



Report of the
Comptroller and Auditor General of India
on
State Finances
for the year ended 31 March 2013

The Report has been laid on the table of the Parliament house on 01-08-2014



Government of National Capital
Territory of Delhi
Report of the year 2014

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Preface

This Report has been prepared for submission to the Lieutenant Governor of NCT of Delhi under Article 151 of the Constitution.

Chapters I and II of this Report contain audit observations on matters arising from examination of Finance Accounts and Appropriation Accounts respectively, of the State Government for the year ended 31 March 2013. Information has been obtained from the Government of NCT of Delhi wherever necessary.

Chapter III on 'Financial Reporting' provides an overview and 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 & Statutory Corporations and Government Companies and Revenue Receipts are presented separately.

Overview

Based on the audited accounts of the Government of Delhi for the year ending March 2013, 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 2013. 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 2013.

Audit findings

Chapter 1 Finances of the State Government

Revenue receipts: Revenue receipts increased by ₹ 3167.80 crore (14.15 *per cent*). The tax revenue increased by ₹ 3459.85 crore and non-tax revenue increased by ₹ 166.06 crore, while grants from Government of India had decreased by ₹ 458.12 crore. The growth in revenue receipts (14.15 *per cent*) was lower as compared to growth in GSDP (17.70 *per cent*) in 2012-13 over the year 2011-12.

(Para 1.2 and 1.5)

High share of revenue expenditure in total expenditure: The revenue expenditure during the current year at ₹ 20659.36 crore has increased by ₹ 2694.51 crore (15.00 *per cent*) over the previous year. The revenue expenditure constituted 83.18 *per cent* of total expenditure (excluding loans and advances) during 2012-13.

(Para 1.2 and 1.6)

Inadequate priority to development expenditure: Capital expenditure increased by ₹ 172.36 crore (4.30 *per cent*) over the previous year. The capital expenditure constituted only 16.86 *per cent* of total expenditure (excluding loans and advances) during 2012-13.

(Para 1.2 and 1.6)

Investment and returns: As of 31 March 2013, the Government had invested ₹ 16388.15 crore in statutory corporations, rural banks and co-operatives. The

return on these investments was a meager 0.16 *per cent* in 2012-13 while the Government paid interest at an average rate of 9.73 *per cent* on its borrowings during 2010-2013.

(Para 1.8.1)

High ratio of fiscal liabilities to GSDP: Overall fiscal liabilities of the State increased from ₹ 25381.66 crore in 2008-09 to ₹ 29242.71 crore in 2012-13 (15.21 *per cent*). The fiscal liabilities of ₹ 29242.71 crore during 2012-13 comprised of small savings collection of ₹ 29242.70 crore and co-operative assistance to other co-operatives ₹ 0.01 crore.

(Para 1.9.2)

Fiscal position: The State has continuously shown an increasing trend in revenue surplus from ₹ 4589.65 crore in 2008-09 to ₹ 10642.36 crore in 2010-11. But, during 2011-12 a sharp decline was noticed as it came down to ₹ 4428.31 crore and stood at ₹ 4901.61 crore in 2012-13. The state had a primary deficit in 2008-09 and 2009-10 which changed to primary surplus of ₹ 3309.12 crore during 2010-11. The primary surplus declined to ₹ 372.06 crore and ₹ 577.93 crore during the year 2011-12 and 2012-13 respectively. Fiscal deficit of ₹ 2824.07 crore in 2008-09 turned to surplus of ₹ 729.60 crore in 2010-11 and there was deficit of ₹ 2284.95 crore during 2012-13.

(Para 1.11.1)

Chapter 2 Financial management and budgetary control

During 2012-13, expenditure of ₹ 29938.25 crore was incurred against total grants and appropriation of ₹ 34515.85 crore resulting in a saving of ₹ 4577.60 crore. The overall saving of ₹ 4577.60 crore was a result of saving of ₹ 2534 crore in 13 grants and one appropriation (Public Debt) under Revenue Section and ₹ 2043.60 crore under Capital Section.

(Para 2.2)

Appropriation accounts for the year 2012-13 showed that savings exceeding ₹ 50.00 crore in each case occurred in 27 cases relating to five grants and one appropriation totalling ₹ 4303.04 crore.

(Para 2.3.1)

Supplementary grant amounting to ₹ 12.83 crore in eight sub-heads was obtained in anticipation of higher/ additional expenditure. However, the final expenditure was less than even the original grant/ appropriation.

(Para 2.3.6)

Out of the savings of ₹ 3452.32 crore under 8 grants (savings of ₹ one crore and above were indicated in each grant/appropriation), an amount of ₹ 2057.96 crore (59.62 *per cent* of amount of savings) was not surrendered.

(Para 2.3.9)

Chapter 3 Financial reporting

There were delays in obtaining utilization certificates (UCs) from various grantee institutions for the grants released to them. Out of a total of 4781 grants amounting to ₹ 23105.20 crore given till March 2012, 4593 UCs amounting to ₹ 17389.41 crore were awaited from various departments at the end of March 2013. Out of 4593 outstanding UCs, 2180 UCs (47.86 *per cent*) amounting to ₹ 5380.92 crore were due for more than 10 years.

(Para 3.1)

Fifteen annual accounts due upto the year 2011-12 of three autonomous bodies/ authorities were not submitted to audit as of 31 March 2013.

(Para 3.2)

Chapter - 1
Finances of the State Government

Chapter – 1

Finances of the State Government

This chapter provides a broad perspective of the finances of the Delhi Government during the year ending March 2013 and analyses changes in the major fiscal aggregates as compared to the previous year keeping in view the overall trends during the last five years. The accounts of the Government are kept in three parts: (i) Consolidated Fund, (ii) Contingency Fund and (iii) Public Accounts. The accounts of Government of the National Capital Territory (NCT) of Delhi are kept in two parts – Consolidated Fund and Contingency Fund. There is no public account in Delhi. Transactions relating to debt (other than those relating to Small savings schemes), deposits, advances, remittances and suspense are merged in the Public Account of the Union Government. The fiscal liabilities of the State comprise of small savings collections. The balance of the Government of NCT of Delhi is merged and forms part of the general cash balance of the Union Government and treated as lying in deposit with the Government. Delhi being a Union Territory is not being covered under the recommendations of the Central Finance Commission. Presently, the financial dispensations provided to the States as per the recommendations of 13th Finance Commission are not available to Delhi. Delhi only gets discretionary grants in lieu of State share of Union taxes and duties.

Profile of State

Delhi, a city state, the capital of the country spread over an area of 1483 sq. km. is a densely populated state having average population density of 11320 persons per sq. km^{*}. The State's Gross State Domestic Product (GSDP) in 2012-13 was ₹ 365726.26 crore. Its Gross State Domestic Product (GSDP) has grown at a higher rate (18.49 *per cent*) in the past decade compared to the average GSDP growth of General Category States (14.94 *per cent*). (**Appendix 1.1**).

1.1 Introduction

The Finance Accounts of the Government of NCT of Delhi are laid out in 16 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**).

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 (2012-13) vis-a-vis the previous year. **Appendix 1.3**

^{*} (Source : Census of India 2011)

Audit Report for the year ended 31 March 2013

provides details of receipts and disbursements as well as the overall fiscal position during the current year.

Table 1.1
Summary of current year's fiscal operations

(₹ in crore)

Receipts			Disbursement				
	2011-12	2012-13		2011-12	2012-13		
Section-A Revenue	Total	Total	Section-A Revenue	Total	Non Plan	Plan	Total
Revenue receipts	22393.17	25560.97	Revenue expenditure	17964.85	14160.64	6498.72	20659.36
Tax revenue	19971.67	23431.52	General services	4347.23	5595.31	143.26	5738.57
Non-tax revenue	460.87	626.93	Social services	10717.11	5728.63	6008.80	11737.44
			Economic services	2172.22	2004.17	346.66	2350.82
Grants from Government of India	1960.63	1502.52	Grants-in-aid and Contributions	728.29	832.53	-	832.53
Section-B Capital			Section-B Capital				
Misc. Capital Receipts			Capital Outlay	4004.27	4.89	4171.74	4176.63
Recoveries of Loans and Advances	376.25	724.90	Loans and Advances disbursed	3345.42	2734.03	1000.80	3734.83
Public Debt receipts*	556.08	922.41	Repayment of Public Debt†	1087.88	1287.99	-	1287.99
Opening Cash Balance §	7713.20	4636.28	Closing Cash Balance§	4636.28	-	-	1985.75
Total	31038.70	31844.56		31038.70			31844.56

* 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 for the year 2012-13 and information from Pr. Accounts Office, Delhi)

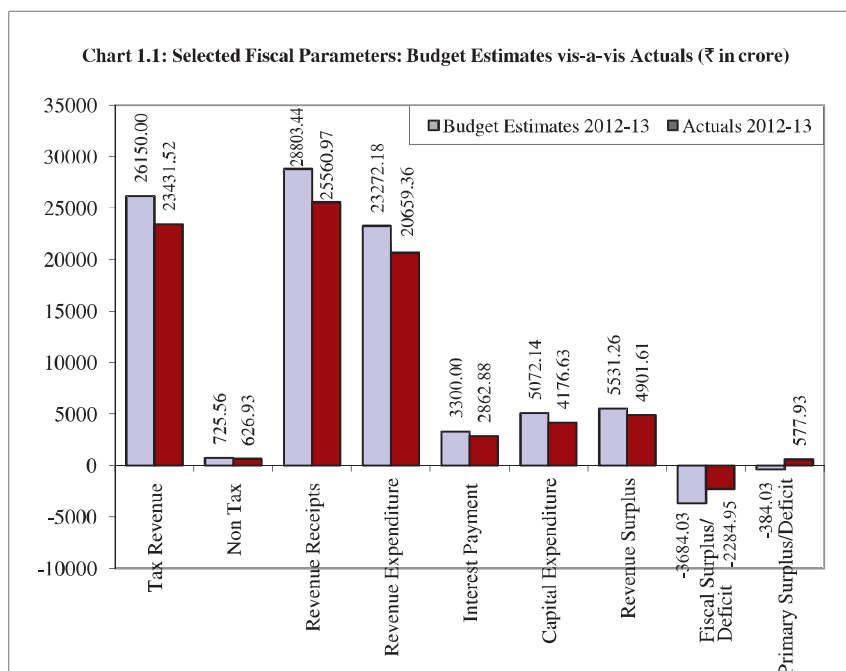
Following are the significant changes during 2012-13 over the previous year:

- Revenue receipt increased by ₹ 3167.80 crore (14.15 per cent). The tax revenue had increased by ₹ 3459.85 crore and non-tax revenue increased by ₹ 166.06 crore while grants from Government of India decreased by ₹ 458.12 crore.
- Revenue expenditure increased by ₹ 2694.51 crore (15.00 per cent) while capital expenditure increased by ₹ 172.36 crore (4.30 per cent) respectively.
- Recoveries of loans and advances increased by ₹ 348.65 crore (92.67 per cent), while the disbursement of loans increased by ₹ 389.41 crore (11.64 per cent).
- Public debt receipt increased by ₹ 366.33 crore (65.88 per cent) while repayments increased by ₹ 200.11 crore (18.39 per cent).

- The cash balance at the close of 2012-13 decreased by ₹ 2650.53 crore (57.17 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**.

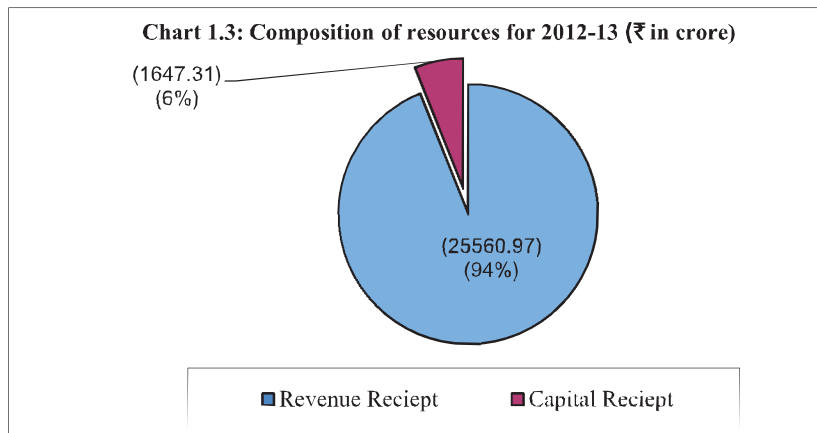
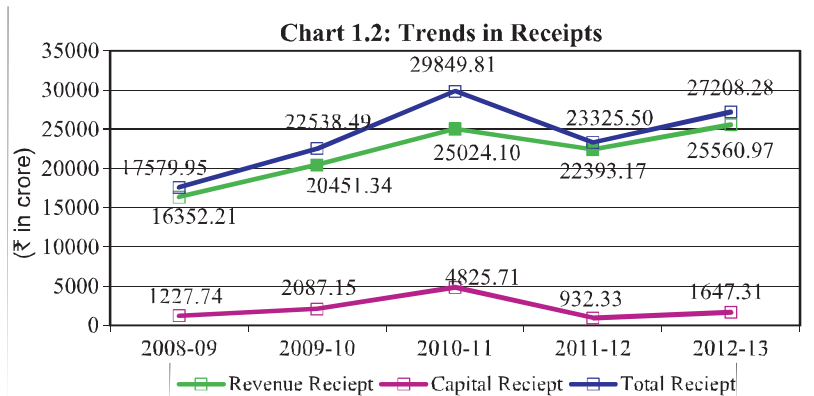


As may be observed from **Chart 1.1** there was considerable variation between estimates and actuals in the case of several key parameters. During the year, both revenue receipts and revenue expenditure were less than the targets. Fiscal deficits estimated at ₹ 3684.03 crore decreased by ₹ 1399.08 crore and was at ₹ 2284.95 crore. Primary deficit, estimated at ₹ 384.03 crore turned into surplus of ₹ 577.93 crore.

1.4 Resources of the State

1.4.1 Resources of the State as per Annual Finance Accounts

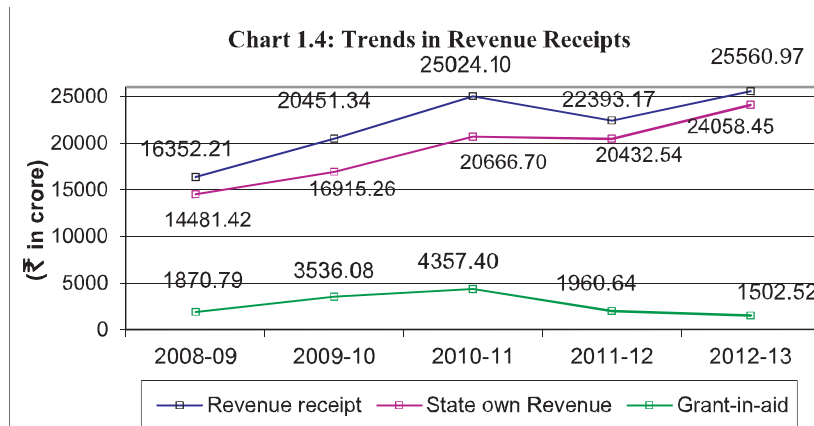
Revenue and capital are the two streams of receipts that constitute the resources of the State Government. Revenue receipts consist of tax revenues, non-tax revenues and grants-in-aid from the Government of India (GOI). Capital receipts comprise miscellaneous capital receipts such as proceeds from recoveries of loans and advances, debt receipts and loans and advances from GOI as well as deposits from Public Account. **Table-1.1** presents the receipts and disbursements of the State during the current year as recorded in its Annual Finance Accounts while **Chart 1.2** depicts the trends in receipts of the State during 2008-13. **Chart 1.3** depicts the composition of resources of the State during the current year.

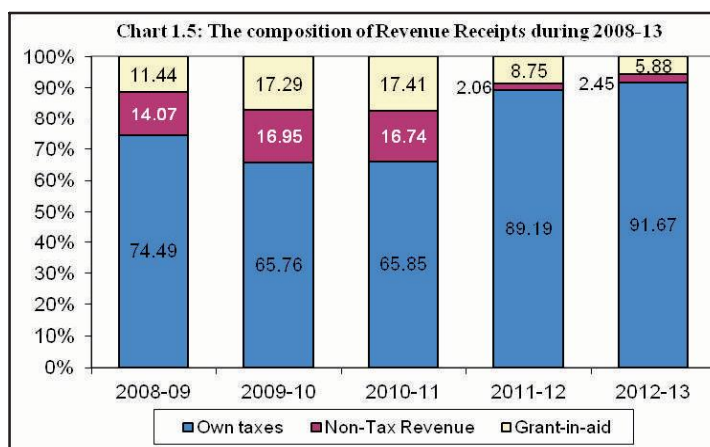


The revenue receipts constituted 94 *per cent* in 2012-13 of the total receipts of the Government of NCT of Delhi as against 93 *per cent* in 2008-09.

1.5 Revenue receipts

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 during the period 2008-09 to 2012-13 are presented in **Appendix 1.3** and also depicted in **Charts 1.4** and **1.5** respectively.





The share of State's own tax revenue in overall revenue receipts was 74.49 *per cent* in 2008-09 and declined to 65.76 *per cent* in 2009-10. It went up to 89.19 *per cent* in 2011-12 and stood at 91.67 *per cent* in 2012-13. There was fluctuation in non tax revenue during the period 2008-13. Delhi's non tax revenue was ₹ 2300.73 crore in 2008-09. It rose to ₹ 4188.95 crore in 2010-11 but declined sharply to ₹ 460.87 crore in 2011-12 due to decrease in interest receipts. Non tax revenue as share of overall receipts went down from 14.07 *per cent* in 2008-09 to 2.45 *per cent* in 2012-13. The trends in revenue receipts relative to GSDP are presented in **Table 1.2**:

Table 1.2
Trends in Revenue Receipts relative to GSDP

	2008-09	2009-10	2010-11	2011-12	2012-13
Revenue Receipts (RR) (₹ in crore)	16352.21	20451.34	25024.10	22393.17	25560.97
Rate of growth of RR (<i>per cent</i>)	9.66	25.07	22.36	(-) 10.51	14.15
R R/GSDP (<i>per cent</i>)	8.63	9.32	9.57	7.21	6.99
Buoyancy Ratios					
Revenue Buoyancy w.r.t GSDP	0.48	1.59	1.17	(-) 0.56	0.80
State's Own Tax Buoyancy w.r.t. GSDP	0.17	0.66	1.17	1.13	0.98

(Source: Finance Accounts of Delhi for the respective years)

The revenue receipts have shown an increasing trend over the period 2008-13, except during the year 2011-12, when the revenue receipts declined by ₹ 2630.93 crore over the previous year. The revenue receipts increased by 14.15 *per cent* over the revenue receipts of 2011-12 while the growth in GSDP was 17.70 *per cent* (**Appendix 1.4**). In the current year the State's tax buoyancy with reference to GSDP declined to 0.98 *per cent* over 1.13 *per cent* of previous financial year.

In 2008-09 the State's tax revenue buoyancy w.r.t. GSDP was very low (for every one *per cent* growth of GSDP only 0.17 *per cent* growth in state's tax revenue). However, the position changed considerably in 2010-11, when

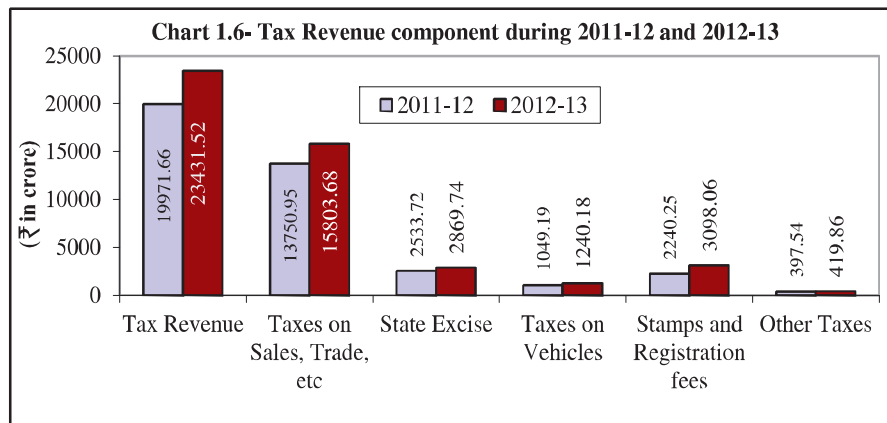
State's tax revenue buoyancy rose to a high 1.17 *per cent*, but the trend could not be maintained. It came down to 1.13 *per cent* during 2011-12 and to 0.98 *per cent* during 2012-13.

1.5.1 State's own resources

The revenue receipts of the State showed increasing trend over the period 2008-13 except 2011-12. It dipped in the year 2011-12 by 10.51 *per cent* as compared to revenue receipts of 2010-11. The share of tax receipts in total receipts increased from 74.49 *per cent* in 2008-09 to 91.67 *per cent* in 2012-13. The share of non-tax receipts in total revenue receipts decreased from 14.07 *per cent* in 2008-09 to 2.45 *per cent* in 2012-13. The share of grants-in-aid decreased from 11.44 *per cent* in 2008-09 to 5.88 *per cent* in 2012-13.

Tax revenue

The components of tax revenue during the current year vis-à-vis previous year are given in **Chart 1.6**:



Source: Finance Accounts of 2011-12 and 2012-13

The tax revenue has increased by ₹ 3459.86 crore (17.32 *per cent*) during the current year (₹ 23431.52 crore) over previous year (₹ 19971.67 crore). The major contribution in revenue was from taxes on Sales, Trade, etc. which contributed about 67.45 *per cent* of the total tax revenue and grew by 14.93 *per cent* over the previous year.

Collection under state excise and stamp duty increased by ₹ 336.02 crore (13.26 *per cent*) and ₹ 857.81 crore (38.29 *per cent*) respectively during 2012-13 over the previous year. Similarly contribution of taxes on vehicles and other taxes have increased by ₹ 190.99 crore (18.20 *per cent*) and ₹ 22.32 crore (5.61 *per cent*) respectively.

Non- Tax revenue

The non-tax revenue which constituted 2.45 *per cent* of total revenue receipts during 2012-13 decreased by ₹ 1673.80 crore (72.75 *per cent*) from the year 2008-09. The non-tax revenue during the year 2010-11 were still higher at ₹ 4188.95 crore.

Interest receipts which increased from ₹ 174.14 crore in 2011-12 to ₹ 340.03 crore in 2012-13 contributed 37.79 *per cent* in 2011-12 and 54.24 *per cent* in

2012-13 of total non-tax receipts. Out of total interest receipt of ₹ 340.03 crore in 2012-13, ₹ 252.89 crore was received from 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 2010-11 to 2012-13 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.	2010-11	12068.62	50.69	0.42
	2011-12	13750.95	53.67	0.39
	2012-13	15803.68	75.70	0.48
State Excise	2010-11	2027.09	9.44	0.47
	2011-12	2533.72	10.79	0.43
	2012-13	2869.74	23.67	0.82
Taxes on Vehicles	2010-11	707.55	37.03	5.23
	2011-12	1049.19	31.79	3.03
	2012-13	1240.18	28.91	2.33

The above table shows that during 2012-13, cost of collection in respect of taxes on Vehicles decreased over the previous year.

1.6 Application of resources

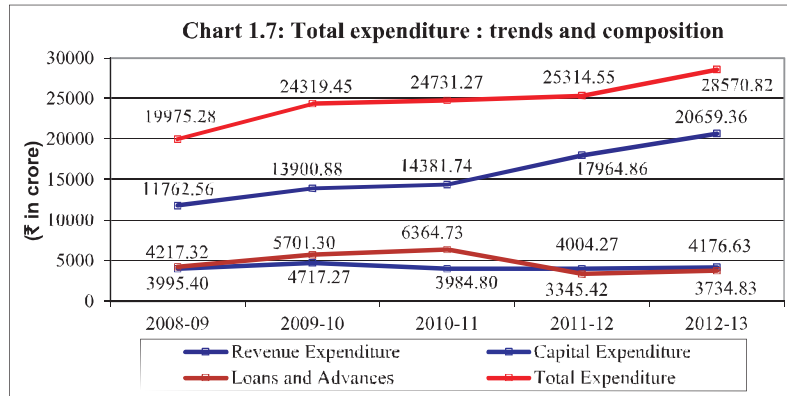
1.6.1 Growth and composition of expenditure

States raise resources to perform their 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 ₹ 19975.28 crore in 2008-09 to ₹ 28570.82 crore in 2012-13.

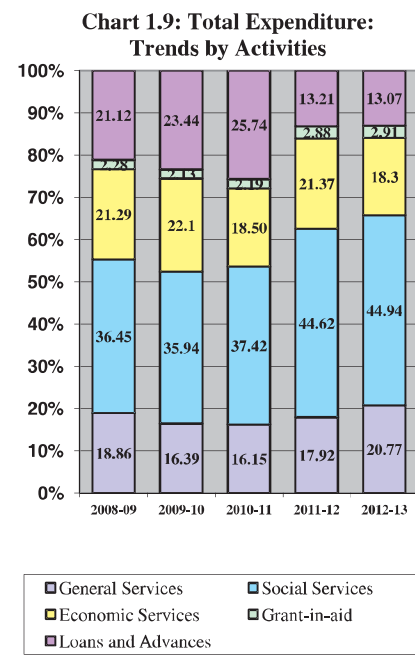
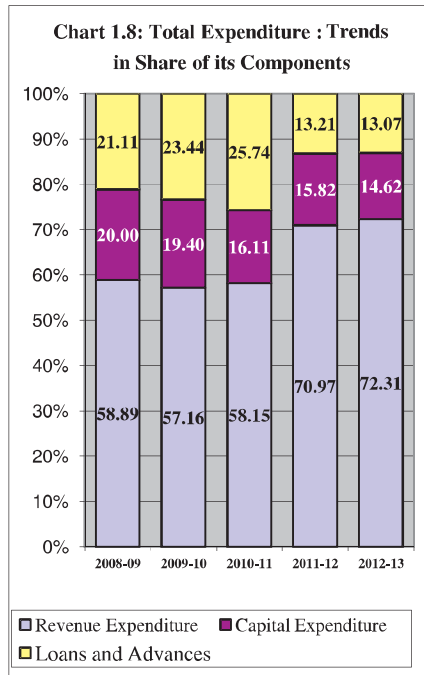
The total expenditure during the current year at ₹ 28570.82 crore has increased by ₹ 3256.27 crore (12.86 *per cent*) over the previous year. Of the total increase, revenue expenditure constituted ₹ 2694.50 crore and capital expenditure ₹ 172.36 crore, while loans and advances increased by ₹ 389.41 crore. The marginal increase in share of capital expenditure as compared to overall increase in expenditure during the current year is an indicator of less productive allocation of funds by the State. Over the last five years, revenue expenditure increased from ₹ 11762.56 crore in 2008-09 to ₹ 20659.36 crore in 2012-13 which constituted an increase of 75.64 *per cent*. In comparison capital expenditure which was ₹ 3995.40 crore in 2008-09 increased to ₹ 4176.64 crore in 2012-13 registering an increase of 4.54 *per cent* during this period.

Capital expenditure and revenue expenditure were 25.35 *per cent* and 74.65 *per cent* of total expenditure (excluding loans and advances) in 2008-09 while in 2012-13 they were 16.86 *per cent* and 83.18 *per cent* respectively. Total

expenditure under plan head increased from ₹ 10440.82 crore in 2011-12 to ₹ 10670.46 crore in 2012-13 registering an increase of ₹ 229.64 crore while non-plan expenditure increased to ₹ 14165.54 crore in 2012-13 from ₹ 11528.31 crore in 2011-12 registering an increase of ₹ 2637.23 crore. The share of plan and non plan expenditure was 42.96 per cent and 57.04 per cent respectively of the total expenditure during the year 2012-13. **Chart 1.7** presents the trends in total expenditure during 2008-13.



The composition both in terms of ‘economic classification’ and ‘expenditure by activities’ are depicted in **Charts 1.8 and 1.9** respectively.



The above chart showed that the share of General Services in total expenditure increased from 18.86 per cent to 20.77 per cent while share of Social Services increased from 36.45 per cent to 44.94 per cent during 2008-13.

1.7 Quality of expenditure

The availability of better social and physical infrastructure in the State generally reflects the quality of its 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).

1.7.1 Adequacy of public expenditure

The expenditure responsibilities relating to the social sector and the economic infrastructure are largely assigned to the State Governments in accordance with the provisions laid down in the Constitution. Thus, in order to enhance social development levels in the States, it is essential to increase expenditure on key social services like education, health etc. Low fiscal priority (ratio of expenditure category to aggregate expenditure) would be attached to a particular sector, if it was below the national average. **Table 1.4** shows the fiscal priority of the State Government with regard to development expenditure, social sector expenditure and capital expenditure during 2012-13.

Table-1.4
Fiscal Priority of the State in 2009-10 and 2012-13

(in per cent)

Fiscal Priority by the State**	AE/GS DP	DE#/ AE	SSE/ AE	CE/ AE	Education / AE	Health / AE
General Category States Average (Ratio) 2009-10	17.06	66.05	35.73	14.96	16.19	4.24
Delhi State's Average (Ratio) 2009-10	11.08	73.06	42.54	19.40	16.80	8.22
General Category States Average (Ratio) 2012-13	15.93	65.79	32.77	13.23	17.23	4.47
Delhi State's Average (Ratio) 2012-13	7.81	72.81	50.23	14.53	19.22	9.57
** 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 2009-10 and the current year, 2012-13, with that of the general category States.

- Aggregate expenditure of Delhi as a ratio of GSDP was lower in both years 2009-10 and 2012-13 as compared to general category States.
- Government gave fiscal priority to DE in 2009-10 and 2012-13 as its ratio to AE was higher than the average ratio of general category States.
- The ratio of CE to AE was higher in both years 2009-10 and 2012-13 as compared to general category States.
- The ratio of expenditure on education to AE was marginally higher than general category States in 2012-13

- The priority given to health in Delhi was much higher than general category States in both years 2009-10 and 2012-13.

1.7.2 Efficiency of expenditure use

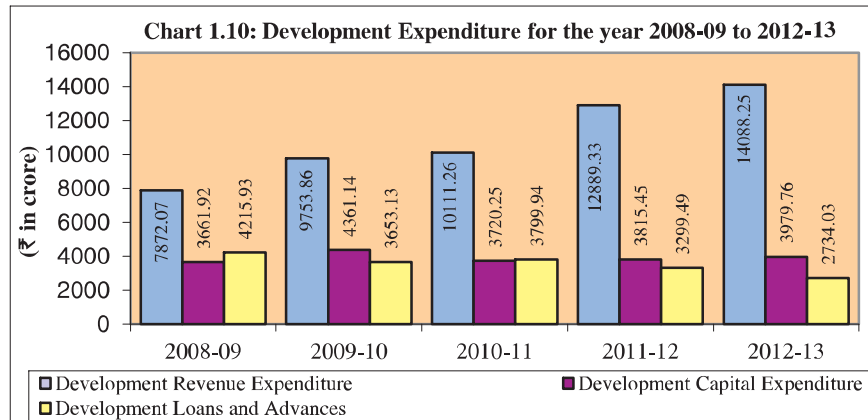
In view of the importance of public expenditure on social and economic development, it is important for the State Government to take appropriate expenditure rationalization measures and lay emphasis on provision of core public and merit goods* apart from improving the allocation towards development expenditure, particularly in view of the fiscal space being created on account of decline in debt servicing in recent years. **Table 1.5** shows the trends in development expenditure during the current year and the previous years.

Table 1.5
Development expenditure

(₹ in crore)

Components of Development Expenditure	2008-09	2009-10	2010-11	2011-12	2012-13	
					Budget Estimates	Actual
Development Expenditure (a to c below)	15749.92	17768.13	17631.45	20004.27	23935.34	20802.04
a. Development Revenue Expenditure	7872.07	9753.86	10111.26	12889.33	15228.32	14088.25
b. Development Capital Expenditure	3661.92	4361.14	3720.25	3815.45	4624.65	3979.76
c. Development Loans and Advances	4215.93	3653.13	3799.94	3299.49	4082.37	2734.03

Source: Finance Accounts of respective years



* **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 2012-13 under revenue and capital was lower by ₹ 1140.07 crore and ₹ 644.89 crore respectively than the estimates. This shows that the preparedness of the implementing agencies to implement various plan schemes was not assessed while framing the budget estimates.

The above table also shows that the actual development revenue expenditure and capital expenditure increased by 78.96 *per cent* and 8.68 *per cent* respectively during the years 2008-09 to 2012-13. Increase in development revenue expenditure shows a constant positive trend towards social and economic development of the citizens. The development capital expenditure increased by ₹ 164.31 crore in 2012-13 over the previous year while the development loan and advances decreased by ₹ 565.46 crore.

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 2013, the Government had invested ₹ 16388.15 crore in Statutory corporations, Rural banks, Joint stock companies and Co-operatives (Table 1.6). The return on this investment was a meager 0.16 *per cent* in 2012-13. The return ranged between 0.16 and 0.38 *per cent* during 2008-13. The Government paid, on an average, interest rate of 9.73 *per cent* on its borrowings during 2010-13. The details are given in Table 1.6:

Table 1.6
Return on investment (₹ in crore)

Investment/return/cost of borrowings	2008-09	2009-10	2010-11	2011-12	2012-13
Investment at the end of the year	9682.02	11017.56	12616.58	14655.90	16388.15
Return	29.92	41.56	46.59	33.00	26.25
Return (%)	0.31	0.38	0.37	0.23	0.16
Average rate of interest on Govt. borrowing (%)	9.90	9.52	9.10	9.77	9.73
Difference between interest rate and return (%)	9.59	9.14	8.73	9.54	9.57

The increase in investment in 2012-13 over the previous fiscal year was mainly on account of new investment of ₹ 749.70 crore in Delhi Metro Rail Corporation Ltd., ₹ 199.50 crore in Delhi Transport Corporation, ₹ 245.00 crore in Delhi Power Company Ltd., ₹ 250.00 crore in Pragati Power Corporation Ltd. and ₹ 49.00 crore in Indraprastha Power Generation Company Ltd.

Five Companies and Corporations viz, Delhi Co-operative Housing Finance Society Ltd., Indraprastha Medical Corporation Ltd., Delhi Tourism and Transportation Development Corporation, Indraprastha Gas Ltd. and Delhi Transco Limited with Government investment of ₹ 3758.37 crore upto March 2013 gave dividend of ₹ 22.75 crore during 2012-13 which was a meagre 0.61 *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 institutions/organizations. The total outstanding loans and advances as on 31 March 2013 was ₹ 50887.82 crore (Table 1.7).

Table 1.7
Average interest received on loans and advances by the State Government (₹ in crore)

Quantum of Loans/Interest Receipts/Cost of Borrowings	2009-10	2010-11	2011-12	2012-13
Opening Balance	33836.63	39219.78	45147.73	48116.90 (-) 239.00 [*]
Amount advanced during the year	5701.30	6364.73	3345.41	3734.83
Amount repaid during the year	318.15	436.77	376.25	724.90
Closing Balance	39219.78	45147.73	48116.90	50887.82
Net addition	5383.15	5927.95	2969.17	3009.92
Interest Receipts	3236.62	3869.84	174.14	340.03
Interest receipts as percentage of outstanding Loans and advances	8.25	8.57	0.36	0.67

^{*} Represents prior period adjustment due to conversion of loan into equity

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 2012-13 were in the sectors of water supply and sanitation (₹ 13732.47 crore), urban development schemes (₹ 1737.87 crore), road transport (₹ 13278.14 crore), energy sector for power projects (₹ 6566.45 crore) and miscellaneous loans (₹ 14762.24 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 2013, compared with the corresponding position as on 31 March 2012. 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 ₹ 25381.66 crore in 2008-09 to ₹ 29242.71 crore in 2012-13 (15.21 per cent). The fiscal liabilities of ₹ 29242.71 crore during 2012-13 comprised of small savings collection of ₹ 29242.70 crore and co-operative assistance to other co-operatives ₹ 0.01 crore. During the year 2011-12 the small saving collection and assistance to other co-operatives were ₹ 29608.28 crore and ₹ 0.01 crore respectively of the total liabilities of ₹ 29608.29 crore. The fiscal liabilities stood at 1.14 times of the revenue receipts and 1.22 times of the State's own resources as at the end of 2012-13.

1.10 Debt sustainability

Apart from the magnitude of debt of the State Government, it is important to analyse the various indicators that determine the debt sustainability[‡] of the State. This section assesses the sustainability of debt of the State Government in terms of debt stabilization[§]; sufficiency of non-debt receipts^{**}; net availability of borrowed funds^{††}; burden of interest payments (measured by interest payments to revenue receipts ratio) and the maturity profile of State Government securities. **Table 1.8** shows the debt sustainability of the State according to these indicators for the period from 2008-09 to 2012-13.

Table 1.8
Debt Sustainability: Indicators and Trends

(₹ in crore)

Indicators of Debt Sustainability	2008-09	2009-10	2010-11	2011-12	2012-13
Debt Stabilization (Quantum Spread + Primary Deficit)	(+)2247.03	(+)506.79	(+)5984.78	(+)3105.77	(+)2937.71
Sufficiency of Non-Debt Receipts (Resource Gap)	15.53	1479.97	4210.52	(-) 6274.57	821.95
Net Availability of Borrowed Funds	(-) 2469.16	1162.53	3595.88	(-) 531.80	(-) 365.58
Burden of Interest Payments (IP/ RR Ratio)	15.36	12.09	10.31	13.03	11.20
Debt/ GSDP Ratio	13.39	12.10	11.53	9.53	8.00

(Source: Finance Accounts of Delhi for the respective years and PAO, Delhi)

- The quantum spread together with primary deficit has been positive from 2008-09 to 2012-13, which is indicative of debt being

[‡] 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.

[§] 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.

^{**} 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.

^{††} 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.

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

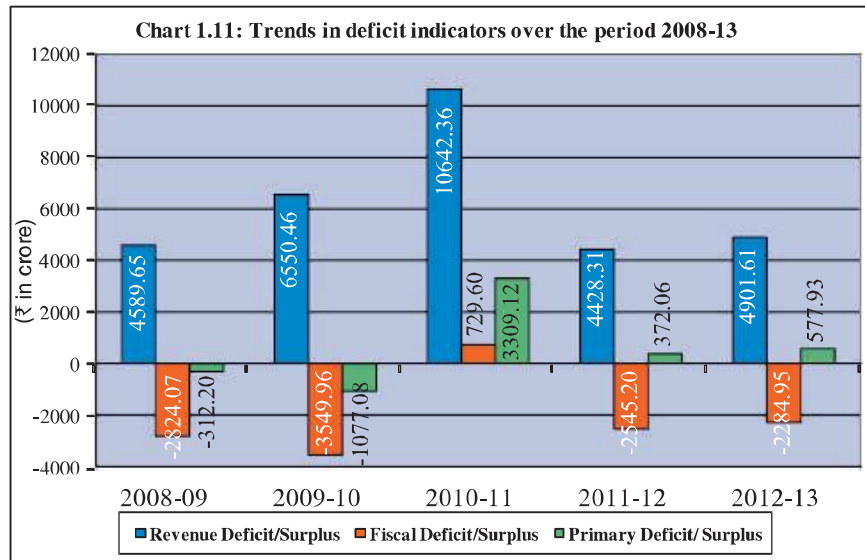
- Revenue receipts and revenue expenditure both have increased by ₹ 3167.80 crore and ₹ 2694.50 crore respectively in 2012-13 against previous year. This affected the resource gap which moved into positive territory and increased to ₹ 821.95 crore in 2012-13 from (-) ₹ 6274.57 crore in 2011-12.
- The burden of interest payment showed mixed trend. It came down from 15.36 *per cent* in 2008-09 to 10.31 *per cent* in 2010-11, increased to 13.03 *per cent* during 2011-12 and decreased to 11.20 *per cent* during 2012-13 due to positive growth in revenue receipt.
- The debt and GSDP ratio would indicate that although the debt position has not much changed, GSDP has been continuously increasing. This resulted in debt GSDP ratio going down from 13.39 *per cent* in 2008-09 to 8.00 *per cent* in 2012-13.

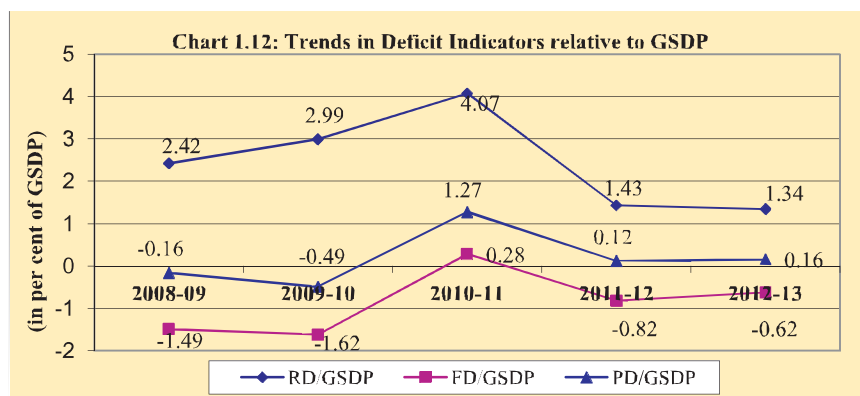
1.11 Fiscal imbalances

Three key fiscal parameters – revenue, fiscal and primary deficits – indicate the extent of overall fiscal imbalances in the Finances of the State Government during a specified period. The deficit in the Government accounts represents the gap between its receipts and expenditure. The nature of deficit is an indicator of the prudence of fiscal management of the Government. Further, the ways in which the deficit is financed and the resources raised are applied are important pointers to its fiscal health. This section presents trends, nature, magnitude and the manner of financing these deficits and also the assessment of actual levels of revenue and fiscal deficits.

1.11.1 Trends in surplus/deficit

Chart 1.11 and **chart 1.12** give trends in surplus/ deficit indicators and the surplus/ deficit trends relative to GSDP during the period 2008-09 to 2012-13.





Revenue surplus indicates the excess of revenue receipts over revenue expenditure. The State consistently enjoyed revenue surplus during 2008-13. It was ₹ 4589.65 crore in 2008-09, rose to ₹ 10642.36 crore in 2010-11 and stood at ₹ 4901.61 crore in 2012-13.

The fiscal deficit which represents the total borrowing of the State and the resource gap showed mixed figures during 2008-13. Fiscal deficit of ₹ 2824.07 crore in 2008-09 turned to surplus of ₹ 729.60 crore in 2010-11 and there was deficit of ₹ 2284.95 crore during 2012-13.

The primary deficit indicates the excess of primary expenditure (total expenditure net of interest payments) over fiscal deficit. The State had a primary deficit in 2008-09 and 2009-10 which changed to primary surplus of ₹ 3309.12 crore during 2010-11. The primary surplus declined to ₹ 372.06 crore and ₹ 577.93 crore during the year 2011-12 and 2012-13 respectively.

Revenue receipts increased by 14.15 per cent in 2012-13, but revenue expenditure increased by 15.00 per cent when compared to previous year which resulted in minor increase of revenue surplus by ₹ 473.30 crore over the previous year i.e., 2011-12.

1.11.2 Components of fiscal deficit and its financing pattern

The financing pattern of the fiscal deficits is shown in Table 1.9:

Table 1.9
Components of Fiscal Deficit

		(₹ in crore)				
	Particulars	2008-09	2009-10	2010-11	2011-12	2012-13
	Fiscal Deficit/ Surplus* (-/+)	(-) 2824.07	(-) 3549.96	(+) 729.60	(-)2545.20	(-)2284.95
1.	Revenue Deficit /Surplus (-/+)	4589.65	6550.46	10642.36	4428.31	4901.61
2.	Net Capital Expenditure	(-) 3995.40	(-) 4717.27	(-) 3984.80	(-) 4004.27	(-) 4176.63
3.	Net Loans and Advances	(-) 3418.32	(-) 5383.15	(-) 5927.96	(-) 2969.17	(-) 3009.93
Financing Pattern of Fiscal Deficit**						
1.	Loans from GOI	42.71	1162.54	3595.88	(-) 531.80	(-) 365.58

* Deficit figure shown in - and surplus in +,

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

(Source: Finance Accounts of respective years 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, persistently high ratio of revenue deficit to fiscal deficit also indicates that the asset base of the State was continuously shrinking and a part of borrowings (fiscal liabilities) were not having any asset backup. Since Delhi has had a revenue surplus throughout the period 2008-13, borrowed funds were being used only for capital expenditure and repayment of debt as given in **Table 1.10**:

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)
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	3345.41	22397.28	(+) 7721.75	(+) 372.06
2012-13	26285.87	17796.48	4176.63	3734.83	25707.94	(+) 8489.39	(+) 577.93

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

The State had a primary deficit during the year 2008-09 and 2009-10. The non-debt receipts could not cover the primary expenditure resulting in primary deficit. However, State had a primary surplus in 2010-11 to 2012-13 but it declined from ₹ 3309.12 crore in 2010-11 to ₹ 577.93 crore in 2012-13. Capital expenditure as a percentage of primary expenditure, marginally decreased to 16.25 *per cent* in 2012-13 against 17.88 *per cent* over the previous year. The 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 the revenue surplus increased by ₹ 473.30 crore during the year 2012-13 over the previous year, whereas, the fiscal deficit decreased by ₹ 260.25 crore, there was primary surplus of ₹ 577.93 crore during 2012-13.

Capital expenditure increased by ₹ 172.36 crore (4.30 *per cent*) in 2012-13 over the previous year. About 94 *per cent* of the total revenue receipts during the year 2012-13 was contributed from Delhi's own taxes.

The Development expenditure and capital expenditure with reference to Average Expenditure have declined in 2012-13 over the previous year. The recovery of interest receipts as percentage to outstanding loans and advances disbursed by the NCT of Delhi remained inadequate to cover the cost of borrowing during the period 2008-13. The average return on Government investment was a meager 0.16 *per cent* in 2012-13. The Government paid on an average, an interest rate of 9.53 *per cent* on its borrowings during 2010-13.

1.13 Recommendations

The State government may consider:

- Increasing the development expenditure and capital expenditure to have positive impact on economic growth; and
- Ensuring better value for money invested.

Chapter-2
Financial Management
and
Budgetary Control

Chapter-2

Financial Management and Budgetary Control

2.1 Introduction

2.1.1 Appropriation Accounts are accounts of the expenditure, voted and charged, compared with the amounts of the voted grants and appropriations charged 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. 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 2012-13.

2.2 Summary of Appropriation Accounts

The summarized position of actual expenditure during 2012-13 against 13 grants/appropriations is as given in **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	Revenue	19258.54	572.36	19830.90	17751.75	(-) 2079.15
	Capital	4907.21	164.89	5072.10	4177.26	(-) 894.84
	Loans and Advances	4530.88	340.65	4871.53	3734.82	(-) 1136.71
Total Voted		28696.63	1077.90	29774.53	25663.83	(-) 4110.70
Charged	Revenue	3439.33	1.95	3441.28	2986.43	(-) 454.85
	Capital	0.04	0	0.04	0	(-) 0.04
	Loans and Advances	1300.00	0	1300.00	1287.99	(-) 12.01
Total Charged		4739.37	1.95	4741.32	4274.42	(-) 466.90
	Appropriation to Contingency Fund (if any)	Nil	Nil	Nil	Nil	Nil
Grand Total		33436.00	1079.85	34515.85	29938.25	(-) 4577.60

The overall saving of ₹ 4577.60 crore was a result of saving of ₹ 2534 crore in 13 grants and one appropriation (Public Debt) under Revenue Section and ₹ 2043.60 crore under Capital Section.

2.3 Financial accountability and budget management

2.3.1 Appropriation vis-à-vis allocative priorities

While framing the estimates, the Department should take into account the past performance, the stages of formulation/ implementation of the various schemes, the institutional capacity of the implementing agencies to execute the schemes, the constraints on spending with the objective of minimizing the scope for surrenders at a later stage. Appropriation Accounts for the year 2012-13 showed that savings exceeding ₹ 50.00 crore in each case occurred in 27 cases relating to five grants and one appropriation totaling ₹ 4303.04 crore (**Appendix 2.1**).

Amongst the many reasons for savings were slow progress of schemes, non-receipt of bills/claims, non-filling up of vacant posts, non-release of funds, non purchase of articles, economy measures, etc.

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 2008-09 to 2012-13

showed that there were persistent savings of more than ₹ one crore in five cases which were more than 20 per cent of the total grant indicating unrealistic budgeting, deficient financial provisions and slackness on the part of the departments in implementing the schemes as detailed in Table 2.2 :

Table 2.2
List of grants indicating persistent savings during 2008-13

(₹ in crore)

Sl. No.	Head No. and Name of the grant		2008-09	2009-10	2010-11	2011-12	2012-13	Reasons given by Departments
Revenue-Charged								
5 Home								
1	2055 D (1)(1)(1) Forensic Science Laboratory	O	11.92	12.36	12.11	16.52	16.67	Saving was mainly due to vacancies and orders of economy.
		S	6.24	2.56	2.85	6.49	4.89	
		%	52.34	20.71	23.53	39.28	29.33	
Revenue-Voted								
07 Medical And Public Health								
1	2211 K 1 (3)(1)Urban Family Welfare Centres (CSS)	O	13.16	15.00	10.00	10.00	4.50	Saving was mainly due to non receipt of approval for releasing of grant to NGOs in time.
		S	10.83	12.22	2.04	7.45	1.93	
		%	82.29	81.47	20.40	74.50	42.89	
Capital-Voted								
08- Social Welfare								
1	5055 DD1(3)1 Introduction of Electronic Trolley Buses-Alternative Transport		120.00	60.00	10.00	250.00	10.00	Saving was mainly due to non-finalization of project.
			46.71	30.00	10.00	240.75	8.39	
			38.93	50.00	100.00	96.30	83.9	
Revenue-Voted								
11- Urban Development and Public Works Department								
1	2217 A 8 (2)(1)(26)- Grant in aid for Municipal reforms	O	198.71	201.93	207.45	300.93	339.87	Saving was mainly due to release of less grant.
		S	198.71	198.93	64.45	300.93	189.87	
		%	100.00	98.51	31.06	100.00	55.86	
Capital-Voted								
2	4202 BB 4 (1)(4)(2) Constructions of Delhi Govt. Sponsored College Building	O	39.90	60.00	40.00	35.00	50.00	Saving was mainly due to slow progress of work.
		S	29.00	14.59	8.16	23.32	19.54	
		%	72.68	24.31	20.40	66.62	39.08	

O-original provision, S-Savings

The above cases are indication 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 98 sub-heads of 10 grants, the entire provision remained unutilized by the Departments or was remitted back to Government before the closure of the financial year 2012-13. The details of sub-heads are given in **Appendix 2.2**. Saving 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-Delhi Swarojgar Yojna for SC/ST/OBC/Minorities (₹ 30 crore), Loan to MRTS for reimbursement of sales tax (₹ 300 crore), Loan to DJB for Chandrawal WTP (₹ 24 crore), Loan to South Delhi Municipal Corporation for construction of roads under JNNURM (₹ 30 crore), Central Road Fund (CRF) Scheme (₹ 50 crore), Loan to Delhi Transco Ltd (₹ 350 crore), Equity contribution to Pragati Power Corporation Ltd. Phase II Bamnauli (₹ 75 crore).

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 (November 2013).

2.3.5 Expenditure over provisions during 2012-13 requiring regularization

It was observed from the head wise Appropriation Accounts for the year 2012-13 that there was an excess expenditure of ₹ 27.22 crore (**Appendix 2.3**) under 11 sub-heads in Grant No. 11-Urban Development and Public Works Department, which was not regularized as of date (February 2014).

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 2012-13 showed that supplementary grant amounting to ₹ 12.83 crore in eight sub-heads was obtained in anticipation of higher/additional expenditure(**Appendix 2.4**). 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 slow progress of scheme, non-implementation of scheme, engagement of new agency at lower rates etc. The following cases need special attention of the department: -

- (i) Under Grant No. 8 – Social Welfare - there was no original provision for providing loan to MRTS for reimbursement of sales tax, but an amount of ₹ 2.00 crore was provided as supplementary grant. However, no loan was released to MRTS and the entire supplementary grant remained unutilised.
- (ii) Under Grant No. 10– Development Department, there was an original provision of ₹ 30 crore under sub-head ‘Refund’ E2(3)(1)(2)(4), out of which expenditure of only ₹ 0.06 crore was incurred resulting in saving of ₹ 29.94 crore. However, an amount of ₹ 5 crore was obtained as supplementary grant, but the entire supplementary grant remained unutilized.

The above cases showed deficient planning in budgeting.

2.3.7 Excessive/unnecessary re-appropriation of funds

Re-appropriation is transfer of funds within a grant from one unit of appropriation, where savings are anticipated, to another unit where additional funds are needed. The re-appropriations in the following cases proved unnecessary as the departments were not able to utilize fully their original grants. There was a cumulative non-utilization of ₹ 794.32 crore under 31 sub-heads against the re-appropriation of ₹ 435.94 crore as detailed in **Appendix 2.5**. The departments attributed the reasons for savings to non-finalization of medical claims, vacancies, receipt of less claims/ bills, late receipt of sanction etc. The excessive/unnecessary re-appropriation of funds point towards deficient budgeting exercise.

2.3.8 Substantial surrenders

Substantial surrenders involving ₹ 210.54 crore (more than 40 *per cent* of total provision) were made in respect of 16 sub-heads (**Appendix 2.6**), out of which in five sub-heads 100 *per cent* grant amounting to ₹ 130.70 crore was surrendered because of non-implementation of schemes and non finalization of Pension scheme.

Substantial surrenders amounting to ₹ 9.99 crore and ₹ 31.72 crore were made under Grant No. 6 -Education and Grant No.11 -Urban Development and Public Works Department under Sub-heads 4202 JJ 1(1)(1)(1) - Allotment of land and construction of building of Indraprastha Vishva Vidyalaya and 5054 BB11(1)(1)(8) - B.R.T corridor respectively. The surrenders were attributed to slow progress of work and non-implementation of scheme.

2.3.9 Anticipated savings not surrendered

Rule 56 (2) of General Financial Rules (GFR) 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.

Out of the savings of ₹ 3452.32 crore under eight grants where savings of ₹ one crore and above were indicated in each grant/appropriation, an amount of ₹ 1393.36 crore only was surrendered leaving ₹ 2057.96 crore (59.62 *per cent* of amount of savings) as unsurrendered (**Appendix 2.7**). There were two grants – Medical and Public Health (Voted) and Social Welfare (Voted) in which savings of ₹ 697.03 crore occurred but these were not surrendered till the end of financial year.

2.3.10 Unrealistic budgeting

Rule 48 (2) of the GFRs lays down that Ministries/ Departments have to prepare their estimates keeping in view the trends of disbursements during the previous years and other relevant factors, like the economy instructions issued by the Ministry of Finance from time to time. Scrutiny of records for the year 2012-13 showed that provision under various sub-heads under CSS and SCSP schemes was made during the year, but in 72 sub-heads in 11 grants/appropriation, the entire provisions of ₹ 72.08 crore (**Appendix 2.8**) remained unutilized defeating the very 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.

Unrealistic budgeting was also observed in review of Grant no. 7 – Medical and Public Health and Grant no. 8 – Social Welfare. Audit observed that in 2010-11, an amount of ₹ 136 crore, in 2011-12 – ₹ 72.03 crore and in 2012-13 – ₹ 460.17 crore remained unutilized or remitted to Government before closure of the financial year (only cases where provision of ₹ 10 lakh or more remained unutilized). The Departments attributed these unutilisation to non-implementation or slow progress of work, less/non-release of funds or equity capital, less number of beneficiaries, etc.

2.3.11 Rush of expenditure

Rule 56(3) of the GFRs 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 2013 under 35 sub-heads ranged between 26.78 *per cent* and 100 *per cent* of the total expenditure as given in **Appendix 2.9**.

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

2.4 Recoveries adjusted in account 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. Actual recoveries during the year 2012-13 were ₹ 79.45 crore against nil anticipated recoveries.

2.5 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 showed that the Departments were making provision of funds in violation of the instructions which resulted in savings of ₹ 152.02 crore.

2.6 Other audit observations

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 anybody or authority from the Consolidated Fund of India in all cases could only be made with the prior approval of Legislature.

Scrutiny of re-appropriation orders for the year 2012-13 showed that in 52 cases (**Appendix-2.10**), there was augmentation of provision of ₹ 537.95 crore by way of re-appropriation in the object head '31-Grants-in-aid'.

The Controller of Accounts' reply to the request (October 2013) to confirm that the prior approval of the Legislature was taken for the above re-appropriations was awaited (February 2014).

2.7 Review of Grant No.7 - Medical and Public Health and Grant No.8 - Social Welfare

2.7.1 Introduction

Grant No.7-Medical and Public Health of Government of NCT of Delhi covers grants for Health and Family Welfare Department, Drug Control Department, Prevention of Food Adulteration Department, Directorate of Indian System of Medicine and Homeopathy and 31 Hospitals and medical colleges. Grant No.8- Social Welfare covers grants for Social Welfare Department, Women & Child Development Department, Welfare of SC/ST/OBC/Minorities Department, Transport Department and Tourism Department.

2.7.2 Budget and expenditure

The overall position of budget provision, actual disbursement and unspent provision under both the grants for the last three years is given in **Table 2.3**:

Table: 2.3
Budget and expenditure

(₹ in crore)

Sl. No.	Year	Provision		Actual disbursement		Unspent provision	
		Revenue	Capital	Revenue	Capital	Revenue	Capital
Grant No.7: Medical & Public Health							
1.	2010-11	2272.92	NIL	2185.95	NIL	86.97	NIL
2.	2011-12	2554.70	20.01	2447.39	3.69	107.31	16.32
3.	2012-13	2933.77	10.00	2498.90	6.29	434.87	3.71
Grant No.8: Social Welfare							
1.	2010-11	1140.38	4031.81	1039.09	3750.47	101.29	281.34
2.	2011-12	2048.09	1881.04	1950.52	1780.70	97.57	100.34
3.	2012-13	2756.73	1981.15	2604.95	1654.47	151.78	326.68

Note: Amount includes 'Charged' appropriation and disbursement

2.7.3 Savings under various sub-heads

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

Scrutiny of the head-wise Appropriation Accounts for the years 2010-11 to 2012-13 showed that there were 72 cases where there were savings of more than ₹ 5 crore and 54 cases where there were savings of more than ₹ one crore for Centrally Sponsored Scheme (CSS)/ Scheduled Caste Special Programme (SCSP). The savings ranged between four *per cent* and 100 *per cent* grant wise.

2.7.4 Persistent savings

According to Rule 48(2) of the GFRs, 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 2010-11 to 2012-13 showed that there were persistent savings under the following sub-heads which indicated unrealistic budgeting, deficient financial management and slackness on the part of the department in implementing the schemes. The details of sub-heads are given in the following **Table 2.4**:

Table: 2.4
Persistent savings

(₹ in crore)

Sl.No.	Head of account and name of the Grant		2010-11	2011-12	2012-13	Reasons for savings mentioned in Appropriation account
Revenue-Voted						
Grant No. 07- Medical and Public Health						
1.	2211 K.1(3)(1)-Urban Family Welfare Centre (CSS)	T	10.00	10.00	4.50	Slow progress of work.
		S	2.04	7.45	1.93	
		%	20.40	74.50	42.88	
Grant No. 08- Social Welfare						
2.	2225 C.1(1)(3)(13)-Pre Metric Scholarship Scheme (CSS)	T	5.00	4.33	5.00	Late receipts of funds from GoI.
		S	1.23	4.17	3.81	
		%	24.60	96.30	76.20	
3.	2225 C.1(3)(1)(7)-Multi Sectrol development programme for minority (CSS)	T	3.10	5.19	10.00	Non release of funds due to administrative reasons.
		S	1.55	4.69	9.998	
		%	50.00	90.36	99.98	
4.	2225 C.1(1)(3)(5)-Free supply of books & stationery to Schedule Castes Students in Schools	T	24.45	55.00	56.15	Less demands from the Local Bodies due to less number of beneficiaries under the Scheme.
		S	10.31	11.02	3.37	
		%	42.17	20.03	6.00	
Capital-Voted						
Grant No.8: Social Welfare						
5.	5055 DD.1(2)(4)-Equity Capital to Delhi Transport Corporation for JNNURM	T	645.00	370.00	40.00	Non/Less release of equity to DTC for JNNURM & due to slow progress of work.
		S	425.66	169.00	40.00	
		%	65.99	45.68	100.00	
6.	5055 DD.1(3)(1)-Introduction of	T	10.00	250.00	10.00	Slow Progress of work due to non-
		S	10.00	240.75	8.39	
	Electronic Trolley Buses-Alternate Mode of Transport	%	100.00	96.30	83.90	finalisation of project

T: Total Provision (Original + Supplementary + Re-appropriation), S: Savings,

The above table shows that there is a need to review budgetary assumptions and to improve the efficiency of the programme management. The reasons attributed by the department for persistent savings were less or late receipt of funds from GoI, non-release of funds due to administrative reasons, less demands from local bodies due to less number of beneficiaries and non-release of equity due to slow progress of work.

2.7.5 Schemes with persistent unspent provisions

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

(a) Urban Family Welfare Centre (CSS)

The Ministry of Health & Family Welfare, Government of India releases grant-in-aid to the GNCT of Delhi for running 1083 Urban Family Welfare Centres (UFWCs) run by Municipal Corporation of Delhi (MCD) and Non-Government Organisations (NGOs).

Audit noticed that against provisions of ₹ 10 crore, ₹ 10 crore and ₹ 4.50 crore in the Original Budget Estimate (OBE) for the years 2010-11, 2011-12 and 2012-13 respectively under the sub-head 2211 K.1(3)1(1)- Urban Family Welfare Centre (CSS), ₹ 2.04 crore (20.40 *per cent*), ₹ 7.45 crore (74.50 *per cent*) and ₹ 1.93 crore (42.88 *per cent*) respectively remained unspent due to non-release of grants to MCD and NGOs due to their non-submission of audit reports and utilization certificates in time and closure of some centres.

(b) Introduction of Electronic Trolley Buses-Alternate Mode of Transport

To tackle the urban transport problems in Delhi and to limit the use of private vehicles, the Committee on Sustainable Transport recommended for creating sustainable multi-modal public transport. Accordingly, Delhi Integrated Multi-Modal Transit Systems Company Ltd. was established for implementing the alternative modes of public transport like High Capacity Bus System (HCBS) through Bus Rapid Transport (BRT) corridors, Mono Rail and Light Rail Transit System (LRTS) by 2021 to support the Metro Rail, DTC and other bus services. The techno-feasibility studies for the LRTS and Mono Rail were completed during the years 2008-09 and 2012-13 respectively.

Against a provision of ₹ 10 crore, ₹ 250 crore and ₹ 10 crore in the Original Budget Estimate (OBE) for the year 2010-11, 2011-12 and 2012-13 respectively under the MH 5055 DD.1(3)(1)- Introduction of Electronic Trolley Buses-Alternate Mode of Transport, ₹ 10 crore (100 *per cent*), ₹ 240.75 crore (96.30 *per cent*) and ₹ 8.39 crore (83.90 *per cent*) remained unspent as investment decision for both projects was still pending (February 2014).

2.7.6 Surrender of unspent provision at the fag end of financial year

Rule 56(2) of the GFRs provides that unspent provisions in a grant or appropriation are to be surrendered to the Government as soon as these are foreseen without waiting for the end of the financial year. Unspent provision should also not be held in reserve for any possible future excess. Audit observed that contrary to this, the Departments receiving grants/appropriations under Grants No. 7 and 8 surrendered unspent provisions of ₹ 219.52 crore to the Finance Department, Government of NCT of Delhi on the last day of the financial year 2012-13. Also, in the years 2010-11 and 2011-12, unspent provisions of ₹ 276.72 and ₹ 52.83 respectively were surrendered on the last day of the financial year. The details are given in the **Appendix 2.11**.

The reasons for surrender of unspent balances on last day of the financial year were stated to be slow progress or non-implementation of the schemes/ non purchase of equipment.

2.7.7 Rush of expenditure

As per Rule 56(3) of the GFRs, rush of expenditure, particularly in the closing months of the financial year, shall be regarded as a breach of financial propriety and should be avoided. Contrary to this, major expenditure was incurred by the departments in last quarter/month of the year during 2010-11 to 2012-13 ranging between 34 *per cent* and 100 *per cent* of total expenditure. Illustrative cases are given in **Appendix 2.12**.

2.7.8 Unnecessary supplementary grants

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

Audit scrutiny showed that, during the period 2010-11 to 2012-13 in 40 cases as detailed in **Appendix 2.13**, the department sought supplementary provisions in anticipation of higher expenditure but the final expenditure was less than the original grant/appropriation which showed that supplementary provisions were unnecessary, indicating deficient budgeting.

Reasons for not using the supplementary grant were stated to be non-filling up of vacant posts, non-implementation of scheme, receipt of less claims or bills, less number of beneficiaries, procurement of less store items and machinery and slow progress of work etc. Thus, estimation of expenditure was unrealistic.

2.7.9 Injudicious re-appropriation of funds to sub-heads

Re-appropriation of funds to other sub-heads were injudicious as the original provision under the sub-heads was found to be more than adequate. Consequently, final savings under the sub-heads were more than the amount re-appropriated to sub-heads as detailed in **Appendix 2.14**.

Reasons for not using the re-appropriations and resultant savings were stated to be receipt of less claims or bills, less number of beneficiaries, procurement of less store items and machinery, conversion of posts from plan to non-plan, non-filling up of vacant posts, non-implementation of scheme and slow progress of work etc. Thus, the excessive/unnecessary re-appropriation of funds pointed towards deficient budgeting.

2.7.10 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.

Audit observed that there was an excess expenditure of ₹ 0.96 crore on the following sub-heads during the year 2010-11.

Table 2.5
Excess expenditure over provision requiring regularisation
(₹ in crore)

Year	Number of Grants/Appropriations	Grant/Appropriation Number	Amount of excess expenditure	Status of regularisation
2010-11				
8, Social Welfare				
		3452 E.1(1)(3)(10)- GIA to DTTDC for celebration of Incredible India Festival (CSS)	0.80	Not yet regularized
		4235 BB 1.(1)(1)(2) Women's Welfare- Construction of Working Women's Hostel	0.16	Not yet regularized
		Total	0.96	

The excess expenditure has not been regularized by the State Legislative Assembly even after two years of incurring expenditure.

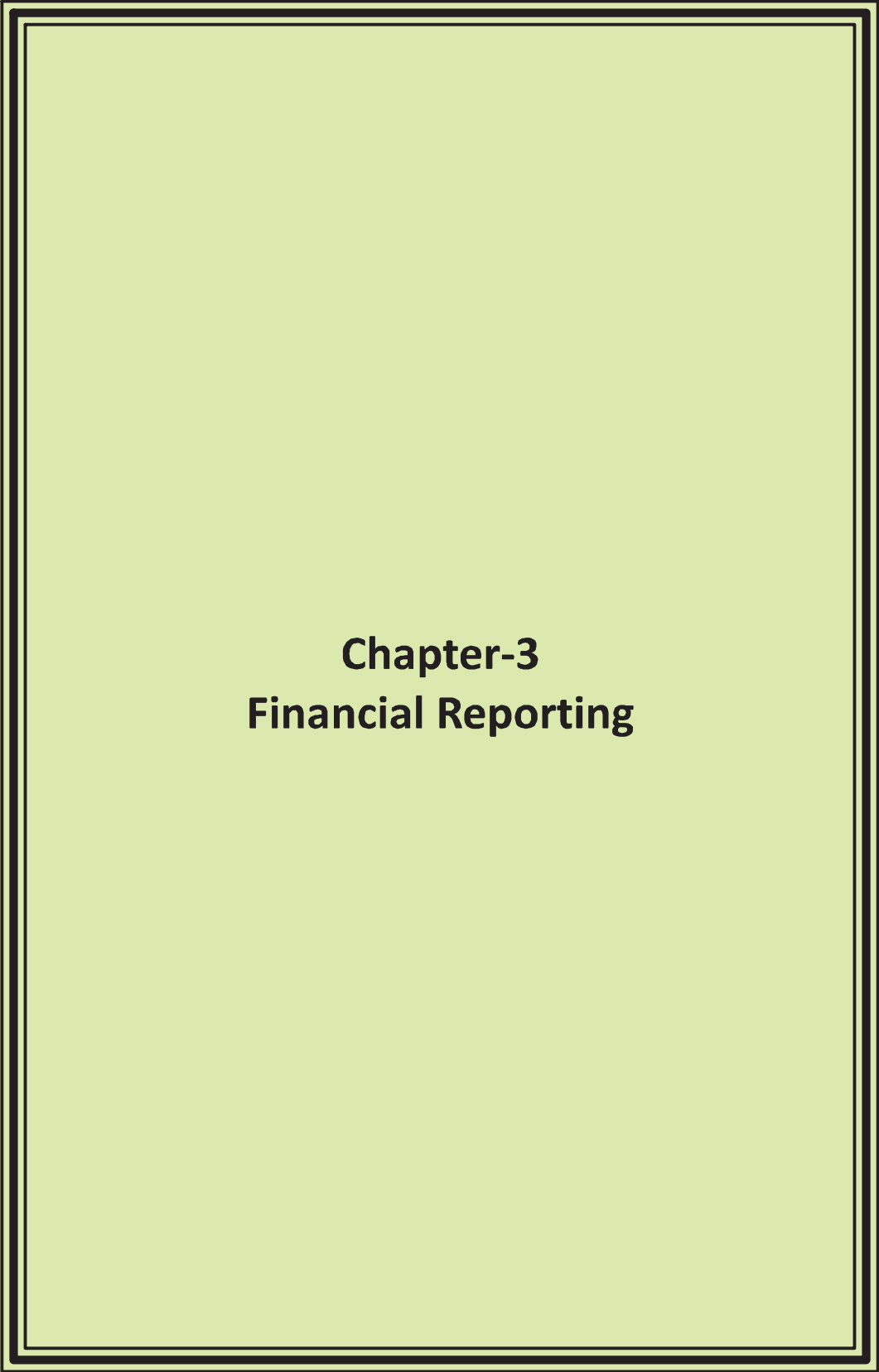
2.8 Conclusions

During 2012-13, against total provision of ₹ 34515.85 crore, expenditure of ₹ 29938.25 crore was incurred. This resulted in an unspent provision of ₹ 4577.60 crore (13.26 per cent). The savings were mainly due to receipt of less claims/bills, purchase of less store items/machinery & equipment, less release of grants to various organizations, slow progress of work and non-finalisation of purchase proposals in time. An excess expenditure of ₹ 74.82 crore relating to the period 2006-07 to 2012-13 required regularization under Article 205 of the Constitution. Supplementary provision of ₹ 12.83 crore in eight cases was unnecessarily made and there was cumulative non-utilization of ₹ 794.32 crore under 31 sub-heads against the re-appropriation of ₹ 435.94 crore. Substantial surrender of funds were observed and in five sub heads 100 per cent grant amounting to ₹ 130.70 crore were surrendered. Rush of expenditure in the month of March 2013 was observed when expenditure under 35 sub- heads ranged between 26.78 per cent and 100 per cent of the total expenditure. In eight grants/appropriations, a provision of ₹ 152.02 crore was made for vacant posts in violation of instructions issued by the Finance Department of the GNCTD.

2.9 Recommendations

The government may consider:

- Strengthening budgetary control in all the Government Departments, where savings/excess persisted;
- Re-appropriation/supplementary grant to be provided after proper assessment in heads where actual additional funds are needed;
- Avoiding rush of expenditure in the last month of the year; and
- The practice of keeping provision for vacant posts should be avoided.



Chapter-3

Financial Reporting

Chapter - 3

Financial Reporting

A sound internal financial reporting system 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. 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 Accounts Office, Government of NCT of Delhi, utilization certificates of ₹ 17289.41 crore were outstanding as on 31 March 2013. 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

Sl. No.	Range of number of years	Grants released		Utilization Certificates outstanding	
		Number	Amount	Number	Amount
1.	0-2	480	10023.43	327	4374.41
2.	2-4	354	3305.20	337	3247.43
3.	4-6	1163	2127.34	1145	2118.35
4.	6-8	396	1507.14	396	1507.14
5.	8-10	208	761.17	208	761.17
6.	10 & above	2180	5380.92	2180	5380.92
	Total	4781	23105.20	4593	17389.41

From the above table, it would be seen that 4781 number of grants amounting to ₹ 23105.20 crore were given till 31 March 2012. Out of 4781 grants, 4593 UCs amounting to ₹ 17389.41 crore were awaited from various departments/ organizations/ bodies at the end of March 2013. Out of 4593 outstanding UCs, 2180 UCs (47.46 *per cent*) amounting to ₹ 5380.92 crore were due for more than 10 years.

The major departments are the Department of Urban Development (₹ 15603.53 crore), Directorate of Health services (₹ 718.59 crore), Department of Power (₹ 517.75 crore) and Directorate of Industries (₹ 144.30 crore).

3.2 Non-submission/delay in submission of accounts

In order to identify the institutions which attract audit under Sections 14 and 15 of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971, the Government/Heads of Departments are required to furnish to Audit every year detailed information about the financial assistance given to various institutions, the purpose of assistance granted and the total

expenditure of these institutions. The status of entrustment of audit, rendering of accounts to Audit, issuance of Separate Audit Reports are indicated in **Appendix 3.1**. Out of eight¹ autonomous bodies under the audit jurisdiction of this office, the annual accounts of only five² autonomous bodies/authorities upto the year 2011-12 were received and audited during the year 2012-13.

The annual accounts of remaining three autonomous bodies/authorities due up to 2011-12 had not been received as of March 2013 in the office of the Principal Accountant General (Audit), Delhi. The details of these outstanding accounts are given in **Table 3.2**:

Table 3.2
The details of outstanding accounts as on 31 March 2013

Sl. No	Name of the Body/authority	Year for which accounts had not been received	No. of Accounts pending	Grants received (₹ in crore)
1	Delhi Jal Board (DJB)	2008-09 to 2011-12	4	1050.08
2	Delhi SC/ST/OBC/Minority and Handicapped Financial and Development Corporation Ltd.	2004-05 to 2011-12	8	-
3	Netaji Subhash Institute of Technology (NSIT)	2009-10 to 2011-12	3	131.98

It can be seen from the above table that 15 annual accounts upto the year 2011-12 of three autonomous bodies/ authorities were pending. In case of Delhi SC/ ST/ OBC/ Minority and Handicapped Financial and Development Corporation Ltd., eight annual accounts since 2004-05 were pending. Netaji Subhash Institute of Technology had not submitted their three annual accounts since 2009-10 and Delhi Jal Board had not submitted their four accounts since 2008-09 onwards.

3.3 Misappropriations, losses, defalcations etc.

Twenty three cases of theft, misappropriation/ loss of material amounting to ₹ 23.05 lakh were intimated by Deptts. to Audit upto 31 March 2013. The department-wise break up of pending cases and age-wise analysis is given in **Appendix 3.2** and nature of these cases is given in **Appendix 3.3**. 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. 3** below:

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) Delhi SC/ST/OBC/Minority and Handicapped Financial and Development Corporation Ltd., and (viii) Netaji Subhash Institute of Technology,

² (i) Delhi Building and Other Construction Workers Welfare Board, (ii) Delhi Electricity Regulatory Authority, (iii) Delhi Kalyan Samiti, (iv) Delhi Legal Services Commission, and (v) Guru Gobind Singh Indraprastha University.

Table 3.3
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	3	12.67	Theft	11	0.46
5-10	12	9.89			
10-15	6	0.06	Misappropriation/loss of material	12	22.59
15-20	2	0.43			
Total	23	23.05	Total pending cases	23	23.05

Of these 23 cases, eight cases pertain to Hospitals, seven cases to Education department and two cases each to NCC and Social Welfare Department.

3.4 Unadjusted abstract contingent bills

Rule 118 of Controller General of Accounts (R&P) Rules, 1983, states that a certificate should be attached to every abstract bill to the effect that the detailed contingent bills (DCC) have been submitted to the controlling officer in respect of abstract contingent (AC) bills drawn during the month previous to that in which the bill in question is presented for payment. On no account may an abstract contingent bill be cashed without this certificate.

During current year 2012-13 total amount of DCC bills received was ₹ 88.43 crore (20.23 *per cent*) as against AC bills of ₹ 437.06 crore. Scrutiny of records revealed that the total amount of DCC bills received was ₹ 286.61 crore (31.97 *per cent*) as against the amount of AC bills of ₹ 896.54 crore, leaving an outstanding balance of AC bills of ₹ 609.93 crore as on 31 March 2013. Year wise details are given in **Table 3.4** below:

Table 3.4
Pendency in submission of detailed countersigned contingent bills against abstract contingent bills

Year	Amount of AC bills	Amount of DCC bills	DCC bills as percentage of AC bills	(₹ in crore)
				Outstanding AC bills
Upto 2008-09	155.62	31.25	20.08	124.37
2009-10	49.34	29.90	60.60	19.44
2010-11	70.46	19.72	27.99	50.74
2011-12	184.06	117.31	63.73	66.75
2012-13	437.06	88.43	20.23	348.63
Total	896.54	286.61	31.97	609.93

The above table shows that AC bills were outstanding for period exceeding five years. The Pr. Accounts Office, GNCT of Delhi stated (November 2013)

that major amount under the outstanding AC bills pertain to the opening of Letter of Credit (LC) by various Departments of the Government for procurement of equipment, machineries etc. from the foreign suppliers and also for IT related hardware, software from the NICSI. They further stated (April 2014) that the Administrative Departments have been authorized by the Finance Department to open the LCs with the nationalised banks. The advances for opening of LCs on AC bills are drawn by the Department for procurement of equipment, machinery from foreign suppliers and the adjustment of the advances depends upon the submission of adjustment bills by the Departments. As such no firm commitment could be made in regard to the time period of adjustment of bills.

This contention of the Department that no firm commitment could be made in regard to the time period of adjustment of bills, is not acceptable in view of Rule position stated above.

Further, 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 and possibility of temporary misappropriation of funds could not be ruled out in the absence of detailed contingent bills.

3.5 Personal deposit accounts

Principal Accounts Office informed that no personal deposit account was being operated for the purpose of parking funds withdrawn from the consolidated fund of the State. However, 11 Personal Deposit Accounts were opened with the prior approval of Controller General of Accounts (CGA), Ministry of Finance, Government of India in the offices of Housing Commissioner, Land and Buildings; Delhi High Court and District & Sessions Courts.

Details of the outstanding balances as on 31st March 2013 in these personal deposit were awaited (February 2014).

3.6 Suspense balances

The Government of NCT of 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 showed that large balances amounting to

₹ 273.78 crore were outstanding under ‘Suspense Heads’ during the last four years as shown in **Table 3.5** :

Table 3.5
Amount under suspense heads

(₹ in crore)			
Year	Opening balance	Net addition (+)/settlement (-)	Closing balance
2009-10	631.52	-530.50	101.02
2010-11	101.02	+57.79	158.81
2011-12	158.81	+56.81	215.62
2012-13	215.62	+58.16	273.78

The head wise details of suspense heads as on 31 March 2013 are given below:

(₹ in crore)	
Pay and Accounts office Suspense Account	Dr. 76.16
Cash Settlement Suspense Account (CSSA)	Dr. 178.49
Provident Fund Suspense Account	Dr. 0.09
Public Sector Bank Suspense Account	Dr. 20.27
Material Purchase Suspense Account (MPSA)	Cr. 39.41
Suspense Account (Civil)	Cr. 0.10
Total	Dr. 273.78

The Principal Accounts Office stated (November 2013) that major portion of the outstanding amount under the Head “Cash Settlement Suspense Account” (CSSA) (65.19 *per cent*) pertains to PAO, 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 of Delhi for clearance of outstanding balances under Material Purchase Settlement Suspense Account (MPSA) and CSSA.

It was assured that more clearances are anticipated in the current financial year (2013-14) under CSSA from the Divisions and that all the PAOs had been instructed to take necessary action to get the re-imbursement of outward claim. It was further replied that due to introduction of Core Banking System from 2009, balances have accumulated in case of Public Sector Bank Suspense and the matter had been pursued by the Department with the SBI for liquidating the balances.

3.7 Conclusions

Out of eight autonomous bodies, annual accounts of three autonomous bodies due upto 2011-12 had not been received as of March 2013. Substantial delays in submission of utilization certificates by various grantee institutions occurred and as a result proper utilization of grants could not be ensured. Out

of 4593 outstanding UCs, 2180 UCs (47.46 *per cent*) amounting to ₹ 5380.92 crore were pending for more than 10 years. The State Government departments reported 23 cases of misappropriation, loss, theft, defalcation etc. involving public money of ₹ 23.05 lakh upto March 2013. Final action in these cases was pending.

3.8 Recommendations

The Government may consider:

- adopting a system to expedite the submission of annual accounts by the autonomous bodies;
- strengthening the internal control mechanism of the Government Departments to watch the timely submission of UCs and releasing further grants only after receipt of UCs of earlier grants; and
- preparing a time bound framework for taking action in cases of misappropriation, theft, loss, etc.

New Delhi

The 30 June 2014



(DOLLY CHAKRABARTY)

Principal Accountant General (Audit), Delhi

Countersigned

New Delhi

The 1 July 2014



(SHASHI KANT SHARMA)

Comptroller and Auditor General of India

Appendices

Appendix-1.1

State Profile (Delhi)				
A. General Data				
S.L.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)		11320 person per Sq. km.
4	Population below poverty line (BPL) (All India Average = 27.50* per cent)			9.91** 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)			23.94**
7.	Life expectancy at birth (All India Average = 66.1 years)			NA
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) 2012-2013 at current prices			₹ 365726.26 crore
10.	Per Capita GSDP CAGR (2002-03 to 2011-12)		Delhi	
			General category states	13.09 per cent
11.	GSI P CAGR***** (2003-04 to 2012-2013)		Delhi	18.49 per cent
			General category states	16.37 per cent
	B	Financial Data		
SNo.		Particulars	Figures (in per cent)	
I	CAGR		2003-04 to 2011-12	2003-04 to 2012-13
			General Category States+	Delhi
	a.	of Revenue Receipts.	17.48	14.86
	b.	of Tax Revenue.	17.44	16.60
	c.	of Non Tax Revenue.	12.64	(-)4.5
	d.	of Total Expenditure.	14.15	6.2
	e.	of Capital Expenditure.	16.83	19.30
	f.	of Revenue Expenditure on Education.	16.85	17.90
	g.	of Revenue Expenditure on Health.	15.35	17.80

Source of General data:

*BPL (Planning Commission and NSSO data, 61 Round),

**Directorate of Economics and Statistics, GNCT of Delhi

***Infant Mortality rate (SRS Bulletin January 2011),

****Gini-coefficient (Unofficial estimates of Planning Commission and NSSO data, 61 Round 2004-05 MRP),

***** Compound annual growth rate

Financial data is based on Finance Accounts of the states Government.

+ Excluding Goa, Delhi and Pondicherry.

Gini-coefficient is a measure of inequality of income among the population. Value rate is from zero to one, where zero refers to perfect equality and one refers to perfect inequality.

Appendix 1.2 (Referred to in Paragraph 1.1) Part A: Structure and Form of Government Accounts:	
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 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 State 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)	Rate of Growth of parameter (X)/
With respect to another parameter(Y)	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	Interest payment/[(Amount of previous year's Fiscal Liabilities+ Current year's Fiscal Liabilities)2]*100
Interest spread	GSDP growth – Average Interest Rate
Quantum spread	Debt Stock *Interest spread
Interest received as <i>per cent</i> to Loans Outstanding	Interest Received [(Opening balance + Closing balance of Loans and Advance)2]*100
Revenue Deficit	Revenue Receipt – Revenue Expenditure
Fiscal Deficit	Revenue Expenditure + Capital Expenditure + Net Loans and Advances – Revenue Receipts – Miscellaneous Capital Receipts
Primary Deficit	Fiscal Deficit – Interest payments
Balance from Current Revenue (BCR)	Revenue Receipts minus all Plan grants and Non-plan Revenue Expenditure excluding expenditure recorded under the Major Head 2048 – Appropriation for reduction of Avoidance of debt

Appendix 1.3
Time series data on the State Government finances
(Referred to in Paragraph 1.2 and 1.5)

(₹ in crore)

	2008-09	2009-10	2010-11	2011-12	2012-13
Part A. Receipts					
1. Revenue Receipts (RR)	16352.21	20451.34	25024.10	22393.17	25560.97
(i) Tax Revenue	12180.70	13447.86	16477.75	19971.67	23431.52
Taxes on Agricultural Income	-	-	-	-	-
Taxes on Sales, Trade, etc	9152.09	10126.01	12068.62	13750.95	15803.69
State Excise	1420.91	1643.56	2027.09	2533.72	2869.74
Taxes on Vehicles	419.12	462.65	707.55	1049.19	1240.18
Stamps and Registration fees	787.99	929.97	1355.75	2240.25	3098.06
Land Revenue	0.01	0.02	0.02	0.01	0.01
Taxes on Goods and Passengers	-	-	-	-	-
Other Taxes	400.57	285.64	318.71	397.54	419.84
(ii) Non Tax Revenue	2300.73	3467.40	4188.95	460.87	626.93
(iii) State's share of Union taxes and duties	-	-	-	-	-
(iv) Grants in aid from Government of India	1870.79	3536.08	4357.40	1960.64	1502.52
2. Miscellaneous Capital Receipts	-	-	-	-	-
3. Recoveries of Loans and Advances	798.99	318.15	436.77	376.25	724.90
4. Total Revenue and Non debt capital receipts (1+2+3)	17151.21	20769.49	25460.87	22769.42	26285.87
5. Public Debt Receipts	428.74	1769.00	4388.94	556.08	922.41
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	428.74	1769.00	4388.94	556.08	922.41
6. Total Receipts in Consolidated Fund (4+5)	17579.95	22538.49	29849.81	23325.50	27208.28
7. Contingency Fund Receipts	-	-	-	-	-
8. Public Account Receipts	-	-	-	-	-
9. Total Receipts of the State (6+7+8)	17579.95	22538.49	29849.81	23325.50	27208.28
Part B. Expenditure /Disbursement					
10. Revenue Expenditure	11762.56	13900.88	14381.74	17964.86	20659.36
Plan	3944.14	4742.76	4891.59	6440.86	6498.72
Non Plan	7818.42	9158.12	9490.15	11524.00	14160.64
General Services (including interest payments)	3434.55	3629.67	3728.95	4347.23	5738.57
Social Services	6599.37	8103.58	8718.80	10717.11	11737.43
Economic Services	1272.69	1650.28	1392.46	2172.22	2350.82

Grants-in-aid-and contributions	455.95	517.35	541.53	728.29	832.53
11. Capital Expenditure	3995.40	4717.27	3984.80	4004.27	4176.64
Plan	3992.21	4713.62	3981.32	3999.96	4171.74
Non Plan	3.19	3.65	3.48	4.31	4.90
General Services	333.48	356.13	264.55	188.82	196.88
Social Services	681.32	636.94	536.74	578.23	1100.95
Economic Services	2980.60	3724.20	3183.51	3237.22	2878.81
12. Disbursement of Loans and Advances	4217.32	5701.30	6364.73	3345.42	3734.83
13. Total (10+11+12)	19975.28	24319.45	24731.27	25314.55	28570.82
14. Repayments of Public Debt	386.03	606.47	793.06	1087.88	1287.99
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	386.03	606.47	793.06	1087.88	1287.99
15. Appropriation to Contingency Fund	-	-	-	-	-
16. Total disbursement out of Consolidated Fund (13+14+15)	20361.31	24925.92	25524.32	26402.42	29858.81
17. Contingency Fund disbursements	-	-	-	-	-
18. Public Account disbursements	-	-	-	-	-
19. Total disbursement by the State (16+17+18)	20361.31	24925.92	25524.32	26402.42	29858.81
Part C. Deficits					
20. Revenue Deficit(-)/ Revenue Surplus (+)(1-10)	(+)4589.65	(+)6550.46	(+) 10642.36	(+)4428.31	(+) 4901.61
21. Fiscal Deficit(-)/Fiscal Surplus(+) (4-13)	(-)2824.07	(-)3549.96	(+) 729.60	(-)2545.20	(-)2284.95
22. Primary Deficit (21+23)	(-)312.20	(-)1077.03	(+) 3309.12	(+)372.06	(+)577.93
Part D. Other data					
23. Interest Payments (included in revenue expenditure)	2511.87	2472.93	2579.52	2917.26	2862.88
24. Financial Assistance to local bodies etc.,	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)	189533.12	219395.95	261470.09	310735.76	365726.26
28. Outstanding fiscal liabilities	25381.66	26544.20	30140.09	29608.29	29242.71
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	6.43	6.01	6.30	6.43	6.41
Own Non-Tax revenue/GSDP	1.21	1.58	1.60	0.15	0.17
II Expenditure Management					
Total Expenditure/GSDP	10.54	11.08	9.46	8.15	7.81
Total Expenditure/ Revenue Receipts	122.16	118.92	98.83	113.05	111.78
Revenue Expenditure /Total Expenditure	58.89	57.16	58.15	70.97	72.31
Expenditure on Social Services/ Total Expenditure	43.58	42.54	43.41	51.88	50.23
Expenditure on Economic Services/Total Expenditure	30.46	30.52	27.88	27.48	22.58
Capital Expenditure/Total Expenditure	20.00	19.40	16.11	15.82	14.62
Capital Expenditure on Social and Economic Services/ Total Expenditure	18.33	17.93	15.04	15.07	13.93
III Management of Fiscal Imbalances					
Revenue deficit (surplus)/GSDP	(+) 2.42	(+) 2.99	(+) 4.07	(+)1.43	(+) 1.34
Fiscal deficit/GSDP	(-)1.49	(-) 1.62	(+) 0.28	(-) 0.82	(-) 0.62
Primary Deficit(surplus) /GSDP	(-) 0.16	(-) 0.49	(+) 1.27	(+) 0.12	(+) 0.16
IV Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP	13.39	12.10	11.53	9.53	8.00
Fiscal Liabilities/RR	155.22	129.79	120.44	132.22	114.40
Primary deficit vis-a-vis quantum spread	(-) 12.21	(-) 68.00	(+) 123.67	(+) 13.61	(+) 24.49
Debt Redemption (Principal+Interest)/ Total Debt Receipts	-	-	-	-	-
V Other Fiscal Health Indicators					
Return on Investment	0.31	0.38	0.37	0.23	0.16
Balance from Current Revenue (₹ in crore)	7611.09	9670.26	13515.26	9887.38	10231.39
Financial Assets/Liabilities	90.86	95.22	90.94	94.79	97.88

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

Appendix 1.4
(Referred to in Paragraph 1.5)

Trends in Gross State Domestic Product (GSDP)

	2008-09	2009-10(R)	2010-11(P)	2011-12(Q)	2012-13(A)
Gross State Domestic Product (₹ in crore)	189533.12	219395.95	261470.09	310735.76	365726.26
Growth rate of GSDP (Per cent)	20.00	15.76	19.18	18.84	17.70

Source: O/o Directorate of Economics & Statistics, 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 2012-13
(Referred to in paragraph 1.9.1)

(₹ in crore)

Section-A: Revenue							
Receipts			Disbursement				
2011-12		2012-13	2011-12		2012-13		
					Non-Plan	Plan	Total
22393.17	I. Revenue receipts	25560.97	17964.86	I. Revenue expenditure	14160.64	6498.72	20659.36
19971.67	Tax revenue	23431.52	4347.24	General services	5595.31	143.26	5738.57
			10717.12	Social Services-	5728.63	6008.80	11737.43
460.87	Non-tax revenue	626.93	4422.25	Education, Sports, Art and Culture	3882.62	1210.18	5092.80
			245880	Health and Family Welfare	1202.84	1305.49	2508.33
	State's share of Union Taxes		2351.91	Water Supply, Sanitation, Housing and Urban Development	423.72	1957.16	2380.88
			20.64	Information and Broadcasting	14.04	0	14.04
978.85	Non-Plan grants	333.57	185.28	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	12.58	192.83	205.41
814.75	Grants for State Plan Schemes	919.73	76.63	Labour and labour Welfare	70.06	10.32	80.38
			1195.37	Social Welfare and Nutrition	115.31	1332.82	1448.13
167.03	Grants for Central and Centrally sponsored Plan Schemes	249.21	6.22	Others	7.46	0	7.46
			2172.22	Economic Services-	2004.16	346.66	2350.82
			79.64	Agriculture and Allied Activities	68.81	9.61	78.42
			7.44	Rural Development	6.29	1.85	8.14
				Special Areas Programmes			
			105.85	Irrigation and Flood control	108.17	0.34	108.51
			585.64	Energy	673.30	18.08	691.38
			26.93	Industry and Minerals	9.15	17.99	27.14
			1210.40	Transport	1080.46	139.32	1219.78
			45.71	Science, Technology and Environment	1.04	31.34	32.39
			110.60	General Economic Services	56.94	128.12	185.06
			728.29	Grants-in-aid and Contributions	832.53	0	832.53
			17964.86	Total	14160.64	6498.72	20659.36
	II. Revenue deficit carried over to Section B		4428.31	II. Revenue Surplus carried over to Section B	-	-	4901.61
22393.17	Total	25560.96	22393.17	Total			25560.96

Section-A: Revenue							
Receipts			Disbursement				
2011-12		2012-13	2011-12		2012-13		
					Non-Plan	Plan	Total
Section-B: Capital and Others							
7713.20	III. Opening Cash balance including Permanent Advances and Cash Balance Investment	4636.28		III. Opening Overdraft from Reserve Bank of India			
	IV. Miscellaneous capital receipts			IV. Capital Outlay			
			188.82	General Services-	0	196.88	196.88
			578.23	Social Services-	0	1100.95	1100.95
			326.51	Education Sports, Art and Culture	0	377.94	377.94
			167.45	Health and Family Welfare	0	225.82	225.82
			34.25	Water Supply, Sanitation, Housing and Urban Development	0	400.58	400.58
			-	Information and Broadcasting	-	-	-
			27.10	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	0	37.73	37.73
	Section-B: Others (concl'd)		17.18	Social Welfare and Nutrition	0	29.54	29.54
			5.73	Others	0	29.35	29.35
			3237.22	Economic Services-	4.90	2873.91	2878.81
			20.04	Agriculture and Allied Activities	0.40	24.63	25.03
			149.38	Rural Development	0	206.25	206.25
			-	Special Areas Programmes	-	-	-
			53.16	Irrigation and Flood Control	4.50	73.72	78.22
			865.96	Energy	0	556.39	556.39
			(-)1.43	Industry and Minerals	0	50.39	50.39
			2140.93	Transport	0	1961.14	1961.14
			0.50	Science, Technology and Environment	0	0.47	0.47
			8.69	General Economic Services	0	0.92	0.92
			4004.27	Total	4.90	4171.74	4176.63
376.25	V. Recoveries of Loans and Advances-	724.90	3345.42	V. Loans and Advances disbursed-	-	-	3734.83
299.47	From Power Projects	172.95	966.36	For Power Projects	-	-	700.00

Section-A: Revenue							
Receipts			Disbursement				
2011-12		2012-13	2011-12		2012-13		
					Non-Plan	Plan	Total
2.26	From Government Servants	2.10	0.93	To Government Servants	-	-	0.79
74.52	From Others	549.85	2378.13	To Others	-	-	3034.04
	VI. Revenue Surplus brought down			VI. Revenue Deficit brought down			
			1087.88	VII. Repayment of Public debt-	-	-	1287.99
556.08	VII. Public debt receipts-	922.41		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	-	1087.88	Repayment of Loans and Advances to Central Government	-	-	1287.99
	Net transactions under overdraft	-		VIII. Appropriation to Contingency Fund			-
556.08	Loans and Advances from Central Government	922.41		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	-	4636.28	XI Cash Balance at the end-			1985.75
	-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			
31038.70	Total	31844.56	31038.70	Total			31844.56

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 2013			
As on 31-03-2012	Liabilities		As on 31-03-2013
29608.28	Loans and Advances from Central Government		29242.71
-	Pre 1984-85 Loans	-	-
29608.27	Non-Plan Loans		29242.70
-	Loans for State Plan Schemes	-	-
0.01	Loans for Central Plan Schemes	-	0.01
-	Loans for Centrally Sponsored Plan Schemes	-	-
54499.92	Revenue surplus		59401.53
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
89052.61	Total		93588.65
	Assets		
36299.44	Gross Capital Outlay on Fixed Assets-		40715.08
14655.90	Investments in Shares of Companies, Corporations, etc		16388.15
21643.54	Other Capital Outlay		24326.93
48116.90	Loans and Advances		50887.82
6278.39	Loans for power Projects		6566.45
27728.99	Other Development Loans		29564.40
14109.51	Loans to Government servants and Miscellaneous loans		14756.97
4636.28	Cash balance merged with that of Union Government		1985.75
89052.61	Total		93588.65

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 balance 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 ₹ 36299.44 crore and ₹ 40715.08 crore as on 31 March 2012 and 31 March 2013 respectively under the head Gross outlay include an amount of ₹ 1587.95 crore which were adopted during 1994-95 from the Controller General of Accounts. Similarly, Loans and Advances depicted on assets side amounting to ₹ 48116.90 crore and ₹ 50887.82 crore as on 31 March 2012 and 31 March 2013 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
List of grants with savings of ₹ 50 crore and above
(Referred to in Paragraph 2.3.1)

(₹ in crore)

Sl. No.	No. & Name of Grant/Appropriation	Original grant/appropriation	Supplementary grant/appropriation	Total grant/Appropriation	Actual expenditure	Savings	% age	Reasons
	Revenue-voted							
	Grant No. 6 Education							
1	2202 A1(2)(8)(1)- Additional Schooling facilities.	1557.63		1557.63	1492.18	65.45	4.20	Saving was mainly due to vacancies of teachers and other staff, non finalization of MACP and less bills.
	Grant No. 7 Medical & Public Health							
2	2210 A1(1) (2) School Health Scheme	108.87	-	108.87	16.05	92.82	85.24	Saving was mainly due to vacancies and slow progress of scheme and non receipt of bills/claims.
3	2210 F(1) (1) (1) Guru Teg Bahadur Medical College and Hospital	257.35	-	257.35	193.41	63.94	24.84	Saving was mainly due to vacancies, less and claims/bill procurement of less store items and non-finalization of purchase by E.P.C.
4	2052 A K 1 (1) (1) Health & Family Welfare.	104.00	-	104.00	3.32	100.7	96.8	Saving mainly due to vacancies, less claims/bills, less advertisements and less purchase of computers
	Grant No. 8 Social Welfare							
5	7055 DD 4 (1) (5) Loan to MRTS for reimbursement of Sales Tax	-	300	300	-	300	100	Entire provision remained unutilized due to non-release of loan to MRTS.
	Grant No. 9 Industries							
6	3456 D 1 (4)(7) Annashree Scheme for EWS	135	-	135	30.80	104.2	77.17	Saving mainly due to slow progress of scheme and non receipt of claims by the end of the financial year.
	Grant No. 11 Urban Development& PWD							
7	2215 A 6 (1) (1) (6)	300	-	300	250	50	16.67	Saving was mainly due

	Grant -in- aid to DJB for Raw water							to release of less grant.
8	2216 A 7(1)(1) (2) Grant to MCD DUSIB (Slum) for construction of houses for weaker section(JNNURM)	250	--	250	130	120	48	Saving was mainly due to release of less grant.
9	2217. A 8 (2) (1) (26) grant in aid for municipal reforms	339.87	-	339.87	150	189.87	56	Saving was mainly due to release of less grant.
10	3054.A 12(1) (1) (3) GIA to North Delhi Municipal Corporation for Urban Roads	120	-	120	30	90	75	-do -
11	3054 A 12(1) (12) GIA to North Delhi Municipal Corporation for Construction of ROB/RUB	55	-	55	-	55	100	Entire provision remained unutilized due to non-release of grant.
Capital- Voted Grant No. 6 Education								
12	4202 AA1(1) (1) (2) Outsourcing of work of school buildings	250	-	250	50	200	80	Saving was mainly due to slow progress of work.
Grant No. 11 Urban Development & PWD								
13	4217 AA 1 (3) (1)(5) Development of unauthorized colonies	400	-	400	303.36	96.64	24.16	Saving was mainly due to slow progress of work.
14	6215 AA 2(2)(1) (5) Loan to Delhi Jal Board for rehabilitation of Sewerage under Yamuna Action Plan- Delhi Govt Share	75	-	75	23	52	69.33	Saving was mainly due to release of less loan.
15	6215 A A 2(2) (1) (13) Loan to DJB for JNNURM Project.	251.50	-	251.50	193.60	57.9	23	- do -
16	7615 A A 5(1) (5) Loan to North Delhi Municipal Corporation for ways and means support Means support	790	-	790	620	170	21.5	- do -
17	7615 A A 5 (1) (6) Loan to South Delhi Municipal	620	-	620	61	559	90.16	- do -

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	Corporation for ways and Means support Means Support							
18	7615 AA 5 (1) (7) Loan to East Delhi Municipal Corporation for ways and Means Support Means Support.	421	-	421	319	102	24.22	- do-
19	4070 BB 3 (1) (2) Central Jail Building	120	-	120	38.75	81.25	67.70	Saving was mainly due to slow progress of work.
20	4210 BB5 (1) (1) (1) Construction of buildings for hospitals	220.50	-	220.50	62.16	158.34	71.81	Saving was mainly due to late receipt of sanction.
21	5054 BB 11 (1) (1) (1) Construction of Roads & bridges	800	241.40	1041.40	708.83	332.57	32	Saving was mainly due to receipt of sanction at the fag end of the financial year.
22	5054 BB 11 (1) (1) (4) CRF Schemes	50	-	50		50	100	Entire provision remained unutilized due to non- receipt of sanction under CRF.
23	5054 BB 11 (1) (1) (6) Construction of Roads & Bridges through DT & TDC for CWG	290	-	290	118.37	171.63	59.18	Saving was mainly due to slow progress of work.
24	6801 EE 1 (3) (3) (1) Loan to Pragati Power Project-III Bawana	377.61	-	377.61	200	177.61	47.03	Saving was mainly due to release of less loan.
25	6801 EE 1 (5) Loan to Delhi Transco Ltd	350.00	-	350.00	-	350.00	100	Entire provision remained unutilized due to non- release of loan.
26	4801 EE 2 (1) (1) (4) Equity contribution Pragati Power Corporation Limited-phase II Bamnauli	75.00	-	75.00	-	75.00	100	Entire provision Remained unutilized due to non release of Equity Capital.
27	Public Debt 2049 A 1 (1) (1) Interest on loans for State/Union Territory plan scheme.	3300.00	-	3300.00	2862.88	437.12	13.24	Saving was mainly due to release of loan from Govt. of India.
Total		11618.33	541.40	12159.73	7856.60	4303.04		

Appendix – 2.2
Statement of various grants/appropriation where entire provision remained unutilized
(Referred to in Paragraph 2.3.3)

(₹ in lakh)

Sl. No.	No. & Name of grant	Total Provision	Actual Expenditure	Saving out of Original Provision	Reason
	Revenue –Charged				
	Grant No. 3				
	Administration of Justice				
1	2014 B 1 (1) (1) Session Court <u>Charged</u>	10	-	10	Saving was mainly due to vacancies, receipt of and less claim/bills, non-finalization of MACP cases and non-payment of arrears.
	Grant No. 6				
	Education				
2	2202 A 1 (4) (4) (2) Introduction of Yoga Scheme in Schools <u>Charged</u>	5.0	-	5.0	Saving was mainly due to vacancies and receipt less claims.
	Revenue –Voted				
	Grant No. 2				
	General Administration				
3	2250 C 7 (1) (1) (1) Grant in aid to Minority Commission	150	-	150	Entire provision remained unutilized due to transfer of scheme to Deptt. for Welfare of SC/ST OBC and Minorities.
4	2252 H 1 (1) (5) Grant in aid to Samajik Suvidha Sangam (for issue of Smart Cards)	200	-	200	Entire provision remained unutilized due to non-implementation of scheme.
	Grant No. 3. Administration of Justice				
5	2014 E 1(1) (1) Direction & Admn.	6	-	6	Entire provision remained unutilized due to Vacancies
6	2014 E 1(2) (5) Grant in aid to Delhi Dispute Resolution Society	300	-	300	Entire provision remained unutilized due to non-release of grant.
	Grant No. 6 Education				
7.	2202 A1(2)(8)(8) Investigatory project in Selected schools/ science museum	5.50	--	5.50	Entire provision remained unutilized due to Vacancies and receipt of less claims.
8.	2202 A1(2)(8)(29) State Share under Information and Communication Technology	1200	--	1200	Entire provision remained unutilized due to non-receipt of funds from Govt. of India.
9.	2203 B1(5)(19) Grant in aid to Technical University for Women	1000	--	1000	Saving was mainly due to release of less grant. Entire provision remained unutilized due to non-release of grant
10.	2203 B1(6)(8) Staff Development	44	--	44	Entire provision remained unutilized due to slow progress of scheme.
11.	2203 B2(1)(3)(4) Grant in aid to Delhi Skill Mission Society	200	--	200	Saving was mainly due to non-release of less grant.
12.	2205 F2(2)(2) Pension to Writers of eminence	5	--	5	Entire provision remained unutilized due to slow progress of scheme.

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13.	2205 F (3)(3) Grant in Aid to Raja Ram Mohan Rai Library foundation	20	--	20	Entire provision remained unutilized due to release of less grant.
14.	2202 J1(1)(1)(2) Grant in aid to colleges being managed by trust affiliated with Delhi University	20	--	20	Entire provision remained unutilized due to release of less grant.
15.	2202 J1(1)(1)(3) Grant in Aid to colleges for construction of Hostels for college going girl students	50	--	50	Entire provision remained unutilized due to non-release of less grant.
16.	2202 J1(1)(2)(1)(6) Financial Assistance to students of economically weaker section	10	--	10	Entire provision remained unutilized due to less number of beneficiaries.
17.	2202 J 1(1)(4)(2) Introduction of New Courses in Govt. Colleges	10	--	10	Entire provision remained unutilized due to non-implementation of scheme.
18.	2202 J 1(1)(4)(3) Opening of new degree college	10	--	10	Entire provision remained unutilized due to non-implementation of scheme.
	Grant no. 7 Medical and Public Health				
19.	2210 A1(1)(3)(1) Contribution to the Employees State Insurance Corporation	1400	--	1400	Entire provision remained unutilized due to non-receipt of claims.
20	2210 A1(1)(4)(4) New hospital in Delhi	60	-	60	Entire provision remained unutilized due to non-receipt of possession of building from PWD.
21	2210 A1(1)(5)(5) State award to service Doctor working in Delhi	40	-	40	--
22	2210 A1(4)(1)(3) Contribution of Delhi Govt. towards State Illness Assistance Fund (Delhi Arogya Nidhi)	150	-	150	Entire provision remained unutilized due to less number of beneficiaries.
23	2211 A 3 (1)(2) Apka Swasthya Bima	500	-	500	Entire provision remained unutilized due to non-receipt of funds from Govt. of India.
24	2210 F 1(3)(1)(2) University College of Medical Sciences	10	-	10	Entire provision remained unutilized due to Vacancies
25	2210 H 1(1)(1)(1) (9) Child Development Centre	10	-	10	Reason Awaited
	Grant no. 8 Social Welfare				
26	2235 A 2(1)(2)(16) State programme events for socially and physically disadvantaged persons	10	-	10	Reason Awaited
27	2225 C 1(1)(2)(4) Delhi Swarojgar Yojna for SC ST/OBC/Minorities	3000	-	3000	Entire provision remained unutilized due to non-implementation of scheme.
28	2225 C 1(3)(1)(8) Multi-Sectoral development programme for minority concentration Districts-State Govt. Share	500	-	500	Reason are awaited from the concerned deptt.
29	2041 D 1(4)(14)(4) New Delhi	110	-	110	Entire provision remained unutilized

	Municipal Corporation				due to non-release of share of taxes.
30	2070 D 2(1)(1) Motor Garage	6	-	6	<i>Reason Awaited</i>
	Grant No. 9 Industries				
31	2851 A 2(3)(6) Grant in aid for Industrial pollution control	100	-	100	Entire provision remained unutilized due to non-release of grant.
32	2851 A 2(4)(4) Ten Zonal/Special exhibitions	10	-	10	<i>Reason Awaited</i>
33	2851 A 2(7)(1) Promotion of Handicrafts	18	-	18	Entire provision remained unutilized due to less bills.
34	2230 B 1(1)(2)(5) Computerisation of working of Employment Exchange	25	-	25	<i>Reason Awaited</i>
35	2230 C 2(1)(4)(3) Grant in aid to Delhi Labour Welfare Board for running of Holiday Home	20	-	20	Entire provision remained unutilized due to release of less grant.
36	2230 C 2(1)(4)(4) Grant in aid to Delhi Labour Welfare Board for construction/renovation of Labour Welfare Centres	10	-	10	<i>Reason Awaited</i>
37	2230 C 2(1)(5)(1) Rehabilitation of child labour	550	-	550	Saving was mainly due to slow progress of scheme. Entire provision remained unutilized due to non-implementation of scheme.
38	2230 C 2(1)(6)(1)(1) Grant in aid to Delhi Swastha Kutumb Society	300	-	300	Entire provision remained unutilized due to non-release of grant.
39	3456 D 1(2)(3) Assistance to voluntary agencies engaged in consumer movement, publicity etc.	5	-	5	<i>Reason Awaited</i>
40	3456 D 1(4)(1) Subsidised distribution of pulses to families below the Poverty line	5	-	5	Entire provision remained unutilized due to non-implementation of scheme.
41	3456 D 1(4)(3) Subsidised to consumers for sugar	5	-	5	Entire provision remained unutilized due to non-implementation of scheme.
42	3456 D 1(4)(4) Subsidised to consumers for food under PDS	5	-	5	Entire provision remained unutilized due to non-implementation of scheme.
43	3456 D 1(4)(5) Provision for Market intervention to check the rising prices of Essential Commodity	250	-	250	Entire provision remained unutilized due to non-receipt of claims by the end of the financial year.
	Grant No. 10 Development				
44	2403 B 3 (1)(2)(11) Strengthening of existing Veterinary Hospital	40	-	40	<i>Reason Awaited</i>
45	2029 E 1 (3)(1) Secretary Revenue	5.50	-	5.50	Entire provision remained unutilized due to vacancies.
46	2029 E 2 (2)(2)(2) Advertisement & Publicity	5	-	5	Entire provision remained unutilized due to non-advertising.
47	2235 E 7 (1)(3)(1)(1) Rehabilitation of Bonded Labour	6	-	6	Entire provision remained unutilized due to less claims.
48	2015 H 6 (1)(1)(1) Expenses on Election	5	-	5	<i>Reason Awaited</i>
49	2245 M 5 (1)(1)(1)(1) Other items	10	-	10	<i>Reason Awaited</i>
50	2029 N 1 (3)(1) North West Zone	5	-	5	Entire provision remained unutilized

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					due to vacancies.
51	2015 O 7 (5)(1)(1) Conduct of Lok Sabha Election	5	-	5	Entire provision remained unutilized due to less bills.
52	2435 P 2 (3)(1)(4) Integrated Waste Management	20	-	20	Reason Awaited
53	2401 P 6 (1)(1) Vegetable Incentive for Urban Clusters (VIUC)	200	-	200	Excess was mainly due to implementation of new scheme. Entire provision remained unutilized due to non-implementation of scheme.
	Grant No. 11 Urban Development & PWD				
54	2070 A 3 (2)(1) Reimbursement of Fines, Forefeiture to MCD	25	-	25	Reason Awaited
55	2215 A 6 (1)(1)(3) Reformation of DJB	600	-	600	Saving was mainly due to slow progress of work. Entire provision remained unutilized due to non-implementation of scheme.
56	2216 A 7 (1)(1)(4) Grant to DDA for construction of houses for weaker section (JNNURM)	500	-	500	Entire provision remained unutilized due to non-release of grant.
57	2216 A 7 (1)(1)(6) Rajiv Avas Yojna (DUSIB)	1000	-	1000	Entire provision remained unutilized due to non-implementation of scheme.
58	2217 A 8 (1)(1)(6) Preparation of perspective plan for sub-standard areas	30	-	30	Entire provision remained unutilized due to non-implementation of scheme.
59	2217 A 8 (2)(1)(15) Grant-in-aid to MCD (Slum) for Shishu Vatika/Common spaces in JJ Clusters	200	-	200	Entire provision remained unutilized due to non-release of grant.
60	2217 A 8 (2)(1)(17)(3) Grants to East Delhi Municipal Corporation for Essential Services in unauthorized colonies	100	-	100	Entire provision remained unutilized due to non-execution of work by the grantee institution.
61	2217 A 8 (2)(1)(28) Grant-in-aid to NDMC for redevelopment of Connaught Place (JNNURM)	4500	-	4500	Excess was mainly due to release of more grant. Entire provision remained unutilized due to non-receipt of proposals.
62	2217 A 8 (3)(1)(5) S.V.P. for redevelopment of walled city	4000	-	4000	Saving was mainly due to slow progress of work. Entire provision remained unutilized due to non-receipt of proposals from the grantee institution.
63	3054 A 12 (1)(1)(9) GIA to North Delhi Municipal Corporation for JNNURM	1000	-	1000	Entire provision remained unutilized due to non-release of ACA fund from Govt. of India.
64	3054 A 12 (1)(1)(10) GIA to South Delhi Municipal Corporation for JNNURM	1000	-	1000	Saving was mainly due to release of less grant. Entire provision remained unutilized due to non-release of ACA fund from Govt. of India.
65	3054 A 12 (1)(1)(11) GIA to East Delhi Municipal Corporation for JNNURM	1000	-	1000	Saving was mainly due to release of less grant. Entire provision remained unutilized due to non-release of ACA fund from Govt. of India.
66	3054 A 12 (1)(1)(12) GIA to	5500	-	5500	Entire provision remained unutilized

	North Delhi Municipal Corporation for Construction of ROB/RUB				due to non-release of grant.
67	3054 A 12 (1)(1)(13) GIA to South Delhi Municipal Corporation for Construction of ROB/RUB	2000	-	2000	Entire provision remained unutilized due to non-release of grant.
	Grant. No. 13 Pensions				
68	2071 A 1 (1)(2)(1)(1)- Pensionary Charges	12250	-	12250	Entire provision remained unutilized due to non-finalisation of pension scheme.
	Total	44351		44351	
	Capital Voted				
	Grant No. 4- Finance				
69	4059 FF 1 (1)(1)(1)- Trade & Taxes Annexies Building	2800	-	2800	Saving was mainly due to slow progress of scheme. Reason are awaited from the concerned deptt.
	Grant No. 6 Education				
70	4202 GG 1 (1)(1)(2) Acquisition of Monuments and Historical Building	5	-	5	<i>Reason Awaited</i>
71	4202 JJ 1 (1)(1)(1) Allotment land and construction of building of Indraprastha Vishwavidyalaya	1000	-	1000	Saving was mainly due to slow progress of work. Entire provision remained unutilized due to non-implementation of scheme.
72	6202 JJ 2 (1)(1)(1) Loan to G. G. I. P. University	500	-	500	Entire provision remained unutilized due to non-release of loan.
	Grant No. 8 Social Welfare				
73	4235 BB 1 (1)(1)(1) Crises intervention Centre for Girls & Women	30-	-	30	Entire provision remained unutilized due to slow progress of scheme.
74	4235 BB 1 (1)(1)(2) Construction of working women hostel	30	-	30	Entire provision remained unutilized due to slow progress of scheme.
75	5055 DD 1 (2)(4) Equity Capital to Delhi Transport Corporation for JNNURM	4000	-	4000	Entire provision remained unutilized due to non-release of equity to D. T. C.
76	5055 DD 2 (1)(1)(5) Utilisation of ring railway/RRTS	1250	-	1250	Entire provision remained unutilized due to non-implementation of scheme.
77	7055 DD 4 (1)(5) Loan to MRTS for reimbursement of Sales-Tax	30000	-	30000	Excess was mainly due to release of more loan to M.R.T.S. Entire provision remained unutilized due to non-release of loan to MRTS.
	Grant No. 9 Industries				
78	5475 DD 1 (1)(1) Providing Accommodation to District forum and state commission	100	-	100	Entire provision remained unutilized due to non-implementation of scheme.
	Grant No. 10 Development				
79	4402 BB 2 (1)(1) Soil Testing and Soil Reclamation of Saline affected land	50	-	50	Entire provision remained unutilized due to non-implementation of scheme.
80	5425 PP 1 (1)(4) Integrated Waste Management	100	-	100	Entire provision remained unutilized due to non-implementation of scheme.

	Grant No. 11 Urban Development & PWD				
81	4217 AA 1 (2)(1)(1) Share Capital contribution to NCR Development Board	500	-	500	Entire provision remained unutilized due to non-receipt of proposal from the implementing agency.
82	4217 AA 1 (3)(1)(1) Contraction of Socio Cultural Centres	1000	-	1000	Saving was mainly due to slow progress of work. Entire provision remained unutilized due to non-receipt of proposal from the implementing agency.
83	6215 AA 2 (1)(1)(11) Loan to DJB for Chandrawal WTP	2400	-	2400	Saving was mainly due to release of less loan. Entire provision remained unutilized due to non-release of loan to Delhi Jal Board.
84	7755 AA 9 (1)(1)(2) Loan to North Delhi Municipal Corporation for Construction of Roads under JNNURM Scheme.	1000	-	1000	Entire provision remained unutilized due to non-receipt of proposal from the implementing agency.
85	7755 AA 9 (1)(1)(3) Loan to South Delhi Municipal Corporation for Construction of Roads under JNNURM Scheme.	3000	-	3000	Entire provision remained unutilized due to non-release of loan.
86	7755 AA 9 (1)(1)(4) Loan to East Delhi Municipal Corporation for Construction of Roads under JNNURM Scheme.	1000	-	1000	Saving was mainly due to release of less loan. Entire provision remained unutilized due to non-receipt of proposal from the implementing agency.
87	4055 BB 1 (1)(1)-Delhi Forensic Science Laboratory	40	-	40	Entire provision remained unutilized due to non-implementation of scheme.
88	4210 BB 5 (2)(2)(1)(5) Construction of building for I.I.P.H	50	-	50	Entire provision remained unutilized due to non-implementation of scheme.
89	4210 BB 5 (3)(1)(3) Construction of building for Drug Control	50	-	50	Entire provision remained unutilized due to non-implementation of scheme.
90	4250 BB 8 (2)(3) Construction /Renovation of new office complex & Labour welfare centres	100	-	100	Entire provision remained unutilized due to non receipt of sanctions.
91	4250 BB 8 (2)(4)(2) State Share	10	-	10	Entire provision remained unutilized due to slow progress of work.
92	5054 BB 11 (1)(1)(4) CRF Scheme	5000	-	5000	Entire provision remained unutilized due to non receipt of sanctions under CRF scheme.
93	5054 BB 11 (1)(1)(8) BRT Corridor Games	3500	-	3500	Saving was mainly due to slow progress of work. Entire provision remained unutilized due to non receipt of sanctions.
94	6801 EE 1 (5)(2)-Loan to Delhi Transco Ltd.	35000	-	35000	Entire provision remained unutilized due to non-release of loan.
95	4801 EE 2 (1)(1)(4) Equity contribution to Pragati Power Corporation Ltd. Phase-II Bamnauli	7500	-	7500	Entire provision remained unutilized due to non-release of Equity Capital.
96	4801 EE 2 (1)(1)(8) Equity for Delhi Renewable Energy Power	2000	-	2000	Saving was mainly due to release of less equity.

	Company -DREPC				Entire provision remained unutilized due to non-implementation of scheme.
97	4801 EE 2 (1)(1)(10) New Power Projects at Kanjhawla, IL and RPH	2500	-	2500	Saving was mainly due to release of less equity. Entire provision remained unutilized due to non-implementation of scheme.
98	4801 EE 2 (1)(2)(3) Development of Mara-II Mahan Coal Block	500	-	500	Entire provision remained unutilized due to non-implementation of scheme.
	Total	105015		105015	
	Grant Total	1,49,366		1,49,366	

Appendix 2.3
Excess expenditure over provision for the year 2012-13 requiring regularization
(Referred to in Paragraph 2.3.5)

Sl No.	Grant/Appropriation Number	Amount of Excess (₹ in crore)
11, Urban Development		
1	2059 B 1 (1)(2) Construction	0.86
2	3054 B 3 (1)(1)(1)(1) Road & Bridges maintenance	0.37
3	4056 BB2 (1)(2)(7) Delhi Subordinate Staff Selection Board	0.13
4	4070 BBB- Capital Outlay on other Administrative service	0.75
5	4202 BB 4 (1)(5)(2) Special Component Plan for Scheduled castes : construction of Buildings for Schools (SCSP)	2.71
6	4202 BB 4 (3)(1)(3) Development Play Grounds, swimming pools, Sports Complex	2.84
7	BB 5 (1)(1)(1)(2) State Drug Authority and Procurement Agency	0.39
8	BB 5 (1)(1)(1)(19) Medical College Hospital	1.71
9	BB 11 (1)(1)(2) Construction of Road & Bridges in Trans Yamuna Area	1.68
10	BB 11 (1)(1)(5) Jawaharlal Nehru National Urban Renewal Mission	8.55
11	BB 11 (1)(1)(7) Common Wealth Games	7.23
	Total	27.22

Appendix- 2.4
Excess /Unnecessary Supplementary provision (₹ 10 lakh or more in each case)
(Referred to in paragraph 2.3.6)

(₹ in lakh)

Sl. No.	No & Name of Grant	Original Provision	Actual Expenditure	Savings of original provision	Supplementary provision	Reasons
1.	Revenue – Charged Grant No. 2- General Admn.					
	2012 A1(1)(1) Secretariat	552.70	493.95	58.75	17.50	Saving was mainly due to less foreign tours.
	Revenue – Voted Grant No. 8 Social Welfare					
2.	2235 B 2 (1) (1) (3) Security- Internal & External and Augmentation of sanitation (DWCD)	500.00	483.68	16.32	150.00	Saving was mainly due to engagement of new agency at lower rates.
3.	2235 B2(1) (5) (1) Bhagidari- new initiative in social development	1850.00	1845.44	4.56	180.00	Saving was mainly due to slow progress of scheme.
4.	2225 C 1(1) (1) (15) Education Hub for SC(SCSP)	900.00	0	900.00	100.00	Entire provision remained unutilized due to non-implementation of scheme.
5.	2225 C1 (1) (3) (5)- Free Supply of Books & Stationary to Scheduled Caste student in Schools.	5500.00	5277.86	222.14	115.00	Saving was mainly due to non utilization of funds by the implementing departments.
6.	7055 DD 4 (1) (5) Loan to MRTS for reimbursement of Sales-Tax.	-	-	200.52	200.52	Entire provision remained unutilized due to non-release of loan to MRTS.
	Grant No.10 Development					
7.	2030 E 2 (3) (1) (2) (4)- Refund	3000.00	6.00	2994.00	500.00	Saving was mainly due to the reason that the refund of receipt is refundable from the concerned receipt head of account.
8.	2401 P 6(1) (1) Vegetable Incentive for Urban Clusters(VIUC)	-	-	20.00	20.00	Entire provision remained unutilized due to non-implementation of scheme.
	Total	12302.70	8106.93	4416.29	1283.02	

Appendix -2.5
Excess /Unnecessary re-appropriation of funds
(Where final saving were more than ₹ one crore)
(Referred to in paragraph 2.3.7)

(₹ in crore)

Sl. No	No. & Name of grant	Re-appropriation	Final saving	Reasons
	Revenue – Charged Grant No. 1 Legislature assembly			
1	2011 A 1 (1) (1)(2) Members	1.25	1.26	Saving was mainly due to non finalization of medical claims of MLAs and receipt of less claims of T.A.
	Revenue- Voted Grant No. 2 General Administration			
2	2051 G1 (1) (1) Staff Selection Board for Delhi Govt.	0.75	3.92	Saving was mainly due to conduct of less exams, less no. of advertisements and non-receipt of claims in time.
	Grant No. 3 Admn. Of Justice			
3	2014 B 1 (1) (2) Computerization of District & Session Court	1.00	3.26	Saving was mainly due to non finalization of proposal for purchase of computers.
	Grant No. 6- Education			
4	2202-A 1 (2) (2) Inspection	0.49	1.78	Saving was mainly due to vacancies of teachers and other staff, non-finalization of MACP and less bills.
5	2202 A 1 (2) (8)(24) Grant –in-aid to Aided Schools for free supply of text books to students.	1.09	1.18	Saving was mainly due to receipt of less demand from aided schools.
6	2202 A 1 (2) (8) (32) Central Share under Information & Communication Technology (ICT) in Govt/Govt. Aided School(CSS)	5.56	8.06	Entire provision remained unutilized due to non-implementation of scheme.
7	2202 A 1 (4) (4) (19) Scheme of YUVA	2.00	2.21	Saving was mainly due to receipt of less demand from schools.
8	2203 B1 (4) (1) Direction & Admn.	2.82	4.81	Saving was mainly due to non-finalization of MACP, receipt of less claims/and non-finalization of purchase owing to non-finalization of tenders.
9	2230 B 2 (1) (2) (1) Craftsman	2.11	3.02	Saving was mainly due to non-

	training scheme.			finalization of MACP, receipt of less bills/claims, less stores and economy measures.
10	2205 F 2 (1) (4) Grants to Sanskrit Academy.	0.50	1.11	Saving was mainly due to vacancies.
	Grant No. 7 Medical & Public health.			
11	2210 B 1 (1) (1) Lok Nayak Hospital.	15.43	30.15	Saving was mainly due to vacancies, non- finalization of tenders for purchase of equipments and non receipt of bills in time.
12	2210 O1(1) (1) (1) Rajiv Gandhi Super Speciality Hospital.	1.50	2.00	Saving was mainly due to vacancies, non- finalization of e-tenders and receipt of less claims/bills.
13	T 1 (1) (1) (1) Sardar Ballabh Bhai Patel Hospital.	1.61	2.36	Saving was mainly due to non-filling up of vacant posts.
14	U1 (1) (1) (1) Attar Sen Hospital	2.18	3.02	Saving was mainly due to conversion of posts from plan to non-plan, less training programmes and purchase of less M& E.
	Grant No. 8 Social Welfare			
15	2225 C 1(1)(1) (3)(14) Merit-Cum- Means based scholarship(CSS)	2.09	2.14	Saving was mainly due to non submission of adhar number by some students.
16	2225 C 1(3) (1)(7) Multi Sectoral development programme for minority concentration districts(CSS)	9.00	9.99	Saving was mainly due to non utilization of funds by the implementing department.
	Grant No. 9 Industries			
17	2851 A 2 (6) (9) Rebate on sale of Handloom cloth(CSS)	1.92	1.94	Saving was mainly due to non-release of rebate owing to some administrative reasons.
18	2851 A 2 (6)(11) Promotion of handloom for Deen Dayal Hath kargha Protsahan Yojna (CSS)	3.01	3.32	Entire provision remained unutilized due to non-release of grant due to some administrative reasons.
19	2852 A 6 (1) (1) (1) National Mission on Food Processing (CSS)	0.99	1.00	Entire provision remained unutilized due to non-implementation of scheme.
	Grant No. 10 Development			
20	2401 B 1 (6) (3) Conduct of live stock Census (CSS)	1.50	1.76	Saving was mainly due to slow progress of scheme.
21	2053 E 3(1) (1) Secretary	0.40	3.86	Saving was mainly due to

	Revenue			vacancies and non-release of payment for hiring of tents owing to administrative reasons.
22	2235 E 7 (1) (1) (1) Secretary Revenue	0.01	2.48	Saving was mainly due to non-finalization of payment to be released to 1984 riot victims.
23	2245 E 8 (2) (1) (1) Disaster Management Cell	4.00	6.53	Saving was mainly due to late receipt of sanction for purchase of Human Life Detection Machine and Aska Lights & Water Mist.
24	2401 P-6 (1) (1) Vegetable Incentive for Urban Clusters(VIUC)	1.80	2.00	Entire provision remained unutilized due to non-implementation of scheme.
	Grant No. 11 Urban Development and PWD.			
25	2217 A 8 (2) (1) (28) Grant- in-aid to NDMC for redevelopment of Cannaught Place (JNNURM)	22.80	45.00	Entire provision remained unutilized due to non-receipt of proposals.
	Capital – Voted Grant No. 6 Education			
26	4202 GGI (1) (1) (1) Conservation of Monuments	1.75	4.42	Saving was mainly due to late extension of agreement with INTACH.
	Grant No. 8 Social Welfare			
27	7055 DD 4 (1) (5) Loan to MRTS for reimbursement of Sales Tax.	99.48	300	Entire provision remained unutilized due to non-release of loan to MRTS.
	Grant No. 11 Urban Development & Industries			
28	4210 BB 5(1) (1) (1) (16) G.B. Pant Hospital	2.00	2.25	Saving was mainly due to slow progress of work.
29	4210 BB 5 (1) (1) (1) (28) Dr. N.C. Joshi Hospital	1.00	1.45	Saving was mainly due to late receipt of sanction.
30	4210 BB 5 (1) (2) (1) Sanjay Gandhi Hospital at Mangolpuri (SCSP)	4.50	5.47	Saving was mainly due to late receipt of sanction.
31	5054 BB 11 (1) (1) (1) Construction of Roads & Bridges	241.40	332.57	Saving was mainly due to receipt of sanction at the fag end of the financial year.
	Total	435.94	794.32	

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 Accounts)	Total grant/ Appropriation	Amount (Surrender Saving)	Percentage of Surrender	Reasons
1	3 Administration of Justice	2014 Law Department E1(2) (5) Grant-in –aid to Dispute Resolution Society.	3.00	3.00	100%	Non release of grant.
2	6 Education	2202 J 1 (1) (3) (3) Grant-in-aid to University of National Law School at New Delhi.	10.00	5.00	50 %	Release less grant.
3		2202 J1 (1) (4) (1) Delhi Institute of Heritage Research & Management.	5.00	3.75	75%	Saving was mainly due to less grant.
4		2202 J 1 (4) (2) Introduction of New Courses in Govt. College.	0.10	0.10	100%	Due to non implementation of Scheme.
5		2202 J)1) (4) (3) Opening of New Degree College. Deptt. Of Mehaeology.	0.10	0.10	100%	-do-
6		4202 GG 1 (1) (1) (3) Museum and Art Gallery	1.45	0.95	65.51%	Saving was mainly due to slow progress of work. Saving was mainly due to non finalization of agency for preparation of DPR for setting up of museum at Dara Shikoh Library.
7		GG 1 (1) (1) (4) Conversion of Illumination of monuments by DTTDC (CSS)	0.50	0.30	60%	Due to slow progress of work.
8		4202 AA 1 (1) (1) (1)	26.00	12.00	46%	-do-

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		Construction of School Building through VKS				
9		4202 AA 1 (2) (1) (1) Development of Play grounds, swimming pools and sports complexes	6.00	5.1	85%	Due to slow progress of work.
10		4202 JJ 1 (1) (1) (1) Allotment of land and construction of building of Indraprastha Vishwa vidyalay	10.00	9.99	99.9 %	Saving was mainly due to slow progress of work. Entire provision remained unutilized due to non implementation of scheme.
11		6202 JJ 2 (1) (1)(1) Loans to G.S. S.I.P University.	5.00	5.00	100%	Entire provision remained unutilized due to non release of loan.
12	9 Industries	3456 D 1 (4) (2) Subsidy to consumers on domestic LPG	2.00	1.00	50%	Entire provision unutilized due to non receipt of claims by the end of the financial year.
13		3456 D 1(5) (2) Annashree Scheme for EWS (SCSP)	15.00	9.00	60%	Saving was mainly due to slow progress of work. Saving was mainly due to non receipt of claims by the end of the financial year.
14	11 Urban Development & PWD	5054 BB 11 (1)(1)(8) B.R.T.Corridor.	35.00	31.72	90.62%	Saving was mainly due to slow progress of work. Reasons are awaited from the concerned department.
15	12 Loan to Govt. Servant	7610 AA 1 (1) House Building Advance	1.33	1.03	77.44%	Saving was mainly due to less application.
16	13 Pension	2071 A 1 (1) (2) (1) (1) Pensionary Charges	122.50	122.50	100%	Entire provision remained unutilized due to non finalization of pension scheme.
		Total	242.98	210.54		

Appendix 2.7
Details of saving of ₹ 1 crore and above not surrendered.
(Referred to in paragraph 2.3.9)

(₹ in crore)

Sl. No.	No. & Name of Grant/ Appropriation	Saving		Surrendered	Saving which remained to be surrendered
1.	Grant No. 1 Legislative Assembly	Voted	1.55	0.01	1.54
2.	Grant No. 2 General Administration	Voted	16.07	3.26	12.81
3.	Grant No. 5 Home	Voted	25.62	13.08	12.54
4.	Grant No. 6 Education	Voted	437.93	227.84	210.09
5.	Grant No. 8 Social Welfare	Voted	478.43	0	478.43
6.	Grant No. 9 Industries	Voted	173.22	117.60	55.62
7.	Grant No. 10 Development Deptt.	Voted	196.26	0.50	195.76
8.	Grant No. 11 Urban Development & PWD	Voted	2122.24	1031.07	1091.17
Total			3452.32	1393.36	2057.96

Appendix 2.8
Unrealistic budgeting where entire provisions under CSS and SCSP scheme
remained unutilized
(Referred to in paragraph 2.3.10)

(₹ in lakh)				
Sl. No.	No. & Name of Grant	Total provision	Actual expenditure	Saving
	Revenue – Voted			
	Grant No. 2.			
	General Administration			
1	2052 C1 (1) (7) (1) Other Administrative Expenses Bhagidari(CSS)	1.00	-	1.00
2	2070 D 1 (1) (2) Capacity Building for access for information-UNDP Project(CSS)	5.00	-	5.00
	Revenue- Charged			
	Grant No. 4- Finance			
3	3454 D 1 (1) (2) (3) India Statistical Strengthening Project(ISSP) (CSS)	10.00	-	10.00
	Grant No. 6- Education			
4	2202 A1 (1) (1) (1)(2) Grant-in-aid to Delhi University(CSS)	10.00	-	10.00
5	2202 A 1 (2) (8)(23) National Merit scholarship Scheme(CSS)	1.00	-	1.00
6	2202 A 1 (2) (8) (28) Incentive for girls for Secondary Education(CSS)	100.00	-	100.00
7	2202 A 1(2)(8)(31) Hospitality & Tourism Courses in Schools (CSS)	10.00	-	10.00
8	2202 A 1(2) (8) (32) Central Share under Information & Communication Technology(ICT) in Govt. /Govt. Aided Schools(CSS)	806.55	-	806.55
9	2202 A 1(4) (4) (21) Integrated Education of disabled at Secondary Stage (IEDSS-CSS) (Central Share)	200.00	-	200.00
10	2230 B 2 (1) (2) (3) Upgradation of Training	1.00	-	1.00

	infrastructure in Govt. ITI's(CSS)			
11	2230 B 2 (1) (3) (1) (2) Upgradation of ITI's into Centre of Excellence equipment procurement for Broad Based Training in existing ITI's (CSS)	10.00	-	10.00
	Grant No. 7 Medical and Public Health			
12	2210 A 1 (3) (2) (1) (1) General Areas (CSS)	20.00	-	20.00
13	2210 A 1 (3) (2) (1) (3) Grant-in-aid to Delhi State Blindness Control Society(CSS)	5.00	-	5.00
14	2210 A 1 (3) (2) (12) General Area(CSS)	8.00	-	8.00
15	2210 A 1 (3) (2) (12)(2) SCSP for SC's(CSS)	2.00	-	2.00
16	2210 A 1 (4) (1) (5) Contribution of Central Govt. towards State Illness Assistance Fund(CSS)	100.00	-	100.00
17	2210 F1 (3) (1) (3) Upgradation of facilities in the Department of Physical Medicine & Rehabilitation in Medical Colleges(CSS)	1.00	-	1.00
18	2210 F 1 (3) (1) (4) Strengthening of existing Nursing Schools/Colleges(CSS)	1.00	-	1.00
19	2210 I 1 (1) (2)(1) Strengthening of Food Testing Laboratories.(CSS)	1.00	-	1.00
20	K1 (9) (3) Sub Centres (CSS)	6.00	-	6.00
21	2210 M 1 (1) (2) (8) Development of Indian system of medicines & Homoeopathic under Graduate college(CSS)	2.00	-	2.00
22	2210 M 1 (2) (1) Financial Assistance to Food & Drug Testing Laboratories.(CSS)	1.00	-	1.00
23	2210 M 1 (2) (2) (1) Reorientation in-service training programme (CSS)	1.00	-	1.00
24	2210 M 1 (3)(1) (2) (1) Grant-in-aid (CSS)	10.00	-	10.00

25	2210 M 1 (3) (1)(2) (2) Essential Medicines to Ayush Dispensaries (CSS)	1.00	-	1.00
26	2210 A 1 (1) (1) (1) (2) Extra Mural Research Homoeopathy (CSS)	1.00	-	1.00
	Grant No. 8 -Social Welfare			
27	2235 A 2 (1) (7) (1) Scheme for Baggary Prevention(CSS)	1.00	-	1.00
28	2235 B 2 (1) (2) (16)-ICDS III Programme Project-UDISHA (CSS)	3.00	-	3.00
29	2235 B 2 (1) (3) (15) Swayamsidha (CSS)	2.00	-	2.00
30	2235 B 2 (1) (3) (24) State Resources Centre for Women (CSS)	16.00	-	16.00
31	2225 C 1 (1) (1) (6) New Centre for Pre-Examination Coaching at Dilshad Garden(SCSP)	1.00	-	1.00
32	2225 C 1 (1) (1) (9) Subsidy for electrification of houses allotted under 20 point programme [Housing subsidy for SC/ST(SCSP)]	5.00	-	500
33	2225 C 1 (1) (1) (13) Delhi Swarojgar Yojna for SC/ST/OBC/Minorities (SCSP)	2000.00	-	2000.00
34	2225 C 1 (1) (1) (14) Grant-in-aid to DUSIB for financial assistance to SC Slum Dwellers under Rajiv Gandhi Ratan Awas Yojna (SCSP)	700.00	-	700.00
35	2225 C1 (1) (1)(15) Education Hub for SC (SCSP)	1000.00	-	1000.00
36	2225 C 1 (1) (1) (17) Grant-in-aid to Delhi Health Mission for providing Antinatal Case Institutional Delivery for SC Women (SCSP)	700.00	-	700.00
37	2225 C 1 (1) (4) (2) Implementation of Civil Rights Act, 1955 & the SC/ST Prevention of Atrocities Act, 1989(CSS)	11.00	-	11.00
38	2225 C 1 (3) (1) (6) Incentive for intercaste marriage	10.00	-	10.00

	(CSS)			
39	3452 E 1 (2) (3) (1) Grant-in-aid to DTTDC for celebration of Garden Festival (CSS)	5.00	-	5.00
40	3452 E 1 (2) (3) (2) Grant- in- aid to DTTDC for celebration of Qubab Festival	5.00	-	5.00
41	3452 E 1 (2) (3) (4) Grant-in-aid to DT&TTDC for revamping of existing website & E- commerce facility(CSS)	5.00	-	5.00
42	3452 E 1 (2)(3) (6) Grant –in-aid to DT&TDC for development of Chhawla and Kanganheri water sports(CSS)	1.00	-	1.00
43	3452 E1(2) (3)(7) Grant-in-aid to DTTDC for celebration of Mango Festival	1.00	-	1.00
44	3452 E 1 (2) (3) (8) Grant-in-aid to MCD for stack parking construction and repair of urinals, installation /fixing of signages etc (CSS)	10.00	-	10.00
45	3452 E 1 (2)(3) (9) Grant-in-aid to DTTDC for Dev. of Soft Adventure Park at Sanjay Lake (CSS)	360.00	-	360.00
46	3452 E 1(1) (3) (12) Grant-in-aid to DT&TDC for new facilities in Delhi Haat, INA, New Delhi (CSS)	15.00	-	15.00
47	3452 E 1 (1) (3) (13) Grant –in-aid to DT&TDC for celebration of Engifest (CSS)	4.00	-	4.00
48	5452 EE 1 (1) (2) (1) Development of Delhi Haat at Pitampura (CSS)	72.00	-	72.00
	Grant No. 9 Industries			
49	2851 A 2 (5) (6) Rajiv Gandhi Udyami Mitra Yojna(CSS)	5.00	-	5.00
50	2851 A 2(6) (9) Rebate on sale of handloom cloth (CSS)	193.98	-	193.98

51	2851 A 2 (6) (11) Promotion of Handloom for Deen Dayal Hatkargha Protsahan Yojna (CSS)	331.67	-	331.67
52	2851 A 2 (8) (1) Prime Minister Rojgar Yojna(CSS)	1.00	-	1.00
53	2851 A 2 (9) (5) Promotion of Handicrafts (SCSP)	1.00	-	1.00
54	2851 A 2 (9) (6) Rajiv Gandhi Udyami Mitra Yojna (SCSP) (CSS)	1.00	-	1.00
55	2852 A 6 (1) (1) (1) National Mission on Food Processing (CSS)	100.00	-	100.00
56	2230 C 2 (1) (7) (2) Grant-in-aid to Delhi Labour Welfare Board (SCSP)	2.00	-	2.00
57	2230 C 2 (1) (7)(3) Rehabilitation of Child Labour(SCSP)	50.00	-	50.00
58	3435 C 3 (1) (1) (1) Infrastructure strengthening of Industrial safety & health (CSS)	5.00	-	5.00
59	3456 D 1 (2) (4) Annapurna Scheme(CSS)	55.00	-	55.00
60	3456 D 1 (3)(2) Consumer Awareness Programme(CSS)	10.00	-	10.00
	Grant No. 10 Development			
61	2401 B 1 (5) (5) Programmes for extension reforms(CSS)	2.00	-	2.00
62	2401 B 1 (9) (4) Macro Management of Agriculture(CSS)	20.00	-	20.00
63	2402 B 2 (2) (1) Soil Testing & Soil reclamation & saline (SCSP)	1.20	-	1.20
64	2403 B3 (2) (7) (1) General Component(CSS)	2.00	-	2.00
65	2403 B 3 (2) (9) Assistance to States for Control of Animal Diseases (Animal Disease Control) (CSS)	40.00	-	40.00

66	2403 B 3 (2) (10) Live Stock Health & Disease Control (LH & DC) (CSS)	2.50	-	2.50
67	2245 E 8 (2) (1) (4) National School Safety Programme(CSS)	22.80	-	22.80
68	2406 F 2 (2) (1) (5) Development of National parks and sanctuaries Asola Bhati Wildlife Sanctuary. (CSS)	15.00	-	15.00
	Grant No. 11 Urban Development & PWD			
69	2217 A 8 (3) (1) (4) Capacity Building activities including research & training towards implementation of BSUP& IHSDP under JNNURM (CSS)	5.00	-	5.00
	Capital- Voted Grant No. 6 Education			
70	4202 GG1 (1) (1) (4) Conservation of Illumination of monuments by DTTDC(CSS)	50.00	-	50.00
	Grant No. 9 Industries			
71	6851 AA 3 (4)(2) Loan for modernization of looms (SCSP)	1.20	-	1.20
	Grant No. 11 Urban Development & PWD			
72	4250 BB 8 (2) (4) (1) World Bank Share (CSS)	50.00	-	50.00
	Total	7208.90		7208.90

Appendix 2.9

Rush of expenditure in the end of the year 2012-13
(Referred to in paragraph 2.3.11)

(₹ in crore)

Sl. No.	Number and Name of the Grant	Head of Accounts	Total Provision	Total Expenditure	Exp. incurred during the last Qtr. of 2012-13		Expenditure incurred in March 2013	
					Amount	Percentage	Amount	Percentage
1.	04. Finance	"2039" Excise & Entertainment E 1 (1) (1) (1)- Secret service Expenditure Distt. Executive Estt. (NP)	0.20	0.20	0.20	100.00	0.20	100.00
2.		"2039" E 1 (4) (2) (2)-OE (PL) Excise & Entertainment Deptt.	0.25	0.22	0.22	88.00	0.22	88.00
3.	05. Home	"2070" B 1(1) (1) (10)-RRT (NP) Civil Defence & Home Guard.	0.14	0.14	0.14	100.00	0.14	100.00
4.		"2055" D 1(1) (1) (10) Info. Tech (NP) Forensic Science Laboratory (PL)	0.03	0.03	0.03	100.00	0.03	100.00
5.	06. Education	"2202" A 1 (4) (5) (2)- Right to Expenditure Act (SSCP) Spl. Component plan for SCs. (PL)	2.50	2.33	2.33	100.00	2.33	100.00
6.		"2203" B 1 (5)(5) (7)- Info & Tech. Ambedkar Institute of Tech. (PL)	0.80	0.44	0.44	100.00	0.44	100.00
7.		"2202" J 1(1) (2) (1) (3)- Promotion of Sports facilities in Univ. Colleges. Dir. & Admn. Dte. of higher Edn. (PL)	0.09	0.07	0.07	100.00	0.07	100.00
8.		"2202" J.1 (1) (2) (1) (5) Award for college lectures Dir. & Admn Dte. of higher Edn. (PL)	0.11	0.11	0.11	100.00	0.11	100.00
9.		"2202" J.1 (1) (6) (1) GIA to Degree Colleges (SCSP) Spl. component plan for SCs Dte. of higher Edn.	1.62	1.50	1.50	100	1.50	100
10.	07. Medical and Public Health	2210 A. 1(3)(3)(10)- Financial Assistance to HIV/AIDs Affected Persons	1.25	1.25	1.25	100.00	1.25	100.00

11.		2211 K.1(4)(1)-Special Immunization Programme MMR (PV)	6.45	6.40	4.25	66.41	2.15	33.59
12.		2211 K.1(9)(4)-Rural Family Services (PV)	1.30	1.30	1.30	100.00	1.30	100.00
13.		2211 K.1(10)(2)-GIA to State Health Society Delhi (PV)	60.00	57.87	44.60	77.07	44.60	77.07
14.		2210 M. 1(1)(1)(1)(9)-Supplies & Material (PV)	4.84	4.67	4.67	100.00	4.67	100.00
15.		2210 Z. 1(1)(1)(7)-Other Administrative Expenditure (PV) Dr.N.C.Joshi Memorial Hospital	1.00	0.69	0.69	100.00	0.69	100.00
16.	08. Social Welfare	2235 A.2 (1)(5)(4)(5)-GIA for rehabilitation of old age people (NIP) Other Schemes	0.09	0.08	0.08	100.00	0.08	100.00
17.		2235 A.2 (1)(8)(1) Sr. Citizen Pension Scheme (Expansion of old age Assistance) (SCSP)(PV)	55.00	55.00	55.00	100.00	55.00	100.00
18.		2235 A.2 (1)(8)(2) Unemployed allowance to disabled persons) (SCSP (PV)	1.00	1.00	1.00	100.00	1.00	10.00
19.		4235 AA.1(1)(2)(1) Old age Home (PV)	2.30	1.46	1.05	71.91	1.04	71.23
20.		4235 AA.1(1)(2)(2) Half way Home/Long stay Home (PV)	14.00	14.00	7.00	50.00	7.00	50.00
21.		2235 B.2(1)(2)(18) GIA to State Child Protection Society (State share) (PV)	0.70	0.65	0.65	100.00	0.65	100.00
22.		2235 B.2(1)(2)(19) GIA to State Child Protection Society (CSS)	6.53	4.28	4.28	100.00	4.28	100.00
23.		2225 C.1(1)(2)(1) Financial assistance to DSFDC for SC/STs (PV)	0.55	0.30	0.30	100.00	0.30	100.00
24.		6225 CC. 2 (1) (2) (6) Loan to DSFDC for Delhi Swarojgar Yojana for SC/STs/ OBC/ Minority (SCSP) (PV)	20.00	20.00	20.00	100.00	20.00	100.00
25.		5055 DD.1(2)(1) Equity Capital to MRI Authority (PV)	749.70	749.70	449.70	59.98	449.70	59.98
26.		5055 DD.1(2) (2) Equity Capital to DTC for purchase of buses (PV)	200.00	199.55	199.55	100.00	199.55	100.00

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27.	10. Development Department	“2403” B 3(1) (1) (7) Supply & Marketing. (NP)	0.12	0.12	0.12	100.00	0.12	100.00
28.		“2053” J 3 (1) (6) Minor work (PL)	0.60	0.20	0.20	100	0.20	100.00
29.		“2053” K 3 (1) (1)(6) Minor Work (PL)	0.80	0.79	0.79	100	0.79	100.00
30.		“2053” O 3(1) (1) (6) Minor Works	0.50	0.27	0.27	100.00	0.27	100.00
31.		“2810” P 4(1) (1) (2) Solar/Revoliable energy (PL)	3.00	2.34	2.34	100.00	2.34	100.00
32.		“4515” BB 4 (1)(1) (2) Rural Development Board work to be carried out IDRV (PL)	164.00	162.42	63.97	39.48	43.53	26.87
33		“4515” BB 4 (2) (3) Rural Development Board for work to carried out IDRV (SCSP) (PL)	36.00	35.65	14.04	39.38	9.55	26.78
34	11. Urban Development and Public Works Department	“2217” A 8 (2) (1) (3) (3) Grant to East Delhi Municipal Corporation for strengthening & Modernisation of Conservancy and sanitation service. (PL)	40.00	40.00	22.00	55.00	22.00	55.00
35		“4217” AA 1 (3) (1) (5) Development of unauthorized colonies. (PL)	307.00	200.00	121.68	60.84	91.33	45.66
		Total	1682.47	1565.03	1025.82		968.43	

Appendix 2.10
Augmentation of provision without prior approval of the Parliament/Legislature under
Grant-in-aid to Bodies/Authorities
(Referred to in paragraph 2.6)

(₹ in crore)

Sl. No.	No. & Name of Grant/ Appropriation	Original Grant/ Appropriation	Supplementary grant/ Appropriation	Re-appropriation	Total Grant	Reasons
	Grant No. 6 Education					
1	2202 A (1)(1)(1)(4) Grant in aid to SCERT (State Share	-	0.01	3.99	4.00	Due to implementation of new scheme
2	2202 A 1(1)(3)(1)(2) Grant in aid to North Delhi Municipal Corporation for Primary Education	120.00	0.01	9.99	130.00	Due to release of more grant
3	2202 A 1(1)(3)(1)(3) Grant in aid to South Delhi Municipal Corporation for Primary Education	111.82	-	0.18	112.00	-
4	2202 A 1(1)(3)(1)(4) Grant in aid to East Delhi Municipal Corporation for Primary Education	68.18	0.01	10.81	79.00	-do-
5	2202 A1(2)(8)(24) Grant in aid to aided schools for free supply of text books to students	8.90	0.01	1.09	10.00	Due to release of more grant
6	2202 A 1(2)(9)(4) Grant in aid to aided school for free supply of text books to students (SCSP)	1.10	0.01	0.19	1.30	-do-
7	2204 A2(1)(5)-Grant in aid to North Delhi Municipal Corporation for improvement of Physical Education	1.20	0.01	0.11	1.32	-do-
8	2204 A 1(4)(7) Grant in aid to East Delhi Municipal Corporation for improvement of Physical Education	0.72	0.01	0.99	1.72	Due to release of more grant
9	2204 A 2 (3)(7) Grant in aid to sports Associations	0.74	0.01	0.15	0.90	Due to release of more grant
10	2236 A 4 (1)(1)(10) Grants to South Delhi Municipal Corporation for Mid day meals programme	16.02	-	0.20	16.22	Due to release of more grant
11.	2236 A 4(1)(1)(11) Grants to East Delhi Municipal Corporation for Mid day meals programme	10.68	-	0.80	11.48	Due to release of more grant

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12	2202 F.1(1)(1)(1) Grants to Punjabi Academi for Punjabi teaching programmes in schools	3.30	-	0.20	3.50	Due to release of more grant
13	2202 F.1(1)(1)(2) Grants to Urdu Academy for Urdu teaching programme in schools	2.00	0.01	3.79	5.80	Due to release of more grant
14	2205 F 2 (1)(1) Grant to Hindi Academy	7.25	0.01	0.49	7.75	Due to release of more grant
15	2205 F 2(1)(10) Grant in aid to Sahitya Kala Parishad for organisation of State Functions	10.00	0.01	3.99	14.00	Due to release of more grant
16	2202 J.1(1)(1)(1) Grant in aid to Degree Colleges (Charged)	117.30	0.01	5.07	122.38	Due to release of more grant
	Grant No.7 Medical and Public Health					
17	2210 A 1(1)(4)(3) Grant in aid to Institute of Human Behavior & Allied Sciences	80.00	0.01	1.99	82.00	Due to release of more grant
18	2210 A 1(1)(4)(5) Grant in aid to Society (IVPSS)	0.15	0.01	0.09	0.25	Due to release of more grant
19	2210 A 1(1)(4)(7) Grant in aid to Maulana Ajad Institute of Dental Sciences	21.00	-	1.00	22.00	Due to release of more grant
20	2210 A 1(1)(5)(11) Grant in aid to North Delhi Municipal Corporation for Health Purpose	96.02	-	0.23	96.25	Due to release of more grant
21	2210 A 1(1)(5)(12) Grant in aid to South Delhi Municipal Corporation for Health Purpose	15.52	-	0.78	16.30	Due to release of more grant
22	2210 A 1(1)(5)(13) Grant in aid to East Delhi Municipal Corporation for Health Purpose	31.96	-	1.04	33.00	Due to release of more grant
23	2210 A 1(1)(5)(16) Grant in aid to East Delhi Municipal Corporation for augmentation of Power, Water Supply and Sewerage Treatment facilities in Hospital	0.10	0.01	0.19	0.30	Due to release of more grant
24	2210 A 1(1)(5)(17) Grant in aid to North Delhi Municipal Corporation for ISM Dispensaries/Hospital	2.75	0.01	0.74	3.50	Due to release of more grant
25	2210 A 1(3)(2)(11) (1) Grant in aid to North Delhi Municipal Corporation for	20.85	0.01	7.44	28.30	Due to release of more grant ⁵¹

	Malaria & Dengue Control Programme					
26	2210 A 1(3)(2)(11) (2) Grant in aid to South Delhi Municipal Corporation for Malaria & Dengue Control Programme	18.47	0.01	7.62	26.10	Due to release of more grant
27	2210 A 1(3)(2)(11) (3) Grant in aid to East Delhi Municipal Corporation for Malaria & Dengue Control Programme	9.37	0.01	5.92	15.30	Due to release of more grant
28	2210 A 1(3)(3)(2) Scheme for Grant in aid to NGO's for approval programmes	0.20	0.01	0.09	0.30	Due to release of more grant
29	2210 A 1(3)(3)(11) Grant in aid to North Delhi Municipal Corporation for other Public Health Programme	2.58	-	0.02	2.60	Due to release of more grant
30	2210 K 1 (10) (2) Grant in aid to Delhi Health Society (Delhi)	20.00	0.01	39.99	60.00	Due to release of more grant
	Grant No. 8 Social Welfare					
31	2225 A 2 (1) (3) (18) Grant in aid for Rehabilitation of lepers	2.73	-	0.11	2.84	Due to release of more grant
32	2225 A 2 (1) (4) (1) Grant in aid Contribution etc. (SWD)	0.72	-	0.0043	0.72	Due to release of more grant
33	3055 D 3 (3) (3) Grant in aid to DTC for Working deficit	600.00	106.74	68.26	775.00	Due to release of more grant
	Grant No. 10 Development					
34	2415 B 6 (1) (2) (1) Grant in aid S. P. C. A.	1.21	0.01	0.38	1.60	Due to release of more grant
	Grant No. 11 Urban Development and Public Work Department					
35	2202 A 4 (1) (1) (1) (2) Grant in aid to North Delhi Municipal Corporation	387.54	0.01	23.52	411.07	Due to release of more grant
36	2202 A 4 (1) (1) (1) (3) Grant in aid to South Delhi Municipal Corporation	295.98	0.01	17.95	313.94	Due to release of more grant
37	2202 A 4 (1) (1) (1) (4) Grant in aid to East Delhi Municipal Corporation	196.05	0.01	11.90	207.96	Due to release of more grant
38	2215 A 6 (1) (1) (8) Grant in aid to DJB for Water in Resettlement Colonies	2.00	0.01	0.99	3.00	Due to release of more grant
39	2215 A 6 (1) (2) (1) (2) Grant in aid to DJB for Rural Water Supply Programme	10.00	0.01	1.99	12.00	Due to release of more grant

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40	2215 A 6 (2) (1) (5) Grant in aid to DJB for interceptor sewer along there major drains under JNNURM Projects	87.20	0.01	40.74	127.95	Due to release of more grant
41	2216 A 7 (1) (1) (3) Grant in aid to DSIDC for Construction of houses for weaker section (JNNURM)	200.00	0.01	96.54	296.55	Due to release of more grant
42	2216 A 7 (1) (1) (7) Grant in aid to NDMC for Construction of houses for weaker section (JNNURM)	-	0.01	3.49	3.50	Due to release of more grant
43	2217 A 8 (1) (1) (2) (1) Grant in aid to East Delhi Municipal Corporation for provision of additional facilities in JJR colonies	9.00	0.01	7.99	17.00	Due to release of more grant
44	2217 A 8 (2) (1) (3) (1) Grant in aid to North Delhi Municipal Corporation for strengthening & Mechanization of Conservancy and Sanitation Services	81.00	0.01	24.99	106.00	Due to release of more grant
45	2217 A 8 (2) (1) (3) (2) Grant in aid to South Delhi Municipal Corporation for strengthening & Mechanization of Conservancy and Sanitation Services	135.00	0.01	2.49	137.50	Due to release of more grant
46	2217 A 8 (2) (1) (3) (3) Grant in aid to East Delhi Municipal Corporation for strengthening & Mechanization of Conservancy and Sanitation Services	24.00	0.01	15.99	40.00	Due to release of more grant
47	2217 A 8 (2) (1) (7) (3) Grant in aid to East Delhi Municipal Corporation for Construction of Community Centre	4.00	0.01	3.99	8.00	Due to release of more grant
48	2217 A 8 (2) (1) (14) (3) Grant in aid to East Delhi Municipal Corporation for Environmental Improvement through Horticulture Development	1.80	0.01	0.69	2.50	Due to release of more grant
49	2217 A 8 (2) (1) (17) (2) Grant in aid to South Delhi Municipal Corporation for Essential Services in	16.00	0.01	43.99	60.00	Due to release of more grant

	unauthorized colonies					
50	2217 A 8 (2) (1) (24) (3) Grant in aid to East Delhi Municipal Corporation for Sanitation in Unauthorised Colonies	5.00	0.01	9.99	15.00	Due to release of more grant
51	2217 A 8 (2) (1) (28) Grant in aid to NDMC for Redevelopment of Connaught Place (JNNURM)	22.20	0.01	22.79	45.00	Due to release of more grant
52	2217 A 8 (2) (1) (34) Grant in aid DUSIB Establishment Charges	60.00	0.01	29.99	90.00	Due to release of more grant
	Total	2939.61	107.14	537.95	3584.70	

Appendix 2.11
Cases of Surrender of funds in excess of ₹ one crore or 40 per cent or more of total
provision on 31 March 2013
(Referred to in Paragraph 2.7.6)

(₹ in crore)

Sl. No	Number and Name of the Grant	Major Head and Sub-head	Total Grant/Appropriation	Amount Surrender/Saving	Percentage of Surrender/Saving	Reasons for surrender
2010-11						
Capital Voted						
1	Grant No.8 Social Welfare	5055 DD.1(2)(4)-Equity Capital to DTC for JNNURM	645.00	189.72	29.41	Release of less equity
2		Transport Department 5055 DD.1(3)(1)-Introduction of Electronic-Trolley Buses-Alternative mode of Transport	10.00	10.00	100.00	Due to non-implementation of the scheme
3		Transport Department 5075 DD.2(1)(1)(1)-Decongestion and Rationalisation of ISBT Stations in Delhi	20.00	20.00	100.00	Due to non-implementation of the scheme
4		Transport Department 5425 DD.3(1)(1)-Control of air pollution from the exhaust of motor vehicles	2.00	2.00	100.00	Due to non-implementation of the scheme
5		Transport Department 7055 DD.4 (2)(2)- Loan for Decongestion and Rationalisation of ISBT stations in Delhi	55.00	55.00	100.00	Due to non - release of loan
		Total	732.00	276.72		
2011-12						
Capital-Voted						
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	95.00	Non receipt of funds from GOI.
8		7055 DD.4(1)(2)-Subordinate Debt for land acquisition for MRTS.	245.00	35.56	14.51	Slow progress of scheme
		Total	266.00	52.83		
2012-13						
Revenue-Voted						
9	07. Medical & Public Health	2210 A.1(1)(2)-School Health Scheme-Office Expenses & Supplies & Material	108.87	50.80	46.66	Slow progress of scheme, non-purchase of material
10		2210 A.1(3)(3)(7)-Grant-in-aid to institute for Liver & Biliary Sciences	96.00	30.00	31.25	Release of less grant
11		2210 E.1(1)(1)(1)-Deen Dayal Upadhyay Hospital revamping of Hospital Admn-Salaries and Machinery & equipment	180.28	17.46	9.68	Vacancies & non-finalisation of purchase by EPC
12		2210 F.1(1)(1)(1)-Guru Teg	257.35	40.85	15.87	Less purchase

		Bahadur Medical College and Hospital-Machinery & Equipment and Supplies & Material				of material and non-finalisation of purchase by EPC
13		2210 W.1(1)(1)(1)-Malviya Nagar Colony Hospital Salaries	24.11	13.05	54.13	Conversion of post from plan to non Plan
14		2210 AD.1(1)(1)(1)-Guru Gobind Singh Hospital (SCSP)-Salaries, M & E and S&M	35.17	6.25	17.77	Conversion of post from plan to non Plan, non finalisation of purchase by EPC, CPA rates not available
15		2210 AG.1(1)(1)(1)-Satyawati Raja Harish Chandra Hospital at Nerela-Salaries	28.00	13.48	48.14	Conversion of post from plan to non Plan
16		2052 AK.1(1)(1)-Health & Family Welfare –Minor Repairs , Maintenance (Non-Plan)	104.00	47.63	45.80	Non finalization of Scheme
		Total	833.78	219.52		

Appendix-2.12
Expenditure in last quarter of the year/month of March
(Referred to in Paragraph 2.7.7)

(₹ in crore)

Sl. No.	Grant No.	M.H. /Sub-head	Total provision	Total expenditure	Exp. incurred during last quarter		Expenditure in March	
					Amount	Percentage	Amount	Percentage
2010-11								
1	07	2210 A. 1(1)(3)(4) Contribution to the Employee Insurance Corn.	20.00	20.00	20.00	100.00	20.00	100.00
2	07	2210 A.1(1)(1)(4)(6) GIA to Delhi State Cancer Institute	45.00	45.00	36.75	81.67	36.75	81.67
3	07	2210 A 1(1)(5)(6) Grant to MCD for Health Purpose	68.55	68.55	28.70	41.87	28.70	41.87
4	07	2210 A. 1(3)(3)(7) GIA to Institute for Liver and Billary Sciences	180.00	180.00	105.00	58.33	105.00	58.33
5	07	2210 K 1(10)(2) GIA to State Health Society (Delhi)	20.00	20.00	10.01	50.03	10.01	50.03
6	07	2210 M. 1(1)(1)(12) GIA to Delhi Ayurvedic Charak Sansthan at Khera Dabur	37.00	27.07	27.07	100.00	27.07	100.0
7	08	2235 B.2(1)(5)(1) Bhagidari-new initiative in Social Development	19.00	13.09	6.55	50.00	6.55	50.00
		Total	389.55	373.71	234.08		234.08	
2011-12								
9	07	2210 A 1(1)(5)(6) Grant to MCD for Health Purpose	107.30	107.30	48.38	45.09	48.38	45.09
11	08	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
12	08	7055 DD.4 (2)(3) Loan to DTTDC for ISBT	20.00	20.00	20.00	100.00	20.00	100.00
		Total	368.3	328.3	180.61		180.61	
2012-13								
13	07	2210 A. 1(3)(3)(10)-Financial Assistance to HIV/AIDs Affected Persons	1.25	1.25	1.25	100.00	1.25	100.00
14	07	2211 K.1(4)(1)-Special Immunization Programme MMR	6.45	6.40	4.25	66.41	2.15	33.59
15	07	2211 K.1(9)(4)-Rural Family Services	1.30	1.30	1.30	100.00	1.30	100.00
16	07	2211 K.1(10)(2)-GIA to State Health Society Delhi	60.00	57.87	44.60	77.07	44.60	77.07
17	07	2210 M. 1(1)(1)(1)(9)-Supplies & Material	4.84	4.67	4.67	100.00	4.67	100.00

18	07	2210 Z. 1(1)(1)(7)-Other Administrative Expenditure (PV) Dr.N.C.Joshi Memorial Hospital	1.00	0.69	0.69	100.00	0.69	100.00
19	08	2235 A.2 (1)(5)(4)(5)-GIA for rehabilitation of old age people (NIP) Other Schemes	0.09	0.08	0.08	100.00	0.08	100.00
20	08	2235 A.2 (1)(8)(1) Sr. Citizen Pension Scheme (Expansion of old age Assistance) (SCSP)	55.00	55.00	55.00	100.00	55.00	100.00
21	08	2235 A.2 (1)(8)(2) Unemployed allowance to disabled persons) (SCSP)	1.00	1.00	1.00	100.00	1.00	10.00
22	08	4235 AA.1(1)(2)(1) Old age Home	2.30	1.46	1.05	71.91	1.04	71.23
23	08	4235 AA.1(1)(2)(2) Half way Home/Long stay Home	14.00	14.00	7.00	50.00	7.00	50.00
24	08	2235 B.2(1)(2)(18) GIA to State Child Protection Society (State share)	0.70	0.65	0.65	100.00	0.65	100.00
25	08	2235 B.2(1)(2)(19) GIA to State Child Protection Society (CSS)	6.53	4.28	4.28	100.00	4.28	100.00
26	08	2225 C.1(1)(2)(1) Financial assistance to DSFDC for SC/STs	0.55	0.30	0.30	100.00	0.30	100.00
27	08	6225 CC.2(1)(2)(6) Loan to DSFDC for Delhi Swarojgar Yojana for SC/STs/OBC/Minority (SCSP)	20.00	20.00	20.00	100.00	20.00	100.00
28	08	5055 DD.1(2)(1) Equity Capital to MRI Authority	749.70	749.70	449.70	59.98	449.70	59.98
29	08	5055 DD.1(2)(2) Equity Capital to DTC for purchase of buses	200.00	199.55	199.55	100.00	199.55	100.00
Total			1124.71	1118.2	795.37		793.26	

Appendix – 2.13
Excess/Un-necessary supplementary provision (₹10 lakh or more in each case)
(Referred to in Paragraph 2.7.8)

(₹ in lakh)

Sl. No.	Number & Name of the Grant.	Original provision	Actual Expenditure	Saving out of original provision	Supplementary provision	Reasons for savings
	2010-11					
	Revenue -Voted					
	Grant No.7-Medical and Public Health					
1	2210 A.1(1)(7)(1)-Mobile Van Dispensaries for JJ Clusters (SCSP)	996.00	983.80	12.20	135.00	Non-receipt of supply of drugs and non-payment of hired vehicles owing to non-receipt of approval
2	2210 D.1(1)(1)(1) Aruna Asaf Ali Govt. Hospital (Civil hospital)	3241.77	2756.56	485.21	150.00	Non-filling up of vacant posts, change of incumbents and receipt of less claims
3	2210 I.1(1)(1)(2)-Food & Drug Lab	120.00	24.46	95.54	290.00	Non-purchase of equipments owing to non-availability of technical staff
4	2210 M.1(1)(1)(1)-Dte of ISM & Homeopathy	1005.90	963.91	41.99	45.00	Non-finalisation of LTC bills owing to some administrative reasons
5	2210 N.1(1)(1)(1)-Dr. Baba Saheb Ambedkar Hospital	7557.00	7321.17	235.83	580.00	Procurement of less store items and receipt of less claims/bills
6	2210 T.1(1)(1)(1)-Sardar Vallab Bhai Patel Hospital	2087.00	1839.41	247.59	82.00	Non-filling up of vacant posts, change of incumbents and receipt of less claims/bills
7	2210 V.1(1)(1)(1)-Bhagwan Mahavir Hospital	2800.00	2699.14	100.86	109.00	Non-filling up of vacant posts of SRs/JRs
8	2210 Y.1(1)(1)(1)-Shastri Park Hospital	3000.00	2787.92	212.08	100.00	Procurement of less store items and receipt of less claims/bills
	Grant No.8 Social Welfare					
9	2235 B.2(1)(2)(2)-Children home/ observation home for boys	668.13	651.26	16.87	29.42	Not available
10	2235 B.2(1)(2)(10)-Bal Sadan	88.00	42.27	45.73	14.00	Procurement of less

						store items and receipt of less claims/bills
11	2235 B.2(1)(3)(4)-Nari Niketan	101.90	86.68	15.22	12.00	Not available
12	2235 B.2(1)(3)(10)-State Commission of Women	248.00	248.00	-	76.00	Non-receipt of sanctions in time
13	2235 B.2(1)(3)(21)-Ladli Yojna	10300.00	8814.24	1485.76	700.00	Less number of beneficiaries
14	2235 B.2(1)(4)(1)-Village Cottage Home	115.30	112.54	2.76	15.98	Not available
15	2236 B.3(1)(1)(10)-Rajiv Gandhi Scheme for Empowerment of Adulscnt girls(RGSEAG)	-	-	-	95.26	Non-implementation of scheme
16	2225 C.1(1)(1)(1)-Welfare of SC/ST-Direction & Administration (SCSP)	294.20	219.28	74.92	22.00	Non-filling up of vacant posts and less advertisements
17	3452 E.1(2)(3)(9)- GIA to DTTDC for Dev of Soft Adventure Park at Sanjay Lake	-	-	-	362.00	Non-release of grant to DTTDC
	Total	32623.20	29550.64	3072.56	2817.66	
	2011-12					
	Revenue-Voted					
	Grant No. 7 –Medical & Public Health					
18	2210 A.1(1)(3)(1)-Contribution to Employee State Insurance Corporation	1260.00	0.00	1260.00	716.20	Non-implementation of scheme
19	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
20	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
21	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
22	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
23	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

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						machinery & equipments
24	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
25	2210 AB.1(1)(1)(1)-Lal Bahadur Shashtri 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
26	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
27	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
28	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
29	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						
30	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
31	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
Total		78597.20	73213.35	5383.85	3969.28	
2012-13						
Revenue Voted						
Grant No. 8 Social Welfare						
32	2235 A.2(1)(5)(4)-Other	106.38	68.00	38.38	5.00	Reasons awaited

	Schemes					
33	2235 B.2(1)(1)(3)-Security-Internal & External and augmentation of sanitation (DWCD)	500.00	483.68	16.32	150.00	Engagement of new agency at lower rates
34	2235 B.2(1)(5)(1)-Bhagidari-New initiative in Social development	1850.00	1845.44	4.56	180.00	Slow progress of scheme
35	2236 B.3(1)(1)(2)-Scheme for adolescent girls (Kishori Shakti Yojna)	70.00	67.32	2.68	3.00	Not available
36	2225 C.1(1)(1)(15)-Education Hub for SC (SCSP)	900.00	0	900.00	100.00	Non-implementation of scheme
37	2225 C.1(1)(3)(5)-Free Supply of Books & Stationery to Scheduled Caste Students in Schools	5500.00	5277.86	222.14	115.00	Non-utilisation of funds by the implementing department
38	3452 E.1(1)(1)(5)-Tourist Complex at Said-ud-Azaib (CSS)	50.00	0	50.00	50.00	Non-receipt of funds from Govt. of India
39	3452 E.1(2)(3)(9)-Grant in aid to DTTDC for Development of Soft Adventure Park at Sanjay Lake (CSS)	10.00	0	10.00	350.00	Non-receipt of funds from Govt. of India
40	3452 E.1(2)(3)(12)-Grant in aid to DTTDC for New facilities in Delhi Haat, INA, New Delhi (CSS)	5.00	0	5.00	10.00	Reasons awaited
	Total	8991.38	7742.30	1249.08	963.00	

Appendix-2.14
Excess /Unnecessary re-appropriation of funds (Where final savings were more than ₹
one crore)
(Referred to in Paragraph 2.7.9)

(₹ in crore)

Sl. No	Number & Name of Grant	Re-appropriation	Final Savings	Reasons for savings
2010-11				
Revenue-Voted				
Grant No. 7: Medical & Public Health				
1	2210 Dr. N.C.Joshi Memorial Hospital Z.1(1)(1)(1) Urban Health Services, Allopathy: Hospital and dispensary	0.39	1.87	Non-filling up of vacant post, receipt of less claims/bill and non procurement of machinery and equipment
2	2210 Health Cum Maternity Hospital, Kantinagar AL.1(1)(1)(1) Urban Health Services, Allopathy: Hospital and dispensary	0.02	1.21	Non-filling up of vacant post, receipt of less claims/bill and non procurement of machinery and equipment
Grant No.8-Social Welfare				
3	2235 A.2(1)(1)(1)-Dte. Of Social Welfare	1.06	1.79	Receipt of less bills/claims & procurement of less store items
Capital Voted				
Grant No.8-Social Welfare				
4	4235 AA.1(1)(1)(1)-Provision of additional facilities in the existing building (SWD)	0.99	1.17	Slow progress of work
Total		2.46	6.04	
2011-12				
Revenue-Voted				
Grant No. 7: Medical & Public Health				
5	2210 C.1(1)(1)(1)-G.B. Pant Hospital	3.69	10.85	Vacant posts and non-finalisation of purchase proposals
6	2210 I.1(1)(1)(1)-Implementation of Prevention of Food Adulteration Act	0.71	1.32	Non-filling up of vacant posts
7	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.
8	2210 T.1(1)(1)(1)-Sardar Ballabh Bhai Patel Hospital	0.18	1.01	Non finalization of tender for procurement of M& E
9	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.
10	2210 AJ.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				
11	2235 A.2(1)(1)(1)-Dte. Of Social Welfare	0.26	1.13	Non-clearance of payment for CCTV by the competent authority

12	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
13	2041 D.1(4)(2)-Computerisation of records of Dept of Transport	0.06	2.12	Slow progress of scheme
14	3452 E.1(2)(2)(3)-Promotion of tourism Delhi as a destination	1.09	1.63	Non receipt of approval from Finance Department
15	3452 E.1(2)(2)(4)- Tourism Infrastructure	0.99	1.05	Non receipt of approval for purchase of floating jetties from Finance Department.
Capital-Voted				
Grant No. 8: Social Welfare				
16	4235 AA.1(1)(2)(2)-Half way home/ Long stay Home	4.99	5.00	Non-completion of administrative requirements in the proposals
17	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
	Total	15.61	39.75	
2012-13				
Revenue Voted				
Grant No.7: Medical and Public Health				
18	2210 B.1(1)(1)(1)-Lok Nayak Hospital	15.43	30.15	Vacancies, non-finalisation of tenders for purchase of equipment and non-receipt of bills in time
19	2210 O.1(1)(1)(1)-Rajiv Gandhi Super Speciality Hospital	1.50	2.00	Vacancies, non-finalisation of e-tenders and receipt of less claims/bills
20	2210 T.1(1)(1)(1)-Sardar Ballabh Bhai Patel Hospital	1.61	2.36	Non-filling up of vacant posts
21	2210 U.1(1)(1)(1)-Attar Sen Hospital	2.18	3.02	Conversion of posts from plan to non-plan, less training programmes & purchase of less M&E
Grant No.8: Social Welfare				
22	2235 B.2(1)(3)(14)-Working Women Hostel	0.31	0.50	Non-inauguration of Working Women Hostel at Rohini
23	2225 C.1(1)(3)(14)-Merit-cum-means based scholarship (CSS)	2.09	2.14	Non-submission of Aadhar number by some students
24	2225 C.1(3)(1)(7)-Multi Sectoral development programme for minority concentration districts (CSS)	9.00	10.00	Non-utilisation of funds by the implementing department
Capital Voted				
Grant No. 8: Social Welfare				
25	7055 DD.4(1)(5)-Loan to MRTS for reimbursement of Sales tax	99.48	300.00	Non-release of loan to MRTS
26	5452 EE.1(1)(2)(1)-Development of Delhi Haat at Pitampura (CSS)	0.62	0.72	Non-implementation of scheme
	Total	132.22	350.89	

Appendix 3.1
Statement showing performance of the autonomous bodies
(Referred to in paragraph 3.2)

Sl. No.	Name of bodies	Period of entrustment	Year upto which accounts were rendered	Period upto which separate Audit Report is issued	Placement of SAR in the Legislature	Delay in submission of accounts	Period of delay
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1.	Delhi Kalyan Samiti (DKS)	2004-05 to 2013-14	2011-12	2011-12	-	Yes	4 months
2.	Guru Gobind Singh IP University (GGSIPU)	Deemed entrustment	2011-12	2011-12	2009-10	-	1 Year
3.	Netaji Subhash Institute of Technology (NSIT)	2007-08 to 2011-12	2007-08 & 2008-09	2008-09	1999-2003	Yes	3 to 4 years
4.	Delhi Jal Board (DJB)	CAG's office clarification	2006-07 & 2007-08	2006-07	2003-04	Yes	4 to 5 years
5.	Delhi Building and other Construction Workers Welfare Board	-	2002-03 to 2011-12	2002-03 to 2004-05	-	Yes	1 month to 9 years
6.	Delhi SC/ST/OBC/Minority and Handicapped Financial and Development Corporation Ltd.	Entrustment under company Act	2003-04	2003-04	-	Yes	8 Years
7	Delhi Legal Services Authority (DLSA)	Since inception	2011-12	2011-12	-	-	-
8	Delhi Electricity Regularity Authority (DERC)	Since inception-	2011-12	2011-12	2011-12	Yes	-

Appendix 3.2
Department wise/duration wise break-up of the cases of misappropriation, defalcation, etc.
(Cases where final action was pending at the end of March 2013)
(Referred to in paragraph 3.3)

Sl. No.	Name of the Department	Up to 5 years	5 to 10 years	10 to 15 years	15 to 20 years	Total No. of Cases
1	Hospitals	-	7	1	-	8
2	NCC	-	2	-	-	2
3	Education	1	1	4	1	7
4	Department of Training. & Technical Education	-	1	-	-	1
5	Deptt. of Social welfare	-	-	1	1	2
6	Guru Nanak Dev Polytechnic	-	1	-	-	1
7	Miscellaneous	2	-	-	-	2
	Total	3	12	6	2	23

Appendix 3.3

Department /category wise details in respect of cases of loss to Government due to theft, misappropriation/loss of Government material
(Referred to in paragraph 3.3)

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)
Hospitals	3	NS	5	9.78	8	9.78
NCC	-	-	2	0.11	2	0.11
Education	3	0.06	4	12.69	7	12.75
Department of Training. & Technical Education	1	NS	-	-	1	-
Deptt. of Social welfare	1	0.40	1	0.01	2	0.41
Guru Nanak Dev Polytechnic	1	NS	-	-	1	NS
Miscellaneous	2	NS	-	-	2	NS
Total	11	0.46	12	22.59	23	23.05

NS: Amount not shown