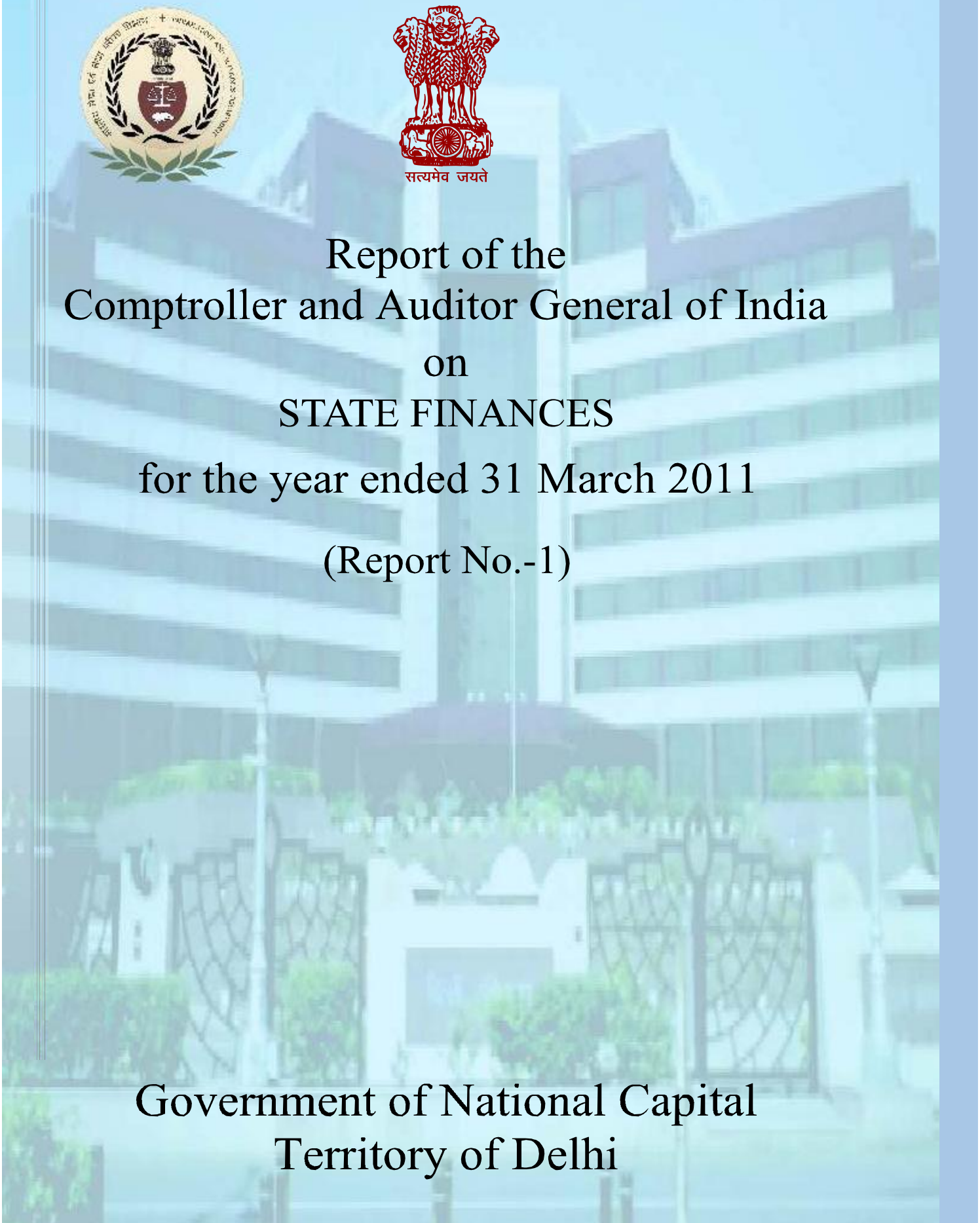


सत्यमेव जयते

# Report of the Comptroller and Auditor General of India on STATE FINANCES for the year ended 31 March 2011

(Report No.-1)

## Government of National Capital Territory of Delhi

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# Preface

This Report has been prepared for submission to the Governor under Article 151 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 2011.

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

Based on the audited accounts of the Government of Delhi for the year ending March 2011, 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 2011. 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 2011. The report also has an appendage of additional data collected from several sources in support of the findings.

## Audit findings

### 1 Finances of the State Government

**Revenue receipts:** Revenue receipts grew by ₹ 4572.76 crore (22.36 *per cent*). The increase was contributed by tax revenue - ₹ 3029.89 crore, non-tax revenue-₹ 721.55 crore and grants from Government of India- ₹ 821.32 crore. The revenue receipts have shown an increasing trend over the period 2006-11 with significant change in composition, i.e., share of state's tax revenue has declined from 83.29 *per cent* in 2006-07 to 65.85 *per cent* in 2010-11. The growth in revenue receipts (22.36 *per cent*) was higher as compared to growth in GSDP (18.80 *per cent*) during the year 2010-11.

**Arrears of revenue:** Arrears of revenue pending for collection increased from ₹ 9945.01 crore in 2009-10 to ₹ 11775.10 crore in 2010-11(18.40 *per cent*) which constituted 56.98 *per cent* of the Delhi's own revenue.

**High share of revenue expenditure in total expenditure:** The revenue expenditure during the current year at ₹ 14381.74 crore has marginally increased by ₹ 480.86 crore (3.46 *per cent*) over the previous year. The revenue expenditure constituted 78.30 *per cent* of total expenditure (excluding loans and advances) during 2010-11.

**Inadequate priority to development expenditure:** Capital expenditure decreased by ₹ 732.47 crore (15.53 *per cent)* over the previous year. The capital expenditure constituted only 21.70 *per cent* of total expenditure (excluding loans and advances) during 2010-11 indicating less productive allocation of funds by the State.

**Investment and returns:** As of 31 March 2011, the Government had invested ₹ 12616.58 crore in government companies/corporations. The return on these investments was a meagre 0.35 *per cent* during last three years, while the Government paid interest at an average rate of 9.51 *per cent* on its borrowings during 2008-2011.

**High ratio of fiscal liabilities to GSDP:** The outstanding fiscal liabilities of the State increased from ₹ 26544.20 crore in 2009-10 to ₹ 30140.09 crore in 2010-11 (13.55 *per cent*) which constituted 11.64 *per cent* of GSDP. The fiscal liabilities of ₹ 30140.09 crore as of 31 March 2011 comprised of small savings collection of ₹ 30140.08 crore and cooperative assistance to other cooperatives ₹ 0.01 crore.

**Fiscal position:** The revenue surplus has continuously shown an increasing trend during last five years as it increased from ₹ 4438.13 crore in 2006-07 to ₹ 10642.36 crore in 2010-11. The fiscal deficit had also shown increasing trend upto 2009-10 when it was ₹ 3549.96 crore. However, during 2010-11 this trend was reversed and state had a fiscal surplus of ₹ 729.60 crore.

## 2 Financial management and budgetary control

During 2010-11, expenditure of ₹ 25563.17 crore was incurred against total grants and appropriation of ₹ 27599.67 crore resulting in a saving of ₹ 2036.50 crore. The overall saving of ₹ 2036.50 crore was a result of saving of ₹ 1252.00 crore in 12 grants and 1 appropriation under Revenue Section, ₹ 1059.94 crore in 8 grants and 1 appropriation under Capital Section and one grant/appropriation (Public Debts-Repayments) under Loan Section, offset by excess of ₹ 275.44 crore.

It was seen from appropriation accounts for the year 2010-11 that in 93 cases, there were savings exceeding ₹ 5.00 crore (₹ 1 crore for Centrally Sponsored Scheme /Schedule Caste Sub-Plan or more than 20 *per cent* of total provision). Against the total savings of ₹ 3128.36 crore, savings of ₹ 2303.02 crore (73.62 *per cent*) exceeding ₹ 50.00 crore in each case occurred in 16 cases relating to 5 grants and 1 appropriation.

Entire provision remained unutilised during the year 2006-07, 2007-08 and 2009-10 under sub-head 4851 AA 1(1)(1)- up-gradation, improvement handing over Civic Services of Industrial Estate Flatted Factories Complex. Similarly under sub-head 6801 EE 1(1)(2)-GENCO for renovation/modification of Rajghat Power House, entire provision remained unutilised during years 2008-09 to 2010-11.Thus, there was a need for review of budgetary provisions in respect of the above heads.

Supplementary grant amounting to ₹ 122.09 crore in 51 sub-heads were obtained in anticipation of higher expenditure. However, the final expenditure was less than even the original grant/appropriation.

Injudicious re-appropriation proved unnecessary and resulted in savings of over ₹ 55.81 crore under 16 sub heads.

## 3 Financial reporting

There were delays in obtaining utilization certificates (UCs) from various grantee institutions for the loans and grants released to them. Out of a total of 4492 grants, 4342 UCs amounting to ₹ 13117.35 crore were awaited from various departments at the end of March 2011. Out of 4342 outstanding UCs, 1917 UCs (44 *per cent*) amounting to ₹ 3221.05 crore were due for more than 10 years.

Nineteen annual accounts due upto the year 2009-10 of five autonomous bodies/authorities were not submitted to audit as of 31 March 2011. In particular, Delhi Building and Other Construction Workers Welfare Board did not submit its eight annual accounts since 2002-03 while five annual accounts of Netaji Subhash Institute of Technology since 2005-06 were in arrear.

# CHAPTER - 1

# Finances of the State Government

## *Profile of Delhi*

Delhi, the country's capital is a densely populated region as compared to the all India average. In the last ten years, the density of population in Delhi has increased from 9340 persons per sq. km to 11297 persons per sq. km. Delhi has a higher literacy rate and lower infant mortality rate when compared to all India average. Its Gross State Domestic Product (GSDP) has grown at a higher rate (16.57 *per cent*) in the past decade compared to the average GSDP growth of General Category States (15.02 *per cent*). During this period, its population has grown by 20.96 *per cent* against 17.56 *per cent* in General Category States. However, the per capita income growth in Delhi has been higher than that of the average of General Category States in the current decade (**Appendix 1.1**).

## 1.1 Introduction

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 NCTof 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 2011 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 (2010-11) vis-a-vis the previous years while **Appendix 1.3** provides details of receipts and disbursements and overall fiscal position

during the current year.

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

**(₹ in crore)**

| Receipts | | | Disbursement | | | | |
|---|---|---|---|---|---|---|---|
| | 2009-10 | 2010-11 | | 2009-10 | 2010-11 | | |
| **Section-A Revenue** | **Total** | **Total** | **Section-A Revenue** | **Total** | **Non Plan** | **Plan** | **Total** |
| Revenue receipts | **20451.34** | **25024.10** | **Revenue expenditure** | **13900.88** | **9490.15** | **4891.59** | **14381.74** |
| Tax revenue | 13447.86 | 16477.75 | General services | 3629.67 | 3645.86 | 83.09 | 3728.95 |
| Non-tax revenue | 3467.40 | 4188.95 | Social services | 8103.58 | 4459.24 | 4259.56 | 8718.80 |
| Share of Union Taxes/ Duties | | | Economic services | 1650.28 | 843.51 | 548.95 | 1392.46 |
| Grants from Government of India | 3536.08 | 4357.40 | Grants-in-aid and Contributions | 517.35 | 541.53 | 0 | 541.53 |
| **Section-B Capital** | | | **Section-B Capital** | | | | |
| Misc. Capital Receipts | | | Capital Outlay | **4717.27** | **3.48** | **3981.32** | **3984.80** |
| Recoveries of Loans and Advances | **318.15** | **436.77** | Loans and Advances disbursed | **5701.30** | **4693.39** | **1671.34** | **6364.73** |
| Public Debt receipts* | **1769.00** | **4388.94** | Repayment of Public Debt* | **606.47** | **793.05** | **-** | **793.05** |
| Opening Cash Balance $ | **5775.13** | **3387.70** | Closing Cash Balance$ | **3387.70** | | | **7713.19** |
| **Total** | **28313.62** | **33237.51** | | **28313.62** | | | **33237.51** |

** 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)*

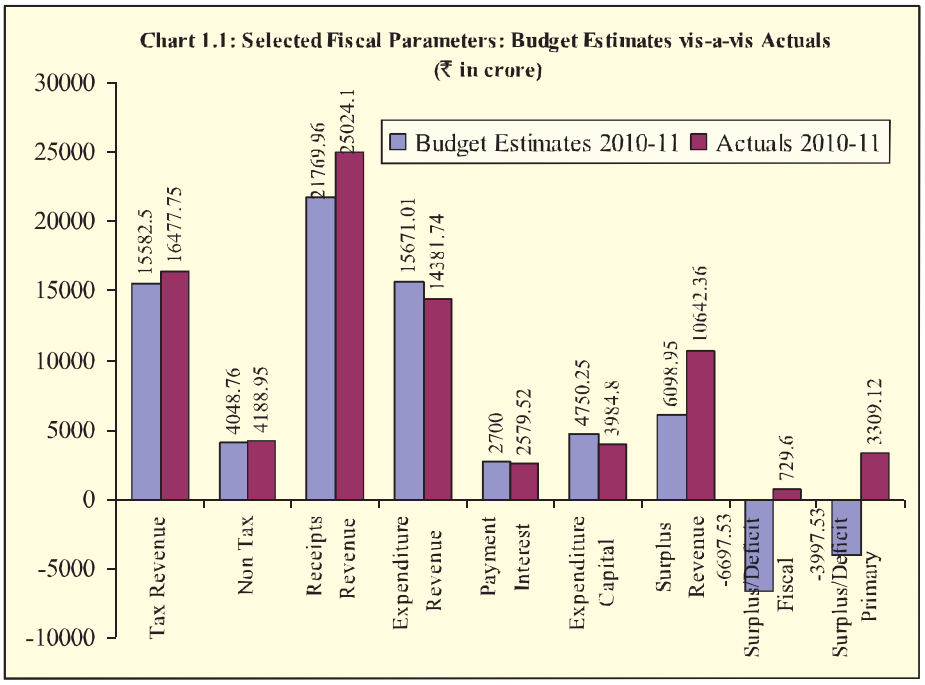
Following are the significant changes during 2010-11 over the previous year:

- Revenue receipts grew by ₹ 4572.76 crore (22.36 *per cent*). The increase was mainly contributed by tax revenue (₹ 3029.89 crore), non-tax revenue (₹ 721.55 crore) and grants from Government of India (₹ 821.32 crore).
- Revenue expenditure increased by ₹ 480.86 crore (3.46 *per cent*) and capital expenditure decreased by ₹ 732.47 crore (15.53 *per cent*) respectively.

- Recoveries of loans and advances increased by ₹ 118.62 crore (37.28 *per cent*) and the disbursement of loans increased by ₹ 663.43 crore (11.64 *per cent*).
- Public debt receipts and repayments increased by ₹ 2619.94 crore (148.10 *per cent*) and by ₹ 186.58 crore (30.76 *per cent*) respectively.
- The cash balance at the close of 2010-11 increased by ₹ 4325.49 crore (127.68 *per cent*) over the previous year as a result of inflow and outflow of funds during the year.

## 1.3 Budget estimates and actuals

Finance Department is responsible for preparation of the annual budget for different departments. The budgeted and actual figures under revenue receipts and expenditure are shown in **Chart 1.1.**




As may be observed from **Chart 1.1** there was considerable variation between estimates and actuals in the case of several key parameters. During the year, revenue receipts had a positive variation of ₹ 3254.14 crore (14.95 *per cent*) over budget estimates. Revenue expenditure showed a negative variation of 8.23 *per cent* (₹ 1289.27 crore) over budget estimates.

## 1.4 Resources of the State

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

Revenue and capital are the two streams of receipts that constitute the resources of the State Government. Revenue receipts consist of tax revenues, non-tax revenues and grants-in-aid from the Government of India (GOI). Capital receipts comprise miscellaneous capital receipts such as proceeds from recoveries of loans and advances, debt receipts and loans and advances from GOI as well as deposits from Public Account. **Table-1.1** presents the receipts and disbursements of the State during the current year as recorded in its Annual Finance Accounts while **Chart 1.2** depicts the trends in various components of the receipts of the State during 2006-11. **Chart 1.3** depicts the composition of resources of the State during the current year.

**Chart 1.2: Trends in Receipts**

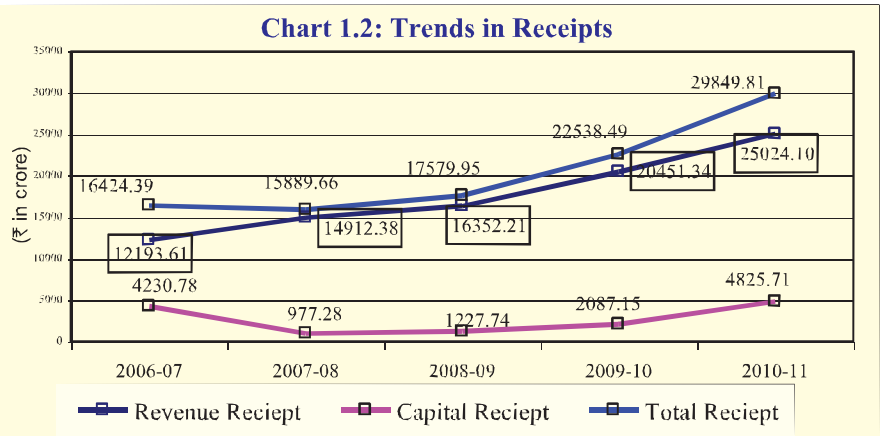
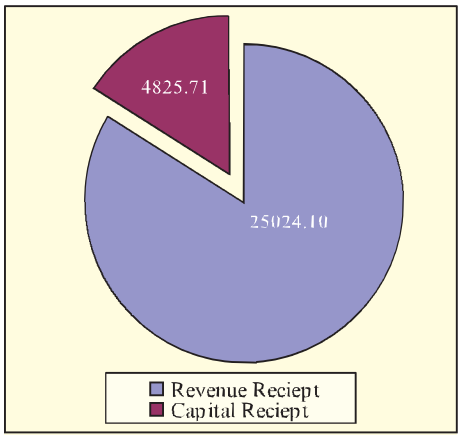



**Chart 1.3 : Composition of receipts for 2010-11 (₹ in crore)**



The revenue receipts constitute major part of the total receipts of the Government of NCT of Delhi, the share of which has increased from 74.24 *per cent* in 2006-07 to 83.83 *per cent* in 2010-11.

## 1.5 Revenue receipts

Statement 9 of the Finance Accounts details the revenue receipts of the Government. The revenue receipts consist of the state's tax and non-tax revenues and grants-in-aid from GOI. The trends and composition of revenue receipts over the period 2006-11 are presented in **Appendix 1.3** and also depicted in **Charts 1.4** and **1.5** respectively.

**Chart 1.4: Trends in Revenue Receipts**

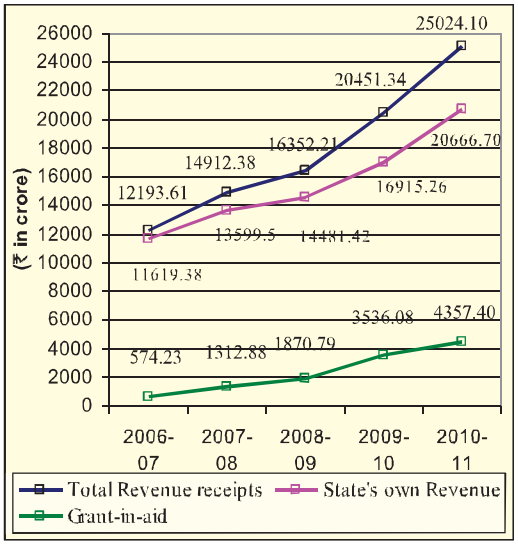
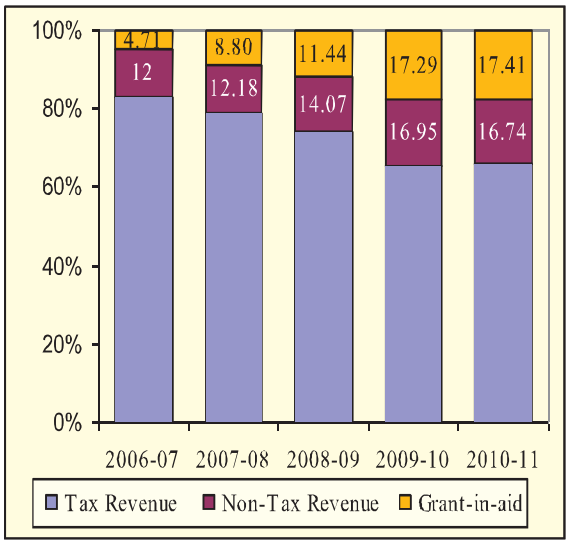



**Chart 1.5: The composition of Revenue Receipts during 2006-11**




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**

| | 2006-07 | 2007-08 | 2008-09 | 2009-10 | 2010-11 |
|---|---|---|---|---|---|
| **Revenue Receipts (RR) (₹ in crore)** | **12193.61** | **14912.38** | **16352.21** | **20451.34** | **25024.10** |
| Rate of growth of RR *(per cent)* | **12.45** | **22.30** | **9.66** | **25.07** | **22.36** |
| R R/GSDP *(per cent)* | 8.99 | 9.44 | 8.87 | 9.39 | 9.67 |
| **Buoyancy Ratios** | | | | | |
| Revenue Buoyancy w.r.t GSDP | **0.71** | **1.35** | **0.58** | **1.39** | **1.19** |
| State's Own Tax Buoyancy w.r.t. GSDP | **0.78** | **0.97** | **0.20** | **0.57** | **1.20** |

*Source: Finance Accounts of Delhi*

The revenue receipts have shown an increasing trend over the period 2006-11 with significant change in composition, i.e. share of State's tax revenue has declined from 83.29 *per cent* in 2006-07 to 65.85 *per cent* in 2010-11.

The growth in revenue receipts (22.36 *per cent*) was much higher as compared to growth in GSDP (18.80 *per cent*) during the year 2010-11 (**Appendix 1.4**). In the current year the State's tax buoyancy with reference to GSDP reached an all time high (1.20 *per cent*) when compared to previous four financial years viz. 2006-07 to 2009-10.

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 2009-10 the State's tax revenue buoyancy w.r.t. GSDP was very low (for every one *per cent* growth of GSDP only 0.57 *per cent* growth in state's tax revenue). However, the position changed considerably in 2010-11, when State's tax revenue buoyancy rose to 1.20 *per cent*. This indicates that State Government has widened the tax base w.r.t. GSDP.

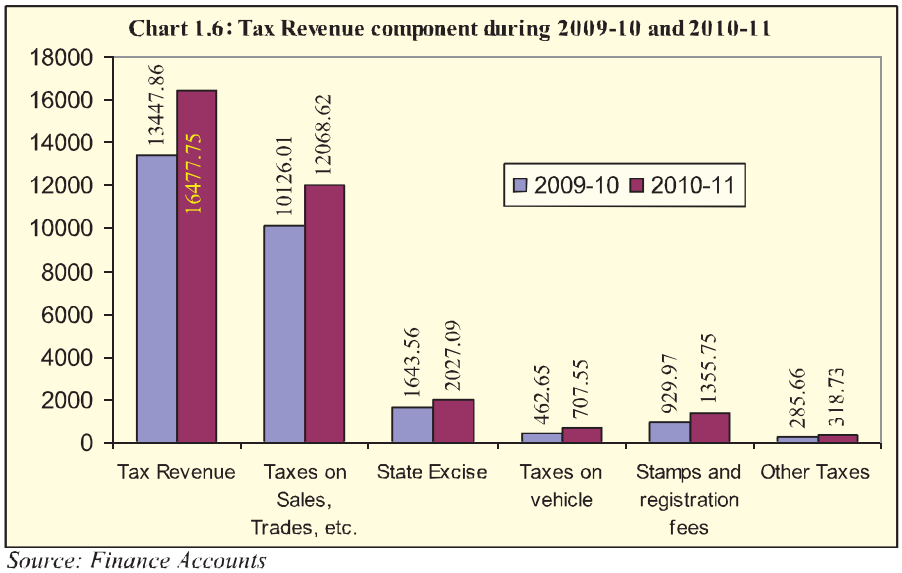
### *1.5.1 State's own resources*

The revenue receipts of the State have indicated a mixed trend over the period 2006-11. It dipped drastically in the year 2008-09 while it recorded an increase of 25.07 *per cent* during the year 2009-10. However, the growth rate could not be sustained in 2010-11 when revenue receipts increased by 22.36 *per cent*. The share of tax receipts in total receipts decreased from 83.29 *per cent* in 2006-07 to 65.85 *per cent* in 2010-11 and share of non-tax receipts increased from 12 *per cent* to 16.74 *per cent* in 2010-11. The share of grants-in-aid also increased from 4.71 *per cent* in 2006-07 to 17.41 *per cent* during the current year.

#### *Tax revenue*

The components of tax revenue during the current year vis-à-vis previous year

are given in **Chart 1.6** below:




*Source: Finance Accounts*

The tax revenue has increased by ₹ 3029.89 crore (22.53 *per cent)* during the current year (₹ 16477.75 crore) over previous year (₹ 13447.86 crore). The revenue from taxes on Sales, Trade, etc. not only contributed about three fourth of the total tax revenue but also grew by 19.18 *per cent* over the previous year. Contribution of other taxes has increased by ₹ 33.07 crore (11.58 *per cent*) during the current year (₹ 318.71 crore) over previous year (₹ 285.64 crore).

Collection under stamp duty and state excise have increased by ₹ 425.78 crore (45.78 *per cent*) and ₹ 383.53 crore (23.34 *per cent*) respectively during 2010-11 over the previous year.

### *Non- Tax revenue*

The non-tax revenue which constituted 16.74 *per cent* of total revenue receipts during 2010-11 increased by ₹ 721.55 crore (20.81 *per cent*) over previous year. The growth of non-tax revenue during the last five years (2006-11) indicated an increase of 186.25 *per cent.* The interest receipt, which increased from ₹ 3236.62 crore in 2009-10 to ₹ 3869.84 crore in 2010-11, contributed 93.34 *per cent* in 2009-10 and 92.38 *per cent* in 2010-11 of total non-tax receipts. Out of total interest receipt of ₹ 3869.84 crore in 2010-11, ₹ 2219.87 crore and ₹ 1639.56 crore were contributed by local bodies and public sector and other undertakings respectively.

## *1.5.2 Cost of collection*

The gross collection of the major revenue receipt, expenditure incurred on collection and the percentages of such expenditure to gross collection during

the years 2008-09 to 2010-11 alongwith the relevant All India Average percentage of expenditure on collection to gross collection for 2008-09 to 2009-10 are as follows:

**Table 1.3: Cost of collection**

(₹ in crore)

| Heads of Revenue | Year | Collections | Expenditure on collection of Revenue | Percentage of expenditure on collection | All India Average percentages for the year 2008-09 and 2009-10 |
|---|---|---|---|---|---|
| Taxes on sales, Trade etc. | 2008-09 | 9152.09 | 47.50 | 0.52 | 0.88 |
| | 2009-10 | 10126.01 | 50.83 | 0.50 | 0.96 |
| | 2010-11 | 12068.62 | 50.69 | 0.42 | |
| State Excise | 2008-09 | 1420.91 | 6.89 | 0.48 | 3.66 |
| | 2009-10 | 1643.56 | 8.75 | 0.53 | 3.64 |
| | 2010-11 | 2027.09 | 9.44 | 0.47 | |
| Stamp Duty and Registration Fees | 2008-09 | 788.00 | 27.61 | 3.50 | 2.77 |
| | 2009-10 | 929.97 | 19.53 | 2.10 | 2.47 |
| | 2010-11 | 1355.75 | 19.30 | 1.42 | |
| Taxes on Vehicles | 2008-09 | 419.12 | 27.26 | 6.50 | 2.93 |
| | 2009-10 | 462.65 | 34.34 | 7.42 | 3.07 |
| | 2010-11 | 707.55 | 37.03 | 5.23 | |

During the year 2010-11 the percentage of expenditure on collection decreased in Taxes on Sales, Trade etc., State Excise, Taxes on vehicles and Stamp Duty and Registration Fees over the previous year.

### *1.5.3 Loss of revenue due to evasion of taxes and refunds*

During the year 2010-11, the Department of Trade and Taxes reported detection of 1843 cases of evasion of tax involving discrepancies in stock figures and cash figures of ₹ 59.76 crore.

The numbers of refund cases allowed during the year 2010-11 as reported by

the departments are indicated below:

(₹ in crore)

| Department | No. of cases | Amount |
|---|---|---|
| Department of Trade and Taxes | 26328 | 367.66 |
| Transport Department | 15 | 0.005 |
| State Excise, Luxury and Entertainment Tax | 11 | 0.46 |
| Department of Revenue (Stamps and Registration) | 3370 | 41.61 |

### 1.5.4 Revenue arrears

The arrears of revenue as on 31 March 2011 in respect of some principal heads of revenue amounted to ₹ 11775.10 crore, of which ₹ 11770.88 crore related to Department of Trade and Taxes. The Department of Trade and Taxes attributed (November 2011) the reasons for arrears as (i) arrears were accumulated in the past 30 years (ii) the demands were generated by repeated ex-parte assessment even if the dealers became non-functional (iii) amount was deposited with the department but was not reflected in the ward record, and (iv) the records have not been updated. Arrears outstanding (₹ 4.22 crore) in the case of State Excise, Luxury Tax and Entertainment Tax were related to demand raised against Ex-parte order.

## 1.6 Application of resources

### 1.6.1 Growth and composition of expenditure

Statement 10 of the Finance Accounts depicts the detailed revenue expenditure incurred under 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, 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 ₹ 12832.66 crore in 2006-07 to ₹ 24731.27 crore in 2010-11.

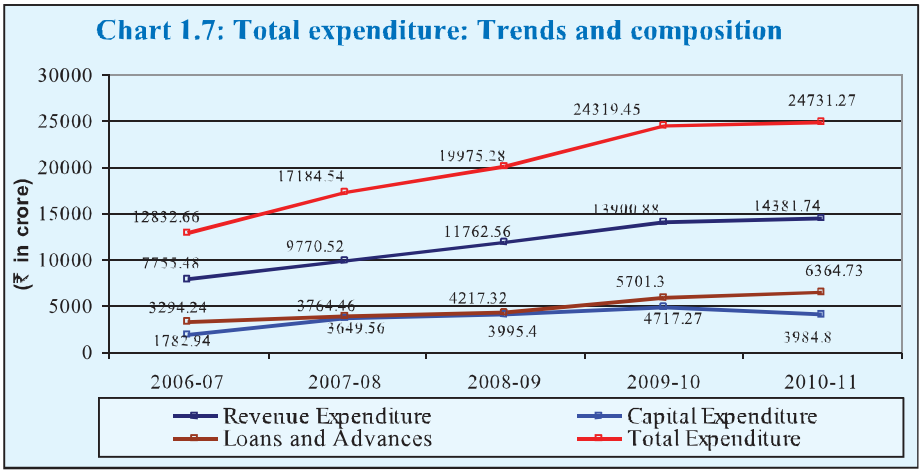
The total expenditure during the current year at ₹ 24731.27 crore has marginally increased by ₹ 411.82 crore (1.69 *per cent*) over the previous year. Of the total increase, revenue expenditure constituted ₹ 480.86 crore and loans and advances ₹ 663.43 crore while, capital expenditure decreased by ₹ 732.47 crore. The decreased share of capital expenditure during the current year is an indicator of less productive allocation of funds by the State. Over the last five years, revenue expenditure increased from ₹ 7755.48 crore in 2006-07 to ₹ 14381.74 crore in 2010-11 which constituted an increase of 85.44 *per cent*. Similarly, capital expenditure which was ₹ 1782.94 crore in

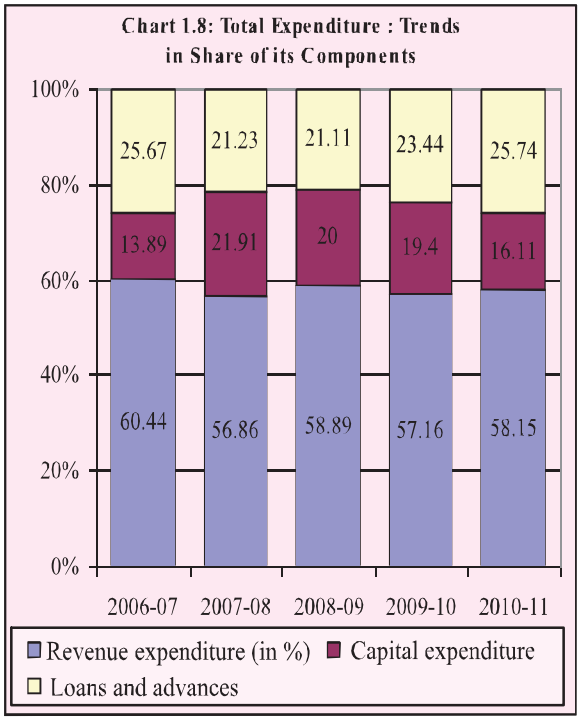
2006-07, increased to ₹ 3984.80 crore in 2010-11 registering an increase of 123.50 *per cent* during this period.

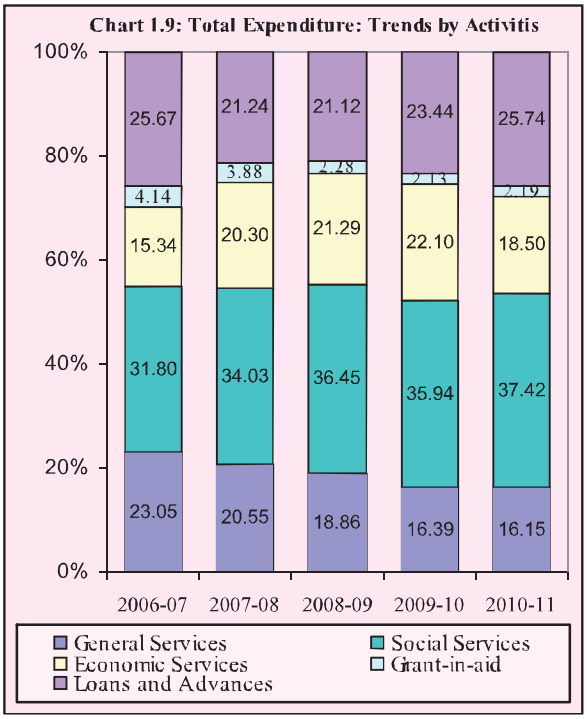
Capital expenditure and revenue expenditure were 18.69 *per cent* and 81.31 *per cent* of total expenditure (excluding loans and advances) in 2006-07, while in 2010-11 they were 21.70 *per cent* and 78.30 *per cent* respectively. Total expenditure under plan head decreased from ₹ 9456.38 crore in 2009-10 to ₹ 8872.91 crore in 2010-11 registering a decrease of ₹ 583.47 crore while non-plan expenditure increased to ₹ 9463.63 crore in 2010-11 from ₹ 9161.77 crore in 2009-10 registering an increase of ₹ 331.86 crore during the corresponding period. The bifurcation of total expenditure into plan and non-plan during the year 2010-11 revealed that the share of plan and non plan expenditure was 48.39 *per cent* and 51.61 *per cent* respectively.

**Chart 1.7** presents the trends in total expenditure over a period of five years (2006-11) and its composition both in terms of 'economic classification' and 'expenditure by activities' are depicted in **Charts 1.8 and 1.9** respectively.

**Chart 1.7: Total expenditure: Trends and composition**






The share of General Services has decreased from 23.05 *per cent* to 16.15 *per cent* while share of Social Services has increased from 31.80 *per cent* to 37.42 *per cent* during 2006-11 showing increasing emphasis on social services.

## 1.7 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:

### *1.7.1 Adequacy of public expenditure*

The expenditure responsibilities relating to the social sector and the economic infrastructure are largely assigned to the State Governments in accordance with the provisions laid down in the Constitution. Thus, in order to enhance social development levels in the States, it is essential to increase expenditure on key social services like education, health etc. Low fiscal priority (ratio of expenditure category to aggregate expenditure) would be attached to a particular sector, if it was below the national average. **Table 1.4** analyses the fiscal priority of the State Government with regard to development expenditure, social sector expenditure and capital expenditure during 2010-11.

**Table-1.4 : Fiscal Priority of the State in 2007-08 and 2010-11**

(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) 2007-08 | 16.65 | 64.28 | 32.54 | 16.14 | 14.64 | 3.98 |
| Delhi State's Average (Ratio) 2007-08 | 10.88 | 70.54 | 41.82 | 21.91 | 14.02 | 7.65 |
| 16* General Category States Average (Ratio) 2010-11 | 16.20 | 64.42 | 36.75 | 13.27 | 17.42 | 4.35 |
| Delhi State's Average (Ratio) 2010-11 | 9.67 | 70.44 | 42.89 | 15.92 | 16.66 | 9.43 |

** As *per cent* to GSDP
AE: Aggregate Expenditure DE: Development Expenditure
SSE: Social Service Expenditure CE: Capital Expenditure
# Development expenditure includes Development Revenue Expenditure, Development Capital Expenditure and Loans and Advances disbursed.
* Excluding Delhi, Goa and Puducherry

Fiscal priority refers to the importance given to a particular head of expenditure. The table above gives a comparison of fiscal priority given to different categories of expenditure of the State in 2007-08 and the current year, 2010-11 with that of the General Category States.

- Development expenditure as a proportion of Aggregate Expenditure (AE) in Delhi has been higher than the General Category States' average. Development expenditure consists of both economic service expenditure and social sector expenditure. Social sector expenditure (as a proportion of AE) in Delhi has been much higher than that of the average of General Category States. Significant improvement in priority to health has been observed by looking at the improvement in the proportion of expenditure spent on this sector in the current year. The ratio of expenditure on Education to AE in 2007-08 and 2010-11 were marginally lower than the ratio of General Category States.
- Adequate prominence has been given by Delhi Government to capital expenditure as the proportion of expenditure spent in this sector is higher than other General Category States average in both the years 2007-08 and 2010-11.
- AE as a ratio of GSDP in both the years, i.e., 2007-08 and 2010-11 (10.88 *per cent* and 9.67 *per cent*) was lower as compared to General Category States (16.65 *per cent* and 16.20 *per cent*).

### *1.7.2 Efficiency of expenditure use*

In view of the importance of public expenditure on social and economic development, it is important for the State Governments to take appropriate expenditure rationalization measures and lay emphasis on provision of core

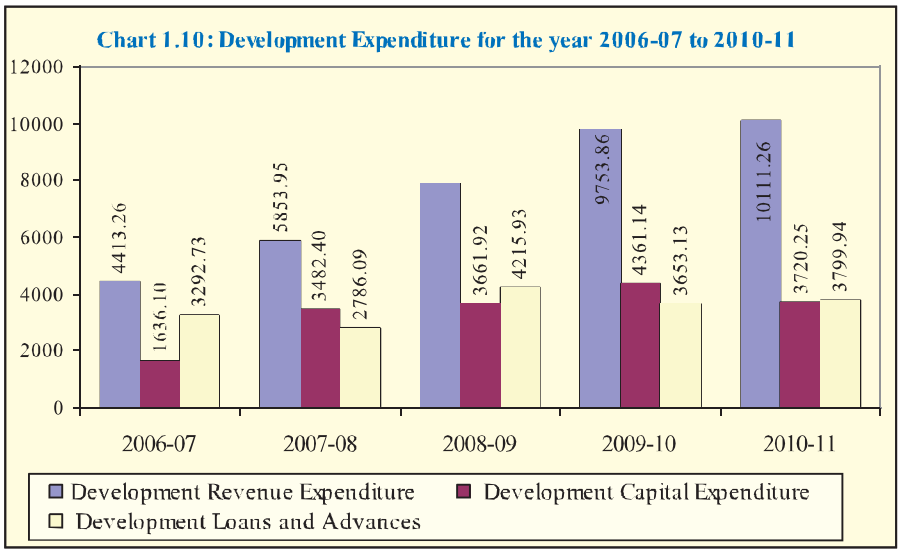
public and merit goods* apart from improving the allocation towards development expenditure, particularly in view of the fiscal space being created on account of decline in debt servicing in recent years. **Table 1.5** presents the trends in development expenditure of the State during the current year and the previous years.

**Table 1.5: Development expenditure**

(₹ in crore)

| Components of Development Expenditure | 2006-07 | 2007-08 | 2008-09 | 2009-10 | 2010-11 | |
|---|---|---|---|---|---|---|
| | | | | | Budget Estimates | Actual |
| **Development Expenditure (a to C below)** | 9342.09 | 12122.44 | 15749.92 | 17768.13 | 18847.23 | 17631.45 |
| **a. Development Revenue Expenditure** | 4413.26 | 5853.95 | 7872.07 | 9753.86 | 10888.13 | 10111.26 |
| **b. Development Capital Expenditure** | 1636.10 | 3482.40 | 3661.92 | 4361.14 | 4147.13 | 3720.25 |
| **c. Development Loans and Advances** | 3292.73 | 2786.09 | 4215.93 | 3653.13 | 3811.97 | 3799.94 |

*Source : Finance Accounts*




* **Core public goods** are which all citizens enjoy in common in the sense that each individual's consumption of such a good leads to no subtractions from any other individual's consumption of that good, e.g. enforcement of law and order, security and protection of citizen's rights; pollution free air and environmental goods and road infrastructure etc.
**Merit goods** are commodities that public sector provides free or at subsidized rates because an individual or society should have them on the basis of some concept of need, rather than ability and willingness to pay the Government and therefore wishes to encourage their consumption. Examples of such goods include the provision of free or subsidized food for the poor to support nutrition, delivery of health services to improve quality of life and reduce morbidity, providing basic education to all, drinking water and sanitation etc.

Actual development expenditure during 2010-11 under revenue and capital was lower by ₹ 776.87 crore and ₹ 426.88 crore respectively than the estimates. This shows that the preparedness of the implementing agencies to implement various plan schemes was not assessed while framing the budget estimates.

The **Table 1.5** would also reveal that the development revenue expenditure and capital expenditure increased by 129.11 *per cent* and 127.39 *per cent* respectively during the year 2006-07 to 2010-11. Increase in development expenditure shows a positive trend towards social and economic development of the citizens of NCT of Delhi. However, the development capital expenditure decreased by ₹ 640.89 crore in 2010-11 over previous year.

## 1.8 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.

### *1.8.1 Investment and returns*

As of 31 March 2011, Government had invested ₹ 12616.58 crore in statutory corporations, rural banks, joint stock companies and co-operatives (**Table 1.6**). The return on this investment was a meagre 0.35 *per cent* in the last three years while the Government paid, on an average, interest rate of 9.51 *per cent* on its borrowings during 2008-2011.

**Table 1.6: Return on investment**

**(₹ in crore)**

| Investment/return/cost of borrowings | 2006-07 | 2007-08 | 2008-09 | 2009-10 | 2010-11 |
|---|---|---|---|---|---|
| Investment at the end of the year | 2850.38 | 8235.43 | 9682.02 | 11017.56 | 12616.58 |
| Return | 22.17 | 31.15 | 29.92 | 41.56 | 46.59 |
| Return (%) | 0.78 | 0.38 | 0.31 | 0.38 | 0.37 |
| Average rate of return on Govt. borrowing (%) | 9.35 | 9.84 | 9.90 | 9.52 | 9.10 |
| Difference between interest rate and return (%) | 8.57 | 9.46 | 9.59 | 9.14 | 8.73 |

Total investment in government companies/corporations increased from ₹ 11017.56 crore at the end of March 2010 to ₹ 12616.58 crore at the end of March 2011. The increase in investment in 2010-11 over the previous fiscal year was mainly on account of new investment of ₹ 1272.73 crore and ₹ 219.34 crore in Delhi Metro Rail Corporation Ltd. and Delhi Transport Corporation (DTC) respectively.

Ten companies and corporations viz, Delhi Cooperative Housing Finance Society Ltd., Indraprastha Medical Coporation, Delhi State Industrial Development Corporation (DSIDC), Pragati Power Corporation Limited

(PPCL), Delhi State S.C. Financial Development Corporation, Delhi Tourism and Transportation Development Corporation (DTTDC), Indraprastha Power Generation Co. Ltd. Delhi Transco Ltd., Delhi Metro Rail Corporation Ltd. and Delhi Transport Corporation with government investment of ₹ 12571.21 crore upto March 2011 gave dividend of ₹ 43.35 crore, during 2010-11, which is meagre 0.34 *per cent* of investment.

### *1.8.2 Loans and advances by State Government*

In addition to investments in co-operative societies, corporations and companies, Government has also been providing loans and advances to many institutions/organizations. Total outstanding loans and advances as on 31 March 2011 was ₹ 45147.73 crore (**Table 1.7**).

**Table 1.7: Average interest received on loans and advanced by the State Government**

**(₹ in crore)**

| Quantum of Loans/Interest Receipts/Cost of Borrowings | 2007-08 | 2008-09 | 2009-10 | 2010-11 |
|---|---|---|---|---|
| Opening balance | 27000.02* | 30418.31 | 33836.63 | 39219.78 |
| Amount advanced during the year | 3649.55 | 4217.32 | 5701.30 | 6364.73 |
| Amount repaid during the year | 231.26 | 798.99 | 318.15 | 436.77 |
| Closing balance | 30418.31 | 33836.64 | 39219.78 | 45147.73 |
| Net addition | 3418.29 | 3418.32 | 5383.15 | 5927.95 |
| Interest receipts | 1634.79 | 2101.41 | 3236.62 | 3869.84 |
| Interest receipts as *per cent* to outstanding Loans and advances | 5.37 | 6.91 | 8.25 | 8.57 |
| Interest payment as *per cent* to outstanding fiscal liabilities of the State Government | 9.84 | 9.90 | 9.52 | 9.10 |
| Difference between interest payments and interest receipts (*per cent*) | 4.47 | 2.99 | 1.27 | 0.53 |

**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 by the Government of NCT of Delhi and remained outstanding at the end of 2010-11 were in the sectors of water supply (₹ 7450.85 crore), sewerage and sanitation (₹ 3923.26 crore), urban development (₹ 1348.70 crore), road transport (₹ 12228.14 crore) and energy sector for power projects (₹ 5611.50 crore).

## 1.9 Assets and liabilities

### *1.9.1 Growth and composition of assets and liabilities*

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

**Appendix 1.5** gives an abstract of such liabilities and the assets as on 31 March 2011, compared with the corresponding position as on 31 March 2010. The liabilities in this Appendix consist only of loans and advances from the Government of India (GOI). The assets comprise mainly the capital outlay and loans and advances given by the State Government and cash balances.

### *1.9.2 Fiscal liabilities*

Overall fiscal liabilities of the State increased from ₹ 25568.04 crore in 2006-07 to ₹ 30140.09 crore in 2010-11 (17.88 *per cent*). The fiscal liabilities of ₹ 30140.09 crore during 2010-11 comprised of small savings collection of ₹ 30140.08 crore and cooperative assistance to other cooperatives ₹ 0.01 crore. Whereas during the year 2009-10 the small saving collection and assistance to other co-operatives were ₹ 26544.19 crore and ₹ 0.01 crore respectively of the total liabilities of ₹ 26544.20 crore. The fiscal liabilities stood at 1.20 times of the revenue receipts and 1.46 times of the State's own resources as at the end of 2010-11.

## 1.10 Debt sustainability

Apart from the magnitude of debt of the State Government, it is important to analyse the various indicators that determine the debt sustainability[1] of the State. This section assesses the sustainability of debt of the State Government in terms of debt stabilization[2]; sufficiency of non-debt receipts[3]; net availability of borrowed funds[4]; burden of interest payments (measured by interest payments to revenue receipts ratio) and the maturity profile of State

[1] 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.

[2] 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.

[3] 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.

[4] 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.

Government securities. **Table 1.8** analyses the debt sustainability of the State according to these indicators for the period from 2006-07 to 2010-11.

**Table 1.8: Debt Sustainability: Indicators and Trends**

**(₹ in crore)**

| Indicators of Debt Sustainability | 2006-07 | 2007-08 | 2008-09 | 2009-10 | 2010-11 |
|---|---|---|---|---|---|
| Debt Stabilization (Quantum Spread +Primary Deficit) | (+)3572.68 | (+)2163.71 | (+)1431.12 | (+)1100.72 | (+)5883.91 |
| Sufficiency of Non-Debt Receipts (Resource Gap) | 18.94 | 706.35 | 15.53 | 1479.97 | 4210.52 |
| Net Availability of Borrowed Funds | 3868.39 | (-)2733.42 | (-) 2469.16 | 1162.53 | 3595.88 |
| Burden of Interest Payments (IP/RR Ratio) | 18.13 | 16.79 | 15.36 | 12.09 | 10.31 |
| Debt/GSDP Ratio | 18.86 | 16.04 | 13.76 | 12.18 | 11.65 |

*Source: Finance Accounts of Delhi and PAO, Delhi*

- The quantum spread together with primary deficit has been positive from 2006-07 to 2010-11, which is indicative of debt being sustainable. The trend of net availability of borrowed funds was also in a favorable condition.
- Revenue receipts have increased by ₹ 4572.76 crore in 2010-11 against previous year while revenue expenditure has increased only by ₹ 480.86 crore in 2010-11 against previous year. This effected the resource gap which increased to ₹ 4210.52 crore in 2010-11 from ₹ 1479.97 crore in 2009-10.
- The burden of interest payment has come down from 18.13 *per cent* in 2006-07 to 10.31 *per cent* in 2010-11. 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 been continuously increasing. This resulted in debt GSDP ratio going down from 18.86 *per cent* in 2006-07 to 11.65 *per cent* in 2010-11.

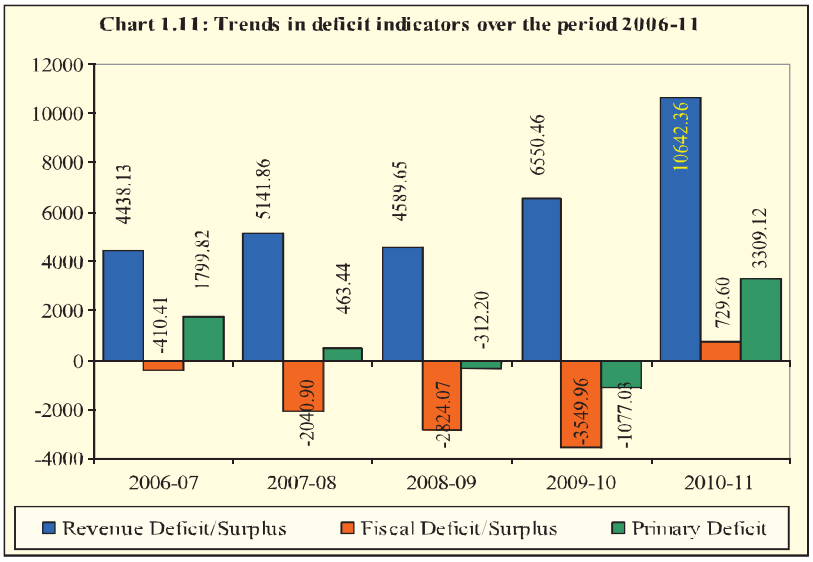
## 1.11 Fiscal imbalances

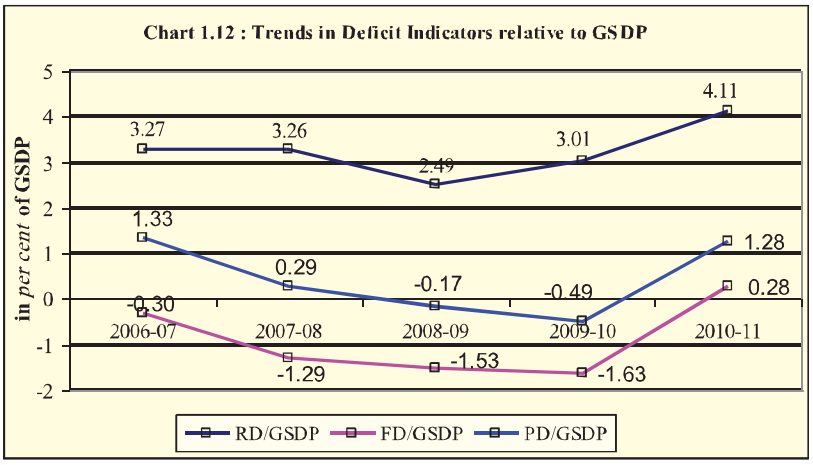
Three key fiscal parameters – revenue, fiscal and primary deficits – indicate the extent of overall fiscal imbalances in the Finances of the State Government during a specified period. The deficit in the Government accounts represents the gap between its receipts and expenditure. The nature of deficit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

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

### 1.11.1 Trends in deficits

**Chart 1.11** and **chart 1.12** give trends in surplus/deficit indicators during the period 2006-07 to 2010-11.




- The State has continuously shown an increasing trend in revenue surplus from ₹ 4438.13 crore in 2006-07 to ₹ 10642.36 crore in 2010-11.

- The fiscal deficit had shown an increasing trend from ₹ 410.41 crore in 2006-07 to ₹ 3549.96 crore in 2009-10. While it was positive during 2010-11 at ₹ 729.60 crore.
- The primary deficit of ₹ 1077.03 crore in 2009-10 has changed in primary surplus of ₹ 3309.12 crore during 2010-11.
- Revenue receipts increased by 22.36 *per cent* in 2010-11, but revenue expenditure increased by 3.46 *per cent* which resulted in increase of revenue surplus by ₹ 4091.90 over the previous year i.e. 2009-10.

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

The financing pattern of the fiscal deficits has undergone a compositional shift as reflected in **Table 1.9.**

**Table 1.9: Components of Fiscal Deficit**

**(₹ in crore)**

| | Particulars | 2006-07 | 2007-08 | 2008-09 | 2009-10 | 2010-11 |
|---|---|---|---|---|---|---|
| | Fiscal Deficit/ Surplus* (-/+) | (-) 410.41 | (-) 2040.90 | (-) 2824.07 | (-) 3549.96 | (+) 729.60 |
| Decomposition of Fiscal Deficit | | | | | | |
| 1 | Revenue Deficit /Surplus (-/+) | 4438.13 | 5141.86 | 4589.65 | 6550.46 | 10642.36 |
| 2 | Net Capital Expenditure | 1782.94 | 3764.46 | 3995.40 | 4717.27 | 3984.80 |
| 3 | Net Loans and Advances | 3065.60 | 3418.29 | 3418.32 | 5383.15 | 5927.96 |
| Financing Pattern of Fiscal Deficit** | | | | | | |
| 1 | Loans from GOI | 3868.39 | (-) 229.07 | 42.71 | 1162.54 | 3595.88 |

** Deficit figure shown in – and surplus in +.*

*** All these figures are net of disbursement/outflows during the year*

*Source: Finance Accounts and PAO, Delhi*

### 1.11.3 Quality of deficit/surplus

The ratio of revenue deficit to fiscal deficit and the decomposition of primary deficit into primary revenue deficit and capital expenditure (including loans and advances) would indicate the nature of deficit in the State's finances. The ratio of revenue deficit to fiscal deficit indicates the extent to which borrowed funds were used for current consumption. Further, persistently high ratio of revenue deficit to fiscal deficit also indicates that the asset base of the State was continuously shrinking and a part of borrowings (fiscal liabilities) were not having any asset backup. Since Delhi has had a revenue surplus throughout the period 2006-11, borrowed funds were being used only for capital expenditure and repayment of debt. The bifurcation of the primary deficit **(Table 1.10)** 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 1.10: Primary deficit / surplus-bifurcation of factors**

(₹ in crore)

| Year | Non-debt receipts | Primary Revenue Expenditure | Capital Expenditure | Loans and Advances | Primary Expenditure | Primary revenue deficit (-) / Surplus (+) | Primary deficit(-) /Surplus (+) |
|---|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6(3+4+5) | 7(2-3) | 8(2-6) |
| **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 |
| **2010-11** | 25460.87 | 11802.22 | 3984.80 | 6364.73 | 22151.75 | (+) 13658.65 | (+) 3309.12 |

*Source: Finance Accounts and PAO, Delhi*

Delhi enjoyed a primary surplus during the year 2006-07 to 2007-08 but in 2008-09 and 2009-10, the non-debt receipts could not cover the primary expenditure resulting in primary deficit. Delhi again enjoyed a primary surplus in 2010-11. Capital expenditure as a percentage of primary expenditure marginally increased to 17.99 *per cent* in 2010-11 against 16.78 *per cent* in 2006-07. However, financial outlay on capital expenditure should translate into physical assets in a timely manner for desired outcomes to be realized.

## 1.12 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 ₹ 4091.90 crore during the year 2010-11 over the previous year. Whereas on the other hand fiscal deficit and primary deficit have turned in surplus by ₹ 729.60 crore and ₹ 3309.12 crore respectively during 2010-11 over the previous year.

These trends may, however, be viewed in light of the fact that capital expenditure has decreased by ₹ 732.47 crore (15.53 *per cent*) in 2010-11 over the previous year. About 83 *per cent* of the total revenue receipts during the year 2009-10 was contributed by Delhi's own resources.

However, recovery of interest receipts as *per cent* to outstanding loans and advances disbursed by the NCT of Delhi remained inadequate to cover the cost of borrowing during the period 2006-11. Moreover, the average return on Government investment was a meagre 0.35 *per cent* in the last three years while the Government paid, on an average, an interest rate of 9.51 *per cent* on its borrowings during 2008-2011. However, the interest burden, i.e., difference between interest received and interest paid on loans and advances

was continuously decreasing over the last three years, as it was 4.47 *per cent* during 2007-08 but came down to 0.53 *per cent* during 2010-11.

## 1.13 Recommendations

- Department of Trade and Taxes reported 1843 cases of evasion of tax involving discrepancies in stock figures and cash figures of ₹ 59.76 crore. Government should take necessary steps to discourage tax evasion.
- The arrears of revenue as on 31 March 2011 in respect of some principal heads of revenue amounted to ₹ 11775.10 crore, of which ₹ 11770.88 crore related to Trade and Taxes. Efforts should be made to recover the revenue arrears.
- Actual development expenditure under revenue and capital heads was lower than the estimated final budget provision. The Government should streamline its budget provisions 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 9.10 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 Act. These Accounts list the original budget estimates, supplementary grants, surrender and re-appropriations distinctly and indicate actual capital and revenue expenditure on various specified services vis-à-vis those authorized by the Appropriation Act in respect of both charged and voted items of budget. Appropriation Accounts, thus, facilitate management of finances and monitoring of budgetary provisions and are, therefore, complementary to Finance Accounts.

*2.1.2* Audit of Appropriation Accounts by the Comptroller and Auditor General of India seeks to ascertain whether the expenditure actually incurred under various grants is within the 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 2010-11.

## 2.2 Summary of Appropriation Accounts

The summarized position of actual expenditure during 2010-11 against 13

grants/ appropriations was as given in the **Table 2.1** 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 | 12063.23 | 787.43 | 12850.66 | 11731.31 | (-)1119.35 |
| | II Capital | 4847.85 | 191.53 | 5039.38 | 3986.38 | (-)1053.00 |
| | III Loans and Advances | 5472.65 | 616.64 | 6089.29 | 6364.73 | (+)275.44 |
| **Total Voted** | | **22383.73** | **1595.60** | **23979.33** | **22082.42** | **(-)1896.91** |
| **Charged** | IV Revenue | 2816.22 | 4.12 | 2820.34 | 2687.69 | (-)132.65 |
| | V Capital | 800.00 | 0 | 800.00 | 793.06 | (-)6.94 |
| | VI Loans and Advances | 0 | 0 | 0 | 0 | 0 |
| **Total Charged** | | **3616.22** | **4.12** | **3620.34** | **3480.75** | **(-)139.59** |
| **Appropriation to Contingency Fund (if any)** | | NIL | NIL | NIL | NIL | NIL |
| **Grand Total** | | **25999.95** | **1599.72** | **27599.67** | **25563.17** | **(-)2036.50** |

The overall saving of ₹ 2036.50 crore was a result of saving of ₹ 1252.00 crore in 12 grants and 1 appropriation under Revenue Section, ₹ 1059.94 crore in 8 grants and 1 appropriation under Capital Section and one grant/appropriation (Public Debt-Repayments) under Loan Section, offset by excess of ₹ 275.44 crore (in Voted Section- ₹ 275.44 crore and Charged Section-Nil).

## 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 execute the schemes, 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 2010-11 that in 93 cases, there were savings exceeding ₹ 5.00 crore (₹ 1 crore for Centrally Sponsored Scheme (CSS)/Schedule Caste Sub-Plan (SCSP)) or more than 20 *per cent* of total provision (**Appendix-2.1**). Against the total savings of ₹ 3128.36 crore, savings of ₹ 2303.02 crore (73.62 *per cent*) exceeding ₹ 50.00 crore in each

case occurred in 16 cases relating to 5 grants and 1 appropriation as indicated in table 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 / appropriation | Supplementary | Actual Expenditure | Savings | Reasons |
|---|---|---|---|---|---|---|
| | **Revenue - Voted** | | | | | |
| | **Grant No. 9-Industries** | | | | | |
| 1 | 3456 D.1(4)(2)—Subsidy to consumers on domestic LPG | 168.00 | - | 21.68 | 146.32 | Release of less subsidy on LPG |
| | **Grant No.11 – Urban Development & PWD** | | | | | |
| 2 | 2217 A. 8(2)(1)(26)-GIA for municipal reforms | 207.45 | - | 143.00 | 64.45 | Release of less grant to MCD |
| 3 | 2217 A. 8(3)(1)(6)-Provision of essential services in unauthorised colonies | 502.00 | - | 129.34 | 372.66 | Slow progress of scheme |
| 4 | 3054 A. 12(1)(1)(2)(4)-CWG-MCD | 150.00 | - | 70.50 | 79.50 | Receipt of less claims |
| 5 | 3054 A. 12(1)(1)(2)(5)-Jawaharlal Nehru National Urban Renewal Mission | 100.00 | - | - | 100.00 | Non-receipt of requests for release of funds from the implementing agencies. |
| 6 | 2801 E.2(2)(1)(2)-Power: Subsidy to consumers through DISCOMS | 250.00 | - | 169.93 | 80.07 | Release of less subsidy to DISCOMS |
| 7 | 2071 A.1(1)(1)-Ordinary Pensions | 100.00 | - | - | 100.00 | Non-finalisation of transfer of pension from G.O.I to Delhi Government. |
| | **Capital-Voted** | | | | | |
| | **Grant No.8 – Social Welfare** | | | | | |
| 8 | 5055 DD.1(2)(4)- Equity Capital to Delhi Transport Corporation for JNNURM | 645.00 | - | 219.34 | 425.66 | Less equity to DTC for JNNURM |
| 9 | 7055 DD.4(2)(2)-Loan for Decongestion and Rationalization of Inter-state Bus Station in Delhi | 55.00 | - | - | 55.00 | Non-release of loan |

| | | | | | | |
|---|---|---|---|---|---|---|
| | **Grant No. 10 – Development Department** | | | | | |
| 10 | 4515 BB. 4(1)(3)-Rural Development Board for works to be carried out under IDRV | 123.00 | - | 38.09 | 84.91 | Slow progress of work |
| | **Grant No.11 – Urban Development & PWD** | | | | | |
| 11 | 6215 AA 2(2)(1)(13)-Loans to DJB for JNNURM | 250.00 | - | 62.50 | 187.50 | Release of less loan to DJB |
| 12 | 5054 BB.11(1)(1)(1)-Construction of Roads and Bridges | 377.99 | 0.01 | 318.87 | 59.13 | Non-receipt of sanction in time hence slow progress of work |
| 13 | 5054 BB.11(1)(1)(5)-Jawaharlal Nehru National Urban Renewal Mission | 558.00 | - | 439.56 | 118.44 | Slow progress of work |
| 14 | 5054 BB.11(1)(1)(7)-CWG | 657.00 | - | 428.10 | 228.90 | Slow progress of work. |
| 15 | 4801 EE.2(1)(1)(5)-Equity contribution to JVC Power Plant at Jhajjar, Haryana | 80.00 | - | - | 80.00 | Non-release of equity contribution |
| | **Public Debt- Charged** | | | | | |
| 16 | 2049 A.1(1)(1)-Interest on Loans for State/U.T. Plan Schemes | 2700.00 | - | 2579.52 | 120.48 | Receipt of less loan under the scheme |
| | **Total** | | | | **2303.02** | |

The primary reasons of savings of ₹ 2303.02 crore are explained below:

- A provision of ₹ 168.00 crore was made for subsidy on domestic LPG. However, an expenditure of only ₹ 21.68 crore was incurred resulting in saving of ₹ 146.32 crore due to release of less subsidy on LPG.
- Savings of ₹ 64.45 crore out of total provision of ₹ 143.00 crore for municipal reforms were due to release of less grant to MCD
- A provision for essential services in un-authorized colonies amounting to ₹ 502.00 crore was proposed for 2010-11, out of which ₹ 372.66 crore (74.24 *per cent)* remained unutilized due to slow progress of scheme.
- A provision of 100.00 crore was made for Ordinary Pensions, however, entire amount remained unspent. The reason attributed was non-finalisation of transfer of pension from Government of India (GOI) to Delhi Government. Department in its reply stated that the matter of

transfer of pension from GOI to Delhi Government was a policy decision and the decision was to be taken by the higher authorities.

- In Jawahar Lal Nehru National Urban Renewal Mission (JNNURM) scheme, a provision of ₹ 645 crore was made for purchase of 1500 DTC buses for the year 2010-11. Out of provision of ₹ 645 crore an amount of ₹ 219.34 crore was released to DTC in the form of equity. Thus, due to release of less funds the target could not be achieved.
- Again under JNNURM, Government of India approved 3 sewerage projects of DJB, namely:
  - Laying of Interceptor Sewers along major drains
  - Rehabilitation of Trunk Sewers
  - STPs at Nilothi and Dwarka, SPS at Possangipur and Raja Garden

For this purpose ₹ 250.00 crore were allocated during 2010-11, out of which ₹ 187.50 crore (75 *per cent)* remained unutilized due to release of less loan to Delhi Jal Board.

- A provision of ₹ 80.00 crore made in 2010-11 for the joint venture with Government of Haryana and National Thermal Power Corporation (NTPC) for Power Plant Project at Jhajjar remained wholly unutilized due to non-release of equity contribution.
- Savings of ₹ 120.48 crore out of total provision of ₹ 2700.00 crore for Interest on Loans for State/U.T. Plan Schemes were due to receipt of less loan under the scheme.

### 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 2006-11 revealed that there were persistent savings of more than ₹ 1.00 crore in five 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 2006-11**

**(₹ in crore)**

| Sl. No. | Head No. and name of the grant | | 2006-07 | 2007-08 | 2008-09 | 2009-10 | 2010-11 | Reasons |
|---|---|---|---|---|---|---|---|---|
| **Revenue-Voted** | | | | | | | | |
| **Grant No. 07 Medical and Public Health** | | | | | | | | |
| 1 | 2211 K 1 (3)(1)Urban Family Welfare Centres (CSS) | O | 11.00 | 11.00 | 13.16 | 15.00 | 10.00 | Saving was mainly due to non release of grant to MCD and NGOs from Govt. of India |
| | | S | 5.24 | 3.03 | 10.83 | 12.22 | 2.04 | |
| | | % | 47.64 | 27.55 | 82 | 81.47 | 20.40 | |
| 2 | 2210 O 1 (1) (1) (1)Rajiv Gandhi Super specialty Hospital | O | 15.00 | 15.00 | 15.00 | 6.00 | 3.00 | Saving was mainly due to non-finalization of purchase proposals for procurement of store items in time, non-filling of vacant posts and non receipt of bill/claims |
| | | S | 14.58 | 14.53 | 12.95 | 2.98 | 1.23 | |
| | | % | 97.20 | 98.87 | 86 | 49.67 | 41.00 | |
| **Capital-Voted** | | | | | | | | |
| | **Grant No. 08 Social Welfare** | | | | | | | |
| 1 | 5055 DD1.(3)1 Introduction of Electronic Trolley Buses-Alternative Transport | O | 148.00 | 250.00 | 120.00 | 60.00 | 10.00 | Saving was mainly due to slow progress of work owing to shifting of bus lane from centre to left side in BRT and non-implementation of scheme |
| | | S | 118.00 | 169.74 | 46.71 | 30.00 | 10.00 | |
| | | % | 79.73 | 67.90 | 38.93 | 50.00 | 100.00 | |
| | **Grant No. 9 Industries** | | | | | | | |
| 1 | 4851 AA 1(1)(1)-Upgradation, improvement handing over Civic Services of Industrial Estate Flatted Factories Complex | O | 40.00 | 15.00 | 10.00 | 1.10 | 6.82 | Saving was mainly due to non-implementation of scheme, slow progress of work. Non-receipt of approval in time. |
| | | S | 40.00 | 15.00 | 9.00 | 1.10 | 5.55 | |
| | | % | 100.00 | 100.00 | 90.00 | 100.00 | 81.38 | |
| | **Grant No. 11 Urban Development & PWD** | | | | | | | |
| 1 | 6801 EE 1(1)(2)-GENCO for renovation/modificati on of Rajghat Power House | O | 10.00 | 0.00 | 10.00 | 5.00 | 5.00 | Saving was mainly due to less/non-release of loan to GENCO and non-implementation of scheme. |
| | | S | 2.00 | 0.00 | 10.00 | 5.00 | 5.00 | |
| | | % | 20.00 | 0.00 | 100.00 | 100.00 | 100.00 | |

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

The above table shows that entire provision remained unutilized during the year 2006-07, 2007-08 and 2009-10 under sub-head 4851 AA 1(1)(1)- up-gradation, improvement handing over Civic Services of Industrial Estate

Flatted Factories Complex. Similarly under sub-head 6801 EE 1(1)(2)-GENCO for renovation/modification of Rajghat Power House, entire provision remained unutilized during years 2008-09 to 2010-11. Thus there was a need for review of budgetary assumptions in respect of the above heads.

Under Grant-Medical and Public Health, there were persistent savings. An amount of ₹ 10.00 crore and ₹ 3.00 crore was provided for Urban Family Welfare Centres and Rajiv Gandhi Super Specialty Hospital respectively in 2010-11 budget, however, ₹ 2.04 crore and ₹ 1.23 crore (20 *per cent* and 41 *per cent)* respectively could not be utilised due to less grant released to MCD under "Urban Family Welfare Centres" (Centrally Sponsored Scheme) and non-finalization of purchase proposals for procurement of store items in time, non-filling of vacant posts and receipt of less claims/bills.

Further, out of total appropriation/grant of ₹ 72.92 crore during the years 2006-11 made for Industries, the unspent balance/savings were to the tune of ₹ 70.65 crore i.e. 96.89 *per cent* of the total budget made during the five years, which were indicative of over-estimation of fund requirement and failure of the department to take effective remedial measures to avoid persistent unspent provisions.

### *2.3.3 Excess over provisions during previous years 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. Although no time limit for regularization of expenditure has been prescribed under the Article, as a practice the excess expenditure is required to be regularized after the completion of discussion of the Appropriation Accounts by the Public Accounts Committee (PAC). However, the excess expenditure amounting to ₹ 42.83 crore for the years 2006-10 was yet to be regularized (**Appendix 2.2**). The year-wise amount of excess expenditure pending regularization is summarized below.

**Table 2.4 : Excess over provision relating to previous years requiring regularisation**

**(₹ in crore)**

| Year | Number of grants | 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) | 10.76 | - do - |
| 2008-09 | 5 (29 sub heads) | 17.35 | - do - |
| 2009-10 | 3 (3 sub heads) | 5.60 | - do - |
| **Total** | | **42.83** | |

### 2.3.4 Excess expenditure over provisions during 2010-11 requiring regularization

It was observed from the head wise appropriation accounts for the year 2010-2011 that in five cases of two grants and appropriation, though the expenditure had exceeded the available provisions by ₹ 3.98 crore **(Appendix 2.3)** under various heads, the authority administering the concerned grant/appropriation did not issue re-appropriation orders to accommodate the final excess expenditure over the available provision. This indicated weak budgetary control. The excess expenditure of ₹ 3.98 crore required regularization under Article 205 of the Constitution.

Significant excess over sanctioned grant occurred under the following heads of account.

- **Grant No. 8-** Social Welfare 3452 E.1(1)(3)(10)- GIA to DTTDC for celebration of Incredible India Festival (CSS) (₹ 0.80 crore)
- **Grant No. 8-** Social Welfare 4235 BB 1.(1)(1)(2) Women's Welfare-Working Women's Hostel (₹ 0.16 crore)
- **Grant No. 10-** Development 4711 DD2(2)(2)(3) Trans Yamuna Area Development Board (₹ 0.86 crore)
- **Grant No. 10** -Development 2711 D 3(1)(2)(2) Maintenance (Flood Control & Drainage) (₹ 2.12 crore)

### 2.3.5 Unnecessary supplementary provision

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

Audit scrutiny of Appropriation Accounts for the year 2010-11 revealed that supplementary grant amounting to ₹ 122.09 crore in 51 sub-heads were obtained in anticipation of higher expenditure. However, the final expenditure was less than even the original grant/appropriation (**Appendix 2.4**). The main reasons for non-utilisation of supplementary grant were attributed to non-clearance of bills of salaries, Modified Assured Career Progression Scheme (MACPS) arrears and non-receipt of Expenditure Finance Committee memo. The unnecessary supplementary grants in the following cases need special attention of the department.

- Under Grant No. 8- Social Welfare an amount of ₹ 3.62 crore was provisioned as supplementary grant for Development of Soft Adventure park at Sanjay Lake. However, the entire supplementary grant remained unutilized due to non-receipt of Expenditure Finance Committee memo from Delhi Tourism and Transportation

Development Corporation Ltd., New Delhi as a result of which the complete proposal could not be forwarded to Planning/Finance Department for release of requisite funds for the proposed project.

- There was original provision of ₹ 790.45 crore under Grant No. 6-Education for Government Secondary Schools, out of which ₹ 785.74 crore was incurred resulting in saving of ₹ 4.71 crore. However, an amount of ₹ 26.30 crore was obtained as supplementary for expenditure on salaries, but the entire supplementary grant remained unutilized due to Non- clearance of MACPS cases/bills of teachers and others.
- Out of ₹ 281.00 crore which was the original provision for Assistance to Non-Government Secondary Schools under Grant No. 6- Education, expenditure of only ₹ 265.21 crore was incurred. However, department obtained supplementary grant of ₹ 19.00 crore for additional expenditure on salaries for employees, but the entire supplementary grant remained unutilized due to non-clearance of bills of salaries and MACPS.
- In the same grant, out of ₹ 87.25 crore which was the original provision for pre-primary/primary classes in existing Government Schools, only ₹ 85.40 crore was spent. However, department obtained supplementary grant of ₹ 2.00 crore for expenditure on salaries, but the entire supplementary grant remained unutilized due to non-clearance of bills of MACPS.

Thus, in the above cases the entire supplementary provisions remained unutilized, which reflects deficient budgeting.

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

Re-appropriation is transfer of funds within a grant from one unit of appropriation, where saving is anticipated to another unit where additional funds are needed. Injudicious re-appropriation proved unnecessary and resulted in savings of over ₹ 55.81 crore under 16 sub heads as detailed in **Appendix 2.5**. The main reasons for savings were:

i. An amount of ₹ 1.97 crore was re-appropriated under head Staff Selection Board for Delhi Government, but ₹ 2.66 crore was saved due to non-filling up of vacant posts, procurement of less store items and conduct of less examinations,

ii. An amount of ₹ 0.82 crore was re-appropriated under the head GIA to Delhi Dispute Resolution Society, but an amount of ₹ 1.25 crore remained unutilized due to release of grant to the society at the end of the financial year,

iii. An amount of ₹ 1.45 crore was re-appropriated under the head Computerisation System, but ₹ 2.04 crore was saved due to non-implementation of scheme,

iv. An amount of ₹ 0.42 crore was re-appropriated under the head Police: Forensic Science Laboratory (FSL), but ₹ 2.85 crore remained unutilized due to non-finalisation of proposal for purchase of Machinery and Equipments,

v. An amount of ₹ 9.99 crore was re-appropriated under the head Rajiv Avas Yojna (DUSIB), but ₹ 10.00 crore was saved due to non-release of grant as no request was received from DUSIB, and

vi. An amount of ₹ 0.15 crore was re-appropriated under the head New Delhi Municipal Council: GIA, but ₹ 9.80 crore remained unutilized due to release of less grant owing to non-receipt of UCs and Audit Report from NDMC.

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

### 2.3.7 Substantial surrenders

Substantial surrenders involving ₹ 233.54 crore (more than 40 *per cent* of total provision) were made in respect of 12 sub-heads (**Appendix 2.6**) out of which in eight sub-heads 100 *per cent* grant amounting to ₹ 190 crore was surrendered on account of non-implementation of schemes, non-release of loan and non-finalisation of transfer of pension from GOI to Delhi Government.

Substantial surrenders amounting to ₹ 4.99 crore were made under 2403 B 3(2)(5) and B.3(6)(1)(SCSP)-Veterinary Services and Animal Health. Scrutiny of records revealed that surrender was attributed mainly to non-finalisation of procurement procedure through e-tendering for purchase of medicines, vaccines, instruments, etc. for supplying them to the dispensaries and hospitals providing veterinary services and control of contagious diseases.

### 2.3.8 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 Government as soon as these are foreseen without waiting till the end of the year. The objective is to minimize the scope for avoiding surrenders at a later stage. At the close of the year 2010-11, there were, six grants and one appropriation in which savings occurred but no part of which had been surrendered by the concerned department. The amount involved in these cases was ₹ 1237.19 crore (60.75 *per cent* of the overall savings i.e. ₹ 2036.50 crore **(Appendix 2.7).**

Further, out of the savings of ₹ 697.41 crore under six grants (savings of ₹ 1 crore and above were indicated in each grant), amount aggregating to ₹ 226.91 crore (32.54 *per cent* of total savings) were not surrendered, details of which are given in **Appendix 2.8**. Besides, in 19 cases, (surrender of funds in excess of ₹ 1 crore), ₹ 566.07 crore were (**Appendix 2.9**) surrendered on the last working day of March 2011 indicating inadequate financial control besides the fact that these funds could not be utilized for other development purposes.

### *2.3.9 Unrealistic budgeting*

As per Rule 48 (2) of the General Financial Rules, Ministries/ Departments have to prepare their estimates keeping in view inter alia 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 2010-11 revealed that provision under various sub-heads under CCS and SCSP scheme was made during the year, but in 64 sub-heads in 9 grants/appropriation, the entire provisions of ₹ 12.62 crore **(Appendix 2.10)** remained unutilized defeating the original purpose for which the budget provisions were passed by the Legislative Assembly indicating that the budget estimates were not prepared after adequate pre-budget scrutiny of projects and schemes. The main reasons for un-utilisation of funds were attributed to non-implementation of schemes.

A provision of ₹ 150.00 crore for CSS in the budget during the year 2010-11 was made, however, the receipt during the year 2010-11 was ₹ 140.77 crore and the expenditure incurred in implementation of scheme was ₹ 120.04 crore. The accumulated balance of ₹ 83.75 crore lying with the implementing agencies as on 31 March 2011, was not surrendered to the Government.

### *2.3.10 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. Contrary to this, expenditure incurred by the department in the month of March 2011 under the following sub-heads ranged between 41.87 *per cent* and 100 *per cent* of the

total expenditure as given in **Table 2.5** below:

**Table 2.5 : Rush of expenditure in the end of the year 2010-11**

**(₹ in crore)**

| S. No. | Grant No. | M.H. /Sub-head | Total provision | Total expenditure | Exp. incurred during last quarter | | Exp. in March | |
|---|---|---|---|---|---|---|---|---|
| | | | | | Amount | Percentage | Amount | Percentage |
| 1 | 04 | 3454I.1(1)(1)(2)(11)-Preparation of Geo-Spatial data base for Delhi | 40.00 | 40.00 | 40.00 | 100.00 | 40.00 | 100.00 |
| 2 | 06 | 2203B.1(5)(17)-G.I.A to Delhi Technological University | 54.00 | 54.00 | 24.00 | 44.44 | 24.00 | 44.44 |
| 3 | 06 | 4202 JJ. 1(1)(1)(1)-Allotment of land and construction of building of Indraprastha Vishwavidyalaya | 20.00 | 17.12 | 17.12 | 100.00 | 17.12 | 100.00 |
| 4 | 07 | 2210 A. 1(1)(3)(4) Contribution to the Employee Insurance Corn. | 20.00 | 20.00 | 20.00 | 100.00 | 20.00 | 100.00 |
| 5 | 07 | 2210A.1(1)(1)(4)(6) GIA to Delhi State Cancer Institute | 45.00 | 45.00 | 36.75 | 81.67 | 36.75 | 81.67 |
| 6 | 07 | 2210A 1(1)(5)(6) Grant to MCD for Health Purpose | 68.55 | 68.55 | 28.70 | 41.87 | 28.70 | 41.87 |
| 7 | 07 | 2210A. 1(3)(3)(7) GIA to Institute for Liver and Billary Sciences | 180.00 | 180.00 | 105.00 | 58.33 | 105.00 | 58.33 |
| 8 | 07 | 2210K 1(10)(2) GIA to State Health Society (Delhi) | 20.00 | 20.00 | 10.01 | 50.03 | 10.01 | 50.03 |
| 9 | 07 | 2210M. 1(1)(1)(12) GIA to Delhi Ayurvedic Charak Sansthan at Khera Dabur | 37.00 | 27.07 | 27.07 | 100.00 | 27.07 | 100.0 |
| 10 | 08 | 2235B.2(1)(5)(1) Bhagidari-new initiative in Social Development | 19.00 | 13.09 | 6.55 | 50.00 | 6.55 | 50.00 |
| 11 | 09 | 2851A. 2(3)(14) GIA to DSIIDC (for DSSIIDC) for Delhi Industrial Dev. operation & Maintenance fund | 74.50 | 74.50 | 67.05 | 90.00 | 67.05 | 90.00 |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 12 | 11 | 2202A. 4(2)(1)(2) GIA to MCD for Maintenance of School Building | 29.20 | 21.27 | 14.60 | 68.65 | 14.60 | 68.65 |
| 13 | 11 | 2216A 7(1)(1)(2) Grants to MCD for construction of houses for weaker section (JNNURM) | 50.00 | 50.00 | 43.65 | 87.30 | 43.65 | 87.30 |
| 14 | 11 | 2216A 7(1)(1)(3) Grants to D.S.I.D.C. for construction of houses for Weaker Section (JNNURM) | 112.00 | 112.00 | 56.61 | 50.54 | 56.61 | 50.54 |
| 15 | 11 | 2217A8(2)(1)(25)(1) MCD | 29.13 | 21.23 | 14.57 | 68.60 | 14.57 | 68.60 |
| 16 | 11 | 2217A. 8(3)(1)(5) SPV re-development of Walled City | 5.00 | 4.99 | 4.99 | 100 | 4.99 | 100.00 |
| 17 | 11 | 3054A. 12(1)(1)(2)(1) Urban Roads | 224.50 | 224.50 | 149.50 | 66.59 | 149.50 | 66.59 |
| 18 | 11 | 3604A. 15(3)(4) Basic Tax Assignment to Delhi Cantonment Board | 10.56 | 5.28 | 5.28 | 100.00 | 5.28 | 100.00 |

The reasons for huge expenditure incurred in the last quarter were awaited from the Government as of January 2012.

## 2.4 Advances from Contingency Fund

Advances from the Contingency 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 2010-11.

## 2.5 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 2010-11 such recoveries were anticipated at ₹ Nil. However, actual recoveries during the year were ₹ 38.85 crore. Position of estimated and actual recoveries during the previous five

years is depicted in the table below:

**Table 2.6 : Recoveries in reduction of expenditure**

(₹ in crore)

| Year | Estimated recoveries | Actual recoveries | Excess (+) shortfall (-) | Percentage of variation excess (+) short fall |
|---|---|---|---|---|
| 2010-11 | - | 38.85 | (+) 38.85 | (+) 100.00 |
| 2009-10 | - | 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 |

## 2.6 Unnecessary provision for vacant posts

As per instructions issued by the Department of Finance, Government of NCT of Delhi, no provision should be kept for the post 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, scrutiny of records revealed that the Departments were making provision of funds 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 below:

**Table 2.7: Unnecessary provision for vacant posts**

(₹ in crore)

| Sl. No. | Grant No. & name | Department | Major Head/Sub Head | Description | Original grant | Savings/re-appropriation |
|---|---|---|---|---|---|---|
| 1 | 1- Legislative Assembly | Parliament/State/U.T . Legislature | 2011 A. 1(1)(2)(1)- | Legislative Secretariat: Salaries | 6.02 | 1.06 |
| 2 | 3- Administration of Justice | Civil & Session Courts | 2014 B.1(1)(1)(1) | Session Courts: Salaries | 202.86 | 1.63 |
| 3 | - do - | - do - | 2014 B. 1(2)(1)(1) | Criminal Courts: Salaries | 25.04 | 2.81 |
| 4 | - do - | Law Department | 2014 E. 1(2)(1) | Legal Advisors and Counsels: Law Officers | 3.50 | 1.57 |
| 5 | - do - | - do - | 2014 E.1(2)(2)(1) | Delhi Legal Services Authority: Salaries | 4.60 | 1.02 |
| 6 | 5 - Home | Dte. Of Civil Defence & Home Guards. | 2070 B. 1(1)(1)(1) | Other Admn. Services: Salaries | 14.57 | 1.00 |
| 7 | - do - | Delhi Fire Serivce | 2070 C. 1(1)(2)(1) | Protection & Control: Salaries | 91.47 | 10.27 |
| 8 | 6- Education | Dte. of Education | 2202 A. 1(2)(2) | Secondary Education-Inspection: Salaries | 13.83 | 1.12 |

| | | | | | | |
|---|---|---|---|---|---|---|
| 9 | - do - | - do- | 2202 A. 1(4)(1)(1) | General-Direction & Admn.: Salaries | 13.44 | 1.51 |
| 10 | - do - | Labour and Employment | 2230 B. 2(1)(1)(1)(1) | Directorate of Industrial Training: Salaries | 4.68 | 1.61 |
| 11 | -do- | - do - | 2230 B. 2(1)(2)(1)(1) | Craftsman Training Scheme: Salaries | 54.37 | 7.24 |
| 12 | - do - | DTE of N.C.C | 2204 D. 1(1)(1)(1) | NCC/ACC: Salaries | 12.99 | 1.62 |
| 13 | 7-Medical & Public Health | Dte. of Health Service | 2210 A.1(1)(1)(1)(1) | Urban Health Services-Allopathy: Salaries | 12.16 | 1.08 |
| 14 | - do - | - do - | 2210 A.1(1)(4)(1)(1) | Hospital & Dispensaries, Govt. Dispensaries: Salaries | 103.03 | 9.43 |
| 15 | - do - | - do - | 2210 A. 1(1)(4)(4) | New Hospitals in Delhi | 3.20 | 3.20 |
| 16 | - do - | - do - | 2210 A.1(1)(7)(2)(1) | Health Centres (SCSP): Salaries | 39.39 | 1.59 |
| 17 | - do - | - do - | 2210 B.1(1)(1)(1)(1) | Lok Nayak Hospital: Salaries | 200.26 | 8.76 |
| 18 | - do - | - do - | 2210 D.1(1)(1)(1)(1) | Arna Asaf Ali Hospital: Salaries | 32.42 | 2.50 |
| 19 | - do - | - do - | 2210 T. 1(1)(1)(1)(1) | Sardar Ballabh Bhai Patel Hospital: Salaries | 20.87 | 2.81 |
| 20 | - do - | - do - | 2210 AE.1(1)(1)(1)(1) | Babu Jagjivan Ram Hospital: salaries | 27.55 | 3.23 |
| 21 | - do - | - do - | 2210 AH 1(1)(1)(1)(1) | A & U Tibbia College: Salaries | 17.13 | 1.22 |
| 22 | 9- Industries | Industries Department | 2851 A. 2(1)(1)(1) | Village and Small Industries: Salaries | 10.84 | 1.25 |
| 23 | - do - | Food & Civil Supplies & Consumer Affairs | 3456 D.1(1)(1) | Civil Supplies: Salaries | 29.36 | 4.05 |
| 24 | - do - | - do - | 3456 D. 1(2)(2)(1) | Distt. Forum & State Commission: Salaries | 5.67 | 1.35 |
| 25 | 10-Development | Co-operative Dept. | 2425 C.1(1)(1)(1) | Co-operation: Salaries | 8.67 | 1.08 |
| 26 | - do- | Irrigation & Flood Control Deptt. | 2711 D. 3(1)(1)(1) | Flood Control & Drainage: Salaries | 22.08 | 1.03 |
| 27 | - do - | Dy. Commissioner Office | 2030 E. 2(2)(2)(1) | Cost of Stamps, Secy Revenue: Salaries | 9.00 | 1.74 |
| 28 | 11-Urban Development & PWD | PWD | 2059 B.1(1)(1)(1)(1) | Public Works: Salaries | 154.85 | 10.50 |
| 29 | - do - | Land & Building Deptt. | 2251 C. 3(1)(1)(1) | Secretariat Social Services: Salaries | 9.24 | 3.34 |

Further, it was also noticed that in grant No. 6-Education, there was persistent saving of over one crore for the last three years, i.e. 2008-09 to 2010-11 on account of vacant posts as shown below:

(₹ in crore)

| Sl. No. | Grant no. & name | Department | Major head/Sub head | Description | Original grant/Total grant | Savings/re-appropriation |
|---|---|---|---|---|---|---|
| 1 | 6- Education | Labour and Employment | 2230 B.2(1)(2)(1) | Craftsman Training Scheme | 2008-09 - 35.60 | 2008-09 - 3.85 |
| | | | | | 2009-10 - 54.31 | 2009-10 - 4.99 |
| | | | | | 2010-11 - 54.37 | 2010-11 - 7.24 |

## 2.7 Other audit observations

(a) While seeking approval for Supplementary Demand for grant of ₹ 1599.72 crore in March 2011, the total Revised Estimate (RE) stood at ₹ 27029 crore which included ₹ 15417 crore revenue expenditure and ₹ 11612 crore capital expenditure but it was observed that total expenditure of ₹ 25563.17 crore (revenue expenditure ₹ 14419 crore + capital expenditure ₹ 11144.17 crore) was incurred. This shows that the expenditure was over estimated for seeking supplementary grant. It is also noticed that in 2009-10 and 2010-11 Government of NCT of Delhi had passed the Supplementary Demand for Grants only in the fag end of the financial year in February 2010 and March 2011 which violated the Rule 48 and Rule 56 (3) of the General Financial Rules and encouraged heavy expenditure in last quarter/month of March.

(b) Under the head 2210 M 1(1)(1)(1) - Directorate of Indian Systems of Medicine & Homoeopathy (ISM & H) , saving of ₹ 41.99 lakh already existed due to non-finalisation of LTC bills and drug testing lab bills. An amount of ₹ 45.00 lakh was provided by the Department of Finance (Budget) as Supplementary Grant in the modified allotment for the year 2010-11(March 2011) under Plan and Non-Plan though the ISM&H did not require it. Therefore, the total saving increased from ₹ 41.99 lakh to ₹ 45.00 lakh.

## 2.8 Outcome of review of grant No. 3 – Administration of Justice

### *2.8.1 Introduction*

Grant No. 3 "Administration of Justice" of Government of NCT of Delhi covers grant for Delhi High Court, Civil & Session Courts, Directorate of Prosecution, Small Causes Court, Law Department, Election Office and Delhi

Judicial Academy. A brief of these departments/organizations is given below:

### (A) Delhi High Court

In view of the importance of Delhi, its population and other considerations, Parliament thought it necessary to establish a new High Court of Delhi. This was achieved by enacting the Delhi High Court Act 1966 on 5 September 1966 and the High Court of Delhi was established on 31st October 1966.

### (B) Civil & Session Courts

Delhi has been divided into nine districts being headed by the District & Session Judge. There are nine court complexes located at Tis Hazari (three complexes), Patiala House, Karkardooma (two complexes), Rohini, Dawarka and Saket Courts under the District & Sessions Judge. The High Court of Delhi is the organizational Head of the District & Sessions Court. Main activities of the District & Sessions Court are judicial and providing justice to the parties coming for the same.

### (C) Directorate of Prosecution:

Directorate of Prosecution came into effect in October 2010 by Notification for Delhi Excise Act, 2009 (Notification No. F.10 (5)/Fin (T & E)/2009-10-SSF/103, Dated 04/10/2010)

### (D) Law Department

The Law Department is primarily responsible for rendering legal advice in respect of various matters of law referred to it by various departments of Government of NCT of Delhi. For this purpose, a set up consisting of Secretary, Joint Secretary, Deputy Secretary, Assistant Legal Advisor and Legal Assistants is formed. It also undertakes various other functions having legal bearing such as vetting of various statues, rules, regulations, bye-laws, notifications under various statues as referred to by the various departments.

### (E) Election Office

This office works under the control and direction of Election Commission of India. Its main activities are the preparation of photo electoral rolls, and conduction of elections for Delhi Assembly and the Lok Sabha Seats.

## *2.8.2 Budget and expenditure*

The overall position of budget provision, actual disbursement and unspent

provision under the grant for the last three years is given below:

**Table 2.8 : Budget and expenditure**

(₹ in crore)

| Sl. No. | Year | Provision | | Actual disbursement | | Unspent provision | |
|---|---|---|---|---|---|---|---|
| | | Revenue | Capital | Revenue | Capital | Revenue | Capital |
| 1 | 2008-09 | 301.78 | Nil | 255.02 | Nil | 46.76 | Nil |
| 2 | 2009-10 | 428.47 | Nil | 355.17 | Nil | 73.30 | Nil |
| 3 | 2010-11 | 390.66 | Nil | 351.22 | Nil | 39.44 | Nil |

*Note: includes 'Charged' appropriation and disbursement*

### 2.8.3 Large savings under various sub-heads

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.

Scrutiny of the head-wise appropriation accounts for the year 2010-11 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 tabulated below:

**Table 2.9 : Savings of ₹ one crore or above**

(₹ in crore)

| Sl. No. | Sub-head | Total budget provision | Actual disbursement | Savings | Percentage of savings with reference to the total provision |
|---|---|---|---|---|---|
| 1 | 2014 A1(1)(1) Direction & Admn. | 102.08 | 94.47 | 7.61 | 7.45 |
| 2 | 2014 A1(1)(3) Computerization of High Court | 3.30 | 0.75 | 2.55 | 77.27 |
| 3 | 2014 B1(1)(1) Session Court . | 203.36 | 197.04 | 6.32 | 3.11 |
| 4 | 2014 B1(1)(2) Computerization of District & Session Court | 1.80 | 0.08 | 1.72 | 95.56 |
| 5 | 2014 B1(2)(1) Judicial Magistrate Courts | 25.69 | 19.19 | 6.50 | 25.30 |
| 6 | 2014 C1(1)(1) Prosecution wing | 11.02 | 9.83 | 1.19 | 10.79 |
| 7 | 2014 E1(2)(1) Law Officers | 3.50 | 1.76 | 1.74 | 49.71 |
| 8 | 2014 E1(2)(2) Delhi Legal Services Authority | 4.60 | 3.40 | 1.20 | 26.09 |
| 9 | 2014 E1(3)(1) Establishment of Family Courts | 5.00 | 3.08 | 1.92 | 38.40 |
| 10 | 2015 F1(1)(1) Expenses on Election | 2.00 | 0.57 | 1.43 | 71.50 |
| 11 | 2015 F1(2) Electoral Officers | 6.97 | 3.57 | 3.40 | 48.78 |
| 12 | 2015 F1(4)(1) Lok Sabha Election | 1.20 | 0.10 | 1.10 | 91.67 |

Large savings occurred due to non-filling up of vacant posts, receipt of less claims/bills and non-finalization of 10G LAN Project. Large savings indicated that expenditure could not be incurred as estimated and were pointers to deficiencies in the system of public expenditure management.

### 2.8.4 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 2008-11 revealed that there were persistent savings 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 2.10 : Persistent savings**

**(₹ in crore)**

| Sl. No. | Sub-Head | 2008-09 | | 2009-10 | | 2010-11 | |
|---|---|---|---|---|---|---|---|
| | | Total provision | Savings | Total provision | Savings | Total provision | Savings |
| 1 | 2014 A1(1)(1) Direction & Admn. | 69.10 | 3.52 | 92.00 | 0.97 | 102.08 | 7.61 |
| 2 | 2014 A1(1)(2) Grant to Infrastructure Facility for Judiciary | 0.16 | 0.16 | 0.16 | 0.16 | 0.10 | 0.10 |
| 3 | 2014 A1(1)(3) Computerization of High. Court | 2.30 | 1.02 | 3.30 | 1.70 | 3.30 | 2.55 |
| 4 | 2014 B1(1)(1) Session Court . | 136.44 | 8.52 | 230.79 | 42.45 | 214.22 | 17.18 |
| 5 | 2014 B1(1)(2) Computerization of District & Session Court | 2.00 | 0.69 | 2.00 | 0.68 | 1.80 | 1.72 |
| 6 | 2014 B1(1)(3) Purchase of Furniture for District Court at Rohini | 1.00 | 1.00 | 1.15 | 1.15 | 0.15 | 0.15 |
| 7 | 2014 B1(2)(1) Judicial Magistrate Courts | 22.45 | 7.25 | 29.46 | 8.49 | 25.69 | 6.50 |
| 8 | 2014 C1(1)(1) Prosecution wing | 8.25 | 1.23 | 11.26 | 1.49 | 11.02 | 1.19 |
| 9 | 2014 D1(1) Small Causes Courts | 1.32 | 0.27 | 1.60 | 0.24 | 1.70 | 0.31 |
| 10 | 2014 E1(1)(1) Director & | 0.03 | 0.03 | 0.35 | 0.34 | 0.05 | 0.05 |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | Admn. | | | | | | |
| 11 | 2014 E1(3)(1) Establishment of Family Courts | 0.10 | 0.10 | 2.00 | 1.59 | 5.00 | 1.92 |
| 12 | 2015 F1(1)(1) Expenses on Election | 0.05 | 0.05 | 0.05 | 0.05 | 2.00 | 1.43 |
| 13 | 2015 F1(2) Electoral Officers | 9.56 | 4.05 | 6.88 | 2.36 | 6.97 | 3.40 |
| 14 | 2015 F1(4)(1) Lok Sabha Election | 6.00 | 5.74 | 18.24 | 2.90 | 1.20 | 1.10 |

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 persistent savings included the followings:

- Non-filling up of vacant posts and receipt of less claims/bills,
- Non-finalization of 10G LAN Project,
- Release of grant to the society at end of the financial year,
- Non-finalization of purchase proposals, and
- Less procurement of stores.

### *2.8.5 Schemes affected by persistent unspent provisions*

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

#### (a) Establishment of Family Courts

The Family Courts in Delhi have been started in pursuance of Family Court Act, 1984 read with Delhi Family Court Rules, 1996. The first Family Court in Delhi started functioning w.e.f. 15 May 2009. At present eight Family Courts are functioning in Delhi (two Family Courts in Dwarka Court Complex, four in Rohini Court Complex and two in Saket Court Complex).

The main functions of Family Courts are as under: -

- Matrimonial relief, including nullity of marriage, judicial separation, divorce, restitution of conjugal rights, or declaration as to the validity of marriage or as to the matrimonial status of any person.
- The property of the spouses or of either of them.
- Declaration as to the legitimacy of any person.
- Guardianship of a person or the custody of any minor.
- Maintenance, including proceedings under chapter IX of the Code of Criminal Procedure.

During the scrutiny of records (Re-appropriation Accounts and Monthly Expenditure Statements), it was noticed that provisions of ₹ 0.10 crore, ₹ 2.00 crore and ₹ 5.00 crore were made in the Original Budget Estimate (OBE) for the year 2008-09, 2009-10 and 2010-11 respectively under the sub-head MH 2014 E1(3)(1) Establishment of Family Courts. Out of these, ₹ 0.10 crore (100 *per cent*), ₹ 1.59 crore (79.5 *per cent*) and ₹ 1.92 crore (38.40 *per cent*) respectively remained unspent due to non-filling of vacant posts and receipt of less claims.

### (b) Dispute Resolution Society

The dispute Resolution Society was establish under the Department of Law & Justice, Government of NCT of Delhi as mechanism for alternate dispute redressal (ADR) on 27 November 2009 with the following aims:

- help parties resolve their disputes amicably, economically and quickly.
- increase social harmony in the society.
- save cost of litigation to the state and the courts.
- clear backlog of petty cases from the courts.

During the scrutiny of records, it was noticed that provisions of ₹ 1.00 crore and ₹ 4.00 crore were provided in the Original Budget Estimate (OBE) for the year 2009-10 and 2010-11 respectively. However ₹ 0.86 crore (86 *per cent*) and ₹ 2.23 crore (56 *per cent*) remained unspent indicating that the purpose of setting up of Society was not well served.

## *2.8.6 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 to the Government 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 ₹ 7.06 crore to the Finance Department, Government of NCT of Delhi on the last day of the financial year. The details are given in the following table:

**Table 2.11: Surrender of unspent provision**

| Sl. No. | Year | Sub-head | Amount surrendered (₹ in lakh) | Date of surrender |
|---|---|---|---|---|
| 1 | 2010-11 | 2014 A1(1)(1)(1) Salaries | 6.43 | 31.03.2011 |
| 2 | 2010-11 | 2014 A1(1)(1)(5) Office Expenses | 0.40 | 31.03.2011 |
| 3 | 2010-11 | 2014 A1(1)(1)(7) OTA | 0.02 | 31.03.2011 |
| 4 | 2010-11 | 2014 A1(1)(3) Computerization of High Court | 0.21 | 31.03.2011 |
| | | **Total** | **7.06** | |

However, the surrender orders dated 31 March 2011 issued by the Finance (budget) Department, Govt. of NCT of Delhi, above unspent amount of ₹ 7.06 crore due to receipt of less claims/bills & slow progress of works. Had the above unspent provisions been surrendered timely, these could have been fruitfully utilized in other schemes/projects/ programmes of the Government instead of being allowed to lapse.

### 2.8.7 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. Contrary to this, major expenditure was incurred by the departments in last quarter of the year during last three years ranging between 50 *per cent* and 100 *per cent* of total expenditure illustrated in the **Table 2.12** given below:

**Table 2.12 : Expenditure in last quarter of the year**

**(₹ in crore)**

| Sl. No. | Year | Sub-head | Total provision | Total expenditure | Exp. Incurred during last quarter | |
|---|---|---|---|---|---|---|
| | | | | | Amount | Percentage |
| 1 | 2008-09 | 2015 F1(1)(1) Expenses on Election | 12.57 | 11.89 | 7.85 | 66 |
| 2 | 2008-09 | 2015 F1(4)(1) Lok Sabha Election | 0.02 | 0.26 | 0.26 | 100 |
| 3 | 2008-09 | 2014 E1(2)(3)(1) Professional Services | 0.35 | 0.11 | 0.11 | 100 |
| 4 | 2008-09 | 2014 B1(1)(1)(5) Office Expenses | 22.32 | 20.84 | 11.71 | 56 |
| 5 | 2008-09 | 2014 B1(1)(2) Computerization of District & Session Court | 2.00 | 1.31 | 0.80 | 61 |
| 6 | 2009-10 | 2014 E2(1)(1)(1) Salaries | 0.60 | 0.28 | 0.28 | 100 |
| 7 | 2009-10 | 2014 E2(1)(1)(2) O.E. | 0.03 | 0.02 | 0.02 | 100 |
| 8. | 2009-10 | 2014 B1(1)(2) Computerization of District & Session Court | 1.45 | 1.32 | 1.16 | 88 |
| 9 | 2009-10 | 2015 F1(2)(2)(5) O.C. | 1.93 | 1.83 | 1.70 | 93 |
| 10 | 2009-10 | 2014 A1(1)(1)(8) Other Admin. Exp. | 0.34 | 0.33 | 0.19 | 58 |
| 11 | 2010-11 | 2015 F1(2)(4)O.E. | 1.30 | 1.11 | 0.55 | 50 |
| 12 | 2010-11 | 2015 F1(2)(2)(5) O.C. | 2.29 | 2.00 | 1.42 | 71 |
| 13 | 2010-11 | 2014 E1(2)(5) GIA | 2.75 | 2.75 | 2.00 | 73 |
| 14 | 2010-11 | 2014 B1(2)(1)(3) Travel Exp. | 0.06 | 0.05 | 0.03 | 60 |
| 15 | 2010-11 | 2014 B1(1)(2) Computerization of District & Session Court | 1.65 | 0.17 | 0.09 | 53 |
| 16 | 2010-11 | 2014 A1(1)(4) DHC Arbitration Centre | 0.47 | 0.37 | 0.19 | 51 |
| 17 | 2010-11 | 2014 A1(1)(3) Computerisation of High Court | 3.0 | 0.75 | 0.46 | 61 |

### 2.8.8 Unrealistic budgeting

As per Rule 48(2) of the General Financial Rules, Ministries/Departments have to prepare their estimates keeping in view inter alia 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 years 2008-09 to 2010-11 revealed that entire provision remained unutilized under a number of sub-heads. A few such cases are shown in the **table 2.13** below:

**Table 2.13: Unrealistic budgeting**

**(₹ in crore)**

| Sl. No. | Year | Sub-head | Total provision | Unspent provision |
|---|---|---|---|---|
| 1 | 2008-09 | 2014 A1(1)(2) Grant to Infrastructure Facility for Judiciary | 0.16 | 0.16 |
| 2 | 2008-09 | 2014 B1(1)(3) Purchase of Furniture for District Court at Rohini | 1.00 | 1.00 |
| 3 | 2008-09 | 2014 B1(1)(4) District Court at Dwarka | 0.10 | 0.10 |
| 4 | 2008-09 | 2014 E1(3)(1) Establishment of Family Courts | 0.10 | 0.10 |
| 5 | 2008-09 | 2015 F1(1)(1) Expenses on Election | 0.05 | 0.05 |
| 6 | 2009-10 | 2014 A1(1)(2) Grant to Infrastructure Facility for Judiciary | 0.16 | 0.16 |
| 7 | 2009-10 | 2014 B1(1)(3) Purchase of Furniture for District Court at Rohini | 1.15 | 1.15 |
| 8 | 2009-10 | 2014 B1(1)(4) District Court at Dwarka | 0.10 | 0.10 |
| 9 | 2009-10 | 2015 F1(1)(1) Expenses on Election | 0.05 | 0.05 |
| 10 | 2010-11 | 2014 A1(1)(2) Grant to Infrastructure Facility for Judiciary | 0.01 | 0.01 |
| 11 | 2010-11 | 2014 B1(1)(1) Session Court . | 0.10 | 0.10 |
| 12 | 2010-11 | 2014 B1(1)(3) Purchase of Furniture for District Court at Rohini | 0.15 | 0.15 |
| 13 | 2010-11 | 2014 E1(1)(1) Direction & Admn. | 0.05 | 0.05 |

The reasons stated in the appropriation accounts revealed that in most of the cases, the entire provision remained unutilized due to non filling up of vacant posts, receipt of less claims/bills and non finalization of 10G LAN Project etc. This indicates that the budget estimates were not prepared after adequate pre-budget scrutiny of schemes.

### 2.8.9 Unnecessary supplementary grants

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

Audit scrutiny revealed that, in the following cases, the department sought supplementary provisions in anticipation of higher expenditure, but the final expenditure was less than the original grant /appropriation which shows that supplementary provisions were unnecessary, indicating deficient budgeting.

**Table 2.14 : Unnecessary supplementary grants**

**(₹ in crore)**

| Sl. No. | Year | Sub-head | Provision | Actual expenditure | Unspent provision |
|---|---|---|---|---|---|
| 1 | 2008-09 | 2015 F1(1)(1) Expenses on Election | O –12.56<br>S-5.31 | 11.89 | 5.98 |
| 2 | 2008-09 | 2015 F1(1)(2) Issue of Identity Card to Voters | O-1.35<br>S-0.03 | 1.29 | 0.09 |
| 3 | 2009-10 | 2014 A1(1)(3) Computerization of High. Court | O-2.30<br>S-0.85<br>R-0.15 | 1.60 | 1.70 |
| 4 | 2009-10 | 2015 F1(3) Preparation and Printing of Electoral Roll | O-5.45<br>S-5.91 | 4.65 | 6.71 |
| 5 | 2009-10 | 2015 F1(4)(1) Lok Sabha Election. | O-15.70<br>S-0.58<br>R-1.96 | 15.34 | 2.90 |
| 6 | 2010-11 | 2014 B1(1)(1) Session Court | O-202.86<br>S-0.50<br>R-10.86 | 197.04 | 17.18 |
| 7 | 2010-11 | 2014 B1(1)(2) Computerization of District & Session Court | O-1.50<br>S-0.30 | 0.08 | 1.72 |
| 8 | 2010-11 | 2014 B1(2)(1) Judicial Magistrate Courts | O-25.04<br>S-0.64<br>R-(-) 2.82 | 19.19 | 3.68 |

Reasons for not using the supplementary grant were stated to be receipt of less claims/bills and slow progress of work etc. Thus, estimation of expenditure was unrealistic.

### 2.8.10 Injudicious re-appropriation of funds to sub-heads

Re-appropriation of funds to the following sub-heads was injudicious as the original provision under the sub-heads was found to be more than adequate. Consequently, final savings under the sub-heads were more than the amount re-appropriated to sub-heads as detailed in **table 2.15** below:

**Table 2.15 : Injudicious re-appropriation of funds to sub-heads**

(₹ in crore)

| Sl. No. | Year | Sub-head | Original (O) | Re-appropriation | Total provision | Actual expenditure | Savings |
|---|---|---|---|---|---|---|---|
| 1 | 2008-09 | 2014 D1(1) Small Causes Courts | 1.27 | 0.05 | 1.32 | 1.05 | 0.27 |
| 2 | 2008-09 | 2014 E1(2)(2) Delhi Legal Services Authority | 3.55 | 0.61 | 4.16 | 2.45 | 1.71 |
| 3 | 2009-10 | 2014 B1(1)(3) Purchase of furniture for District Court Rohini | 1.00 | 0.15 | 1.15 | Nil | 1.15 |
| 4 | 2009-10 | 2014 G1(1)(1) Delhi Judicial Academy . | 1.52 | 0.15 | 1.67 | 1.49 | 0.18 |
| 5 | 2010-11 | 2014 A1(1)(2) Grant to Infrastructure facilities to Judiciary | 0.01 | 0.09 | 0.10 | Nil | 0.10 |
| 6 | 2010-11 | 2014 B1(1)(1) Session Court | Nil | 0.10 | 0.10 | Nil | 0.10 |

## 2.9 Conclusion

Against total provision of ₹ 27599.67 crore during 2010-11, an expenditure of ₹ 25563.17 crore was incurred. This resulted in an unspent provision of ₹ 2036.50 crore (7.38 *per cent*). An excess expenditure of ₹ 3.98 crore during 2010-11 and ₹ 42.83 crore relating to the period 2006-07 to 2009-10 required regularization under Article 205 of the Constitution. While, supplementary provision of ₹ 122.09 crore in 51 cases was unnecessary, re-appropriation of funds in 16 cases where final savings were more than ₹ one crore was made injudiciously resulting in un-utilised/excessive provision. In seven grants, ₹ 566.07 crore was surrendered on the last working day of the financial year.

## 2.10 Recommendations

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. Budgeting process must include information on the relationship between expenditure and corresponding performance in producing results.

# 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 certificates 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 Principal Pay and Account office, Delhi Government the age-wise delay in submission of UCs is summarized in **Table 3.1** below:

**Table 3.1: Age-wise arrears in submission of utilization certificates**

**(₹ in crore)**

| Sl. No. | Range of delayed number of years | Total grants released | | utilization certificates outstanding | |
|---|---|---|---|---|---|
| | | Number | Amount | Number | Amount |
| 1 | 0-2 | 524 | 4858.38 | 376 | 3334.13 |
| 2 | 2-4 | 1184 | 2134.51 | 1182 | 2133.99 |
| 3 | 4-6 | 396 | 1507.14 | 396 | 1507.14 |
| 4 | 6-8 | 208 | 761.17 | 208 | 761.17 |
| 5 | 8-10 | 263 | 2159.87 | 263 | 2159.87 |
| 6 | 10 & above | 1917 | 3221.05 | 1917 | 3221.05 |
| | **Total** | **4492** | **14642.12** | **4342** | **13117.35** |

From the above table, it would be seen that 4492 number of grants amounting to ₹ 14642.12 crore were given till 31 March 2010. Out of 4492 grants, 4342 UCs amounting to ₹ 13117.35 crore were awaited from various autonomous bodies at the end of March 2011. Out of 4342 outstanding UCs, 1917 UCs (44 *per cent*) amounting to ₹ 3221.05 crore were due for more than 10 years.

The major defaulter was the Urban Development Department contributing ₹ 12659.76 crore (96.51 *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. Out of eight[1] autonomous bodies under the audit jurisdiction of this office, the annual accounts of only three[2] autonomous bodies/authorities for the year 2009-10 were received and audited during the year 2010-11.

The annual accounts of remaining five autonomous bodies/authorities due up to 2009-10 had not been received as of March 2011 by the office of Principal Accountant General (Audit), Delhi. The details of these outstanding accounts are given in **Table 3.2** below:

**Table 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 | No. of years for which accounts pending | Grants received (₹ in lakh) |
|---|---|---|---|---|
| 1 | Delhi Building and Other Construction Workers welfare Board, | 2002-03 to 2009-10 | 8 | - |
| 2 | Netaji Subhash Institute of Technology (NSIT) | 2005-06 to 2009-10 | 5 | Non Plan 303.12<br>Plan 2046.48 |
| 3 | Delhi Jal Board (DJB) | 2006-07 to 2009-10 | 4 | 71009.50 |
| 4 | Delhi Legal Service Authority | 2009-2010 | 1 | 200.00 |
| 5 | Delhi Kalyan Samiti | 2009-2010 | 1 | - |
| | **Total** | | **19** | |

[1] (i) Delhi Building and Other Construction Workers Welfare Board (ii) Delhi Development Authority, (iii) Delhi Electricity Regulatory Authority, (iv) Delhi Jal Board (v) Delhi Kalyan Samiti, (vi) Delhi Legal Services commission, (vii) Guru Gobind Singh Indraprastha University and, (viii) Netaji Subhash Institute of Technology,

[2] (i) Delhi Development Authority, (ii) Delhi Electricity Regularity Commission and (iii) Guru Govind Singh Indraprastha University

It may be seen from the table that 19 annual accounts upto the year 2009-10 of five autonomous bodies/authorities were pending. In case of Delhi Building and Other Construction Workers Welfare Board eight annual accounts since 2002-03 were pending. Netaji Subhash Institute of Technology did not submit five annual accounts since 2005-06 whereas Delhi Jal Board had to submit its four accounts from 2006-07 onwards. Delhi Legal Service Authority and Delhi Kalyan Samiti did not submit their accounts for 2009-10.

## 3.3 Delays in submission of accounts to audit

A large number of autonomous bodies set up by the State Government are audited by the Comptroller and Auditor General 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 status of entrustment of audit, rendering of accounts to audit, issuance of Separate Audit Reports are indicated in **Appendix 3.2**. The frequency distribution of autonomous bodies according to the delays in submission of account to audit after the entrustment of Audit to C&AG is summarized in **Table 3.3** below:

**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 |
|---|---|---|
| 0-1 | 2 | NA |
| 1-6 | - | - |
| 6-12 | 3 | NA |
| 12-18 | - | - |
| 18-24 | - | - |
| 24 & above | 2 | NA |
| **Total** | **7** | |

*NA=Not Available.*

A further analysis of the above table and Appendix 3.2 would reveal that delay in submission of accounts ranged from 6 days to 57 months. The accounts of NSIT for the year 2004-05 were received with a delay of 57 months and of DJB for the year 2005-06 were received with a delay of 52 months.

## 3.4 Misappropriations, losses, defalcations, etc.

Thirty one cases of theft, misappropriation/loss of material amounting to ₹ 18.73 lakh were noticed by Audit upto 31 March 2011. The department-wise break up of pending cases and age-wise analysis is given in **Appendix 3.3** and

nature of these cases is given in **Appendix 3.4**. 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** below:

**Table 3.4: Profile of misappropriations, losses, theft, defalcations, etc.**

| Age-profile of the pending cases | | | Nature of the pending cases | | |
|---|---|---|---|---|---|
| Range in years | Number of cases | Amount involved (₹ in lakh) | Nature of the cases | Number of cases | Amount involved (₹ in lakh) |
| 0-5 | 22 | 17.68 | Theft | 13 | 2.08 |
| 5-10 | 7 | 1.01 | | | |
| 10-15 | 1 | 0.03 | Misappropriation /loss of material | 18 | 16.65 |
| 15-20 | 1 | 0.01 | | | |
| **Total** | **31** | **18.73** | **Total pending cases** | **31** | **18.73** |

Around 85 *per cent* of the amount involved pertained to Hospitals, Delhi Police and Delhi Vidhan Sabha (₹ 16.07 crore in 14 cases).

## 3.5 Unadjusted 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 current year pertaining to 2006-11 was only ₹ 96.32 crore as against the amount of AC bills of ₹ 621.75 crore, leaving an outstanding balance of DCC bills of ₹ 525.43 crore as on 31 March 2011. Year wise details are given in **Table 3.5** below:

**Table 3.5: Pendency in submission of detailed countersigned contingent bills against abstract contingent bills**

**(₹ in crore)**

| Year | Amount of AC bills | Amount of DCC bills | DCC bills as percentage of AC bills | Outstanding AC bills |
|---|---|---|---|---|
| Upto 2006-07 | 82.67 | 17.99 | 21.76 | 46.49 |
| 2007-08 | 91.62 | 18.43 | 20.11 | 73.19 |
| 2008-09 | 57.50 | 20.12 | 34.99 | 37.38 |
| 2009-10 | 150.60 | 21.73 | 14.43 | 128.87 |
| 2010-11 | 239.36 | 18.05 | 7.54 | 221.31 |
| **Total** | **621.75** | **96.32** | **15.49** | **525.43** |

A test check of AC bills revealed the following:

(i) Two bills amounting to ₹ 11.50 crore for procurement of Aerial Ladder Platform through Delhi Metro Rail Corporation Ltd. (DMRC) were adjusted by the concerned PAO without obtaining the actual vouchers/bills but on the only basis of intimation regarding receipt of cheque by DMRC.

(ii) AC bills amounting to ₹ 2.41 crore of National Informatics Centre Services Inc. (NICSI), were pending adjustment in respect of Pension Cell, Principal Accounts Office.

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. Thus, possibility of temporary misappropriation of funds could not be ruled out in the absence of any detailed contingent bills. The purposes for drawl of advance were called for but the reply was awaited as of January 2012.

## 3.6 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 Controller General of Accounts (CGA), Ministry of Finance, and Government of India as detailed below:

(i) **Housing Commissioner, Land and Building:** Deposits are received in the shape of receipts towards cost of compensation/enhanced compensation from the land requisitioning agencies like DDA etc. and the same are subsequently released in favour of land acquisition collectors for further payment to land owner whose land is acquired under the scheme "Large scale 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 Court:** The account is operated for the purpose of deposits/ withdrawal of rent etc. of litigants as per the order of the court.

## 3.7 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 shown in **Table 3.6** below:

**Table 3.6: Amount under suspense heads**

**(₹ in crore)**

| At the end of March | Net amount |
|---|---|
| 2011 | *Dr. 158.81 |
| 2010 | Dr. 101.02 |
| 2009 | Dr. 631.52 |
| 2008 | Dr. 19.68 |
| 2007 | Dr. 169.64 |

**The details of balances under various suspense heads as on 31 March 2011*

**(₹ in crore)**

| | |
|---|---|
| Pay and Accounts office Suspense Account | Dr. 45.01 |
| Cash Settlement Suspense Account (CSSA) | Dr. 136.15 |
| Provident Fund Suspense Account | Dr. 0.09 |
| Public Sector Bank Suspense Account | Dr. 11.87 |
| Material Purchase Suspense Account (MPSA) | Cr. 34.21 |
| Suspense Account (Civil) | Cr. 0.10 |
| **Total** | **Dr. 158.81** |

The Principal Accounts Office stated that major portion of the outstanding amount under the Head "Cash Settlement Suspense Account" (CSSA) pertains to PAO (NS) Ministry of Road Transport and Highways (MORTH), Government of India and Delhi Police, under Ministry of Home Affairs and that the matter had been taken up with the Engineer -in-Chief, PWD, Government of NCT Delhi for clearance of outstanding balances under Material Purchase Settlement Suspense Account (MPSA)& CSSA. It further stated that all the PAOs had been instructed to take action to clear the outstanding claims. Principal Accounts Office had also informed that the debit balance in case of Public Sector Bank Suspense Account was also taken up with the concerned Authority for liquidating the balances.

## 3.8 Conclusion and recommendations

There was large scale pendency in furnishing of utilization certificates by various grantee institutions for grants-in-aid of ₹ 13117.35 crore. Out of 4342 outstanding UCs, 1917 UCs (*44 per cent*) amounting to ₹ 3221.05 crore were pending for more than 10 years. Out of eight autonomous bodies, annual accounts of five autonomous bodies due upto 2009-10 had not been received

as of March 2011. Even in cases where accounts were submitted, these were submitted with delay ranging from six days to 57 months.

The State Government departments reported 31 cases of misappropriation, loss, theft, defalcation etc. involving public money of ₹ 18.73 lakh upto March 2011. Final action in these cases was pending.

Heads of Department should ensure prompt submission of Utilisation Certificates and annual accounts by the autonomous bodies. Government/Heads of Department should expedite orders regarding recovery, write off, etc., of the outstanding cases of misappropriation, theft, loss, etc., and initiate action for speedy enquiries into the pending cases.



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

**New Delhi**
**Dated: 27 March 2012**

**Countersigned**



**(VINOD RAI)**
**Comptroller and Auditor General of India**

**New Delhi**
**Dated: 29 March 2012**

## Appendix-1.1

# Profile of Delhi

| A. | General Data | | | |
|---|---|---|---|---|
| Sl.No. | Particulars | | | Figures |
| 1 | Area | | | 1483 sq km |
| 2 | Population | | | |
| | a. | As per 2001 Census. | | 1.39 crore |
| | b. | As per 2011 Census | | 1.68 crore |
| 3. | a. | Density of Population (as per 2001) (All India Density = 325 persons per Sq.Km ) | | 9340 person per Sq. Km. |
| | b. | Density of Population (as per 2011) (All India Density = 382 persons per Sq.Km ) | | 11297 person per Sq. km. |
| 4 | *Population below poverty line (BPL) ( All India Average = 27.5 per cent) | | | 14.7 *per cent* |
| 5. | a. | Literacy (as per 2001 Census) (All India Average= 64.8 per cent) | | 81.67 per cent |
| | b. | Literacy (as per 2011 Census) (All India Average= 74.0 per cent) | | 86.34 per cent |
| 6. | Infant mortality*** (per 1000 live births). (All India Average = 50 per 1000 live births) | | | 33 |
| 7. | Gini Coefficient | | | |
| | a. | Rural. ( All India = 0.30 ) | | 0.26 |
| | b. | Urban. ( All India = 0.37) | | 0.33 |
| 8. | Gross State Domestic Product (GSDP) 2010-2011 at current prices | | | ₹ 258808 crore |
| 9. | Per capita GSDP CAGR (2001-02 to 2010-11) Delhi | | DELHI | 12.65 per cent |
| | | | Other 16+ general category states | 11.62 per cent |
| 10 | GSDP CAGR ( 2001-02 to 2010-2011) | | DELHI | 16.57 per cent |
| | | | Other 16+ general category states | 15.02 per cent |
| 11 | Population Growth (2001- 2002 to 2010-2011) | | DELHI | 20.96 per cent |
| | | | Other 16+ general category states | 17.56 per cent |

| | B | Financial Data | | | |
|---|---|---|---|---|---|
| Sl.No. | | Particulars | Figures (in Per cent) | | |
| 1 | CAGR** | | 2001-02 to 2009-10 | | 2001-02 to 2010-11 |
| | | | 16 * General Category States | Delhi | Delhi |
| | a. | of Revenue Receipts. | 15.20 | 15.96 | 16.64 |
| | b. | of Tax Revenue. | 14.53 | 13.46 | 14.42 |
| | c. | of Non Tax Revenue. | 13.87 | 18.76 | 18.97 |
| | d. | of Total Expenditure. | 13.53 | 14.14 | 12.82 |
| | e. | of Capital Expenditure. | 22.61 | 29.09 | 23.13 |
| | f. | of Revenue Expenditure on Education. | 12.73 | 16.41 | 15.18 |
| | g. | of Revenue Expenditure on Health. | 11.97 | 17.87 | 18.00 |

Source of General data: BPL (Planning Commission and NSSO data, 61 Round), ****Gini-coefficient (Unofficial estimates of Planning Commission and NSSO data, 61 Round 2004-05 MRP), ** Compound annual growth rate ***Infant Mortality rate (SRS Bulletin January 2011), Financial data is based on Finance Accounts of the states Government, + Excluding Goa, Delhi and Pondicherry.

Gini-coefficient is a measure of inequality of income among the population. Value rate is from zero to one, closer to zero inequality is less; closure to one inequality is higher.

## Appendix 1.2

**Part A: Structure and Form of Government Accounts:**
**(Referred to in Paragraph 1.1)**

**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 fund entitled The Consolidated Fund of State established under Article 266(1) of the Constitution of India.

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

**Part 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 receipts and expenditure. |
| Statement No.8 | Distribution between the charged and voted expenditure incurred during the year. |
| Statement No.9 | Detailed account of revenue by minor heads. |
| Statement No.10 | Accounts of revenue expenditure by minor head under non-plan and plan separately and capital expenditure major head-wise for the year. |
| Statement No.11 | Detailed capital expenditure incurred during and to the end of the year. |
| Statement No.12 | Details of investment of the government in Government companies and cooperative institutions upto the end of the year. |
| Statement No.13 | Capital and other expenditure (outside the revenue accounts) to end of the year and the principal sources from which the funds were provided for that expenditure. |
| Statement No.14 | Detailed account of receipts, disbursements and balances under heads of account relating to Debt, Loans, Advances etc. |
| Statement No.15 | Detailed account of debt of the Government. |
| Statement No.16 | Detailed account of loans and advances given by the Government, the amount of loans paid during the year and the balances at the end of the year. |

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

| Terms | Basis of calculation |
|---|---|
| Buoyancy of a parameter | Rate of Growth of the parameter/GSDP Growth |
| Buoyancy of a parameter (X) With respect to another parameter(Y) | Rate of Growth of parameter (X)/ Rate of Growth of parameter (Y) |
| Rate of Growth (ROG) | [(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 1.5)**

(₹ in crore)

| | 2006-07 | 2007-08 | 2008-09 | 2009-10 | 2010-11 |
|---|---|---|---|---|---|
| ***Part A. Receipts*** | | | | | |
| 1. Revenue Receipts | 12193.61 | 14912.38 | 16352.21 | 20451.34 | 25024.10 |
| (i) Tax Revenue | 10155.80 | 11782.80 | 12180.70 | 13447.86 | 16477.75 |
| Taxes on Agricultural Income | | | | | |
| Taxes on Sales, Trade, etc | 7365.79 | 8310.48 | 9152.09 | 10126.01 | 12068.62 |
| State Excise | 1133.18 | 1301.25 | 1420.91 | 1643.56 | 2027.09 |
| Taxes on Vehicles | 362.84 | 420.20 | 419.12 | 462.65 | 707.55 |
| Stamps and Registration fees | 917.97 | 1318.39 | 787.99 | 929.97 | 1355.75 |
| Land Revenue | 0.01 | 0.01 | 0.01 | 0.02 | 0.02 |
| Taxes on Goods and Passengers | - | - | - | - | - |
| Other Taxes | 376.01 | 432.46 | 400.57 | 285.64 | 318.71 |
| (ii) Non Tax Revenue | 1463.38 | 1816.70 | 2300.73 | 3467.40 | 4188.95 |
| (iii) State's share of Union taxes and duties | - | - | - | - | - |
| (iv) Grants in aid from Government of India | 574.23 | 1312.88 | 1870.79 | 3536.08 | 4357.40 |
| 2. Miscellaneous Capital Receipts | | | | | |
| 3. Recoveries of Loans and Advances | 228.64 | 231.26 | 798.99 | 318.15 | 436.77 |
| 4. Total Revenue and Non debt capital receipts (1+2+3) | 12422.24 | 15143.64 | 17151.21 | 20769.49 | 25460.87 |
| 5. Public Debt Receipts | 4002.14 | 746.02 | 428.74 | 1769.00 | 4388.94 |
| 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 | 4002.14 | 746.02 | 428.74 | 1769.00 | 4388.94 |
| 6. Total Receipts in Consolidated Fund (4+5) | 16424.39 | 15889.66 | 17579.95 | 22538.49 | 29849.81 |
| 7. Contingency Fund Receipts | - | - | - | - | - |
| 8. Public Account Receipts | - | - | - | - | - |
| 9. Total Receipts of the State (6+7+8) | 16424.39 | 15889.66 | 17579.95 | 22538.49 | 29849.81 |
| ***Part B. Expenditure /Disbursement*** | | | | | |
| 10. Revenue Expenditure | 7755.48 | 9770.52 | 11762.56 | 13900.88 | 14381.74 |
| Plan | 2020.66 | 3329.01 | 3944.14 | 4742.76 | 4891.59 |
| Non Plan | 5734.82 | 6441.51 | 7818.42 | 9158.12 | 9490.15 |
| General Services (including interest payments) | 2810.38 | 3249.26 | 3434.55 | 3629.67 | 3728.95 |
| Social Services | 3847.19 | 5222.10 | 6599.37 | 8103.58 | 8718.80 |
| Economic Services | 566.07 | 631.85 | 1272.69 | 1650.28 | 1392.46 |
| Grants-in-aid-and contributions | 531.84 | 667.32 | 455.95 | 517.35 | 541.53 |
| 11. Capital Expenditure | 1782.94 | 3764.46 | 3995.40 | 4717.27 | 3984.80 |
| Plan | 1931.09 | 3761.36 | 3992.21 | 4713.62 | 3981.32 |
| Non Plan | (-)148.15 | 3.10 | 3.19 | 3.65 | 3.48 |
| General Services | 146.84 | 282.05 | 333.48 | 356.13 | 264.55 |
| Social Services | 233.59 | 626.13 | 681.32 | 636.94 | 536.74 |
| Economic Services | 1402.51 | 2856.27 | 2980.60 | 3724.20 | 3183.51 |
| 12. Disbursement of Loans and Advances | 3294.24 | 3649.56 | 4217.32 | 5701.30 | 6364.73 |

| | | | | | |
|---|---|---|---|---|---|
| 13. Total (10+11+12) | 12832.66 | 17184.54 | 19975.28 | 24319.45 | 24731.27 |
| 14. Repayments of Public Debt | 133.75 | 975.09 | 386.03 | 606.47 | 793.06 |
| 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 | 133.75 | 975.09 | 386.03 | 606.47 | 793.06 |
| 15. Appropriation to Contingency Fund | - | - | - | - | - |
| 16. Total disbursement out of Consolidated Fund (13+14+15) | 12966.42 | 18159.63 | 20361.31 | 24925.92 | 25524.32 |
| 17. Contingency Fund disbursements | - | - | - | - | - |
| 18. Public Account disbursements | - | - | - | - | - |
| 19. Total disbursement by the State (16+17+18) | 12966.42 | 18159.63 | 20361.31 | 24925.92 | 25524.32 |
| ***Part C. Deficits*** | | | | | |
| 20. Revenue Deficit(-)/ Revenue Surplus (+)(1-10) | (+)4438.13 | (+)5141.86 | (+)4589.65 | (+)6550.46 | (+) 10642.36 |
| 21. Fiscal Deficit(-)/Fiscal Surplus(+) (4-13) | (-)410.41 | (-)2040.90 | (-)2824.07 | (-)3549.96 | (+) 729.60 |
| 22. Primary Deficit (21+23) | (+)1799.82 | (+)463.44 | (-)312.20 | (-)1077.03 | (+) 3309.12 |
| | | | | | |
| ***Part D. Other data*** | | | | | |
| 23. Interest Payments (included in revenue expenditure) | 2210.23 | 2504.34 | 2511.87 | 2472.93 | 2579.52 |
| 24. Financial Assistance to local bodies etc., | 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) | 135584 | 157947 | 184458 | 217851 | 258808 |
| 28. Outstanding fiscal liabilities | 25568.04 | 25338.96 | 25381.66 | 26544.20 | 30140.09 |
| 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 | 7.49 | 7.46 | 6.60 | 6.17 | 6.37 |
| Own Non-Tax revenue/GSDP | 1.08 | 1.15 | 1.25 | 1.59 | 1.62 |
| **II Expenditure Management** | | | | | |
| Total Expenditure/GSDP | 9.46 | 10.88 | 10.83 | 11.16 | 9.56 |
| Total Expenditure/ Revenue Receipts | 105.24 | 115.24 | 122.16 | 118.92 | 98.83 |
| Revenue Expenditure /Total Expenditure | 60.44 | 56.86 | 58.89 | 57.16 | 58.15 |
| Expenditure on Social Services/ Total Expenditure | 39.06 | 41.81 | 43.58 | 42.54 | |
| Expenditure on Economic Services/Total Expenditure | 23.78 | 28.72 | 30.46 | 30.52 | |
| Capital Expenditure/Total Expenditure | 13.89 | 21.90 | 20.00 | 19.40 | 16.11 |
| Capital Expenditure on Social and Economic Services/ Total Expenditure | 12.75 | 20.26 | 18.33 | 17.93 | 15.04 |

| | | | | | |
|---|---|---|---|---|---|
| **III Management of Fiscal Imbalances** | | | | | |
| Revenue deficit (surplus)/GSDP | (+)3.27 | (+)3.26 | (+)2.49 | (+) 3.01 | (+) 4.11 |
| Fiscal deficit/GSDP | (-)0.30 | (-)1.29 | (-)1.53 | (-) 163 | (+) 0.28 |
| Primary Deficit(surplus) /GSDP | (+)1.33 | (+)0.29 | (-)0.17 | (-) 0.49 | (+) 1.28 |
| Revenue Deficit(surplus) /GSDP | (+)3.27 | (+)3.26 | (+)2.49 | (+) 3.01 | (+) 4.11 |
| **IV Management of Fiscal Liabilities** | | | | | |
| Fiscal Liabilities/GSDP | 18.86 | 16.04 | 13.76 | 12.18 | 11.65 |
| Fiscal Liabilities/RR | 209.68 | 169.92 | 155.22 | 129.79 | 120.44 |
| Primary deficit vis-a—vis quantum spread | (+) 101.52 | (+) 27.26 | (-) 17.91 | (-) 49.46 | (+) 128.52 |
| Debt Redemption (Principal+Interest)/ Total Debt Receipts | 3.34 | 466.40 | | | |
| **V Other Fiscal Health Indicators** | | | | | |
| Return on Investment | 0.78 | 0.38 | 0.31 | 0.38 | 0.37 |
| Balance from Current Revenue (₹ in crore) | 6458.79 | 7671.30 | 7611.09 | 9670.26 | 13515.26 |
| Financial Assets/Liabilities | 79.83 | 85.39 | 90.86 | 95.22 | 90.94 |

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 1.5)**

| | 2006-07 | 2007-08 (R) | 2008-09 (P) | 2009-10(Q) | 2010-11(A) |
|---|---|---|---|---|---|
| Gross State Domestic Product (₹ in crore) | 135584 | 157947 | 184458 | 217851 | 258808 |
| Growth rate of GSDP (*Per cent*) | 17.52 | 16.49 | 16.78 | 18.10 | 18.80 |
| Source : | O/o Directorate of Economics & Statistical, Government of NCT of Delhi | | | | |

(R)-Revised, (P)-Provisional, (Q)-Quick Estimates, (A)- Advance Estimates

## Appendix 1.5
## Part A : Abstract of Receipts and Disbursements for the year 2010-11
## (Referred to in paragraph 1.9.1)

(₹ in crore)

| Section-A: Revenue | | | | | | | |
|---|---|---|---|---|---|---|---|
| **Receipts** | | | **Disbursement** | | | | |
| **2009-10** | | **2010-11** | **2009-10** | | **2010-11** | | |
| | | | | | **Non-Plan** | **Plan** | **Total** |
| **20451.34** | **I. Revenue receipts** | **25024.10** | | **I. Revenue expenditure** | | | |
| 13447.86 | Tax revenue | 16477.75 | 3629.67 | **General services** | **3645.86** | **83.09** | **3728.95** |
| | | | **8103.58** | **Social Services-** | **4459.25** | **4259.55** | **8718.80** |
| 3467.40 | -Non-tax revenue | 4188.95 | 3647.09 | -Education, Sports, Art and Culture | 3048.89 | 813.31 | 3862.20 |
| | | | 1842.71 | -Health and Family Welfare | 889.07 | 1308.37 | 2197.44 |
| | -State's share of Union Taxes | | 1725.82 | -Water Supply, Sanitation, Housing and Urban Development | 327.45 | 1191.53 | 1518.98 |
| | | | 17.79 | -Information and Broadcasting | 20.31 | — | 20.31 |
| 1913.12 | -Non-Plan grants | 2338.71 | 29.73 | -Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes | 5.65 | 61.81 | 67.46 |
| 1491.86 | -Grants for State Plan Schemes | 1888.29 | 76.14 | -Labour and labour Welfare | 61.36 | 8.77 | 70.12 |
| | | | 756.58 | -Social Welfare and Nutrition | 100.56 | 875.77 | 976.33 |
| 131.10 | -Grants for Central and Centrally sponsored Plan Schemes | 130.40 | 7.72 | -Others | 5.96 | — | 5.96 |
| | | | | | | | |
| | | | **1650.28** | **Economic Services-** | **843.51** | **548.95** | **1392.46** |
| | | | 72.82 | -Agriculture and Allied Activities | 57.82 | 7.94 | 65.76 |
| | | | 7.35 | -Rural Development | 5.55 | 1.39 | 6.94 |
| | | | | -Special Areas Programmes | | | |
| | | | 87.39 | -Irrigation and Flood control | 93.42 | 0.25 | 93.67 |
| | | | 335.88 | -Energy | 315.74 | 0.83 | 316.57 |
| | | | 53.84 | -Industry and Minerals | 83.37 | 19.42 | 102.79 |
| | | | 801.79 | -Transport | 202.10 | 444.48 | 646.58 |
| | | | 15.97 | -Science, Technology and Environment | 0.25 | 17.09 | 17.34 |
| | | | 275.23 | -General Economic Services | 85.27 | 57.54 | 142.81 |
| | | | **517.35** | **Grants-in-aid and Contributions** | **541.53** | **—** | **541.53** |
| | | | **13900.88** | **Total** | **9490.15** | **4891.59** | **14381.74** |
| | **II. Revenue deficit carried over to Section B** | | | **II. Revenue Surplus carried over to Section B** | | | **10462.36** |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | **Total** | **25024.10** | | **Total** | | | **25024.10** |
| | **Section-B: Capital and Others** | | | | | | |
| | **III. Opening Cash balance including Permanent Advances and Cash Balance Investment** | **3387.70** | | **III. Opening Overdraft from Reserve Bank of India** | | | |
| | IV. Miscellaneous capital receipts | | | **IV. Capital Outlay** | | | |
| | | | **356.13** | **General Services-** | **-** | **264.55** | **264.55** |
| | | | | | | | |
| | | | **636.94** | **Social Services-** | - | **536.74** | **536.74** |
| | | | 423.24 | -Education Sports, Art and Culture | - | 307.80 | 307.80 |
| | | | 155.76 | -Health and Family Welfare | | 164.48 | 164.48 |
| | | | 15.83 | -Water Supply, Sanitation, Housing and Urban Development | - | 27.29 | 27.29 |
| | | | - | -Information and Broadcasting | - | - | - |
| | | | 21.07 | -Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes | - | 14.95 | 14.95 |
| | **Section-B: Others (concld)** | | | | | | |
| | | | 17.05 | -Social Welfare and Nutrition | - | 16.97 | 16.97 |
| | | | 3.99 | -Others | - | 5.55 | 5.55 |
| | | | **3724.20** | **Economic Services-** | **3.48** | **3180.03** | **3183.51** |
| | | | 8.42 | -Agriculture and Allied Activities | - | 9.13 | 9.13 |
| | | | 153.85 | -Rural Development | - | 69.13 | 69.13 |
| | | | - | -Special Areas Programmes | - | - | - |
| | | | 63.04 | -Irrigation and Flood Control | 3.47 | 48.43 | 51.90 |
| | | | 3.11 | -Energy | - | 100.63 | 100.63 |
| | | | (-)1.14 | -Industry and Minerals | - | -0.18 | -0.18 |
| | | | 3507.81 | -Transport | - | 2951.78 | 2951.78 |
| | | | 0.33 | -General Economic Services | - | 1.12 | 1.12 |
| | | | **4717.27** | **Total** | **3.48** | **3981.32** | **3984.80** |
| **318.15** | **V. Recoveries of Loans and Advances-** | **436.77** | **5701.30** | **V. Loans and Advances disbursed-** | | | **6364.73** |
| 65.84 | -From Power Projects | 184.22 | - | -For Power Projects | | | 150.00 |
| 3.08 | -From Government Servants | 2.72 | -0.71 | -To Government Servants | | | 0.79 |
| 249.23 | -From Others | 249.83 | 5702.01 | -To Others | | | 6213.94 |
| | VI. Revenue Surplus brought down | | | VI. Revenue Deficit brought down | | | |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | | | **606.47** | **VII. Repayment of Public debt-** | | | **793.06** |
| **1769.00** | **VII. Public debt receipts-** | **4388.94** | | -External debt | | | |
| | -External debt | | 606.47 | -Internal debt other than Ways and Means Advances and Overdrafts | | | |
| | -Internal debt other than Ways and Means Advances and overdrafts | - | - | -Net transactions under Ways and Means Advances | | | |
| | -Net transactions under Ways and Means Advances | - | - | -Repayment of Loans and Advances to Central Government | | | 793.06 |
| | -Net transactions under overdraft | - | - | VIII. Appropriation to Contingency Fund | | | |
| | -Loans and Advances from Central Government | 4388.94 | | IX. Expenditure from Contingency Fund | | | |
| | Appropriation to Contingency Fund | - | - | X. Public Account disbursements | | | |
| | Amount transferred to Contingency Fund | - | - | -Small Savings and Provident Funds | | | |
| | Public Account receipts | - | - | -Reserve Funds | | | |
| | -Small Savings and Provident Funds | - | - | -Suspense and Miscellaneous | | | |
| | -Reserve Funds | - | - | -Remittances | | | |
| | -Suspense and Miscellaneous | - | - | -Deposits and Advances | | | |
| | **-Remittance** | **-** | **-** | **XI Cash Balance at the end-** | | | **7713.19** |
| | -Deposits and Advances | - | - | -Cash in Treasuries and Local Remittances | | | |
| | Closing Overdraft from Reserve Bank of India | - | - | -Deposits with Reserve Bank | | | |
| | | - | - | -Departmental Cash Balance including permanent Advances | | | |
| | | - | - | -Cash Balance Investment | | | |
| | **Total** | **33237.51** | | **Total** | | | **33237.51** |

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

(₹ in crore)

| Part B | | | |
|---|---|---|---|
| **Summarized financial position of the Government of NCT Delhi as on 31 March 2011** | | | |
| **As on 31-03-2010** | **Liabilities** | | **As on 31-03-2011** |
| **26544.20** | **Loans and Advances from Central Government** | | **30140.09** |
| - | Pre 1984-85 Loans | - | |
| 26544.19 | Non-Plan Loans | | 30140.08 |
| - | Loans for State Plan Schemes | - | - |
| - | Loans for Central Plan Schemes | - | - |
| 0.01 | Loans for Centrally Sponsored Plan Schemes | | 0.01 |
| 39429.25 | ***Revenue surplus*** | | **50071.61** |
| **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** |
| **70917.86** | **Total** | | **85156.11** |
| | **Assets** | | |
| **28310.38** | **Gross Capital Outlay on Fixed Assets-** | | **32295.18** |
| 11017.56 | Investments in Shares of Companies, Corporations, etc | | 12616.58 |
| 17292.82 | Other Capital Outlay | | 19678.60 |
| **39219.78** | ***Loans and Advances*** | | **45147.73** |
| 5645.72 | Loans for power Projects | | 5611.50 |
| 21900.34 | Other Development Loans | | 25470.38 |
| 11673.72 | Loans to Government servants and Miscellaneous loans | | 14065.85 |
| **3387.70** | **Cash balance merged with that of Union Government** | | **7713.20** |
| **70917.86** | **Total** | | **85156.11** |

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 ₹ 28310.38 crore and ₹ 32295.18 crore as on 31 March 2010 and 31 March 2011 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 ₹ 39219.78 crore and ₹ 45147.73 crore as on 31 March 2010 and 31 March 2011 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

### a) Statement of various grants/appropriations where savings was more than ₹ 5 crore (1 crore for SCS) each or more than 20 *per cent* 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)(1)-Public Relation Directorate | 53.37 | 20.31 | 33.06 | 61.94 | Non-filling up of vacant posts, less no. of advertisements and receipt of less bills |
| 2 | 2052 H 1(1)(3)-GIA to Samajik Suvidha Sangam | 6.00 | - | 6.00 | 100.00 | Non-release of payment of System Integrator Project as the same was decided to be paid by the IT Department |
| **Grant No. 3 – Administration of Justice** | | | | | | |
| 3 | 2014 B(1)(2)(1)-Judicial Magistrates Courts | 25.68 | 19.19 | 6.50 | 25.31 | Non-payment of arrears of pay & allowances to Judicial Officers, receipt of less claims/bills & procurement of less store items |
| **Grant No.4 – Finance** | | | | | | |
| 4 | 2040 F.1(3)(9)-Mission mode project for computerisation and commercial taxes department under NeGP(MMPCT-Central Share) | 6.65 | 0.53 | 6.12 | 92.03 | Non-implementation of GST owing to some administrative reasons |
| 5 | 3454 I.1(1)(2)(9)-Digital Delhi-Preparation of Common Wealth Games | 16.00 | 5.00 | 11.00 | 68.75 | Partial implementation of scheme |
| **Grant No. 5 – Home** | | | | | | |
| 6 | 2070 C.1(1)(2)-Other Administrative Services: Protection & Control | 102.81 | 79.27 | 23.54 | 22.90 | Non-filling up of vacant posts, receipt of less bills/claims & economy measures |
| **Grant No. 6-Education** | | | | | | |
| 7 | 2202 A.1(2)(4)(3)- Free supply of text books | 55.00 | 32.86 | 22.14 | 40.25 | Slow progress of scheme |
| 8 | 2202 A.1(2)(6)(2)-Assistance to Govt. aided schools for other exp. | 12.00 | 0.03 | 11.97 | 99.75 | Receipt of less claims |
| 9 | 2202 A.1(4)(4)(20)-Right to Education Act | 12.00 | - | 12.00 | 100.00 | Non-implementation of scheme |

| | | | | | | |
|---|---|---|---|---|---|---|
| 10 | 2204 A2(1)(4)-Sports & Youth Services: GIA to NDMC for strengthening of games & sports & infrastructure for CWG | 90.00 | 67.50 | 22.50 | 25.00 | Non-receipt of approval from Finance Department in time |
| 11 | 2203 B.1(5)(18) GIA to Delhi Pharmaceutical Sciences & Research | 10.00 | - | 10.00 | 100.00 | Non-drawl of GIA owing to non-receipt of sanction in time |
| 12 | 2205 F2.(1)(10)-GIA to Sahitya Kala Parishad for organization of State functions | 23.90 | 17.40 | 6.50 | 27.20 | Conducting of less cultural programmes during the year |
| **Grant No. 7 – Medical & Public Health** | | | | | | |
| 13 | 2210. Dte. Of ISM & Homoeopathy M. 1(1)(1)(12) GIA to Delhi Ayurvedic Charak Sansthan at Khera Dabur. | 37.00 | 27.07 | 9.93 | 26.84 | Release of less grant. |
| 14 | 2210-Malviya Nagar Colony Hospital W.1 (1)(1)(1) Urban Health Services, Allopathy: Hospital and dispensary | 24.36 | 17.91 | 6.45 | 26.48 | Non-filling up of vacant posts, procurement of less store items and less claims |
| **Grant No.8 – Social Welfare** | | | | | | |
| 15 | 2235 A.2(1)(2)(18)-Unemployment allowance to disabled persons | 26.50 | 17.86 | 8.64 | 32.60 | Less number of beneficiaries |
| 16 | 2235 B2(1)(5)(1)-Bhagidari-new initiative in social development | 19.00 | 13.09 | 5.91 | 31.11 | Less number of beneficiaries |
| 17 | 2225 C.1(1)(3)(5)-Free supply of Books & Stationery to SC Students in Schools | 24.45 | 14.14 | 10.31 | 42.17 | Less number of beneficiaries . |
| **Grant No. 9 –Industries** | | | | | | |
| 18 | 2230 C.2(1)(6)(1)(1)-GIA to Delhi Swastha Kutumb Society | 6.00 | - | 6.00 | 100.00 | Non-release of grant |
| 19 | 3456 D.1(4)(1)—Subsidised distribution of pulses to families below the poverty line | 5.00 | - | 5.00 | 100.00 | Non-release of subsidy |
| 20 | 3456 D.1(4)(2)—Subsidy to consumers on domestic LPG | 168.00 | 21.68 | 146.32 | 87.10 | Release of less subsidy on LPG |
| 21 | 3456 D.1(4)(3)—Subsidy to consumers for sugar | 8.50 | - | 8.50 | 100.00 | Non-release of subsidy |
| **Grant No.11 – Urban Development & PWD** | | | | | | |
| 22 | 2202 A. 4(1)(1)(2)(1)-New Delhi Municipal Council: GIA | 19.59 | 9.80 | 9.80 | 50.03 | Release of less grant owing to non-receipt of U.C & Audit Report from NDMC |
| 23 | 2202 A. 4(2)(1)(1)(1)-NDMC for secondary Education-GIA | 24.16 | 12.08 | 12.08 | 50.00 | Release of less grant owing to non-receipt of U.C & Audit Report from |

| | | | | | | |
|---|---|---|---|---|---|---|
| | | | | | | NDMC |
| 24 | 2202 A. 4(2)(1)(2)-GIA to MCD for maintenance of School Buildings | 29.20 | 21.27 | 7.93 | 27.16 | Release of less grant owing to non-receipt of U.C & Audit Report from MCD |
| 25 | 2215 A. 6(2)(1)(5)-GIA to DJB for interceptor sewer along there major drains under JNNURM Projects | 161.48 | 118.80 | 42.68 | 26.43 | Release of less grant owing to non-receipt of demand from DJB for release of full amount |
| 26 | 2216 A. 7(1)(1)(4)-Grants to DDA for construction of houses for weaker section (JNNURM) | 5.00 | - | 5.00 | 100.00 | Non-release of grant to DDA |
| 27 | 2216 A. 7(1)(1)(6)-Rajiv Avas Yojna (DUSIB) | 10.00 | - | 10.00 | 100.00 | Non-release of grant as no request is received from DUSIB |
| 28 | 2217 A. 8(2)(1)(17)-GIA to MCD for Essential Services in unauthorised colonies | 50.00 | 37.50 | 12.50 | 25.00 | Release of less grant to MCD owing to non-receipt of U.C and Audit Report |
| 29 | 2217 A. 8(2)(1)(25)(1)-GIA for maintenance of capital assets: MCD | 29.13 | 21.23 | 7.90 | 27.12 | Release of less grant to MCD owing to non-receipt of UC & Audit Report |
| 30 | 2217 A. 8(2)(1)(26)-GIA for municipal reforms | 207.45 | 143.00 | 64.45 | 31.07 | Release of less grant to MCD |
| 31 | 2217 A. 8(2)(1)(28)-GIA to NDMC for redevelopment of Connaught place (JNNURM) | 50.00 | 12.50 | 37.50 | 75.00 | Release of less grant to NDMC |
| 32 | 2217 A. 8(2)(1)(30)-GIA to MCD for CWG | 10.00 | - | 10.00 | 100.00 | Non-release of grant to MCD |
| 33 | 2217 A. 8(3)(1)(1)-Strengthening & Augmentation of infrastructure i.e. roads, streets, localities street lights etc. in each assembly constituency | 140.00 | 110.42 | 29.58 | 21.13 | Slow progress of work as the expenditure is to be incurred as per the recommendations of the MLAs |
| 34 | 2217 A. 8(3)(1)(6)-Provision of essential services in unauthorised colonies | 502.00 | 129.34 | 372.66 | 74.24 | Slow progress of scheme |
| 35 | 3054 A. 12(1)(1)(2)(4)-CWG-MCD | 150.00 | 70.50 | 79.50 | 53.00 | Receipt of less claims |
| 36 | 3054 A. 12(1)(1)(2)(5)-Jawaharlal Nehru National Urban Renewal Mission | 100.00 | - | 100.00 | 100.00 | Non-receipt of request for release of funds from the implementing agencies |
| 37 | 3054 A. 12(1)(1)(2)(8)-Providing improved type street light (CWG) | 25.00 | 13.00 | 12.00 | 48.00 | Release of less grant to MCD. |
| 38 | 3604 A. 15(3)(3)-Basic Tax Assignment to NDMC | 18.06 | 9.03 | 9.03 | 50.00 | Release of less tax assignment owing to non- |

| | | | | | | |
|---|---|---|---|---|---|---|
| | | | | | | submission of UCs & Audit Report by NDMC |
| 39 | 3604 A. 15(3)(4)-Basic Tax Assignment to Delhi Contonment Board | 10.56 | 5.28 | 5.28 | 50.00 | Release of less tax assignment owing to non-submission of UC & Audit Report by DCB |
| 40 | 2801 E.2(2)(1)(2)-Power: Subsidy to consumers through DISCOMS | 250.00 | 169.93 | 80.07 | 32.03 | Release of less subsidy to DISCOMS. |
| **Grant No. 13-Pension** | | | | | | |
| 41 | 2071 A.1(1)(1)-Ordinary Pensions | 100.00 | - | 100.00 | 100.00 | Non-finalisation of transfer of pension from G.O.I to Delhi Govt. |
| **Capital-Voted** | | | | | | |
| **Grant No. 6 – Education** | | | | | | |
| 42 | 4202 AA. 1(1)(1)(1)-Construction of school building through VICS. | 26.00 | 12.55 | 13.45 | 51.73 | Slow progress of work |
| 43 | 4202 AA. 1 (2)(1)(1)-Development of play ground, swimming pools & sports complexes. | 6.00 | 0.34 | 5.66 | 94.33 | Slow progress of work |
| 44 | 6202 JJ. 2(1)(1)(1)- Loans to GGIP university | 5.00 | - | 5.00 | 100.00 | Non-release of loan to GGIP University |
| **Grant No.8 – Social Welfare** | | | | | | |
| 45 | 5055 DD.1(2)(3)-Equity Capital to Delhi Transport Corporation for CWG | 30.00 | - | 30.00 | 100.00 | Non-release of equity capital to DTC |
| 46 | 5055 DD.1(2)(4)- Equity Capital to Delhi Transport Corporation for JNNURM | 645.00 | 219.34 | 425.66 | 65.99 | Less equity to DTC for JNNURM |
| 47 | 5055 DD.1(3)(1)-Introduction of Electronic Trolley Buses-Alternative Mode of Transport | 10.00 | - | 10.00 | 100.00 | Non-implementation of scheme |
| 48 | 5075 DD.2(1)(1)(1)-Decongestion & Rationalisation of inter-state Bus stations in Delhi | 20.00 | - | 20.00 | 100.00 | Non-implementation of scheme |
| 49 | 7055 DD.4(2)(2)-Loan for Decongestion and Rationalization of Inter-state Bus Station in Delhi | 55.00 | - | 55.00 | 100.00 | Non-release of loan |
| **Grant No. 9-Industries** | | | | | | |
| 50 | 4851 AA.1(1)(1)-Up-gradation, improvement handling over of Civic Services of Industrial Estate Flatted Factories Complex | 6.82 | 1.27 | 5.55 | 81.38 | Non-receipt of approval in time |
| **Grant No. 10 – Development Department** | | | | | | |
| 51 | 4515 BB. 4(1)(3)-Rural Development Board for works | 123.00 | 38.09 | 84.91 | 69.03 | Slow progress of work |

| | | | | | | |
|---|---|---|---|---|---|---|
| | to be carried out under IDRV | | | | | |
| **Grant No.11 – Urban Development & PWD** | | | | | | |
| 52 | 4217 AA 1(2)(1)(1)-Share Capital contribution to NCR Development Board | 5.00 | - | 5.00 | 100.00 | Non-release of share contribution |
| 53 | 4217 AA 1(3)(1)(1)-Construction of socio Cultural Centres | 5.50 | 0.05 | 5.45 | 99.09 | Slow progress of work |
| 54 | 4217 AA 1(3)(1)(2)-Development of Urban Villages | 10.00 | 2.19 | 7.81 | 78.10 | Non-receipt of proposal from I & FC department under the scheme |
| 55 | 6215 AA 2(1)(1)(3)-Loans to DJB for water supply in Trans Yamuna area | 20.00 | 15.00 | 5.00 | 25.00 | Release of less loan to DJB |
| 56 | 6215 AA 2(1)(1)(10)-Loans to DJB for CWG | 7.00 | 1.75 | 5.25 | 75.00 | Release of less loan to DJB |
| 57 | 6215 AA 2(2)(1)(12)-Loans to DJB for CWG | 8.00 | 2.00 | 6.00 | 75.00 | Release of less loan to DJB |
| 58 | 6215 AA 2(2)(1)(13)-Loans to DJB for JNNURM Project | 250.00 | 62.50 | 187.50 | 75.00 | Release of less loan to DJB |
| 59 | 4059 BB.2(1)(2)(4)-Court Buildings | 150.00 | 100.52 | 49.48 | 32.99 | Slow progress of work |
| 60 | 4070 BB.3(1)(2)-Central Jail Building | 89.00 | 52.81 | 36.19 | 40.66 | Slow progress of work |
| 61 | 4202 BB.4(1)(4)(2)-Construction of Delhi Govt. sponsored college buildings | 40.00 | 31.84 | 8.16 | 20.40 | Slow progress of work |
| 62 | 4210 BB.5(1)(1)(1)(16)-G.B.Pant Hospital | 36.50 | 22.20 | 14.31 | 39.21 | Slow progress of work |
| 63 | 4210 BB.5(1)(1)(1)(17)-Lok Nayak Hospital | 24.00 | 17.40 | 6.60 | 27.50 | Slow progress of work |
| 64 | 4210 BB.5(1)(1)(1)(19)-GTB Medical College and Hospital | 20.00 | 14.59 | 5.41 | 27.05 | Slow progress of work |
| 65 | 4210 BB.5(2)(2)(1)(5)-Construction of building for Indian Institute of Public Health | 42.31 | - | 42.31 | 100.00 | Due to non-implementation of scheme |
| 66 | 4250-BB.8(1)(1)-Construction of I.T.I.s | 10.00 | 4.50 | 5.50 | 55.00 | Slow progress of scheme |
| 67 | 5054 BB.11(1)(1)(1)-Construction of Roads and Bridges | 378.00 | 318.87 | 59.13 | 15.64 | Non-receipt of sanction in time hence slow progress of work |
| 68 | 5054 BB.11(1)(1)(5)-Jawaharlal Nehru National Urban Renewal Mission | 558.00 | 439.56 | 118.44 | 21.23 | Slow progress of work |
| 69 | 5054 BB.11(1)(1)(7)-CWG | 657.00 | 428.10 | 228.90 | 34.84 | Slow progress of work |
| 70 | 6801 EE. 1(1)(2)-Loans for Power Project-GENCO for renovation/modification of Rajghat Power House | 5.00 | - | 5.00 | 100.00 | Non-implementation of scheme |
| 71 | 6801 EE1(2)(5)-Loans for | 10.00 | - | 10.00 | 100.00 | Non-release of loan |

| | | | | | | |
|---|---|---|---|---|---|---|
| | renewal & maintenance of CCGT | | | | | |
| 72 | 4801 EE.2(1)(1)(5)- Equity contribution to JVC Power Plant at Jhajjar, Haryana | 80.00 | - | 80.00 | 100.00 | Non-release of equity contribution |
| 73 | 4801 EE.2(1)(2)(1)-Purchase of land | 8.80 | 0.63 | 8.17 | 92.84 | Receipt of less claims |
| 74 | 4801 EE.2(1)(2)(3)-Development of Mara-11 Mohan Coal Block | 5.00 | - | 5.00 | 100.00 | Non-implementation of scheme |
| 75 | 2049 A.1(1)(1)-Interest on Loans for State/U.T. Plan Schemes | 2700.00 | 2579.52 | 120.48 | 4.46 | Receipt of less loan under the scheme |
| **Total** | | | | **3066.67** | | |

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

(₹ in crore)

| Sl. No. | Head of Account | Total grant | Expenditure | Savings | %age | Reasons |
|---|---|---|---|---|---|---|
| **Revenue-Voted** | | | | | | |
| **Grant No.4 – Finance** | | | | | | |
| 1 | 3454 D.1(1)(2)(2)-Conduct of Economic Census (CSS) | 3.00 | - | 3.00 | 100.00 | Non-implementation of scheme |
| **Grant No. 7 – Medical & Public Health** | | | | | | |
| 2 | 2210 A 1(4)(1)(5)-Contribution of Central Govt. towards State Illness Assistance Fund (CSS) | 1.00 | - | 1.00 | 100.00 | Non-implementation of scheme |
| 3 | 2211 K.1(3)(1)-Urban Family Welfare Centres (CSS) | 10.00 | 7.96 | 2.04 | 20.40 | Receipt of less funds from G.O.I |
| 4 | 2211 K.1(6) (1) Compensation (CSS) | 1.00 | - | 1.00 | 100.00 | Transfer of scheme from CSS to RCH flexi pool |
| 5 | 2210 M 1(3)(1)(2)(1)- Development & upgradation & Ayush Institutions/Colleges:Grant in aid (CSS) | 1.00 | - | 1.00 | 100.00 | Non –implementation of scheme |
| **Grant No.8 – Social Welfare** | | | | | | |
| 6 | 2235 B2(1)(2)(14) Integrated Child Development services (CSS) | 45.00 | 34.35 | 10.65 | 23.66 | Non-receipt of sanctions for opening of new centres |
| 7 | 2225 C.1(1)(3)(11)-Post Matric Scholarship Scheme (CSS) | 1.50 | 0.39 | 1.11 | 74.30 | Receipt of less funds from GOI |
| 8 | 2225 C.1(3)(13)-Pre Matric Scholarship Scheme (CSS) | 5.00 | 3.77 | 1.23 | 24.60 | Late receipt of funds from GOI |
| 9 | 2225 C.1(3)(1)(7)-Multi-sectoral development programme for minority concentration districts (CSS) | 3.10 | 1.55 | 1.55 | 50.00 | Slow progress of work owing to price escalation |
| **Grant No. 10 – Development Department** | | | | | | |
| 10 | 2401 B.1(6)(3)-Conduct of live stock census (CSS) | 1.89 | 0.04 | 1.85 | 98.02 | Late commencement of survey |
| 11 | 2403 B.3(6)(1)-Veterinary services and control of contagious diseases in hospitals/dispensaries (SCSP) | 1.00 | - | 1.00 | 100.00 | Non-implementation of scheme |
| **Grant No.11 – Urban Development & PWD** | | | | | | |
| 12 | 3475 A.14(3)(2)-Swarn Jayanti Shahari Rojgar Yojna (CSS) | 1.50 | 0.38 | 1.12 | 74.67 | Non-receipt of proposals and demand from Samajik Suvidha Sangam |
| **Capital-Voted** | | | | | | |
| **Grant No.8 – Social Welfare** | | | | | | |
| 13 | 4225 CC.1(1)(3)(2)-Improvement of SC Basties (SCSP) | 23.50 | 11.11 | 12.39 | 52.72 | Slow progress of work |
| Grant No. 10 – Development Department | | | | | | |
| 14 | 4515 BB. 4(2)(3)-Rural Development Board for works to be carried out under IDRV (SCSP) | 27.00 | 15.76 | 11.24 | 41.62 | Slow progress of work |

| | | | | | | |
|---|---|---|---|---|---|---|
| Grant No.11 – Urban Development & PWD | | | | | | |
| 15 | 4202 BB.4(1)(5)(2)-Construction of buildings for schools (SCSP) | 12.42 | 8.57 | 3.85 | 30.99 | Slow progress of work |
| 16 | 4210 BB.5(1)(2)(3)-Babu Jagjivan Ram Hospital at Jahangirpuri (SCSP) | 2.00 | 1.00 | 1.00 | 50.00 | Slow progress of work |
| 17 | 4210 BB.5(1)(2)(4)-Construction of Building for dispensaries/Health Centres (SCSP) | 10.00 | 5.34 | 4.66 | 46.60 | Slow progress of work. |
| 18 | 4210 BB.5(1)(2)(5)-Guru Gobind Singh Hospital at Raghubir Nagar SCSP) | 4.00 | 2.00 | 2.00 | 50.00 | Slow progress of work |
| **Total** | | | | **61.69** | | |

## Appendix 2.2
## Excess over provision of previous years requiring regularization
## (Referred to in Paragraph 2.3.3)

**(₹ in crore)**

| 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 Govt. 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) Crèches | 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 A2(1)(9)(6) Implementation of recommendation of HRD report | 0.002 | |
| | 2236 A3(1)(1)(2) Scheme for adolescent girls ( ishorl 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** | | **10.76** | |
| **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** | |
| **2009-10** | | | |
| **7-Medical and Public Health** | | | |
| | 2210. M.1(3)(1)(2)(1) GIA (CSS) | 0.70 | Reasons awaited |
| **8, Social Welfare** | | | |
| | 2225 C1(1)(1)(5) free supply of books & stationery to SC students in school (SCS) | 1.59 | Reasons awaited |
| **11, Urban Development and Public Works Department** | | | |
| | 2059, B1(1)(4) Maintenance and Repair | 3.31 | Reasons awaited |
| **Total** | | **5.60** | |
| **Grand Total** | | **42.83** | |

## Appendix 2.3
## Excess over provision during 2010-11 requiring regularization
## (Referred to in Paragraph 2.3.4)

**(₹ in crore)**

| No. & Name of the Grant | Major Head | Total Grant/ Appropriation | Expenditure | Amount | Reasons |
|---|---|---|---|---|---|
| **2010-11** | | | | | |
| 8, Social Welfare | 3452 E.1(1)(3)(10)- GIA to DTTDC for celebration of Incredible India Festival (CSS) | - | 0.80 | +0.80 | Due to release of funds to DTTDC with the approval of Finance Deptt. |
| 8, Social Welfare | 4235 BB 1.(1)(1)(2) Women's Welfare- Working Women's Hostel | - | 0.16 | +0.16 | Reasons awaited. |
| 10, Development | 4711 DD2(2)(2)(3) Trans Yamuna Area Development Board | 8.49 | 9.35 | +0.86 | Urgent demand by DGS&D for drainage work at the fag end of the financial year for procurement for M & E |
| 10, Development | 2711 D 3(1)(2)(2) Maintenance (Flood Control & Drainage) | 3.09 | 5.21 | +2.12 | Due to curtail of funds by the finance Dept. and the same has been taken up for regularization |
| 10, Development | 2053 G 2(2)(2) Land Acquisition Establishment, Central Zone | 0.17 | 0.21 | +0.04 | Reasons awaited. |
| **Total** | | | | **+3.98** | |

## Appendix 2.4
## Cases where supplementary provision (₹ 10 lakh or more in each case) provided unnecessary
## (Referred to in Paragraph 2.3.5)

(₹ in lakh)

| S.No. | Number and Name of the Grant | Original Provision | Actual expenditure | Saving out of original provision | Supplementary provision |
|---|---|---|---|---|---|
| **A Revenue (Voted)** | | | | | |
| | | | | | |
| | **3. Administration of Justice** | | | | |
| 1 | 2014 B 1(1)(1) – Session court | 20285.59 | 19704.28 | 581.31 | 50.20 |
| 2 | 2014 B 1(1)(2)– Computerization of District & session Court | 150.00 | 7.78 | 142.22 | 30.00 |
| 3 | 2014 B 1(2)(1)– Judicial Magistrate Courts | 2504.41 | 1918.54 | 585.87 | 64.28 |
| | **4. Finance** | | | | |
| 4 | 2054 A1(1)(1) Directorate of Accounts | 2875.00 | 2696.87 | 178.13 | 99.00 |
| 5 | 3454 D1(1)(2)(2) Conduct of Economic Census (CSS) | - | - | - | 200.00 |
| 6 | 2040 F 1(3)(4)-Structural changes in VAT Department's Administration | 522.00 | 449.36 | 72.64 | 40.00 |
| 7 | 2040 F 1(3)(5)-Computerisation System | 554.10 | 545.32 | 8.78 | 50.00 |
| | **5. Home** | | | | |
| 8 | 2070 C 1(1)(2)- Protection & Control - Delhi Fire Service | 9147.00 | 7927.29 | 1219.71 | 1134.00 |
| | **6. Education** | | | | |
| 9 | 2202 A1(2)(5) – Govt. Secondary Schools | 79045.00 | 78573.58 | 471.42 | 2630.00 |
| 10 | 2202 A1(2)(6) – Assistance to Non- Govt. Secondary Schools | 28100.00 | 26520.63 | 1579.37 | 1900.00 |
| 11 | 2202 A1(3)(2)(3) Provision of Pre-primary/ primary classes in existing Govt. Schools | 8725.00 | 8540.22 | 184.78 | 200.00 |
| 12 | 2230 B 2(1)(2)(1)- Craftsman training scheme | 5436.75 | 4455.79 | 980.96 | 94.00 |
| 13 | 2205 F2(1)(1) – Hindi Academy | 530.00 | 481.54 | 48.46 | 20.00 |
| 14 | 2205 F2(1)(2) – Urdu Academy | 371.00 | 329.05 | 41.95 | 10.00 |
| 15 | 2205 F2(1)(3) – Punjabi Academy | 425.00 | 364.95 | 60.05 | 10.00 |
| 16 | 2205 F2(1)(5) – Grants to | 196.00 | 153.80 | 42.20 | 20.00 |

| | | | | | |
|---|---|---|---|---|---|
| | Sindhi Academy | | | | |
| 17 | 2205 F2(1)(10) – Grants to sahitya Kala Parisad for organizing State Functions | 2190.00 | 1740.00 | 450.00 | 200.00 |
| 18 | 2203 L1(1)(1) – G.B,Pant Engineering College , Okla | 700.00 | 577.62 | 73.38 | 49.00 |
| | **7. Medical and Public Health** | | | | |
| 19 | 2210 A1(1)(1)(7) – Mobile Van Dispensaries for JJ Clusters (SCSP) | 996.00 | 983.80 | 12.20 | 135.00 |
| 20 | 2210 D1(1)(1)(1) Aruna Asaf Ali Govt. hospital (Civil hospital) | 3241.77 | 2756.56 | 485.21 | 150.00 |
| 21 | 2210 I 1(1)(1)(2) Food & Drug Lab | 120.00 | 24.46 | 95.54 | 290.00 |
| 22 | 2210 M1(1)(1)(1)- Dte of ISM & Homeopathy | 1005.90 | 963.91 | 41.99 | 45.00 |
| 23 | 2210 N1(1)(1)(1)- Dr. Baba Saheb Ambedkar Hospital | 7557.00 | 7321.17 | 235.83 | 580.00 |
| 24 | 2210 T1(1)(10(10 – Sardar Vallab Bhai Patel Hospital | 2087.00 | 1839.41 | 247.59 | 82.00 |
| 25 | 2210 V1(1)(1)(1) – Bhagwan Mahavir Hospital | 2800.00 | 2699.14 | 100.86 | 109.00 |
| 26 | 2210 Y1(1)(1)(1) – Shastri Park Hospital | 3000.00 | 2787.92 | 212.08 | 100.00 |
| | **8. Social Welfare** | | | | |
| 27 | 2235 B2(1)(2)(2)- children home/ observation home for boys | 668.13 | 651.26 | 16.87 | 29.42 |
| 28 | 2235 B2(1)(2)(10)- Bal Sadan | 88.00 | 42.27 | 45.73 | 14.00 |
| 29 | 2235 B2(1)(3)(4)- Nari Niketan | 101.90 | 86.68 | 15.22 | 12.00 |
| 30 | 2235 B2(1)(3)(10)- State Commission of Women | 248.00 | 248.00 | - | 76.00 |
| 31 | 2235 B2(1)(3)(21) – Ladli Yojna | 10300.00 | 8814.24 | 1485.76 | 700.00 |
| 32 | 2235 B2(1)(4)(10 )Village Cottage Home | 115.30 | 112.54 | 2.76 | 15.98 |
| 33 | 2236 B3(1)(1)(10)- Rajiv Gandhi Scheme for Empowerment of Adulscent girls(RGSEAG) | - | - | - | 95.26 |
| 34 | 2225 C1(1)(1)(1)-Welfare of SC/ST- Direction & Administration (SCSP) | 294.20 | 219.28 | 74.92 | 22.00 |
| 35 | 3452 E1(2)(3)(9)- GIA to DTTDC for Dev of Soft Adventure park at Sanjay Lake | - | - | - | 362.00 |
| | **11. Urban Development & PWD** | | | | |

| | | | | | |
|---|---|---|---|---|---|
| 36 | 2202 A4(1)(1)(2)- New Delhi Municipal Council GIA | 1800.00 | 979.50 | 820.50 | 144.00 |
| 37 | 2202 A4(2)(1)(1)- GIA to NDMC for Secondary Education | 2213.00 | 1208.00 | 1005.00 | 203.00 |
| 38 | 2202 A4(2)(1)(2) – GIA to MCD for maintenance of School Building | 2667.00 | 2126.75 | 540.25 | 253.00 |
| 49 | 2217 A8(2)(1)(25)- GIA for maintenance of Capital Assets | 2667.00 | 2123.25 | 543.75 | 246.00 |
| 40 | 3604 A15 (3)(3) – Basic Tax Assignment to NDMC | 1656.00 | 903.00 | 753.00 | 150.00 |
| 41 | 3604 A15 (3)(4) – Basic tax Assignment to Delhi Cantonment Board | 967.00 | 528.00 | 439.00 | 89.00 |
| 42 | 2059 B1(!)(1)(1) PWD-Establishment Charges | 15485.00 | 12838.95 | 2646.05 | 146.07 |
| **Total** | | | | **16541.34** | **10849.21** |
| | **Grant Number** | **Original Provision** | **Actual expenditure** | **Savings out of Original provisions** | **Supplementary provision** |
| **B Capital (Voted)** | | | | | |
| **6. Education** | | | | | |
| 43 | 6202 BB2(1)(1)(1) Loan to Indraprasta Institute of Information technology, Delhi | 5000.00 | 5000.00 | - | 150.00 |
| 44 | 4202 EE 1(1)(1)(1)- Expansion of College of Art | 50.00 | - | 50.00 | 30.00 |
| 45 | 4202 GG 1(1)(1)(3)- Museum and Art Gallery | 50.00 | 1.37 | 48.63 | 50.00 |
| | **9. Industries** | | | | |
| 46 | 4851 AA1(1)(1)(1)- Upgradation Improvement handing over of civic services of industrial estates flatted factory complexes | 575.00 | 127.45 | 447.55 | 95.00 |
| | **11. Urban Development and PWD** | | | | |
| 47 | 4217 AA1(3)(1)(2)- Development of Urban Villages | 300.00 | 219.32 | 80.68 | 700.00 |
| 48 | 4202 BB4 (4)(3)(1)- college of art | 150.00 | 115.93 | 34.07 | 90.00 |
| 49 | 4210 BB5(1)(10(27)- Rao Tula Ram Hospital | 300.00 | 206.97 | 93.03 | 200.00 |

| | | | | | |
|---|---|---|---|---|---|
| | **12. Loans** | | | | |
| 50 | 7610 AA1(1) House Building Advance | 99.00 | 21.31 | 77.69 | 15.00 |
| 51 | 7610 AA1(2)(1) – Advance for purchase of Motor Car | 80.00 | 42.27 | 37.73 | 30.00 |
| **Total** | | | | **869.38** | **1360.00** |
| **Total Grant** | | | | **17410.72** | **12209.21** |

## Appendix 2.5
## Excess/Unnecessary re-appropriation of funds
## (Where final savings were more than ₹ One crore)
## (Referred to in Paragraph 2.3.6)

(₹ in crore)

| Sl.No. | No. and Name of the Grant/Appropriation | Re-appropriation | Final Savings | Reasons |
|---|---|---|---|---|
| **GRANT No. 2 – General Department** | | | | |
| 1 | 2051 G.1(1)(1)-Staff Selection Board for Delhi Govt. | 1.97 | 2.66 | Non-filling up of vacant posts, procurement of less store items and conduct of less examinations |
| **Grant No. 3 – Administration of Justice** | | | | |
| 2 | 2014 E.1(2)(5)-GIA to Delhi Dispute Resolution Society | 0.82 | 1.25 | Release of grant to the society at the end of the financial year |
| **Grant No.4 – Finance** | | | | |
| 3 | 3454 D.1(1)(2)(2)-Conduct of Economic Census (CSS) | 1.00 | 3.00 | Non-implementation of scheme |
| 4 | 2040 F.1(3)(5)-Computerisation System | 1.45 | 2.04 | Non-payment of bills of Data Entry Agencies & non-procurement of computer items |
| 5 | 2040 F.1(3)(9)-Mission mode project for computerisation and commercial taxes department under NeGP(MMPCT-Central Share) | 3.61 | 6.12 | Non-implementation of GST owing to some administrative reasons |
| **Grant No. 5 – Home** | | | | |
| 6 | 2055 D1(1)(1)-Police: F.S.L | 0.42 | 2.85 | Non-filling up of vacant posts and non-finalisation of proposal for purchase of Machinery & Equipments. |
| **Grant No. 7 – Medical & Public Health** | | | | |
| 7 | 2210 Dr N.C.Joshi Memorial Hospital Z.1 (1)(1)(1) Urban Health Services, Allopathy: Hospital and dispensary | 0.39 | 1.87 | Non-filling up of vacant post, receipt of less claims/bills and non-procurement of machinery and equipements |
| 8 | 2210-Health Cum Maternity Hospital, Kantinagar AL.1 (1)(1)(1) Urban Health Services. Allopathy: Hospital and dispensary | 0.02 | 1.21 | Non-filling up of vacant posts, receipt of less claims/bills and non-procurement of machinery and equipments |
| **Grant No.8 – Social Welfare** | | | | |
| 9 | 2235-Dte. Of Social Welfare | 1.06 | 1.79 | Receipt of less bills/claims & procurement of less store items |
| 10 | 4235 AA.1(1)(1)(1)-Provision of additional facilities in the existing | 0.99 | 1.17 | Slow progress of work |

| | | | | |
|---|---|---|---|---|
| | buildings (SWD) | | | |
| **Grant No. 9-Industries** | | | | |
| 11 | 4851 AA.1(1)(1)-Upgradation, improvement handling over of Civic Services of Industrial Estate Flatted Factories Complex | 0.12 | 5.55 | Non-receipt of approval in time |
| **Grant No.11 – Urban Development & PWD** | | | | |
| 12 | 2202 A. 4(1)(1)(2)(1)-New Delhi Municipal Council: GIA | 0.15 | 9.80 | Release of less grant owing to non-receipt of U.C. & Audit Report from NDMC |
| 13 | 2216 A. 7(1)(1)(6)-Rajiv Avas Yojna (DUSIB) | 9.99 | 10.00 | Non-release of grant as no request is received from DUSIB |
| 14 | 2217 A. 8(2)(1)(32)-Trans Yamuna Area Development Board (DUSIB) | 2.99 | 3.00 | Non-receipt of demand from DUSIB |
| 15 | 2217 A. 8(2)(1)(33)-Beautification of entry point | 1.99 | 2.00 | Non-receipt of demand from DTTDC |
| 16 | 2052 E.1(1)(1)-Power Department: Secretariat | 0.23 | 1.50 | Non-submission of advertisement bills by the advertising agencies |
| | | **Total** | **55.81** | |

## Appendix 2.6
## Results of review of substantial surrender made during the year
## (Referred to in Paragraph 2.3.7)

(₹ 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 | 2.31 | 57.75 | Due to non- release of grant. |
| 2 | 2. General Administration | 2220 F.1(1)(1)(1)(5) Other Charges – Information & Publicity Department | 53.37 | 26.00 | 48.72 | Due to less advertisements. |
| 3 | 4. Finance | Information & Technology Department 4217 II 1(1)(1)(1)- Share Capital to Geo-Spatial Delhi Limited | 1.00 | 1.00 | 100 | Due to non-implementation of the scheme |
| 4 | 8. Social Welfare | Transport Department 5055 DD1(3) Introduction of Electronic- Trolley Buses – Alternative mode of Transport | 10.00 | 10.00 | 100 | Due to non-implementation of the scheme |
| 5 | 8. Social Welfare | Transport Department 5075 DD2(1)(1)(1)- Decongestion and Rationalisation of ISBT Stations in Delhi | 20.00 | 20.00 | 100 | Due to non-implementation of the scheme |
| 6 | 8. Social Welfare | Transport Department 5425 DD3(1)(1)- Control of air pollution from the exhaust of motor vehicles. | 2.00 | 2.00 | 100 | Due to non-implementation of the scheme |
| 7 | 8. Social Welfare | Transport Department 7055 DD4(2)(2)- Decongestion and Rationalisation of ISBT Stations in Delhi | 55.00 | 55.00 | 100 | Due to non- release of loan. |
| 8 | 10. Development | Veterinary Services & Animal Health 2403 B. 3(2)(5) Veterinary Services & control of contagious diseases in hospitals and dispensaries | 4.00 | 3.99 | 99.75 | Due to non-implementation of the scheme |
| 9 | 10. Development | Veterinary Services & Animal Health 2403 B. 3(6)(1) Veterinary Services & control of contagious diseases in | 1.00 | 1.00 | 100 | Due to non-implementation of the scheme |

| | | | | | | |
|---|---|---|---|---|---|---|
| | | hospitals and dispensaries (SCSP) | | | | |
| 10 | 10. Development | Development Department 4515 BB.4(2)(3) Rural Development Board for works to be carried out under IDRV | 27.00 | 11.24 | 41.63 | Due to slow progress of work |
| 11 | 10. Environment Department | 5425 PP 1(1)(1)- Hazardous waste management | 1.00 | 1.00 | 100 | Due to non-implementation of the scheme |
| 12 | 13. Pensions | 2071 A 1. (1) (1)- Ordinary Pensions | 100.00 | 100.00 | 100 | Due to non-finalization of transfer of pension from GOI to Delhi Govt. |
| **Total** | | | **278.37** | **233.54** | | |

# Appendix 2.7

**Statement of various grants/appropriations in which saving occurred but no part of which had been surrendered**
**(Referred to in Paragraph 2.3.8)**

**(₹ in crore)**

| Sl. No. | Grant No. | Name of the grant/Appropriation | Savings |
|---|---|---|---|
| 1 | 3 | Administration of Justice- Voted | 29.63 |
| 2 | 5 | Home – Voted | 22.29 |
| 3 | 6 | Education- Voted | 208.55 |
| 4 | 7 | Medical and Public Health – Voted | 86.53 |
| 5 | 11 | Urban Development & PWD-Voted | 761.05 |
| 6 | 12 | Loans to Govt. servants-Voted | 1.71 |
| | | Public Debt-Charged | 127.43 |
| | | **Total** | **1237.19** |

## Appendix 2.8

### Details of saving of ₹ 1 crore and above not surrendered

### (Referred to in Paragraph 2.3.8)

**(₹ in crore)**

| Sl. No. | Number and name of Grants/Appropriation | Saving | Surrendered | Saving which remained to be surrendered |
|---|---|---|---|---|
| 1 | 02. General Administration-Charged | 1.19 | 0.34 | 0.85 |
| 2 | 02. General Administration-Voted | 45.63 | 29.75 | 15.88 |
| 3 | 03. Administration of Justice-Charged | 9.81 | 7.06 | 2.75 |
| 4 | 04. Finance-Voted | 22.00 | 1.00 | 21.00 |
| 5 | 08. Social Welfare – Voted | 382.61 | 276.72 | 105.89 |
| 6 | 09. Industries – Voted | 119.43 | 102.75 | 16.68 |
| 7 | 10. Development – Voted | 116.74 | 52.88 | 63.86 |
| | **Total** | **697.41** | **470.50** | **226.91** |

## Appendix 2.9
## Cases of surrender of funds in excess of ₹ 1 crore on 31 March 2011
## (Referred to in Paragraph 2.3.8)

(₹ in crore)

| Sl. No. | Grant No. & name | Major head/sub-head | Original provision | Saving | Amount of surrender | Percentage of total provision |
|---|---|---|---|---|---|---|
| **Revenue Voted** | | | | | | |
| 1 | 2, General Administration Department- | 2250, C7 Other social services | 4.00 | 3.50 | 2.31 | 57.71 |
| 2 | | 2220, F1 Information and Publicity | 53.37 | 33.06 | 26.00 | 48.72 |
| 3 | 3, Administration of Justice- | 2014, A 1(1)(1) High Court: Director & Administration | 102.08 | 7.61 | 6.85 | 6.71 |
| 4 | 9, Industries | 3456, D1(4)(2) Civil Supplies: Subsidy to Consumers on Domestic LPG | 168.00 | 146.32 | 102.75 | 61.16 |
| 5 | 10, Development- | 2403, B.3 (1) (1) Animal Husbandry: Headquarter Establishment | 4.85 | 2.36 | 2.13 | 43.92 |
| 6 | | 2403, B.3(2)(1) Veterinary Services and animal health: Hospital & Dispensaries | 9.71 | 3.52 | 3.09 | 31.82 |
| 7 | | 2403, B3 (2)(5) Veterinary Services and Control of Contagious Diseases in Hospital and Dispensaries | 4.00 | 3.99 | 3.99 | 99.75 |
| 8 | | 2403, B 3(6) Veterinary Services and Control of Contagious Diseases in Hospital and Dispensaries (SCSP) | 1.00 | 1.00 | 1.00 | 100.00 |
| 9 | | 2075, Irrigation & Flood Control Department D 1 (1)(1) Misc. General Services: -Petrol Supplies Scheme | 7.50 | 1.20 | 1.20 | 16.00 |
| 10 | 13, Pension | 2071-A1 Civil Superannuation & Retirement Allowances | 100.00 | 100.00 | 100.00 | 100.00 |
| **Capital Head** | | | | | | |
| 11 | 4, Finance | 4217, 11.1.(1)(1)(1) Capital outlay on MUD: Share Capital to Geo Spatial Delhi Ltd. | 1.00 | 1.00 | 1.00 | 100.00 |
| 12 | 8, Social Welfare | 5055, DD 1(2)(4) Equity Capital to DTC for JNNURM | 645.00 | 425.66 | 189.72 | 29.41 |
| 13 | | 5055, D D1(3)(1) Introduction of Electronic Trolley Buses Alternative Mode of Transport | 10.00 | 10.00 | 10.00 | 100.00 |
| 14 | | 5075, DD 2(1)(1)(1) Decongestion & Rationalization of ISB (Inter State Bus) Stations in Delhi | 20.00 | 20.00 | 20.00 | 100.00 |
| 15 | | 5425, DD (3)(1)(1) Control of Air Pollution Exhaust of Motor Vehicle | 2.00 | 2.00 | 2.00 | 100.00 |
| 16 | | 7055, DD 4(2)(2) Loan to Road Transport: Loan for Decongestion & Rationalization of ISB Stations in Delhi | 55.00 | 55.00 | 55.00 | 100.00 |

| | | | | | | |
|---|---|---|---|---|---|---|
| 17 | 10, Development | 4515, Capital Outlay on other rural development programmes BB 4(1)(3) Rural Development Board for works to be carried out under IDRV | 123.00 | 84.91 | 26.79 | 21.78 |
| 18 | | 4515, BB 4(2)(3) Rural Development Board for works to be carried out under IDRV (SCSP) | 27.00 | 11.24 | 11.24 | 41.63 |
| 19 | | 5425, PP.1 (1)(1) Capital outlay on other scientific and environmental research: Hazardous waste management | 1.00 | 1.00 | 1.00 | 100.00 |
| | **Total** | | **1338.51** | **913.37** | **566.07** | |

## Appendix 2.10
## Unrealistic budgeting where entire provision under CSS and SCSP schemes remained unutilized
## (Referred to in Paragraph 2.3.9)

**(₹ in thousand)**

| Sl.No. | Number of Grants/ appropriations | Total Provision | Actual expenditure | Savings out of Original provisions |
|---|---|---|---|---|
| Revenue Head- Voted | | | | |
| **Grant No. 2 (GAD)** | | | | |
| 1 | 2052 C.1(1)(7) - Administrative Reforms Deptt. Other Administrative Expenses Bhagidari (CSS) | 500 | - | 5,00 |
| **Grant 4 –Finance** | | | | |
| 2 | Dte. of Economics & Statistics 3454 D.1Course Surveys & Statistics D.1(1)(2)(2) Conduct of economic census (CSS) | 3,00,00 | - | 3,00,00 |
| **Grant No. 6 – Education** | | | | |
| 3 | 2202 A 1(2)(8)(23)- Natural Merit Scholarship Scheme (CSS) | 1,00 | - | 1,00 |
| 4 | 2202 A 1(2)(8)(31) Hospitality & Tourism Courses in Schools (CSS) | 6000 | - | 6000 |
| 5 | 2230 B2(1)(2)(3)- Up gradation of training infrastructure in Govt. ITIS (CSS) | 1,00 | - | 1,00 |
| 6 | 2230 B 2(1)(3)(1)(2)- Up gradation of ITIS into centre of excellence equipment procurement for Broad Based Training in existing ITIS (CSS) | 30,00 | - | 30,00 |
| **Grant 7- Medical & Public Health** | | | | |
| 7 | 2210.A.1(3)(2)(1)(1)- National Trachoma & Blindness Control Prog. General Areas (CSS) | 2000 | - | 2000 |
| 8 | 2210 A1(3)(2)(1)(3)- GIA to Delhi State Blinders Control Society (CSS) | 5,00 | - | 5,00 |
| 9 | 2210.A1(3)(2)(9)- National Tuberculosis Control Prog. (CSS) | 3,00 | - | 3,00 |
| 10 | 2210.A.1(3)(2)(1)(12)(1)- National Malaria Eradication Programme – General Areas (CSS) | 8,00 | - | 8,00 |

| | | | | |
|---|---|---|---|---|
| 11 | 2210.A.1(3)(2)(12)(2)- SCSP for SCS (CSS) | 2,00 | - | 2,00 |
| 12 | 2210.A.1(4)(1)(5)- Contribution of Central Govt. towards state illness Assistance Fund (CSS) | 1,00,00 | - | 1,00,00 |
| 13 | 2210.F.1(3)(1)(3)- Upgradation of facilities in the Deptt. of Physical Medicine & Rehabilitation in Med. Science (CSS) | 1,00 | - | 1,00 |
| 14 | 2210. F.1(3)(1)(4)- Strengthening of existing Nursing Schools/Colleges (CSS) | 1,00 | - | 1,00 |
| 15 | 2210.I.1(1)(2)(1)- Strengthening of food Tasting Lab (CSS) | 1,00 | - | 1,00 |
| 16 | 2210.K1(6) (Family welfare) compensation (CSS) | 1,00,00 | - | 1,00,00 |
| 17 | 2210.M.1(1)(2)(8)Dev. of Indian system of Medicines & Homoeopathic under Graduate College (CSS) | 2,00 | - | 2,00 |
| 18 | 2210.M.1(2)(1)(1)- Financial Assistants Food & Drug Testing Lab (CSS) | 1,00 | - | 1,00 |
| 19 | 2210.M(1)(2)(2)(1)- Reorientation in Service training Prog. (CSS) | 1,00 | - | 1,00 |
| 20 | 2210.M.1(3)(1)(2)(1)-GIA (CSS) (Dev. of Ayush Ins. & Colleges) | 1,00,00 | - | 1,00,00 |
| 21 | 2210.M.1(3)(1)(2)(2)- Essential Medicines to Ayush Dispensaries (CSS) | 1,00 | - | 1,00 |
| 22 | 2210.AI.1(1)(1)(1)(2)- Extra Mural Research Homeopathy (CSS) | 1,00 | - | 1,00 |
| **Grant No. 8 – Social Welfare** | | | | |
| 23 | 2235.A2(1)(7)(1)-Scheme for Beggary Prevention (CSS) | 1,00 | - | 1,00 |
| 24 | 2236.A3(1)(2)(1)-Mid day Meal for deaf & dumb students (SCSP) | 90 | - | 90 |
| 25 | 2235.B2(1)(3)(15)-Swayamsidha (CSS) | 2,00 | - | 2,00 |
| 26 | 2225.C1(1)(1)(6)-New Centre for Pre-Examination Coaching at Dilshad Garden, (SCSP) | 3,00 | - | 3,00 |
| 27 | 2225.C1(1)(1)(9)-Subsidy For Electrification Of Houses Allotted Under 20pt Prog. (Housing Subsidy for SC/ST (SCSP)} | 5,00 | - | 5,00 |
| 28 | 2225.C1(1)(4)(3)-Special Central Assistant for SCSP (CSS) | 5000 | - | 50,00 |
| 29 | 2225.C1(3).(1)(6)- Incentive for inter caste Marriage (CSS) | 10,00 | - | 10,00 |
| 30 | 2235.C1(3)(2)(2)-Institution of Dr. Ambedkar Ratna Award (SCSP) | 5,00 | - | 5,00 |

| | | | | |
|---|---|---|---|---|
| 31 | 3452.E1(2)(2)(1)- Celebration of Chodvinka Chand Festival (CSS) | 2,00 | - | 2,00 |
| 32 | 3452.E1(2)(2)(2)- GIA to DTTDC for celebration of Jahan E Khusaro Festival (CSS) | 5,00 | - | 5,00 |
| 33 | 3452.E1(2)(3)(4)-GIA to DTTTDC for revamping of existing website & E-Commerce Facility (CSS) | 5,00 | - | 5,00 |
| 34 | 3452.E1(2)(3)(6)-GIA to DTSTDC for Dev of Chowla & Kanganhen water Sports (CSS) | 1,00 | - | 1,00 |
| 35 | 3452.E1(2)(3)98)-GIA to MCD for Stack Parking Construction & Repairs of urinah, installation / Fixing of signapes etc (CSS) | 14,00 | - | 14,00 |
| **Grant No. 9 Industries** | | | | |
| 36 | 2851.A2(5)(6)-Rajiv Gandhi Udyam Mitra Yojna (CSS) | 5,00 | - | 5,00 |
| 37 | 2851.A2(6)(9)-Rehate on sale of handloom cloth (CSS) | 1,00 | - | 1,00 |
| 38 | 2851.A2(6)(11)-Promotion of Handloom for Deen Dayal Hat Kargha Prot Shan Yojna (CSS) | 3000 | - | 3000 |
| 39 | 2857.A2(8)-Employment Scheme for unemployed educated youthsA 2(8)(1) PM Rojgar Yojna (SCSP) | 5,00 | - | 5,00 |
| 40 | 2857.A2(9)(3)-Grant for Modernization of Looms (SCSP) | 80 | - | 80 |
| 41 | 2857.A2(9)(6)-Rajiv Gandhi Udyami rifra Yojna SCSP (CSS) | 1,00 | - | 1,00 |
| 42 | 2230.C2(1)(6)(1)(2)-Swasthya Beina Yojna (CSS) | 1,00 | - | 1,00 |
| 43 | 2230.C2(1)(7)(3)-Rehabilitation of Child Labour (SCSP) | 60,00 | - | 60,00 |
| 44 | 3435.C3(1)(1)(1)-Infrastructure Strengthening of industrial Safety & Health (CSS) | 5,00 | | 5,00 |
| 45 | 3456.D1(2)(4)- Annapurna Scheme (CSS) | 5387 | - | 5387 |
| 46 | 3456.D1(3)(2)-Consumer Awareness Prog. (CSS) | 8,30 | - | 8,30 |
| 47 | 3456.D1(3)(3)-Curbing Leakages / Diversion meant for PDS – Global Positioning System (CSS) | 5,00 | - | 5,00 |

| | | | | |
|---|---|---|---|---|
| 48 | 3456.D1(3)(4)-Infrastructure Support of price Monitory Cell (CSS) | 2,00 | - | 2,00 |
| **Grant No. 10 - Development** | | | | |
| 49 | 2401.B1(6)(2)-Timely reporting of Estimates of Areas & Production of Principal Crops (CSS) | 1,00 | - | 1,00 |
| 50 | 2401.B1(11)(1)- Farm Advisory integrated Agricultural Dev Scheme including attension education etc. (SCSP) | 4,00 | - | 4,00 |
| 51 | 2401.B1(11)(2)-Horticulture Production (SCSP) | 20,00 | - | 20,00 |
| 52 | 2402.B2(2)(1)-Soil testing & Soil Reclamation & Scheme (SCSP) | 6,30 | | 6,30 |
| 53 | 2403.B3(2)(7)(1)-General Comp. (CSS) (National Projection Rinder Pest Eradication) | 1,00 | - | 1,00 |
| 54 | 2403.B3(2)(8)-Veternary Council (CSS) | 5,00 | - | 5,00 |
| 55 | 2403.B3(2)(9)- Assistance to states for control of Animal Diseases (Animal Diseases Control) (CSS) | 10,00 | - | 10,00 |
| 56 | 2403.B3(6)(1)-Veternary Services and control of Contagious diseases hospitals / dispensaries (SCSP) | 1,00,00 | - | 1,00,00 |
| 57 | 2506.E10.(1)(1)- Computerization of land records (CSS) | 1,00 | - | 1,00 |
| 58 | 2406.F2(2)(1)(4)- Provision of Shelter house for looking after the animal (CSS) | 2,00 | - | 2,00 |
| 59 | 2406.F.2(2)(1)(5)-Dev. of Natural Parks and Sanctuaries Asola Bhatt Wildlife Sanctuary (CSS) | 15,00 | - | 15,00 |
| **Grant No. 11 – Urban Development & PWD** | | | | |
| 60 | 2217.A8(3)(1)(4)- Capacity Bldg, activities including research & training towards implementation of BSUP & IHSDP under JNNURM (CSS) | 20,00 | - | 20,00 |
| **Total Revenue Voted (Savings)** | | | | **120177** |
| **Revenue Head- Charged** | | | | |

| | | | | |
|---|---|---|---|---|
| **Grant No. 3 – Administration of Justice** | | | | |
| 61 | High Court<br>2014 A.1.(1)(2) Grant for infrastructure facilities for Judiciary (CSS) | 1000 | - | 1000 |
| **Grant 7- Medical & Public Health** | | | | |
| 62 | 2210.AB1(1)(1)(1)- Lal Bahadur Shastri Hospital SCSP | 11 | - | 11 |
| **Total Revenue Charged (Savings)** | | | | **1011** |
| **Capital Voted** | | | | |
| **Grant No. 9 Industries** | | | | |
| 63 | 6851.AA3(4)(2)-Loans for modernization of Loans SCSP | 60 | - | 60 |
| **Grant No. 11 – Urban Development & PWD** | | | | |
| 64 | 4250.BB8(2)(4)(1)- Vocational Training Improvement Project – World Bank Share (CSS) | 50,00 | - | 50,00 |
| **Total Capital Voted (Savings)** | | | | **5060** |
| **Total** | | | | **126188** |

## Appendix 3.1
## (Referred to in Paragraph 3.1)

**Utilisation certificates outstanding as on 31 March 2011**

| 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 | 55 | 39746.33 | 0 | 0.00 | 55 | 39746.33 |
| | 2004-05 | 8 | 38283.41 | 0 | 0. 00 | 8 | 38283.41 |
| | 2005-06 | 78 | 86049.82 | 0 | 0.00 | 78 | 86049.82 |
| | 2006-07 | 67 | 80972.40 | 0 | 0.00 | 67 | 80972.40 |
| | 2007-08 | 10 | 94291.83 | 0 | 0.00 | 10 | 94291.83 |
| | 2008-09 | 3 | 172009.19 | 0 | 0.00 | 3 | 172009.19 |
| | 2009-10 | 79 | 220707.28 | 66 | 107138.00 | 13 | 113569.28 |
| (UPTO 31.3.2009) | **Total** | **862** | **1040559.58** | **66** | **107138.00** | **796** | **933421.58** |
| **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 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| | 2008-09 | 19 | 10399.93 | 0 | 0.00 | 19 | 10399.93 |
| | 2009-10 | 8 | 12773.52 | 0 | 0.00 | 8 | 12773.52 |
| (UPTO 31/03/2008) | TOTAL | **533** | **51243.50** | **0** | **0.00** | **533** | **51243.50** |
| **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 |
| | 2009-10 | 3 | 690.88 | 2 | 471.18 | 1 | 219.70 |
| | **TOTAL** | **124** | **4439.59** | **2** | **471.18** | **122** | **3968.41** |
| **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 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| | **TOTAL** | **56** | **117965.47** | **0** | **0.00** | **56** | **117965.47** |
| **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 | 2 | 10458.63 | 0 | 0.00 | 2 | 10458.63 |
| | 2008-09 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| | 2009-10 | 16 | 21555.00 | 16 | 21555.00 | 0 | 0.00 |
| | **TOTAL** | **108** | **66182.38** | **16** | **21555.00** | **92** | **44627.38** |
| **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** |
| **PAO 6** | **G.TOTAL** | **2154** | **1391524.55** | **84** | **129164.18** | **2070** | **1262360.37** |
| **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 |
| | 2009-10 | 42 | 238.47 | 0 | 0.00 | 42 | 238.47 |
| **PAO 7** | **G.TOTAL** | **241** | **5451.40** | **0** | **0.00** | **241** | **5451.40** |
| **PAO-9** | | | | | | | |
| **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 |
| | 2009-10 | 2 | 1699.76 | 2 | 1699.76 | 0 | 0.00 |
| **Upto 31.3.08** | **TOTAL** | **17** | **4761.69** | **2** | **1699.76** | **15** | **3061.93** |
| | **G.TOTAL** | **17** | **4761.69** | **2** | **1699.76** | **15** | **3061.93** |
| **PAO-10** | 2007-08 | 1 | 5.00 | 0 | 0.00 | 1 | 5.00 |
| **FOOD & SUPPLIES** | 2009-10 | 2 | 5.41 | 0 | 0.00 | 2 | 5.41 |
| | **TOTAL** | **3** | **10.41** | **0** | **0.00** | **3** | **10.41** |
| **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 | 1 | 248.00 | 4 | 10.73 |
| | 2009-10 | 2 | 189.05 | 0 | 0.00 | 2 | 189.05 |
| | **TOTAL** | **68** | **3864.12** | **1** | **248.00** | **67** | **3616.12** |
| **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 |
| **UTO 31.3.08** | 2005-06 | 12 | 179.11 | 0 | 0.00 | 12 | 179.11 |
| | 2006-07 | 20 | 229.53 | 0 | 0.00 | 20 | 229.53 |
| | 2007-08 | 1 | 10.00 | 0 | 0.00 | 1 | 10.00 |
| | 2008-09 | 4 | 325.00 | 1 | 200.00 | 3 | 125.00 |
| | 2009-10 | 4 | 745.00 | 1 | 500.00 | 3 | 245.00 |
| | **TOTAL** | **44** | **1532.04** | **2** | **700.00** | **42** | **832.04** |
| **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 | 22 | 1326.80 | 55 | 1819.52 |
| | 2009-10 | 98 | 4086.85 | 16 | 1251.50 | 82 | 2835.35 |
| | **TOTAL** | **386** | **10165.98** | **38** | **2578.30** | **348** | **7587.68** |
| **DTE. FOR WELFARE OF SC/ST/OBC** | 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 |
| | 2009-10 | 7 | 832.00 | 0 | 0.00 | 7 | 832.00 |
| | **TOTAL** | **218** | **2387.04** | **0** | **0.00** | **218** | **2387.04** |
| **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 |
| **DEV.DEPTT.** | **TOTAL** | **2** | **78.00** | **0** | **0.00** | **2** | **78.00** |
| **G.A.D.** | 2007-08 | 1 | 50.00 | 1 | 50.00 | 0 | 0.00 |
| | 2008-09 | 2 | 375.00 | 2 | 375.00 | 0 | 0.00 |
| | **TOTAL** | **3** | **425.00** | **3** | **425.00** | **0** | **0.00** |
| **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 |
| | 2009-10 | 4 | 3609.68 | 0 | 0.00 | 4 | 3609.68 |
| | **TOTAL** | **8** | **5277.94** | **0** | **0.00** | **8** | **5277.94** |
| **A.R. Department** | 2008-09 | 1 | 500.00 | 0 | 0.00 | 1 | 500.00 |
| | 2009-10 | 2 | 600.00 | 1 | 504.83 | 1 | 95.17 |
| | **TOTAL** | **3** | **1100.00** | **1** | **504.83** | **2** | **595.17** |
| **Law department** | 2009-10 | 1 | 100.00 | 0 | 0.00 | 1 | 100.00 |
| | **TOTAL** | **1** | **100.00** | **0** | **0.00** | **1** | **100.00** |
| | **G.TOTAL** | **745** | **24947.24** | **45** | **4456.13** | **700** | **20491.11** |
| **PAO-11** | 2005-06 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| **R.D.(MCD)** | 2006-07 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| | 2007-08 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| | 2008-09 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| | **TOTAL** | **0** | **0.00** | **0** | **0.00** | **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 |
| **DEPTT.NGOs** | **TOTAL** | **6** | **262.06** | **0** | **0.00** | **6** | **262.06** |
| **C.P.P (D.S.W)** | 2005-06 | 4 | 0.87 | 0 | 0.00 | 4 | 0.87 |
| | 2006-07 | 1 | 0.35 | 0 | 0.00 | 1 | 0.35 |
| | **TOTAL** | **5** | **1.22** | **0** | **0.00** | **5** | **1.22** |
| **RCL(DSW)** | 2008-09 | 11 | 142.99 | 0 | 0.00 | 11 | 142.99 |
| | 2009-10 | 7 | 243.27 | 0 | 0.00 | 7 | 243.27 |
| | **TOTAL** | **18** | **386.26** | **0** | **0.00** | **18** | **386.26** |
| **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 BOARD** | 2009-10 | 3 | 27.68 | 0 | 0.00 | 3 | 27.68 |
| | **TOTAL** | **3** | **27.68** | **0** | **0.00** | **3** | **27.68** |
| 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 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| **GENDER RESOURCES CENTRE** | **TOTAL** | **0** | **0.00** | **0** | **0.00** | **0** | **0.00** |
| **SPCA(ANIMAL HUSBANDARY)** | 2008-09 | 2 | 50.60 | 0 | 0.00 | 2 | 50.60 |
| | 2009-10 | 4 | 143.46 | 0 | 0.00 | 4 | 143.46 |
| | **TOTAL** | **6** | **194.06** | **0** | **0.00** | **6** | **194.06** |
| | **G.TOTAL** | **43** | **1091.87** | **0** | **0.00** | **43** | **1091.87** |
| PAO-14 | 2008-09 | 2 | 200.00 | 0 | 0.00 | 2 | 200.00 |
| | 2009-10 | 2 | 250.00 | 0 | 0.00 | 2 | 250.00 |
| **DLSA** | **TOTAL** | **4** | **450.00** | **0** | **0.00** | **4** | **450.00** |
| 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 | 2 | 255.00 | 0 | 0.00 | 2 | 255.00 |
| | 2008-09 | 4 | 302.09 | 0 | 0.00 | 4 | 302.09 |
| | 2009-10 | 5 | 3528.33 | 2 | 17.33 | 3 | 3511.00 |
| | **TOTAL** | **14** | **4095.87** | **2** | **17.33** | **12** | **4078.54** |
| **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 | 1 | 10.00 | 0 | 0.00 | 1 | 10.00 |
| | 2002-03 | 5 | 32.19 | 0 | 0.00 | 5 | 32.19 |
| | 2003-04 | 1 | 7.32 | 0 | 0.00 | 1 | 7.32 |
| | 2004-05 | 4 | 10.74 | 0 | 0.00 | 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 | 1 | 1.37 | 20 | 31.16 |
| | 2008-09 | 39 | 148.65 | 3 | 24.48 | 36 | 124.17 |
| | 2009-10 | 24 | 159.75 | 0 | 0.00 | 24 | 159.75 |
| | **TOTAL** | **1042** | **3441.16** | **4** | **25.85** | **1038** | **3415.31** |
| **UPTO 31-03-2008** | **G.TOTAL** | **1060** | **7987.03** | **6** | **43.18** | **1054** | **7943.85** |
| 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 |
| | 2009-10 | 10 | 17458.71 | 9 | 16158.26 | 1 | 1300.45 |
| | **TOTAL** | **198** | **21723.23** | **9** | **16158.26** | **189** | **5564.97** |
| **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 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| | 2008-09 | 1 | 7.00 | 1 | 7.00 | 0 | 0.00 |
| | 2009-10 | 5 | 3963.47 | 3 | 947.50 | 2 | 3015.97 |
| | **TOTAL** | **34** | **6724.86** | **4** | **954.50** | **30** | **5770.36** |
| | **Grand Total** | **232** | **28448.09** | **13** | **17112.76** | **219** | **11335.33** |

## Appendix 3.2
## 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 | Delhi Kalyan Samiti (DKS) | 2004-05 to 2013-14 | 2008-09 | 2008-09 | - | Yes | 9 months |
| 2 | Guru Gobind Singh IP University (GGSIPU) | Since inception | 2009-10 | 2008-09 | - | Yes | 7 months |
| 3 | Delhi Development Authority (DDA) | DDA Act authorises CAG to certify the accounts. | 2009-10 | 2009-10 | - | - | 14 days- |
| 4. | Netaji Subhash Institute of Technology (NSIT) | 2002-03 to 2006-07 | 2004-05 | 2004-05 | - | Yes | 57months |
| 5 | Delhi Legal Services Authority (DLSA) | Since inception | 2008-09 | 2008-09 | - | Yes | 9 months |
| 6 | Delhi Electricity Regularity Authority (DERC) | Since inception- | 2009-10 | 2009-10 | - | Yes | 6 days- |
| 7 | Delhi Jal Board (DJB) | Under provisions and section 70(2) of Delhi Jal Board Act, 1998 | 2005-06 | 2005-06 | - | Yes | 52 months |

## Appendix 3.3
## Department wise/duration wise break-up of the cases of misappropriation, defalcation, etc.(Cases where final action was pending at the end of March 2011)
## (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 |
| | **Total** | **22** | **7** | **1** | **1** | **-** | **-** | **31** |

## Appendix 3.4
## 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 |
| **Total** | **13** | **2.08** | **18** | **16.65** | **31** | **18.73** |