIT

(₹ in crore)

Sl. No	Delay in Number of Years	No. of Annual Accounts due from		Grants Received (₹ in crore)
		DJB	NSIT	
1.	0-1	1	1	219.65*
2.	1-3	2	2	274.90*
3.	3-5	2	1	138.60*

* Information relating to only Delhi Jal Board is available.

The above table would reveal that in four cases, the delay in submission of annual accounts ranged from one to three years, whereas in three cases the delay ranged between three to five years.

3.3 Delays in submission of Accounts to audit/Delays in tabling of Separate Audit Reports of Autonomous Bodies in Legislature

Several autonomous bodies have been set up by the State Government. A large number of these bodies are audited by the CAG of India with regard to the verification of their transactions, operational activities and accounts, conducting regulatory compliance audit of all transactions, review of internal management and financial control, review of systems and procedures etc. The audit of accounts of various bodies in the State has also been entrusted to the CAG. The status of entrustment of audit, rendering of accounts to audit, issuance of Separate Audit Reports and their placement in the

1 (i) Delhi Development Authority, (ii) Delhi Electricity Regulatory Authority, (iii) Delhi Jal Board (iv) Delhi Kalyan Samiti, (v) Delhi Legal Services Authority, (vi) Guru Gobind Singh Indraprastha University and. (vii) Netaji Subhash Institute of Technology,

2 (i) Delhi Development Authority, (ii) Delhi Electricity Regulatory Authority (iii) Delhi Kalyan Samiti, (iv) Delhi Legal Services Authority and (v) Guru Gobind Singh Indraprastha University

Legislature are indicated in **Appendix 3.3.** The frequency distribution of autonomous bodies according to the delays in submission of account to audit and placement of Separate Audit Reports in the legislature after the entrustment of Audit to CAG is summarized in **Table 3.3.**

Table 3.3: Delays in Submission of Accounts and tabling of Separate Audit Reports

Delays in submission of Accounts (In Months)	Number of Autonomous Bodies	Reasons for the Delay	Delays in submission of SARs in Legislature (in Years)	Number of Autonomous Bodies	Reasons for the delay
1-6	2	Delay in finalization of report	1-2	N.A.	N.A.
6-12	1	N.A*	2-3	N.A.	N.A.
12-18	-	N.A*	3-4	N.A.	N.A.
18-24	-	N.A*	4-5	N.A.	N.A.
24 & above	2	Delay in finalization of report	5 & above	N.A.	N.A.
Total	**5**				

* Not Available.

A further analysis of the above table and **Appendix 3.3** would reveal that delay in submission of accounts ranged from three months to 62 months. The accounts of NSIT for the year 2004-05 were received with a delay of 44 months and of Delhi Jal Board for the year 2003-04 were received with a delay of 62 months.

3.4 Misappropriations, losses, defalcations, etc.

Thirty four cases of theft, misappropriation/loss of material amounting to ₹ 33.92 lakh were noticed by Audit upto 31 March 2010. The department-wise break up of pending cases and age-wise analysis is given in **Appendix 3.4** and nature of these cases is given in **Appendix 3.5**. 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 3.4.**

Table 3.4: Profile of Misappropriations, losses, 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	22	17.68	Theft	16	17.27
5-10	9	5.90			
10-15	2	10.33	Misappropriation/Loss of material	18	16.65
15-20	1	0.1			
Total	**34**	**33.92**	**Total Pending Cases**	**34**	**33.92**

Out of 34 cases the reasons for delay in finalisation of six cases were attributed to departmental/criminal investigation and in remaining cases reasons were not known.

3.5 Conclusion and Recommendations

Timely submission of utilization certificates is a major area of concern. 4162 UCs amounting to ₹ 11682.16 crore were awaited from various departments at the end of March 2010. 1867 UCs amounting to ₹ 2994.70 crore were pending even after a lapse of ten years. Internal control in all the organizations need to be strengthened to avoid delay in submission of utilization certificates. The annual accounts of Delhi Jal Board are pending for over five years. These need to be finalized soon so that certification audit can be taken up.

Departmental enquiries in all fraud and misappropriation cases should be expedited to bring the defaulters to book.

The two autonomous bodies, i.e., Netaji Subhash Institute of Technology and Delhi Jal Board need to streamline their accounts so that the Accounts certification and their placement in the Legislative Assembly could be done in time.

New Delhi
Dated:

(RAJVIR SINGH)
Accountant General (Audit), Delhi

Countersigned

New Delhi
Dated:

(VINOD RAI)
Comptroller and Auditor General of India

Appendix 1.1

(Referred to in Paragraph 1.1.1)

A.	General Data	STATE PROFILE (DELHI)		
S. NO.	Particulars			Figures
1	Area			1483 sq km
2	Population			
	a.	As per 2001 Census.		1.39 crore
	b.	2009-2010		1.77 crore
3	Density of Population (2001). (All India Density = 325 persons per Sq.Km)			9340 person per sq. km.
4	Population below poverty line. (All India Average = 27.5 %)			14.7 per cent
5	Infant mortality (per 1000 live births). (All India Average = 53 per 1000 live births)			35
6	Gini Coefficient[1]			
	a.	Rural. (All India = 0.30)		0.26
	b.	Urban. (All India = 0.37)		0.33
7	Gross State Domestic Product (GSDP) 2009-2010 at current prices			188064 crore
8	GSDP[2]CAGR (2000-01 to 2009-10)			13.51 per cent
9	Per capita GSDP CAGR (2000-01 to 2009-10)			10.51 per cent
10	GSDP CAGR (2000-01 to 2008-2009)		DELHI	13.53 per cent
			Other* 16 general category states	12.54 per cent
11	Population Growth (2000- 2001 to 2009-2010)		DELHI	27.24 per cent
			Other* 16 general category states	13.42 per cent

B		Financial Data			
SNo.		Particulars	Figures (in Per cent)		
1	CAGR**		2000-01 to 2008-09		2000-01 to 2009-10
			16 *General Category States	DELHI	DELHI
	a.	of Revenue Receipts.	14.40	14.74	15.84
	b.	of Own Tax Revenue.	13.59	13.57	13.21
	c.	of Non Tax Revenue.	12.08	19.63	22.74
	d.	of Total Expenditure.	12.38	13.65	14.52
	e.	of Capital Expenditure.	21.41	21	20.67
	f.	of Revenue Expenditure on Education.	9.33	13.38	14.92
	g.	of Revenue Expenditure on Health.	8.95	16.50	17.27

Source: Financial data is based on figures in Finance Accounts. BPL (Planning Commission & NSSO data, 61st Round-http://planning commission.nic.in/data/database/Data 09-10/tab%2021.pdf), Gini Coefficient (Unofficial estimates of Planning Commission & NSSO data, 61st Round 2004-05 MRP), Infant mortality rate (SRS Bulletin October,2009), Density of population (Office of the Registrar General and census commissioner of India; Ministry of Home Affairs and Literacy (Office of the Registrar General of India; Ministry of Home Affairs.

1 It is a measure of inequality of income distribution where zero refers to perfect equality and one refers to perfect inequality.
2 GSDP = Gross State Domestic Product.
* Excluding Goa, Delhi and Puducherry
** Compound annual growth rate

Appendix 1.2

Part A: Structure and Form of Government Accounts

(Referred to in Paragraph 1.1.2)

Appendix 1.2

Structure of Government Accounts: The accounts of the State Government are kept in three parts (i) Consolidated Fund, (ii) Contingency Fund and (iii) Public Account.

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

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

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

PART B: Layout of Finance Accounts

Statement	Layout
Statement No.1	Summary of transactions of the State Government–receipts and expenditure, revenue and capital, public debt receipts and disbursements etc., in the Consolidated Fund of the Govt. of NCT of Delhi.
Statement No.2	Summarized statement of capital outlay showing progressive expenditure to the end of the year.
Statement No.3	Summary of debt position of the State, which includes borrowings from internal debt, Government of India, other obligations and servicing of debt.
Statement No.4	Summary of loans and advances given by the Government of NCT of Delhi during the year, repayments made and recoveries in the arrears, etc.
Statement No.5	Summary of guarantees given by the Government of India on behalf of Government of NCT of Delhi
Statement No.6	Summary of balances at the end of the year.
Statement No.7	Revenue and expenditure under different heads for the year as a percentage of total revenue receipt 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 government in Government companies and cooporative institutions upto the end of the year.
Statement No.13	Capital and other expenditu re (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, Loan 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)	[(Current year Amount /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 *per cent* 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 1.4)

(₹ in crore)

	2005-06	2006-07	2007-08	2008-09	2009-10
Part A. Receipts					
1. Revenue Receipts	10843.53	12193.61	14912.38	16352.21	20451.34
(i) Tax Revenue	8939.28	10155.80	11782.80	12180.70	13447.86
Taxes on Agricultural Income					
Taxes on Sales, Trade, etc	6500.56	7365.79	8310.48	9152.09	10126.01
State Excise	1024.80	1133.18	1301.25	1420.91	1643.56
Taxes on Vehicles	298.74	362.84	420.20	419.12	462.65
Stamps and Registration fees	827.65	917.97	1318.39	787.99	929.97
Land Revenue	0.01	0.01	0.01	0.01	0.02
Taxes on Goods and Passengers	0.12	-	-	-	-
Other Taxes	287.41	376.01	432.46	400.57	285.64
(ii) Non Tax Revenue	1398.96	1463.38	1816.70	2300.73	3467.40
(iii) State's share of Union taxes and duties	-	-	-	-	-
(iv) Grants in aid from Government of India	505.29	574.23	1312.88	1870.79	3536.08
2. Miscellaneous Capital Receipts					
3. Recoveries of Loans and Advances	319.68	228.64	231.26	798.99	318.15
4. Total Revenue and Non debt capital receipts (1+2+3)	11163.21	12422.24	15143.64	17151.21	20769.49
5. Public Debt Receipts	5896.45	4002.14	746.02	428.74	1769.00
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	5896.45	4002.14	746.02	428.74	1769.00
6. Total Receipts in Consolidated Fund (4+5)	17059.66	16424.39	15889.66	17579.95	22538.49
7. Contingency Fund Receipts	-	-	-	-	-
8. Public Account Receipts	-	-	-	-	-
9. Total Receipts of the State (6+7+8)	17059.66	16424.39	15889.66	17579.95	22538.49
Part b. Expenditure /Disbursement					
10. Revenue Expenditure	6515.39	7755.48	9770.52	11762.56	13900.88
Plan	1648.44	2020.66	3329.01	3944.14	4742.76
Non Plan	4866.95	5734.82	6441.51	7818.42	9158.12
General Services (including interest payments)	2223.82	2810.38	3249.26	3434.55	3629.67
Social Services	3310.30	3847.19	5222.10	6599.37	8103.58
Economic Services	573.48	566.07	631.85	1272.69	1650.28
Grants-in-aid-and contributions	407.79	531.84	667.32	455.95	517.35
11. Capital Expenditure	1502.42	1782.94	3764.46	3995.40	4717.27
Plan	1439.64	1931.09	3761.36	3992.21	4713.62
Non Plan	62.78	(-)148.15	3.10	3.19	3.65
General Services	83.69	146.84	282.05	333.48	356.13
Social Services	336.78	233.59	626.13	681.32	636.94
Economic Services	1081.94	1402.51	2856.27	2980.60	3724.20
12. Disbursement of Loans and Advances	2900.26	3294.24	3649.56	4217.32	5701.30
13. Total (10+11+12)	10918.08	12832.66	17184.54	19975.28	24319.45
14. Repayments of Public Debt	223.66	133.75	975.09	386.03	606.47
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	223.66	133.75	975.09	386.03	606.47
15. Appropriation to Contingency Fund					

16. Total disbursement out of Consolidated Fund (13+14+15)	11141.74	12966.42	18159.63	20361.31	24925.92
17. Contingency Fund disbursements	-	-	-	-	-
18. Public Account disbursements	-	-	-	-	-
19. Total disbursement by the State (16+17+18)	11141.74	12966.42	18159.63	20361.31	24925.92
Part C. Deficits					
20. Revenue Deficit(-)/ Revenue Surplus (+)(1-10)	(+)4328.14	(+)4438.13	(+)5141.86	(+)4589.65	(+)6550.46
21. Fiscal Deficit(-)/Fiscal Surplus(+) (4-13)	(+)245.14	(-)410.41	(-)2040.90	(-)2824.07	(-)3549.96
22. Primary Deficit (21+23)	(+)1917.96	(+)1799.82	(+)463.44	(-)312.20	(-)1077.03
Part D. Other data					
23. Interest Payments (included in revenue expenditure)	1672.82	2210.23	2504.34	2511.87	2472.93
24. Financial Assistance to local bodies etc.,	1367.59	4928.91	7273.46	7627.57	9988.68
25. Ways and Means Advances/ Overdraft availed (days)					
Ways and Means Advances availed (days)	-	-	-	-	
Overdraft availed (days)					
26. Interest on ways and Means Advances/ Overdraft					
27. Gross State Domestic Product (GSDP)	105814	125381	144303	165948	188064
28. Outstanding fiscal liabilities	21699.65	25568.04	25338.96	25381.66	26544.20
29. Outstanding guarantees (year end) (including interest)	-	-	-	-	-
30. Maximum amount guaranteed (year end)	-	-	-	-	-
Part E: Fiscal Health Indicators					
I Resource Mobilization					
Own Tax revenue/GSDP	8.45	8.10	8.17	7.34	7.15
Own Non-Tax revenue/GSDP	1.32	1.17	1.26	1.39	1.84
II Expenditure Management					
Total Expenditure/GSDP	10.32	10.23	11.91	12.04	12.93
Total Expenditure/ Revenue Receipts	100.69	105.24	115.24	122.16	118.92
Revenue Expenditure /Total Expenditure	59.68	60.44	56.86	58.89	57.16
Expenditure on Social Services/ Total Expenditure	40.93	39.06	41.81	43.58	42.54
Expenditure on Economic Services/Total Expenditure	29.03	23.78	28.72	30.46	30.52
Capital Expenditure/Total Expenditure	13.76	13.89	21.90	20.00	19.40
Capital Expenditure on Social and Economic Services/ Total Expenditure	10.94	12.75	20.26	18.33	17.93
III Management of Fiscal Imbalances					
Revenue deficit (surplus)/GSDP	(+)4.09	(+)3.54	(+)3.56	(+)2.77	(+) 3.48
Fiscal deficit/GSDP	(+)0.23	(-)0.33	(-)1.41	(-)1.70	(-) 1.89
Primary Deficit(surplus) /GSDP	(+)1.81	(+)1.44	(+)0.32	(-)0.19	(-) 0.57
Revenue Deficit(surplus) /GSDP	4.09	(+)3.54	(+)3.56	(+)2.77	(+) 3.48
IV Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP	20.51	20.39	17.56	15.29	14.11
Fiscal Liabilities/RR	200.12	209.68	169.92	155.22	129.79
Primary deficit vis-a—vis quantum spread	196.83	90.75	34.53	(-)24.16	(-) 111.67
Debt Redemption (Principal+Interest)/ Total Debt Receipts	3.97	3.34	466.40		
V Other Fiscal Health Indicators					
Return on Investment	1.87	0.78	0.38	0.31	0.38
Balance from Current Revenue (₹ in crore)	5988.41	6458.79	7671.30	7611.09	9670.26
Financial Assets/Liabilities	83.76	79.83	85.39	90.86	95.22

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

Appendix 1.4

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

	2005-06	2006-07	2007-08	2008-09	2009-10
Gross State Domestic Product (₹ in crore)	105814	125381 (R)	144303 (P)	165948 (Q)	188064*
Growth rate of GSDP (*Per cent*)	14.95	18.49	15.09	15.00	13.32
Source:	O/o Directorate of Economics & Statistical, Government of NCT of Delhi				

(R)-Revised, (P)-Provisional, (Q)-Quick Estimates, *As the Government of NCT of Delhi has not released the figures for GSDP for 2009-10, it is estimated by using log linear regression equation on the GSDP series at current prices

Appendix 1.5

(Referred to in Paragraph 1.8.1)

(₹ in crore)

Part A: Abstract of Receipts and Disbursements for the year 2009-10

		Receipts					Disbursement			
									2009-10	
2008-09				2009-10	2008-2009			Non-Pln	Plan	Total
		Section-A: Revenue								
16352.21	I	Revenue receipts		20451.34	11762.56	I	Revenue expenditure	9158.12	4742.76	13900.88
12180.70		-Tax revenue		13447.85	3434.56		General services	3548.52	81.15	3629.67
					6599.37		Social Services-	4244.62	3858.96	8103.58
2300.72		-Non-tax revenue		3467.40	2848.31		Education, Sports, Art and Culture	3022.62	624.47	3647.09
					1490.65		Health and Family Welfare	867.26	975.45	1842.71
		-State's share of Union Taxes			1521.17		Water Supply, Sanitation, Housing and Urban Development	165.90	1559.92	1725.82
					26.60		-Information and Broadcasting	17.79		17.79
948.09		-Non- Plan grants		1913.12	21.84		-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	6.38	23.35	29.73
850.33		-Grants for State Plan Schemes		1491.86	60.65		-Labour and labour Welfare	64.14	12.00	76.14
					622.60		-Social Welfare and Nutrition	92.81	663.77	756.58
		-Grants for Central and Centrally sponsored Plan Schemes			7.54		-Others	7.72	-	7.72
72.37				131.10						
					1272.70		Economic Services-	847.62	802.66	1650.28
					51.70		Agriculture and Allied Activities	59.04	13.78	72.82

					6.52		Rural Development	5.78	1.57	7.35
							Special Areas Programmes			
					71.14		Irrigation and Flood control	87.07	0.32	87.39
					405.97		Energy	335.15	0.73	335.88
					22.27		Industry and Minerals	11.92	41.92	53.84
					488.37		Transport	132.56	669.23	801.79
					13.82		Science, Technology and Environment	0.39	15.58	15.97
					212.90		General Economic Services	215.71	59.52	275.23
					455.95		Grants-in-aid and Contributions	517.35	0	517.35
					11762.56		**Total**	**9192.12**	**4708.76**	**13900.88**
	II	Revenue deficit carried over to Section B				II	Revenue Surplus carried over to Section B			
		Total					Total			
		Section-B: Others								
	III	Opening Cash balance including Permanent Advances and Cash Balance Investment				III	Opening Overdraft from Reserve Bank of India			
	IV	Miscellaneous capital receipts				IV	Capital Outlay			
					333.48		General Services-	-	356.13	356.13
					681.32		Social Services-	-	636.94	636.94
					373.59		Education Sports, Art and Culture	-	423.24	423.24
					174.06		Health and Family Welfare		155.76	155.76
					91.74		Water Supply, Sanitation, Housing and Urban Development	-	15.83	15.83
							Information and Broadcasting	-	-	-
					29.52		Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	0	21.07	21.07
		Section-B: Others (concld)								

					9.76		-Social Welfare and Nutrition	0	17.05	17.05
					2.65		-Others	-	3.99	3.99
					2980.60		Economic Services-	3.64	3720.56	3724.20
					7.21		-Agriculture and Allied Activities	0	8.42	8.42
					185.99		-Rural Development	-	153.85	153.85
							-Special Areas Programmes	-	-	
					46.92		Irrigation and Flood Control	3.65	59.39	63.04
					467.49		-Energy	-	3.11	3.11
					(-)0.32		-Industry and Minerals	-	(-)1.14	(-)1.14
					2269.91		-Transport	-	3507.81	3507.81
					3.39		-General Economic Services	-	0.33	0.33
					3995.40		**Total**	**3.64**	**4713.63**	**4717.27**
799.00	V	Recoveries of Loans and Advances-		**318.15**	**4217.32**	V	Loans and Advances disbursed-	**4029.34**	**1671.96**	**5701.30**
599.90		-From Power Projects		65.84	93.75		-For Power Projects			
3.22		-From Government Servants		3.08	1.39		-To Government Servants	1.39	0.11	1.50
195.88		-From Others		249.23	4122.18		-To Others	427.95	1671.85	5699.80
	VI	Revenue Surplus brought down				VI	Revenue Deficit brought down			
					386.03	VII	Repayment of Public debt-	**606.44**	**0.03**	**606.47**
428.74	VII	Public debt receipts-		1769.00			-External debt			
		-External debt					-Internal debt other than Ways and Means Advances and Overdrafts	606.44	0.03	606.47
		-Internal debt other than Ways and Means Advances and overdrafts					-Net transactions under Ways and Means Advances			
		-Net transactions under Ways and Means Advances			386.03		-Repayment of Loans and Advances to Central Government			

		-Net transactions under overdraft				VIII	Appropriation to Contingency Fund			
		-Loans and Advances from Central Government				IX	Expenditure from Contingency Fund			
	VIII	Appropriation to Contingency Fund				X	Public Account disbursements			
	IX	Amount transferred to Contingency Fund					-Small Savings and Provident Funds			
	X	Public Account receipts					-Reserve Funds			
		-Small Savings and Provident Funds					-Suspense and Miscellaneous			
		-Reserve Funds					-Remittances			
		-Suspense and Miscellaneous					-Deposits and Advances			
		-Remittance				XI	Cash Balance at end-			
		-Deposits and Advances					-Cash in Treasuries and Local Remittances			
	XI	Closing Overdraft from Reserve Bank of India					-Deposits with Reserve Bank			
							-Departmental Cash Balance including permanent Advances			
							-Cash Balance Investment			
		Grand Total			**20361.31**		**Grand Total**	**13831.54**	**11094.38**	**24925.92**

Appendix 1.5 (Continued)

(Referred to in Paragraph 1.8.1)

(₹ in crore)

Part B			
Summarized financial position of the Government of NCT Delhi as on 31 March 2010			
As on 31-03-2009	**Liabilities**		**As on 31-03-2010**
25381.67	**Loans and Advances from Central Government**		26544.20
	Pre 1984-85 Loans	-	-
25381.63	Non-Plan Loans		26544.19
-	Loans for State Plan Schemes	-	-
-	Loans for Central Plan Schemes	-	-
0.04	Loans for Centrally Sponsored Plan Schemes		0.01
32878.78	**Revenue surplus**		39429.25
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
63204.86	**Total**		70917.86
	Assets		
23593.10	**Gross Capital Outlay on Fixed Assets-**		28310.38
9682.02	Investments in Shares of Companies, Corporations, etc		11017.56
13911.08	Other Capital Outlay		17292.82
33836.63	**Loans and Advances**		39219.78
5711.56	Loans for power Projects		5645.72
18352.77	Other Development Loans		21900.34
9772.30	Loans to Government servants and Miscellaneous loans		11673.72
5775.13	**Cash balance merged with that of Union Government**		3387.70
63204.86			70917.86

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 ₹ 23593.10 crore and ₹ 28310.38 crore as on 31 March 2009 and 31 March 2010 respectively under the head Gross outlay include an amount of ₹ 1,587.95 crore which were adopted during 1994-95 from the Controller General of Accounts. Similarly, Loans and Advances depicted on assets side amounting to ₹ 33,836.63 crore and ₹ 39219.78 crore as on 31 March 2009 and 31 March 2010 respectively. But the corresponding figures to be shown on the liabilities side have not been depicted distinctly in the Finance Accounts for these years.

Appendix 2.1

Statement of various grants/appropriations where savings was more than ₹ 5 crore (1 crore for SCS) each or more than 20 percent of the total provision

(Referred to in Paragraph 2.3.1)

(₹ in Crore)

Sl. No.	No. and Name of the Grant/Appropriation	Total grant / appropriation	Actual Expenditure	Savings	% age	Reasons
Revenue-Voted						
GRANT No. 2 – General Department						
1	2220 F1(1)(1) Public Relation Dte.	27.47	17.79	9.68	35	Due to non-filling up of vacant posts, change of incumbents, less number of advertisements, less tours and procurement of less store items.
Grant No. 3 – Administration of Justice						
2	2014- B1(1)(1) Session Court	230.39	188.35	42.04	18	Due to procurement of less store items, non-finalisaion of purchase proposals etc.,
3	2014- B1(2)(1) Judicial Magistrate Courts	29.44	20.98	8.49	29	Due to non-receipt of T.A, electricity bills etc.
4	2015- F1(3) Preparation & Printing of Electoral Rolls	11.36	4.65	6.71	59	Due to receipt of less bills.
Grant No.4 – Finance						
5	3454-1I.(1)(2)(9) Digital Delhi-Preparation of CWG	20.00	1.49	18.51	93	Due to slow progress of scheme.
6	3454- I.1(1)(2)(11)- Preparation of Geo Spatial data base for Delhi	79.00	36.00	43.00	54	Due to slow progress of scheme.
Grant No. 6 - Education						
7	2202- A1(2)(3)(2) GIA to SCERT	9.00	-	9.00	100	Remained wholly unutilized due to non release of grant to SCERT.
8	2202- A 1(2)(8)(20) Introduction of Computer science at + 2 stage	27.00	16.56	10.44	39	Due to less number of beneficiaries and non-finalisation of proposals for purchase of computers.
9	2236 A 4(1)(1)(1) Mid Day Meal for Children	28.65	13.99	14.66	52	Due to less number of beneficiaries.
10	2203 B 1(4) Polytechnics	47.70	36.31	11.40	24	Due to non -filling up of vacant posts change of incumbents and receipt of less claims.
11	2203 B1 (5)(3)- Grants-in-aid to NSIT	30.50	23.48	7.02	23	Less release of grant to Netaji Subhash institute of Technology.
12	2203 B1(5)(5)- Ambedker Institute of Technology	10.00	4.65	5.35	54	Less re lease of grant to Ambedkar Institute of Technology.
13	2203 C1(1)(1)- Delhi College of Engineering	32.04	25.84	6.20	19	Due to conversion of college in D.T.U. i.e. a Grantee Institute.
14	2230 B2(1)(2)(1) – Craftsmen training Scheme	54.31	46.86	7.45	14	Due to non- filling up of posts, change of incumbents, receipt of less bills, procurement of less number of store items and economy measures.

Grant No. 7 Medical & Public Health						
15	2210 A.1(1)(4)(1)- Government Dispensaries	125.54	101.90	23.64	19	Due to non- filling up of posts, change of incumbents, receipt of less claims.
16	2210 A.1(3)(3)(7)-GIA to Institute for liver and billiary sciences	100.00	38.00	62.00	62	Less release of grant to institute for Liver and Biliary Sciences.
17	2210 A 1(4)(1)(8)- CWG	7.17	0.42	6.75	94	Saving was mainly due to delay in finalisaion of tenders.
18	2210 B 1(1)(1)(1)- Lok Nayak Hospital	222.57	193.27	29.29	13	Due to non-finalization of purchase proposals in time and non-filling up of vacant posts.
19	2211 K 1(3)(1) Urban Family Welfare Centre(css)	15.00	2.78	12.22	81	Due to receipt of less funds from Government of India and non-release of grant to MCD and NGOs.
Grant No.8 – Social Welfare						
20	2235 B2(1)(2)(14) Integrated Child Development services (CSS)	37.48	28.84	8.64	23	Due to non-receipt of sanctions for opening of new centres from Govt. of India.
21	2236 B 3(1)(1)(3)- Supplementary Nutrition Programme	43.51	24.11	19.40	45	Due to receipt of less bills/claim
22	3075 D 4(1)(1)(3) – Studies Consultancy Services for other schemes	6.80	.36	6.44	95	Due to non-receipt of some proposals.
23	3435 D 5 (1)(1)(2) Incentive of light public transport passengers vehicles	7.00	-	7.00	100	Entire provision remained wholly unutilized due to non-implementation of scheme.
Grant No. 9 -Industries						
24	3456 D 1(1) – Direction and Administration	34.40	25.75	8.65	25	Due to non-filling up of vacant posts, change of incumbents, receipt of less claims and procurement of less store items.
25	3456 D 1(4)(1) – Subsidised distribution of pulses to families below the poverty line	10.00	4.72	5.28	53	Due to less number of beneficiaries.
Grant No. 10 -Development						
26	2030 E 2(2)(3)(1)- Secretary revenue	20.00	7.28	12.72	64	Saving was due to receipt of less claims.
Grant No.11– Urban Development & PWD						
27	2216 A 7(1)(1)(2) – Grants to MCD(slum) for const. of houses for weaker section (JNNRUM)	15.00	-	15.00	100	Entire provision remained wholly unutilized due to non -release of grant to M.C.D.
28	2216 A 7 (1)(1)(3) – Grants to DSIDC for const. of houses for weaker section (JNNRUM)	100.00	65.00	35.00	35	Due to release of less grant to D.S.I.D.C.
29	2216 A 7 (1)(1)(4) – Grants to DDA for const. of houses for weaker section (JNNRUM)	15.00	-	15.00	100	Entire provision remained wholly unutilized due t o non-release of grant to DDA
30	2217A8(2)(1)(26) Grant-in-aid – to municipal Reforms	201.93	3.00	198.93	99	Saving was due to less release of grant to M.C.D.

Revenue-Charged						
Public Debt.						
31	2049 A 1(1)(1) Interest of loans for state/union territory plan schemes	2736.29	2472.93	263.36	10	Due to receipt of less loan under the scheme.
Capital -Voted						
Grant No. 6 - Education						
32	4202 AA 1(1)(1)(1) Const. of school Buildings through VKS	26.00	19.99	6.01	23	Due to slow progress of work.
33	4202 AA 1(1)(1)(2)- Outsourcing of work of school buildings	70.00	47.90	22.10	32	Due to slow progress of work.
Grant No.8 -Social Welfare						
34	4225 CC 1(1)(3)(2) – Improvement of SC Basties (SCSP)	24.00	15.07	8.93	37	Due to slow progress of work.
35	5055 DD 1(3)(1)- Introduction of electronic Trolley Buses – Alternative mode of Transport	60.00	30.00	30.00	50	Due to slow progress of work.
Grant No.11 – Urban Development & PWD						
36	4217 AA 1(3)(1)(4) – CWG 2010	5.00	-	5.00	100	Entire provision remained wholly unutilized due to non-implementation of scheme.
37	6215 AA 2(2)(1)(9) Loan to DJB for sewrage facilities in unauthorized colonies	30.00	22.50	7.50	25	Due to release of less loan to DJB under the scheme.
38	6215 AA 2(2)(1)(13) – Loan to DJB for JNNRUM Project	200.00	50.00	150.00	75	Due to release of less loan to DJB under the scheme.
39	6217 AA 3(1)(1)(7) – Loans to MCD for covering of drains	40.00	10.00	30.00	75	Due to release of less loan to MCD.
40	4059 BB 2(1)(2)(1) – Delhi Government secretariat	30.00	22.81	7.19	24	Due to slow progress of work.
41	4070 BB 3(1)(1) Delhi fire service	12.00	5.96	6.04	50	Due to slow progress of work owing to non-receipt of sanctions in time.
42	4070 BB 3(1)(2) Central Jail Building	96.00	66.75	29.25	30	Due to slow progress of work.
43	4202 BB 4(1)(4)(2) Const. of Delhi Government sponsored college Building	60.00	45.41	14.59	24	Due to slow progress of work owing to non-receipt of sanctions in time.
44	4202 BB 4(3)(1)(10) CWG	225.00	179.64	45.36	20	Saving was mainly due to non-receipt of bills owing to non-completion of work at thyuagraj, Chhatrasal and Ludlow Castle Stadiums.
45	5054 BB 11(1)(1)(6) Const. of Roads & Bridges through DT&TC	30.00	-	30.00	100	Entire provision remained wholly unutilized due to non-implement ation of scheme.

46	5054 BB 11(1)(1)(7) – CWG	1237.00	1041.06	195.94	16	Due to slow progress of work.
47	6801 EE (1)(1)(2)GENCO for renovation/modification of Rajghat Power House	5.00	-	5.00	100	Entire provision remained wholly unutilized due to non-implementation of scheme.
48	4801 EE 2(1)(1)(5) – Equity contribution to JVC Power Plant at Jhajjar, Haryana	80.00	-	80.00	100	Entire provision remained wholly unutilized due to non-release of equity contribution.
49	4801 EE 2(1) 2(1) – Purchase of land	10.00	1.90	8.10	81	Due to non-availability of land
50	4801 EE 2(1)(1)(6) – Equity Construction to Pragati Power Project III, Bawana	360.00	-	360.00	100	Entire provision remained wholly unutilized due to non-release of equity contribution.
Capital-Charged Public Debt.						
51	Capital charged 6004 AA(1)(1)(2) – Share of small savings collection	735.22	606.44	128.78	18	Due to less claims.
	Total			**2099.06**		

(b) Statement of various grants/appropriations where savings was more than ₹ 1 crore for CSS/SCSP each or more than 20 percent of the total (₹ in crore)

(₹ in crore)

Sl. No	Head of Account	Total Grant	Expenditure	Saving	Percentage	Reasons of Savings
	6. Education					
52.	2202 A 1(2)(8)(28) Incentive to girls for Secondary Education (CSS)	2.30	-	2.30	100	Due to non-implementation of scheme
53.	2202 A1(4)(4)(15) School for continuing education in Delhi(CSS)	1.29	-	1.29	100	Due to non-implementation of scheme
54.	2230 B 2(1)(4)(1)(1) -World Bank Share (Vocational Training Improvement Project(CSS)	2.17	1.00	1.17	54	Due to non- filling of vacant posts and non-finalization of tenders
55.	4202 GG 1(1)(1)(4) – Conservation illumination of Monuments by DTTDC (CSS)	6.50	2.79	3.70	57	Due to slow progress of work
56.	4202 GG 1(1)(1)(1) – Conservation of Monuments(CSS)	2.66	1.44	1.22	46	Due to slow progress of work
	7. Medical & Public Health					
57.	2210 A1(4)(1)(5) – Contribution of Central Government towards state illness Assistance Fund (CSS)	1.50	-	1.50	100	Due to non-receipt of funds from Government of India
58.	2211 K 1(3) 1 Urban Family welfare Centres (CSS)	15.00	2.78	12.22	81	Due to receipt of less from GOI & non release of grant to MCD & NGOs.
59.	2211 K 1(3)(2) – Revamping of Urban Family Welfare Centres (CSS)	5.00	1.39	3.61	73	Due to receipt of less from GOI & non release of grant to MCD & NGOs.
60.	2211 K 1(9) – Rural Family welfare Services K.1. 9(3) – Sub-Centres (CSS)	1.20	-	1.20	100	Due to non-implementation of scheme
	8. Social welfare					
61.	2235 B 2(1)(2)(14) – Integrated Child Development Services (CSS)	40.00	28.84	11.16	28	Due to non - receipt of sanctions for opening of new centres from Govt. of India.
62.	2235 B 2(1)(2)(19)- Programme for Juvenile Justice (CSS)	1.00	-	1.00	100	Due to non-receipt of funds from GOI
63.	2225 C 1(1)(1)(7) – Merit scholarship to SC/ST/OBC and Minority students- Class VI & XII (SCSP)	6.35	3.96	2.39	38	Due to less number of beneficiaries.
64.	2225 C 1(1)(3)(13) – Pre- Matric Scholarship Scheme (CSS)	4.00	2.51	1.49	37	The funds provided could not be utilized due to late receipt of fund from Government of India.
65.	2225 C 1(1)(4)(3)- Special central Assistance for SC Component Plan (CSS)	1.00	-	1.00	100	Enire provision remained unuilised due to non-release of funds to DSCFDC

66.	4225 CC 1(1)(3)(2) – Improvement of SC Basties (SCSP)	24.00	15.07	8.93	37	Due to slow progress of work
10. Development Programmes						
67.	2401 B 1(6)(3) conduct of Live Stock Census (CSS)	1.50	-	1.50	100	Due to receipt of less funds from GOI
11. Urban Development & PWD						
68.	4210 BB 5(1)(2)(3) Babu Jagjiwan Ram Hospital at Jahangirpuri(SCSP)	3.00	0.99	2.01	67	Due to slow progress of work
Total				**57.69**		
Grand Total				**2156.75**		

Appendix 2.2

Excess over provision of previous years requiring regularization

(Referred to in Paragraph 2.3.4)

(₹ in crore)

Year	Number of Grants/ appropriations	Grant/Appropriation Number	Amount of excess	Stage of consideration by Public Accounts Committee (PAC)
2006-07				
4, Finance		3451,C1(1)(2) Man Power Cell	0.02	
6, Education				
		2202, A1(1)(5)(2) Scheme to be implemented by the Directorate (CSS)	0.04	
		2202, A1(2)(8)(19) Other Misc. Scheme	0.04	
7, Medical and Public Health				
		2210, A1(1)(2) School Health Scheme	0.02	
		2210, A1(4)(1)(8) Common Wealth Games	0.02	
8, Social Welfare				
		2225, A1(1)(1)(2) Sanskar Ashram	0.003	
		2225, A1(1)(1)(3) Reorganization of Welfare Centre for Denotified tribes	0.02	
		2235 A2(1)(1)(6) Security –Internal and External and Augmentation of Sanitation	0.08	
		2235, A2(1)(2)(10) Training cum Production Centre for leprosy affected person	0.01	
		2235, A2(1)(2)(11) Other Scheme	0.01	
		2235, A2(1)(2)(16) State Programme for events for Socially and Physically disadvantage persons	0.004	
		2235, A2(1)(3) (17) Honorarium to Anganwadi Workers and helpers	0.05	
		2235, A2(1)(4) (3) Work Centre for women	0.07	
		2235, A2(1)(7) (3) Old Age Pension	0.002	
		2236, A31)(1) (5) Supplementary Nutrition Programme (SC)	0.12	
		3075, C4(1)(1)(5) Reimbursement of Sales Tax/work contract cess to DMRC	1.50	
		5055, CC1(1)(4) Purchase of Land for new bus terminal	0.003	
		5055 CC1(3)(1) Introduction of Electronic Trolley Buses alternative mode of transport	2.86	
9, Industries		2851, A2(3)(13) Assistance to women entrepreneur (women welfare scheme for self employment (SCP)	0.001	

10, Development			
	2245, E8 (1)(1)(1)(1) Relief on account of Natural calamities- other expenditure	1.94	
	2014, E 14(1)(1) Wakf Tribunal	0.02	
	2015, G 5(1)(1)(1) Expenses on Election	0.02	
	2015, H 6(2)(1)New Delhi District	0.001	
	2015, H 6(4) preparation and printing Electoral Rolls	0.01	
	2053 M 3(2)(1)(1) North East Zone	0.0003	
	2029 N 1(2)(1) North West Zone	0.12	
	2515 N7(1)(1)(1) Mini Master Plan	0.16	
	2015 O7(2)(1) North District	0.01	
	4711 DD2(2)(1) Suspense Recoveries	0.02	
11, Urban Development & Public Works Department			
	3475 A14 (3)(2) Swarn Jayanti Shahakari Rojgar Yojna	0.01	
	2059 B1(1)(2) Construction	0.14	
	2059 B1(1)(6) Suspense	0.21	
	3054 B3(1)(1)(1)(1) Maintenance	0.02	
	4217 AA1(3)(1)(2) Development of Urban Villages	1.13	
	4210 BB5(2)(3)(1)(2) Renovation of Aurvedic & Unani Tibbia College	0.01	
	4235 Bb7(1)(4)(4) Construction of Social Welfare Department	0.38	
	4405 BB(9)(1)(1) Expansion & reorganization of Fishery activities	0.02	
	5452 BB13(1)(1)(1) Delhi Institute of Hotel Management & Catering	0.03	
Total		**9.1243**	
2007-08			
6, Education			
	2202, A1(2)(4)(1) Direction & Administration	0.005	
	2202, A1(2)(8)(2) Science Centre cum central workshop	0.04	
	2202, A1(3)(2)(3) provision of Preprimary/primary class in existing Government schools	0.03	
	2202 (A194)(4)(20) Introduction of Yoga Schemes in schools	0.25	
	2230 B2(10(4)(1)(2) State Share	0.12	
7, Medical and Public Health	2210, M1(1)(1)(11) Rajkiya Ayurvedic Sansthan at Khera Dabur	0.15	
8, Social Welfare			
	2235 A2(1)(3)(4) counseling & Guidance Bureau	0.03	
	2235 A2(1)(3)(15) Creches	0.01	
	2235 A2(1)(4)(16) Financial assistance to lactating and nursing mother belonging to weaker section of society	0.03	
	2235 A2(1)(7)(4) Medical care unit	0.03	
	2235 A 2(1)(9)(6) Implementation of recommendation of HRD report	0.002	

2236 A3(1)(1)(2) Scheme for adolescent girls (67ishorI shakti yojna)	0.09		
10, Development			
2403, B3 (2)(8)(1) General components (CSS)	0.03		
2702, B8(1)(1)(1) Rationalization of Minor Irrigation Scheme (CSS)	0.0003		
2711, D3(1)(2)(1) Tools and Plant	0.004		
2235, E&(1)(1) Secretary Revenue	0.46		
2515, I 7(1)(1)(1) Mini Master Plan	0.004		
2053, M3(2)(2)(1) North East Zone	0.04		
11, Urban Development & Public Works Department			
2216,B2(1)(1)(1) Construction	0.004		
3054, B3(1)(1)(1)(1) Maintenance	0.53		
4202, BB 4(1)(1)(1) Construction of Building for middle school	0.74		
4210, BB 5(1)(1)(1)(2) Sanjay Gandhi Memorial Hospital, Mangolpuri	0.05		
4210, BB 5(1)(1)(1)(4) Babu Jag Jivan Ram Hospital (SCP)	0.0001		
4210, BB 5(1)(1)(1)(7) State Drug Authority and Procurement agency	0.06		
4210, BB 5(1)(1)(1)(9) Directorate of ISM & Homoeopathy	0.20		
4210, BB 5(2)(2)(1) Construction of building for MAM College	0.46		
4235, BB7 (1)(1)(4) Development for Home for mentally retarded	0.06		
4235, BB7 (1)(4)(1) Provision of additional facilities in the existing buildings	0.35		
5054, BB11 (1)(1)(1) Construction of Road and Bridges	5.30		
5054, BB11 (1)(1)(7) Common Wealth Games	2.47		
Total		**11.5494**	
2008-09			
4, Finance			
2054, A1(1)(2)(1) Principal Accounts Office EDP Cell	0.28		
6, Education			
2202, A1 (2)(8)(4) Educational Television	0.09		
2202 A1(2)(8)(19) Other Misc. Scheme	0.13		
8, Social Welfare			
2225, A2(1)(2)(14) scholar for disabled persons	0.01		
2225, A2(1)(5)(2) Old age pension	0.02		
2225, B2(1)(1)(3) Security Internal and external and augmentation of sanitation	0.14		
2225, B2(1)(3)(20) Pension to widows	0.36		
2225,B3(1)(1)(7) Kishori Shakti Yojna (CSS)	0.05		
5055, DD 1(1)(4) Purchase of land for New Bus Terminal	0.15		

10, Development			
	2406, F2(2)(2)(1) Development of Forests including consolidation	0.92	
	2053, K 3(3)(1)(2) Citizen care for habitat fund	0.01	
	4515, BB4(1)(6) Rural Development Board for works to be carried out under IDRV (SCSP)	1.32	
	4711, DD2(2)(2)(1) Major Drainage works	0.35	
	4711, DD2(2)(2)(3) Remodelling of Trunk drain No.1 Bund Drain and Behari Pur Drain in Trans Yamuna Area	0.93	
11, Urban Development and Public Works Department			
	2059, B1(1)(4) Maintenance and Repair	5.74	
	4059, BB2(1)(2)(5) Capital outlay on Public works- Deputy Commissioners offices	0.45	
	4059, BB2(1)(2)(7) Delhi Subordinate Staff Selection Board	0.03	
	4059, BB2(1)(2)(11) Delhi Institute of Pharmaceutical Science and Research	0.16	
	4202, BB4(1)(3)(1) Additional facilities/renovation work in existing buildings of Education Department	0.44	
	4202, BB4(1)(4)(3) Setting up of university of science and technology	0.13	
	4202, BB4(2)(1)(1) Construction of building for Delhi College of Engineering at Bawana Road	1.71	
	4202, BB4(4)(3)(1) Fine Art Education - College of Art	0.07	
	4210, BB5(1)(1)(1)(1)Construction of building for hospitals	0.70	
	4210, BB5(2)(1)(1) Medical Education Training and Research- Building	0.12	
	4210, BB5(2)(2)(1)(1) Construction of building for MAMC	0.09	
	4210, BB5(2)(3)(1)(2) Renovation of Ayurvedic & Unani Tibbia College	0.04	
	4235, BB7(1)(1)(2) Construction of buildings for primary school for deaf at Nehru vihar	0.35	
	4250, BB8(2)(4)(2), State Share	0.34	
	5054, BB11 (1)(1)(1) Construction of Roads and Bridges	2.22	
Total		**17.35**	
Grand Total		**38.02**	

Appendix 2.3

Excess over provision during 2009-10 requiring regularization

(Referred to n Paragraph 2.3.5)

(₹ in crore)

No. & Name of the Grant	Major Head	Total Grant/ Appropriation	Expenditure	Amount	Reasons
2009-10					
7-Medical and Public Health	2210. M.1(3)(1)(2)(1) GIA (CSS)	0.50	1.20	(+)0.70	Due to receipt of more grants from Govt. of India.
8, Social Welfare	2225 C1(1)(1)(5) free supply of books & stationery to SC students in school (SCSP)	6.31	7.9	(+)1.59	The excess expenditure was due to large number of beneficiaries in Directorate of education
8, Social Welfare	2225 C1(1)((3)(7) Coaching and allied schemes (pre-examination training)(CSS)	0.01	0.03	* (+)0.02	(*) As per Chapter No. 11 para 11.5.1 of Civil Accounts Manual in case of variation in a sub-head not exceeding ₹ 50 lakh reasons for both saving and excess are not to be recorded.
11, Urban Development and Public Works Department	2059, B1(1)(4) Maintenance and Repair	132.00	135.31	(+)3.31	Due to more expenditure on maintenance and repair.
	Total	**138.82**	**144.44**	**5.62**	

Appendix 2.4

Cases where supplementary provision (₹ 10 lakh or more in each case) provided unnecessarily

(Referred to in Paragraph 2.3.6)

(₹ in crore)

Sl. No.	Number and Name of the Grant	Original Provision	Actual expenditure	Saving out of original provision	Supplementary provision	Reasons for unnecessary Supplementary provision
	A Revenue (Voted)					
	3. Administration of Justice					
1	2014A1(1)(3) Computerization of High Court	230.00	160.00	70.00	85.00	Due to slow progress of work
2	2015 F1(3) Preparation or printing of electoral rolls	545.00	465.00	80.00	591.00	Due to receipt of less bills
3	2015F1(4)(1) Lok sabha Election	1570.00	1534.00	36.00	58.00	Due to receipt of less bills
	9. Industries					
4	3456D1(1) Direction & Admn. Food & Civil Supplies & Consumer Affairs	3360.00	2575.00	785.00	80.00	Receipt of less claim & procurement of less stores.
5	2230 C2(1)(4)(4) GIA to Delhi Labour Welfare Board for construction & Renovation of Labour Welfare Centers	Nil	Nil	-	10.00	-
Total for Voted Revenue		**5705.00**	**4734.00**	**971.00**	**824.00**	
	Grant Number	Original Provision	Actual expenditure	Savings out of Original provisions	Supplementary provision	
	B Capital (Charged)	**Nil**	**Nil**	**Nil**	**Nil**	
Capital (Voted)						
	11. Urban Development & PWD					
6	4059BB2(1)(2)(1) Delhi Government Sectt.	2385.00	2281.00	104.00	615.00	Due to slow progress of work.
7	4250BB8(2)(4)(1) World Bank Share (CSS)	-	-	--	75.00	Entire provision remained wholly unutilized due to non-implementation of scheme.
Total Capital		**2385.00**	**2281.00**	**104.00**	**690.00**	
Grand Total		**8090.00**	**7015.00**	**1075.00**	**1514.00**	

Appendix 2.5

Excess/Unnecessary re-appropriation of funds
(Referred to in Paragraph 2.3.7)

(₹ in crore)

Sl. No.	Grant No.	Description	Head of Account	Re-appropriation (+)	Final Saving (-)	Reasons
1	3	Purchase of furniture for Distt. Court at Rohini	2014B.1(1)(3)	0.15	1.15	Entire provision remained wholly unutilized due to non-finalization of purchase proposals.
2	3	Delhi Judicial Academy	2014 G. 1(1)(1)	0.15	0.18*	-
3	4	Dte. Of A/cs	2054 A. 1(1)(1)	2.32	2.94	Due to non-filling of vacant posts .
4	4	Distt. Executive Estt	2039E .1(1)(1)-	0.12	0.13*	-
5	4	Departmental Commission shops	2039 E. 1(3)(1)	0.18	0.28*	-
6	4	Automation of the O/o Excise & Entertainment Department	2039 E. 1(4)(1)	0.04	0.09*	-
7	4	Computerization system	2040 F. 1(3)(5)	0.55	1.12	Due to non-payment of Data Entry Agencies , due to technical reasons, non-finalisation of Oracle Licenses and non-procurement of the hardware.
8	4	Department of Information Technology	3454 I. 1(1)(1)(1)	0.13	0.17*	-
9	6	Faculty Management Web-site	3454 I. 1(1)(2)(7)	0.50	0.66	Due to less payment towards content management services due to redesigning of the website of Delhi Government Department
10	6	Direction & Admn.	2202 A. 1(2)(4)(1)	0.01	0.07*	-
11	6	Government Sec. Schools	2202 A. 1(2)(5)	25.56	26.61	Due to non- filling up of vacant posts & non -clearance of arrear bills.
12	6	Administrative Structure(Adult Edu)	2202 A. 1(3)(3)(1)	0.04	0.04	Due to non-filling of posts.
13	6	Dte. Of Technical Education	2203B. 1(1)(1)	0.38	1.02	Due to non - finalization of ACF proposals for want of clarification in certain categories, non - receipt of bills of OTA.
14	6	Commercial Institute	2203 B. 1(5)(1)	0.10	0.52	Due to non -filling up of vacant posts & change of incumbents.
15	6	World Bank Share(CSS)	2230 B. 2(1)(4)(1)(1)	1.17	1.17	Due to non- filling up of vacant posts & non -finalization of tenders.
16	6	NCC/ACC	2204 D. 1(1)(1)	0.66	2.39	Due to non-filling of vacant posts.
17	6	Raising of Remount and veterinary squadron	2204 D. 1(2)(1)	0.08	0.48*	-
18	6	Direction & Admn	2203 I1(1)(1)(1)	0.20	0.49*	-
19	6	GB Pant Eng. College Okhla	2203 L. 1(1)(1)	0.20	0.44*	-

20	6	Expansion of college of Art	4202 EE 1(1)(1)(1)	0.14	0.64	Entire provision remained wholly unutilized due to non-implementation of scheme.
21	7	Food and Drug Lab	2210 I 1 (1)(1)(2)	0.07	0.44*	-
22	7	Malviya Nagar Colony Hospital	2210 W. I (1)(1)(1)	1.10	2.10	Due to non-filling up of vacant posts & procurement of less store items.
23	08	Rehabilitation centre for lepers	2235 A 2(1)(3)(3)	2.94	3.36	Due to non-payment of outstanding bills of BSES & DJB owing to non-completion of formalities by the Supdt. Of R.C.L.
24	08	Home for Leprosy & T.B affected Beggers	2235 A 2(1)(3)(5)	0.40	0.40*	-
25	08	Integrated child Development Services (CSS)	2235 B 2(1)(2)(14)	2.52	11.16	Due non - receipt of sanctions for opening of new centres from Govt. of India.
26	08	Other scheme	2235 B 2(1)(3)(6)	0.03	0.04*	-
27	08	Anti Dowry Cell	2235 B 2(1)(3)(7)	0.04	0.04*	-
28	08	Staff in children and women Institution	2235 2(1)(3)(11)	0.11	0.41*	-
29	08	Swayamsidha (CSS)	2235 B 2(1)(3)(15)	0.01	0.02*	-
30	08	Implementation of civil Right Act 1955 & the SC/ST Prevention of atrocities act 1989 (CSS)	2225 C 1(1)(4)(2)	0.04	0.05*	-
31	08	Vocational Technical scholarship/Meritorious scholarship & Dr. Ambedkar Meritorious scholarship to (SCSP)	2225 C 1 (1)(1)(2)	0.02	0.11*	-
32	08	Merit scholarship to SC/ST/OBC and Minority students Class VI to XII (SCSP)	2225 C 1(1)(1)(7)	0.05	2.39	Due to less number of beneficiaries.
33	08	Financial Assistance to DSCFDC for SC/ST	2225 C 1(1)(2)(1)	0.05	0.05*	-
34	08	Vocational Technical scholarship/Meritorious scholarship & Dr. ambedkar Meritorious scholarship to Scheduled	2225 C 1(1)(3)(1)	0.05	0.12*	-
35	08	Free supply of books & stationary to SC Students in Schools	2225 C 1(1)(3)(5)	0.02	0.13*	-
36	09	Khadi & Village Industries Board	2851 A 2(4)(1)	0.39	0.79	Due to non-finalization of proposal in time.

37	09	Rajiv Gandhi Udyami Mitra Yojna	2851 A 2(5)(6)	0.05	0.05*	-
38	09	District forum & state commissioner	3456 D 1(2)(2)	0.99	2.07	Due to non-receipt of claim in time
39	09	Streamlining of Public distribution System with focus upon below poverty line	3456 D 1(3)(1)	1.01	2.76	Due to non-receipt of claims from AC/Zonal office for margin & transportation
40	09	Up gradation Improvement handling over of civic services of Industrial Estate Flatted Factories complex	4851 AA 1(1)(1)	0.10	1.10	Entire provision remained wholly unutilized due to non - implementation of scheme.
41	10	Citizen care for habitat fund	2053 I 2(3)(1)(3)	0.05	0.34*	-
42	10	New Delhi Zone	2053 H 3(2))(1)(1)	0.01	0.03*	-
43	10	Conducting of interactive session & work shops	2053 G 2(3)(1)(2)	0.05	0.05*	-
44	10	Conducting of interactive sessions and workshops	2053 J 3(3)(1)(1)	0.40	0.70	Due to conducting of less interactive sessions & workshops.
45	10	South West Zone	2053 J 3(1)(1)	0.19	0.68	Due to non-filling of vacant posts, receipt of less claims and non -receipt of proposals from MLAs.
46	10	South West Zone	2053 J 3(2)(2)(1)	0.08	0.13*	-
47	10	Other items	2245 I 4 (1)(1)(1)(1)	0.03	0.15*	-
48	10	Agriculture Marketing Scheme	2435 A 1(1)(1)(1)	0.39	0.48*	-
49	10	Rinder Pest check post	2403 B 3(2)(2)	0.05	0.28*	-
50	10	Genetic Improvement of key village artificial insemination through frozen semen, cow & Buffallo population	2403 B 3(2)(3)	0.03	0.29*	-
51	10	Veterinary Council (CSS)	2403 B 3(2)(8)	0.05	0.05*	-
52	10	Head Quarters Establishment	2425 C 1(1)(1)	0.63	1.19	Due to non filling of vacant posts
53	10	North West Distt.	2015 N 6(3)(1)	0.39	0.57	Due to non-filling of vacant posts and receipt of less claims
54	10	Land Acquisition Estt.- North West Zone	2053 N (3)(2)(2)(1)	0.07	0.21*	-
55	10	Conducting of interactive session & workshops	2053 N (3)(3)(1)(1)	0.10	0.14*	-
56	10	North East.Zone	2053 M (3)(2)(2)(1)	0.02	0.03*	-
57	10	East Zone other items	2245 K 5(1)(1)(1)(1)	0.05	0.07*	-
58	10	EDP Cell	2425 C 1(2)(1)	0.20	0.52	Due to non filling of vacant posts
59	10	Audit Unit	2425 C 1(3)(1)	0.24	0.32*	-

60	10	Direction & Administration	2711 D 3(1)(1)	4.60	6.70	Due to non-filling up of vacant posts owing to transfer of staff and receipt of less medical claim
61	10	Secretary Revenue	2235 E 7(1)(1)(1)	0.37	0.51	Due to non-finalization of payment of 1984 riot victims.
62	10	Community Development Personnel	2515 E 12(4)(1)	0.18	0.41*	-
63	11	State Finance Commission	2070 A 3(3)(1)	0.79	0.80	Entire provision remained wholly unutilized due to drawing of Pay & Allowances for 2009-10 during 2010-11.
64	11	Urban development Department	2052 A 1(1)(1)	0.12	0.43*	-
65	11	Construction of I.T.Is	4250 B B 8(1)(1)	0.50	1.11	Due to non - receipts of sanctions in time.
66	11	Upgradation and improvement of Industrial Estate	4851 B B 10(1)(1)	0.15	0.71	Reasons received vide letter no. F2(2)/ Pr. A.O/Appro./Audit Memo/2009-10/1188 dated 9/11/2010 was incomplete
67	11	Const. of bldg. for Secondary Schools	4202 B B 4(1)(2)(1)	1.19	2.23	Due to slow progress of work
68	11	Urban Statistics for HR Assessments (USHA) under JNNURM	2216 A 7(1)(2)(1)	0.04	0.04*	-
69	11	Development of play grounds, swimming pools, sports complex	4202 BB 4(3)(1)(3)	0.20	0.53	Due to slow progress of work
70	11	Construction of socio Cultural Centre	4217 AA 1(3)(1)(1)	0.49	0.49*	-
71	11	State Election	2015F 1(1)(1)	0.03	0.50	Due to non- filling up of vacant posts & procurement of less store items
				Total	**88.97**	

(*) As per Chapter No. 11 para 11.5.1 of Civil Accounts Manual in case of variation in a sub-head not exceeding ₹ 50 lakh reasons for both saving and excess are not to be recorded.

Appendix 2.6

Results of review of substantial surrenders made during the year

(Referred to in Paragraph 2.3.9)

(₹ in crore)

Sl. No.	No. and Title of grant	Name of Schedule (Head of Account)	Total Grant/ Appropriation	Amount surrender/ Savings	Percentage of surrender/ Savings	Reasons
1	2. General Administration	2250 C.7(1)(1)(1) Grant-in-aid to Minority Commission	4.00	4.00	100	Due to non - release of grant.
2	4. Finance	3454 I. 1(1)(2)(8) Maintenance of LAN in Delhi Secretariat and setting up of WAN in Delhi	1.00	0.66	66	Due to slow progress of Scheme.
3	4. Finance	3454 I. 1(1)(2)(9) 'Digital Delhi - preparation of Commonwealth games	20.00	8.10	41	Due to slow progress of Scheme.
4	4. Finance	3454 I. 1(1)(2)(11) . Preparation of Geo -Spatial Data base for Delhi	79.00	43.00	54	Due to slow progress of Scheme.
Total			**104.00**	**55.76**		

Appendix 2.7

Statement of various grants/appropriations in which saving occurred but no part of which had been surrendered

(Referred to in Paragraph 2.3.11)

(₹ in crore)

Sl. No.	Grant No.	Name of the grant	Savings
1	2	General Administration-Charged	1.32
2	3	Administration of Justice-Charged	2.73
3	3	Administration of Justice- Voted	70.57
4	5	Home – Voted	20.54
5	7	Medical and Public Health – Voted	61.35
6	8	Social Welfare – Voted	51.85
7	9	Industries – Voted	15.81
		Total	**224.17**

Appendix 2.8

Details of saving of ₹ 1 crore and above not surrendered

(Referred to in Paragraph 2.3.11)

(₹ in crore)

Sl. No.	Number and name of Grants/Appropriation	Saving	Surrendered	Saving which remained to be surrendered
1	2	3	4	5
1	Legislative Assembly -Voted	1.38	1.21	0.17
2	General Administration-Charged	1.32	0	1.32
3	General Administration-Voted	21.47	17.33	4.14
4	Administration of Justice-Charged	2.73	0	2.73
5	Administration of Justice- Voted	70.57	0	70.57
6	Finance – Voted	78.30	54.47	23.83
7	Home – Voted	20.54	0	20.54
8	Education – Voted	141.75	18.68	123.07
9	Medical and Public Health – voted	61.35	0	61.35
10	Social Welfare – Voted	51.85	0	51.85
11	Industries – voted	15.81	0	15.81
12	Development – Voted	41.29	0	41.29
13	Urban Development – Voted	185.27	0	185.27
14	Public Debt – Charged	392.11	157.33	234.78
	Total	**1085.74**	**249.02**	**836.72**

Appendix 2.9

Cases of surrender of funds in excess of ₹ 1 crore on 30 and 31 March 2010

(Refer to paragraph 2.3.11)

(₹ in crore)

Sl. No.	Grant No.	Major Head	Amount of surrender	Percentage of total provision
1	2	3	4	5
		Revenue Voted		
1	1	Legislative Assembly,2011- Parliament/state/union Territory Legislatures	1.21	13.00
2	2	General Administration, 2013, Council of Minister-	1.27	19.54
3	2	General Administration, 2052, Secretariat	1.46	0.05
4	2	General Administration, 2070, Other Administrative Services	0.20	0.09
5	2	General Administration, 2050, other social service	4.00	100
6	2	General Administration, 2251, Secretariat Social Service	0.90	53.73
7	2	General Administration, 2220, Information & Publicity	8.925	32.49
8	2	General Administration, 2052, Secretariat General Services	0.575	0.06
9	4	Finance, 2016, Civil Audit & Account Office	0.90	11.83
10	4	Finance, 3451, Secretariat Economic Services	0.37	8.41
11	4	Finance, 2040, Department Of Trade and Taxes	1.30	2.11
12	4	Finance, 3475, Registrar of Chit fund	0.14	18.28
13	6	Education, 4202, Department Of Education	18.68	18.40
14		Public debt, 6004, Loan & Advances from the Central Government	35.72	4.86
15		Public Debt, 2049 Charged interest payment	121.61	4.44
16		Loans, 7610, Loans to Government servant	0.25	12.5
		Total	**197.51**	

Appendix 2.10

Unrealistic budgeting where entire provision remained unutilized

(Referred to in Paragraph 2.3.12)

(₹ in lakh)

Grant/ Appropriation No.	Major Head/ Sub- Head	Total Provision	Unspent Provision
3- Administration of justice	2014.A1(1)(2)-Grant for infrastructure facilities for Judiciary (CSS)	16.00	16.00
6- Education	2202.A1(2)(8)(28) Incentive to girls for Secondary education (CSS)	230.00	230.00
	2230 A1(4)(4)(15)-School for continuing education in Delhi (CSS)	129.00	129.00
	2230 B2(1)(2)(3)-Up gradation of training infrastructure in Government ITIs (CSS)	15.00	15.00
7- Medical & Public Health	2210.A1(3)(2)(1)(1) General Areas (CSS)	10.00	10.00
	2210.A1(3)(2)(1)(3) GIA to Delhi State blindness control society(CSS)	5.00	5.00
	2210.A1(3)(2)(12)(1) General Areas(CSS)	4.00	4.00
	2210.A1(4)(1)(5) Contribution of Central Government towards state illness assistance funds(CSS)	150.00	150.00
	2210.AI.1(1)(1)(1)(2) Extra Mural Research Homeopathy(CSS)	10.00	10.00
8- Social Welfare	2235B2(1)(2)(19) Programme for Juvenile Justice(CSS)	100.00	100.00
	2236.B3.(1)(1)(6) Kishori Shakti Yojna(CSS)	55.00	55.00
	2225.C1(1)(1)(9) Subsidy for electrification of houses allotted under 20 point programme (Housing subsidy for SC/ST(SCSP)	50.00	50.00
	2225.C1(3)(1)(6) Incentive for intercaste marriage(CSS)	15.00	15.00
	2225C1(1)(4)(3) Special central Assistance for SC component Plan(CSS)	100.00	100.00
	2225C1(4)(2) Implementation of Civil Rights Act,1955 & the SC/ST Prevention of Atrocities Act, 1989(CSS)	5.00	5.00
	2225C1(3)(1)(7) Mutli Sectoral Development Programme for minority concentration district(CSS)	10.00	10.00

	2225C1(3)(2)(2) Institution of Dr. Ambedkar Ratna Award(SCSP)	5.00	5.00
	3452 E1 (2)(2)(2) GIA to DTTDC for celebration of Jahan – e –Khusaro Festival(CSS)	5.00	5.00
	3452 E1(1)(1)(4) Installation of signage at Monuments (CSS)	5.00	5.00
	3452E1(2)(3)(1)GIA to DTTDC for celebration of Garden(CSS) Festival	5.00	5.00
	3452E1(2)(3)(2)GIA to DTTDC for celebration of Qutab festival(CSS)	10.00	10.00
	3452E1(2)(3)(4)GIA to DTTDC for revamping of existing website & E-Commerce facility(CSS)	5.00	5.00
	6225CC (1)(2)(1) Interest free loan to provide Technical Education to SC/ST other economically weaker section(SCSP)	35.00	35.00
10- Development	2401 B1(5)(5) programme for extension reforms(CSS)	5.00	5.00
	2401 B1(6)(3) Conduct of live stock censes(CSS)	150.00	150.00
	2401 B1 (9)(4) Macro Management Agriculture(CSS)	15.00	15.00
	2401 B 1(11)(2) Floriculture Production(SCSP)	18.90	18.90
	2402 B2(2)(1) Soil Testing & Soil Reclamation & Saline(SCSP)	5.40	5.40
	2403 B3(2)(8) Veterinary Council(CSS)	5.00	5.00
	2403 B3(2)(9) Assistance to States for control of Animal Diseases(Animal Diseases Control)(CSS)	25.00	25.00
	2406 F2(2)(1)(5) Development of National Parks & Sanctuaries Asola Bhati Wild life Sanctuary(CSS)	15.00	15.00
11- Urban Development & PWD	2217 A8(4)(1)(4)–Capacity building activities including research & training towards implementation of BSUP & IHSDP under JNNURM(CSS)	20.00	20.00
	4250 BB8(2)(4)(1) – World Bank Share(CSS)	75.00	75.00
Total		**1308.30**	**1308.30**

Appendix 2.11

Re-appropriation made under Office Expenses
(Referred to in Paragraph 2.9.1)

(₹ in lakh)

Sl. No.	Major Head	Plan	Non-plan	Reasons of re-appropriation in these Heads
		Grant No. 4- Finance		
1	2054 A.(1)(1)(4)-OE	--	2.50	Due to procurement of more stores
2	2016 B.1(1)(1)(4)-OE	--	10.60	-do-
3	3451 C.1(1)(1)(4)-OE	34.50	--	-do-
4	3454 D.1(1)(2)(1)(5)-)E	--	2.00	Due to receipt of more bills.
5	2039 E.1(3)(1)(4)-OE	--	11.32	Due to procurement of more stores
6	2039 E.1(4)(2)(2)-OE	--	86.58	Due to procurement of more stores/receipt of more bills
7	2045 F.1(1)(5)-OE	--	2.00	Receipt of more bills
8	2045 F.1(2)(4)-OE	--	55.00	Due to procurement of more stores/receipt of more bills
9	2045 F.1(3)(5)(4)-OE	--	97.35	-do-
		Grant No. 5-Home		
10	2056 A.1(1)(1)(5)-OE	--	185.25	-do-
11	2070 C.1(1)(2)(5)-OE	20.00	18.59	-do-
		Grant No.6-Education		
12	2202 A.1(2)(8)(1)(4)-OE	50.00	--	Receipt of more bills for electricity, water & security
13	2204 A.2(3)(2)(4)-OE	299.00	--	-do-
14	2203 B.1(1)(1)(4)-)OE	18.85	2.17	-do-
15	2203 B.1(4)(4)-OE	9.80	29.07	Due to more bills
16	2230 B.2(1)(1)(1)(5)-OE	--	3.00	Due to more bills
17	2230 B.2(1)(2)(1)(5)-OE	2.40	--	Receipt of more bills for electricity, water & security
18	2205 H.1(1)(1)(4)-OE	--	34.00	-do-
		Grant No. 7-Medical & Public Health		
19	2210 A.1(1)(1)(1)(5)-OE	98.50	--	Receipt of more bills for electricity, water & security & procurement of stores
20	2210 A.1(1)(2)(4)-OE	10.00	--	-do-
21	2210 A.1(1)(4)(1)(4)-OE	50.50	7.50	-do-
22	2210 A.1(1)(7)(1)(4)-OE	2.00	--	-do-
23	2210 A.1(1)(7)(2)(4)-OE	1.43	--	-do-
24	2210 A.1(4)(1)(1)(4)-OE	10.00	--	-do-
25	2210 C.1(1)(1)(1)(6)-OE	80.00	--	-do-
26	2210 F.1(1)(1)(1)(4)-OE	450.00	199.70	-do-
27	2210 H.1(1)(1)(1)(5)-OE	24.00	--	-do-
28	2210 I.1(1)(1)(1)(5)-OE	--	7.00	-do-
29	2210 I.1(1)(1)(3)(2)-OE	11.00	--	-do-
30	2210 M.1(1)(1)(1)(3)-OE	7.00	--	-do-
31	2210 O.1(1)(1)(1)(4)-OE	110.00	--	-do-
32	2210 Q.1(1)(1)(1)(4)-OE	60.00	--	-do-
33	2210 U.1(1)(1)(1)(4)-OE	11.00	--	-do-
34	2210 V.1(1)(1)(1)(4)-OE	23.00	--	-do-

35	2210 X.1(1)(1)(1)(4)-OE	80.00	--	-do-
36	2210 Y.1(1)(1)(1)(4)-OE	95.00	--	-do-
37	2210 Z.1(1)(1)(1)(4)-OE	26.00	--	-do-
38	2210 AB.1(1)(1)(1)(4)-OE	94.00	--	-do-
39	2210 AC.1(1)(1)(1)(4)-OE	35.00	9.24	-do-
40	2210 AF.1(1)(1)(1)(4)-OE	12.24	--	-do-
41	2210 AG.1(1)(1)(1)(4)-OE	149.00	--	-do-
42	2210 AH.1(1)(1)(1)(3)-OE	--	60.50	-do-
43	2210 AI.1(1)(1)(1)(1)(4)-OE	4.00	--	-do-
Grant No.8-Social Welfare				
44	2235 A.2(1)(1)(1)(3)-OE	--	73.60	Due to more bills of electricity etc. & procurement of stores
45	2235 A.2(1)(1)(3)(5)-OE	--	4.00	-do-
46	2235 A.2(1)(2)(3)(3)-OE	--	2.89	-do-
47	2235 A.2(1)(2)(9)(4)-OE	--	2.00	-do-
48	2235 A.2(1)(3)(1)(4)-OE	--	5.00	-do-
49	2235 A.2(1)(3)(3)(3)-OE	--	290.00	-do-
50	2235 A.2(1)(3)(5)(3)-OE	--	5.76	-do-
51	2235 A.2(1)(6)(1)(2)-OE	--	4.00	-do-
52	2235 B.2(1)(1)(1)(3)-OE	5.00	2.00	-do-
53	2235 B.2(1)(2)(3)(3)-OE	--	2.85	-do-
54	2235 B.2(1)(3)(5)(3)-OE	--	1.56	-do-
55	2041 D.1(4)(2)(4)-OE	715.00	--	-do-
Grant No.9-Industries				
56	2851 A.2(1)(1)(5)-OE	5.00	--	Due to more bills
57	2230 B.1(1)(1)(1)(5)-OE	--	197.00	-do-
58	2230 B.1(1)(2)(1)(4)-OE	--	2.90	Due to more bills
59	2230 C.2(1)(1)(1)(5)-OE	--	31.50	Due to more bills of electricity etc.
Grant No.10 - Development				
60	2053 G.2(1)(1)(4)- OE	44.00	20.00	Due to more bills of electricity etc. & more payments
61	2015 G.5(2)(1)(2)-OE	28.10	--	Due to more bills/ procurement of more store
62	2015 G.5(3)(1)(4)-OE	--	1.46	-do-
63	2053 I.2(1)(1)(4)-OE	18.50	15.00	Due to more bills of electricity etc.
64	2015 I.6(3)(1)(4)-OE	--	1.00	Due to more bills/Procurement of more store
65	2053 J.3(1)(1)(4)-OE	5.54	25.00	Due to more bills of electricity etc.
66	2030 K.3(1)(1)(4)-OE	73.70	1.00	Due to more bills/Procurement of more store
67	2030 L.3(1)(1)(4)-OE	45.00	--	-do-
68	2015 L.6(3)(1)(4)-OE	--	14.96	Due to more bills of electricity etc. & Procurement of stores
69	2053 M.3(1)(1)(4)-OE	37.76	28.00	-do-
70	2015 M.6(3)(1)(4)-OE	--	20.00	-do-
71	2053 N.3(1)(1)(4)-OE	38.99	--	-do-
72	2015 N.6(2)(1)(4)-OE	5.00	--	Due to more bills
73	2015 N.6(3)(1)(4)-OE	--	10.00	Due to more bills of electricity etc.
74	2053 O.3(1)(1)(4)-OE	13.73	43.00	Due to more bills of electricity etc. & Procurement of stores
75	3435 P.2(1)(1)(5)(4)-OE	--	0.31	Due to more bills
Grant no.11- Urban Development & PWD				
76	2021 A. 8(2)(1)(6)(4)-OE	3.00	--	Due to more bills
77	2052 E.1(1)(1)(3)-OE	--	386.50	Due to procurement of more stores
Total		**2916.54**	**2014.66**	

Appendix 2.12

Savings of ₹ one crore or above
(Referred to in Paragraph 2.12.3)

(₹ in crore)

Sl. No.	Sub-head	Total budget	Actual disbursement	Savings	% of savings w.r.t the total
1	2202 A.4(1)(1)(1)(1) GIA to MCD	522.37	478.76	43.61	8.35
2	2202 A.4(1)(1)(2)(1) GIA to NDMC	17.35	16.11	1.25	7.20
3	2202 A.4(2)(1)(2) GIA to MCD for maintenance of school building	26.08	25.03	1.04	3.99
4	2216 A.7(1)(1)(2) GIA to MCD for construction of houses for weaker section (JNNURM)	15.00	Nil	15.00	100.00
5	2216 A.7(1)(1)(3) GIA to DSIIDC for construction of houses for weaker section (JNNURM)	100.00	64.99	35.01	35.01
6	2216 A.7(1)(1)(4) GIA to DDA for construction of houses for weaker section (JNNURM)	15.00	Nil	15.00	100.00
7	2217 A.8(1)(1)(1) GIA to MCD for maintenance of re-settlement colonies	111.84	107.01	4.83	4.32
8	2217 A.8(1)(1)(5) Centrally Assisted Slum Development Progm.	1.60	Nil	1.60	100.00
9	2217 A.8(2)(1)(19) Grant-in-aid to MCD for sanitation in JJ cluster and unauthorized colonies (YAP-II)	1.00	Nil	1.00	100.00
10	2217 A.8(2)(1)(25) GIA to MCD for maintenance of capital asset	26.08	25.03	1.04	3.99
11	2217 A.8(2)(1)(26) GIA for Municipal Reforms	201.93	3.00	198.93	98.51
12	2217 A.8(2)(1)(28) Grant-in-aid to NDMC for redevelopment of cannaught place (JNNURM)	45.00	38.07	6.93	15.40
13	2217 A.8(2)(1)(30Grant-in-aid to MCD Common Wealth Games	10.00	5.00	5.00	50.00
14	2217 A.8(4)(1)(1)-Strengthening and Augmentation of infrastructure i.e. roads, streets, localities, street lights etc. in each assembly	198.00	186.74	11.26	5.69
15	2217 A.8(4)(1)(2) Common Wealth Games	5.00	0.04	4.96	99.20
16	2217 A.8(4)(1)(5) SPV for redevelopment of walled city	5.00	1.00	4.00	80.00
17	2217 A.8(4)(1)(6) Provision of Essential Services in Unauthorized colonies	513.00	510.26	2.74	0.34
18	3054 A.12(1)(1)(2)(7) Improvement of roads by providing RMC (CWG)	10.00	Nil	10.00	100.00
19	3054 A.12(1)(1)(2)(6) Construction of ROB/RUB (CWG)	50.00	12.50	37.50	75.00

20	3604 A.15(3)(4) Basic Tax Assignment to Delhi Cantonment Board	9.42	4.71	4.71	50.00
21	2059 B1(1)(1)(1)- Estt. Charges	154.85	138.02	16.83	10.87
22	3054 B3(1)(1)(1)(1) – Maintenance	114.00	112.57	1.43	1.25
23	2251 C3(1)(1) Land & Building Department	8.63	7.03	1.60	18.54
24	2052 E1(1)(1) – Power Department	5.35	3.13	2.22	41.50
25	4217 AA1(2)(1)(1) Share of capital contribution to NCR development board	25.00	Nil	25.00	100.00
26	4217 AA.1(3)(1)(3) Construction of Shri Teg Bahadur Memorial	3.00	Nil	3.00	100.00
27	4217 AA.1(3)(1)(4) CWG	5.00	Nil	5.00	100.00
28	6215 AA.2(2)(1)(2) Loan to DJB for sewerage & drainage in trans Yamuna area	4.00	3.00	1.00	25.00
29	6215 AA. 2(2)(1)(9) Loan to DJB for sewerage facility in unauthorized colonies	30.00	22.50	7.50	25.00
30	6215 AA. 2(2)(1)(13) Loan to DJB for JNNURM	200.00	50.00	150.00	75.00
31	6217 AA. 3(1)(1)(7) Loan to MCD for covering of drains	40.00	10.00	30.00	75.00
32	4059 BB.2(1)(2)(3) Sale Tax Building	1.00	Nil	1.00	100.00
33	4059 BB.2(1)(2)(5) Dy. Commissioners office	7.00	3.95	3.05	43.57
34	4059 BB2(1)(2)(1) – Delhi Government Sectt.	30.00	22.81	7.19	23.97
35	4059 BB2(1)(2)(4) – Court Building	180.00	175.11	4.89	2.72
36	4059 BB.2(1)(2)(11) – Delhi Institute of Pharmaceutical Science & Research	5.00	0.92	4.08	81.60
37	4070 BB.3(1)(1) – Delhi Fire Services	12.00	5.96	6.04	50.33
38	MH 4070 BB3(1)(2) – Central Jail Building O 96.00 R 24.35	96.00	66.75	29.25	30.00
39	4202 BB4(1)(2)(1) – Construction of building for secondary schools	61.05	58.82	2.23	3.65
40	4202 BB 4(1)(4)(2) – Construction of Delhi Government sponsored college buildings	60.00	45.41	14.59	24.32
41	4202 BB 4(1)(5)(2) – Construction of Building for schools (SCPS)	13.14	11.23	1.91	14.54
42	4214 BB4(2)(1)(4) – G.B. Pant Engineering college	4.00	2.82	1.18	29.50
43	4202 BB 4(2)(1)(5) Government Engineering college, jaffarpur	2.00	0.59	1.41	70.50
44	4202 BB4 (2)(2)(1) – Buildings	9.90	5.91	3.99	40.30
45	4202 BB 4(3)(1)10 – Common Wealth Games	225.00	179.64	45.36	20.16

46	4210 BB.5(1)(1)(1)(1) – Construction of Building for Hospitals	123.15	119.49	3.66	2.97
47	4210 BB.5(1)(2)(3) BJRH at Jahangirpuri	3.00	0.99	2.00	66.67
48	4210 BB 5(1)(2)(4) – Construction of Buildings for dispensaries/Health Centres (SCSP)	10.00	8.18	1.83	18.30
49	4216 BB. 6(1)(1) General Pool Accommodation	30.10	14.60	15.51	51.53
50	4235 BB 7(1)(2)(1) - Buildings	2.40	0.15	2.25	93.75
51	4235 BB. 7(1)(3)(3) Old age home	1.00	Nil	1.00	100.00
52	4235BB. 7(1)(3)(4) Construction of Sewa Kutir	2.50	0.51	1.99	79.60
53	4235 BB. 7(1)(4)(4) Construction of building for social welfare Department	2.00	Nil	2.00	100.00
54	4250 BB 8(1)(1) – Construction of ITIs	4.50	3.39	1.11	24.67
55	4250 BB 8(2)(4)(2) – State Share	1.00	Nil	1.00	100.00
56	5054 BB 11(1)(1)(1) – Construction of Roads & Bridges	272.00	266.72	5.28	1.94
57	5054 BB 11(1)(1)(2) Construction of road and bridge in trans Yamuna area	1.00	Nil	1.00	100.00
58	5054 BB 11 (1)(1)(6)- Constt. of Roads & Bridges through DT&TDC	30.00	Nil	30.00	100.00
59	5054 BB 11(1)(1)(7) – Common Wealth Games	1237.00	1041.05	195.95	15.84
60	6801 EE 1(1)(2) JENCO for renovation/modification of Rajghat Power House	5.00	Nil	5.00	100.00
61	6801 EE 1(2)(5) Loan for renewal and maintenance of CCGT	4.00	Nil	4.00	100.00
62	6801 EE 1(3)(3) Loan to GENCO	1.00	Nil	1.00	100.00
63	4801 EE 2(1)(1)(5) Equity contribution to JBC Power Plant at Jajjar Haryana	80.00	Nil	80.00	100.00
64	4801 EE 2(1)(1)(6) Equity contribution to Pragat Power Project III, Bawana	360.00	Nil	360.00	100.00
65	4901/EE2(1)(2)(1)purchased land	10.00	1.90	8.10	81.00

Appendix 2.13

Rush of expenditure
(Referred to in Paragraph 2.12.8)

(₹ in crore)

Am-ount	Year	Sub-head	Total provision	Total expenditure	Exp. Incurred during last quarter		Exp. In March	
					Amount	%		%
1	2007-08	2070 A. 3(2)(1) Reimbursement of Fine & Forfeiture (MCD Non Plan)	0.18	0.18	0.18	100	0.18	100
2	2007-08	2217 A. 8(2)(1)(15) Mechanization of Sanitation and Garbage Removal Scheme (NDMC Plan)	9.00	9.00	7.00	78	7.00	78
3	2007-08	2217 A. 8(2)(1)(27) Construction & Improvement of Dhobi Ghat for SC (NDMC Plan)	0.1	0.1	0.1	100	0.1	100
4	2007-08	2217 A. 8(2)(1)(4) GIA to NDMC for Construction of Barat Ghar/Community Centre (NDMC Plan)	1.79	1.79	1.79	100	1.79	100
5	2007-08	2217 A. 8(2)(1)(24) GIA to NDMC for development of Chanakya Complex (NDMC Plan)	0.1	0.1	0.1	100	0.1	100
6	2007-08	2217 A 8(2)(1)(25) GIA to NDMC for restoration of heritage building (NDMC Plan)	2.00	2.00	2.00	100	2.00	100
7	2007-08	2217 A 8(1)(1)(4) GIA to NDMC for environmental improve JJ clusters (NDMC Plan)	0.75	0.75	0.75	100	0.75	100
8	2007-08	2216 A.7(1)(1)(3) GIA to DSIIDC for construction of house for weaker section (DSIIDC)	134.10	134.10	67.10	50	67.10	50
9	2007-08	2216 A 7(1)(1)(4) GIA to DDA for JNNURM (DDA)	19.33	19.33	19.33	100	19.33	100
10	2007-08	4801 EE3(1)(2)(1) Acquisition of land	10.60	9.76	8.06	83	8.06	83
11	2008-09	2202 A.4(1)(1)(3)(1) Primary Education (DCB)	2.24	2.11	2.11	100	2.11	100
12	2008-09	2217 A.8(2)(1)(32) GIA to NDMC for redevelopment of Cannuaght Place (NDMC Plan)	22.00	22.00	22.00	100	22.00	100
13	2008-09	2216 A.7(1)(1)(3) GIA to DSIDC for construction of house for weaker section (JNNURM) (Departmental scheme)	120.00	54.78	54.78	100	54.78	100
14	2009-10	3054 A 12(1)(1)(2)(1) Urban Roads (MCD GIA Plan)	120.00	120.00	67.50	56	67.50	56
15	2009-10	3054 A 12(1)(1)(2)(3) Urban Roads CRF Schemes (MCD GIA Plan)	45.00	45.00	26.25	58	26.25	58
16	2009-10	3054 A12 (1)(1)(2)(5) JNNURM (MCD GIA Plan)	126.00	123.18	123.18	100	123.18	100
17	2009-10	3054 A 12 (1)(1)(2)(8) Prov. & Imp. In Street light (CWG) (MCD GIA Plan)	59.50	59.50	57.00	96	57.00	96

18	2009-10	2217 A. 8(1)(1)(4) Structural Improvement of Rehabilitation of Katra dwellers (MCD Slum & JJ Plan)	1.75	1.75	1.25	71	1.00	57
19	2009-10	2217 A.8(2)(1)(4) GIA to NDMC for construction of Barat Ghar/Community Centre (NDMC GIA Plan)	1.00	1.00	1.00	100	1.00	100
20	2009-10	2217 A.8(2)(3)(2) Mechanization of sanitation and garbage removal scheme (SCSP) (NDMC GIA Plan)	2.90	2.90	2.18	75	2.18	75
21	2009-10	2217 A. 8(2)(1)(29) promotion of solar energy (NDMC GIA Plan)	0.20	0.20	0.15	75	0.15	75
22	2009-10	2215 A.6(1)(1)(5) Special scheme for GIA to DJB for development of sewerage and water supply in Assembly Constituency (DJB GIA Plan)	70.00	70.00	43.75	63	43.75	63
23	2009-10	4059 BB2(1)(2)(2) UTCS Building	3.00	2.38	2.02	85	1.50	63
24	2009-10	4202 BB4(3)(1)(4) Construction of building for NCC	1.00	0.17	0.16	94	0.16	94
25	2009-10	4202 BB4(3)(1)(5) Delhi School of Sports	0.20	0.10	0.10	100	0.10	100
26	2009-10	4202 BB4(4)(2)(1) Archieves Department	1.50	1.09	0.75	69	0.57	52
27	2009-10	4210 BB5(1)(1)(1)(1) Construction of building for hospital – Establishment of New Hospital	54.70	1.99	1.29	65	1.29	65
28	2009-10	4210 BB5(1)(1)(1)(1) Construction of building for hospital –Kanti Nagar Hospital	0.20	0.20	0.17	100	0.17	100
29	2009-10	4235 BB7(1)(1)(4) Development of home for mentally retarded	1.12	0.96	0.87	91	0.86	90
30	2009-10	4250 BB8(2)(4)(2) State Share	1.00	0.15	0.15	10	0.15	100
31	2009-10	5054 BB11(1)(1)(4) CRF Schemes	20.00	20.00	20.00	100	20.00	100
32	2009-10	6215 A.A.2(2)(1)(8) loan to DJB for sewerage facility in rural village (DJB Loan Plan)	47.30	47.30	27.30	58	27.30	58
33	2009-10	6215 A.A 2(2)(1)(12) loan to DJB for CWG (DJB Loan Plan)	25.00	25.00	18.00	72	18.00	72
34	2009-10	7615 A.A.5(1)(2) Special Loan to DJB (Non Plan)	2046.67	2046.67	1821.67	89	1726.67	84
35	2009-10	2202 A.4(2)(1)(2) Maintenance of the school building (MCD GIA Non Plan)	26.08	25.03	25.03	100	25.03	100
36	2009-10	2217 A.8(2)(1)(25)(1) Maintenance of Capital Asset (MCD Grant in aid Non Plan)	26.08	25.03	25.03	100	25.03	100
37	2009-10	2217 A 8(2)(1)(26) GIA for Municipal Reforms (MCD GIA Non Plan)	201.93	3.00	3.00	100	3.00	100
38	2009-10	2070 A.3(2)(1) Reimbursement of fines & forfeiture to MCD (MCD GIA Non Plan)	0.25	0.25	0.25	100	0.25	100
39	2009-10	2202 A. 4(1)(1)(3)(1) Primary Education (DCB Non Plan)	2.28	2.20	2.20	100	2.20	100
40	2009-10	2216 A. 7(1)(1)(3) GIA to DSIIDC for construction of houses for weaker section JNNURM (Departmental Scheme plan)	100.00	64.99	51.80	80	51.80	80
41	2009-10	2216 A. 7(1)(1)(5) GIA to DSIIDC for construction of houses for weaker section JNNURM (Departmental Scheme Plan)	105.06	105.06	105.06	100	105.06	100
42	2009-10	2052 E1(1)(1)(7) Professional charges	0.20	0.17	0.15	88	0.15	88

Appendix 2.14

Unrealistic Budgeting
(Referred to in Paragraph 2.12.9)

(₹ in crore)

Sl. No.	Year	Sub-head	Total Provision	Unspent Provision
1.	2007-08	2217 A8(2)(1)(21) GIA to MCD for sanitation in JJ clusters and unauthorized colonies (YAP-II) (MCD GIA)	1.00	1.00
2.	2007-08	2217 A8(1)(1)(9) Preparation of perspective plan for sub-standard area (MCD Slum & JJ)	0.40	0.40
3.	2007-08	2217 A8(2)(1)(13) In Situ upgradation of JJ clusters (MCD S&JJ)	0.10	0.10
4.	2007-08	2216 A7(1)(1)(2) Construction of houses for weaker section (JNNURM) (MCD S&JJ)	10.00	10.00
5.	2007-08	3054 A12(1)(1)(2)(6) JNNURM (MCD GIA)	165.00	165.00
6.	2007-08	2059 B1(1)(5) Lease charges	0.02	0.02
7.	2007-08	2216 C1(1)(1)(1) GIA to NCR of Delhi Government Employee Welfare Housing Organization	0.05	0.05
8.	2007-08	2217 A8(2)(1)(20) Digital Mapping Project collaboration with NIC	10.60	10.60
9.	2007-08	2217 A8(2)(1)(22) GIA to MCD for redevelopment of walled city (MCD GIA)	0.10	0.10
10.	2007-08	2217 A8(2)(1)(23) GIA to MCD for development of heritage (MCD GIA)	0.10	0.10
11.	2007-08	2215 A 6(2)(1)(2) Yamuna River Authority (DJB GIA Plan)	0.10	0.10
12.	2007-08	2217 A8(4)(1)(3) Capacity building activities including research and training towards implementation of BSUP & IHSDP under JNNURM	0.03	0.03
13.	2007-08	2217 A8(4)(1)(1)(3) CWG	12.00	12.00
14.	2007-08	2801 E2(1)(2)(2) Establishment of Spl. Court (Power Department Loan)	0.75	0.75
15.	2007-08	4217 AA1(3)91)(1) Construction of Socio Culture Centre	0.1	0.1
16.	2007-08	4217 AA1(3)(1)(4) CWG	2.00	2.00
17.	2007-08	6215 AA2(1)(1)(10) Loans to NDMC for strengthening of water supply	10.00	10.00
18.	2007-08	6215 AA2(2)(1)(11) Loans to DJB for sewerage system	13.00	13.00
19.	2007-08	6216 AA7(1)(1)(2) Loans to DSIIDC for construction of houses for weaker section (JNNURM)	15.00	15.00
20.	2007-08	6216 AA7(1)(1)(3) Loans to DDA for construction of houses for weaker section (JNNURM)	10.00	10.00
21.	2007-08	4059 BB2(2)(1)(1)(1) Infrastructure facilities for judiciary	0.1	0.1
22.	2007-08	4059 BB2(2)(1)(1)(5) Construction of 20 fast track courts	5.8	5.8
23.	2007-08	4202 BB4(1)(4)(1) Construction of hostels for college going girl students	0.5	0.5

24.	2007-08	4202 BB 4(1)(4)(3) Setting up of university of science and technology	24.30	24.30
25.	2007-08	4202 BB 4(2)(1)(4) Setting up of IIIT	10.00	10.00
26.	2007-08	4202 BB 4(2)(1)(5) Pant Engineering College	0.05	0.05
27.	2007-08	4202 BB 4(2)(1)(6) Government Engineering College	0.06	0.06
28.	2007-08	4202 BB 4(3)(1)(8) Development of Chatrasaal Stadium	0.03	0.03
29.	2007-08	4210 BB 5(1)(1)(1)(10) Addition & alteration of existing building	0.75	0.75
30.	2007-08	4210 BB 5(2)(1)(2) Department of Health Care Services of Homeopathy	0.5	0.5
31.	2007-08	4210 BB 5(2)(2)(1)(4) Establishment of New Medical College, Medical University and Medical Institution	1.00	1.00
32.	2007-08	4210 BB 5(2)(2)(1)(3) Expansion of MAM college	5.9	5.9
33.	2007-08	4210 BB 5(2)(3)(1)(3) Development in strengthening of ISM	0.5	0.5
34.	2007-08	4210 BB 5(3)(1)(2) Child Development Center	0.25	0.25
35.	2007-08	4235 BB 7(1)(1)(2) Construction of building for primary school for deaf at Nehru Vihar	1.1	1.1
36.	2007-08	4235 BB 7(1)(2)(1) Buildings	3.00	3.00
37.	2007-08	4235 BB 7(1)(3)(2) Half-way home for establishment of the improved patients discharged from IHBAS, Shahdara	0.5	0.5
38.	2007-08	4235 BB 7(1)(3)(4) Construction of Sewa Kuteer	0.6	0.6
39.	2007-08	4235 BB 7(1)(5)(1) Implementation of Juvenile Justice Act, 2000	10.00	10.00
40.	2007-08	4250 BB 8(2)(3)(3) Construction/renovation of new office complex and labour welfare center	1.1	1.1
41.	2007-08	4250 BB 8(2)(4)(1) World Bank Share	0.68	0.68
42.	2007-08	4405 BB 9(1)(1) Expansion and reorganization of fishery activities in UT of Delhi	0.03	0.03
43.	2007-08	4851 BB 10(1)(2) Setting of expocity cum convention center	1.12	1.12
44.	2007-08	5054 BB 11(1)(1)(6) Construction of roads and bridges through DTDC	50.00	50.00
45.	2007-08	5452 BB 13(1)(1)(1) Institute of Hotel Management & Catering Technology	0.05	0.05
46.	2007-08	4435 BB 16(1)(1)(1) Repair & Maintenance of Buildings for Agriculture Marketing	0.1	0.1
47.	2007-08	6801 EE1(1)(2) GENCO for renovation modification of Rajghat Power Station (Power Department Loan)	5.00	5.00
48.	2007-08	6801 EE1(2)(4) Loan for establishment of LAN computerization	0.5	0.5
49.	2007-08	6801 EE1(4)(2) Loan for construction and reward for existing building	1.5	1.5
50.	2007-08	4801 EE2(1)(2)(2) Establishment of special court	0.75	0.75
51.	2007-08	4801 EE2(1)(2)(3) Development of Mara-II, Mahan Coal Block	6.00	6.00
52.	2008-09	2070 A3(3)(2) Commission for vendors and hawkers	1.00	1.00
53.	2008-09	2202 A4(2)(1)(2) GIA to MCD for maintenance of school building	25.60	25.60
54.	2008-09	2216 C1(1)(1)(1) GIA to NCR of Delhi Government Employee Welfare Housing Organization	0.01	0.01
55.	2008-09	2251 C3(1)(1) Land & Building Department	0.04	0.04

56.	2008-09	2217 A8(4)(1)(3) Capacity building activities including research and training towards implementation of BSUP & IHSDP under JNNURM	0.13	0.13
57.	2008-09	2217 A8(3)(1)(2) CWG	5.00	5.00
58.	2008-09	2217 A8(2)(1)(20) Digital Mapping Project in collaboration with NIC (DSIIDC)	0.02	0.02
59.	2008-09	2217 A8(2)(1)(29) Maintenance of capital assets (MCD Non Plan)	25.60	25.60
60.	2008-09	2217 A8(2)(1)(30) GIA for Municipal Reforms (MCD Non Plan)	198.71	198.71
61.	2008-09	2217 A8(2)(1)(21) GIA to MCD for sanitation in JJ clusters and unauthorized colonies (YAP-II) (MCD GIA)	1.00	1.00
62.	2008-09	2215 A6(2)(1)(2) Yamuna River Authority/Measures for renovation of river Yamuna (DJB GIA Plan)	50.10	50.10
63.	2008-09	2216 A7(1)(1)(2) Construction of houses for weaker section (JNNURM) (MCD S&JJ)	10.00	10.00
64.	2008-09	2217 A8(1)(1)(9) Preparation of perspective plan for sub standard area (MCD S&JJ)	0.40	0.40
65.	2008-09	2217 A8(2)(1)(13) In Situ upgradation of JJ clusters (MCD S&JJ)	0.10	0.10
66.	2008-09	2217 A8(3)(1)(7) Slum Development Board (MCD S&JJ)	10.00	10.00
67.	2008-09	2216 A7(1)(1)(4) Construction of houses for weaker section (JNNURM) (DDA Departmental scheme)	15.00	15.00
68.	2008-09	3054 A12(1)(1)(2)(6) JNNURM Road & Bridge (Departmental Schemes)	140.00	140.00
69.	2008-09	4217 AA1(3)(1)(1) Construction of Socio Culture Center	0.25	0.25
70.	2008-09	4217 AA1(3)(1)(4) CWG	5.00	5.00
71.	2008-09	6215 AA2(2)(1)(13) Loan for DJB for JNNURM	28.00	28.00
72.	2008-09	4059 BB2(1)(2)(3) Sales Tax Building	5.00	5.00
73.	2008-09	4059 BB2(1)(2)(12) Sahkar Bhawan	1.00	1.00
74.	2008-09	4059 BB2(1)(2)(13) Vyapaar Bhawan	1.00	1.00
75.	2008-09	4059 BB2(2)(1)(1)(1) Infrastructure facility for judiciary	0.01	0.01
76.	2008-09	4059 BB2(3)(1)(2) Development of helipots and helipads	1.00	1.00
77.	2008-09	4202 BB4(1)(4)(1) Construction of hostel for college going girls	0.1	0.1
78.	2008-09	4202 BB4(1)(4)(4) Setting up of university of pharmaceutical science	0.5	0.5
79.	2008-09	4202 BB 4(2)(1)(4) Setting up of IIT	20.00	20.00
80.	2008-09	4202 BB 4(2)(1)(6) Government Engineering College	5.00	5.00
81.	2008-09	4202 BB 4(3)(1)(9) Construction of Sports Stadium at Hastsal	0.1	0.1
82.	2008-09	4210 BB 5(1)(1)(1)(10) Additional & Alteration of existing building (PFA)	0.5	0.5
83.	2008-09	4210 BB 5(2)(1)(2) Department of Health Care Services of Homeopathy	1.00	1.00
84.	2008-09	4210 BB 5(2)(3)(1)(3) Development & Strengthening of ISM	0.5	0.5
85.	2008-09	4235 BB 7(1)(1)(1) Buildings	0.3	0.3
86.	2008-09	4235 BB 7(1)(2)(2) Crisis intervention centre for girls and women	0.5	0.5
87.	2008-09	4235 BB 7(1)(5)(1) Implementation of juvenile justice act 2000	0.5	0.5

88.	2008-09	4250 BB 8(2)(4)(1) World Bank Share	0.68	0.68
89.	2008-09	4054 BB 11(1)(1)(4) CRF Schemes	10.00	10.00
90.	2008-09	4054 BB 11(1)(1)(5) JNNURM	365.00	365.00
91.	2008-09	5075 BB 12(1)(1)(1) Modernization of infrastructure for certification of roads worthiness of vehicles at Burari	0.25	0.25
92.	2008-09	4435 BB 16(1)(1)(1) Repair & Maintenance of Building for agriculture marketing	0.2	0.2
93.	2008-09	6801 EE1(1)(2) GENCO for renovation/modification of Rajghat Power Station (Power Department Loan)	10.00	10.00
94.	2008-09	6801 EE1(2)(5) loan for renewal and maintenance of CCGT (Power Department Loan)	38.00	38.00
95.	2008-09	6801 EE1(3)(3) Loan GENCO (Power Department Loan)	1.00	1.00
96.	2008-09	6801 EE1(4)(2) Loan for construction and renewal of existing building (Power Department Loan)	2.00	2.00
97.	2008-09	4801 EE2(1)(2)(2) Establishment of Spl. Court (Power Department Loan)	0.50	0.50
98.	2008-09	2801 EE2(1)(2)(1) Energy conservation (Power Department GIA)	5.00	5.00
99.	2008-09	2801 EE2(1)(2)(2) Establishment of Spl. Court (Power Department GIA)	0-0.50 R-(+)0.60	1.10
100.	2008-09	2801 EE2(2)(1)(4) GIA to IPGCL for VRS benefits (Power Department GIA)	50.00	50.00
101.	2008-09	6801 EE1(2)(3) Loan to Discount (Power Department GIA Loan)	1.00	1.00
102.	2009-10	2070 A3(3)(1) State Finance Commission	0.8	0.8
103.	2009-10	2216 A7(1)(2)(1) Urban Statistic for HR assessment under JNNURM	0.04	0.04
104.	2009-10	2217 A8(4)(1)(3) Capacity building activities including research and training towards implementation of BSUP & IHSDP under JNNURM	0.2	0.2
105.	2009-10	3054 A12(1)(1)(2)(7) Improvement of roads by providing RMC (CWG)	10.00	10.00
106.	2009-10	2251 C3(1)(1) Land & Building	0.06	0.06
107.	2009-10	2217 A8(2)(1)(19) GIA to MCD for sanitation in JJ clusters and unauthorized colonies (YAP-II) (MCD Plan GIA)	1.00	1.00
108.	2009-10	2216 A7(1)(1)(2) Construction of houses for weaker section (JNNURM) (MCD Slum & JJ Plan)	15.00	15.00
109.	2009-10	2217 A8(1)(1)(5) Centrally Assisted Slum Devlopment Programme (MCD Slum & JJ Plan)	1.60	1.60
110.	2009-10	2217 A8(1)(1)(6) Preparation of perspective plan for sub standard area (MCD S&JJ Plan)	0.30	0.30
111.	2009-10	2217 A8(2)(1)(13) In Situ upgradation of JJ clusters (MCD S&JJ Plan)	0.10	0.10
112.	2009-10	2217 A8(4)(1)(7) Slum Development Board (MCD Plan S&JJ)	0.10	0.10
113.	2009-10	2215 A6(2)(1)(2) Yamuna River Authority/Measures for renovation of river Yamuna (DJB GIA Plan)	0.10	0.10
114.	2009-10	4217 AA1(2)(1) Share Capital Contribution to NCR Development Board	25.00	25.00
115.	2009-10	4217 AA1(3)(1)(3) Construction of GTB Memorial	3.00	3.00
116.	2009-10	4217 AA1(3)(1)(4) CWG	5.00	5.00
117.	2009-10	4059 BB2(1)(2)(3) Sales Tax Building	1.00	1.00

118.	2009-10	4202 BB4(1)(4)(3) Setting of university of science & technology	0.05	0.05
119.	2009-10	4202 BB4(1)(4)(4) Setting of University of Pharmaceutical Science	0.05	0.05
120.	2009-10	4235 BB7(1)(3)(3) Old Age Home	1.00	1.00
121.	2009-10	4235 BB7(1)(4)(4) Construction of Building for Social Welfare Department	2.00	2.00
122.	2009-10	4250 BB8(2)(4)(1) World Bank Share	0.75	0.75
123.	2009-10	4250 BB8(2)(4)(2) State Share	1.00	1.00
124.	2009-10	4405 BB9(1)(1) Expansion and reorganization of fishery activities in UT of Delhi	0.1	0.1
125.	2009-10	5054 BB11(1)(1)(2) Construction of roads & bridges in trans Yamuna area	1.00	1.00
126.	2009-10	5054 BB11(1)(1)(6) Construction of roads & bridges to DTDC	30.00	30.00
127.	2009-10	6801 EE1(1)(2) GENCO for renovation/modification of Rajghat Power Station (Power Department Loan)	5.00	5.00
128.	2009-10	6801 EE1(2)(5) loan for renewal and maintenance of CCGT (Power Department Loan)	4.00	4.00
129.	2009-10	6801 EE1(3)(3) Loan GENCO (Power Department Loan)	1.00	1.00
130.	2009-10	4801 EE2(1)(1)(6) Equity contribution to Pragati Power Project Ph.III, Bawana (Power Department Loan)	360.00	360.00
131.	2009-10	6801 EE2(1)(1)(5) Equity contribution to JVC Power Plant at Jhajhar (Haryana) (Power Department Loan)	80.00	80.00
132.	2009-10	2801 E2(1)(2)(2) Establishment of special court (Power Department GIA)	0.50	0.50
133.	2009-10	2216 A7(1)(1)(4) GIA to DDA Construction of houses for weaker section (JNNURM) (DDA Departmental Scheme Plan)	15.00	15.00

Appendix 2.15

Excess expenditure over appropriation (Refer to paragraph 2.12.11)

(₹ in crore)

Sl. No.	Year	Sub-head	Total provision	Actual expenditure	Excess over budget
1	2007-08	3054 B.3(1)(1)(1)(1)- Maintenance	80.00	80.53	0.53
2	2007-08	4202 BB..4(1)(1)(1)- Construction of bldg. for Middle School	0.50	1.24	0.74
3	2007-08	4210 B.B. 5(1)(1)(1)(7)- State Drug Authority and Procurement Agency	0.03	0.09	0.06
4	2007-08	4210 B.B. 5(1)(1)(1)(9)-Directorate of ISM and Homeopathy	0.20	0.40	0.20
5	2007-08	4210 B.B. 5(2)(2)(1)(1)-Construction of bldg. For MAM College	5.84	6.30	0.46
6	2007-08	4235 BB.7(1)(1)(4)-Development of Home for mentally retarded	0.01	0.07	0.06
7	2007-08	4235 BB.7(1)(4)(1)-Provision of Additional Facility in existing bldg.	5.00	5.35	0.35
8	2007-08	5054 BB 11(1)(1)(1) Construction of roads and bridges	200.50	205.80	5.30
9	2008-09	2217 A 8 (3)(1)(6) Provision of essential services in Unauthorized Colony.	538.00	538.66	0.66
10	2008-09	2059 B 1(!)(4) Maintenance & Repairs	118.40	124.14	5.74
11	2008-09	2059 B 1(1)(6) Suspense	0.01	0.071	0.07
12	2008-09	4059 BB 2(1)(2)(5) Dy. Commissioners Offices	3.25	3.70	0.45
13	2008-09	4059 B 2(1)(2)(11) Delhi Institute of Pharmacutical Science & Research	3.01	3.17	0.16
14	2008-09	4202 BB 4(1)(3)(1) Additional facilities / renovation in adjusting building of education Department	0.80	1.24	0.44
15	2008-09	4202 BB 4(1)(4)(3) Setting of University of Science & Technology	Nil	0.13	0.13
16	2008-09	4202 BB 4(2)(1)(1) Construction of Building for Delhi College of Engineering at Bawana Road	3.90	5.61	1.71
17	2008-09	4202 BB 4(4)(3)(1) College of Art	1.75	1.82	0.07
18	2008-09	4210 BB 5(1)(1)(1)(1) Construction of building for hospitals	105.20	105.90	0.70
19	2008-09	4210 BB 5(2)(1)(1) Buildings	Nil	0.12	0.12
20	2008-09	4210 BB 5(2)(2)(1)(1) Construction of building for MAM College	11.83	11.92	0.09
21	2008-09	4235 BB 7(1)(1)(2) Construction of building for primary school for deaf at Nehru Vihar	3.50	3.85	0.35
22	2008-09	4250 BB 8(1)(3) Construction of Employment Exchange Hastsal	Nil	0.06	0.06
23	2008-09	4250 BB 8(2)(4)(2) State Share	Nil	0.34	0.34
24	2008-09	5054 BB 11(1)(1)(1) Construction of roads and bridges	164.38	166.60	2.22

Appendix 3.1

Utilisation certificates outstanding as on 31 March 2010

(Referred to in Paragraph 3.1)

(₹ in lakh)

Name of the Ministries/Deptt. Sanctioning Grant-in-aid	Period of sanction of Grant	Utilization Certificates due		Utilization Certificates Received		Utilization Certificates Outstanding	
		No.	Amount	No.	Amount	No.	Amount
PAO-6	1977-78	23	1016.93	0	0.00	23	1016.93
LSG TO MCD	1978-79	10	975.46	0	0.00	10	975.46
	1979-80	8	673.06	0	0.00	8	673.06
	1980-81	8	266.68	0	0.00	8	266.68
	1981-82	23	302.95	0	0.00	23	302.95
	1982-83	23	321.10	0	0.00	23	321.10
	1983-84	26	700.55	0	0.00	26	700.55
	1984-85	25	1133.81	0	0.00	25	1133.81
	1985-86	10	344.09	0	0.00	10	344.09
	1986-87	18	1003.24	0	0.00	18	1003.24
	1987-88	16	1645.29	0	0.00	16	1645.29
	1988-89	18	2008.94	0	0.00	18	2008.94
	1989-90	38	8477.60	0	0.00	38	8477.60
	1990-91	52	11284.99	0	0.00	52	11284.99
	1991-92	57	12829.89	0	0.00	57	12829.89
	1992-93	62	13201.58	0	0.00	62	13201.58
	1994-95	0	82302.52	0	0.00	0	82302.52
	1995-96	20	19584.49	0	0.00	20	19584.49
	1996-97	7	14841.36	0	0.00	7	14841.36
	1997-98	10	17034.50	0	0.00	10	17034.50
	1998-99	9	3832.80	0	0.00	9	3832.80
	1999-2000	9	6648.17	0	0.00	9	6648.17
	2000-01	33	36007.18	0	0.00	33	36007.18
	2001-02	43	55220.63	0	0.00	43	55220.63
	2002-03	14	16841.51	0	0.00	14	16841.51
	2003-04	56	40246.33	1	500.00	55	39746.33
	2004-05	13	38703.06	5	419.65	8	38283.41
	2005-06	79	86701.33	1	651.51	78	86049.82
	2006-07	68	81465.00	1	492.60	67	80972.40
	2007-08	13	95989.30	3	1697.47	10	94291.83
	2008-09	29	339372.31	26	167363.12	3	172009.19
(UPTO 31.3.2009)	**Total**	**820**	**990976.65**	**37**	**171124.35**	**783**	**819852.30**
PAO-6	1977-78	7	339.95	0	0.00	7	339.95
LSG TO NDMC	1978-79	8	224.15	0	0.00	8	224.15
	1979-80	4	219.05	0	0.00	4	219.05
	1980-81	8	77.50	0	0.00	8	77.50
	1981-82	6	176.17	0	0.00	6	176.17
	1982-83	3	75.63	0	0.00	3	75.63
	1983-84	5	135.21	0	0.00	5	135.21
	1984-85	13	618.85	0	0.00	13	618.85
	1985-86	9	163.06	0	0.00	9	163.06
	1986-87	4	151.00	0	0.00	4	151.00
	1987-88	22	1629.98	0	0.00	22	1629.98

	1988-89	5	151.29	0	0.00	5	151.29
	1989-90	32	1444.91	0	0.00	32	1444.91
	1990-91	7	265.84	0	0.00	7	265.84
	1991-92	43	192.75	0	0.00	43	192.75
	1992-93	48	254.39	0	0.00	48	254.39
	1993-94	53	856.03	0	0.00	53	856.03
	1994-95	40	1104.02	0	0.00	40	1104.02
	1995-96	56	2296.40	0	0.00	56	2296.40
	1996-97	49	2196.04	0	0.00	49	2196.04
	1997-98	6	1005.31	0	0.00	6	1005.31
	1998-99	7	592.39	0	0.00	7	592.39
	1999-2000	2	183.70	0	0.00	2	183.70
	2000-01	3	2122.28	0	0.00	3	2122.28
	2001-02	6	1836.91	0	0.00	6	1836.91
	2002-03	6	1468.50	0	0.00	6	1468.50
	2003-04	30	2389.72	0	0.00	30	2389.72
	2004-05	5	3070.77	0	0.00	5	3070.77
	2005-06	17	2795.14	0	0.00	17	2795.14
	2006-07	2	33.11	0	0.00	2	33.11
	2007-08	16	6564.84	14	8819.09	2	(-)2254.25
	2008-09	19	10399.93	0	0.00	19	10399.93
(UPTO 31/03/2008)	**TOTAL**	**541**	**45034.82**	**14**	**8819.09**	**527**	**36215.73**
DELHI CONTONMMENT	1978-79	1	0.24	0	0.00	1	0.24
BOARD	1986-87	1	0.24	0	0.00	1	0.24
	1992-93	8	49.64	0	0.00	8	49.64
	1994-95	8	65.14	0	0.00	8	65.14
	1995-96	8	90.95	0	0.00	8	90.95
	1996-97	14	155.47	0	0.00	14	155.47
	1997-98	8	113.16	0	0.00	8	113.16
	1998-99	7	221.90	0	0.00	7	221.90
	2000-01	14	471.89	0	0.00	14	471.89
	2001-02	14	515.58	0	0.00	14	515.58
	2002-03	14	124.58	0	0.00	14	124.58
	2003-04	14	147.15	0	0.00	14	147.15
	2004-05	4	161.88	0	0.00	4	161.88
	2005-06	2	165.28	0	0.00	2	165.28
	2006-07	1	185.14	0	0.00	1	185.14
	2007-08	1	201.71	0	0.00	1	201.71
	2008-09	2	1078.76	0	0.00	2	1078.76
	TOTAL	**121**	**3748.71**	**0**	**0.00**	**121**	**3748.71**
DELHI VIDYUT BOARD &	1986-87	1	400.00	0	0.00	1	400.00
POWER SECTOR	1987-88	1	100.00	0	0.00	1	100.00
	1989-90	2	19.76	0	0.00	2	19.76
	1990-91	1	8.09	0	0.00	1	8.09
	1991-92	1	9.15	0	0.00	1	9.15
	1992-93	1	1.81	0	0.00	1	1.81
	1999-2000	1	69.12	0	0.00	1	69.12
	2000-01	5	173.10	0	0.00	5	173.10
	2001-02	6	96510.00	0	0.00	6	96510.00
	2002-03	7	2345.00	0	0.00	7	2345.00
	2003-04	9	6000.50	0	0.00	9	6000.50

	2004-05	4	250.00	0	0.00	4	250.00
	2005-06	5	400.00	0	0.00	5	400.00
	2006-07	4	9549.30	0	0.00	4	9549.30
	2007-08	8	2129.64	0	0.00	8	2129.64
	2008-09	1	600.00	1	520.98	0	79.02
	TOTAL	**57**	**118565.47**	**1**	**520.98**	**56**	**118044.49**
DELHI JAL BOARD	1990-91	1	161.80	0	0.00	1	161.80
	1991-92	1	128.65	0	0.00	1	128.65
	1993-94	1	10.82	0	0.00	1	10.82
	1996-97	7	1822.59	0	0.00	7	1822.59
	1997-98	7	1622.59	0	0.00	7	1622.59
	1998-99	1	0.50	0	0.00	1	0.50
	1999-2000	1	125.00	0	0.00	1	125.00
	2000-01	7	1112.35	0	0.00	7	1112.35
	2001-02	21	6275.00	0	0.00	21	6275.00
	2002-03	25	6050.00	0	0.00	25	6050.00
	2003-04	1	33.59	0	0.00	1	33.59
	2004-05	1	179.61	0	0.00	1	179.61
	2005-06	10	13091.25	0	0	10	13091.25
	2006-07	6	3555.00	0	0.00	6	3555.00
	2007-08	4	19316.00	4	8857.37	0	10458.63
	2008-09	4	21965.00	4	22177.76	0	(-)212.76
	TOTAL	**98**	**75449.75**	**8**	**31035.13**	**90**	**44414.62**
LAND & BLDG DEPTT.	1979-80	1	8.00	0	0.00	1	8.00
FOR DDA	1980-81	5	182.25	0	0.00	5	182.25
	1981-82	5	350.81	0	0.00	5	350.81
	1982-83	2	345.00	0	0.00	2	345.00
	1984-85	16	2094.52	0	0.00	16	2094.52
	1985-86	23	3180.90	0	0.00	23	3180.90
	1986-87	24	3259.25	0	0.00	24	3259.25
	1987-88	11	3292.41	0	0.00	11	3292.41
	1988-89	11	1528.75	0	0.00	11	1528.75
	1989-90	19	1842.00	0	0.00	19	1842.00
	1990-91	20	1761.50	0	0.00	20	1761.50
	1991-92	10	1366.78	0	0.00	10	1366.78
	1992-93	3	65.12	0	0.00	3	65.12
	1993-94	1	22.00	0	0.00	1	22.00
	2007-08	1	1933.80	0	0.00	1	1933.80
	2008 09	0	0.00	0	0.00	0	0.00
	TOTAL	**152**	**21233.09**	**0**	**0.00**	**152**	**21233.09**
LAND & BLDG DEPTT.	1988-89	10	4672.45	0	0.00	10	4672.45
FOR MCD	1989-90	5	1274.51	0	0.00	5	1274.51
	1990-91	12	5106.76	0	0.00	12	5106.76
	1991-92	10	2517.50	0	0.00	10	2517.50
	1992-93	46	7925.00	0	0.00	46	7925.00
	1993-94	55	7322.58	0	0.00	55	7322.58
	1994-95	18	3023.50	0	0.00	18	3023.50
	1995-96	20	3055.00	0	0.00	20	3055.00
	1996-97	21	9519.00	0	0.00	21	9519.00
	1997-98	12	10869.04	0	0.00	12	10869.04
	1998-99	15	4945.75	0	0.00	15	4945.75
	1999-2000	20	15133.69	0	0.00	20	15133.69
	2000-01	71	14438.79	0	0.00	71	14438.79
	TOTAL	**315**	**89803.57**	**0**	**0.00**	**315**	**89803.57**

N.D.M.C	1993-94	1	32.37	0	0.00	1	32.37
	1996-97	2	35.00	0	0.00	2	35.00
	1997-98	1	30.00	0	0.00	1	30.00
	TOTAL	**4**	**97.37**	**0**	**0.00**	**4**	**97.37**
	G.TOTAL	**2108**	**1344909**	**60**	**211500**	**2048**	**1133409.88**
PAO-7	1980-81	2	4.54	0	0.00	2	4.54
DTE. OF FAMILY	1981-82	1	12.72	0	0.00	1	12.72
WELFARE	1982-83	3	1.71	0	0.00	3	1.71
	1984-85	6	2.51	0	0.00	6	2.51
	1985-86	4	4.06	0	0.00	4	4.06
	1986-87	1	11.63	0	0.00	1	11.63
	1988-89	2	1.93	0	0.00	2	1.93
	1989-90	4	2.83	0	0.00	4	2.83
	1990-91	2	2.62	0	0.00	2	2.62
	1991-92	7	3.56	0	0.00	7	3.56
	1992-93	1	1.14	0	0.00	1	1.14
	1993-94	49	265.04	0	0.00	49	265.04
	1994-95	5	26.90	0	0.00	5	26.90
	1995-96	3	23.43	0	0.00	3	23.43
	1996-97	4	13.24	0	0.00	4	13.24
	1997-98	0	0.00	0	0.00	0	0.00
	1998-99	1	3.38	0	0.00	1	3.38
	1999-2000	2	313.39	0	0.00	2	313.39
	2000-01	5	1006.98	0	0.00	5	1006.98
	2001-02	14	15.58	0	0.00	14	15.58
	2002-03	1	3.35	0	0.00	1	3.35
	2003-04	5	85.92	0	0.00	5	85.92
	2004-05	13	2044.29	0	0.00	13	2044.29
	2005-06	17	107.34	0	0.0	17	107.34
	2006-07	17	101.88	0	0.00	17	101.88
	2007-08	16	868.64	0	0.00	16	868.64
	2008.09	14	284.32	0	0.00	14	284.32
	G.TOTAL	**199**	**5212.93**	**0**	**0.00**	**199**	**5212.93**
PAO-9			**5**				
TOURISM DEPARTMENT	1998-99	1	20.00	0	0.00	1	20.00
Balance from Transport	1999-2000	2	3.37	0	0.00	2	3.37
Deptt. now in Tourism Deptt.	2001-02	1	9.19	0	0.00	1	9.19
	2002-03	0	0.00	0	0.00	0	0.00
	2003-04	2	37.24	0	0.00	2	37.24
	2004-05	4	478.13	0	0.00	4	478.13
	2005-06	2	68.00	0	0.00	2	68.00
	2006-07	1	215.00	0	0.00	1	215.00
	2007-08	1	625.00	0	0.00	1	625.00
	2008-09	1	1606.00	0	0.00	1	1606.00
	TOTAL	**15**	**3061.93**	**0**	**0.00**	**15**	**3061.93**
	G.TOTAL	**15**	**3061.93**	**0**	**0.00**	**15**	**3061.93**
PAO-10	2007-08	1	5.00	0	0.00	1	5.00
FOOD & SUPPLIES	2008-09	0	0.00	0	0.00	0	0.00
	TOTAL	**1**	**5.00**	**0**	**0**	**1**	**5.00**
PLANNING DEPTT.	2007-08	1	5.40	0	0.00	1	5.40
	2008-09	0	0.00	0	0.00	0	0.00
	TOTAL	**1**	**5.40**	**0**	**0.00**	**1**	**5.40**

U.D.Deptt.	2002-03	1	0.60	0	0.00	1	0.60
	2004-05	9	422.55	0	0.00	9	422.55
	2005-06	8	19.45	0	0.00	8	19.45
	2006-07	21	2197.43	0	0.00	21	2197.43
	2007-08	22	776.31	0	0.00	22	776.31
	2008-09	5	258.73	0	0.00	5	258.73
	TOTAL	66	3675.07	0	0.00	66	3675.07
DSW(CENTRAL DISTT.)	2004-05	2	0.32	0	0.00	2	0.32
	2005-06	6	0.99	0	0.00	6	0.99
	2008-09	0	0.00	0	0.00	0	0.00
	TOTAL	8	1.31	0	0.00	8	1.31
ENVIORNMENT DEPTT.	2004-05	3	43.40	0	0.00	3	43.40
UPTO 31.3.08	2005-06	14	199.10	2	19.99	12	179.11
	2006-07	26	349.52	6	119.99	20	229.53
	2007-08	3	130.00	2	120.00	1	10.00
	2008-09	4	325.00	0	0.00	4	325.00
	TOTAL	50	1047.02	10	259.98	40	787.04
ART,CULTURE & LANGUAGE	2004-05	1	0.20	0	0.00	1	0.20
DEPARTMENT	2005-06	7	11.77	0	0.00	7	11.77
	2006-07	96	520.82	0	0.00	96	520.82
	2007-08	107	2400.02	0	0.00	107	2400.02
	2008-09	77	3146.32	0	0.00	77	3146.32
	TOTAL	288	6079.13	0	0.00	288	6079.13
DTE. FOR WELFARE OF SC/ST	1977-78	2	0.16	0	0.00	2	0.16
	1978-79	1	8.00	0	0.00	1	8.00
	1979-80	6	0.74	0	0.00	6	0.74
	1982-83	1	0.09	0	0.00	1	0.09
	1984-85	5	0.05	0	0.00	5	0.05
	1986-87	2	0.10	0	0.00	2	0.10
	1987-88	1	0.02	0	0.00	1	0.02
	1988-89	2	0.34	0	0.00	2	0.34
	1989-90	12	1.87	0	0.00	12	1.87
	1990-91	2	0.14	0	0.00	2	0.14
	1991-92	17	402.79	0	0.00	17	402.79
	1992-93	49	461.22	0	0.00	49	461.22
	1993-94	46	326.09	0	0.00	46	326.09
	1994-95	28	4.13	0	0.00	28	4.13
	1995-96	21	3.51	0	0.00	21	3.51
	2000-01	3	15.08	0	0.00	3	15.08
	2004-05	3	84.19	0	0.00	3	84.19
	2005-06	1	41.87	0	0.00	1	41.87
	2006-07	5	154.93	0	0.00	5	154.93
	2007-08	2	42.00	0	0.00	2	42.00
	2008-09	2	7.72	0	0.00	2	7.72
	TOTAL	211	1555.04	0	0.00	211	1555.04
JOINT DIRECTOR	2000-01	1	38.00	0	0.00	1	38.00
AGRICULTURE	2002-03	1	40.00	0	0.00	1	40.00
	2008-09	0	0.00	0	0.00	0	0.00
	TOTAL	2	78.00	0	0.00	2	78.00
DEV.DEPTT.	2007-08	1	50.00	0	0	1	50.00
G.A.D.	2008-09	2	375.00	0	0	2	375.00
	TOTAL	3	425.00	0	0.00	3	425.00

I.T. Department	2006-07	1	13.40	0	0.00	1	13.40
	2007-08	1	400.00	0	0.00	1	400.00
	2008-09	2	1254.86	0	0.00	2	1254.86
	TOTAL	4	1668.26	0	0.00	4	1668.26
A.R. Department	2008-09	1	500.00	0	0.00	1	500.00
	TOTAL	1	500.00	0	0.00	1	500.00
PAO 10	G.TOTAL	635.00	15039.23	10.00	259.98	625	14779.25
PAO-11	2005-06	1	25.00	1	25.00	0	0.00
R.D.(MCD)	2006-07	3	1700.00	3	1700.00	0	0.00
	2007-08	5	2217.00	5	2217.00	0	0.00
	2008-09	2	800.00	2	800.00	0	0.00
	TOTAL	11	4742.00	11	4742.00	0	0.00
ANIMAL HUSBANDARY	2006-07	3	128.80	0	0.00	3	128.80
	2008 09	3	133.26	0	0.00	3	133.26
	TOTAL	6	262.06	0	0.00	6	262.06
DEPTT.NGOs	2005-06	4	0.87	0	0.00	4	0.87
C.P.P (D.S.W)	2006-07	1	0.35	0	0.00	1	0.35
	TOTAL	5	1.22	0	0.00	5	1.22
RCL(DSW)	2007-08	0	0.00	0	0.00	0	0.00
	2008-09	11	142.99	0	0.00	11	142.99
	TOTAL	11	142.99	0	0.00	11	142.99
ANIMAL WELFARE	2006-07	1	30.00	0	0.00	1	30.00
	2008 09	0	0.00	0	0.00	0	0.00
	TOTAL	1	30.00	0	0.00	1	30.00
ANIMAL HUSBANDARY	2005-06	2	50.00	0	0.00	2	50.00
DEPARTMENT (MCD)	2006-07	1	70.49	0	0.00	1	70.49
	TOTAL	3	120.49	0	0.00	3	120.49
DELHI LABOUR WELFARE	2002-03	1	14.00	1	14.00	0	0.00
BOARD	2003-04	1	13.00	1	13.00	0	0.00
	2005-06	1	15.00	1	15.00	0	0.00
	2007-08	2	672.90	2	672.90	0	0.00
	2008-09	3	155.30	3	155.30	0	0.00
	TOTAL	8	870.20	8	870.20	0	0.00
ROAD SAFETY CELL	2005-06	1	70.10	0	0.00	1	70.10
	TOTAL	1	70.10	0	0.00	1	70.10
DTE. OF SOCIAL WELFARE	2005-06	3	7.38	3	7.38	0	0.00
GENDER RESOURCES	TOTAL	3	7.38	0	0.00	3	0.00
CENTRE							
SPCA(ANIMAL HUSBANDARY)	2008-09	2	50.60	0	0.00	2	50.60
	TOTAL	2	50.60	0	0.00	2	50.60
	G.TOTAL	51	6297.04	22	5619.58	29	677.46
PAO-14	2008-09	2	200.00	0	0.00	2	200.00
DLSA	TOTAL	2	200.00	0	0.00	2	200.00
DTE. OF ISM & H	2002-03	1	0.75	0	0.00	1	0.75
	2005-06	2	9.70	0	0.00	2	9.70
	2007-08	3	266.00	1	11.00	2	255.00
	2008-09	5	312.09	1	10.00	4	302.09
	TOTAL	11	588.54	2	21.00	9	567.54
DTE. OF SOCIAL WELFARE	1987-88	4	2.27	0	0.00	4	2.27
	1988-89	4	6.85	0	0.00	4	6.85
	1989-90	7	21.55	0	0.00	7	21.55
	1990-91	4	9.12	0	0.00	4	9.12
	1991-92	4	3.85	0	0.00	4	3.85
	1992-93	6	5.23	0	0.00	6	5.23
	1993-94	5	195.92	0	0.00	5	195.92
	1994-95	0	0.00	0	0.00	0	0.00
	1995-96	8	137.67	0	0.00	8	137.67

	1996-97	17	893.36	0	0.00	17	893.36
	1997-98	4	187.36	0	0.00	4	187.36
	1998-99	5	44.08	0	0.00	5	44.08
	1999-2000	2	13.68	0	0.00	2	13.68
	2000-01	1	3.24	0	0.00	1	3.24
	2001-02	3	15.00	2	5.00	1	10.00
	2002-03	19	112.16	14	79.97	5	32.19
	2003-04	11	11.51	10	4.19	1	7.32
	2004-05	5	17.67	1	6.93	4	10.74
	2005-06	137	508.05	0	0.00	137	508.05
	2006-07	739	1007.75	0	0.00	739	1007.75
	2007-08	21	32.53	0	0.00	21	32.53
	2008-09	47	155.10	8	6.45	39	148.65
	TOTAL	**1053**	**3383.95**	**35**	**102.54**	**1018**	**3281.41**
UPTO 31-03-2008	**G.TOTAL**	**1066**	**4172.49**	**37**	**123.54**	**1029**	**4048.95**
PAO-24	1977-78	3	0.44	0	0.00	3	0.44
DTE. OF HEALTH SERVICES	1979-80	8	31.35	0	0.00	8	31.35
	1980-81	4	36.71	0	0.00	4	36.71
	1981-82	1	39.96	0	0.00	1	39.96
	1982-83	2	42.56	0	0.00	2	42.56
	1983-84	10	12.28	0	0.00	10	12.28
	1984-85	9	43.96	0	0.00	9	43.96
	1985-86	5	6.36	0	0.00	5	6.36
	1986-87	6	479.27	0	0.00	6	479.27
	1987-88	5	17.92	0	0.00	5	17.92
	1988-89	5	216.72	0	0.00	5	216.72
	1989-90	13	682.68	0	0.00	13	682.68
	1990-91	8	710.81	0	0.00	8	710.81
	1991-92	6	8.20	0	0.00	6	8.20
	1992-93	12	292.65	0	0.00	12	292.65
	1993-94	11	201.36	0	0.00	11	201.36
	1994-95	4	1.83	0	0.00	4	1.83
	1995-96	5	174.58	0	0.00	5	174.58
	1996-97	9	176.14	0	0.00	9	176.14
	1997-98	7	233.33	0	0.00	7	233.33
	1998-99	12	271.87	0	0.00	12	271.87
	1999-2000	5	68.65	0	0.00	5	68.65
	2000-01	6	115.21	0	0.00	6	115.21
	2001-02	5	27.13	0	0.00	5	27.13
	2002-03	11	93.92	0	0.00	11	93.92
	2003-04	1	10.00	0	0.00	1	10.00
	2004-05	13	140.63	0	0.00	13	140.63
	2005-06	2	128.00	0	0.00	2	128.00
	2007-08	3	1163.50	3	1163.50	0	0.00
	2008-09	0	0.00	0	0.00	0	0.00
	TOTAL	**191**	**5428.02**	**3**	**1163.50**	**188**	**4264.52**
INDUSTRIES DEPTT.	1996-97	1	22.52	0	0.00	1	22.52
	1997-98	2	27.29	0	0.00	2	27.29
	1998-99	3	59.52	0	0.00	3	59.52
	1999-00	6	75.82	0	0.00	6	75.82
	2000-01	1	40.00	0	0.00	1	40.00
	2001-02	2	23.00	0	0.00	2	23.00
	2002-03	1	25.00	0	0.00	1	25.00
	2003-04	3	634.00	0	0.00	3	634.00
	2004-05	5	1772.37	0	0.00	5	1772.37
	2005-06	4	74.87	0	0.00	4	74.87
	2007-08	2	70.00	2	70.00	0	0.00
	2008-09	4	571.70	3	564.70	1	7.00
	Total	**34**	**3396.09**	**5**	**634.70**	**29**	**2761.39**
	Grand Total	**225**	**8824.11**	**8**	**1798.20**	**217**	**7025.91**

Appendix 3.2

(Referred to in Paragraph 3.2)

Statement showing names of bodies and authorities, the accounts of which had not been received

Sl. No	Name of the Body/authority	Year for which accounts had not been received	Grants received (Rupees in lakh)
Department			
1.	Netaji Subhash Institute of Technology (NSIT)	2005-06 to 2008-09	1250.00
2.	Delhi Jal Board (DJB)	2004-05 to 2008-09	63314.5

Appendix 3.3

Statement showing performance of the autonomous bodies

(Referred to in Paragraph 3.3)

Sl. No.	Name of bodies	Period of entrustment	Year upto which accounts were rendered	Period upto which separate Audit Report is issued	Placement of SAR in the Legislature	Delay in submission of accounts	Period of delay
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1.	Delhi Kalyan Samiti (DKS)	2004-05 to 2013-14	2008-09	2008-09	-	Yes	3 months
2.	Guru Gobind Singh IP University (GGSIPU)	Deemed entrustment	2008-09	2007-08	-	Yes	8 months
3.	Delhi Development Authority (DDA)	DDA Act authorises CAG to certify the accounts.	2009-10	2008-09	-	-	-
4.	Netaji Subhash Institute of Technology (NSIT)	2002-03 to 2006-07	2004-05	2004-05	-	Yes	44 months
5.	Delhi Legal Services Authority (DLSA)	Sole Auditor	2008-09	2008-09	-	Yes	5 months
6.	Delhi Electricity Regularity Authority (DERC)	-	2008-09	2008-09	-	No	-
7.	Delhi Jal Board (DJB)	Under provisions and section 70(2) of Delhi Jal Board Act, 1998	2003-04	2003-04	-	Yes	62 months**

* SAR to be submitted to board

** Delay calculated from the month when first audit of DJB was taken up by AG (Delhi) in December 2004

Appendix 3.4

Department wise/duration wise break-up of the cases of misappropriation, defalcation, etc. (Cases where final action was pending at the end of March 2010)

Referred to in Paragraph 3.4)

Sl. No.	Name of the Department	Up to 5 years	5 to 10 years	10 to 15 years	15 to 20 years	20 to 25 years	25years to more	Total No. of Cases
1	Irrigation & Flood Control	1	-	-	-	-	-	1
2	IT Department	1	-	-	-	-	-	1
3	Delhi Vidhan Sabha	1	-	-	-	-	-	1
4	Department of Trg. & Test Education	1	-	-	-	-	-	1
5	PWD	1	-	-	-	-	-	1
6	Delhi Police	4	1	-	-	-	-	5
7	Deptt. of Social welfare	-	1	-	1	-	-	2
8	Hospitals	7	1	-	-	-	-	8
9	Education	1	4	1	-	-	-	6
10	NCC	2	-	-	-	-	-	2
11	Miscellaneous	3	-	-	-	-	-	3
12.	Delhi Jal Board	-	2	1	-	-	-	3
	Total	22	9	2	1	-	-	34

Appendix 3.5

Department /category wise details in respect of cases of loss to Government due to theft, misappropriation/loss of Government material

(Referred to in Paragraph 3.4)

Name of Department	Theft Cases		Misappropriation/Loss of Government Material		Total	
	Number of Cases	Amount (₹ in lakh)	Number of Cases	Amount (₹ in lakh)	Number of Cases	Amount (₹ in lakh)
Delhi Police	1	Not mentioned	4	3.72	5	3.72
Deptt. of Social welfare	1	0.40	1	0.01	2	0.41
Hospitals	3	-	5	9.77	8	9.77
Education	3	0.06	3	0.02	6	0.08
NCC	-	-	2	0.11	2	0.11
Irrigation and Flood Control Department	1	0.71	-	-	1	0.71
Department of IT	-	-	1	0.39	1	0.39
Delhi Vidhan Sabha	-	-	1	2.58	1	2.58
Training and Technical Education	1	Amount not Shown	-	-	1	-
Public Works department	-	-	1	0.05	1	0.05
Miscellaneous	3	0.91	-	-	3	0.91
Delhi Jal Board	3	15.19	-	-	3	15.19
Total	**16**	**17.27**	**18**	**16.65**	**34**	**33.92**