

Report of the
Comptroller and Auditor General of India
on
State Finances
for the year ended 31 March 2012

Government of National Capital
Territory of Delhi
Report of the year 2013

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Preface

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

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 2012.

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 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 2012, 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 2012. 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 2012.

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 decreased by ₹ 2630.93 crore (10.51 *per cent*). The tax revenue had increased by ₹ 3493.92 crore while non-tax revenue and grants from Government of India had decreased by ₹ 3728.08 crore and ₹ 2396.77 crore respectively. The revenue receipts showed an increasing trend over the period 2007-11 with significant change in composition. The share of tax revenue in State Receipt declined from 79.01 *per cent* in 2007-08 to 65.85 *per cent* in 2010-11. This trend is reversed during 2011-12 when it increased to 89.19 *per cent*. The revenue receipts declined by 10.51 *per cent* during 2011-12 when compared to the revenue receipts during 2010-11. The growth in GSDP for the same period was 18.69 *per cent*.

High share of revenue expenditure in total expenditure

The revenue expenditure during the current year at ₹ 17964.86 crore has increased by ₹ 3583.12 crore (24.91 *per cent*) over the previous year. The revenue expenditure constituted 81.77 *per cent* of the total expenditure (excluding loan and advances) during 2011-12.

Inadequate priority to development expenditure

Capital expenditure increased by ₹ 19.47 crore (0.48 *per cent*) over the previous year. The capital expenditure constituted 18.23 *per cent* of the total expenditure (excluding loan and advances) during 2011-12 indicating less productive allocation of funds by the State.

Investment and returns: As of 31 March 2012, the Government had invested ₹ 14655.90 crore in statutory corporations, rural banks, and co-operatives. The return on these investments was a meagre 0.33 *per cent* in the last three years, while the Government paid interest at an average rate of 9.46 *per cent* on its borrowings during 2009-2012.

High ratio of fiscal liabilities to GSDP: The outstanding fiscal liabilities of the State decreased from ₹ 30140.09 crore in 2010-11 to ₹ 29608.29 crore in 2011-12 (1.76 *per cent*). The fiscal liabilities of ₹ 29608.29 crore during 2011-12 comprised of small savings collection of ₹ 29608.28 crore and cooperative assistance to other cooperatives ₹ 0.01 crore.

Fiscal position: The State has continuously shown an increasing trend in revenue surplus from ₹ 5141.86 crore in 2007-08 to ₹ 10642.36 crore in 2010-11. But, during 2011-12 a sharp decline can be noticed. It came down to ₹ 4428.31 crore in 2011-12. The fiscal deficit had shown an increasing trend from ₹ 2040.90 crore in 2007-08 to ₹ 3549.96 crore in 2009-10. It was positive during 2010-11 at ₹ 729.60 crore, it went into negative territory again and was ₹ 2545.20 crore during 2011-12.

2. Financial management and budgetary control

During 2011-12, expenditure of ₹ 26458.40 crore was incurred against total grants and appropriation of ₹ 28050.67 crore resulting in unspent provision of ₹ 1592.27 crore (5.67 *per cent*). The overall saving of ₹ 1592.27 crore was a result of saving of ₹ 1261.50 crore in eleven grants and one appropriation (Public Debt) under Revenue Section, ₹ 519.30 crore in eight grants and one appropriation under Capital Section offset by excess of ₹ 188.53 crore under five grants.

It was evident from Appropriation Accounts for the year 2011-12 that in 243 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. Against the total savings of ₹ 4321.60 crore, savings of ₹ 2763.46 crore (63.94 *per cent*) exceeding ₹ 50.00 crore in each case occurred in 22 cases relating to 4 grants and 1 appropriation.

In 42 sub-heads of 9 Grants, the entire provision authorised by the Legislature remained unutilised by the departments or remitted to Government Account before the closure of the financial year 2011-12. Savings of the entire provision is indicative of the fact that the estimates were not prepared after adequate scrutiny of the projects/schemes. Major schemes which failed to take off or suffered due to non-utilisation of entire provision were: Grant-in-aid for municipal reforms (₹ 300.93 crore), Equity for Power Stabilisation Funds DPCL (₹ 200 crore), Special Scheme for Grant-in-aid to DJB for development of sewerage and water supply in Assembly constituencies (₹ 70 crore), Loan to MCD for construction of Roads under JNNURM (₹ 50.60 crore) and District and Other Roads-Other Expenditure-CRF Schemes (₹ 50

crore). Thus, there was a need for review of budgetary provisions in respect of the above heads.

Supplementary grant amounting to ₹ 118.48 crore in 31 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 ₹ 211.95 crore under 40 sub-heads.

In 83 cases, an aggregate expenditure of ₹ 134.71 crore had been incorrectly classified as revenue expenditure.

In 4 cases, there was augmentation of provision by more than 10 *per cent* of the original provision or Rs. 10 crore by way of re-appropriation in the Object Head '33-Subsidies' without the approval of the Legislature.

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 total 4587 grants, 4444 UCs amounting to ₹ 14591.62 crore were awaited from various departments at the end of March 2012. Out of 4444 outstanding UCs, 2067 UCs (46.51 *per cent*) amounting to ₹ 3776.49 crore were due for more than 10 years.

21 Annual Accounts due upto the year 2010-11 of five autonomous bodies/authorities were not submitted to audit as of 31 March 2012. In particular, Delhi Building and Other Construction Worker Welfare Board, Indraprastha Institute of Technology and Delhi Urban Shelter Improvement Board did not submit their Annual Accounts since their inception (2002-03, 2008-09 and 2010-11 respectively), while three Annual Accounts of Netaji Subhash Institute of Technology since 2008-09 were in arrear. Delhi Jal Board had not submitted its five accounts from 2006-07, onwards.

CHAPTER - 1

Finances of the State Government

Profile of Delhi

Delhi, the country's capital is a densely populated region as compared to other regions of the country. The density of population in Delhi increased from 9340 persons per sq. km (as per Census of India 2001) to 11297 persons per sq. km (Census of India 2011). Delhi has higher literacy rate and lower infant mortality rate when compared to all India average. Its Gross State Domestic Product (GSDP) grew at a higher rate (16.84 *per cent*) in the 2002-03 to 2011-12 decade compared to the average GSDP growth rate of General Category States (14.46 *per cent*) (**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 NCT of Delhi are laid out in sixteen statements, presenting receipts and expenditure, revenue as well as capital, in the Consolidated Fund and Contingency Fund of Government of NCT of Delhi (**Appendix 1.2**).

This chapter provides a broad perspective of the finances of the Delhi Government during the year ending March 2012 and analyses critical changes in the major fiscal aggregates as compared 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 (2011-12) vis-a-vis the previous year 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			Disbursements				
	2010-11	2011-12		2010-11	2011-12		
Section-A Revenue	Total	Total	Section-A Revenue	Total	Non Plan	Plan	Total
Revenue receipts	25024.10	22393.17	Revenue expenditure	14381.74	11524.00	6440.85	17964.85
Tax revenue	16477.75	19971.67	General services	3728.95	4254.62	92.61	4347.23
Non-tax revenue	4188.95	460.87	Social services	8718.80	4902.82	5814.29	10717.11
Share of Union Taxes/ Duties			Economic services	1392.46	1638.27	533.95	2172.22
Grants from Government of India	4357.40	1960.63	Grants-in-aid and Contributions	541.53	728.29	0	728.29
Section-B Capital			Section-B Capital				
Misc. Capital Receipts	-		Capital Outlay	3984.80	4.31	3999.96	4004.27
Recoveries of Loans and Advances	436.77	376.25	Loans and Advances disbursed	6364.73	85.93	3259.48	3345.41
Public Debt receipts*	4388.94	556.08	Repayment of Public Debt*	793.05	1087.88	0.00	1087.88
Opening Cash Balance #	3387.70	7713.19	Closing Cash Balance\$	7713.19	-	-	4636.28
Total	33237.51	31038.69		33237.51			31038.69

* 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 Pr. Accounts Office, Delhi)

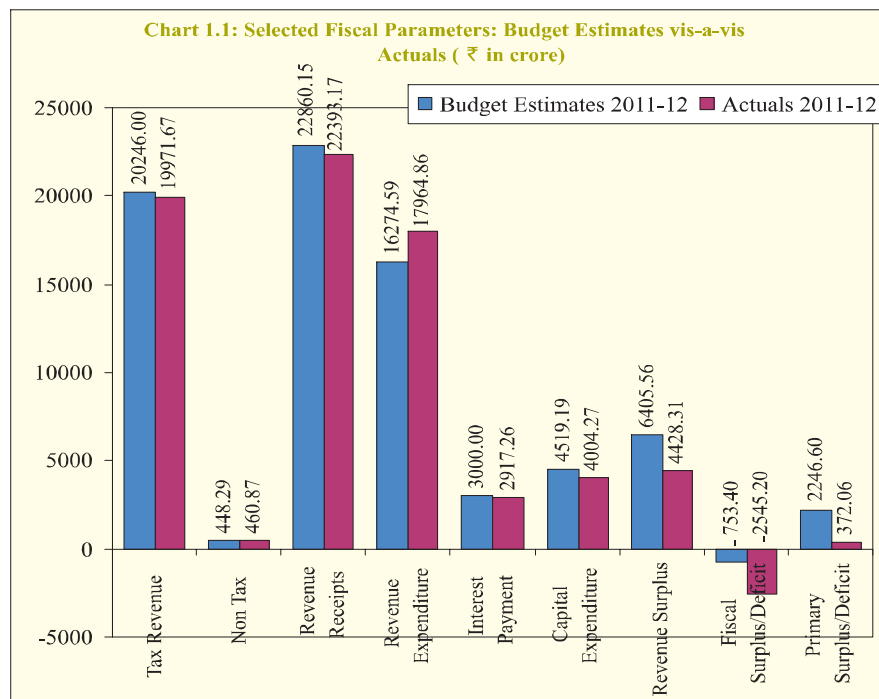
Following are the significant changes during 2011-12 over the previous year:

- Revenue receipt decreased by ₹ 2630.93 crore (10.51 per cent). The tax revenue had increased by ₹ 3493.92 crore, while non-tax revenue and grants from Government of India had decreased by ₹ 3728.08 crore and ₹ 2396.77 crore respectively.
- Revenue expenditure increased by ₹ 3583.11 crore (24.91 per cent) and capital expenditure increased by ₹ 19.47 crore (0.49 per cent) respectively.

- Recoveries of loans and advances decreased by ₹ 60.52 crore (13.86 *per cent*) and the disbursement of loans decreased by ₹ 3019.31 crore (47.44 *per cent*).
- Public debt receipt drastically decreased by ₹ 3832.86 crore while repayments increased by ₹ 294.83 crore (37.18 *per cent*).
- The cash balance at the close of 2011-12 decreased by ₹ 3076.91 crore (39.89 *per cent*) over the previous year.

1.3 Budget estimates and actuals

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



As may be observed from **Chart 1.1** there was considerable variation between estimates and actuals in the case of several key parameters. During the year, Revenue receipts was less than the targets by 2.04 *per cent* while Revenue expenditure showed a opposite trend, it was in excess by 10.39 *per cent* (₹ 1690.27 crore) over budget estimates. Fiscal deficits estimated at ₹ 753.40 crore went out of control and was ₹ 2545.20 crore. Primary surplus was at ₹ 372.06 crore against target of ₹ 2246.60 crore.

1.4 Resources of the State

1.4.1 Resources of the State as per Annual Finance Accounts

Revenue Receipts and Capital Receipts 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 receipts of the State during 2007-12. **Chart 1.3** depicts the composition of resources of the State during the current year.

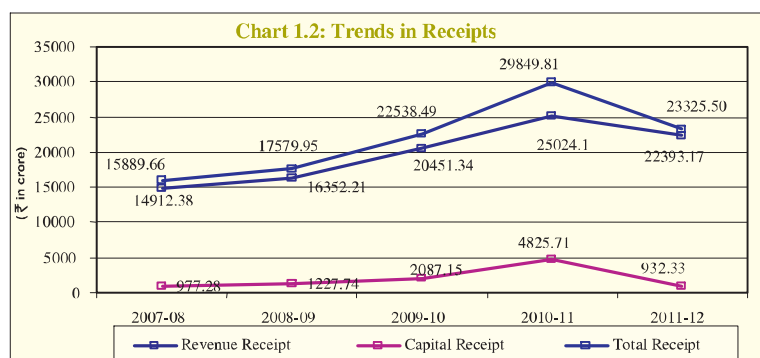
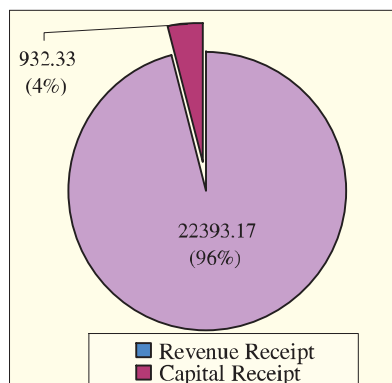


Chart 1.3 : Composition of resources for 2011-12 (₹ in crore)



The revenue receipts constitute major part of the total receipts of the Government of Delhi. The share of revenue receipts in total receipts which stood at 93.85 per cent in 2007-08 increased to 96.00 per cent in 2011-12.

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 2007-12 are presented in **Appendix 1.3** and also depicted in **Charts 1.4** and **1.5** respectively.

Chart 1.4: Trends in Revenue Receipts

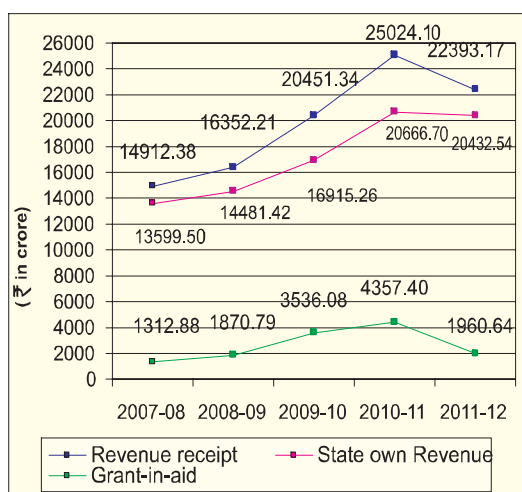
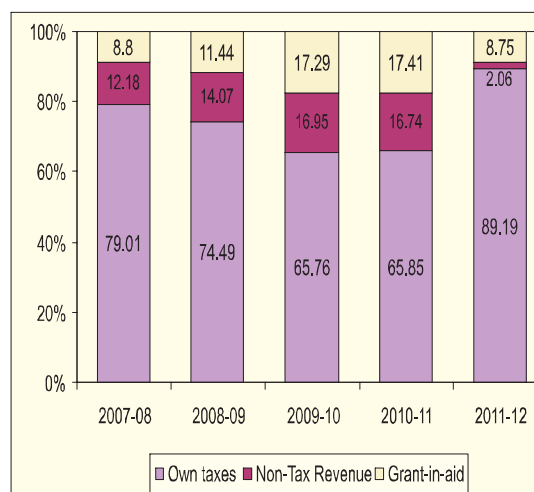


Chart 1.5: The composition of Revenue Receipts during 2007-12



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

	2007-08	2008-09	2009-10	2010-11	2011-12
Revenue Receipts (RR) (₹ in crore)	14912.38	16352.21	20451.34	25024.10	22393.17
Rate of growth of RR (<i>per cent</i>)	22.30	9.66	25.07	22.36	(-) 10.51
R R/GSDP (<i>per cent</i>)	9.44	8.63	9.14	9.46	7.13
Buoyancy Ratios					
Revenue Buoyancy w.r.t GSDP	1.35	0.48	1.39	1.23	(-) 0.56
State's Own Tax Buoyancy w.r.t. GSDP	0.97	0.17	0.58	1.24	1.13

(Source: Finance Accounts of Delhi)

The revenue receipts showed an increasing trend over the period 2007-11 with significant change in composition. The share of tax revenue in State Receipt declined from 79.01 *per cent* in 2007-08 to 65.85 *per cent* in 2010-11. This trend is reversed during 2011-12, when it increased to 89.19 *per cent*.

The revenue receipts declined 10.51 *per cent* during 2011-12 when compared to the revenue receipts during 2010-11. The growth in GSDP for the same period was 18.69 *per cent* (**Appendix 1.4**). In the current year the State's tax buoyancy with reference to GSDP also declined to 1.13 *per cent* when compared to previous financial year.

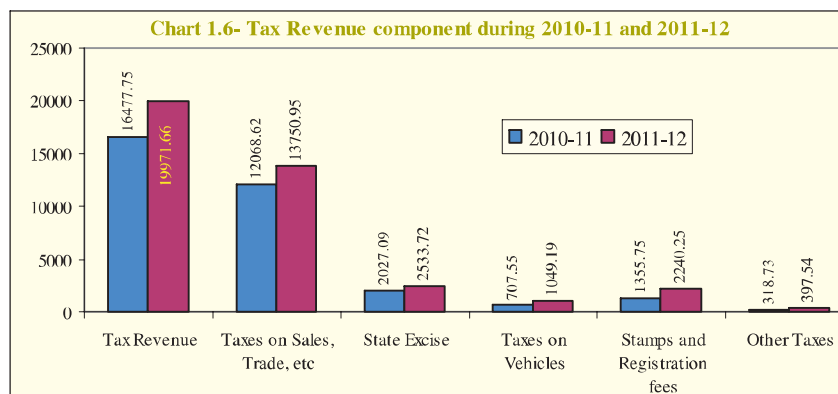
Ideally, as GSDP grows the State Government has the potential to increase own tax/non-tax revenue because people have a greater ability to pay taxes due to increased income. In 2009-10 the State's tax revenue buoyancy w.r.t. GSDP was very low (for every one *per cent* growth of GSDP only 0.58 *per cent* growth in state's tax revenue). However, the position changed considerably in 2010-11, when State's tax revenue buoyancy rose to ever high 1.24 *per cent*. But the trend could not be maintained as this came down to 1.13 *per cent* during 2011-12.

1.5.1 State's own resources

The growth of revenue receipts of the State indicated mixed tendency over the period 2007-12. 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 2011-12 and was less by 10.51 *per cent* when compared to revenue receipts during 2010-11. The share of tax receipts in total receipts decreased from 79.01 *per cent* in 2007-08 to 65.85 *per cent* in 2010-11, however, this trend reversed during 2011-12. It increased to 89.19 *per cent* of total receipts in 2011-12. The share of non-tax receipts decreased from 16.74 *per cent* to 2.06 *per cent* in 2011-12 as compared to previous year. The share of grants-in-aid increased from 8.80 *per cent* in 2007-08 to 17.41 *per cent* in 2010-11 but this trend reversed during the current year, it decreased to 8.75 *per cent*.

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 ₹ 3493.92 crore (21.20 *per cent*) during the current year (₹ 19971.67 crore) over previous year (₹ 16477.75 crore). The major contribution in revenue was from taxes on Sales, Trade, etc. which contributed about 69 percent of the total tax revenue and grew by 13.94 *per cent* over the previous year.

Collection under stamp duty and state excise have increased by ₹ 884.50 crore (65.24 *per cent*) and ₹ 506.63 crore (24.99 *per cent*) respectively during 2011-12 over the previous year. Contribution of other taxes has increased by ₹ 78.83 crore (24.73 *per cent*) during the current year (₹ 397.54 crore) over previous year (₹ 318.71 crore).

Non- Tax revenue

The non-tax revenue which constituted 2.06 *per cent* of total revenue receipts during 2011-12 decreased by ₹ 3728.08 crore (89 *per cent*) over previous year. The growth of non-tax revenue which indicated an increase of 130.58 *per cent* over the period of 2007-11, reversed during 2011-12 with a sharp decline of 89 *per cent* over the previous year. The interest receipt which decreased from ₹ 3869.84 crore in 2010-11 to ₹ 174.14 crore in 2011-12, contributed 92.38 *per cent* in 2010-11 and 37.79 *per cent* in 2011-12 of total non-tax receipts. Out of total interest receipt of ₹ 174.14 crore in 2011-12, ₹ 169.25 crore was contributed by local bodies.

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 2009-10 to 2011-12 are as follows:

Table 1.3: Cost of collection

(₹ in crore)

Heads of Revenue	Year	Collections	Expenditure on collection of Revenue	Percentage of expenditure on collection
Taxes on sales, Trade etc.	2009-10	10126.01	50.83	0.50
	2010-11	12068.62	50.69	0.42
	2011-12	13750.95	53.67	0.39
State Excise	2009-10	1643.56	8.75	0.53
	2010-11	2027.09	9.44	0.47
	2011-12	2533.72	10.79	0.43
Stamp Duty and Registration Fees	2009-10	929.97	19.53	2.10
	2010-11	1355.75	19.30	1.42
	2011-12	2240.25	31.60	1.41
Taxes on Vehicles	2009-10	462.65	34.34	7.42
	2010-11	707.55	37.03	5.23
	2011-12	1049.19	31.79	3.03

During the year 2011-12 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. However, in case of stamp Duty and registration fees, the cost of collection increased abnormally from ₹ 19.30 crore to ₹ 31.60 crore.

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 ₹ 17184.54 crore in 2007-08 to ₹ 25314.55 crore in 2011-12.

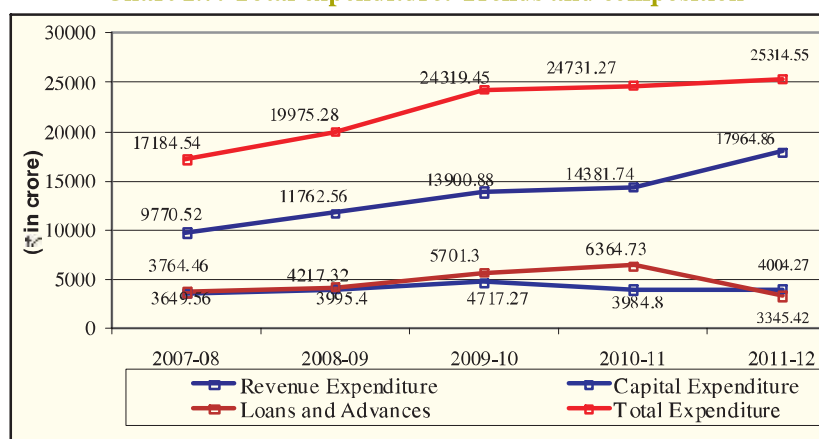
The total expenditure during the current year at ₹ 25314.55 crore has marginally increased by ₹ 583.28 crore (2.36 *per cent*) over the previous year. Of the total increase, revenue expenditure constituted ₹ 3583.12 crore and

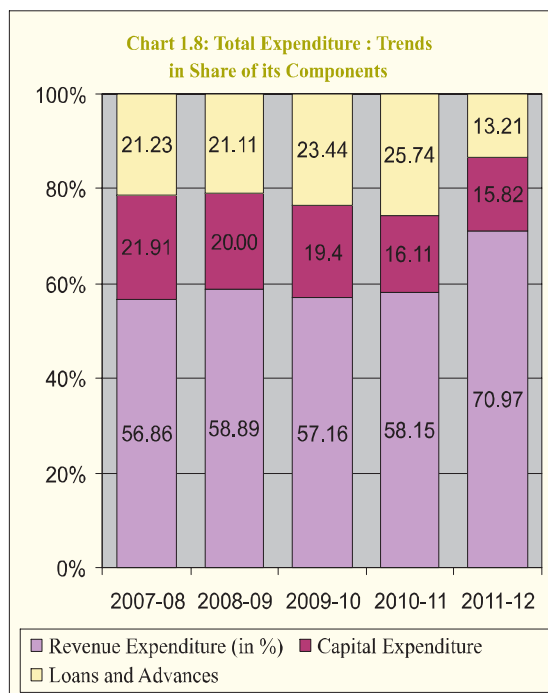
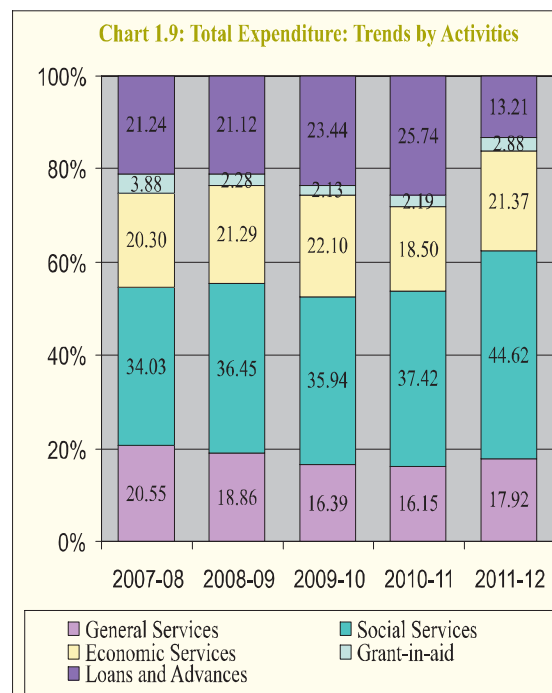
capital expenditure ₹ 19.47 crore, while loans and advances decreased by ₹ 3019.31 crore. The marginal increase in share of capital expenditure during the current year is an indicator of allocation of funds by the State to less productive areas. Over the last five years, revenue expenditure increased from ₹ 9770.52 crore in 2007-08 to ₹ 17964.86 crore in 2011-12 which constituted an increase of 83.87 per cent. Similarly, capital expenditure which was ₹ 3764.46 crore in 2007-08, increased to ₹ 4004.27 crore in 2011-12 registering an increase of mere 6.37 per cent during this period.

Capital expenditure and revenue expenditure were 27.81 per cent and 72.19 per cent of total expenditure (excluding loans and advances) in 2007-08, while in 2011-12 they were 18.23 per cent and 81.77 per cent respectively. Total expenditure under plan head increased from ₹ 8872.91 crore in 2010-11 to ₹ 10440.82 crore in 2011-12 registering an increase of ₹ 1567.91 crore while non-plan expenditure increased to ₹ 11528.31 crore in 2011-12 from ₹ 9493.63 crore in 2010-11 registering an increase of ₹ 2034.68 crore during the corresponding period. The bifurcation of total expenditure into plan and non-plan during the year 2011-12 revealed that the share of plan and non plan expenditure was 47.52 per cent and 52.48 per cent respectively.

Chart 1.7 presents the trends in total expenditure over a period of five years (2007-12) 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





It can be seen that the share of General Services in the total expenditure has decreased from 20.55 per cent to 17.92 per cent while share of Social Services has increased from 34.03 per cent to 44.62 per cent during 2007-12 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 deemed to have been 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 2011-12.

Table-1.4 Fiscal Priority of the State in 2008-09 and 2011-12

(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) 2008-09	17.00	67.09	34.28	16.47	15.41	3.97
Delhi State's Average (Ratio) 2008-09	10.54	74.04	43.58	18.32	16.20	8.33
16* General Category States Average (Ratio) 2011-12	16.09	66.44	36.57	13.25	17.18	4.30
Delhi State's Average (Ratio) 2011-12	8.06	79.02	51.58	15.07	18.96	10.37
** As per cent to GSDP AE: Aggregate Expenditure DE: Development Expenditure SSE: Social Service Expenditure CE: Capital Expenditure # Development expenditure includes Development Revenue Expenditure, Development Capital Expenditure and Loans and Advances disbursed. * General category States exclude three states viz- Delhi, Goa and Puducherry						

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

Fiscal priority refers to the importance given to a particular head of expenditure. The table above gives a comparison of fiscal priority given to different categories of expenditure of the State in 2008-09 and the current year, 2011-12 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 2008-09 and 2011-12 were marginally higher 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 2008-09 and 2011-12.
- AE as a ratio of GSDP in both the years, i.e., 2008-09 and 2011-12 (10.54 per cent and 8.06 per cent) was lower as compared to General Category States (17.00 per cent and 16.09 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

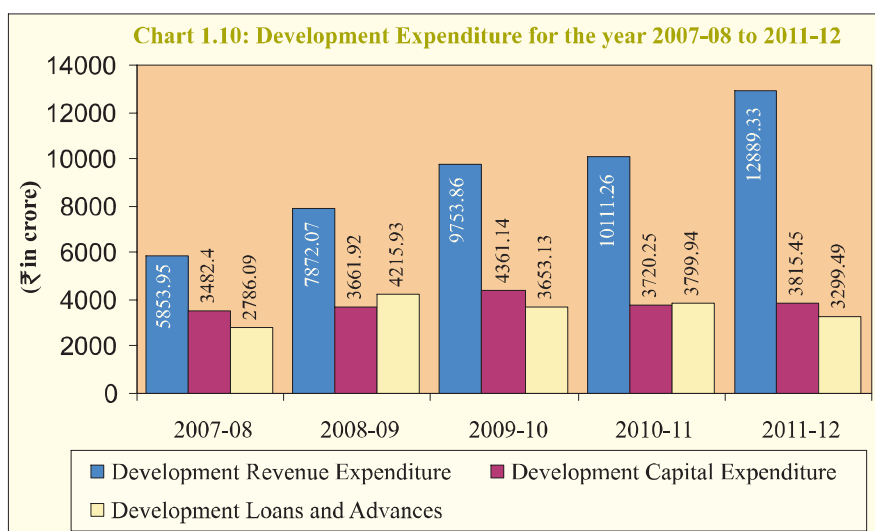
public and merit goods* apart from improving the allocation towards development expenditure, particularly in view of the fiscal space being created on account of decline in debt servicing in recent years. **Table 1.5** presents the trends in development expenditure of the State during the current year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

Table 1.5: Development expenditure

(₹ in crore)

Components of Development Expenditure	2007-08	2008-09	2009-10	2010-11	2011-12	
					Budget Estimates	Actual
Development Expenditure (a to c below)	12122.44	15749.92	17768.13	17631.45	21213.32	20004.27
a. Development Revenue Expenditure	5853.95	7872.07	9753.86	10111.26	13820.11	12889.33
b. Development Capital Expenditure	3482.40	3661.92	4361.14	3720.25	3988.63	3815.45
c. Development Loans and Advances	2786.09	4215.93	3653.13	3799.94	3404.58	3299.49

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 2011-12 under revenue and capital was lower by ₹ 930.78 crore and ₹ 173.18 crore respectively than the estimates. This shows that the preparedness of the implementing agencies to implement various plan schemes was not fully assessed while framing the budget estimates.

The above table would also reveal that the development revenue expenditure and capital expenditure increased by 120.18 *per cent* and 9.56 *per cent* respectively during the year 2007-08 to 2011-12. Increase in development expenditure shows a positive trend towards social and economic development of the citizens of NCT of Delhi. Though the development capital expenditure increased by ₹ 95.20 crore in 2011-12 over previous year the development loan and advances decreased by ₹ 500.45 crore over the same corresponding period.

1.8 Financial analysis of Government expenditure and investments

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

1.8.1 Investment and returns

As of 31 March 2012, Government had invested ₹ 14655.90 crore in statutory corporations, rural banks, joint stock companies and co-operatives (**Table 1.6**). The return on this investment was a meagre 0.33 *per cent* in the last three years while the Government paid, on an average, interest rate of 9.46 *per cent* on its borrowings during 2009-2012.

Table 1.6: Return on investment

	(₹ in crore)				
Investment/return/cost of borrowings	2007-08	2008-09	2009-10	2010-11	2011-12
Investment at the end of the year	8235.43	9682.02	11017.56	12616.58	14655.90
Return	31.15	29.92	41.56	46.59	33.00
Return (%)	0.38	0.31	0.38	0.37	0.23
Average rate of return on Govt. borrowing (%)	9.84	9.90	9.52	9.10	9.77
Difference between interest rate and return (%)	9.46	9.59	9.14	8.73	9.54

Total investment in government companies/corporations increased from ₹ 12616.58 crore at the end of March 2011 to ₹ 14655.90 crore at the end of March 2012. The increase in investment in 2011-12 over the previous fiscal year was mainly on account of new investment of ₹ 988.32 crore, ₹ 201.00 crore, ₹ 500.00 crore and ₹ 300.00 crore in Delhi Metro Rail Corporation Ltd.,

Delhi Transport Corporation, Delhi Power Company Ltd. and Pragati Power Corporation Ltd. respectively.

Four cooperative societies and companies viz, Delhi Cooperative Housing Finance Society Ltd., Indraprastha Medical Corporation Ltd., Delhi Tourism and Transportation Development Corporation, and Pragati Power Corporation Limited with government investment of ₹ 1884.57 crore upto March 2012 gave dividend of ₹ 33.00 crore, during 2011-12, which was meager 1.75 per cent of the investment in these companies.

1.8.2 Loans and advances by state Government

In addition to investments in co-operative societies, corporations and companies, Government has also been providing loans and advances to many institutions/organizations. Total outstanding loans and advances as on 31 March 2012 was ₹ 48116.89 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	2008-09	2009-10	2010-11	2011-12
Opening Balance	30418.31	33836.63	39219.78	45147.73
Amount advanced during the year	4217.32	5701.30	6364.73	3345.41
Amount repaid during the year	798.99	318.15	436.77	376.25
Closing Balance	33836.64	39219.78	45147.73	48116.90
Net addition	3418.32	5383.15	5927.95	2969.17
Interest Receipts	2101.41	3236.62	3869.84	174.14
Interest receipts as per cent to outstanding Loans and advances	6.91	8.25	8.57	0.36
Interest payment as per cent to outstanding fiscal liabilities of the State Government	9.90	9.52	9.10	9.77
Difference between interest payments and interest receipts (per cent)	2.99	1.27	0.53	9.41

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 2011-12 were in the sectors of water supply (₹ 8251.72 crore), sewerage and sanitation (₹ 4367.37 crore), urban development schemes (₹ 1592.72 crore), road transport (₹ 12758.14 crore) and energy sector for power projects (₹ 6278.39 crore), besides miscellaneous outstanding balances of ₹ 14867 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 2012, compared with the corresponding position as on 31 March 2011. 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 ₹ 25338.96 crore in 2007-08 to ₹ 29608.29 crore in 2011-12 (16.85 *per cent*). The fiscal liabilities of ₹ 29608.29 crore during 2011-12 comprised of small savings collection of ₹ 29608.28 crore and cooperative assistance to other cooperatives ₹ 0.01 crore. Whereas during the year 2010-11 the small saving collection and assistance to other co-operatives were ₹ 30140.08 crore and ₹ 0.01 crore respectively of the total liabilities of ₹ 30140.09 crore. The fiscal liabilities stood at 1.32 times of the revenue receipts and 1.45 times of the State's own resources as at the end of 2011-12.

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 sustainability¹ of the State. This section assesses the sustainability of debt of the State Government in terms of debt stabilization²; sufficiency of non-debt receipts³; net

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.

availability of borrowed funds⁴; burden of interest payments (measured by interest payments to revenue receipts ratio) and the maturity profile of State Government securities. **Table 1.8** analyses the debt sustainability of the State according to these indicators for the period from 2007-08 to 2011-12.

Table 1.8: Debt Sustainability: Indicators and Trends

(₹ in crore)

Indicators of Debt Sustainability	2007-08	2008-09	2009-10	2010-11	2011-12
Debt Stabilization (Quantum Spread +Primary Deficit)	(+)2163.71	(+)2247.03	(+)1090.56	(+)5727.30	(+)3060.56
Sufficiency of Non-Debt Receipts (Resource Gap)	706.35	15.53	1479.97	4210.52	(-)6274.57
Net Availability of Borrowed Funds	(-)2733.42	(-) 2469.16	1162.53	3595.88	(-)531.80
Burden of Interest Payments (IP/RR Ratio)	16.79	15.36	12.09	10.31	13.03
Debt/GSDP Ratio	16.04	13.39	11.86	11.40	9.43

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

- The quantum spread together with primary deficit has been positive from 2007-08 to 2011-12, which is indicative of debt being sustainable. The trend of net availability of borrowed funds was mixed during the above period.
- Revenue receipts have decreased by ₹ 2630.93 crore in 2011-12 against previous year while revenue expenditure has increased by ₹ 3583.12 crore in 2011-12 against previous year. This effected the resource gap which moved into negative territory and decreased to (-) ₹ 6274.57 crore in 2011-12 from ₹ 4210.52 crore in 2010-11.
- Though the burden of interest payment has come down from 16.79 *per cent* in 2007-08 to 10.31 *per cent* in 2010-11. There was further

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.

increase in the burden of interest payment to 13.03 *per cent* during 2011-12 due to negative growth in revenue receipt.

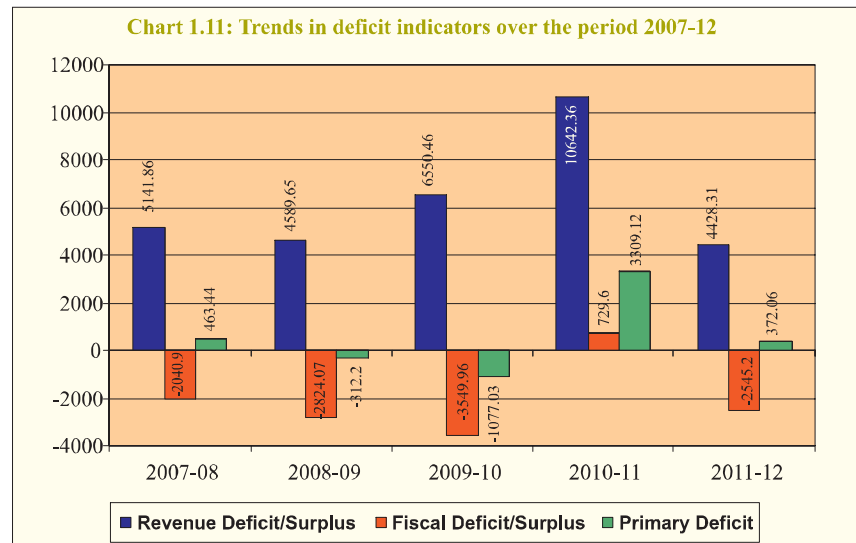
- GSDP has been continuously increasing but the debt has reduced marginally. This resulted in debt GSDP ratio going down from 11.40 *per cent* in 2010-11 to 9.43 *per cent* in 2011-12.

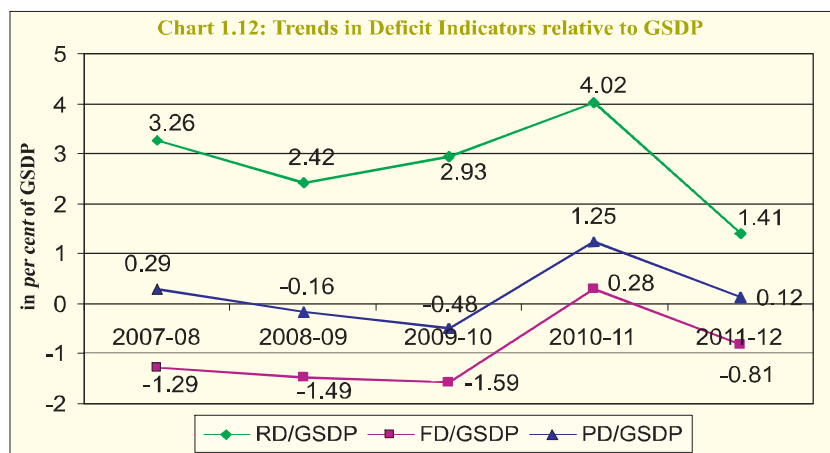
1.11 Fiscal imbalances

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 of deficit financing through raising and application of resources 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

Charts 1.11 and **1.12** give trends in surplus/deficit indicators during the period 2007-08 to 2011-12.





- The State has continuously shown an increasing trend in revenue surplus from ₹ 5141.86 crore in 2007-08 to ₹ 10642.36 crore in 2010-11. But, during 2011-12 a sharp decline can be noticed. It came down to ₹ 4428.31 crore in 2011-12.
- The fiscal deficit had shown an increasing trend from ₹ 2040.90 crore in 2007-08 to ₹ 3549.96 crore in 2009-10. It was positive during 2010-11 at ₹ 729.60 crore, it went into negative territory again and was ₹ 2545.20 crore during 2011-12.
- The primary deficit which changed to primary surplus of ₹ 3309.12 crore during 2010-11 showed a severe decline and was ₹ 372.06 crore during 2011-12.
- Revenue receipts decreased by 10.51 *per cent* in 2011-12, but revenue expenditure increased by 24.91 *per cent* when compared to previous year, which resulted in decrease of revenue surplus by ₹ 6214.05 crore over the previous year i.e. 2010-11.

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	2007-08	2008-09	2009-10	2010-11	2011-12
	Fiscal Deficit/ Surplus* (-/+)	(-) 2040.90	(-) 2824.07	(-) 3549.96	(+) 729.60	(-)2545.20
Decomposition of Fiscal Deficit						
1	Revenue Deficit /Surplus (-/+)	5141.86	4589.65	6550.46	10642.36	4428.31
2	Net Capital Expenditure	3764.46	3995.40	4717.27	3984.80	4004.27
3	Net Loans and Advances	3418.29	3418.32	5383.15	5927.96	2969.17
Financing Pattern of Fiscal Deficit**						
1	Loans from GOI	(-) 229.07	42.71	1162.54	3595.88	(-) 531.80

* Deficit figure shown in – and surplus in +,

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

(Source: Finance Accounts and Pr. AO, 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, persistent 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 2007-12, borrowed funds were being used only for capital expenditure and repayment of debt.

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)
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
2011-12	22769.35	15047.60	4004.27	3345.42	22397.29	(+) 7721.75	(+) 372.06

(Source: Finance Accounts and PAO, Delhi)

Delhi enjoyed a primary surplus during the year 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 and 2011-12. Capital expenditure as a percentage of primary expenditure marginally decreased to 17.88 *per cent* in 2011-12 against 17.99 *per cent* over the previous year. This was significant when compared to 25.64 *per cent* in 2007-08. However, financial outlay on capital expenditure should translate into physical assets in a timely manner for desired outcomes to be realized.

1.12 Conclusions

The fiscal position of NCT of Delhi viewed in terms of key fiscal parameters such as revenue surplus, fiscal deficit and primary deficit, has shown that revenue surplus decreased by ₹ 6214.05 crore during the year 2011-12 over the previous year whereas, fiscal surplus turned into fiscal deficit and Primary deficit remained surplus by ₹ 372.06 crore during 2011-12 over the previous year.

These trends may, however, be viewed in light of the fact that capital expenditure has slightly increased by ₹ 19.47 crore (0.49 *per cent*) in 2011-12 over the previous year. About 91 *per cent* of the total revenue receipts during the year 2011-12 were contributed from Delhi's own resources.

However, recovery of interest receipts as a *percentage* to outstanding loans and advances disbursed by the NCT of Delhi remained inadequate to cover the cost of borrowing during the period 2007-12. Moreover, the average return on Government investment was a meagre 0.33 *per cent* in the last three years while the Government paid, on an average, an interest rate of 9.46 *per cent* on its borrowings during 2009-2012. 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 came down to 0.53 *per cent* during 2010-11. However, this trend could not prevail further as it further increased to 9.41 *per cent* during 2011-12.

1.13 Recommendations

- Actual Development expenditure under revenue and capital heads was lower than the estimated final budget provision. The Government should streamline the process of providing 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 0.23 to 0.38 *per cent* in the past three years while the Government paid, on an average, interest of 9.10 to 9.77 *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 a turnaround strategy.

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 issued from time to time in this behalf. 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 2011-12.

2.2 Summary of Appropriation Accounts

The summarized position of actual expenditure during 2011-12 against 12 grants/ appropriations was as given in the **Table 2.1**.

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	15776.70	379.20	16155.90	14985.27	(-)1170.63
	II Capital	4437.10	82.04	4519.14	4011.99	(-)507.15
	III Loans and Advances	2635.64	521.25	3156.89	3345.42	(+)188.53
Total Voted		22849.44	982.49	23831.93	22342.68	(-)1489.25
Charged	IV Revenue	3117.50	1.19	3118.69	3027.82	(-)90.87
	V Capital	0.05	0	0.05	0.02	(-)0.03
	VI Loans and Advances	1100.00	0	1100.00	1087.88	(-)12.12
Total Charged		4217.55	1.19	4218.74	4115.72	(-)103.02
Appropriation to Contingency Fund (if any)		NIL	NIL	NIL	NIL	NIL
Grand Total		27066.99	983.68	28050.67	26458.40	(-)1592.27

The overall saving of ₹ 1592.27 crore was a result of saving of ₹ 1261.50 crore in eleven grants and one appropriation (Public Debt) under Revenue Section, ₹ 519.30 crore in eight grants and one appropriation under Capital Section offset by excess of ₹ 188.53 crore under five grants.

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 2011-12 that in 243 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 ₹ 4321.60 crore, savings of ₹ 2763.46 crore (63.94 *per cent*) exceeding ₹ 50.00 crore in each case occurred in 22 cases relating to 4 grants and 1 appropriation as indicated in the **Table 2.2**.

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

(₹ in crore)

Sl. No.	No. and Name of Grant/ Appropriation	Original grant/ appropriation	Supplemen-tary grant/ appropriation	Total grant/ appropriation	Actual expendi-ture	Savings	% age	Reasons
Revenue-Voted								
Grant No. 6: Education								
1.	2202 A.1(2)(8) (1)-Additional Schooling facilities	1333.93	0.02	1333.95	1256.72	77.23	5.79	Vacancies, receipt of less claims/bills, economy measures, non-finalisation of MACP and non-clearance of bills at various levels
Grant No.7: Medical and Public Health								
2.	Directorate of Health Services 2210 A.1(1)(2)-School Health Scheme	114.08	0	114.08	13.35	100.73	88.30	Non-filling up of vacant posts, Non-finalisation of MACP and proposal under CNY
Grant No. 8: Social Welfare								
3.	Transport Department 3055 D.3(3)(2)-Compensation for meeting deficit of cluster buses	150.00	0	150.00	30.00	120.00	80.00	Slow progress of scheme
Grant No. 11: Urban Development and Public Works Department								
4.	Urban Development Department 2215 A.6(1)(1)(1)-Grant-in-aid to DJB for providing potable water supply in unauthorised colonies	136.00	0	136.00	65.78	70.22	51.63	Release of less grant
5.	2215 A.6(1)(1)(5)-Special Scheme for Grant-in-aid to DJB for development of sewerage and water supply in Assembly constituencies	70.00	0	70.00	0	70.00	100.00	Non-release of grant

Chapter II : Financial Management and Budgetary Control

6.	2215 A.6(2)(1)(5)- Grant-in-aid to DJB for interceptor sewer along three major drains under JNNURM Projects	350.56	0	350.56	225.00	125.56	35.82	Release of less grant
7.	2216 A.7(1)(1)(2)- Grants to MCD (Slum) for construction of houses for weaker sections (JNNURM)	250.00	0	250.00	100.00	150.00	60.00	Release of less grant
8.	2217 A.8(2)(1)(26)- Grant-in-aid for municipal reforms	300.93	0	300.93	0	300.93	100.00	Non-release of grant
9.	2217 A.8(3)(1)(6)- Provision of essential services in unauthorised colonies	450.50	0	450.50	350.19	100.31	22.27	Slow progress of scheme
10.	3054 A.12(1)(1)(2) (1)-Urban Roads	250.00	0	250.00	184.63	65.37	26.15	Slow progress of scheme
11.	3054 A.12(1)(1)(2) (5)- Jawaharlal Nehru National Urban Renewal Mission	100.00	0	100.00	49.40	50.60	50.60	Slow progress of scheme
12.	Power Department 2801 E.2(2)(1)(5)- Grant-in-aid to DPCL towards CPSU dues	430.00	0	430.00	362.35	67.65	15.73	Release of less grant
Capital-Voted								
Grant No. 8: Social Welfare								
13.	Transport Department 5055 DD.1(1)(4)- Purchase of land for new Bus Terminal	80.00	0	80.00	18.75	61.25	76.56	Slow progress of work
14.	5055 DD.1(2)(4)- Equity Capital to Delhi Transport Corporation for JNNURM	370.00	0	370.00	201.00	169.00	45.68	Slow progress of work
15.	5055 DD.1(3)(1)- Introduction of Electronic Trolley Buses-Alternative mode of Transport	250.00	0	250.00	9.25	240.75	96.70	Slow progress of work
Grant No. 11: Urban Development and Public Works Department								
16.	Urban Development Department 7055 AA.9(1)(1)(1)- Loan to MCD for construction of Roads under JNNURM Scheme	0	50.60	50.60	0	50.60	100.00	Non-receipt of proposal from implement- ing agency

17.	Public Works Department 4210 BB.5(1)(1)(1)- Construction of buildings for hospitals	150.25	0	150.25	39.67	110.58	73.60	Slow progress of work
18.	5054 BB.11(1)(1)(4)- Central Road Fund Schemes	50.00	0	50.00	0	50.00	100.00	Non- implementati- on of scheme
19.	5054 BB.11(1)(1)(8)- BRT Corridor Games	200.00	0	200.00	0.06	199.94	99.97	Slow progress of work
20.	Power Department 6801 EE.1(3)(3)(1)- Loan to Pragati Power Project-III, Bawana	500.00	0	500.00	200.00	300.00	60.00	Release of less loan
21.	4801 EE.2(1)(1)(7)- Equity for Power Stabilization Funds DPCL	200.00	0	200.00	0	200.00	100.00	Non-release of subsidy
Public Debt-Charged								
22.	Public Debt (Charged) 2049 A.1(1)(1)- Interest on Loans for State/Union Territory Plan Schemes	3000.00	0	3000.00	2917.26	82.74	2.76	Receipt of less loan from Govt. of India
Total		8736.25	50.62	8786.87	6023.41	2763.46		

Amongst the many reasons for savings were:

- A provision of ₹ 114.08 crore was made for Urban Health Services Allopathy-School Health Scheme. However, an expenditure of only ₹ 13.35 crore was incurred resulting in savings of ₹ 100.73 crore due to non-filling up of vacant posts, non-finalisation of MACP and proposal under Chacha Nehru Sehat Yojana (CNY).
- Savings of ₹ 70.22 crore out of total provision of ₹ 136 crore for providing potable water supply in un-authorised colonies were due to release of less grant to DJB.
- A provision of ₹ 70.00 crore was made for development of sewerage and water supply in Assembly constituencies, however no progress could be achieved and the whole provision remained un-utilised due to non-release of grant to DJB.
- During the year 2011-12, a provision of ₹ 300.93 crore for municipal reforms remained wholly un-utilised due to non-release of grant to MCD. Savings of ₹ 64.45 crore out of the total provision of ₹ 143.00 crore were made during the year 2010-11 under the same scheme due to release of less grant to MCD.

- A provision for essential services in un-authorized colonies amounting to ₹ 450.50 crore was made during the year 2011-12, out of which ₹ 100.31 crore (22.27 *per cent*) remained un-utilised due to slow progress of scheme. During the year 2010-11, out of the total provision of ₹ 502.00 crore, ₹ 372.66 crore (74.24 *per cent*) remained un-utilised under the same scheme due to slow progress.
- In Jawahar Lal Nehru National Urban Renewal Mission (JNNURM) scheme, a provision of ₹ 100.00 crore was made for Grants to MCD for urban roads for the year 2011-12. Out of the provision of ₹ 100.00 crore an amount of ₹ 50.60 crore remained un-utilised due to slow progress of scheme.
- A provision of ₹ 80 crore was made for purchase of land for new Bus Terminal. However, an expenditure of only ₹ 18.75 crore was incurred by the Transport Department resulting in savings of ₹ 61.25 crore due to slow progress of work.
- A provision of ₹ 50.60 crore made for construction of roads under JNNURM Scheme remained wholly unutilized due to non-receipt of proposal from the implementing agency i.e. MCD.
- A provision of ₹ 150.25 crore was made for construction of buildings for hospitals. However, an expenditure of only ₹ 39.67 crore was incurred by the Public Works Department resulting in savings of ₹ 110.58 crore due to slow progress of work.
- A provision of ₹ 50.00 crore for construction of roads & bridges-CRF Scheme remained wholly un-utilised due to non-implementation of the scheme.
- Due to non-release of subsidy, a provision of ₹ 200 crore to DPCL as Equity for Power Stabilisation Funds remained wholly un-utilised.
- Savings of ₹ 82.74 crore out of total provision of ₹ 3000.00 crore for Interest on Loans for State/U.T. Plan Schemes were due to receipt of less loan from Government of India 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 2007-08 to 2011-12 revealed that there were persistent savings of more than ₹ 1.00 crore in nine 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 2007-12

(₹ in crore)								
Sl. No	Head No. and Name of the grant		2007-08	2008-09	2009-10	2010-11	2011-12	Reasons
REVENUE-VOTED								
	GRANT NO. 3: ADMINISTRATION OF JUSTICE							
1.	2014 B.1(2)(1)-Judicial Magistrate's Courts	T	17.23	22.45	29.46	25.69	31.67	Saving was mainly due to non-finalisation of purchase proposals in time, receipt of less claims/bills, procurement of less store items, non-filling up of vacant posts, non-payment of arrears of pay & allowances.
		S	5.09	7.25	8.49	6.50	8.69	
		%	29.54	32.29	28.81	25.30	27.43	
	GRANT NO. 5: HOME							
1.	2055 D.1(1)(1)-Forensic Science Laboratory	T	12.36	11.92	12.36	12.11	16.52	Saving was mainly due to non-filling up of vacant posts, receipt of less claims, purchase of less store items, less tours, economy measures.
		S	5.86	6.24	2.56	2.85	6.49	
		%	47.41	52.34	20.71	23.53	39.28	
	GRANT NO. 6: EDUCATION							
1.	2202 A.1(2)(6) (2)-Assistance to Govt. aided schools for other expenditure	T	NA*	2.46	26.50	12.00	2.50	Saving was mainly due to receipt of less claims.
		S	NA*	2.09	26.28	11.97	2.14	
		%	NA*	84.95	99.16	99.75	85.60	
	GRANT NO. 7: MEDICAL AND PUBLIC HEALTH							
1.	2211 K 1 (3)(1)-Urban Family Welfare Centres (CSS)	T	11.00	13.16	15.00	10.00	10.00	Saving was mainly due to non release of grant to MCD and NGOs from Govt. of India.
		S	3.03	10.83	12.22	2.04	7.45	
		%	27.55	82	81.47	20.40	74.50	
	GRANT NO.11: URBAN DEVELOPMENT AND PUBLIC WORKS DEPARTMENT							
1.	2217 A.8(2)(1) (19)-Grant-in-aid to MCD for sanitation in JJ Clusters and unauthorised colonies (YAP-II)	T	1.00	1.00	1.00	1.00	10.00	Saving was mainly due to non-release of grant, non-receipt of proposal/ request from implementing agency i.e. MCD.
		S	1.00	1.00	1.00	1.00	10.00	
		%	100.00	100.00	100.00	100.00	100.00	
2.	2217 A.8(2)(1)(26)-	T	NA*	198.71	201.93	207.45	300.93	Saving was mainly

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	Grant-in-aid for municipal reforms	S	NA*	198.71	198.93	64.45	300.93	due to non/less release of grant to MCD under the scheme.
		%		100.00	98.51	31.06	100.00	
CAPITAL-VOTED								
GRANT NO.8: SOCIAL WELFARE								
1.	5055 DD.1(3)(1)- Introduction of Electronic Trolley Buses-Alternative Transport	T	250.00	120.00	60.00	10.00	250.00	Saving was mainly due to non- implementation of scheme.
		S	169.74	46.71	30.00	10.00	240.75	
		%	67.90	38.93	50.00	100.00	96.30	
GRANT NO.9: INDUSTRIES								
1.	4851 AA 1(1)(1)- Upgradation, improvement handling over Civic Services of Industrial Estate Flatted Factories Complex	T	15.00	10.00	1.10	6.82	5.00	Saving was mainly due to non- implementation of scheme and slow progress of work.
		S	15.00	9.00	1.10	5.55	4.75	
		%	100.00	90.00	100.00	81.38	95.00	
GRANT NO.11: URBAN DEVELOPMENT AND PUBLIC WORKS DEPARTMENT								
1.	4202 BB.4(1)(4)(2)- Construction of Delhi Govt. sponsored College Buildings	T	9.75	39.90	60.00	40.00	35.00	Saving was mainly due to slow progress of work owing to non- receipt of sanctions in time.
		S	6.90	29.00	14.59	8.16	23.32	
		%	70.76	72.68	24.31	20.40	66.62	

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

*The scheme started w.e.f. 2008-09 and was not in operation during the year 2007-08.

The above table shows that entire provision remained unutilised during the period 2007-08 to 2011-12 under sub-head 2217 A.8(2)(1)(19)-Grant-in-aid to MCD for sanitation in JJ Clusters and un-authorised colonies (YAP-II). Also, the entire provision remained unutilised under sub-head 2217 A.8(2)(1)(26)-Grant-in-aid for municipal reforms during the years 2008-09 and 2011-12 and under sub-head 4851 AA 1(1)(1)- Upgradation, improvement handling over Civic Services of Industrial Estate Flatted Factories Complex during the years 2007-08 and 2009-10. Thus there was a need for review of budgetary assumptions in respect of the above heads.

Under the Grants-Administration of Justice, Home and Social Welfare, there were persistent savings. An amount of ₹ 31.67 crore, ₹ 16.52 crore and ₹ 250.00 crore was provided for Judicial Magistrate's Courts, Forensic Science Laboratory and Introduction of Electronic Trolley Buses-Alternative Transport respectively in the year 2011-12 budget, however, ₹ 8.69 crore (27.43 per cent), ₹ 6.49 crore (39.28 per cent) and ₹ 240.75 crore (96.30 per cent) respectively could not be utilised due to (a) non-finalisation of purchase proposals in time, receipt of less claims/bills, procurement of less store items, non-filling up of vacant posts, non-payment of arrears of pay & allowances in

the Judicial Magistrate's Courts (b) non-filling up of vacant posts, receipt of less claims, purchase of less store items, less tours, economy measures in the Forensic Science Laboratory and (c) non-implementation of scheme by the Transport Department.

Further, during the period 2007-08 to 2011-12, out of total appropriation/grant of ₹ 43.46 crore made under the sub-head 2202 A. 1(2)(6) (2)- Assistance to Government aided schools for other expenditure under Grant No-6 Education, the savings were to the tune of ₹ 42.48 crore i.e. 97.75 *per cent* of the total budget allocations made during the five years. Also, out of total appropriation/grant of ₹ 37.92 crore made during the period of these five years for Industries under the sub-head 4851 AA 1(1)(1), the unspent balance/savings were to the tune of ₹ 35.40 crore i.e. 93.35 *per cent* of the total budget. These two instances were indicative of over-estimation of fund requirement and failure of the department to take effective remedial measures to avoid persistent unspent provisions as well as non-implementation of plans.

2.3.3 Savings of entire provision

In 42 sub-heads of nine Grants, the entire provision authorised by the Legislature remained unutilised by the Departments or was remitted back to Government Account before the closure of the financial year 2011-12. Savings of the entire provision was indicative of the fact that the estimates were not prepared after adequate scrutiny of the projects/schemes. Major schemes which failed to take off or suffered due to non-utilisation of entire provision were: Grant-in-aid for municipal reforms (₹ 300.93 crore), Equity for power Stabilisation Funds DPCL (₹ 200 crore), Special Scheme for Grant-in-aid to DJB for development of sewerage and water supply in Assembly constituencies (₹ 70 crore), Loan to MCD for construction of Roads under JNNURM Scheme (₹ 50.60 crore) and District and Other Roads-Other Expenditure-CRF Schemes (₹ 50 crore). The details of sub-heads are given in **Appendix 2.2.**

2.3.4 Excess expenditure 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 ₹ 47.60 crore for the period 2006-07 to 2010-11 was yet to be regularized (**Appendix 2.3**). The year-wise

amount of excess expenditure pending regularization is summarized below.

Table 2.4 Excess expenditure over provision relating to previous years requiring regularisation

(₹ in crore)

Year	Number of Grants	Amount of excess expenditure over provision	Status of regularization
2006-07	7 (38 Sub-heads)	9.12	Not yet regularized
2007-08	5 (30 Sub-heads)	11.55	-do-
2008-09	5 (29 Sub-heads)	17.35	-do-
2009-10	3 (3 Sub-heads)	5.60	-do-
2010-11	2 (5 Sub-heads)	3.98	-do-
Total		47.60	

2.3.5 Excess expenditure over provisions during 2011-12 requiring regularization

It was observed from the head wise appropriation accounts for the year 2011-12 that there was no case of excess expenditure over provisions requiring regularisation during the year 2011-12.

2.3.6 Unnecessary supplementary provision

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

Audit scrutiny of Appropriation Accounts for the year 2011-12 revealed that supplementary grant amounting to ₹ 118.48 crore in 31 sub-heads was obtained in anticipation of higher/additional 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-finalisation of proposal for purchase of machinery & equipment, non-receipt of proposal or less demand from implementing agency, release of less grant and non-filling up of vacant post. The unnecessary supplementary grants in the following cases need special attention of the departments.

- (i) There was an original provision of ₹ 9.50 crore under Grant No. 6- Education for Ambedkar Institute of Technology, out of which ₹ 7.22 crore was incurred by the Institute resulting in saving of ₹ 2.28 crore. However, an amount of ₹ 2.50 crore was obtained as supplementary grant for plan expenditure. But this entire

supplementary grant remained unutilized due to non-finalisation of purchase proposals in time.

- (ii) Under Grant No. 7-Medical & Public Health, there was an original provision of ₹ 32.00 crore, out of which ₹ 29.24 crore was incurred by Bhagwan Mahavir Hospital resulting in saving of ₹ 2.76 crore. However, an amount of ₹ 5.74 crore was obtained as supplementary grant for non-plan expenditure on supplies & materials and payment of salaries. But this entire supplementary grant remained unutilized due to non-filling up of vacant posts, receipt of less claims/bills and procurement of less machinery & equipment.
- (iii) Under the same grant, an amount of ₹ 6.45 crore was provisioned as supplementary grant for Plan expenditure of purchase of supplies & materials and payment of salaries and Non-plan office expenditure by Lok Nayak Hospital. However, the entire supplementary grant remained un-utilised due to non-filling up of vacant posts, receipt of less claims/bills, purchase of less store items and less number of beneficiaries. Further, there was saving of ₹ 7.67 crore out of the original provision of ₹ 237.22 crore.
- (iv) Out of the original provision of ₹ 40.23 crore under Grant No.8-Social Welfare for merit scholarship to SC/ST/OBC and minority students-Class I to XII, expenditure of only ₹ 36.02 crore was incurred leading to a saving of ₹ 4.21 crore. However, the department obtained supplementary grant of ₹ 6.77 crore to meet expected additional expenditure, but the entire supplementary grant remained unutilized due to less demand from the local bodies under the scheme.
- (v) Under Grant No. 11-Urban Development and Public Works Department, there was no provision originally for construction of Roads under JNNURM Scheme but an amount of ₹ 50.60 crore was provisioned as supplementary grant to MCD. However, the entire supplementary grant remained unutilized due to non receipt of proposal from implementing agency.

Thus, in the above cases the entire supplementary provisions remained un-utilized, which reflects deficient planning and budgeting.

2.3.7 Excessive/unnecessary re-appropriation of funds

Re-appropriation is transfer of funds within a grant from one unit of appropriation, where saving is anticipated to another unit where additional funds are needed. The re-appropriations in the few following cases proved unnecessary. The Departments could not utilize fully even their existing

grants. There was a cumulative non-utilisation of ₹ 211.95 crore under 40 sub-heads as detailed in **Appendix 2.5**. The main reasons for savings were:

- (i) Under Grant No. 2-General Administration, an amount of ₹ 0.22 crore was re-appropriated in anticipation of more bills under sub-head Lokayukta (Charged), however there was saving of ₹ 1.41 crore due to receipt of less claims.
- (ii) Under Grant No. 3-Administration of Justice, an amount of ₹ 5.97 crore was re-appropriated in anticipation of payment of arrears and meeting additional claims under sub-head Session Court (Charged) but ₹ 27.67 crore were saved due to non-finalisation of Modified Assured Career Progression (MACP) Scheme and receipt of less claims/bills.
- (iii) Under Grant No. 4-Finance, an amount of ₹ 3.34 crore was re-appropriated due to increase of number of registered dealers of VAT and hike in prices under sub-head Trade & Taxes for Mission Mode Project for computerization of Commercial Taxes Department under NeGP (MMPCT-State Share) but ₹ 3.35 crore remained unutilized as the sanction was received at the fag end of the financial year.
- (iv) Under Grant No.6-Education, an amount of ₹ 2.37 crore was re-appropriated for filling up of vacancies under sub-head Polytechnics-Direction & Admn., but there was non-utilisation of ₹ 3.44 crore due to non-finalisation of MACP Scheme, transfer of staff and receipt of less claims/bills.
- (v) Under Grant No.7-Medical and Public Health, an amount of ₹ 3.69 crore was re-appropriated in anticipation of more bills and procurement of more store items under sub-head G.B. Pant Hospital but there was non-utilisation of ₹ 10.85 crore due to vacant posts and non-finalisation of purchase proposals.
- (vi) Under Grant No.8-Social Welfare, an amount of ₹ 1.25 crore was re-appropriated due to receipts of funds from Government of India under sub-head Multi Sectoral development programme for minority concentration districts in Centrally Sponsored Scheme (CSS) but ₹ 4.69 crore remained unutilized as the sanction was not received for release of funds.
- (vii) Under Grant No.8-Social Welfare, an amount of ₹ 0.99 crore was re-appropriated but ₹ 1.05 crore remained unutilized due to non-receipt of approval for purchase of floating jetties from Finance Department.
- (viii) Under Grant No.9-Industries, an amount of ₹ 1.18 crore was re-appropriated for Civil Supplies Schemes-Streamlining of Public

- Distribution system with focus upon below poverty line but ₹ 3.08 crore remained unutilized as the sanction was not received in time.
- (ix) Under Grant No. 11-Urban Development and Public Works Department, an amount of ₹ 8.99 crore was re-appropriated to MCD for sanitation in JJ Clusters & unauthorized colonies under Yamuna Action Plan-II but ₹ 10 crore was not utilised due to non receipt of proposal from implementing agencies.
 - (x) Under Grant No. 11-Urban Development and Public Works Department, an amount of ₹ 1.44 crore was re-appropriated in anticipation of additional bills/claims and purchase of more store items under the sub-head Swarn Jayanti Shahari Rojgar Yojana, but ₹ 3.21 crore was not utilised due to adjustment of unspent balances of previous year(s)
 - (xi) Under Grant No. 8-Social Welfare - Capital (Voted), an amount of ₹ 0.47 crore was re-appropriated under the sub-head Construction of Hostel for SC/ST students studying in Middle/Secondary College/University stages of Education but there was non-utilisation of ₹ 2.47 crore due to non-implementation of the scheme.

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

2.3.8 Substantial surrenders

Substantial surrenders involving ₹ 61.29 crore (more than 40 *per cent* of total provision) were made in respect of 10 sub-heads (**Appendix 2.6**), out of which in four sub-heads 100 *per cent* grant amounting to ₹ 32.63 crore was surrendered on account of non-implementation of schemes and transfer of scheme to Secretary Revenue.

Substantial surrenders amounting to ₹ 16.32 crore and ₹ 4.75 crore were made under Grant No. 7-Medical and Public Health and Grant No. 9-Industries under sub-heads 4210 NN.1(1)(1)(1)-Setting up of New Medical College in Dr. Baba Saheb Ambedkar Hospital and 4851 AA.1(1)(1)-Upgradation, improvement handling over of Civic Services of Industrial Estate flatted factories complex respectively. The surrenders were attributed mainly to slow progress of the scheme/work.

2.3.9 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 2011-12, there were, three 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 ₹ 258.89 crore (16.26 *per cent* of the overall savings i.e. ₹ 1592.27 crore (**Appendix 2.7**).

Further, out of the savings of ₹ 1331.60 crore under 9 grants and 1 appropriations (savings of ₹ 1 crore and above were indicated in each grant/appropriation), an amount of ₹ 1051.02 crore (78.93 *per cent* of amount of savings) was not surrendered, details of which are given in **Appendix 2.8**.

Besides, in 22 cases, (surrender of funds in excess of ₹ 1 crore), ₹ 272.23 crore were (**Appendix 2.9**) surrendered on the last working day of March 2012 indicating inadequate financial control besides the fact that these funds could not be utilized for other development purposes.

2.3.10 Unrealistic budgeting

Rule 48 (2) of the General Financial Rules lays down that 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 2011-12 revealed that provision under various sub-heads under CSS and SCSP scheme was made during the year but in 27 sub-heads in 10 grants/appropriation, the entire provisions of ₹ 10.10 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 non-utilisation of funds were attributed to non-receipt of funds from Government of India and non-implementation of schemes.

A provision of ₹ 190.00 crore for CSS in the budget during the year 2011-12 was made, however, the receipt during the year 2011-12 was ₹ 145.09 crore and the expenditure incurred in implementation of scheme was ₹ 159.42 crore. The accumulated balance of ₹ 69.07 crore lying with the implementing agencies as on 31 March 2012 was not surrendered to the Government.

2.3.11 Rush of expenditure

Rule 56(3) of the General Financial Rules advises against rush of expenditure, particularly in the closing months of the financial year and lays down that this shall be regarded as a breach of financial propriety. Contrary to this, expenditure incurred by the Departments in the month of March 2012 under the following 19 sub-heads ranged between 24.30 *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 2011-12

(₹ in crore)

Sl. No.	Number and Name of the Grant	Head of Accounts	Total Provision	Total Expenditure	Exp. incurred during the last Qtr. of 2012		Expenditure incurred in March 2012	
					Amount	Percentage	Amount	Percentage
1.	02. General Administration	2052 C.1(1)(1)(9)-Chief Secretariat-Publication	0.30	0.29	0.29	100.00	0.29	100.00
2.	03. Administration of Justice	2014 E.1(2)(5)-Grant in aid to Delhi Dispute Resolution Society	1.00	1.00	1.00	100.00	1.00	100.00
3.	04. Finance	4059 FF.1(1)(1)(1)-Trade & Taxes Annexe Building	1.00	0.41	0.41	100.00	0.41	100.00
4.	05. Home	2056 A.1(1)(1)(8)-Jail-Direction & Admn.-Jail Estt.-Motor Vehicles	0.10	0.10	0.10	100.00	0.10	100.00
5.	06. Education	2204 A.2(3)(3)-Development of Play Grounds, Sports Complexes, Swimming Pools etc.	0.02	0.02	0.02	100.00	0.02	100.00
6.		2203 B.1(5)(18)-Grant in aid to Delhi Institute of Pharmaceutical Science & Research	1.25	1.25	1.25	100.00	1.25	100.00
7.		2202 J.1(1)(1)(3)-Grant in aid to colleges for construction of hostels for college going girls students.	0.23	0.23	0.23	100.00	0.23	100.00
8.	07. Medical and Public Health	2210 A.1(1)(4)(6)-Grant in aid to Delhi State Cancer Institute	65.00	65.00	21.75	33.46	16.25	25.00
9.		2210 A.1(1)(5)(6)-Grant to MCD for Health Purposes	107.30	107.30	48.38	45.09	48.38	45.09
10.		2210 B.1(1)(1)(1)(8)-Lok Nayak Hospital-Supplies & Materials	43.00	42.83	17.44	40.72	10.41	24.30
11.		2210 F.1(1)(1)(1)(5)-Guru Teg Bahadur Medical College and Hospital-Machinery & Equipment	38.50	38.47	15.12	39.29	10.27	26.70

12.	08. Social Welfare	2235 A.2(1)(3)(10)-Senior Citizen Pension Scheme (Expansion of old age Assistance)	490.00	470.99	122.96	26.10	115.99	24.62
13.		5055 DD.1(2)(4)-Equity Capital to Delhi Transport Corporation for JNNURM	241.00	201.00	112.23	55.83	112.23	55.83
14.		7055 DD.4(2)(3)-Loan to DTTDC for ISBT	20.00	20.00	20.00	100.00	20.00	100.00
15.	11. Urban Development and Public Works Department	2202 A.4(1)(1)(2)(1)-New Delhi Municipal Council-Grant in aid	26.02	26.02	19.52	75.00	19.52	75.00
16.		2202 A.4(2)(1)(1)(1)NDMC for Secondary Education-Grant in aid	32.09	32.09	24.07	75.00	24.07	75.00
17.		2202 A.6(2)(1)(5)-GIA to DJB for interceptor sewer along three major drains under JNNURM projects	225.00	207.50	163.85	78.96	154.35	74.38
18.		2216 A.7(1)(1)(2)-Grants to MCD (Slum) for construction of houses for weaker section (JNNURM)	100.00	100.00	100.00	100.00	100.00	100.00
19.		2216 A.7(1)(1)(3)-Grants to DSIDC for construction of houses for weaker section (JNNURM)	450.00	450.00	349.69	77.70	302.46	67.21
		Total	1841.81	1764.50	1018.31		937.23	

The reasons for disproportionately higher expenditure incurred in the last quarter were awaited from the Government.

2.4 Advances from Contingency Fund

Advances from the Contingency Fund are to be made only for meeting expenditure of an unforeseen and emergent nature, 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 2011-12.

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 2011-12 such recoveries were

anticipated at ₹ Nil. However, actual recoveries during the year were ₹ 55.98 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 (-)
2011-12	-	55.98	(+) 55.98	(+) 100.00
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

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	Total Grant	Savings/re-appropriation
Revenue-Charged						
1	Grant No. 3: Administration of Justice	High Court	2014 A.1(1)(1)(1)	Direction & Administration-Salaries	103.86	3.63
Revenue-Voted						
2	Grant No. 3: Administration of Justice	Civil & Session Court	2014 B.1(2)(1)(1)	Criminal Courts-Judicial Magistrate's Courts-Salaries	31.67	1.50
3	Grant No.4: Finance	Principal Accounts Office	2054 A.1(1)(1)(1)	Treasury & Accounts Administration-Directorate of Accounts-Salaries	31.31	3.20
4		Directorate of Internal Audit	2016 B.1(1)(1)(1)	Audit-Civil Audit & Accounts Office-Salaries	8.12	1.20
5	Grant No. 5: Home	Central Jail	2056 A.1(1)(1)(1)	Jails-Direction & Administration-Salaries	114.79	vii 4.00
6		Delhi Fire Service	2070 C.1(1)(2)(1)	Other Administrative Services-Protection & Control	109.17	6.45

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7	Grant No. 6: Education	Directorate of Education	2202 A.1(2)(6)(1)	Assistance to Non-Govt. Secondary schools- Assistance to Govt. aided schools for salaries of employees	340.00	28.00
8			2202 A.1(2)(8)(1)(1)	Other Expenditure- Additional Schooling facilities-Salaries	1333.95	91.00
9			2202 A.1(3)(2)(3)(1)	Other Expenditure- Provision of pre-primary/ primary classes in existing Govt. School-Salaries	103.50	13.09
10			2202 A.1(4)(4)(2)(1)	Other Expenditure- Introduction of Yoga Scheme in schools- Salaries	30.16	1.85
11		Directorate of Training. & Technical Education	2203 B.1(4)(1)(1)	Polytechnics-Direction & Administration-Salaries	51.84	1.23
12		Directorate of NCC	2204 D.1(1)(1)(1)	Sports & Youth Services- NCC/ACC-Salaries	12.13	1.56
13		Govt. Engineering College, Jaffarpur	2203 K.1(1)(1)(1)	Technical Education-Govt. Engineering College, Jaffarpur-Salaries	4.00	1.35
14		G.B. Pant Engineering College	2203 L.1(1)(1)(1)	Technical Education- G.B. Pant Engineering College, Okhla	8.97	2.11
15	Grant No. 7: Medical & Public Health	Directorate of Health Services	2210 A.1(1)(4)(1)(1)	Hospitals & Dispensaries- Govt. Dispensaries-Salaries	120.19	7.96
16		Aruna Asaf Ali Govt. Hospital (Civil Hospital)	2210 D.1(1)(1)(1)(1)	Hospital & Dispensaries- Aruna Asaf Ali Govt. Hospital (Civil Hospital)- Salaries	33.47	4.75
17		Deen Dayal Upadhyay Hospital	2210 E.1(1)(1)(1)(1)	Hospital & Dispensaries- Deen Dayal Upadhyay Hospital revamping of hospital Admn.- Salaries	160.48	4.94
18		Guru Teg Bahadur Medical College and Hospital	2210 F.1(1)(1)(1)(1)	Hospital & Dispensaries- Guru Teg Bahadur Medical College & Hospital-Salaries	224.20	3.75
19		Maulana Azad Medical College	2210 H.1(1)(1)(1)(5)(1)	Education-Chacha Nehru Bal Chikitsalaya, Geeta Colony-Salaries	40.00	3.00
20		Sanjay Gandhi Memorial Hospital	2210 L.1(1)(1)(1)(1)	Hospital & Dispensaries- Sanjay Gandhi Memorial Hospital-Salaries	67.54	4.87

21		Dr. Baba Saheb Ambedkar Hospital	2210 N.1(1)(1)(1)(1)	Hospital & Dispensaries-Dr. Baba Saheb Ambedkar Hospital-Salaries	83.06	1.30
22		Bhagwan Mahavir Hospital	2210 V.1(1)(1)(1)(1)	Hospital & Dispensaries-Bhagwan Mahavir Hospital-Salaries	37.74	11.01
23		Malviya Nagar Hospital	2210 W.1(1)(1)(1)(1)	Hospital & Dispensaries-Malviya Nagar Hospital-Salaries	22.89	2.30
24		Acharya Bhikshu Hospital	2210 X.1(1)(1)(1)(1)	Hospital & Dispensaries-Acharya Bhikshu Hospital-Salaries	26.74	1.22
25		Shastri Park Hospital	2210 Y.1(1)(1)(1)	Hospital & Dispensaries-Shastri Park Hospital-Salaries	31.00	1.25
26		Lal Bahadur Shastri Hospital	2210 AB.1(1)(1)(1)(1)	Special Component Plan for Scheduled Castes-Lal Bahadur Shastri Hospital (SCSP)	42.33	1.20
27		Rao Tula Ram Hospital	2210 AC.1(1)(1)(1)(1)	Hospital & Dispensaries-Rao Tula Ram Hospital, Jaffarpur-Salaries	36.33	2.17
28		Satyawadi Raja Harish Chandra Hospital	2210 AG.1(1)(1)(1)(1)	Hospital & Dispensaries-Satyawadi Raja Harish Chandra Hospital-Salaries	25.10	1.76
29	Grant No. 8: Social Welfare	Transport Department	2401 D.1(1)(1)	Taxes on Vehicles-Collection Charges-Salaries	26.02	1.90
30	Grant No. 9: Industries	Industries Department	2851 A.2(1)(1)(1)	Village & Small Industries-Direction & Admn.-Headquarter Estt.-Salaries	10.37	2.50
31		Employment Department	2230 B.1(1)(2)(1)(1)	Employment Services-General Employment Exchanges-Salaries	5.37	1.09
32	Grant No. 10: Development	Development Department	2403 B.3(2)(1)(1)	Veterinary Services and Animal Health-Hospital & Dispensaries-Salaries	8.08	2.00
33		Cooperative Department	2425 C.1(1)(1)(1)	Co-Operation-Direction & Administration-Headquarter Estt.-Salaries	8.79	1.50
Total					3293.17	220.64

Further, it was also noticed that in Grant No. 10 - Development, there was persistent saving over more than crore for the past three years, i.e. 2009-10 to

2011-12 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.	10. Development	Co-operative Department	2425 C. 1(1)(1)(1)	Co-operation-Direction & Administration-Headquarter Estt.-Salaries	2009-10 – 8.91	2009-10 – 1.19
					2010-11 – 8.67	2010-11 – 1.08
					2011-12 – 8.79	2011-12 – 1.50

2.7 Other audit observations

(a) While seeking approval for Supplementary Demand for Grants of ₹ 983.68 crore in March 2012, the total Revised Estimate (RE) stood at ₹ 27770 crore which included revenue expenditure of ₹ 19065.89 crore and capital expenditure of ₹ 8704.11 crore. However, the final total expenditure for 2011-12 was of ₹ 26458.40 crore (revenue ₹ 18013.09 crore and capital ₹ 8445.31 crore). This showed that the expenditure was over estimated for seeking Supplementary Grant.

It was also noticed that in the year 2011-12, the Government of NCT of Delhi had passed the first and final batch of Supplementary Demand for Grants at the fag end of the financial year in March 2012 which violated Rules 48 and 56(3) of the General Financial Rules, due to which various departments failed to either utilize entire supplementary grant or it led to heavy expenditure in last quarter/month of March of the financial year 2011-12.

Further, scrutiny of Re-appropriation orders for the year 2011-12 revealed that all Re-appropriation orders were issued by the Finance Department on the last working day of the financial year i.e. on 31st March 2012. Re-appropriation orders were issued apparently to cover the excess expenditure over budget provision. Incurring of expenditure without budget allotment was highly irregular and should have been avoided.

The mater was referred to the Controller of Accounts who in turn referred (January 2013) the matter to the Finance Department, GNCTD for their comments.

(b) As per Rule 8 of the Delegation of Financial Powers Rules 1978, object heads such as 51-Motor Vehicles, 52-Machinery and Equipment and 53-Major Works fall under Object Class-6 (Acquisition of Capital Assets and other capital expenditure).

However, analysis of the data of actual expenditure of GNCTD for the year 2011-12 in Contact Software made available by the Controller of Accounts, GNCTD revealed that in 83 cases (**Appendix 2.11**) an aggregate expenditure

of ₹ 134.71 crore had been incorrectly classified as revenue expenditure, instead of being correctly classified as capital expenditure, as detailed in the table below:

Table: 2.8 Expenditure of capital nature booked under revenue head

(₹ in crore)

Sl. No.	Object Head	No. of cases	Amount
1.	51-Motor Vehicles	25	3.56
2.	52-Machinery and Equipment	56	125.70
3.	53-Major Works	02	5.45
	Total	83	134.71

Source: Data of expenditure for the year 2011-12 in Contact Software

Thus, during the financial year 2011-12 there was an overstatement of revenue expenditure by ₹ 134.71 crore and understatement of revenue surplus by an equivalent amount.

Further, review of the detailed Demand for Grants for the year 2011-12 revealed that in the above 83 cases, an amount of ₹ 170.47 crore was incorrectly provisioned under the Revenue section, pointing to erroneous and deficient budgeting.

On being pointed out in Audit, the Controller of Accounts confirmed (January 2013) the above figures as correct as per accounts and referred the case to the Finance Department, GNCTD for further comments. Further reply was awaited (January 2013).

(c) In accordance with instructions issued (May 2006) by the Ministry of Finance, Government of India, augmentation of provision by way of re-appropriation to the object head 'Grants-in-aid' to any body or authority from the Consolidated Fund of India/State in all cases could only be made with the prior approval of Parliament/Legislature.

Scrutiny of Re-appropriation orders for the year 2011-12 revealed that in 34 cases (**Appendix 2.12**), there was augmentation of provision by way of re-appropriation in the object head '31-Grants-in-aid'.

The Controller of Accounts was requested (December 2012) to confirm whether the prior approval of the Legislature was taken for the above re-appropriations. Their reply was awaited (January 2013).

(d) Similarly, in accordance with instructions issued (May 2006) by the Ministry of Finance, Government of India for augmentation of provision in the existing appropriation under the object head 'subsidies' through re-appropriation, prior approval of the Parliament/ Legislature is required, if the

addition is more than 10 *per cent* of the appropriation already voted by the Parliament/ Legislature or ₹ 10 crore, whichever is less.

Scrutiny of Re-appropriation orders for the year 2011-12 revealed that in 4 cases (**Appendix 2.13**), there was augmentation of provision by more than 10 *per cent* of the original provision or ₹ 10 crore by way of re-appropriation in the object head '33-Subsidies'.

The Controller of Accounts was requested (December 2012) to confirm whether the prior approval of the Legislature was taken for the above re-appropriations. Their reply was awaited (January 2013).

2.8 Outcome of Review of Grant No. 5 - Home

2.8.1 Introduction

Grant No. 5 – 'Home' Government of NCT of Delhi', covers grants for Central Jail, Directorate of Civil Defence and Home Guards, Delhi Fire Service and Forensic Science Laboratory. A brief of these organisations is given below:

A. Central Jail

Central Jail, Tihar New Delhi has been set up for prisoners convicted or those who are being tried by the court. The main objectives of setting up of Jail are (i) to provide safe and secure detention of the prisoners committed to prison custody (ii) to reform and rehabilitate the prisoners and (iii) to provide basic minimum facilities to prisoners to maintain human dignity.

B. Directorate of Civil Defence and Home Guards

Home Guards were raised on 6th Dec. 1946 in Bombay to assist the police in controlling civil disturbance and communal riots. Subsequently, this concept of voluntary citizen's force as auxiliary to the police for maintenance of law and order and for meeting emergencies like floods, fire, famines etc. was adopted by several other states such as Paranti Raksha Dal, West Bengal Village block and civic guards. In the wake of Chinese aggression in 1962, Centre advised the States and Union Territories to merge their existing voluntary organizations into one all India force known as Home Guards which would also be voluntary in concept.

C. Delhi Fire Service

The Delhi Fire Services is responsible for protecting and safeguarding the lives and property of people residing in Delhi from fire disasters etc., issue of fire safety clearances to high rise buildings (above 15 meter), Cinema Halls, Business Complexes, and the places of public congregation etc. The administrative control of Delhi Fire Service, (previously with the MCD), rests with the Government of NCT of Delhi. The Delhi Fire Service is divided into

five Divisions and nine Sub Divisions for operational purposes. Each division is headed by Deputy Chief Fire Officer, assisted by Divisional Officer and Assistant Divisional Officer.

D. Forensic Science Laboratory

Forensic Science Laboratory (FSL) is engaged in providing assistance to the investigating agencies by examining evidences at the scene or incident requiring investigation etc. FSL has divisions such as Chemistry, Physics, Biology, Document, Ballistics, Photo, DNA unit in its laboratory. The reports of laboratory are aimed at contributing to the administration of justice.

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 2.9: Budget and Expenditure

(₹ in crore)

Sl. No.	Year	Provision		Actual Disbursement		Unspent provision	
		Revenue	Capital	Revenue	Capital	Revenue	Capital
1.	2009-10	225.09	0.50	204.31	0.42	20.78	0.08
2.	2010-11	246.32	0.50	223.77	0.35	22.55	0.15
3.	2011-12	291.54	0.50	245.39	Nil	46.15	0.50

Note:-The above figures include 'Charged' appropriation and disbursement.

2.8.3 Large savings under various Sub-head

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

Scrutiny of the head-wise Appropriation Accounts for the year 2009-10, 2010-11, 2011-12 revealed that the Department made excessive provisions under various sub-heads, which resulted in large saving. Large savings occurred due to non- filling up of vacant posts, receipt of less claims, bills, transfer of civil defence staff to Secretary Revenue, purchase of less stores and machinery, procurement of less fire fighting equipments etc. Large savings indicated that expenditure could not be incurred as estimated and were pointers to deficiencies in the system of public expenditure management. A list of 13 cases where savings were more than ₹ one crore are given in **Appendix 2.14**.

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 disbursement during the previous year and relevant factors like instructions on economy issued by the Ministry of Finance from time to time. Scrutiny of Appropriation Accounts for the years 2009-10 to 2011-12 revealed that there were persistent savings under various sub-heads (**Appendix 2.15**), which indicated unrealistic budgeting, deficient financial management and slackness on the part of the Department in adherence of rules and regulations. The main reasons for persistent savings were:

- Non-filling up of vacant posts and receipt of less claims/bills.
- Non-finalisation of purchase proposals.
- Non-finalisation of projects.
- Less procurement of stores i.e. machinery & equipment.
- Non-purchase of motor vehicle.

2.8.5 Variation in figures shown in Appropriation Accounts and reconciled monthly progress report of expenditure

As per rule 52 (5) of the General Financial Rules, the Head of the Department and the Accounts Officer shall be jointly responsible for the monthly reconciliation of the figures given in the accounts maintained by the Head of the Department with those appearing in the Accounts Office books.

Scrutiny of records relating to monthly progress report of expenditure for the month of March 2010, March 2011 and March 2012 revealed that there were discrepancies in figures shown in the Appropriation Accounts of Grant No.- 5 for the year 2009-10, 2010-11 and 2011-12 prepared by Principal Pay and Accounts Office and figures shown in the monthly progress report of expenditure prepared by Head of Department as given in **Appendix 2.16**.

2.8.6 Surrender of unspent provision at the end of financial year

Rule 56(2) of the General Financial Rules provides that unspent provision in a grant or appropriation is to be surrendered to the Government as soon as these are foreseen without waiting for the end of financial year. Unspent provision should also not to be held in reserve for any possible future excess. Test check revealed that contrary to this, the Central Jail surrendered unspent provisions amounting to ₹ 3.71 crore and ₹ 3.00 crore at the fag end of financial years 2010-11 & 2011-12 respectively. The details are given in **Appendix 2.17**. These surrenders were not included in the surrender orders issued by the Finance Department, Government of NCT of Delhi. Had the above unspent

provision been surrendered timely, these could have been fruitfully utilised 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 financial year, shall be regarded as a breach of financial propriety and should be avoided. Contrary to this, the head-wise expenditure incurred by the department during the month of March in past three years under various sub-Heads of three head of accounts ranged between 52 *per cent* and 100 *per cent* of the total expenditure and expenditure in last quarter of the year ranged between 64 *per cent* and 100 *per cent* of total expenditure, as shown in **Appendix 2.18**.

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 Ministry/Department of Finance from time to time. Scrutiny of records for the years 2009-10 to 2011-12 revealed that entire provision remained unutilized under nine Sub-Heads of three head of Accounts (**Appendix 2.19**).

The reasons stated in the Appropriation Accounts revealed that the matter is under process with BIS, non-payment of overtime allowance and non conduct of foreign tour. This indicates that the budget estimates were not prepared after adequate pre budget scrutiny.

2.8.9 Unnecessary supplementary grant

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 grants/ appropriations, which shows that supplementary provisions were unnecessary and are indicative of deficient budgeting. Reasons for non utilisation of the supplementary grants

were stated to be non filling of vacant posts, receipts of less bills/claims and economy measures.

Table:-2.10: Unnecessary Supplementary Grant

(₹ in Lakh)

Sl. No..	Years	Sub-Head	Provision	Actual Expenditure	Unspent provision
1.	2010-11	2070-B1(1)(4) Revamping of Civil Defence (State share)	S-8.00	-nil-	8.00
2.	2010-11	2070-C1(1)(2) Protection & Control Voted	O-9147 S-1134 R-(-) 923	7927.29	3276.71
3.	2011-12	2070-C1(1)(4)(1)-Procurement of Equipment for Training (CSS)	S-1.00 R-37.27	-nil-	38.27

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.

Final savings under the sub-heads were more than the amount re-appropriated to sub-heads as per detail below:

Table 2.11: Injudicious Re-appropriation of funds to sub-heads

(₹ in lakh)

Sl. No.	Year	Sub-Head	Original(O)	Re-appropriation	Total provision	Actual Expenditure	Savings
1.	2010-11	2056-A 1-Jail A 1(1) Direction & Admn. A 1(1) (1) Jail Estt.(Charged)	15.00	7.00	22.00	12.11	9.89
2.	2010-11	2055-D1 Police D1(1) Forensic Science D1(1)(1) Forensic Science Laboratory	1169.00	42.20	1211.20	925.94	285.26
3.	2011-12	A 1-Jail A 1(1) Direction & Admn. A1(1)(1)Jail Estt.(Voted)	23.00	2.00	25.00	17.70	7.30

2.8.11 Excess expenditure over appropriation

It is an important function of the Accounts Office to see that no payment is made in excess of the budget allocation. The Pay and Accounts Offices can make payment only on receipt of an assurance in writing from the Head of Department controlling the Grant that necessary funds to accommodate the disbursement will be provided by issue of re appropriation order etc.

Test check of records of Directorate of Civil Defence and Home Guards revealed that there was original provision of ₹ 4.99 crore in demand for grants under sub head 2070 B-1(1)(1)(9) – other charges which was increased to ₹ 5.52 crore in the revised estimates for the year 2009-10. However Department had incurred an expenditure of ₹ 5.64 crore against the budget provision of ₹ 5.52 crore. Thus, the department made payment in excess of ₹ 0.12 crore against the available budget provision, but did not issue any re-appropriation orders to accommodate the excess expenditure which is indicative of deficient budget control.

2.9 Internal Audit

Directorate of Audit GNCT Delhi is responsible for conducting internal audit of Department of Home. It was noticed that audit of the units under the Department of Home is not being done regularly. Internal audit of Department of Home for the period 2010-11 to 2011-12 has not been conducted.

2.10 Conclusions

Against total provision of ₹ 28050.67 crore during 2011-12, an expenditure of ₹ 26458.40 crore was incurred. This resulted in an unspent provision of ₹ 1592.27 crore (5.67 per cent). The saving was mainly due to receipt of less claims/bills, purchase of less store items/machinery & equipment, less release of grant to various organizations, slow progress of work and non-finalisation of purchase proposals in time. An excess expenditure of ₹ 47.60 crore relating to the period 2006-07 to 2010-11 required regularization under Article 205 of the Constitution. While, supplementary provision of ₹ 118.48 crore in 31 cases was unnecessary, re-appropriation of funds in 40 cases where final savings were more than ₹ one crore was made injudiciously resulting in un-utilised/excessive provision of ₹ 211.95 crore. In eight grants and one appropriation, ₹ 272.23 crore was surrendered on the last working day of the financial year. In eight grants/appropriations, a provision of ₹ 220.64 crore was made for vacant posts in violation of instruction issued by the Finance Department of the GNCTD.

2.11 Recommendations

Budgeting process must include information on the relationship between expenditure and corresponding performance in producing result. Budgetary control needs to be strengthened in all the Government Departments, where saving/excess persisted for last five years. Re-appropriation/surrender order should not be issued at the end of the year as earlier pointed out in previous audit reports. Re-appropriation/supplementary grant is to be provided after proper assessment in such heads where actual additional funds are needed. The practice of keeping provision for vacant posts should be avoided.

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	427	6490.57	352	2922.13
2.	2-4	360	3044.83	322	3030.61
3.	4-6	1303	2027.37	1303	2027.37
4.	6-8	200	960.34	200	960.34
5.	8-10	200	1874.68	200	1874.68
6.	10 & above	2067	3776.49	2067	3776.49
	Total	4587	18174.28	4444	14591.62

From the above table, it would be seen that 4587 number of grants amounting to ₹ 18174.28 crore were given till 31 March 2011. Out of 4587 grants, 4444 UCs amounting to ₹ 14591.62 crore were awaited from various autonomous bodies at the end of March 2012. Out of 4444 outstanding UCs, 2067 UCs (46.51 *per cent*) amounting to ₹ 3776.49 crore were due for more than 10 years.

The major defaulter was the Urban Development Department contributing ₹ 13651.31 crore (93.56 *per cent*) of the arrears. In turn Municipal Corporation of Delhi, erstwhile Delhi Vidyut Board, Delhi Jal Board and New Delhi Municipal Council were the main defaulters who did not furnish UCs 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 nine¹ autonomous bodies under the audit jurisdiction of this office, the annual accounts of only four² autonomous bodies/authorities for the year 2010-11 were received and audited during the year 2011-12.

The annual accounts of remaining five autonomous bodies/authorities due up to 2010-11 had not been received as of March 2012 in 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 2010-11	9	-
2	Netaji Subhash Institute of Technology (NSIT)	2008-09 to 2010-11	3	Non Plan 292.00 Plan 650.00
3	Delhi Jal Board (DJB)	2006-07 to 2010-11	5	Plan 104444.50
4	Indraprastha Institute of Information Technology	2008-09 to 2010-11	3	Plan 1000
5	Delhi Urban Shelter Improvement Board	2010-11	1	-
Total			21	

It may be seen from the table that 21 annual accounts upto the year 2010-11 of five autonomous bodies/authorities were pending for submission. In case of Delhi Building and Other Construction Workers Welfare Board, nine annual accounts since inception (2002-03), were pending. Netaji Subhash Institute of Technology did not submit three annual accounts since 2008-09 whereas Delhi Jal Board had to submit its five accounts from 2006-07 onwards whereas Indraprastha Institute of Technology and Delhi Urban shelter improvement Board had not submitted three and one accounts respectively since their inception (2008-09 and 2010-11).

¹ (i) Delhi Building and Other Construction Workers Welfare Board (ii) Delhi Electricity Regulatory Authority, (iii) Delhi Jal Board, (iv) Delhi Kalyan Samiti, (v) Delhi Legal Services Commission, (vi) Guru Gobind Singh Indraprastha University, (vii) Netaji Subhash Institute of Technology, (viii) Indraprastha Institute of Information Technology and (ix) Delhi Urban Shelter Improvement Board

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

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 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

Delays in submission of accounts (in months)	Number of Autonomous bodies	Reasons for the delay
0-1	-	-
1-6	-	-
6-12	-	-
12-18	-	-
18-24	-	-
24 & above	5	NA
Total	5	

NA=Not Available.

3.4 Misappropriations, losses and defalcations etc.

Twenty nine cases of theft, misappropriation/loss of material amounting to ₹ 17.63 lakh were noticed by Audit upto 31 March 2012. 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	20	17.15	Theft	12	1.37
5-10	7	0.05			
10-15	1	0.03	Misappropriation /loss of material	17	16.26
15-20	1	0.40			
Total	29	17.63	Total pending cases	29	17.63

Of these 29 cases, nine cases pertain to Hospitals, six cases to Education Department and two cases to NCC and Social Welfare Department each.

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 was only ₹ 185.07 crore as against the amount of AC bills of ₹ 644.55 crore, leaving an outstanding balance of DCC bills of ₹ 459.48 crore as on 31 March 2012. During current year 2011-12 total amount of DCC bills received was ₹ 57.53 crore as against the amount of AC bills of ₹ 241.59 crore. 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 2007-08	137.80	10.38	7.53	127.42
2008-09	33.20	5.00	15.06	28.20
2009-10	67.16	17.82	26.53	49.34
2010-11	164.80	94.34	57.25	70.46
2011-12	241.59	57.53	23.81	184.06
Total	644.55	185.07		459.48

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 Department in its reply stated that 25 per cent of the total AC bills pertain to the Letter of Credit (LC) accounts opened by various hospitals with the public sector banks and the hospitals authorities had been advised to close these accounts and submit their adjustment bills to the PAO upto December 2012. The reasons for non adjustment of remaining 75 per cent AC bills were not intimated to Audit (December 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, eleven Personal Deposit Accounts were opened with the prior approval of Controller General of Accounts (CGA), Ministry of Finance, 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.
- (iv) **District Judge-II & Additional Sessions Judge, In charge North District:** The account is operated for purpose of Deposits/withdrawal of each kind of deposits i.e. Civil Deposits, Criminal Deposits & Rent of litigants as per order of the court.
- (v) **District Judge-III & Additional Sessions Judge, In charge West District:** The account is operated for purpose of Deposits/withdrawal of each kind of deposits i.e. Civil Deposits, Criminal Deposits & Rent of litigants as per order of the court.
- (vi) **District Judge-IV & Additional Sessions Judge, In charge New Delhi District:** The account is operated for purpose of Deposits/withdrawal of each kind of deposits i.e. Civil Deposits, Criminal Deposits & Rent of litigants as per order of the court.
- (vii) **District Judge-V & Additional Sessions Judge, In charge South District:** The account is operated for purpose of Deposits/withdrawal of each kind of deposits i.e. Civil Deposits, Criminal Deposits & Rent of litigants as per order of the court.
- (viii) **District Judge-VI & Additional Sessions Judge, In charge East District:** The account is operated for purpose of Deposits/withdrawal of each kind of deposits i.e. Civil Deposits, Criminal Deposits & Rent of litigants as per order of the court.
- (ix) **District Judge-VII & Additional Sessions Judge, In charge North-East District:** The account is operated for purpose of Deposits/withdrawal of each kind of deposits i.e. Civil Deposits, Criminal Deposits & Rent of litigants as per order of the court.
- (x) **District Judge-VIII & Additional Sessions Judge, In charge North-West District:** The account is operated for purpose of Deposits/withdrawal of each kind of deposits i.e. Civil Deposits, Criminal Deposits & Rent of litigants as per order of the court.
- (xi) **District Judge- IX & Additional Sessions Judge, In charge South-West District:** The account is operated for purpose of Deposits/withdrawal of each kind of deposits i.e. Civil Deposits, Criminal Deposits & Rent of litigants as per order of the court.

Details of the outstanding balances as on 31st March 2012 were called for (November 2012). The same are awaited.

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 huge 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
2012	*Dr. 215.62
2011	Dr.158.81
2010	Dr.101.02
2009	Dr. 631.52
2008	Dr. 19.68

*The details of balances under various suspense heads as on 31 March 2012 are given below.

(₹ in crore)

Pay and Accounts office Suspense Account	Dr. 66.71
Cash Settlement Suspense Account (CSSA)	Dr. 160.27
Provident Fund Suspense Account	Dr. 0.09
Public Sector Bank Suspense Account	Dr. 18.07
Material Purchase Suspense Account (MPSA)	Cr.29.42
Suspense Account (Civil)	Cr. 0.10
Total	Dr. 215.62

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 needy action to get the reimbursement of outward claims and the debit balance in case of Public Sector Bank Suspense Account exists because State Bank of India has introduced core Banking System from January 2009. Moreover, matter was taken up with the concerned Authority for liquidating the balances.

3.8 Conclusions and recommendations

There was large scale pendency in furnishing of utilization certificates by various grantee institutions for grants-in-aid of ₹ 14591.62 crore. Out of 4444 outstanding UCs, 2067 UCs (46.51 per cent) amounting to ₹ 3776.49 crore were pending for more than 10 years. Out of seven autonomous bodies, annual

accounts of three autonomous bodies due upto 2010-11 had not been received as of March 2012.

The State Government departments reported 29 cases of misappropriation, loss, theft, defalcation etc. involving public money of ₹ 17.64 lakh upto March 2012. 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.



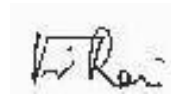
(DOLLY CHAKRABARTY)

New Delhi

Dated: 21 March 2013

Principal Accountant General (Audit), Delhi

Countersigned



(VINOD RAI)

New Delhi

Dated:

Comptroller and Auditor General of India

Appendix-1.1
State Profile (Delhi)

A.	General Data			
Sl. No.	Particulars			Figures
1	Area			1483 sq km
2	Population			
	a.	As per 2001 Census.		1.39 crore
	b.	As per 2011 Census		1.68 crore
3.	a.	Density of Population (as per 2001) (All India Density = 325 persons per Sq.Km)		9340 person per Sq. Km.
	b.	Density of Population (as per 2011) (All India Density = 382 persons per Sq.Km)		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 =47 per 1000 live births)			
7.	Life Expectancy at birth (All India Average =63.5 years)			
8.	Gini Coefficient			
	a.	Rural. (All India = 0.30)		0.26
	b.	Urban. (All India = 0.37)		0.33
9.	Gross State Domestic Product (GSDP) 2011-2012 at current prices			₹ 313933.51 crore
10.	Per capita GSDP CAGR (2002-03 to 2011-12) Delhi		DELHI	
11.	GSDP CAGR (2002-03 to 2011-2012)		Other 16+ general category states	13.09 per cent
			DELHI	16.84 per cent
12.	Population Growth (2002- 2003 to 2011-2012)		Other 16+ general category states	14.46 per cent
			DELHI	
	Other 16+ general category states			13.90 per cent
	B	Financial Data		
SNo.		Particulars	Figures (in Per cent)	
I	CAGR**		2002-03 to 2010-11	
			2002-03 to 2011-12	
			16 + General Category States	Delhi
	a.	of Revenue Receipts.	16.86	17.98
	b.	of Tax Revenue.	16.74	15.17
	c.	of Non Tax Revenue.	12.84	22.43
	d.	of Total Expenditure.	14.58	13.05
	e.	of Capital Expenditure.	21.25	20.21
	f.	of Revenue Expenditure on Education.	15.41	16.31
	g.	of Revenue Expenditure on Health.	14.00	19.65

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), ** Compounded annual growth rate ***Infant Mortality rate (SRS Bulletin January 2011), Financial data is based on Finance Accounts of the state Governments. + Excluding Goa, Delhi and Puducherry.
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)	$[(\text{Current year Amount} / \text{Previous year Amount}) - 1] * 100$
Development Expenditure	Social Services+Economic Services
Average interest paid by the State	$\text{Interest payment} / [(\text{Amount of previous year's Fiscal Liabilities} + \text{Current year's Fiscal Liabilities}) / 2] * 100$
Interest spread	GSDP growth – Average Interest Rate
Quantum spread	Debt Stock *Interest spread
Interest received as <i>per cent</i> to Loans Outstanding	$\text{Interest Received} / [(\text{Opening balance} + \text{Closing balance of Loans and Advance}) / 2] * 100$
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)

	2007-08	2008-09	2009-10	2010-11	2011-12
Part A. Receipts					
1. Revenue Receipts	14912.38	16352.21	20451.34	25024.10	22393.17
(i) Tax Revenue	11782.80	12180.70	13447.86	16477.75	19971.67
Taxes on Agricultural Income					
Taxes on Sales, Trade, etc	8310.48	9152.09	10126.01	12068.62	13750.95
State Excise	1301.25	1420.91	1643.56	2027.09	2533.72
Taxes on Vehicles	420.20	419.12	462.65	707.55	1049.19
Stamps and Registration fees	1318.39	787.99	929.97	1355.75	2240.25
Land Revenue	0.01	0.01	0.02	0.02	0.01
Taxes on Goods and Passengers	-	-	-	-	
Other Taxes	432.46	400.57	285.64	318.71	397.54
(ii) Non Tax Revenue	1816.70	2300.73	3467.40	4188.95	460.87
(iii) State's share of Union taxes and duties	-	-	-	-	
(iv) Grants in aid from Government of India	1312.88	1870.79	3536.08	4357.40	1960.64
2. Miscellaneous Capital Receipts					
3. Recoveries of Loans and Advances	231.26	798.99	318.15	436.77	376.25
4. Total Revenue and Non debt capital receipts (1+2+3)	15143.64	17151.21	20769.49	25460.87	22769.35
5. Public Debt Receipts	746.02	428.74	1769.00	4388.94	556.08
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	746.02	428.74	1769.00	4388.94	556.08
6. Total Receipts in Consolidated Fund (4+5)	15889.66	17579.95	22538.49	29849.81	23325.50
7. Contingency Fund Receipts	-	-	-	-	
8. Public Account Receipts	-	-	-	-	
9. Total Receipts of the State (6+7+8)	15889.66	17579.95	22538.49	29849.81	23325.50
Part B. Expenditure					
10. Revenue Expenditure	9770.52	11762.56	13900.88	14381.74	17964.86
Plan	3329.01	3944.14	4742.76	4891.59	6440.86
Non Plan	6441.51	7818.42	9158.12	9490.15	11524.00
General Services (including interest payments)	3249.26	3434.55	3629.67	3728.95	4347.23
Social Services	5222.10	6599.37	8103.58	8718.80	10717.11
Economic Services	631.85	1272.69	1650.28	1392.46	2172.22
Grants-in-aid-and contributions	667.32	455.95	517.35	541.53	728.29

11. Capital Expenditure	3764.46	3995.40	4717.27	3984.80	4004.27
Plan	3761.36	3992.21	4713.62	3981.32	3999.96
Non Plan	3.10	3.19	3.65	3.48	4.31
General Services	282.05	333.48	356.13	264.55	188.82
Social Services	626.13	681.32	636.94	536.74	578.23
Economic Services	2856.27	2980.60	3724.20	3183.51	3237.22
12. Disbursement of Loans and Advances	3649.56	4217.32	5701.30	6364.73	3345.42
13. Total (10+11+12)	17184.54	19975.28	24319.45	24731.27	25314.55
14. Repayments of Public Debt	975.09	386.03	606.47	793.06	1087.88
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	975.09	386.03	606.47	793.06	1087.88
15. Appropriation to Contingency Fund	-	-	-	-	-
16. Total disbursement out of Consolidated Fund (13+14+15)	18159.63	20361.31	24925.92	25524.32	26402.42
17. Contingency Fund disbursements	-	-	-	-	-
18. Public Account disbursements	-	-	-	-	-
19. Total disbursement by the State (16+17+18)	18159.63	20361.31	24925.92	25524.32	26402.42
Part C. Deficits					
20. Revenue Deficit(-)/ Revenue Surplus (+)(1-10)	(+)5141.86	(+)4589.65	(+)6550.46	(+) 10642.36	(+)4428.31
21. Fiscal Deficit(-)/Fiscal Surplus(+) (4-13)	(-)2040.90	(-)2824.07	(-)3549.96	(+) 729.60	(-)2545.20
22. Primary Deficit (21+23)	(+)463.44	(-)312.20	(-)1077.03	(+) 3309.12	(+)372.06
Part D. Other data					
23. Interest Payments (included in revenue expenditure)	2504.34	2511.87	2472.93	2579.52	2917.26
24. Financial Assistance to local bodies etc..	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)	157947.18	189533.12	223759.38	264495.61	313933.51
28. Outstanding fiscal liabilities	25338.96	25381.66	26544.20	30140.09	29608.29
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	7.46	6.43	6.01	6.23	6.36
Own Non-Tax revenue/GSDP	1.15	1.21	1.55	1.58	0.15
II Expenditure Management					
Total Expenditure/GSDP	10.88	10.54	10.87	9.35	8.06
Total Expenditure/ Revenue Receipts	115.24	122.16	118.92	98.83	88.46
Revenue Expenditure /Total Expenditure	56.86	58.89	57.16	58.15	70.97
Expenditure on Social Services/ Total Expenditure	41.81	43.58	42.54	43.41	51.88
Expenditure on Economic Services/Total Expenditure	28.72	30.46	30.52	27.88	27.48
Capital Expenditure/Total Expenditure	21.90	20.00	19.40	16.11	15.82
Capital Expenditure on Social and Economic Services/ Total Expenditure	20.26	18.33	17.93	15.04	15.07
III Management of Fiscal Imbalances					
Revenue deficit (surplus)/GSDP	(+)3.26	(+)2.42	(+) 2.93	(+) 4.02	(+)1.41
Fiscal deficit/GSDP	(-)1.29	(-)1.49	(-) 1.59	(+) 0.28	(-) 0.81
Primary Deficit(surplus) /GSDP	(+)0.29	(-)0.16	(-) 0.48	(+) 1.25	(+) 0.12
Revenue Deficit(surplus) /GSDP	(+)3.26	(+)2.42	(+) 2.93	(+) 4.02	(+) 1.41
IV Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP	16.04	13.39	11.86	11.40	9.43
Fiscal Liabilities/RR	169.92	155.22	129.79	120.44	132.22
Primary deficit vis-a-vis quantum spread	(+) 27.26	(-) 12.21	(-) 49.75	(+) 136.99	(+)13.84
Debt Redemption (Principal+Interest)/ Total Debt Receipts	466.40				
V Other Fiscal Health Indicators					
Return on Investment	0.38	0.31	0.38	0.37	0.23
Balance from Current Revenue (₹ in crore)	7671.30	7611.09	9670.26	13515.26	9887.38
Financial Assets/Liabilities	85.39	90.86	95.22	90.94	94.79

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)

	2007-08	2008-09 (R)	2009-10(P)	2010-11(Q)	2011-12(A)
Gross State Domestic Product (₹ in crore)	157947.18	189533.12	223759.38	264495.61	313933.51
Growth rate of GSDP (Per cent)	16.49	20.00	18.06	18.21	18.69
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 2011-12
(Referred to in paragraph 1.9.1)

(₹ in crore)

Section-A: Revenue		Disbursement					
Receipts							
2010-11		2011-12	2010-11		2011-12		
					Non-Plan	Plan	Total
25024.10	I. Revenue receipts	22393.17		I. Revenue expenditure	11524.00	6440.86	17964.86
16477.75	Tax revenue	19971.67	3728.95	General services	4254.63	92.61	4347.24
			8718.80	Social Services-	4902.82	5814.30	10717.12
4188.95	-Non-tax revenue	460.87	3862.20	-Education, Sports, Art and Culture	3503.88	918.37	4422.25
			2197.44	-Health and Family Welfare	979.42	1479.40	2458.80
	-State's share of Union Taxes		1518.98	-Water Supply, Sanitation, Housing and Urban Development	210.43	2141.48	2351.91
			20.31	-Information and Broadcasting	20.64	-	20.64
2338.71	-Non-Plan grants	978.85	67.46	-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	5.87	179.41	185.28
1888.29	-Grants for State Plan Schemes	814.75	70.12	-Labour and labour Welfare	68.41	8.22	76.63
			976.33	-Social Welfare and Nutrition	107.95	1087.42	1195.37
130.40	-Grants for Central and Centrally sponsored Plan Schemes	167.03	5.96	-Others	6.22	-	6.22
			1392.46	Economic Services-	1638.27	533.95	2172.22
			65.76	-Agriculture and Allied Activities	61.80	17.84	79.64
			6.94	-Rural Development	5.76	1.68	7.44
				-Special Areas Programmes			
			93.67	-Irrigation and Flood control	105.28	0.57	105.85
			316.57	-Energy	584.27	1.37	585.64
			102.79	-Industry and Minerals	6.87	20.06	26.93
			646.58	-Transport	809.47	400.93	1210.40

Appendix

			17.34	-Science, Technology and Environment	0.54	45.17	45.71
			142.81	-General Economic Services	64.27	46.33	110.60
			541.53	Grants-in-aid and Contributions	728.29	-	728.29
			14381.74	Total	11524.00	6440.86	17964.86
	II. Revenue deficit carried over to Section B			II. Revenue Surplus carried over to Section B			4428.31
25024.10	Total	22393.17		Total			22393.17

Section-B: Capital and Others							
3387.70	III. Opening Cash balance including Permanent Advances and Cash Balance Investment	7713.20		III. Opening Overdraft from Reserve Bank of India			
	IV. Miscellaneous capital receipts			IV. Capital Outlay			
			264.55	General Services-	-	188.82	188.82
					-		
			536.74	Social Services-	-	578.23	578.23
			307.80	-Education Sports, Art and Culture	-	326.51	326.51
			164.48	-Health and Family Welfare	-	167.45	167.45
			27.29	-Water Supply, Sanitation, Housing and Urban Development	-	34.25	34.25
			-	-Information and Broadcasting	-	-	-
			14.95	-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	-	27.10	27.10
	Section-B: Others (concl)						
			16.97	-Social Welfare and Nutrition	-	17.18	17.18
			5.55	-Others	-	5.73	5.73
			3183.51	Economic Services-	4.31	3232.91	3237.22
			9.13	-Agriculture and Allied Activities	-	20.04	20.04
			69.13	-Rural Development	-	149.38	149.38
			-	-Special Areas Programmes	-	-	-
			51.90	-Irrigation and Flood Control	4.31	48.84	53.16
			100.63	-Energy	-	865.96	865.96
			-0.18	-Industry and Minerals	-	(-)1.43	(-)1.43
			2951.78	-Transport	-	2140.93	2140.93
			-	-Science, Technology and Environment	-	0.50	0.50
			1.12	-General Economic Services	-	8.69	8.69
			3984.80	Total	4.31	3999.96	4004.27

436.77	V. Recoveries of Loans and Advances-	376.25	6364.73	V. Loans and Advances disbursed-	-	-	3345.42
184.22	-From Power Projects	299.47	150.00	-For Power Projects	-	-	966.36
2.72	-From Government Servants	2.26	0.79	-To Government Servants	-	-	0.93
249.83	-From Others	74.52	6213.94	-To Others			2378.13
	VI. Revenue Surplus brought down			VI. Revenue Deficit brought down			
			793.06	VII. Repayment of Public debt-			1087.88
4388.94	VII. Public debt receipts-	556.08		-External debt			
	-External debt	-		-Internal debt other than Ways and Means Advances and Overdrafts			
	-Internal debt other than Ways and Means Advances and overdrafts	-		-Net transactions under Ways and Means Advances			
	-Net transactions under Ways and Means Advances	-	793.06	-Repayment of Loans and Advances to Central Government			1087.88
	-Net transactions under overdraft	-		VIII. Appropriation to Contingency Fund			-
4388.94	-Loans and Advances from Central Government	556.08		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	-	7713.19	XI Cash Balance at the end-			4636.28
	-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			
33237.51	Total	31038.70	33237.51	Total			31038.70

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 2012			
As on 31-03-2011	Liabilities		As on 31-03-2012
30140.09	Loans and Advances from Central Government		29608.28
	Pre 1984-85 Loans	-	-
30140.08	Non-Plan Loans		29608.27
-	Loans for State Plan Schemes	-	-
-	Loans for Central Plan Schemes	-	0.01
0.01	Loans for Centrally Sponsored Plan Schemes	-	-
50071.61	Revenue surplus		54499.92
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
85156.11	Total		89052.61
	Assets		
32295.18	Gross Capital Outlay on Fixed Assets-		36299.44
12616.58	Investments in Shares of Companies, Corporations, etc		14655.90
19678.60	Other Capital Outlay		21643.54
45147.73	Loans and Advances		48116.90
5611.50	Loans for power Projects		6278.39
25470.38	Other Development Loans		27728.99
14065.85	Loans to Government servants and Miscellaneous loans		14109.51
7713.20	Cash balance merged with that of Union Government		4636.28
85156.11	Total		89052.61

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 ₹ 32295.18 crore and ₹ 36299.44 crore as on 31 March 2011 and 31 March 2012 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 ₹ 45147.73 crore and ₹ 48116.90 crore as on 31 March 2011 and 31 March 2012 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/appropriation where savings were more than ₹ 5 crore
(1 crore for CSS/SCSP) 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 Grant/ Appropriation	Original grant/ appropriation	Supplemen- tary grant/ appropriation	Re- appro- priation	Total grant/ appropriation	Actual expendit ure	Savings	%age	Reasons
Revenue-Charged									
Grant No. 2-General Administration									
1.	General Administration Department 2070 C. 2(1)(2)- Lokayukta- Charged	2.77	0.01	0.22	3.00	1.59	1.41	47.00	Receipt of less claims
Grant No. 3: Administration of Justice									
2.	High Court 2014 A. 1(1)(1)- Direction & Admn.- Charged	103.86	0	0	103.86	98.40	5.46	5.25	Non-filling up to vacant posts and less foreign tours
3.	High Court 2014 A. 1(1)(4)-Delhi High Court Arbitration Centre- Charged	1.51	0	0.43	1.94	0.84	1.10	56.70	Non-filling up of vacant pots and non-conducting of work-shops and seminars
Revenue-Voted									
Grant No. 2-General Administration									
4.	General Administration Department 2052 C. 1(1)(6)- Citizen Government Interface	2.98	0	0	2.98	0.50	2.48	83.22	Receipts of less bills and non-filling up of vacant posts
5.	General Administration Department 2250 C.7(1)(1)(1)- Grant in aid to Minority Commission	4.00	0	0	4.00	3.00	1.00	25.00	Release of less grant
6.	Information and Publicity 2220 F 1(1)(1)(1)- Public Relation Dte.	27.70	0	0	27.70	20.64	7.06	25.48	Less number of advertise-ments, receipt of less bills, non-filling up of vacant posts, non-finalisation of tenders

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7.	Delhi Subordinate Staff Selection Board 2051 G 1(1)(1)-Staff Selection Board for Delhi Govt.	13.58	0	0	13.58	9.20	4.38	32.25	Conduct of less exams and receipt of less claims and vacant posts
8.	Administrative Reforms Department 2052 H.1(1)(3)-GIA to Samajik Suvridha Sangam	6.00	0	0	6.00	1.75	4.25	70.83	Release of less grant
9.	Administrative Reforms Department 2052 H.1(1)(5)-GIA to Samajik Suvridha Sangam (for issue of Smart Cards)	30.00	0	0	30.00	0	30.00	100.00	Non-implementation of scheme
Grant No. 3: Administration of Justice									
10.	High Court 2014 A. 1(1)(5)(1)-Delhi Judicial Academy-Direction & Admn.	0	0	2.94	2.94	1.86	1.08	36.73	Vacancies and non-shifting of Delhi Judicial Academy at Dwarka.
11.	Civil and Session Court 2014 B. 1(1)(1)-Session Court	237.68	102.09	5.97	345.74	318.07	27.67	8.00	Non-finalisation of MACP and receipt of less claims/bills
12.	Civil and Session Court 2014 B. 1(1)(2)-Computerisation of District & Session Court	1.75	0.01	1.65	3.41	0.55	2.86	83.87	Non-finalisation of some projects during the year
13.	Civil and Session Court 2014 B. 1(2)(1)-Criminal courts-Judicial Magistrate's Courts	31.67	0	0	31.67	22.98	8.69	27.43	Non-filling up of vacant posts and receipt of less claims/bills
14.	Law Department 2014 E. 1(2)(4)-Grant-in-aid to State Legal Aid Fund	2.80	0.40	0	3.20	1.39	1.81	56.56	Release of less grant-in-aid owing to adjustment of unspent balance
15.	Law Department 2014 E. 1(2)(5)-Grant-in-aid to Delhi Dispute Resolution Society	4.00	0	0	4.00	1.00	3.00	75.00	Release of less grant
16.	Election Office 2015 F 1(1)(1)-Expenses on Election	2.20	0	0	2.20	0.24	1.96	89.00	Pending bills of MCD

17.	Delhi Judicial Academy 2014 G.1(1)(1)-Delhi Judicial Academy	2.32	0	0	2.32	0	2.32	100.00	Change of department under Delhi High Court
Grant No.4: Finance									
18.	Principal Accounts Office 2054 A 1(1)(1)-Dte. of Accounts	31.30	0	0	31.30	25.97	5.33	17.02	Non-setting up of PAO in Saket Court, non-conducting of SAS examination, vacancies owing to transfer of staff and economy measures
19.	2054 A 1(1)(2)(1)-Principal Accounts Office-EDP Cell	2.50	0	0	2.50	0.86	1.64	65.60	Non-selection of system integrator and non-finalisation of advance payment to NISCI for hiring of IT personnel
20.	Department of Trade & Taxes 2040 F. 1(2)-Collection charges	42.80	0	0	42.80	37.91	4.89	11.43	Vacancies, receipt of less claims and non-payment of sanitation bills
21.	2040 F. 1(3)(2)-Creation of modern office environment	3.50	0	0	3.50	1.98	1.52	43.43	Slow progress of scheme owing to non-finalisation of proposal for digitalisation of records
22.	2040 F. 1(3)(3)-Publicity & awareness campaign through print & electronic media	1.50	0	0	1.50	0.27	1.23	82.00	Receipt of less bills
23.	2040 F. 1(3)(5)-Computerisation System	8.37	0	0	8.37	6.34	2.03	24.25	Vacancies, receipt of less bills and less purchase
24.	2040 F. 1(3)(9)-Mission mode Project for computerisation of Commercial Taxes Deptt. under NeGP (MMPCT-Central Share)	0	0.01	6.11	6.12	0.69	5.43	88.72	Receipt of sanction at the fag end of the financial year

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25.	2040 F. 1(3)(10)-Mission mode Project for computerisation of Commercial Taxes Deptt. under NeGP (MMPCT-State Share)	0	0.01	3.34	3.35	0	3.35	100.00	Receipt of sanction at the flag end of the financial year
26.	Information Technology Department 3454 I.1(1)(2)(6)-e-Governance Project	0.95	0	2.30	3.25	1.72	1.53	47.07	Late receipt of sanction from Finance Department for payment to ICSIL
27.	3454 I.1(1)(2)(9)-Digital Delhi-Preparation of Common Wealth Games	8.00	0	0	8.00	2.48	5.52	69.00	Slow progress of scheme
28.	3454 I.1(1)(2)(11)-Preparation of Geo-spatial data base for Delhi	34.00	0	0	34.00	19.00	15.00	44.11	Slow progress of scheme
29.	3454 I.1(1)(2)(12)-IT Component for Samajik Suvidha Sangam	0	0.01	2.19	2.20	0.15	2.05	93.18	Slow progress of work
Grant No. 5: Home									
30.	Central Jail 2056 A. 1(2)-Jail Manufacture	15.00	0	0	15.00	10.00	5.00	33.33	Non-finalisation of tenders
31.	Directorate of Civil Defence and Home Guards 2070 B. 1(1)(1) Civil Defence & Home Guards	15.11	0	0	15.11	9.96	5.15	34.08	Transfer of Civil Defence staff to Secretary Revenue, purchase of less stores & machinery and receipt of less claims
32.	Delhi Fire Service 2070 C. 1(1)(2)-Protection & Control	109.17	0	0	109.17	80.86	28.31	25.93	Non-filling up of vacant posts by DSSSB, purchase of less machinery & equipments, less expenditure on maintenance and repairs and receipt of less claims

33.	Forensic Science Laboratory 2055 D.1(1)(1)- Forensic Science Laboratory	16.52	0	0	16.52	10.03	6.49	39.28	Vacancies, less claims, less foreign tours, purchase of less store and economy measures
Grant No. 6: Education									
34.	Directorate of Education 2202 A.1(1)(5)(5)- Sarva Shiksha Abhiyan (SSA)	24.60	0	0	24.60	13.65	10.95	44.51	Slow progress of Scheme
35.	2202 A.1(2)(3)(2)- Grant-in-aid to SCERT	9.00	0	0	9.00	4.50	4.50	50.00	Release of less grant to SCERT
36.	2202 A.1(2)(4)(3)- Free Supply of Text Books	56.10	0.01	15.13	71.24	65.10	6.14	8.61	Late submission of bills by DBT
37.	2202 A.1(2)(5)- Govt. Secondary Schools	840.20	0.02	34.49	874.71	854.59	20.12	2.30	Vacant posts, non-finalisation of MACP and non-clearance of bills at various levels
38.	2202 A.1(2)(6)(1)- Assistance to Govt. Aided Schools for salaries of Employees	340.00	0	0	340.00	292.15	47.85	14.07	Vacant posts, non-finalisation of MACP and non-clearance of bills at various levels
39.	2202 A.1(2)(6) (2)- Assistance to Govt. Aided Schools for other expenditure	2.50	0	0	2.50	0.36	2.14	85.60	Receipt of less claims
40.	2202 A.1(2)(8) (1)- Additional Schooling facilities	1333.93	0.02	0	1333.95	1256.72	77.23	5.79	Vacancies, receipt of less claims/bills, economy measures, non-finalisation of MACP and non-clearance of bills at various levels
41.	2202 A.1(3)(2) (2)- Examination Reform Branch for quality improvement	7.00	0	0.30	7.30	4.93	2.37	32.47	Non-finalisation of payment of bills

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42.	2202 A.1(3)(2) (3)- Provision of pre- primary/primary classes in existing Government Schools	103.50	0	0	103.50	86.66	16.84	16.27	Vacancies, purchase of less stores, non- finalisation of MACP and non-clearance of bills at various levels
43.	2202 A.1(4)(4) (20)- Right to Education Act	15.00	0	0	15.00	1.61	13.39	89.27	Slow progress of work and late release of funds
44.	2202 A.1(4)(4) (23)- Mensural Hygiene in girls	7.00	0	0	7.00	2.08	4.92	70.29	Launching of scheme in the last quarter of the year and slow progress of work
45.	2202 A.2(1)(3)-Grant- in-aid to MCD for improvement of Physical Education	5.00	0	0	5.00	3.77	1.23	24.60	Adjustment of unspent balance
46.	2236 Nutrition A.4(1)(1)(1)- Mid-day meal for children	44.70	7.16	0	51.86	43.73	8.13	15.68	Less utilisation of manage- ment and evaluation funds and extension of winter vacation by more than one week.
47.	2236 Nutrition A.4(1)(1)(6)-Grant-in- aid to aided schools for Mid-day meal programme	5.15	1.26	0	6.41	3.22	3.19	49.77	Less utilisation of manage- ment and evaluation funds and extension of winter vacation by more than one week.
48.	Directorate of Training And Technical Education 2203 B.1(5)(3)- Grants-in-aid to Netaji Subhash Institute of Technology	37.00	1.51	2.69	41.20	31.81	9.39	22.79	Release of less grant
49.	2203 B.1(5)(5)- Ambedkar Institute of Technology	9.50	2.50	0	12.00	7.22	4.78	39.83	Non- finalisation of purchase proposals in time

50.	2203 B.1(5)(19)- Grant-in-aid to Technical University for Women	10.00	0	0	10.00	0	10.00	100.00	Non-release of grant
51.	Govt. Engineering College Jaffarpur 2203 K.1(1)(1)-Govt. Engineering College, Jafarpur	4.00	0	0	4.00	2.26	1.74	43.50	Vacancies, receipt of less claims/bills and purchase of less stores.
Grant No. 7: Medical And Public Health									
52.	2210 A.1(1)(3)(1)- Contribution to the Employee State Insurance Corporation	12.60	7.16	0	19.76	0	19.76	100.00	Non- implementation of scheme
53.	Directorate of Health Services 2210 A.1(1)(2)- School Health Scheme	114.08	0	0	114.08	13.35	100.73	88.30	Non-filling up of vacant posts, Non- finalisation of MACP and proposal under CNY
54.	2210 A.1(1)(4)(1)- Govt. Dispensaries	120.19	0	0	120.19	106.67	13.52	11.25	Non-filling up of vacant posts, receipt of less claims/bills, Non- finalisation of MACP and non-procure- ment of lab. Items
55.	2210 A.1(3)(2)(6)- Setting up of Cancer Control Cell	3.00	0	0	3.00	0.29	2.71	90.33	Slow progress of work
56.	2210 A.1(4)(1)(1)- Central Procurement Agency & State Drug Authority	1.58	0	0	1.58	0.58	1.00	63.29	Non-filling up of vacant posts and receipt of less claims/bills.
57.	2210 A.1(4)(1)(3)- Contribution of Delhi Govt. towards State Illness Assistance fund (Delhi Arogya Nidhi)	1.50	0	0	1.50	0	1.50	100.00	Less number of bene-ficiaries
58.	2210 A.1(4)(1)(8)- Common Wealth Games	0	1.06	0	1.06	0.01	1.05	99.06	Non-receipt of sanction in time
59.	2211 A.3(1)(2)- Family Welfare -Apka Swasthya Bima	10.00	0	0	10.00	0	10.00	100.00	Non- implementation of scheme
60.	Lok Nayak Hospital 2210 B.1(1)(1)(1)- Lok Nayak Hospital	237.21	6.45	0	243.66	229.54	14.12	5.79	Non-filling up of vacant posts, receipt of less claims/bills,

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									purchase of less store items and less number of beneficiaries
61.	G B Pant Hospital 2210 C.1(1)(1)(1)- G.B. Pant Hospital	183.28	3.00	3.68	189.96	179.11	10.85	5.71	Vacant posts and non-finalisation of purchase proposals
62.	Aruna Asaf Ali Govt.Hospital (Civil Hospital) 2210 D.1(1)(1)(1)- Aruna Asaf Ali Govt.Hospital (Civil Hospital)	33.47	0	0	33.47	27.10	6.37	19.03	Non-filling up of vacant posts, receipt of less claims and procure-ment of less stores
63.	Maulana Azad Medical College 2210 H.1(1)(1)(1)(1)- Maulana Azad Medical College	101.23	9.36	0	110.59	103.31	7.28	6.58	Receipt of less bills and procure-ment of less stores
64.	Prevention of Food Adulteration Department 2210 I.1(1)(1)(2)- Food & Drug Lab	1.21	0	0	1.21	0.09	1.12	92.56	Slow progress of work
65.	Directorate of Family Welfare 2211 K.1(3)(4)- Expenditure on Post- Partum Units in Hospitals	3.25	0	0	3.25	1.73	1.52	46.76	Slow progress of scheme
66.	Directorate of ISM And Homeopathy 2210 M.1(1)(1)(12)- Grant-in-aid to Delhi Ayurvedic Charak Sansthan at Khera Dabur	14.66	0	0	14.66	11.07	3.59	24.48	Release of less grants
67.	Dr. Baba Saheb Ambedkar Hospital 2210 N.1(1)(1)(1)- Dr. Baba Saheb Ambedkar Hospital	82.06	1.00	0	83.06	73.39	9.67	11.64	Non-filling up of vacant posts and receipt of less claims/bills
68.	Dr. Hedgewar Arogya Sansthan 2210 Q.1(1)(1)(1)- Dr. Hedgewar Arogya Sansthan	36.00	0.90	1.10	38.00	32.68	5.32	14.00	Non-filling up of vacant posts and non-finalisation of proposal for purchase of M&E

69.	Shushrut Trauma Centre 2210 R.1(1)(1)(1)- Shushrut Trauma Centre	18.73	0	0	18.73	13.34	5.39	28.77	Vacancies, receipt of less claims, non-purchase of machinery and procurement of less stores
70.	Bhagwan Mahavir Hospital 2210 V.1(1)(1)(1)- Bhagwan Mahavir Hospital	32.00	5.74	0	37.74	29.24	8.50	26.56	Non-filling up of vacant posts, receipt of less claims/ bills, procure-ment of less machinery & equipments
71.	Shastri Park Colony Hospital 2210 Y.1(1)(1)(1)- Shastri Park Colony Hospital	31.00	0	0	31.00	22.91	8.09	26.09	Non-filling up of vacant posts, receipt of less claims, purchase of less stores
Grant No. 8: Social Welfare									
72.	Social Welfare Department 2235 A.2(1)(3)(10)- Senior Citizen Pension Scheme (Expansion of Old Age Assistance)	460.00	30.00	0	490.00	470.99	19.01	3.87	Non-transfer of cases from Post Offices to Banks
73.	Directorate of Women & Child Development 2235 B.2(1)(2)(17)- Honorarium to Anganwadi Workers and Helpers	32.84	0	0	32.84	22.77	10.07	30.66	Slow progress of scheme and operation of less ICDS projects due to administrative reasons
74.	2235 B.2(1)(3)(21)- Ladli Yojna	110.00	0	0	110.00	91.15	18.85	17.13	Slow progress of scheme and less renewal of financial assistance by the schools.
75.	2236 Nutrition B.3(1)(1)(3)- Supplementary Nutrition Programme	78.20	0	0	78.20	64.12	14.08	18.00	Slow progress of scheme and operation of less ICDS projects due to administrative reasons
76.	2236 Nutrition B.3(1)(1)(9)-Rajiv Gandhi Scheme for Empowerment of Adolescent Girls	0	6.59	0	6.59	5.08	1.51	22.91	Operation of less ICDS projects due to administrative reasons

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	(RGSEAG) for Supplementary Nutrition (Central Share) Programme (SNP)								
77.	Department for Welfare of SC/ST and Backward Classes 2225 C.1(1)(3)(5)- Free supply of books & stationery to Scheduled Castes Students in Schools	20.05	0.01	34.94	55.00	43.98	11.02	20.03	Less demand from the local bodies under the scheme
78.	2225 C.1(1)(3)(9)- Merit Scholarship to SC/ST/OBC and Minority students- Class I to XII	40.23	6.77	0	47.00	36.02	10.98	23.36	Less demand from the local bodies under the scheme
79.	2225 C.1(3)(1)(8)- Multi-Sectoral development programme for minority concentration districts-State Govt. Share	5.00	0	0	5.00	1.80	3.20	64.00	Non-receipt of sanction for release of funds due to some administrative reasons
80.	Transport Department 2041 D.1(1)-Taxes on Vehicles-Collection charges	26.02	0	0	26.02	20.35	5.67	21.79	Vacancies and receipt of less bills
81.	2041 D.1(4)(2)- Computerisation of records of the Directorate of Transport	3.94	0.06	0	4.00	1.88	2.12	53	Slow progress of scheme
82.	2041 D.1(4)(8)- Decongestion and reationalisation of inter-state Bus Terminals in Delhi at Sarai Kale Khan and Anand Vihar	2.00	0	0	2.00	0.96	1.04	52.00	Slow progress of scheme
83.	Transport Department 3055 D.3(3)(2)- Compensation for meeting deficit of cluster buses	150.00	0	0	150.00	30.00	120.00	80.00	Slow progress of scheme
84.	3075 D.4(1)(1)(3)- Studies/Consultancy Services for other schemes	3.00	0	0	3.00	0.83	2.17	72.33	₹ 1 crore: Slow progress of scheme ₹ 1.17 crore: Reasons awaited.

85.	3435 D.5(1)(1)(3)-DMRC Feeder Bus Services (JNNURM)	5.25	0	0	5.25	0	5.25	100.00	Non-implementation of scheme
86.	Tourism Department 3452 E.1(2)(2)(3)-Promotion of tourism Delhi as a destination	4.75	0.01	1.09	5.85	4.22	1.63	27.86	Non-receipt of approval from Finance Department
87.	3452 E.1(2)(3)(9)-Grant-in-aid to DTTDC for Dev. of Soft Adventure Park at Sanjay Lake	3.62	0	0	3.62	0	3.62	100.00	Non-release of grant of DTTDC.
Grant No.9: Industries									
88.	Industries Department 2851 A.2(1)(1)-Headquarter Estt.	10.37	0	0	10.37	7.15	3.22	31.05	Vacancies, receipt of less claims/ bills and less foreign tours
89.	2851 A.2(3)(6)-Grant-in-aid for Industrial pollution control	1.00	0	0	1.00	0	1.00	100.00	Non-implementation of scheme
90.	2851 A.2(4)(2)-Rebate on sale of khadi	2.50	0	0	2.50	1.00	1.50	60.00	Slow progress of scheme
91.	Employment Department 2230 B.1(1)(2)(1)-General Employment Exchanges	5.37	0	0	5.37	3.58	1.79	33.33	Vacancies, receipt of less claims/ bills and purchase of less stores
92.	Labour Department 2230 C.2(1)(5)(1)-Rehabilitation of child labour	1.50	0	0	1.50	0	1.50	100.00	Non-implementation of scheme
93.	Food & Civil Supplies and Consumer Affairs 3456 D.1(3)(1)-Streamlining of Public Distribution System with focus upon below poverty line	2.50	0	1.18	3.68	0.60	3.08	83.70	Non-receipt of sanction in time
94.	3456 D.1(4)(5)-Provision for Market intervention to check the rising prices of Essential Commodity	2.50	0	0	2.50	0	2.50	100.00	Slow progress of scheme
95.	3475 E.1(1)(1)-Enforcement of Standard Weights & Measures	4.07	0.06	0.56	4.69	3.61	1.08	23.03	Vacancies, receipt of less bills of OTA & claims and conducting of less training programme

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Grant No.10: Development									
96.	Agriculture Marketing Department 2435 A.1(1)(1)(1)- Agricultural Marketing Scheme	3.69	0	0	3.69	1.71	1.98	53.66	Vacancies and receipt of less bill and less purchase
97.	Development Department 2403 B.3(2)(1)- Veterinary Services and Animal Health-Hospital & Dispensaries	8.08	0	0	8.08	6.11	1.97	24.38	Non-filling up of vacant posts.
98.	Cooperative Department 2425 C.1(1)(1)- Headquarter Estt.	8.78	0	0	8.78	6.50	2.28	25.97	Non-filling up of vacant posts, less claims, less foreign tours and transfer of staff
99.	2711 D.3(2)(2)(1)- Survey model study hydrological data collection and investigation of new scheme (covering drains and nallahs)	10.89	0	0	10.89	0.50	10.39	95.41	Slow progress of work
100.	Deputy Commissioner's Office (Secretary Revenue) 2245 E.8(2)(1)(1)- Disaster Management Cell	6.00	0.22	2.78	9.00	6.24	2.76	30.67	Non-finalisation of proposal for procurement of 38 vehicles for disaster management
101.	Deputy Commissioner's Office (North Zone) 2053 O.3(3)(1)(1)- Conducting of Interactive Sessions and Workshops	0.27	0.01	1.97	2.25	0.76	1.49	66.22	Non-finalisation of bills of decor and ambience work at Bhagidari Mela, 2011 till the end of the financial year
Grant No. 11: Urban Development and Public Works Department									
102.	Urban Development Department 2215 A.6(1)(1)(2)- Grant-in-aid to DJB for Water Supply in JJ Clusters	9.00	0	0	9.00	2.25	6.75	75.00	Release of less grant

103.	Urban Development Department 2215 A.6(1)(1)(1)- Grant-in-aid to DJB for providing potable water supply in unauthorised colonies	136.00	0	0	136.00	65.78	70.22	51.63	Release of less grant
104.	2215 A.6(1)(1)(5)- Special Scheme for Grant-in-aid to DJB for development of sewerage and water supply in Assembly constituencies	70.00	0	0	70.00	0	70.00	100.00	Non-release of grant
105.	2215 A.6(2)(1)(5)- Grant-in-aid to DJB for interceptor sewer along there major drains under JNNURM Projects	350.56	0	0	350.56	225.00	125.56	35.82	Release of less grant
106.	2216 A.7(1)(1)(2)- Grants to MCD (Slum) for construction of houses for weaker sections (JNNURM)	250.00	0	0	250.00	100.00	150.00	60.00	Release of less grant
107.	2216 A.7(1)(1)(4)- Grants to DDA for construction of houses for weaker section (JNNURM)	5.00	0	0	5.00	0	5.00	100.00	Non-release of grant
108.	2216 A.7(1)(1)(6)- Rajiv Avas Yojna (DUSIB)	20.00	0	0	20.00	7.18	12.82	64.10	Slow progress of scheme
109.	2217 A.8(1)(1)(1)- Grants to MCD for maintenance of Re- settlement colonies	166.72	0	0	166.72	125.04	41.68	25.00	Adjustment of unspent amount
110.	2217 A.8(1)(1)(2)- Grant to MCD for Provision of additional facilities in JJR Colonies	41.00	0	0	41.00	26.71	14.29	34.85	Adjustment of unspent amount
111.	2217 A.8(2)(1)(17)- Grant-in-aid to MCD for Essential Services in unauthorised colonies	50.00	0	0	50.00	12.50	37.50	75.00	Release of less grant to MCD
112.	2217 A.8(2)(1)(19)- Grant-in-aid to MCD for sanitation in JJ Clusters and unauthorised colonies (YAP-II)	1.00	0.01	8.99	10.00	0	10.00	100.00	Non-receipt of proposal from implementing agencies

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113.	2217 A.8(2)(1)(25)(1)- Grant-in-aid for maintenance of capital assets-MCD	38.69	0	0	38.69	31.46	7.23	18.69	Adjustment of unspent amount
114.	2217 A.8(2)(1)(26)- Grant-in-aid for municipal reforms	300.93	0	0	300.93	0	300.93	100.00	Non-release of grant
115.	2217 A.8(2)(1)(28)- Grant-in-aid to NDMC for redevelopment of Connaught Place (JNNURM)	22.20	0	0	22.20	0	22.20	100.00	Non-receipt of demand from the NDMC
116.	2217 A.8(2)(1)(32)- Trans Yamuna Area Development Board (DUSIB)	5.00	0	0	5.00	2.50	2.50	50.00	Release of less grant
117.	2217 A.8(3)(1)(6)- Provision of essential services in unauthorised colonies	450.50	0	0	450.50	350.19	100.31	22.27	Slow progress of scheme
118.	2217 A.8(3)(1)(1)- Strengthening and augmentation of infrastructure i.e. roads, streets, localities street lights etc. in each assembly constituency	140.00	0.01	139.99	280.00	260.15	19.85	7.09	Receipt of less demand from the MLAs
119.	2217 A.8(3)(1)(5)- SPV for redevelopment of walled city	30.00	0	0	30.00	0	30.00	100.00	Non- acceptance of proposal for release of GIA by the competent authority
120.	2217 A.8(3)(1)(8)- Maintenance works in approved colonies	0	0.01	9.99	10.00	7.69	2.31	23.10	Receipt of less demand from the implementing agencies
121.	3054 A.12(1)(1)(2)(1)- Urban Roads	250.00	0	0	250.00	184.63	65.37	26.15	Slow progress of scheme
122.	3054 A.12(1)(1)(2)(5)- Jawaharlal Nehru National Urban Renewal Mission	100.00	0	0	100.00	49.40	50.60	50.60	Slow progress of scheme
123.	3475 A.14(1)(1)- Swarn Jayanti Shahari Rojgar Yojna	3.13	0	1.45	4.58	1.37	3.21	70.09	Adjustment of unspent balance

124.	3604 A.15(3)(2)- Basic Tax Assignment to MCD	700.22	0	0	700.22	690.61	9.61	1.37	Release of less tax assignment and non-receipt of demand for release of balance amount
125.	Public Works Department 2059 B.1(1)(1)(1)- Estt. Charges	163.86	0	1.26	165.12	133.55	31.57	19.12	Non-filling up of vacant posts
126.	2216 B.2(1)(1)(3)- Rent, Rates and Taxes	4.00	0	0	4.00	2.73	1.27	31.75	Receipt of less bills
127.	3054 B.3(1)(1)(1)(1)- Maintenance	191.61	0	18.39	210.00	190.47	19.53	9.30	Less expenditure on mainte-nance owing to late receipt of sanction
128.	Power Department 2052 E.1(1)(1)- Power Department	2.49	0	0.31	2.80	1.76	1.04	37.14	Non- finalisation of payment of advertisement bills due to some administrative reasons
129.	2801 E.2(2)(1)(3)- Grant-in-aid to DERC	9.00	0.01	0.54	9.55	6.92	2.63	27.54	Adjustment of unspent balances
130.	2801 E.2(2)(1)(4)- Grant-in-aid to IPGCL for VRS benefits	10.00	0	0	10.00	5.00	5.00	50.00	Release of less grant to IPGCL
131.	Power Department 2801 E.2(2)(1)(5)- Grant-in-aid to DPCL towards CPSU dues	430.00	0	0	430.00	362.35	67.65	15.73	Release of less grant
Capital-Voted									
Grant No.4: Finance									
132.	Department of Trade & Taxes 4059 FF. 1(1)(1)(2)- Renovation/Main- tenance of Building	0	4.00	0	4.00	1.10	2.90	72.50	Slow progress of work
Grant No. 6: Education									
133.	Directorate of Education 4202 AA.1(1)(1)(1)- Construction of School Buildings through VKS	26.00	0	0	26.00	13.10	12.90	49.62	Slow progress of work

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134.	4202 AA.1(1)(1)(2)- Outsourcing of work of school buildings	169.00	14.83	16.17	200.00	173.02	26.98	13.49	Slow progress of work
135.	4202 AA.1(2)(1)(1)- Development of play grounds swimming pools & sports complexes	3.75	0	0	3.75	0.85	2.90	77.33	Slow progress of work
136.	Department of Archaeology 4202 GG.1(1)(1)(1)- Conservation of Monuments	4.00	0	0	4.00	0.97	3.03	75.75	Slow progress of work and non-extension of MOU with INTACH
137.	Department of Higher Education 4202 JJ.1(1)(1)(1)- Allotment of land and construction of building of Indraprastha Vishwavidyalaya	19.00	0	0	19.00	8.08	10.92	57.47	Slow progress of work
Grant No. 7: Medical And Public Health									
138.	Dr. Baba Saheb Ambedkar Hospital 4210 NN.1(1)(1)(1)(1)- Setting up of New Medical College in Dr. Baba Saheb Ambedkar Hospital	20.00	0	0	20.00	0	20.00	100.00	Non- implementation of scheme
Grant No. 8: Social Welfare									
139.	Social Welfare Department 4235 AA.1(1)(1)(1)- Provision of additional facilities in the existing buildings (SWD)	2.00	0	0	2.00	0.41	1.59	79.50	Slow progress of work
140.	4235 AA.1(1)(2)(1)- Old Age Home	2.00	0	0	2.00	0.31	1.69	84.50	Non-clearance of estimates submitted by different homes
141.	4235 AA.1(1)(2)(2)- Half way Home/Long stay Home	0	0.01	4.99	5.00	0	5.00	100.00	Non- completion of administra-tive require-ments in the proposals
142.	Department for Welfare of SC/ST and Backward Classes 4225 CC.1(1)(2)(1)- Construction of	2.00	0	0.47	2.47	0	2.47	100.00	Non- implementation of scheme

	Hostel for SC/ST Students studying in Middle/Secondary College/University States of Education								
143.	Transport Department 5055 DD.1(1)(2)- Transport Department	9.00	0	0	9.00	4.57	4.43	49.22	Slow progress of work
144.	5055 DD.1(1)(3)- Purchase of Land for a New Inspection Pit	3.00	0	0	3.00	0.44	2.56	85.33	Slow progress of work
145.	Transport Department 5055 DD.1(1)(4)- Purchase of land for new Bus Terminal	80.00	0	0	80.00	18.75	61.25	76.56	Slow progress of work
146.	5055 DD.1(2)(4)- Equity Capital to Delhi Transport Corporation for JNNURM	370.00	0	0	370.00	201.00	169.00	45.68	Slow progress of work
147.	5055 DD.1(3)(1)- Introduction of Electronic Trolley Buses-Alternative mode of Transport	250.00	0	0	250.00	9.25	240.75	96.30	Slow progress of work
148.	5075 DD.2(1)(1)(5)- Utilisation of ring railway	1.00	0	0	1.00	0	1.00	100.00	Non-implementation of scheme
149.	5425 DD.3(1)(1)- Control of Air Pollution exhaust of motor vehicles	2.00	0	0	2.00	0	2.00	100.00	Slow progress of work
150.	7055 DD.4(1)(2)- Subordinate Debt for land acquisition for MRTS	245.00	0	0	245.00	216.00	29.00	11.84	Slow progress of work
151.	7055 DD.4(2)(3)- Loan to DTDC for ISBT	65.00	0	0	65.00	20.00	45.00	69.23	Release of less loans
Grant No.9: Industries									
152.	Industry Department 4851 AA.1(1)(1)- Upgradation, improvement, handing over of Civil Services of Industrial Estate Flatted Factories Complex	5.00	0	0	5.00	0.25	4.75	95.00	Slow progress of work
153.	Food & Civil Supplies and Consumer Affairs 5475 DD.1(1)(1)- Providing Accommodation to District forum and state commission	1.00	0	0	1.00	0	1.00	100.00	Non-implementation of scheme

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154.	5475 DD.1(1)(2)- Streamlining of Public Distribution System	11.00	0	0	11.00	8.45	2.55	23.18	Slow progress of work
Grant No.10: Development									
155.	Development Department 4515 BB.4(1)(3)- Rural Development Board for works to be carried out under IDRV	123.00	0	0	123.00	115.28	7.72	6.70	Slow progress of work
156.	Forest Department 4406 FF.1(2)(2)(1)- Development of forest including consolidations	13.00	0	0	13.00	7.00	6.00	46.15	Slow progress of work
157.	Environment Department 5425 PP.1(1)(1)- Hazardous Waste Management	1.00	0	0	1.00	0	1.00	100.00	Non- implementation of scheme
Grant No. 11: Urban Development and Public Works Department									
158.	Urban Development Department 4217 AA.1(2)(1)(1)- Share Capital contribution to NCR Development Board	5.00	0	0	5.00	0	5.00	100.00	Non-release of share contribu- tion
159.	4217 AA.1(3)(1)(3)- Construction of Shri Guru Teg Bahadur Memorial	1.00	0	0	1.00	0	1.00	100.00	Non- implementation of scheme
160.	6215 AA.2(1)(1)(2)- Loans to DJB for Rural Water supply scheme	9.05	0	0	9.05	6.79	2.26	24.97	Release of less loan
161.	6215 AA.2(1)(1)(3)- Loans to DJB for water supply in Trans Yamuna Area	17.00	0	0	17.00	12.75	4.25	25.00	Release of less loan
162.	6215 AA.2(2)(1)(2)- Loan to DJB for Sewerage and Drainage in Trans Yamuna Area	4.00	0	0	4.00	3.00	1.00	25.00	Release of less loan
163.	6215 AA.2(2)(1)(3)- Loans to DJB for sewerage in Urban Villages	6.50	0	0	6.50	4.88	1.62	24.92	Release of less loan
164.	6215 AA.2(2)(1)(10)- Loan to DJB for abatement of pollution in river Yamuna	4.00	0	0	4.00	3.00	1.00	25.00	Release of less loan

165.	Urban Development Department 7055 AA.9(1)(1)(1)- Loan to MCD for construction of Roads under JNNURM Scheme	0	50.60	0	50.60	0	50.60	100.00	Non-receipt of proposal from implementing agency
166.	Public Works Department 4059 BB.2(1)(2)(2)- UTCS Building	2.00	0	2.00	4.00	1.89	2.11	52.75	Slow progress of work
167.	4059 BB.2(1)(2)(3)- Sales Tax Building	30.00	0	0	30.00	0.20	29.80	99.33	Slow progress of work
168.	4059 BB.2(1)(2)(4)- Court Buildings	110.00	0	0	110.00	67.91	42.09	38.26	Slow progress of work
169.	4059 BB.2(1)(2)(5)- Dy. Commissioner's Offices	26.00	0	0	26.00	4.79	21.21	81.58	Slow progress of work
170.	4059 BB.2(1)(2)(8)- Election Office Building	3.50	0	0.04	3.54	2.52	1.02	28.81	Slow progress of work
171.	4059 BB.2(1)(2)(11)- Delhi Institute of Pharmaceutical Science and Research	5.00	0	0	5.00	1.02	3.98	79.60	Slow progress of work
172.	4070 BB.3(1)(2)- Central Jail Building	95.00	0	0	95.00	55.71	39.29	41.36	Slow progress of work
173.	4202 BB.4(1)(4)(2)- Construction of Delhi Govt. sponsored College Buildings	35.00	0	0	35.00	11.68	23.32	66.63	Slow progress of work
174.	4202 BB.4(2)(1)(4)- G B Pant Engineering College	3.00	0	0	3.00	1.62	1.38	46.00	Slow progress of work
175.	4202 BB.4(2)(1)(5)- Govt. Engineering College, Jaffarpur	2.00	0	0	2.00	0.79	1.21	60.50	Slow progress of work
176.	4202 BB.4(3)(1)(4)- Construction of buildings for NCC	2.00	0	0	2.00	0.11	1.89	94.50	Slow progress of work
177.	4202 BB.4(3)(1)(11)- Development of playground under PYKKA (State Share)	1.25	0	0	1.25	0	1.25	100.00	Non-implementation of scheme
178.	4202 BB.4(4)(3)(1)- College of Art	2.45	0	0	2.45	1.22	1.23	50.20	Slow progress of work
179.	4210 BB.5(1)(1)(1)(4)- Directorate of ISM & Homeopathy	2.00	0	0	2.00	1.00	1.00	50.00	Slow progress of work

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180.	Public Works Department 4210 BB.5(1)(1)(1)- Construction of buildings for hospitals	150.25	0	0	150.25	39.67	110.58	73.60	Slow progress of work
181.	4210 BB.5(1)(1)(9)- Rajiv Gandhi Super Speciality Hospital at Tahirpur	0.50	0	4.50	5.00	3.64	1.36	27.20	Slow progress of work
182.	4210 BB.5(1)(1)(15)- Dr. Baba Saheb Ambedkar Hospital	2.00	0	5.00	7.00	3.96	3.04	43.43	Non-receipt of sanction in time
183.	4210 BB.5(1)(1)(18)- Guru Nanak Eye Hospital	2.00	0	0	2.00	0.98	1.02	51.00	Non-receipt of sanction in time
184.	4210 BB.5(1)(1)(19)- G.T.B. Medical College & Hospital	18.00	0	0	18.00	13.60	4.40	24.44	Slow progress of work
185.	4210 BB.5(1)(1)(24)- Maharshi Balmiki Hospital	5.00	0	0	5.00	1.47	3.53	70.60	Slow progress of work and late receipt of sanction
186.	4210 BB.5(1)(1)(27)- Rao Tula Ram Hospital	5.00	0	0	5.00	2.93	2.07	41.40	Slow progress of work
187.	4210 BB.5(2)(2)(1)- M.A.M. College Building	10.00	0	0	10.00	6.06	3.94	39.40	Slow progress of work
188.	4210 BB.5(3)(1)(2)- Renovation of Ayurvedic & Unani Tibbia College	2.50	0	0	2.50	1.30	1.20	48.00	Slow progress of work
189.	4210 BB.5(3)(1)(3)- Construction of building for Drug Control	1.80	0	0	1.80	0	1.80	100.00	Non-implemen- tation of scheme
190.	4235 BB.7(1)(2)(1)- Women's Welfare- Buildings	3.60	0	0	3.60	0.29	3.31	91.94	Slow progress of work and late receipt of sanction
191.	4250 BB.8(1)(1)- Construction of ITIs	6.80	7.20	0	14.00	5.39	8.61	61.50	Slow progress of work
192.	4250 BB.8(1)(2)- Construction of Employment Exchanges, Hastal	2.80	0	0	2.80	0.34	2.46	87.86	Slow progress of work and late receipt of sanction

193.	5054 BB.11(1)(1)(2)- Construction of Roads and Bridges in Trans Yamuna Area	3.00	0	0	3.00	0.47	2.53	84.33	Slow progress of work
194.	5054 BB.11(1)(1)(4)- CRF Schemes	50.00	0	0	50.00	0	50.00	100.00	Non- implementation of scheme
195.	5054 BB.11(1)(1)(8)- BRT Corridor Games	200.00	0	0	200.00	0.06	199.94	99.97	Slow progress of work
196.	Power Department 6801 EE.1(3)(3)(1)- Loan to Pragati Power Project-III, Bawana	500.00	0	0	500.00	200.00	300.00	60.00	Release of less loan
197.	Power Department 6801 EE.1(5)(2)- Loan to Delhi Transco Ltd.	500.00	0	0	500.00	466.36	33.64	6.73	Release of less loan
198.	4801 EE.2(1)(1)(8)- Equity for Delhi Renewable Energy Power Company- DREPC	20.00	0	0	20.00	0	20.00	100.00	Non-release of equity
199.	4801 EE.2(1)(1)(7)- Equity for Power Stabilization Funds DPCL	200.00	0	0	200.00	0	200.00	100.00	Non-release of subsidy
Grant No. 12: Loans									
200.	7610 AA.1(1)- House Building Advance	1.33	0	0	1.33	0.30	1.03	77.44	Less number of applicants
Public Debt									
201.	Public Debt (Charged) 2049 A.1(1)(1)- Interest on Loans for State/Union Territory Plan Schemes	3000.00	0	0	3000.00	2917.26	82.74	2.76	Receipt of less loan from Govt. of India
202.	6004 AA.1(1)(2)- Share of Small Savings Collections	1100.00	0	0	1100.00	1087.88	12.12	1.10	Receipt of less loans from Govt. of India
	Total	17195.18	270.10	339.15	17804.43	13617.82	4186.61		

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**(b) Statement of various grants/appropriation where savings were more than ₹ 1 crore
for CSS/SCSP 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 Grant/ Appropriation	Original grant/ appropriation	Supplementary grant/ appropriation	Re-appropriation	Total grant/ appropriation	Actual expenditure	Savings	% age	Reasons
Revenue Voted									
Grant No.4 Finance									
1.	Directorate of Economic Census 3454 D 1(1)(2)(2)- Conduct of Economic Census (CSS)	3.00	0	0	3.00	0	3.00	100.00	Non-receipt of funds from Govt. of India
2.	3454 D. 1(1)(2)(4)- Expenses on Census work	18.50	0	0	18.50	15.42	3.08	16.65	Slow progress of scheme
Grant No. 5: Home									
3.	Directorate of Civil Defence and Home Guards 2070 B. 1(1)(3) Revamping of Civil Defence (CSS)	1.13	0	0	1.13	0	1.13	100.00	Transfer of Civil Defence staff to Secretary Revenue.
Grant No. 6: Education									
4.	Directorate of Education 2202 A.1(1)(1)(1)(1)- Grant-in-aid to SCERT (CSS)	9.28	0.01	6.55	15.84	12.19	3.65	23.04	Release of less grant to SCERT
5.	2202 A.1(4)(4)(21)- Integrated Education of disabled at Secondary Stage (IEDSS-CSS) (Central Share)	0	3.00	0	3.00	1.30	1.70	56.67	Non-receipts of funds from Govt. of India
6.	2236 Nutrition A.4(1)(2)(1)-Mid day meal for children (SCSP)	9.85	0.01	1.46	11.32	8.88	2.44	21.55	Less utilisation of management and evaluation funds and extension of winter vacation by more than one week.
7.	2236 Nutrition A.4(1)(2)(2)-Grants to MCD for Mid day meal programme (SCSP)	9.36	0	0	9.36	7.64	1.72	18.38	Release of less grant
8.	2236 Nutrition A.4(1)(2)(5)-Grants-in-aid to aided schools for Mid day meal programme (SCSP)	1.15	0.26	0	1.41	0.40	1.01	71.63	Less utilisation of funds by some schools

9.	2230 Labour And Employment B.2(1)(4)(1)(1)- Vocational Training improvement project- World Bank Share (CSS)	1.00	0	0.34	1.34	0.20	1.14	85.07	Non-release of payment for M&E owing to some administrative reasons
Grant No. 7: Medical And Public Health									
10.	2210 A.1(1)(7)(2)-Health Centres (SCSP)	41.49	2.87	0	44.36	42.40	1.96	4.42	Non-finalisation of arrears bills in time and MACP
11.	Directorate of Family Welfare 2211 K.1(1)(2)- Directorate of Family Welfare (CSS)	4.89	0	0	4.89	2.75	2.14	43.76	Slow progress of scheme
12.	2211 K.1(3)(1)-Urban Family Welfare Centres (CSS)	10.00	0	0	10.00	2.55	7.45	74.50	Slow progress of scheme
13.	2211 K.1(3)(2)- Revamping of Urban Family Welfare Centres (CSS)	2.50	0	0	2.50	1.05	1.45	58.00	Non-receipt of funds from Govt. of India
14.	2211 K.1(6)(1)- Compensation (CSS)	1.00	0	0	1.00	0	1.00	100.00	Non-receipt of funds from Govt. of India
15.	Directorate of ISM And Homeopathy 2210 M.1(3)(1)(2)(1)- Development & upgradation of Ayush Institutions/Colleges- Grant-in-aid (CSS)	1.00	0	0	1.00	0	1.00	100.00	Non-receipt of funds from Govt. of India
16.	Lal Bahadur Shastri Hospital 2210 AB.1(1)(1)(1)- Lal Bahadur Shastri Hospital (SCSP)	41.72	0.61	0	42.33	39.25	3.08	7.28	Non-filling up of vacant posts, receipt of less bills, purchase of less stores and non-finalisation of tenders for purchase of M&E
17.	Guru Gobind Singh Hospital 2210 AD.1(1)(1)(1)- Guru Gobind Singh Hospital (SCSP)	29.12	1.80	0	30.92	28.82	2.10	6.79	Procurement of less stores, vacancies, receipt of less bills and non-finalisation of tenders for purchase of M&E
18.	Babu Jagjivan Ram Hospital 2210 AE.1(1)(1)(1)- Babu Jagjivan Ram Hospital (SCSP)	25.14	1.30	0	26.44	22.60	3.84	14.52	Non-filling up of vacant posts, receipt of less claims and procurement of less stores

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Grant No. 8: Social Welfare									
19.	Directorate of Women & Child Development 2235 B.2(1)(2)(19)-Grant-in-aid to State Child Protection Society (CSS)	2.50	0	0	2.50	1.07	1.43	57.20	Receipt of less funds from Govt. of India
20.	2236 Nutrition B.3(1)(1)(11)-Rajiv Gandhi Scheme for Empowerment of Adolescent Girls for component other than Nutrition (CSS)	0	1.71	0	1.71	0.37	1.34	78.36	Less expenditure on printing of Kishori Cards and Sabla Registers due to administrative reasons
21.	2236 Nutrition B.3(1)(2)(1)-Supplementary Nutrition Programme (SCSP)	17.25	0	0	17.25	14.86	2.39	13.85	Slow progress of scheme
22.	Department for Welfare of SC/ST and Backward Classes 2225 C.1(1)(1)(5)-Free supply of books & stationery to Scheduled Caste Students in Schools (SCSP)	18.00	22.60	0	40.60	37.08	3.52	8.66	Less demand from the local bodies under the scheme
23.	2225 C.1(1)(1)(7)-Merit scholarship to SC/ST/OBC and Minority students-Class I to XII (SCSP)	30.15	4.28	0	34.43	30.89	3.54	10.28	Less demand from the local bodies under the scheme
24.	2225 C.1(1)(3)(11)-Post Matric Scholarship Scheme (CSS)	1.50	0	0	1.50	0.04	1.46	97.33	Non-receipt of funds from Govt. of India
25.	2225 C.1(1)(3)(13)-Pre Matric Scholarship Scheme (CSS)	4.33	0	0	4.33	0.16	4.17	96.30	Non-receipt of funds from Govt. of India
26.	2225 C.1(3)(1)(7)-Multi-Sectoral development programme for minority concentration districts (CSS)	2.00	1.93	1.26	5.19	0.50	4.69	90.36	Non-receipt of sanction for release of funds due to some administrative reasons
Grant No.9: Industries									
27.	Industries Department 2851 A.2(6)(9)-Rebate on sale of handloom cloth (CSS)	0.01	1.93	0	1.94	0	1.94	100.00	Non-release of rebate under the scheme
28.	2851 A.2(6)(11)-Promotion of Handloom for Deen Dayal Hatkargha Protsahan Yojna (CSS)	0.30	0.11	2.61	3.02	0.17	2.85	94.37	Slow progress of scheme

29.	Labour Department 2230 C.2(1)(7)(3)- Rehabilitation of Child Labour (SCSP)	0.50	0	0	0.50	0	0.50	100.00	Non-release of grant
30.	Food & Civil Supplies and Consumer Affairs 3456 D.1(2)(4)- Annapurna Scheme (CSS)	0.54	0	0	0.54	0	0.54	100.00	Non-receipt of funds from Govt. of India
Grant No.10: Development									
31.	Development Department 2401 B.1(9)(4)-Macro Management of Agriculture (CSS)	0.70	0	0	0.70	0	0.70	100.00	Non-receipt of funds from Govt. of India
Grant No. 11: Urban Development and Public Works Department									
32.	Urban Development Department 2217 A.8(1)(2)(1)-Grants to MCD (Slum) for environment improvement in Urban Slums (SCSP)	77.50	0	0	77.50	40.00	37.50	48.39	Release of less grant
Capital-Voted									
Grant No. 6: Education									
33.	Department of Archaeology 4202 GG.1(1)(1)(4)- Conservation Illumination of monuments by DTTDC (CSS)	1.00	0	0.40	1.40	0.01	1.39	99.29	Non-receipt of funds from Govt. of India
Grant No. 8: Social Welfare									
34.	Department for Welfare of SC/ST and Backward Classes 4225 CC.1(1)(3)(2)- Improvement of SC Basties (SCSP)	23.00	0.01	9.99	33.00	27.10	5.90	17.88	Non-finalisation of proposals in time
35.	Tourism Department 5452 EE.1(1)(2)(1)- Development of Delhi Haat at Pitampura (CSS)	1.00	0	0	1.00	0.05	0.95	95.00	Non-receipt of funds from Govt. of India
Grant No.10: Development									
36.	Development Department 4515 BB.4(2)(3)- Rural Development Board for works to be carried out under IDRV (SCSP)	27.00	0	0	27.00	25.13	1.87	6.93	Slow progress of work

Appendix

Grant No. 11: Urban Development and Public Works Department									
37.	Public Works Department 4202 BB.4(1)(5)(2)- Construction of Buildings for Schools (SCSP)	11.00	4.30	0	15.30	11.74	3.56	23.27	Non-receipt of sanction in time
38.	4210 BB.5(1)(2)(2)- Lal Bahadur Shastri Hospital at Khichripur (SCSP)	5.00	0	0	5.00	1.58	3.42	68.40	Slow progress of work
39.	4210 BB.5(1)(2)(4)- Construction of Building for dispensary/Health Centres (SCSP)	10.00	0	0	10.00	4.71	5.29	52.90	Slow progress of work and late receipt of sanction
40.	4210 BB.5(1)(2)(5)- Guru Gobind Singh Hospital at Raghbir Nagar (SCSP)	2.00	0	3.20	5.20	3.05	2.15	41.35	Vacancies, receipt of less bills, non- finalisation of tenders for purchase of M&E
41.	4250 BB.8(2)(4)(1)- Vocational Training Improvement Project- World Bank Share (CSS)	1.00	0	0	1.00	0	1.00	100.00	Non receipt of funds from Govt. of India
Total		446.41	46.73	25.81	518.95	383.96	134.99		

Appendix 2.2
Statement of various grants/appropriation where entire provision remained unutilised
or remitted to Government Account before the closure of the financial year
(Referred to in Paragraph 2.3.3)

(₹ in lakhs)					
Sl. No.	Name of Grants appropriation	Total provision	Actual Expenditure	Saving out of original provisions	Reasons
Revenue-Voted					
Grant No. 2: General Administration					
1.	2070 D.1(1)(2)-Directorate of Training(UTCS)- Capacity building for access for information-(UNDP) Project.	10.00	0	10.00	-
2.	2052 H.1(1)(5)-Grant-in-aid to Samajik Suvidha Sangam (for issue of Smart cards.)	3000.00	0	3000.00	Non-implementation of scheme
Grant No. 3: Administration of Justice					
3.	2015 F.1(4)(1)-Election Office-Charges for conduct of Election to parliament-Lok Sabha Elections	20.00	0	20.00	-
4.	2014 G.1(1)(1)-Delhi High Court-Delhi Judicial Academy.	232.00	0	232.00	Change of department under Delhi High Court
Grant No. 4: Finance					
5.	2040 F.1(3)(10)-Mission Mode Project for Computerisation of Commercial Taxes Department under NeGP (MMPCT-State share)	335.00	0	335.00	Receipt of sanction at the fag end of the financial year
Grant No. 6: Education					
6.	2202 A.1(2)(8)(8)-Investigatory Project in selected schools/Science Museum	6.30	0	6.30	-
7.	2203 B.1(5)(19)-Grant-in-aid to Technical University for women.	1000.00	0	1000.00	Non-release of grant
8.	2230 B.2(1)(3)(1)(1)-Computer Labs in all ITIs-Machinery & Equipment	10.00	0	10.00	Not mentioned
9.	2230 B.2(1)(3)(2)-Grant-in-aid to Delhi Skill Mission Society	150.00	0	150.00	Non-release of grant
10.	2205 F.2(1)(20)-Grant-in-aid to SKP for life time achievement award	43.00	0	43.00	-

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Grant No.7: Medical & Public Health					
11.	2210 A.1(1)(3)(1)-Contribution to Employee State Insurance Corporation	1976.20	0	1976.20	Non-implementation of scheme
12.	2210 A.1(4)(1)(3)-Contribution of Delhi Govt. towards State Illness Assistance fund (Delhi Arogya Nidhi)	150.00	0	150.00	Less number of beneficiaries
13.	2211 A.3(1)(2)-Family Welfare-Other Expenditure-Aapka Swasthya Bima	1000.00	0	1000.00	Non-implementation of scheme
Grant No. 8: Social Welfare					
14.	3435 D.5(1)(1)(3)-DMRC Feeder Bus Services (JNNURM)	525.00	0	525.00	Non-implementation of scheme
15.	3452 E.1(2)(3)(9)-Grant-in aid to DTTDC for Development of Soft Adventure Park at Sanjay Lake	362.00	0	362.00	Non-release of grant to DTTDC
Grant No. 9: Industries					
16.	2851 A.2(3)(6)-Grant-in-aid for Industrial Pollution Control	100.00	0	100.00	Non-implementation of scheme
17.	2230 C.2(1)(5)(1)-Rehabilitation of Child Labour (SCSP)	150.00	0	150.00	Non-release of grant
18.	3456 D.1(4)(5)-Provision for Market intervention to check the rising prices of Essential commodity	250.00	0	250.00	Slow progress of scheme
Grant No. 11: Urban Development & Public Works Department					
19.	2215 A.6(1)(1)(5)-Special Scheme for Grant- in -aid to DJB for development of sewerage and water supply in Assembly constituencies	7000.00	0	7000.00	Non-release of grant
20.	2216 A.7(1)(1)(4)-Grants to DDA for construction of houses for weaker section (JNNURM)	500.00	0	500.00	Non-release of grant
21.	2217 A.8(2)(1)(19)-Grant-in-aid to MCD for sanitation in JJ Clusters and unauthorized colonies (YAP-II)	1000.00	0	1000.00	Non-receipt of proposal from implementing agencies
22.	2217 A.8(2)(1)(26)-Grant-in-aid for municipal reforms.	30093.00	0	30093.00	Non-release of grant

23.	2217 A.8(2)(1)(28)-Grant-in-aid to NDMC for redevelopment of Connaught Place (JNNURM)	2220.00	0	2220.00	Non-receipt of demand from NDMC
24.	2217 A.8(3)(1)(5)-S.P.V. for redevelopment of Walled City	3000.00	0	3000.00	Slow progress of scheme and Non-acceptance of proposal for release of GIA by the competent authority
	Total	53132.50		53132.50	
Capital-Voted					
Grant No. 5: Home					
25.	4055 DD.1(1)(1)-Delhi Forensic Science Laboratory	50.00	0	50.00	Non-implementation of scheme
Grant No. 6: Education					
26.	4202 GG.1(1)(1)(3)-Arts & Culture-Museum & Art Gallery	95.00	0	95.00	Slow progress of work
27.	6202 JJ.2(1)(1)(1)-Loans to G.G.I.P. University	100.00	0	100.00	Non-release of loan
Grant No. 7: Medical & Public Health					
28.	4210 NN.1(1)(1)(1)(1)-Setting up of New Medical College in Dr. Baba Saheb Ambedkar Hospital	2000.00	0	2000.00	Non-implementation of scheme
Grant No. 8: Social Welfare					
29.	4235 AA. 1(1)(2)(2)-Half Way home/Long Stay Home.	500.00	0	500.00	Non-completion of administrative requirements in the proposals
30.	4225 CC.1(1)(2)(1)-Construction of Hostel for SC/ST students studying in Middle/Secondary College/University stages of Education	246.54	0	246.54	Non-implementation of scheme
31.	5075 DD.2(1)(1)(5)-Utilisation of ring railway.	100.00	0	100.00	Non-implementation of scheme
32.	5425 DD.3(1)(1)-Control of Air Pollution exhaust of Motor Vehicles	200.00	0	200.00	Slow progress of work
Grant No. 9: Industries					
33.	5475 DD.1(1)(1)-Providing Accommodation to District forum and State Commission.	100.00	0	100.00	Non-implementation of scheme
Grant No. 10: Development					
34.	5425 PP.1(1)(1)-Ecology & Environment-Hazardous Waste Management	100.00	0	100.00	Non-implementation of scheme

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Grant No. 11: Urban Development & Public Works Department					
35.	4217 AA.1(2)(1)(1)-Share Capital Contribution to NCR Development Board	500.00	0	500.00	Non-release of share contribution
36.	4217 AA.1(3)(1)(3)-Construction of Shri Guru Teg Bahadur Memorial.	100.00	0	100.00	Non-implementation of scheme
37.	7055 AA.9(1)(1)(1)-Loan to MCD for construction of Roads under JNNURM Scheme	5060.00	0	5060.00	Non-receipt of proposal from implementing agencies
38.	4202 BB.4(3)(1)(11)-Development of playground under PYKKA (State Share)	125.00	0	125.00	Non-implementation of scheme
39.	4210 BB.5(3)(1)(3)-Public Health Laboratories-Construction of building for Drug Control	180.00	0	180.00	Slow progress of work
40.	5054 BB.11(1)(1)(4)-District and Other Roads-Other Expenditure-CRF Schemes	5000.00	0	5000.00	Non-implementation of scheme
41.	4801 EE.2(1)(1)(7)-Equity for power Stabillisation Funds DPCL.	20000.00	0	20000.00	Non-release of subsidy
42.	4801 EE.2(1)(1)(8)-Equity for Delhi Renewable Energy Power Company-DREPC	2000.00	0	2000.00	Non-release of equity
Total		36456.54		36456.54	
Grand Total		89589.04		89589.04	

Appendix 2.3
Excess over provision of previous years requiring regularization
(Referred to in Paragraph 2.3.4)

(₹ in crore)

Year	Number of Grants/ Appropriations	Grant/Appropriation Number	Amount of excess	Stage of consideration by Public Accounts Committee (PAC)
2006-07				
4, Finance		3451 C.1(1)(2)-Man Power Cell	0.02	
6, Education				
		2202 A.1(1)(5)(2)-Scheme to be implemented by the Directorate (CSS)	0.04	
		2202 A.1(2)(8)(19)-Other Misc. Scheme	0.04	
7, Medical and Public Health				
		2210 A.1(1)(2)-School Health Scheme	0.02	
		2210 A.1(4)(1)(8)-Common Wealth Games	0.02	
8, Social Welfare				
		2225 A.1(1)(1)(2)-Sanskar Ashram	0.003	
		2225 A.1(1)(1)(3)-Reorganization of Welfare Centre for De-notified tribes	0.02	
		2235 A.2(1)(1)(6)-Security –Internal and External and Augmentation of Sanitation	0.08	
		2235 A.2(1)(2)(10)-Training cum Production Centre for leprosy affected person	0.01	
		2235 A.2(1)(2)(11)-Other Scheme	0.01	
		2235 A.2(1)(2)(16)-State Programme for events for Socially and Physically disadvantage persons	0.004	
		2235 A.2(1)(3) (17)-Honorarium to Anganwadi Workers and helpers	0.05	
		2235 A.2(1)(4) (3)-Work Centre for women	0.07	
		2235 A.2(1)(7) (3)-Old Age Pension	0.002	
		2236 A.3(1)(1) (5)-Supplementary Nutrition Programme (SC)	0.12	
		3075 C.4(1)(1)(5)-Reimbursement of Sales Tax/work contract cess to DMRC	1.50	
		5055 CC.1(1)(4)-Purchase of Land for new bus terminal	0.003	
		5055 CC.1(3)(1)-Introduction of Electronic Trolley Buses alternative mode of transport	2.86	
9, Industries		2851 A.2(3)(13)-Assistance to women entrepreneur (women welfare scheme for self employment (SCP)	0.001	
10, Development				
		2245 E.8(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	

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	2053 M.3(2)(1)(1)-North East Zone	0.0003	
	2029 N.1(2)(1)-North West Zone	0.12	
	2515 N.7(1)(1)(1)-Mini Master Plan	0.16	
	2015 O.7(2)(1)-North District	0.01	
	4711 DD.2(2)(1)-Suspense Recoveries	0.02	
11, Urban Development & Public Works Department			
	3475 A.14 (3)(2)-Swarn Jayanti Shahakari Rojgar Yojna	0.01	
	2059 B.1(1)(2)-Construction	0.14	
	2059 B.1(1)(6)-Suspense	0.21	
	3054 B.3(1)(1)(1)(1)-Maintenance	0.02	
	4217 AA.1(3)(1)(2)-Development of Urban Villages	1.13	
	4210 BB.5(2)(3)(1)(2)-Renovation of Ayurvedic & Unani Tibbia College	0.01	
	4235 BB.7(1)(4)(4)-Construction of Social Welfare Department	0.38	
	4405 BB.9(1)(1)-Expansion & reorganization of Fishery activities	0.02	
	5452 BB.13(1)(1)(1)-Delhi Institute of Hotel Management & Catering	0.03	
	Total	9.1243	
2007-08			
6, Education			
	2202 A.1(2)(4)(1)-Direction & Administration	0.005	
	2202 A.1(2)(8)(2)-Science Centre cum central workshop	0.04	
	2202 A.1(3)(2)(3)-Provision of Preprimary/primary class in existing Govt. schools	0.03	
	2202 A.1(4)(4)(20)-Introduction of Yoga Scheme in schools	0.25	
	2230 B.2(1)(4)(1)(2)-ITI-Vocational Training Improvement Project-State Share	0.12	
7, Medical and Public Health	2210 M.1(1)(1)(11)-Rajkiya Ayurvedic Sansthan at Khera Dabur	0.15	
8, Social Welfare			
	2235 A.2(1)(3)(4)-Counseling & Guidance Bureau	0.03	
	2235 A.2(1)(3)(15)-Child Welfare-Crèches	0.01	
	2235 A.2(1)(4)(16)-Financial assistance to lactating and nursing mothers belonging to weaker section of society	0.03	
	2235 A.2(1)(7)(4)-Other Expenditure-Medical care unit	0.03	
	2235 A.2(1)(9)(6)-Other Programmes-Implementation of the recommendation of HRD report	0.002	
	2236 A.3(1)(1)(2)-Nutrition-Scheme for adolescent girls (Kishori Shakti Yojna)	0.09	

10, Development			
	2403 B.3 (2)(8)(1)-National Project on Rinderpest Eradication-General component (CSS)	0.03	
	2702 B.8(1)(1)(1)-Rationalisation of Minor Irrigation Schemes (CSS)	0.0003	
	2711 D.3(1)(2)(1)-Flood Control-Tools and Plants	0.004	
	2235 E.7(1)(1)(1)-Rehabilitation-Secretary Revenue	0.46	
	2515 I.7(1)(1)(1)-Other Rural Development-Mini Master Plan	0.004	
	2053 M.3(2)(2)(1)-Other Estt.-North East Zone	0.04	
11,Urban Development & Public Works Department			
	2216 B.2(1)(1)(1)-Housing-Construction	0.004	
	3054 B.3(1)(1)(1)(1)-Roads & Bridges-Maintenance	0.53	
	4202 BB.4(1)(1)(1)-Construction of Building for middle schools	0.74	
	4210 BB.5(1)(1)(1)(2)-Sanjay Gandhi Memorial Hospital at Mangolpuri (SCP)	0.05	
	4210 BB.5(1)(1)(1)(4)-Babu Jag Jivan Ram Hospital at Jahangirpuri (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)(1)-Construction of building for MAM College	0.46	
	4235 BB.7 (1)(1)(4)-Development of Home for mentally retarded	0.06	
	4235 BB.7 (1)(4)(1)-Provision of additional facilities in the existing buildings	0.35	
	5054 BB.11 (1)(1)(1)-Construction of Roads and Bridges	5.30	
	5054 BB.11 (1)(1)(7)-Common Wealth Games	2.47	
Total		11.5494	
2008-09			
4, Finance			
	2054 A.1(1)(2)(1)-Principal Accounts Office EDP Cell	0.28	
6, Education			
	2202 A.1 (2)(8)(4)-Educational Television	0.09	
	2202 A.1(2)(8)(19)-Other Misc. Scheme	0.13	
8, Social Welfare			
	2235 A.2(1)(2)(14)-Scholarship for disabled persons	0.01	
	2235 A.2(1)(5)(2)-Old age pension	0.02	
	2235 B.2(1)(1)(3)-Security-Internal and external and augmentation of sanitation	0.14	
	2235 B.2(1)(3)(20)-Pension to widows	0.36	
	2236 B.3(1)(1)(7)-Kishori Shakti Yojna (CSS)	0.05	
	5055 DD.1(1)(4)-Purchase of land for New Bus Terminal	0.15	

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10, Development			
	2406 F.2(2)(2)(1)-Development of Forests including consolidation	0.92	
	2053 K.3(3)(1)(2)-Citizen care for habitat fund	0.01	
	4515 BB.4(1)(6)-Rural Development Board for works to be carried out under IDRV (SCSP)	1.32	
	4711 DD.2(2)(2)(1)-Major Drainage works	0.35	
	4711 DD.2(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 B.1(1)(4)-Public Works-Maintenance and Repair	5.74	
	4059 BB.2(1)(2)(5)-Capital outlay on Public works-Deputy Commissioner's offices	0.45	
	4059 BB.2(1)(2)(7)-Delhi Subordinate Staff Selection Board	0.03	
	4059 BB.2(1)(2)(11)-Delhi Institute of Pharmaceutical Science and Research	0.16	
	4202 BB.4(1)(3)(1)-Additional facilities/renovation work in existing buildings of Education Department	0.44	
	4202 BB.4(1)(4)(3)-Setting up of university of science and technology	0.13	
	4202 BB.4(2)(1)(1)-Construction of building for Delhi College of Engineering at Bawana Road	1.71	
	4202 BB.4(4)(3)(1)-Fine Arts Education-College of Art	0.07	
	4210 BB.5(1)(1)(1)(1)-Construction of buildings for hospitals	0.70	
	4210 BB.5(2)(1)(1)-Medical Education Training and Research- Buildings	0.12	
	4210 BB.5(2)(2)(1)(1)-Construction of building for MAM College	0.09	
	4210 BB.5(2)(3)(1)(2)-Renovation of Ayurvedic & Unani Tibbia College	0.04	
	4235 BB 7(1)(1)(2)-Construction of buildings for primary school for deaf at Nehru vihar	0.35	
	4250 BB.8(2)(4)(2)-Labour-Vocational Training Improvement Project-State Share	0.34	
	5054 BB.11 (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)-Medical Education Training & Research-GIA (CSS)	0.70	Reasons awaited
8, Social Welfare			
	2225 C.1(1)(1)(5)-Free supply of books & stationery to SC students in school (SCSP)	1.59	Reasons awaited
11, Urban Development and Public Works Department			
	2059 B.1(1)(4)-Public Works-Maintenance and Repair	3.31	Reasons awaited
Total		5.60	

2010-11			
8, Social Welfare			
	3452 E.1(1)(3)(10)- GIA to DTTDC for celebration of Incredible India Festival (CSS)	0.80	
	4235 BB 1.(1)(1)(2) Women's Welfare-Construction of Working Women's Hostel	0.16	
10, Development			
	4711 DD2(2)(2)(3) Trans Yamuna Area Development Board	0.86	
	2711 D 3(1)(2)(2) Maintenance (Flood Control & Drainage)	2.12	
	2029 G 1(1)(1) Dy. Commissioner's Office-Central Zone	0.0008	
	2053 G 2(2)(2) Land Acquisition Establishment, Central Zone	0.04	
Total		3.9808	
Grand Total		47.6045	

Appendix – 2.4
Excess/Un-necessary supplementary provision (₹10 lakh or more in each case)
(Referred to in Paragraph 2.3.6)

(₹ in lakh)

Sl. No.	Number & Name of the Grant.	Original provision	Actual Expenditure	Saving out of original provision	Supplementary provision	Reasons
Revenue-Voted						
Grant No.3: Administration of Justice						
1.	2014 E.1(2)(4)-Grant in aid to State Legal Aid Fund	280.00	138.86	141.14	40.00	Release of less grant-in-aid owing to adjustment of unspent balance
Grant No.6- Education						
2.	2236 A.4(1)(1)(1)-Nutrition-Mid-day meal for children	4470.00	4373.38	96.62	716.00	Less utilisation of management and evaluation funds and extension of winter vacation by more than one week
3.	2236 A.4(1)(1)(6)- Grant in aid to aided schools for mid – day meal programme	515.00	321.55	193.45	126.00	Less utilisation of management and evaluation funds and extension of winter vacation by more than one week
4.	2236 A.4(1)(2)(5)-Grant in aid to aided school for Mid day meal programme (SCSP)	115.00	40.44	74.56	26.00	Less utilisation of funds by some schools
5.	2203 B.1(5)(3)-Grant in aid to Netaji Subhash Institute of Technology	3700.00	3181.48	518.52	151.00	Release of less grant
6.	2203 B.1(5)(5)-Ambedkar Institute of Technology	950.00	721.53	228.47	250.00	Non-finalisation of purchase proposals in time
7.	2203 B.1(5)(17)- Grant in aid to Delhi Technological University	5500.00	5397.14	102.86	300.00	Release of less grant
8.	2205 F.2(1)(1)- Art & culture -Hindi Academy	573.50	558.55	14.95	50.00	Non-finalisation of MACP in time
9.	2205 F.2(1)(3)-Punjabi Academy	448.00	426.08	21.92	30.00	Non-organisation of some scheduled programmes
10.	2203 L.1(1)(1)- Technical Education-G.B. Pant Engineering College, Okhla	800.00	756.59	43.41	50.00	Vacancies and non-receipt of approval for procurement of M&E
Grant No. 7 –Medical & Public Health						
11.	2210 A.1(1)(3)(1)-Contribution to Employee State Insurance Corporation	1260.00	0.00	1260.00	716.20	Non-implementation of scheme
12.	2210 B.1(1)(1)(1)-Lok Nayak Hospital	23721.50	22954.39	767.11	645.00	Non-filling up of vacant posts, receipt of less claims/bills, purchase of less store items and less number of beneficiaries

13.	2210 C.1(1)(1)(1)-G.B. Pant Hospital	18328.00	17911.33	416.67	300.00	Vacant posts and non-finalisation of purchase proposals
14.	2210 N.1(1)(1)(1)-Dr. Baba Saheb Ambedkar Hospital	8206.00	7339.21	866.79	100.00	Non-filling up of vacant posts and receipt of less claims/bills
15.	2210 Q.1(1)(1)(1)-Dr. Hedgewar -Arogya Sansthan	3600.00	3268.41	331.59	90.00	Non-filling up of vacant posts and non-finalisation of proposal for purchase of M&E
16.	2210 V.1(1)(1)(1)-Bhagwan Mahavir Hospital	3200.00	2923.98	276.02	574.20	Non-filling up of vacant posts, receipt of less claims/ bills, procurement of less machinery & equipments
17.	2210 W.1(1)(1)(1) Malviya Nagar Colony Hospital	2189.00	1879.86	309.14	100.00	Non-filling up of vacant posts, receipt of less claims/ bills, procurement of less machinery & equipments
18.	2210 AB.1(1)(1)(1)-Lal Bahadur Shahstri Hospital (SCSP)	4171.80	3924.56	247.24	61.53	Non-filling up of vacant posts, receipt of less claims/ bills, purchase of less stores and non-finalisation of tenders for purchase of machinery & equipments
19.	2210 AD.1(1)(1)(1)-Guru Gobind Singh Hospital (SCSP)	2911.70	2881.83	29.87	180.00	Procurement of less stores, vacancies, receipt of less bills and non-finalisation of tenders for purchase of M&E
20.	2210 AE.1(1)(1)(1)-Babu Jagjivan Ram Hospital (SCSP)	2514.00	2259.98	254.02	130.00	Non-filling up of vacant posts, receipt of less bills of electricity and non-finalisation of purchase proposals
21.	2210 AG.1(1)(1)(1)-Satyawadi Raja Harishchandra Hospital at Narela	2400.00	2363.00	37.00	110.00	Non-finalisation of proposals for purchase of M&E and non-receipt of bills of Material & supplies in time
22.	2210 AH.1(1)(1)(1)-A & U Tibbia College	1872.20	1855.39	16.81	92.00	Vacancies, less number of beneficiaries
Grant No. 8 Social Welfare						
23.	2225 C.1(1)(3)(9)-Merit Scholarship to SC/ST/OBC and Minority students-Class I to XII	4023.00	3601.85	421.15	677.00	Less demand from the local bodies under the scheme
24.	2225 C.1(3)(1)(7)-Multi-Sectoral development programme for minority concentration districts (CSS)	200.00	49.56	150.44	193.35	Non-receipt of sanction for release of funds due to some administrative reasons

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Grant No. 9 Industries						
25.	2851 A.2(6)(9)-Rebate on sale of handloom cloth(CSS)	1.00	0.00	1.00	193.00	Non-release of rebate under the scheme
26.	2851 A.2(6)(11)-Promotion of Handloom for Deen Dayal Hathkargha Protsahan Yojna (CSS)	30.00	16.83	13.17	11.40	Slow progress of scheme
Grant No. 10: Development						
27.	2711 D.3(2)(2)(3)-Preparation of Master Plan for Drainage of NCT of Delhi	0.00	0.00	0.00	24.00	-
28.	2053 I.2(1)(1)- District Estt.- South Zone	440.25	421.47	18.78	41.00	Non-filling up of vacant posts, receipt of less claims/bills,
29.	2810 P.4(1)(1)(2)-Non Conventional Source of Energy-Solar Energy	10.00	0.05	9.95	90.00	Non-approval of proposal with reference to SPV at Delhi Sectt. and Vikas Bhawan
Capital-Voted						
Grant No. 11: Urban Development and Public Works Department						
30.	7055 AA.9(1)(1)(1)-Loan to MCD for construction of Roads under JNNURM Scheme	0.00	0.00	0.00	5060.00	Non-receipt of proposal from implementing agency
31.	4250 BB.8(1)(1)-Employment-Construction of I.T.Is	680.00	538.63	141.37	720.00	Slow progress of work
Total		97109.95	90105.93	7004.02	11847.68	

Appendix-2.5
Excess /Unnecessary re-appropriation of funds
(Where final savings were more than ₹ 1 crore)
(Referred to in Paragraph 2.3.7)

(₹ in crore)

Sl. No.	Number & Name of Grant	Re-appropriation	Final Savings	Reasons
Revenue-Charged				
Grant No.2:General Administration				
1.	2070 C.2(1)(2)-Lokayukta (Charged)	0.22	1.41	Receipt of less claims
Grant No. 3: Administration of Justice				
2.	2014 A.1(1)(4)-Delhi High Court Arbitration Centre (Charged)	0.43	1.10	Non-filling up of vacant posts and non-conducting of workshops and seminars
Revenue-Voted				
Grant No. 3: Administration of Justice				
3.	2014 B.1(1)(1)-Session Court	5.97	27.67	Non-finalisation of MACP and receipt of less claims/bills
4.	2014 B.1(1)(2)-Computerisation of District & Session Court	1.65	2.86	Non-finalisation of some projects during the year
Grant No. 4: Finance				
5.	2040 F.1(3)(10)-Mission Mode Project for computerization of Commercial Taxes department under NeGP (MMPCT-State Share).	3.34	3.35	Receipt of sanction at the fag end of the financial year
Grant No. 6: Education				
6.	2202 A.1(3)(2)(2)-Other Expenditure-Examination Reform Branch for quality improvement	0.30	2.37	Non-finalisation of payment of bills
7.	2236 A.4(1)(2)(1)-Mid-day meal for children (SCSP)	1.46	2.44	Less utilisation of management and evaluation funds and extension of winter vacation by more than one week
8.	2203 B.1(4)(1)-Polytechnics-Direction & Admn.	2.37	3.44	Non-finalisation of MACP, transfer of staff and receipt of less claims/bills
9.	2203 B.1(5)(3)-Grants in aid to Netaji Subhash Institute of Technology	2.69	9.39	Release of less grant
10.	2230 B.2(1)(2)(1)-Craftsman Training Scheme	2.90	3.08	Non-finalisation of MACP, transfer of staff, receipt of less claims/bills and non-procurement of store items
11.	2230 B.2(1)(4)(1)(1)-Industrial Training Institute-World Bank Share (CSS)	0.35	1.14	Non-release of payment for M&E owing to some administrative reasons
12.	2203 L.1(1)(1)-Technical Education-G.B. Pant Engineering College, Okhla	0.47	1.40	Vacancies and non-receipt of approval for procurement of M & E
Grant No. 7: Medical & Public Health				
13.	2210 C.1(1)(1)(1)-G.B. Pant Hospital	3.69	10.85	Vacant posts and non-finalisation of purchase proposals
14.	2210 I.1(1)(1)(1)-Implementation of Prevention of Food Adulteration Act	0.71	1.32	Non-filling up of vacant posts

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15.	2216 Q.1(1)(1)(1)-Dr. Hedgewar Arogya Sansthan	1.10	5.32	Non-filling up of vacant posts & non-finalization of proposal for purchase of M & E.
16.	2210 T.1(1)(1)(1)-Sardar Ballabh Bhai Patel Hospital	0.18	1.01	Non finalization of tender for procurement of M& E
17.	2210 AF.1(1)(1)(1)-Maharishi Balmiki Hospital	0.46	1.81	Non-filling of vacant posts receipt of less bills of electricity and non-finalization of purchase proposals.
18.	2210 AJ.1(1)(1)(1)(1)-Nehru Homeopathic Medical College & Hospital	0.36	1.35	Vacant posts, receipt of less bills and non-finalisation of tenders
Grant No. 8: Social Welfare				
19.	2235 A.2(1)(1)(1)-Dte. Of Social Welfare	0.26	1.13	Non-clearance of payment for CCTV by the competent authority.
20.	2225 C.1(3)(1)(7)-Multi sectoral development programme for minority concentration districts (CSS)	1.25	4.69	Non-receipt of sanction for release of funds due to some administrative reasons
21.	2041 D.1(4)(2)-Computerisation of records of Dte of Transport	0.06	2.12	Slow progress of scheme
22.	3452 E.1(2)(2)(3)-Promotion of tourism Delhi as a destination	1.09	1.63	Non receipt of approval from Finance Department
23.	3452 E.1(2)(2)(4)- Tourism Infrastructure	0.99	1.05	Non receipt of approval for purchase of floating jetties from Finance Department.
Grant No. 9: Industries				
24.	2851 A.2(6)(11)-Promotion of Handloom for Deen Dayal Hatkargha Protsahan Yojna(CSS)	2.60	2.85	Slow progress of scheme
25.	2230 C.2(1)(1)(1)-Labour and Employment-Headquarter Estt	0.38	1.36	Non-finalisation of purchase proposals and non-receipt of claims in time
26.	3456 D.1(1)-Civil Supplies-Direction & Admn.	3.50	4.41	Vacant posts and receipt of less claims/bills
27.	3456 D.1(3)(1)-Civil Supplies Schemes-Streamlining of Public Distribution system with focus upon below poverty line	1.18	3.08	Non-receipt of sanction in time
28.	3475 E.1(1)(1)-Other General Economic Services-Enforcement of standard Weights & Measures.	0.56	1.08	Vacancies receipt of less bills of OTA & claims and conducting of less training programme.
Grant No.11: Urban Development & Public Works Department				
29.	2217 A 8 (2) (1) (19) Grant-in-aid to MCD for sanitation in JJ Clusters and unauthorised colonies (YAP- II)	8.99	10.00	Non receipt of proposal from implementing agencies.
30.	3475 A.14(1)(1)-Other General Economic Services-Swarn Jayanti Shahari Rojgar Yojna	1.44	3.21	Adjustment of unspent amount.
31.	2059 B.1(1)(1)(1)-Public Works-Estt. Charges	1.27	31.57	Non-filling up of vacant posts
32.	3054 B 3.(1)(1)(1)(1)-Roads & Bridges-Maintenance	18.39	19.53	Less expenditure on maintenance owing late receipt of sanction
33.	2052 E.1(1)(1)-Secretariat General Services-Power Department.	0.31	1.04	Non-finalisation of payment of advertisement bills due to some administrative reasons
34.	2801 E.2(2)(1)(3)-Grant in aid to DERC	0.54	2.63	Adjustment of unspent balances

Capital-Voted				
Grant No. 6: Education				
35.	4202 AA.1(1)(1)(2)-Outsourcing of work of School buildings	16.17	26.98	Slow progress of work
Grant No. 8: Social Welfare				
36.	4235 AA.1(1)(2)(2)-Half way home/ Long stay Home	4.99	5.00	Non-completion of administrative requirements in the proposals
37.	4225 CC.1(1)(2)(1)-Construction of Hostel for SC/ST students studying in Middle/Secondary College/University stages of Education.	0.47	2.47	Non-implementation of scheme
Grant No.11: Urban Development & Public Works Department				
38.	4059 BB.2(1)(2)(2)-Construction-UTCS Building	2.00	2.11	Slow progress of work
39.	4059 BB.2(1)(2)(8)-Construction-Election office Building	0.04	1.02	Slow progress of work
40.	4235 BB.7(1)(4)(1)-Other Expenditure-Provision of additional facilities in the existing buildings (PWD)	0.80	1.68	Late receipt of sanction
Total		95.93	211.95	

Appendix -2.6
Results of review of substantial surrenders (40 per cent or more of the total provision)
made during the year
(Referred to in Paragraph 2.3.8)

(₹ in crore)

Sl. No	Number and Name of the Grant	Name of Schedule (Head of Account)	Total Grant/ Appropriation	Amount Surrender/ Saving	Per centage of Surrender /Saving	Reasons
Revenue-Voted						
1.	Grant No. 2: General Administration	2052 H.1(1)(3)-Grant-in-aid to Samajik Suvidha Sangam	6.00	3.00	50%	Less release of grant.
2.		2052 H.1(1)(5)-Grant in aid to Samajik Suvidha Sangam (for issue of Smart cards)	30.00	30.00	100%	Non-implementation of scheme.
3	Grant No. 4: Finance	3454 D.1(1)(2)(2)-Conduct of Economic Census(CSS)	3.00	2.95	98.33%	Non receipt of funds from GOI.
4.	Grant No. 5: Home	2070 B.1(1)(3)-Revamping of Civil Defence (CSS)	1.13	1.13	100%	Transfer of scheme to Secretary revenue.
Capital-Voted						
5.	Grant No. 5: Home	4055 DD.1(1)(1)-Delhi Forensic Science Laboratory	0.50	0.50	100%	Non-implementation of scheme.
6.	Grant No. 7: Medical and Public Health	4210 NN.1(1)(1)(1) (1)-Setting up of New Medical College in Dr. Baba Saheb Ambedkar Hospital	20.00	16.32	81.60%	Slow progress of scheme.
7.	Grant No. 8: Social Welfare	5452 EE.1(1)(1)(2)-Development of Delhi Haat at Pitampura (CSS)	1.00	0.95	95%	Non receipt of funds from GOI.
8.	Grant No. 9: Industries	4851 AA.1(1)(1)-Upgradation, improvement handling over of Civic Services of Industrial Estate flatted factories complex.	5.00	4.75	95%	Slow progress of work
9.		5475 DD.1(1)(1)-Providing accommodation to District Forum & State Commission .	1.00	0.69	69%	Slow progress of work
10.	Grant No. 10: Development	5425 PP.1(1)(1)-Hazardous Waste Management	1.00	1.00	100%	Non-implementation of scheme.
Total			68.63	61.29		

Appendix 2.7
Statement of various grants/appropriations in which saving
occurred but no part of which had been surrendered
(Referred to in Paragraph 2.3.9)

(₹ in crore)

Sl. No.	Grant No.	Name of Grant/appropriation Voted/ Charged	Savings
1.	03	Administration of Justice-Charged	4.64
2.	03	Administration of Justice-Voted	42.09
3.	06	Education (Voted)	210.59
4.	12	Loans (Voted)	1.57
	Total		258.89

Appendix- 2.8
Details of saving of ₹ 1 crore and above not surrendered
(Referred to in Paragraph 2.3.9)

(₹ in crore)

Sl. No.	Number and Name of Grant/Appropriation	Saving	Surrendered	Saving which remained to be surrendered.
1.	02. General Administration-Charged	2.69	0.86	1.83
2.	02. General Administration-Voted	51.41	41.09	10.32
3.	04. Finance-Voted	47.26	18.96	28.30
4.	05. Home –Voted	46.53	33.41	13.12
5.	07. Medical and Rubber Health-Voted	123.53	16.32	107.21
6.	08. Social Welfare-Voted	197.91	36.51	161.40
7.	09. Industries-Voted	27.03	7.54	19.49
8.	10. Development-Voted	38.18	1.07	37.11
9.	11. Urban Development and Public Works Department-Voted	702.20	34.82	667.38
10.	Public Debt-Charged	94.86	90.00	4.86
	Total	1331.60	280.58	1051.02

Appendix 2.9
Cases of Surrender of funds in excess of ₹ 1 crore on 31st March 2012
(Referred to in Paragraph 2.3.9)

(₹ in crore)

Sl. No.	Grant No. & Name	Major Head/Sub Head	Original. Provi- sion	Saving	Amount. of Surrender	Percentage of total provision
Revenue-Voted						
1.	02. General Administration	2052 C. 1(1)(6)-Secretariat General Services-Citizen Government Interface	2.98	2.48	1.00	33.55
2.		2220 F.1(1)(1)-Information & Publicity-Public Relation Dte.	27.70	7.06	4.00	14.40
3.		2051 G.1(1)(1)-Public Service Commission, Staff Selection Board for Delhi Govt.	13.58	4.38	3.09	22.75
4.		2052 H.1(1)(3)-Secretariat General Services- Grant in aid to Samajik Suvidha Sangam.	6.00	4.25	3.00	50.00
5.		2052 H.1(1)(5)-Secretariat General Services-Grant in aid to Samajik Suvidha Sangam (for issue of Smart cards)	30.00	30.00	30.00	100.00
6.	04. Finance	3454 D.1(1)(2)(2)-Census Surveys & Statistics-Conduct of Economic Census (CSS)	3.00	3.00	2.95	98.33
7.		2040 F 1(2)(1)-Sales Tax-Collection Charges	42.80	4.89	4.20	9.81
8.		2040 F.1(3)(5)-Computerisation system	8.37	2.03	1.50	17.92
9.		3454 I.1(1)(2)(11)-Preparation of Geo-spatial data base for Delhi.	34.00	15.00	10.00	29.41
10.	05. Home	2056 A.1(2)-Jail manufacture	15.00	5.00	5.00	33.23
11.		2070 B.1(1)(1)-Other Administration Services-Civil Defence & Home Guards	15.11	5.15	4.67	30.90
12.		2070 B.1(1)(3)-Revamping of Civil Defence (CSS)	1.13	1.13	1.13	100.00
13.		2070 C.1(1)(2)-Fire Protection & Control	109.17	28.31	15.19	13.91
14.		2055 D.1(1)(1)-Forensic Science Laboratory	16.52	6.49	2.05	12.40
15.	11. Urban Development & Public Works Department.	2801 E.2(2)(1)(5)-Grant in aid to DPCL towards CPSU dues	430.00	67.65	34.82	8.09
16.	Public Debt	2049 A.1(1)(1)-Interest on loans for State/Union Territory Plan Schemes	3000.00	82.74	80.00	2.66
Capital-Voted						
17.	07. Medical & Public Health	4210 NN.1(1)(1)(1)(1)-Setting up of new Medical College in Dr. Baba Saheb Ambedkar Hospital	20.00	20.00	16.32	81.60
18.	08.Social Welfare	7055 DD.4(1)(2)-Subordinate Debt for land acquisition for MRTS.	245.00	29.00	35.56	14.51

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19.	09. Industries	4851 AA.1 (1) (1)-Upgradation improvement handling over of Civic Services of Industrial Estate Flatted Factories Complex	5.00	4.75	4.75	95.00
20.		5475 DD.1(1)(2)-Streamlining of Public Distribution System.	11.00	2.55	2.00	18.18
21.	10. Develop-ment	5425 PP.1(1)(1)-Hazardous Waste Management	1.00	1.00	1.00	100
22.	Public Debt	6004 AA.1(1)(2)-Share of Small Savings Collections	1100.00	12.12	10.00	0.90
Total			5137.36	338.98	272.23	

Appendix 2.10
Unrealistic budgeting where entire provision under CSS and SCSP
schemes remained unutilized.
(Referred to in Paragraph 2.3.10)

(₹ in thousand)				
Sl. No.	No. & Name of Grants/Appropriation	Total Provision	Actual Expenditure	Saving out of original provisions
Revenue-Voted				
Grant No. 2: General Administration				
1.	2052 C.1(1)(7)(1)-Other Administrative Expenses Bhagidari (CSS)	100	0	100
Grant No. 4: Finance				
2.	3454 D.1(1)(2)(2)-Conduct of Economic Censes (CSS)	30000	0	30000
Grant No. 5: Home				
3.	2070 C.1(1)(4)(1)-Procurement of Equipments for Training (CSS)	3827	0	3827
Grant No. 6- Education				
4.	2202 A.1(1)(1)(2)-Grant in aid to Delhi University (CSS)	2200	0	2200
5.	2202 A.1(2)(8)(23)-National Merit Scholarship Scheme (CSS)	100	0	100
6.	2202 A.1(2)(8)(31)-Hospitality & Tourism courses in schools(CSS)	6000	0	6000
7.	2203 B.2(1)(2)(3)-Upgradation of Training infrastructure in Govt. ITIs (CSS)	100	0	100
8.	2203 B.2(1)(3)(1)(2)-Upgradation of ITIs into centre for Excellence Equipment procurement for Broad Based Training in existing ITIs (CSS)	1000	0	1000
Grant No. 7: Medical & Public Health				
9.	2210 A.1(3)(2)(1)(1)-National Trachoma & Blindness Control programme-General Areas (CSS)	2000	0	2000
10.	2210 A.1(3)(2)(1)(3)-Grant in aid to Delhi State Blindness control Society (CSS)	500	0	500
11.	2210 A.(1)(3)(2)(12)(1)-National Malaria Eradication Programme-General Areas (CSS)	800	0	800
12.	2210 A.(3)(2)(12)(2)- National Malaria Eradication Programme-SCSP for SCs (CSS)	200	0	200
13.	2210 I.1(1)(2)(1)-Prevention & Control of diseases-Strengthening of Food Testing Laboratories (CSS)	100	0	100
14.	2210 M.1(3)(1)(2)(1)-Development & Upgradation of Ayush Institutions /Colleges-Grant-in-aid (CSS)	10000	0	10000

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Grant No. 8: Social Welfare				
15.	3452 E.1(2)(3)(1)-Grant-in -aid to DTTDC for celebration of Garden Festival (CSS)	1350	0	1350
16.	3452 E.1(2)(3)(2)-Grant-in -aid to DTTDC for celebration of Qutub Festival (CSS)	1000	0	1000
17.	3452 E.1(2)(3)(6)-Grant-in -aid to DTTDC for Development of Chhawla and Kanganheri Water Sports (CSS)	100	0	100
Grant No. 9: Industries				
18.	2851 A 2(6)(9)-Rebate on sale of handloom cloth (CSS)	19400	0	19400
Grant No. 10: Development				
19	2401 B.1(6)(2)-Timely reporting of estimates of Area & production of Principal crops (CSS)	100	0	100
20	2401 B.1(9)(4)-Macro Management of Agriculture (CSS)	7000	0	7000
21	2402 B.2(2)(1)-Soil Testing & Soil reclamation and saline (SCSP)	100	0	100
22	2403 B.3(6)(1)-Veterinary Services and control of contagious diseases in hospitals/dispensaries (SCSP)	3000	0	3000
23	2506 E.10(1)(1)-Computerisation of land records (CSS)	300	0	300
Grant No. 11: Urban Development & Public Works Department				
24	2217 A.8(3)(1)(4)-Capacity Building activities including research & training towards implementation of BSUP & IHSDP under JNNURM (CSS)	1500	0	1500
Revenue-Charged				
Grant No. 3: Administration of Justice				
25	2014 A.1(1)(2)-Grant for infrastructure facilities for judiciary (CSS)	100	0	100
Grant No. 7: Medical & Public Health				
26	2210.AD.1(1)(1)(1)-Guru Gobind Singh Hospital (SCSP)	100	0	100
Capital-Voted				
Grant No. 11: Urban Development & Public Works Department				
27	4250. BB 8.(2)(4)(1)-Vocational Training Improvement Project-World Bank Share (CSS)	10000	0	10000
Total		100977	0	100977

Appendix 2.11

Statement of incorrect classification under revenue head instead of Capital head (Referred to in Paragraph 2.7)

(₹ in lakh)

Sl. No.	No. and Name of Grant/ Appropriation	Original grant/ appropriation in the Detailed Demand for Grants (DDG)	Actual Expenditure
	Grant No.2: General Administration		
1.	2052 C.1(1)(9)(3)-Motor Vehicles (2052 00 090 19 00 51)	1.00	0.42
	Grant No. 4: Finance		
2.	2039 E.1(3)(1)(8)-Motor Vehicles (2039 00 104 99 00 51)	4.00	3.14
3.	2039 E.1(1)(1)(7)-Motor Vehicles (2039 00 001 99 00 51)	5.00	3.88
	Grant No.5: Home		
4.	2055 D.1(1)(1)(7)- Motor Vehicles (2055 00 116 99 00 51)	12.00	0.94
5.			0.61
6.	2056 A.1(1)(1)(8)- Motor Vehicles (2056 00 001 99 00 51)	45.00	9.99
7.	2070 C.1(1)(2)(9)-Motor Vehicles (2070 00 108 99 00 51)	200.00	268.59
8.	2055 D.1(1)(1)(6)-Machinery & Equipment (2055 00 116 99 00 52)	295.00	97.50
9.	2070 C.1(1)(2)(7)- Machinery & Equipment (2070 00 108 99 00 52)	1000.00	261.55
10.			47.52
11.	2070 B.1(1)(1)(6)- Machinery & Equipment, Tools & Plant (2070 00 106 95 00 52)	20.00	4.88
	Grant No.6: Education		
12.	2203 L.1(1)(1)(5)- Machinery & Equipment (2203 00 112 63 00 52)	275.00	408.89
13.	2203 B.1(5)(1)(6)- Machinery & Equipment (2203 00 112 72 00 52)	25.00	24.42
14.	2203 B.1(4)(1)(6)- Machinery & Equipment (2203 00 105 86 00 52)	220.00	47.91
15.			2.35
16.			21.02
17.			16.98
18.			41.42
19.	2203 K.1(1)(1)(5)-Machinery & Equipment (2203 00 112 64 00 52)	70.00	35.53

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20.	2203 I.1(1)(1)(1)(6)-Machinery & Equipment (2203 00 112 65 99 52)	117.00	119.94
21.	2205 G.1(1)(1)(7)- Machinery & Equipment (2205 00 103 99 00 52)	2.00	0.15
22.	2230 B.2(1)(2)(1)(9)- Machinery & Equipment (2230 03 003 99 00 52)	250.00	30.86
23.			15.60
24.			26.50
25.			15.51
26.			12.58
27.			5.75
28.			5.77
29.			91.05
Grant No.7: Medical and Public			
30.	2210 F.1(1)(1)(1)(6)-Motor Vehicles (2210 01 110 53 00 51)	6.00	5.54
31.	2210 V.1(1)(1)(1)(7)-Motor Vehicles (2210 01 110 29 00 51)	3.60	2.98
32.	2210 B.1(1)(1)(1)(10)-Motor Vehicles (2210 01 110 86 00 51)	66.00	19.83
33.			0.70
34.	2210 H.1(1)(1)(1)(1)(6)-Motor Vehicles (2210 05 105 99 99 51)	7.50	7.25
35.			1.75
36.	2210 R.1(1)(1)(1)(9)-Motor Vehicles (2210 01 110 25 00 51)	3.50	1.68
37.	2210 H.1(1)(1)(1)(5)(4)-Motor Vehicles (2210 05 105 99 87 51)	1.25	0.33
38.	2210 AC.1(1)(1)(1)(7)-Motor Vehicles (2210 01 110 40 00 51)	2.00	0.98
39.	2210 AI.1(1)(1)(1)(1)(7)-Motor Vehicles (2210 02 102 60 99 51)	1.40	0.31
40.	2210 AE.1(1)(1)(1)(9)-Motor Vehicles (2210 01 789 95 00 51)	1.00	0.48
41.	2210 W.1(1)(1)(1)(7)-Motor Vehicles (2210 01 110 77 00 51)	1.00	2.26
42.	2210 C.1(1)(1)(1)(10)-Motor Vehicles (2210 01 110 87 00 51)	6.00	4.26
43.	2210 AB.1(1)(1)(1)(7)-Motor Vehicles (2210 01 789 97 00 51)	9.00	4.56
44.	2210 T.1(1)(1)(1)(7)-Motor Vehicles (2210 01 110 30 00 51)	0.60	0.60

45.	2210 AF.1(1)(1)(1)(6)- Motor Vehicles (2210 01 110 79 00 51)	1.50	0.64
46.	2210 AG.1(1)(1)(1)(5)- Machinery & Equipment (2210 01 110 65 00 52)	140.00	141.60
47.	2210 Y.1(1)(1)(1)(5)- Machinery & Equipment (2210 01 110 23 00 52)	400.00	79.18
48.	2210 L.1(1)(1)(1)(5)- Machinery & Equipment (2210 01 110 62 00 52)	574.20	622.72
49.	2210 F.1(1)(1)(1)(5)- Machinery & Equipment (2210 01 110 53 00 52)	2385.00	3846.62
50.	2210 H.1(1)(1)(1)(5)(3)- Machinery & Equipment (2210 05 105 99 87 52)	350.00	119.35
51.	2210 N.1(1)(1)(1)(4)- Machinery & Equipment (2210 01 110 67 00 52)	711.00	315.44
52.	2210 E.1(1)(1)(1)(6)- Machinery & Equipment (2210 01 110 91 00 52)	1200.00	1397.75
53.	2210 AC.1(1)(1)(1)(5)- Machinery & Equipment (2210 01 110 40 00 52)	600.00	478.45
54.	2210 P.1(1)(1)(1)(5)- Machinery & Equipment (2210 01 110 17 00 52)	285.00	159.45
55.	2210 Z.1(1)(1)(1)(8)- Machinery & Equipment (2210 01 110 85 00 52)	60.00	20.75
56.	2210 AH.1(1)(1)(1)(9)- Machinery & Equipment (2210 02 101 71 00 52)	45.00	74.94
57.	2210 B.1(1)(1)(1)(7)- Machinery & Equipment (2210 01 110 86 00 52)	2000.00	1859.70
58.	2210 C.1(1)(1)(1)(8)- Machinery & Equipment (2210 01 110 87 00 52)	1700.00	1044.25
59.	2210 H.1(1)(1)(1)(1)(7)- Machinery & Equipment (2210 05 105 99 99 52)	400.00	102.89
60.	2210 R.1(1)(1)(1)(5)- Machinery & Equipment (2210 01 110 25 00 52)	460.00	27.10
61.	2210 D.1(1)(1)(1)(5)- Machinery & Equipment (2210 01 110 89 00 52)	250.00	103.54
62.	2210 AE.1(1)(1)(1)(5)- Machinery & Equipment (2210 01 789 95 00 52)	145.00	24.22
63.	2210 Q.1(1)(1)(1)(5)- Machinery & Equipment (2210 01 110 27 00 52)	173.00	25.97
64.	2210 V.1(1)(1)(1)(5)- Machinery & Equipment (2210 01 110 29 00 52)	250.00	119.04
65.	2210 AD.1(1)(1)(1)(4)- Machinery & Equipment (2210 01 789 96 00 52)	300.00	213.51
66.	2210 AB.1(1)(1)(1)(5)- Machinery & Equipment (2210 01 789 97 00 52)	300.00	143.40
67.	2210 X.1(1)(1)(1)(5)- Machinery & Equipment (2210 01 110 78 00 52)	200.00	40.87
68.	2210 U.1(1)(1)(1)(5)- Machinery & Equipment (2210 01 110 26 00 52)	30.00	44.07
69.	2210 W.1(1)(1)(1)(5)- Machinery & Equipment (2210 01 110 77 00 52)	150.00	18.91

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70.	2210 G.1(1)(1)(1)(5)- Machinery & Equipment (2210 01 110 97 00 52)	377.00	176.77
71.	2210 AI.1(1)(1)(1)(1)(5)- Machinery & Equipment (2210 02 102 60 99 52)	5.00	1.02
72.	2210 O.1(1)(1)(1)(2)- Machinery & Equipment (2210 01 110 66 00 52)	15.00	14.51
73.	2210 M.1(1)(1)(1)(10)- Machinery & Equipment (2210 02 101 69 00 52)	0.50	0.45
74.	2210 M.1(1)(2)(3)(7)- Machinery & Equipment (2210 02 102 63 00 52)	18.30	11.21
75.	2210 H.1(1)(1)(1)(5)(3)- Machinery & Equipment (2210 05 105 99 87 52)	350.00	0.00
Grant No.9: Industries			
76.	2230 C.2(1)(1)(1)(7)-Motor Vehicles (2230 01 001 99 00 51)	9.00	11.26
Grant No.10: Development			
77.	2403 B.3(1)(1)(8)-Motor Vehicles (2403 00 001 99 00 51)	9.00	2.57
78.	2405 B.5(2)(1)(5)- Machinery & Equipment (2405 00 101 88 00 52)	1.00	0.99
79.	2711 D.3(2)(1)(1)- Machinery & Equipment, Tools & Plant (2711 03 052 99 00 52)	1.00	1.00
80.	2711 D.3(1)(2)(1)- Machinery & Equipment, Tools & Plant (2711 01 052 99 00 52)	2.00	0.80
81.	2070 00 800 64 99 52	0*	5.98
Grant No.11: Urban Development and Public Works Department			
82.	2059 B.1(1)(2)-Construction (2059 80 051 00 00 53)	380.00	437.00
83.	2216 B.2(1)(1)(1)-Construction (2216 01 106 98 00 53)	120.00	108.01
Total			

Appendix-2.12
Augmentation of provision without prior approval of the Parliament/Legislature under
Grants-in-aid to Bodies/Authorities
(Referred to in Paragraph 2.7)

(₹ in crore)

Sl. No.	No. and Name of Grant/ Appropriation	Original grant/ appro- piation	Suppleme- n-tary grant/ appro- piation	Re- appro- pria-tion	Total grant/ appro- piation	Reason for re- appropriation
Grant No.6: Education						
1.	2202 A.1(1)(1)(1)-Grant-in-aid to SCERT (CSS) (2202 01 107 85 99 31)	9.28	0.01	6.55	15.84	Due to receipts of more funds from GOI
2.	2202 A.1(1)(3)(1)(1)-Grants-in-aid (2202 01 103 99 99 31)	220.00	0.01	39.99	260.00	Due to release of more grant to MCD
3.	2203 B.1(5)(3)-Grants-in-aid to Netaji Subhash Institute of Technology (2203 00 112 75 00 31)	37.00	1.51	2.69	41.20	Due to release of more grants
4.	2205 F.2(1)(4)-Grants to Sanskrit Academy (2205 00 102 94 00 31)	2.30	0	0.21	2.51	Due to release of more grant
5.	2205 F.2(1)(5)-Grants to Sindhi Academy (2205 00 102 89 00 31)	2.20	0.50	0.03	2.73	Due to release of more grant
6.	2205 F.2(1)(6)-Grants-in-aid to Sahitya Kala Parishad General Grant (2205 00 102 87 00 31)	7.77	0	0.09	7.86	Due to release of more grant
7.	2205 F.2(1)(10)-Grant-in-aid to Sahitya Kala Parishad for organisation of State functions (2205 00 102 79 00 31)	4.09	0.01	11.90	16.00	Due to release of more grant
8.	2205 F.2(1)(20)-Grant-in-aid to SKP for life time achievement award (Not originally provided for in the Demands for grants)	0	0.01	0.42	0.43	Due to more grant to SKP
9.	2202 J.1(1)(1)(1)- Grant-in-aid to Degree Colleges (2202 03 104 81 00 31)	76.20	0.01	23.29	99.50	Due to release of more grant
10.	2202 J.1(1)(3)(3)- Grant-in-aid to University of National Law School at New Delhi (2202 03 102 89 00 31)	12.00	0.01	0.99	13.00	Due to release of more grant
Grant No.7: Medical and Public Health						
11.	2210 A.1(1)(4)(3)-Grant-in-aid to Institute of Human Behaviour and Allied Sciences (2210 01 110 63 00 31)	56.00	1.00	8.00	65.00	Due to release of more grant

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12.	2210 A.1(1)(5)(6)-Grant to MCD for health purposes (2210 01 800 99 00 31)	87.30	1.00	19.00	107.30	Due to release of more grant
13.	2210 A.1(3)(2)(11)-Grant-in-aid to MCD for Malaria and Dengue Control Programme (2210 06 101 50 00 31)	34.70	1.00	4.00	39.70	Due to release of more grant
14.	2210 A.1(3)(3)(7)- Grant-in-aid to Institute for Liver and Biliary Sciences (2210 06 800 82 00 31)	169.00	1.00	10.00	180.00	Due to release of more grant
Grant No.8: Social Welfare						
15.	3055 D.3(3)(3)-Grant-in-aid to DTC for working deficit (Not originally provided for in the Demands for grants)	460.00	0.01	68.99	529.00	Due to release of more grant
16.	3452 E.1(1)(1)(1)-Grant-in-aid to Delhi Tourism & Transportation Development Corporation for strengthening of Tourist Information Centre (3452 01 190 97 00 31)	0.25	0.01	0.44	0.70	Due to release of more grant
17.	3452 E.1(1)(1)(5)-Tourist Complex at Said-ud-Azaib (CSS) (3452 01 190 77 00 31)	0	0.01	0.49	0.50	Due to receipts of funds from GOI
18.	3452 E.1(2)(3)(12)-Grant-in-aid to DT&TDC for new facilities in Delhi Haat, INA, New Delhi (CSS) (Not originally provided for in the Demands for grants)	0	0.01	0.57	0.58	Due to receipts of funds from GOI
Grant No.9: Industries						
19.	2230 C.2(1)(4)(2)-Grant-in-aid to Delhi Labour Welfare Board (2230 01 800 79 00 31)	0.25	0.01	0.07	0.33	Due to release of more grant
20.	2230 C.2(1)(4)(4)-Grant-in-aid to Delhi Labour Welfare Board for construction/renovation of labour welfare centres (2230 01 800 73 00 31)	0.10	0.01	0.04	0.15	Due to release of more grant
Grant No.10: Development						
21.	2415 B.6(1)(2)(1)-Grants-in-aid to SPCA (2415 03 120 99 00 31)	1.09	0.03	0.13	1.25	Due to more grant to SPCA
22.	2501 P.3(1)(1)(2)-Grant-in-aid to Mahatma Gandhi Institute for combating climate change (MGICCC) (2501 04 105 96 00 31)	2.60	0	0.20	2.80	Due to release of more grant
Grant No.11: Urban Development and Public Works Department						
23.	2216 A.7(1)(1)(1)-Grants to MCD (Slum) for construction of night shelters (2216 80 190 95 00 31)	2.80	0.01	3.99	6.80	Due to release of more grant

24.	2216 A.7(1)(1)(3)-Grants to DSIDC for construction of houses for weaker sections (JNNURM) (2216 80 190 92 00 31)	150.00	0.01	299.99	450.00	Due to release of more grant
25.	2217 A.8(2)(1)(3)-Grant-in-aid to MCD for strengthening & mechanisation of conservancy and sanitation services (2217 80 191 22 00 31)	175.80	0.01	79.99	255.80	Due to release of more grants to MCD
26.	2217 A.8(2)(1)(7)-Grant-in-aid to MCD for construction of Community Centre (2217 80 191 53 00 31)	25.00	0.01	34.99	60.00	Due to release of more grants to MCD
27.	2217 A.8(2)(1)(10)-Grant-in-aid to MCD (Slum) for construction of pay & use Jan Suvidha Complex (2217 80 191 36 00 31)	3.00	0.01	1.99	5.00	Due to release of more grants to MCD
28.	2217 A.8(2)(1)(12)-Grant-in-aid to MCD (Slum) for construction of Community Halls (2217 80 191 35 00 31)	5.00	0.01	0.99	6.00	Due to release of more grants to MCD
29.	2217 A.8(2)(1)(14)-Grant-in-aid to MCD for Environmental Improvement through Horticulture Development (2217 80 191 31 00 31)	9.00	0.01	5.99	15.00	Due to release of more grants to MCD
30.	2217 A.8(2)(1)(15)-Grant-in-aid to MCD (Slum) for Shishu Vatika/Common Spaces in JJ Clusters (2217 80 191 30 00 31)	2.00	0.01	2.99	5.00	Due to release of more grants to MCD
31.	2217 A.8(2)(1)(16)-Grant-in-aid to MCD for execution of various development works in Trans Yamuna Area (2217 80 191 44 00 31)	50.00	0.01	9.99	60.00	Due to release of more grants to MCD
32.	2217 A.8(2)(1)(19)-Grant-in-aid to MCD for sanitation in JJ Clusters and Unauthorised colonies (YAP-II) (2217 80 191 29 00 31)	1.00	0.01	8.99	10.00	Due to release of more grants to MCD
33.	2217 A.8(2)(3)(3)-Grant-in-aid to MCD for construction and improvement of Dhobi Ghats (SCSP) (2217 80 789 97 00 31)	0.20	0.01	0.79	1.00	Due to release of more grants to MCD
34.	2801 E.2(2)(1)(3)-Grant-in-aid to DERC (2801 05 800 87 00 31)	9.00	0.01	0.54	9.55	Due to release of more grant

Appendix-2.13
Augmentation of provision on 'Subsidy' without prior approval of the
Parliament/Legislature
(Referred to in Paragraph 2.7)

(₹ in crore)

Sl. No.	No. and Name of Grant/ Appropriation	Original grant/ appropriation	Supplemen- tary grant/ appropriation	Total grant/ appropriation (Original + Supplemen- tary)	Re- appro- priation	Percentage of re- appropriated amount to the Total grant/appro- priation	Reason for re- appropriation
Grant No. 6: Education							
1.	2202 A.1(2)(8)(6)- Subsidy for school uniforms to the students (2202 02 800 40 00 33)	100.00	0.01	100.01	16.99	16.99	Due to more beneficiaries
Grant No.8: Social Welfare							
2.	2235 A.2(1)(2)(19)- Subsidy to Deaf and Dumb Students for free text books and uniforms (2235 02 101 54 00 33)	0.07	0	0.07	0.01	14.29	Due to more beneficiaries
Grant No.9: Industries							
3.	3456 D.1(4)(2)- Subsidy to consumers on domestic LPG (3456 00 103 96 00 33)	0	0.01	0.01	0.49	4900.00	Due to good progress of scheme
Grant No.11: Urban Development and Public Works Department							
4.	2801 E.2(2)(1)(2)- Subsidy to consumers through DISCOMS (2801 05 800 88 00 33)	190.00	0.01	190.01	19.99	10.52	Due to release of more subsidy to consumers

Appendix-2.14
Saving of ₹ one crore or above
(Referred to in Paragraph 2.8.3)

Sl. No.	Name of Deptt.	Year	Sub-Head	Total Budget Provision	Actual Disbursement	Saving	Percentage of Savings with reference to Total Provision	Reasons of saving
1.	Central Jail (Tihar)	2009-10	2056 A- 1-Jail A- 1(i) Direction & Admn. A- 1(1) (1) Jail Estt.	96.80	93.44	3.36	3.47	Due to non filing of vacant posts, receipt of less claims and economy measures.
2.	Central Jail (Tihar)	2010-11	2056 A- 1-Jail A-1 (1) Director & Admn. A-1(1) (1) Jail Estt.	96.50	93.36	3.14	3.25	Due to non filing up of vacant posts and receipt of less claims of T.A
3.	Central Jail (Tihar)	2011-12	2056 A- 1-Jail A-1 (1) Director & Admn. A- 1(1)(1)JailEstt.	114.78	111.4	3.43	2.99	Budget surrendered in PSS ₹ 15 lakh. salary (plan) ₹ 38 lakh. IT (plan 20 lakh & OE (plan) ₹140 lakh vide letter dated 21-03-12, OTA ₹ 30,000, medical expenses ₹ 9 lakh, salary (plan) ₹ 4 lakh, OE (plan) ₹ 38 lakh vide letter dated 29-03-12 and in PSS ₹ 3 lakh, OE (plan) ₹ 24 lakh IT (plan 1.50 lakh & vide letter dated 31-03-12.
4.	Central Jail (Tihar)	2011-12	2056 A-1(2) Jail Manufacture	15.00	9.99	5.01	33.40	Due to non finalisation of tenders.
5.	Directorate of Civil Defence & Home Guards	2010-11	2070 B-1other Admn. Services B-1(1) Civil Defence B-1(1)(1) Civil Defence & Home Guard	14.57	11.86	2.71	18.60	Due to non filing up of vacant posts, receipt of less/claims and economy measures
6.	Directorate of Civil Defence & Home Guards	2011-12	2070 B-1other Admn. Services B-1(1) Civil Defence B-1(1)(1) Civil Defence & Home Guard	15.11	9.95	5.16	34.15	Due to transfer of civil defence staff to secretary revenue, purchase of less stores & machinery and receipt of less claims

7.	Directorate of Civil Defence & Home Guards	2011-12	2070B1(1)(2) Revamping of Civil Defence (CSS)	1.13	0.01	1.12	99.12	Due to transfer of Civil Defence staff to Secretary Revenue
8.	Delhi Fire Service	2009-10	2070 C-1(1)(2) Protection & Control	81.84	62.52	19.32	23.61	Posts, change of incumbents, economy measures, non supply of some uniform items and procurement of less fire fighting equipments
9.	Delhi Fire Service	2010-11	2070C1(1)(2) Protection & Control (voted)	102.81	79.27	23.54	22.90	Due to non filling up of vacant posts, receipt of less/claims and economy measures
10.	Delhi Fire Service	2011-12	2070 C-1(1)(2) Protection & Control	109.17	80.85	28.32	25.94	Due to non filling of posts by DSSSB, purchase of less M&E, less expenditure on maintenance and repairs and receipt of less claims.
11.	Forensic Science Laboratory	2010-11	2055 D-1 police D-1(1) Forensic Science D1(1)(1) FSI	12.11	9.26	2.85	23.62	Due to non filling up of vacant posts and non finalization of proposal for purchase of M&E
12.	Forensic Science Laboratory	2011-12	2055 D-1 police D-1(1) Forensic Science Laboratory	16.52	10.03	6.49	39.29	Due to vacancies, less claims, less foreign tours, purchase of less store and economy measures.
13.	Forensic Science Laboratory	2009-10	2055-D1(1)(1) Forensic Science Laboratory	12.36	9.8	2.56	20.71	Due to non filling of vacant post, change of incumbents and economy measures.

Appendix-2.15
Persistent Savings
(Referred to in Paragraph 2.8.4)

Sl. No.	Sub-Head	2009-10		2010-11		2011-12		(₹ in lakh)
		Total provision	Saving	Total provision	Saving	Total provision	Saving	
Central Jail (Tihar)								
1.	2056A-1(1)(1)(1) Salaries Plan N. Plan	289.00 2900.00	155.43 5.00	211.00 3100.00	39.79 2928.79	750.00 3500.00	496.38 15.67	
2.	2056A-1(1)(1)(5) Office Expenses Plan	100.00	68.10	179.70	126.26	450.00	202.67	
3.	2056A-1(1)(1)(9)N. Supply & Material Plan	1150.00	121.21	1200.00	11.05	1450.00	7.27	
4.	2056A-1(1)(1)(10)N. Other Charges (Voted) Plan	4248.00	279.10	3478.00	155.09	3800.00	1.78	
5.	2056A-1(1)(1)(10) Other Charges (Charged) N. Plan	15.00	10.28	22.00	9.89	25.00	7.30	
6.	2056A-1(1)(1)(18) I.T. Plan	20.00	6.64	100.00	50.69	160.00	21.54	
7.	2056A-1(2)Jail Non Plan Manufacturing	700.00	57.37	900.00	87.72	1500.00	500.15	
8.	2210A-2(1)(1)(1) N.Plan Central Jail Hospital	1300.00	10.52	1550.00	4.82	1700.00	12.26	
Directorate of Civil Defence and home Guards								
9.	2070B(1)(1)(1) Salaries	700.00	88.26	650.00	106.09	650.00	229.40	
10	2070B(1)(1)(3)Domestic travel expenses	4.00	1.35	3.90	2.20	3.50	0.34	
11	2070B(1)(1)(4) Office Expenses	97.00	16.85	97.00	14.68	95.00	19.11	
12	2070B(1)(1)(6)Machinery equipment, tools and plant	50.00	39.31	20.00	14.42	20.00	15.12	

13	2070B1-(1)(1)(11)Medical		21.00	0.70	21.00	0.68	25.0	10.52
Delhi Fire Service								
14	2070C-1(1)(1) Direction & Admn.		287.00	66.95	214.00	52.82	228.00	63.62
15	2070C-1(1)(2) Fire Protection & Control (Charged)		20.00	19.39	25.00	20.78	17.50	4.61
16	2070C-1(1)(3) Training		329.48	53.79	299.50	12.40	301.00	56.20
17	2070C-1(1)(2) Fire Protection & Control (Voted)		8184.00	1931.81	10281.00	2353.71	10917.00	2831.18
Forensic Science Laboratory								
18	2055D-1(1)(1)(1) Salaries	Plan Non-Plan	168.0 300.00	59.34 69.30	278.00 248.00	16.02 2.00	465.00 415.50	286.39 27.19
19	2055D-1(1)(1)(3) Domestic travel expenses	Plan Non-Plan	2.00 3.00	1.28 0.74	11.00 3.00	3.95 0.17	15.00 7.00	11.92 3.00
20	2055D-1(1)(1)(5) Office expenses	Plan Non-Plan	350.00 20.00	86.19 9.00	300.00 50.00	1.12 0.75	200.00 250.00	50.40 86.35
21	2055D-1(1)(1)(6) Machinery & equipment	Plan	350.00	8.69	300.00	257.03	300.00	202.50
22	2055D-1(1)(1)(8)OTA	Non Plan	1.00	0.92	0.50	0.40	0.50	0.50
23	2055D-1(1)(1)(10) I.T	Plan Non-Plan	8.00 5.00	5.99 0.82	3.00 4.50	2.15 2.06	3.00 3.00	0.43 0.79
24	2055D-1 (1) (1) (4) Foreign travel expenses	Plan Non-Plan	2.00 2.00	2.00 2.00	2.00 2.00	2.00 2.00	2.00 2.50	2.00 2.50
25	2055D-1(1)(1)(7) Motor Vehicle	Plan Non-Plan	25.00 5.00	16.63 5.00	10.00 5.00	5.23 4.68	10.00 2.00	9.06 1.39

Appendix-2.16
Variation in figures
(Referred to in Paragraph 2.8.5)

Sl. No.	Year	Sub- Head	Expenditure/figures booked as per Appropriation Accounts	Expenditure/figures shown in the monthly progress report	Variation
1	2	3	4	5	(4-5)
1.	2009-10	2056-A1Jails (Voted)	9986.63	9986.59	0.04
2.	2010-11	2056-A1Central Jail Charged Voted	12.11 10148.49	17.11 10146.64	-5.00 1.85
3.	2010-11	2210-Medical & Public health Central Jail	1714.06	1714.18	-0.12
4.	2011-12	2210-A2 Medical & Public health Central Jail	1879.87	1878.51	1.37
5.	2009-10	2070-B1 Administrative Home Guard	1297.38	1286.96	10.42
6.	2010-11	2070-B1Other Administrative Home Guard	1186.53	1190.86	-4.33
7.	2011-12	2070-B1 Administrative Home Guard	995.65	996.33	-0.68
8.	2009-10	2070C-1(1)(1) Direction & Admn. Delhi Fire Service	220.05	213.45	6.60

Appendix-2.17
Surrender of unspent provision
(Referred to in Paragraph 2.8.6)

Sl. No.	Head/Sub-Head	Budget Surrendered	Date of Surrender
2056 Non Plan			
1.	A-1(2) Jail manufacturing	85.00	31-03-2011
2.	A-1(1)10 Other Charges (voted)	158.00	31-03-2011
3.	A-1(1)10 Other Charges (Charged)	4.89	31-03-2011
4.	A-1(1)(1)(6) Professional services	0.70	31-03-2011
5.	A-1(1)(1)3 OTA	0.40	31-03-2011
2056 Plan			
6.	A-1(1)(1)(5)Office Expenses	71.25	31-03-2011
7.	A-1(1)(1)(18) Information Technology	50.69	31-03-2011
2056 Non Plan			
8.	A-1(1)(1)(3) OTA	0.30	29-03-2012
9.	A-1(1)(1)(10) Other Charges (Charged)	4.00	29-03-2012

10	A-1(1)(1)(17)Medical Expenses		9.00	29-03-2012
2056 Plan				
11	A-1(1)(1)(1) Salary		4.00	29-03-2012
12	A-1(1)(1)(5) O.E.		38.00	29-03-2012
2056 Non Plan				
13	A1(1)(1)(10)Other Charges(Charged)		3.00	31-03-2012
14	A-1(1)(1)(6) Professional Services		3.00	31-03-2012
15	A-1(1)(1)(6) Professional Services		15.00	21-03-2012
2056 Plan				
16	A-1(1)(1)(5) Office Expenses		24.00	31-03-2012
17	A-1(1)(1)(18) I.T.		1.50	31-03-2012
18	A-1(1)(1)(1) Salary		38.00	21-03-2012
19	A-1(1)(1)(18) I.T.		20.00	21-03-2012
20	A-1(1)(1)(5) Office Expenses		140.00	21-03-2012

Appendix-2.18
Rush of Expenditure
(Referred to in Paragraph 2.8.7)

Sl. No	Year	Sub-Head	Total Provision	Total Expenditure	Expenditure incurred during last quarter	% age	Expenditure incurred during march	% age
2056 Non Plan								
Central Jail Tihar								
1.	2009-10	2056A-1(2) Manufacturing Jail	660.40	642.63	412.91	64	368.87	57
2.	2009-10	2056A1(1)(1)(7) Publication	5.00	4.97	4.70	95	3.58	72
2056 Plan								
Central Jail Tihar								
3.	2009-10	2056A-1(1)(1)(4) T.E.	1.00	0.19	0.16	80	0.16	80
4.	2009-10	2056A-1(1)(1)(5) O.E.	100.00	31.90	29.81	93	29.48	92
5.	2009-10	2056A-1(1)(1)(18) I.T	20.00	13.36	10.64	80	9.81	73
2056 Non Plan								
Central Jail Tihar								
6.	2010-11	2056A-1(1)(1)(10) Voted OC	3478.00	3322.91	3311.63	100	3309.62	100
2056 Plan								
Central Jail Tihar								
7.	2010-11	2056A-1(1)(1)(5) OE	179.70	53.44	53.44	100	37.36	70

8.	2010-11	2056A-1(1)(1)(18) I.T.	100.00	49.31	37.01	75	30.41	62
2056 Non Plan Central Jail Tihar								
9.	2011-12	2056A-1(1)(1)(10) OC Voted	3800.00	3798.22	3780.76	100	3773.05	99
10.	2011-12	2056A-1(1)(1)(8) M.V.	45.00	9.99	9.99	100	9.99	100
11.	2011-12	2056A-1(1)(1)(16) FTE	5.00	4.97	3.28	66	3.28	66
2056 Plan Central Jail Tihar								
12.	2011-12	2056A-1(1)(1)(5) Office expenses	450.00	247.33	220.82	89	219.04	89
13.	2011-12	2056A-1(1)(1)(18) I.T.	160.00	138.46	130.12	94	125.95	91
D.G. Home Guard								
14.	2009-10	2070B1(1)(1)(9) other charges (charged)	1.00	0.64	0.64	100	0.64	100
15.	2010-11	B1(1)(3) Revamping of Civil Defence (Plan)	20.00	10.36	8.17	79	8.17	79
16.	2011-12	2070B1 (1) (1) (6) M&E tools and plants.	20.00	4.88	3.10	64	3.10	64
Non-Plan 2070 Delhi Fire Service								
17.	2010-11	2070-C-1(1)(1)(4) T.E.	2.00	0.10	0.10	100	0.10	100
18.	2010-11	2070-C-1(1)(2)(8) Sup. & Mat.	100.00	98.03	66.72	68	55.73	57

Non-Plan 2070 Delhi Fire Service									
19.	2011-12	2070-C-1(1) (1) (4) T.E.	1.00	0.37	0.37	100	0.22	59	
20.	2011-12	2070-C-1(1)(2)(5)O.E. Charged	13.00	12.89	11.32	88	11.32	88	
21.	2011-12	2070-C-1(1) (2) (6) Main. & Repairs	30.00	27.00	27.00	100	27.00	100	
22.	2011-12	2070-C-1(1)(2)(7) Mach. & Equipment	80.00	47.53	47.53	100	47.53	100	
23.	2011-12	2070-C-1(1) (3) (4) T.E.	15.00	5.02	4.23	84	3.64	73	
Plan 2070 Delhi Fire Service									
24.	2011-12	2070-C-1(1) (2) (7) Mach. & Equipment	920.00	274.05	186.80	68	186.80	68	
25.	2011-12	2070-C-1(1)(2)(12) Medical Treatment	20.00	17.23	12.14	70	8.93	52	
26.	2011-12	2070C1 (1)(3)(6) Main.& Repairs	50.00	14.41	14.41	100	14.41	100	
Non Plan 2055 Forensic Science Laboratory									
27.	2010-11	2055D-1(1)(1)(7) Motor vehicle	5.00	0.32	0.32	100	0.32	100	
28.	2010-11	2055D-1(1)(1)(10) IT	4.50	2.44	2.45	100	2.45	100	
29.	2009-10	2055D-1(1)(1) (9) Medical	2.00	0.36	0.36	100	0.36	100	
30.	2009-10	2055D-1(1)(1)(8)OTA	1.00	0.08	0.06	75	0.06	75	
31.	2011-12	2055D-1(1)(1)(7) Motor vehicle	2.00	0.61	0.61	100	0.34	56	

Appendix-2.19
Unrealistic budgeting
(Referred to in Paragraph 2.8.8)

(₹ in lakh)

Sl. No.	Year	Sub-Head	Total Provision	Unspent provision
Central Jail (Tihar)				
1.	2010-11	2056-A-1(1)(1)(8) Motor Vehicle N.Plan	14.00	14.00
D.G. Home Guard				
2.	2009-10	2070-B-1(1)(1)(10) Rent Rates & Taxe	6.00	6.00
3.	2009-10	2070-B-1(1)(1)(2) OTA	0.10	0.10
4.	2009-10	2070-B-1(1)(1)(7) Motor Vehicle	16.60	16.60
5.	2010-11	2070-B-1(1)(1)(2) OTA	0.10	0.10
6.	2010-11	2070-B-1(1)(1)(7) Motor Vehicle	5.00	5.00
7.	2010-11	2070-B-1(1)(1)(10) Rent Rates & Taxes	6.00	6.00
Delhi Fire Service				
8.	2009-10	2070C-1(1)(2)(14) Information Technology Plan	55.00	55.00
9.	2010-11	2070C-1(1)(2)(14) Information Technology Plan	75.00	75.00
10.	2010-11	2070C-1(1)(2)(1) Salary Charged N.Plan	15.00	15.00
11.	2010-11	2070C-1(1)(3)(8) Supply & Material N.Plan	2.50	2.50
12.	2011-12	2070C-1(1)(2)(1) Salary Charged N.Plan	5.00	5.00
Forensic Science Laborator				
13.	2009-10	2055D-1(1)(1)(4) Plan	2.00	2.00
		Travel expense foreign N.Plan	2.00	2.00
14.	2010-11	2055D-1(1)(1)(4) Plan	2.00	2.00
		Travel expense foreign N.plan	2.00	2.00
15.	2011-12	2055D-1(1)(1)(4) Plan	2.00	2.00
		Travel expense foreign N.Plan	2.50	2.50
16.	2011-12	2055D-1(1)(1)(8) OTA	0.50	0.50
		N.Plan		

Appendix 3.1
Utilisation certificates outstanding as on 31 March 2012
(Referred to in Paragraph 3.1)

(₹ in lakh)

Name of the Ministries/Deptt. Sanctioning Grant-in-aid	Period of sanction of Grant	Utilization Certificates due		Utilization Certificates Received		Utilization Certificates Outstanding	
		No.	Amount	No.	Amount	No.	Amount
PAO-6	1977-78	23	1016.93	0	0.00	23	1016.93
LSG to MCD	1978-79	10	975.46	0	0.00	10	975.46
	1979-80	8	673.06	0	0.00	8	673.06
	1980-81	8	266.68	0	0.00	8	266.68
	1981-82	23	302.95	0	0.00	23	302.95
	1982-83	23	321.10	0	0.00	23	321.10
	1983-84	26	700.55	0	0.00	26	700.55
	1984-85	25	1133.81	0	0.00	25	1133.81
	1985-86	10	344.09	0	0.00	10	344.09
	1986-87	18	1003.24	0	0.00	18	1003.24
	1987-88	16	1645.29	0	0.00	16	1645.29
	1988-89	18	2008.94	0	0.00	18	2008.94
	1989-90	38	8477.60	0	0.00	38	8477.60
	1990-91	52	11284.99	0	0.00	52	11284.99
	1991-92	57	12829.89	0	0.00	57	12829.89
	1992-93	62	13201.58	0	0.00	62	13201.58
	1994-95	0	82302.52	0	0.00	0	82302.52
	1995-96	20	19584.49	0	0.00	20	19584.49
	1996-97	7	14841.36	0	0.00	7	14841.36
	1997-98	10	17034.50	0	0.00	10	17034.50
	1998-99	9	3832.80	0	0.00	9	3832.80
	1999-2000	9	6648.17	0	0.00	9	6648.17
	2000-01	33	36007.18	0	0.00	33	36007.18
	2001-02	43	55220.63	0	0.00	43	55220.63
	2002-03	14	16841.51	0	0.00	14	16841.51
	2003-04	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	13	113569.28	0	0.00	13	113569.28
	2010-11	28	228244.68	17	150789.85	11	77454.83
	Total	824	1161666.26	17	150789.85	807	1010876.41
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
	2010-11	7	5895.00	5	3145.00	2	2750.00
(UPTO 31/03/2008)	Total	540	57138.50	5	3145.00	535	53993.50
Delhi Contonmment Board	1978-79	1	0.24	0	0.00	1	0.24
	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	1	219.70	0	0.00	1	219.70
	2010-11	2	786.00	2	786.00	0	0.00
	Total	124	4754.41	2	786.00	122	3968.41
Delhi Vidyut Board & Power Sector	1986-87	1	400.00	0	0.00	1	400.00
	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

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	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	0	0.00	0	0.00	0	0.00
	2010-11	24	160807.00	23	158111.65	1	2695.35
	Total	116	205434.38	23	158111.65	93	47322.73
Land & Bldg Deptt. for DDA	1979-80	1	8.00	0	0.00	1	8.00
	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. for MCD	1988-89	10	4672.45	0	0.00	10	4672.45
	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
DUSIB	2010-11	8	6674.19	8	6674.19	0	0.00
	Total	8	6674.19	8	6674.19	0	0.00
DSIIDC	2010-11	3	21200.00	1	5539.33	2	15660.67
	Total	3	21200.00	1	5539.33	2	15660.67
PAO 6	G.Total	2142	1685967.24	56	325046.02	2086	1360921.22
PAO-9	1998-99	1	20.00	0	0.00	1	20.00
Tourism Department	1999-2000	2	3.37	0	0.00	2	3.37
Balance from Transport	2001-02	1	9.19	0	0.00	1	9.19
Deptt. Now in Tourism	2002-03	0	0.00	0	0.00	0	0.00
Deptt.	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	0	0.00	0	0.00	0	0.00
	2010-11	1	982.00	0	0.00	1	982.00
	Total	16	4043.93	0	0.00	16	4043.93
	G.Total	16	4043.93	0	0.00	16	4043.93
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
	2010-11	1	5.00	0	0.00	1	5.00
	Total	4	15.41	0	0.00	4	15.41
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	4	10.73	0	0.00	4	10.73
	2009-10	2	189.05	0	0.00	2	189.05
	2010-11	5	653.49	0	0.00	5	653.49
	Total	72	4269.61	0	0.00	72	4269.61
DSW (Central Distt.)	2004-05	2	0.32	0	0.00	2	0.32
	2005-06	6	0.99	0	0.00	6	0.99
	2008-09	0	0.00	0	0.00	0	0.00
	Total	8	1.31	0	0.00	8	1.31
Enviornment Deptt.	2004-05	3	43.40	0	0.00	3	43.40
Upto 31.3.08	2005-06	12	179.11	0	0.00	12	179.11

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	2006-07	20	229.53	0	0.00	20	229.53
	2007-08	1	10.00	0	0.00	1	10.00
	2008-09	3	125.00	0	0.00	3	125.00
	2009-10	3	245.00	0	0.00	3	245.00
	2010-11	3	442.33	0	0.00	3	442.33
	Total	45	1274.37	0	0.00	45	1274.37
Art, Culture & Language Department	2004-05	1	0.20	0	0.00	1	0.20
	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	55	1819.52	0	0.00	55	1819.52
	2009-10	82	2835.35	0	0.00	82	2835.35
	2010-11	79	4545.14	12	872.61	67	3672.53
	Total	427	12132.82	12	872.61	415	11260.21
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
	2010-11	4	136.00	1	25.00	3	111.00
	Total	222	2523.04	1	25.00	221	2498.04
Joint Director Agriculture	2000-01	1	38.00	0	0.00	1	38.00
	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	0	0.00	0	0.00	0	0.00
	2008-09	0	0.00	0	0.00	0	0.00
	2010-11	1	50.00	0	0.00	1	50.00
	Total	1	50.00	3	425.00	1	50.00
I.T. Department	2006-07	1	13.40	0	0.00	1	13.40
	2007-08	1	400.00	1	400.00	0	0.00
	2008-09	2	1254.86	1	254.00	1	1000.86
	2009-10	4	3609.68	0	0.00	4	3609.68
	2010-11	1	4000.00	0	0.00	1	4000.00

	Total	9	9277.94	2	654.00	7	8623.94
A.R. Department	2008-09	1	500.00	0	0.00	1	500.00
	2009-10	1	95.17	1	0.00	1	95.17
	Total	2	595.17	1	0.00	2	595.17
Law department	2009-10	1	100.00	0	0.00	1	100.00
	2010-11	3	375.00	0	0.00	3	375
	Total	4	475.00	0	0.00	4	475.00
Department of Power	2010-11	4	14348.25	0	0.00	4	14348.25
	Total	4	14348.25	0	0.00	4	14348.25
	G.Total	801.00	45046.32	15.00	1551.61	786	43494.71
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.O (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
	2010-11	1	100.00	1	100.00	0	0.00
	Total	2	170.10	1	100.00	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
	2010-11	2	109.00	2	109.00	0	0.00
	Total	8	303.06	2	109.00	6	194.06
Dte. of Family Welfare	1980-81	2	4.54	0	0.00	2	4.54
	1981-82	1	12.72	0	0.00	1	12.72
	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

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	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
	2010-11	02	2000.00	2	2000.00	0	0.00
	Total	243	7451.40	2	2000.00	241	5451.40
	G.Total	289	8752.27	5	2209.00	284	6543.27
PAO-14	2008-09	2	200.00	2	200.00	0	0.00
	2009-10	2	250.00	2	250.00	0	0.00
	2010-11	2	280.00	2	280.00	0	0.00
DLSA	Total	6	730.00	6	730.00	0	0.00
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	2	255.00	0	0.00
	2008-09	4	302.09	4	302.09	0	0.00
	2009-10	3	3511.00	1	1886.00	2	1625.00
	2010-11	4	2749.63	2	672.63	2	2077.00
	Total	16	6828.17	9	3115.72	7	3712.45
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	20	31.16	16	10.29	4	20.87
	2008-09	36	124.17	12	0.86	24	123.31
	2009-10	24	159.75	13	86.96	11	72.79
	2010-11	29	169.44	4	53.59	25	115.85
	Total	1067	3584.75	45	151.70	1022	3433.05
Upto 31-03-2008	G.Total	1089	11142.92	60	3997.42	1029	7145.50
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	1	1300.45	0	0.00	1	1300.45
	2010-11	27	42611.25	4	24385.67	23	18225.58
	Total	216	48176.22	4	24385.67	212	23790.55
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	0	0.00	0	0.00	0	0.00
	2009-10	2	3015.97	0	0.00	2	3015.97
	2010-11	4	8529.50	3	1076.50	1	7453.00
	Total	34	14299.86	3	1076.50	31	13223.36
	G. Total	250	62476.08	7	25462.17	243	37013.91

Appendix 3.2
Delay in submission of Accounts
(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	2010-11	2010-11	-	yes	7 months
2.	Guru Gobind Singh IP University (GGSIPU)	Since inception	2010-11 2011-12	2009-10 2010-11	-	yes	7 months 3 months
3.	Delhi Building and Other Construction Workers Welfare Board	2002-03	-	-	-	-	-
4.	Netaji Subhash Institute of Technology (NSIT)	2002-03 to 2006-07	2006-07	2006-07	-	yes	49 months
5.	Delhi Legal Services Authority (DLSA)	Since inception	2010-11	2009-10 2010-11	-	yes	20 months 8 months
6.	Delhi Electricity Regularity Authority (DERC)	Since inception-	2011-12	2011-12	-	-	-
7.	Delhi Jal Board (DJB)	Under provisions and section 70(2) of Delhi Jal Board Act, 1998	2005-06	2005-06	-	yes	64 months
8	Indraprastha Institute of Technology	2008-09	-	-	-	-	-
9	Delhi Urban Shelter Improvement Board	2010-11	-	-			-

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 2012)
(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	25 years to more	Total No. of Cases
1.	Delhi Vidhan Sabha	1	-	-	-	-	-	1
2.	Department of Training. & Technical Education	1	-	-	-	-	-	1
3.	PWD	1	-	-	-	-	-	1
4.	Delhi Police	4	1	-	-	-	-	5
5.	Deptt. of Social welfare	-	1	1	-	-	-	2
6.	Hospitals	7	1	-	-	-	-	8
7.	Education	1	4	1	-	-	-	6
8.	NCC	2	-	-	-	-	-	2
9.	Miscellaneous	3	-	-	-	-	-	3
	Total	20	7	2	-	-	-	29

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
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	12	1.37	17	16.26	29	17.63