

# 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)

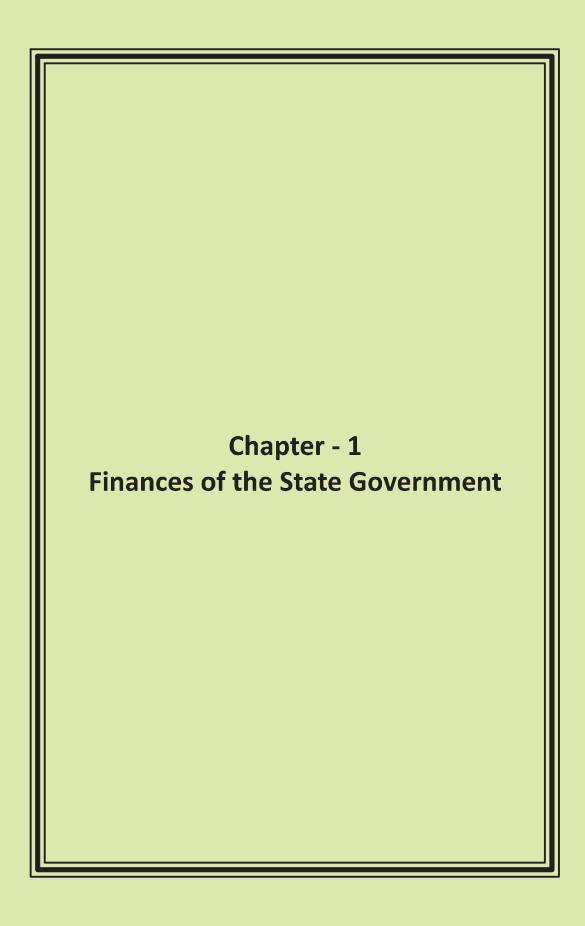
#### **Chapter 3** Financial reporting

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**

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<sup>\*</sup>. 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

<sup>(</sup>Source: Census of India 2011)

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			Disl	oursement		in crore)	
	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	460.87	626.93	Social services	10717.11	5728.63	6008.80	11737.44	
revenue			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 Ca	pital		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 <sup>S</sup>	4636.28	-	-	1985.75	
Total	31038.70	31844.56		31038.70			31844.56	

<sup>\*</sup> Includes loans and advances from Government of India largely in the form of share in small savings.

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

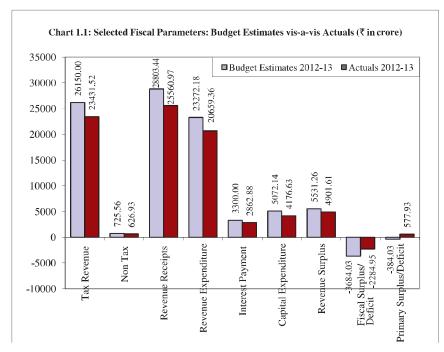
- Revenue receipt increased by ₹ 3167.80 crore (14.15 per cent). The tax revenue had increased by ₹ 3459.85 crore and non-tax revenue increased by ₹ 166.06 crore while grants from Government of India decreased by ₹ 458.12 crore.
- Revenue expenditure increased by ₹ 2694.51 crore (15.00 per cent) while 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).

<sup>&</sup>lt;sup>8</sup> 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)

• 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.** 

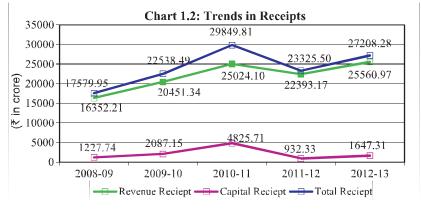


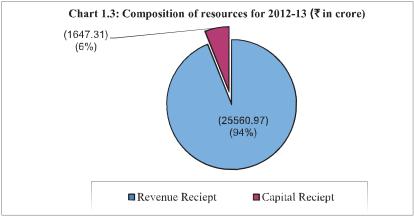
As may be observed from **Chart 1.1** there was considerable variation between estimates and actuals in the case of several key parameters. During the year, both revenue receipts and revenue expenditure were less than the targets. Fiscal deficits estimated at ₹ 3684.03 crore decreased by ₹ 1399.08 crore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

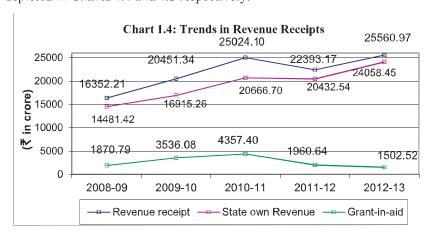


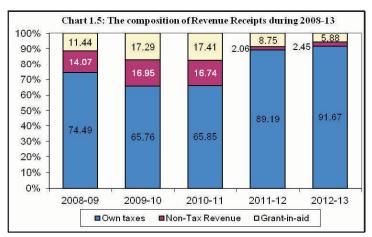


The revenue receipts constituted 94 *per cent* in 2012-13 of the total receipts of the Government of NCT of Delhi as against 93 *per cent* in 2008-09.

#### 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)	16352.21	20451.34	25024.10	22393.17	25560.97
(₹ in crore)					
Rate of growth of RR (per cent)	9.66	25.07	22.36	(-) 10.51	14.15
R R/GSDP (per cent)	8.63	9.32	9.57	7.21	6.99
<b>Buoyancy Ratios</b>					
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

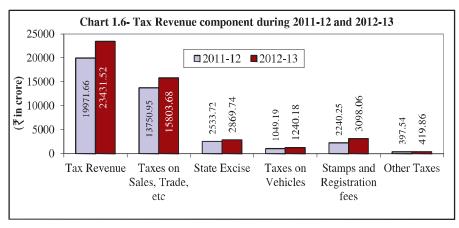
State's tax revenue buoyancy rose to a high 1.17 *per cent*, but the trend could not be maintained. It came down to 1.13 *per cent* during 2011-12 and to 0.98 *per cent* during 2012-13.

#### 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
T	2010-11	12068.62	50.69	0.42
Taxes on sales, Trade etc.	2011-12	13750.95	53.67	0.39
Trade etc.	2012-13	15803.68	75.70	0.48
	2010-11	2027.09	9.44	0.47
State Excise	2011-12	2533.72	10.79	0.43
	2012-13	2869.74	23.67	0.82
	2010-11	707.55	37.03	5.23
Taxes on Vehicles	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

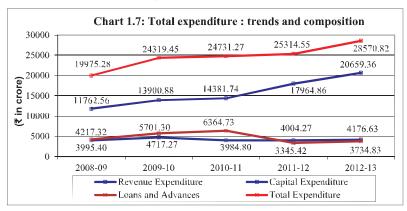
#### 1.6.1 Growth and composition of expenditure

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.

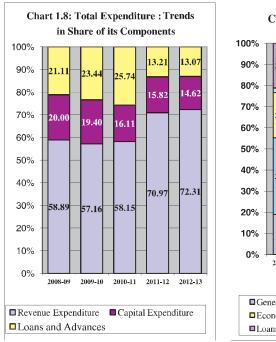
The total expenditure during the current year at ₹ 28570.82 crore has increased by ₹ 3256.27 crore (12.86 per cent) over the previous year. Of the total increase, revenue expenditure constituted ₹ 2694.50 crore and capital expenditure ₹ 172.36 crore, while loans and advances increased by ₹ 389.41 crore. 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.

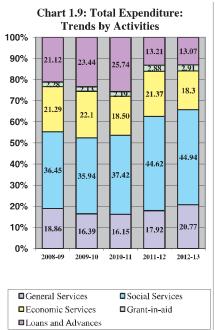
Capital expenditure and revenue expenditure were 25.35 per cent and 74.65 per cent of total expenditure (excluding loans and advances) in 2008-09 while in 2012-13 they were 16.86 per cent and 83.18 per cent respectively. Total

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)

					(III <i>p</i>	er cent)
Fiscal Priority by the State**	AE/GS	DE#/	SSE/	CE/	Education	Health
	DP	AE	AE	AE	/ AE	/ 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

<sup>\*\*</sup> As per cent to GSDP

AE: Aggregate Expenditure DE: I

DE: Development Expenditure

SSE: Social Service Expenditure CE: Capital Expenditure

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

<sup>#</sup> Development expenditure includes Development Revenue Expenditure, Development Capital Expenditure and Loans and Advances disbursed.

<sup>\*</sup> General category States exclude three states viz- Delhi, Goa and Puducherry

• 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

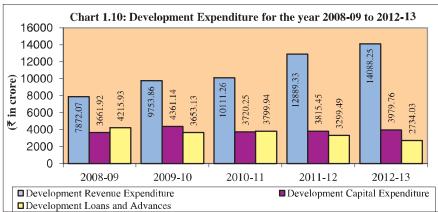
In view of the importance of public expenditure on social and economic development, it is important for the State Government to take appropriate expenditure rationalization measures and lay emphasis on provision of core public and merit goods\* apart from improving the allocation towards development 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)



Source: Finance Accounts of respective years



<sup>\*</sup> 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 erore in 2012-13 over the previous year while the development loan and advances decreased by ₹ 565.46 erore.

#### 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 <sup>†</sup>		
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		

<sup>\*</sup> 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<sup>1</sup> of the State. This section assesses the sustainability of debt of the State Government in terms of debt stabilization<sup>§</sup>; sufficiency of non-debt receipts\*\*; net availability of borrowed funds<sup>††</sup>; 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)

(the core						
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

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.

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

<sup>§</sup> 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.

<sup>&</sup>lt;sup>††</sup> 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.

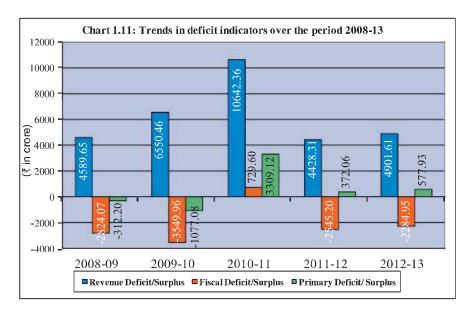
- sustainable. The trend of net availability of borrowed funds was also in a favorable condition.
- Revenue receipts and revenue expenditure both have increased by
   ₹ 3167.80 crore and ₹ 2694.50 crore respectively in 2012-13 against
   previous year. This affected the resource gap which moved into
   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.

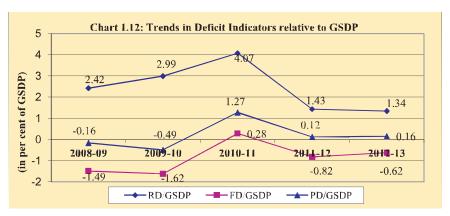
#### 1.11 Fiscal imbalances

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)

	(the crose)								
	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			
d. 75									

<sup>\*</sup> Deficit figure shown in – and surplus in +,

(Source: Finance Accounts of respective years and Pr. AO, Delhi)

<sup>\*\*</sup> All these figures are net of dishursement/outflows during the year

#### 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.

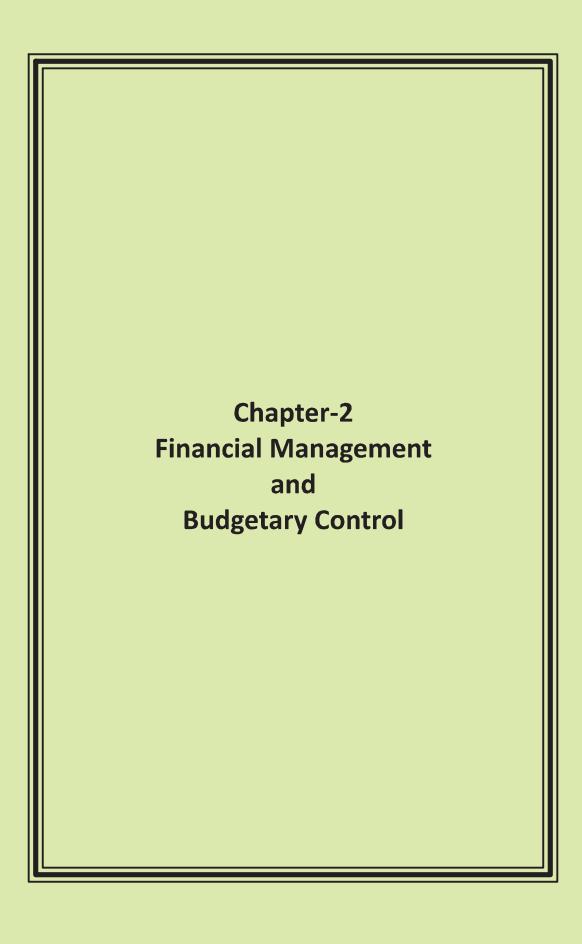
Capital expenditure increased by ₹ 172.36 crore (4.30 *per cent*) in 2012-13 over the previous year. About 94 *per cent* of the total revenue receipts during the year 2012-13 was contributed from Delhi's own taxes.

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

#### 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/supplementaryprovisions

(₹ in crore)

	Nature of expenditure	Original grant/ appropriation	Supplementary Graut/ 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	<b>(-)</b> 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	<b>(-)</b> 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  $\mathbb{T}$  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.	Head No. and		2008-09	2009-10	2010-11	2011-12	2012-13	Reasons given		
No.	Name of the							by Departments		
	grant									
Rev	Revenue-Charged									
	5 Home									
1	2055 D (1)(1)(1)	0	11.92	12.36	12.11	16.52	16.67	Saving was		
1	Forensic Science	S	6.24	2.56	2.85	6.49	4.89	mainly due to		
1	Laboratory	%	52.34	20.71	23.53	39.28	29.33	vacancies and		
								orders of		
Dan	enue-Voted							economy.		
Kev		1 11 T	Y 1/1							
	07 Medical And Public Health									
1	2211 K 1	0	13.16	15.00	10.00	10.00		Saving was		
1	(3)(1)Urban Family Welfare	S	10.83	12.22	2.04	7.45	1.93	mainly due to non receipt of		
	Centres (CSS)	%	82.29	81.47	20.40	74.50	42.89	approval for		
	(000)							releasing of grant		
1								to NGOs in time.		
Cap	ital-Voted									
	08- Social Welfard	e								
1	5055 DD1(3)1		120.00	60.00	10.00	250.00	10.00	Saving was		
1	Introduction of		46.71	30.00	10.00	240.75		mainly due to		
	Electronic Trolley		38.93	50.00	100.00	96.30	83.9	non-finalization		
	Buses-Alternative							of project.		
-	Transport									
Rev	enue-Voted									
	11- Urban Develo	pment	and Public	Works De	epartment					
1	2217 A 8	0	198.71	201.93	207.45	300.93	339.87	Saving was		
	(2)(1)(26)- Grant							mainly due to		
1	in aid for	S	198.71	198.93	64.45	300.93	189.87			
	Municipal reforms	%	100.00	98.51	31.06	100.00	55.86	grant.		
	reforms	70	100.00	90.31	31.00	100.00	33.60			
Сар	Capital-Voted									
	4202 BB 4	0	39.90	60.00	40.00	35.00	50.00	Saving was		
	(1)(4)(2)							mainly due to		
_	Constructions of	S	29.00	14.59	8.16	23.32	19.54			
2 Constructions of Delhi Govt. worl					work.					
	Sponsored	%	72.68	24.31	20.40	66.62	39.08			
	College Building									
l		·	ı							

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  $\leq 30$  crore under sub-head 'Refund' E2(3)(1)(2)(4), out of which expenditure of only  $\leq 0.06$  crore was incurred resulting in saving of  $\leq 29.94$  crore. However, an amount of  $\leq 5$  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  $\ge 210.54$  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  $\ge 130.70$  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 showedthat 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 bugeting 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 disproportionally 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 thatthe 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.	Year	Provision		Actual		Unspent provision	
No.				disburs	ement		
		Revenue	Capital	Revenue	Capital	Revenue	Capital
Gran	t No.7: Me	dical & Pul	blic Health	1			
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
Gran	t No.8: Soc	cial 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-		** 1	41			
	o. 07- Medical and Publi	c Hear		10.00	1.50	C1 f
1.	2211 K.1(3)(1)-	S	10.00	10.00	4.50	Slow progress of work.
	Urban Family Welfare		2.04	7.45	1.93	work.
C	Centre (CSS)	%	20.40	74.50	42.88	
	o. 08- Social Welfare	т	5.00	4.22	5.00	I d
2.	2225 C.1(1)(3)(13)-	T	5.00	4.33	5.00	Late receipts of
	Pre Metric	S	1.23	4.17	3.81	funds from GoI.
	Scholarship Scheme (CSS)	%	24.60	96.30	76.20	
3.	2225 C.1(3)(1)(7)-	Т	3.10	5.19	10.00	Non release of
	Multi Sectrol	S	1.55	4.69	9.998	funds due to
	development	%	50.00	90.36	99.98	administrative
	programme for					reasons.
	minority (CSS)					
4.	2225 C.1(1)(3)(5)-	T	24.45	55.00	56.15	Less demands from
	Free supply of books	S	10.31	11.02	3.37	the Local Bodies
	& stationery to	%	42.17	20.03	6.00	due to less number
	Schedule Castes					of beneficiaries
	Students in Schools					under the Scheme.
Capital-V						
	o.8: Social Welfare					
5.	5055 DD.1(2)(4)-	T	645.00	370.00	40.00	Non/Less release of
	Equity Capital to	S	425.66	169.00	40.00	equity to DTC for
	Delhi Transport	%	65.99	45.68	100.00	JNNURM & due to
	Corporation for JNNURM					slow progress of work.
6.	5055 DD.1(3)(1)-	T	10.00	250.00	10.00	Slow Progress of
	Introduction of	S	10.00	240.75	8.39	work due to non-
	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 regulari- zation
2010-11				
8, Social W	elfare			
		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.

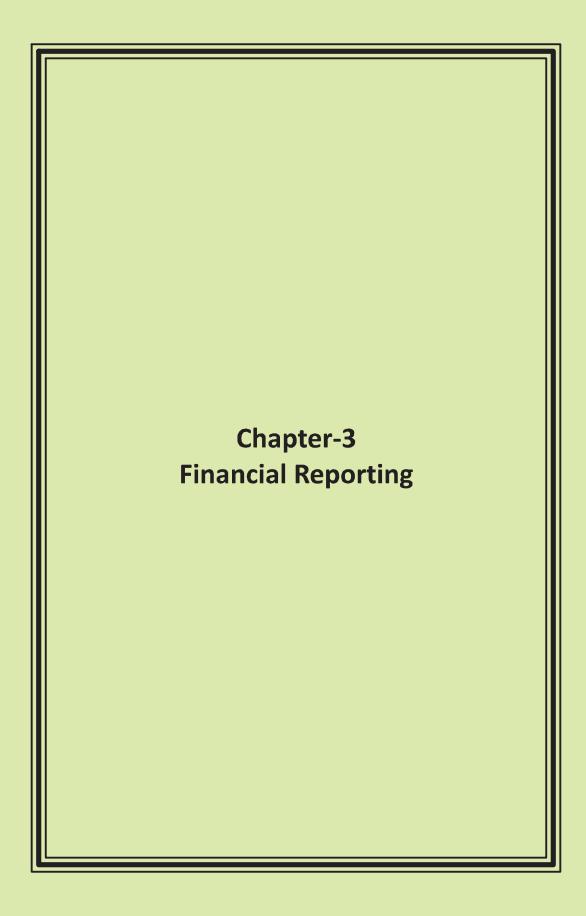
#### 2.8 Conclusions

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 nonfinalistion 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**

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

(₹ in crore)

Sl. No.	Range of number of years	Grants	released		n Certificates tanding
		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 eight<sup>1</sup> autonomous bodies under the audit jurisdiction of this office, the annual accounts of only five<sup>2</sup> 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	2004-05 to 2011-12	8	-
	Handicapped Financial and			
	Development Corporation Ltd.			
3	Netaji Subhash Institute of	2009-10 to 2011-12	3	131.98
	Technology (NSIT)			

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:

<sup>2</sup> (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.

<sup>&</sup>lt;sup>1</sup> (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,

Table 3.3

Profile of misappropriations, losses, theft, defalcations, etc.

Age-pı	ofile of the	pending cases	Nature of the pending cases			
Range in years	·   .		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/l	12	22.59	
15-20	2	0.43	oss of material			
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

(₹ in crore)

Year	Amount of AC bills	Amount of DCC bills	DCC bills as percentage of AC bills	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 31<sup>st</sup> 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	Closing balance
		(+)/settlement (-)	
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 CHAKRABAR\(T

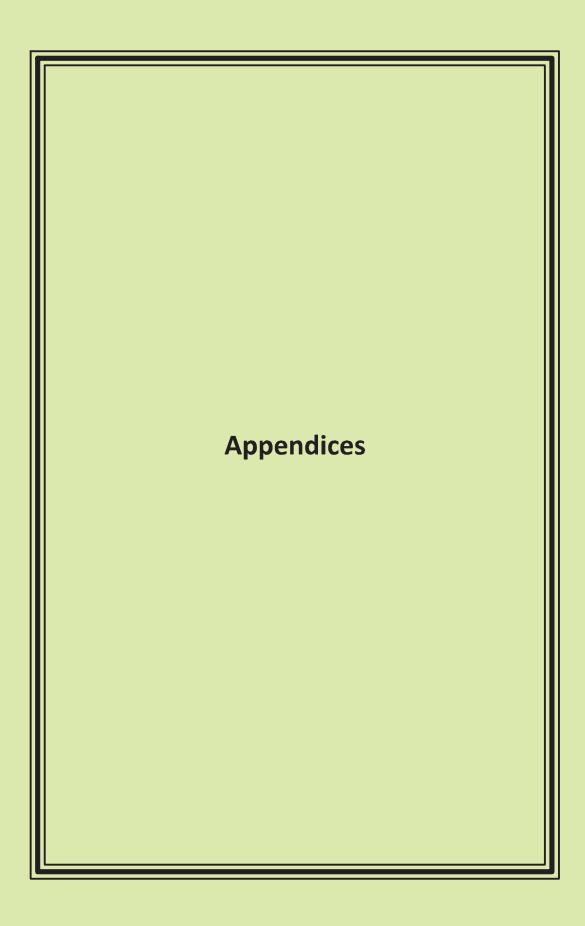
Principal Accountant General (Audit), Delhi

Countersigned

(SHASHI KANT SHARMA)

New Delhi The 1 July 2014

Comptroller and Auditor General of India



Appendix-1.1

			State Profile (Delhi)					
Α.	General	Data						
S.L.NO			Particulars		Figures			
1	Area				1483 sq km			
	Populatio	on						
2	a.	As per 2001 Census	•		1.39 crore			
	b.	As per 2011 Census	As per 2011 Census					
		Density of Populati			0240			
3.	a.	(All India Density = Density of Populati	= 325 persons per Sq.Km )		9340 person per Sq. Km.			
	<b>b.</b>		382 persons per Sq.Km )		11320 person per Sq. km.			
4		on below poverty line (BF a Average = 27.50* per ce	PL)		9.91** per cent			
	a.		ar cant)	81.67 per cent				
5.		•	O1 Census) (All India Average= 64.8 pc					
	b.		11 Census) (All India Average= 74.0 pe	er cent)	86.34 per cent			
6.		ortality (per 1000 live bir 1 Average*** =47 per 100		23.94**				
7.	Life expectancy at birth (All India Average = 66.1 years)							
	Gini Coe	fficient****						
8.	a.	Rural. ( All India =	0.30)		0.26			
	b.	Urban. ( All India =	= 0.37)		0.33			
9.			SDP) 2012-2013 at current prices		₹ 365726.26 crore			
10.	Per Capita 2011-12)	GSDP CAGR (2002-03 to						
		CD 4-4-4-4 (2002 04 - 2012	General category states		13.09 per cen			
11.	2013)	GR***** ( 2003-04 to 2012-	Delhi General category states		18.49 per cent			
	В		Financial Data		10.5 / per cent			
SNo.	D	Particulars	Figures (i					
51NO.	CAGR	Particulars	2003-04 to 2011-12		2003-04 to 2012-13			
	CAGIC		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.	1271					
	d.	of Total Expenditure.	1417					
	e.	of Capital Expenditure.	ture, 16.83 19.30					
	f.	of Revenue Expenditure on Education.	f Revenue Expenditure on 16.85 17.90					
	g.	of Revenue Expenditure on Health.	15.35		17.80			

Source of General data:

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

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.

<sup>\*</sup>BPL (Planning Commission and NSSO data, 61 Round),

<sup>\*\*</sup>Directorate of Economics and Statistics, GNCT of Delhi

<sup>\*\*\*</sup>Infant Mortality rate (SRS Bulletin January 2011),

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

<sup>\*\*\*\*\*</sup> Compound annual growth rate

<sup>+</sup> Excluding Goa, Delhi and Pondicherry.

### 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 cooporative 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)	[(Current year Amount /Previous year Amount)-1]*100			
Development Expenditure	Social Services+Economic Services			
Average interest paid by the State	Interest payment/[(Amount of previous year's Fiscal			
	Liabilities+Current year's Fiscal Liabilities)2]*100			
Interest spread	GSDP growth – Average Interest Rate			
Quantum spread	Debt Stock *Interest spread			
Interest received as per cent to Loans	Interest Received [(Opening balance + Closing balance of Loans			
Outstanding	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)

					(₹ 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	787.99	929.97	1355.75	2240.25	3098.06
fees					
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	1870.79	3536.08	4357.40	1960.64	1502.52
Government of India					
2. Miscellaneous Capital	-	-	-	-	-
Receipts					
3. Recoveries of Loans and	798.99	318.15	436.77	376.25	724.90
Advances					
4. Total Revenue and Non debt	17151.21	20769.49	25460.87	22769.42	26285.87
capital receipts (1+2+3)	150 51	1=10.00			200 11
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	428.74	1769.00	4388.94	556.08	922.41
Government of India	420.74	1709.00	4300.94	330.06	922.41
6. Total Receipts in	17579.95	22538.49	29849.81	23325.50	27208.28
Consolidated Fund (4+5)	1/3/9.93	22330.49	29049.01	23323.30	27200.20
7. Contingency Fund Receipts	_	_	_	_	_
8. Public Account Receipts	_	_	_	_	_
9. Total Receipts of the State	17579.95	22538.49	29849.81	23325.50	27208.28
(6+7+8)	17377.73	22330.47	27047.01	23323.30	27200.20
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	3434.55	3629.67	3728.95	4347.23	5738.57
(including interest					
payments)					
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	455.95	517.35	541.53	728.29	832.53
contributions					
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	4217.32	5701.30	6364.73	3345.42	3734.83
Advances					
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(-)/	(+)4589.65	(+)6550.46	(+) 10642.36	(+)4428.31	(+) 4901.61
Revenue Surplus (+)(1-10)	(1)1003.00	(1)0350.10	(1) 100 12.50	(1)1120.51	(1) 1501.01
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	_		T _		1
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	1.21	1.56	1.00	0.13	0.17
Total Expenditure/GSDP	10.54	11.08	9.46	8.15	7.81
Total Expenditure/ Revenue	122.16	118.92	98.83	113.05	111.78
Receipts	122.10	110.52	70.03	113.03	111.70
Revenue Expenditure /Total	58.89	57.16	58.15	70.97	72.31
Expenditure	30.09	37.10	30.13	70.57	72.51
Expenditure on Social	43.58	42.54	43.41	51.88	50.23
Services/ Total Expenditure	13.50	12.0	15.11	31.00	50.25
Expenditure on Economic	30.46	30.52	27.88	27.48	22.58
Services/Total Expenditure	20110	20.02			
Capital Expenditure/Total	20.00	19.40	16.11	15.82	14.62
Expenditure					
Capital Expenditure on Social	18.33	17.93	15.04	15.07	13.93
and Economic Services/ Total					
Expenditure					
III Management of Fiscal					
Imbalances					
Revenue deficit	(+) 2.42	(+) 2.99	(+) 4.07	(+)1.43	(+) 1.34
(surplus)/GSDP					
Fiscal deficit/GSDP	(-)1.49	(-) 1.62	(+) 0.28	(-) 0.82	(-) 0.62
Primary Deficit(surplus)	(-) 0.16	(-) 0.49	(+) 1.27	(+) 0.12	(+) 0.16
/GSDP					
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	(-) 12.21	(-) 68.00	(+) 123.67	(+) 13.61	(+) 24.49
quantum spread					
Debt Redemption	-	_	-	-	-
(Principal+Interest)/ Total Debt					
Receipts			-		
V Other Fiscal Health					
Indicators	0.21	0.20	0.27	0.22	0.16
Return on Investment	0.31	0.38	0.37	0.23	0.16
Balance from Current Revenue	7611.09	9670.26	13515.26	9887.38	10231.39
(₹ in crore) Financial Assets/Liabilities	90.86	95.22	90.94	94.79	97.88
Financial Assets/Liabilities			90.94	94./9	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	189533.12	219395.95	261470.09	310735.76	365726.26
Product (₹ in crore)					
Growth rate of GSDP	20.00	15.76	19.18	18.84	17.70
(Per cent)					

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					(\ 11	i crore)
Section-A	Receipts			Disbursem	ont		
2011-12	Receipts	2012-13	2011-12	Disnarsen	lent	2012-13	
2011-12		2012-13	2011-12		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
220/UII	2.5001	2000000	==0/3·1/	1000			=000000

Section-	A: Revenue								
	Receipts			Disbursement					
2011-12		2012-13	2011-12		2012-13				
					Non-	Plan	Total		
0 11 1					Plan				
Section-l	B: Capital and Oth	ers							
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					
	capital receipts		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 (concld)		17.18	Social Welfare and Nutrition	0	29.54	29.54		
			5.73	Others	0	29.35	29.35		
			3237.22	<b>Economic Services-</b>	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 0.47	1961.14 0.47		
			0.50	Science, Technology and Environment					
			8.69	General Economic Services	0 <b>4.90</b>	0.92	0.92		
376.25	V. Recoveries of Loans and Advances-	724.90	4004.27 3345.42	Total V. Loans and Advances disbursed-	-	4171.74	4176.63 3734.83		
299.47	From Power Projects	172.95	966.36	For Power Projects	-	-	700.00		

Section-	A: Revenue									
	Receipts									
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 -Suspense and	-		Remittances Deposits and Advances			-			
	Miscellaneous -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		(\lambda in crore
Summarized finan	cial position of the Government of NCT Delhi as on 31 Marc	ch 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)

CI.	N. 0 N. 0		la 1	m		a .	0.1	(₹ in crore)
Sl.	No. & Name of		Supplementar		Actual	Savings	9/0	Reasons
No.	Grant/Appropriation		y amont/a	grant/	expenditure		age	
			grant/approp					
	Danisana matad	tion	riation	ion				
	Revenue-voted Grant No. 6 Education							
	Grant No. 6 Educatio	) U						
1	2202							Saving was mainly due
	A1(2)(8)(1)-	1557.63		1557.63	1492.18	65.45	4.20	to vacancies of
	Additional Schooling							teachers and other
	facilities.							staff, non finalization
								of MACP and less
								bills.
	Grant No. 7							
	Medical & Public He		1	T		1	1	1
2	2210 A1(1) (2)	108.87	-	108.87	16.05	92.82	85.24	Saving was mainly due
	School Health							to vacancies and slow
	Scheme							progress of scheme
								and non receipt of
					100.11	68.04	2101	bills/claims.
3	2210 F(1) (1) (1)	257.35	-	257.35	193.41	63.94	24.84	Saving was mainly due
	Guru Teg Bahadur							to vacancies, less and
	Medical College and							claims/bill
	Hospital							procurement of less
								store items and non-
								finalization of
4	2052 A IZ 1 (1) (1)	104.00		104.00	2.22	100.7	06.0	purchase by E.P.C.
4	2052 A K 1 (1) (1)	104.00	-	104.00	3.32	100.7	96.8	Saving mainly due to
	Health & Family							vacancies, less claims/
	Welfare.							bills, less advertise-
								ments and less
	Grant No. 8							purchase of computers
	Social Welfare							
5	7055 DD 4 (1) (5)	_	300	300	_	300	100	Entire provision
	Loan to MRTS for						100	remained unutilized
	reimbursement of							due to non-release of
	Sales Tax							loan to MRTS.
	Grant No. 9	1	1	I	1	I	1	1
	Industries							
6	3456 D 1 (4)(7)	135	-	135	30.80	104.2	77.17	Saving mainly due to
	Annashree Scheme							slow progress of
	for EWS							scheme and non
								receipt of claims by
								the end of the
		<u>                                      </u>						financial year.
	it No. 11	WD						
	ban Development& P		I	200	250	50	16.67	C
7	2215 A 6 (1) (1) (6)	300	-	300	250	50	16.67	Saving was mainly due

	I		1			1		
	Grant –in- aid to DJB							to release of less grant.
	for Raw water							
8	2216	250		250	130	120	48	Saving was mainly due
	A 7(1)(1) (2)							to release of less grant.
	Grant to MCD							
	DUSIB (Slum) for							
	construction of							
	houses for weaker							
	section(JNNURM)							
9	2217. A 8 (2) (1) (26)	339.87	_	339.87	150	189.87	56	Saving was mainly due
'	grant in aid for	337.07	_	337.67	150	107.07	30	to release of less grant.
	municipal reforms							to retease of less graffe.
1.0		120		120	20	- 00	7.5	1.
10	3054.A 12(1) (1) (3)	120	-	120	30	90	75	-do -
	GIA to North Delhi							
	Municipal							
	Corporation for							
	Urban Roads							
11	3054 A 12(1) (12)	55	-	55	-	55	100	Entire provision
	GIA to North Delhi							remained unutilized
	Municipal							due to non-release of
	Corporation for							grant.
	Construction of							
	ROB/RUB							
Cani	tal- Voted							
	nt No. 6 Education							
	4202	250	_	250	50	200	80	Saving was mainly
12	AA1(1) (1) (2)	230		250	30	200	1 30	due to slow progress
	Outsourcing of work							of work.
	of school buildings							or work.
Crox	nt No. 11				+			
		VD.						
	an Development & PV	400		400	303.36	06.64	24.16	Carrier a research and a
13	4217 AA 1 (3) (1)(5)	400	-	400	303.30	96.64	24.16	
	Development of							due to slow progress
	unauthorized							of work.
	colonies							
14	6215 AA 2(2)(1) (5)	75	-	75	23	52	69.33	
	Loan to Delhi Jal							due to release of less
	Board for							loan.
	rehabilitation of							
	Sewerage under							
	Yamuna Action Plan-							
L	Delhi Govt Share				1		<u></u>	
15	6215 A A 2(2) (1)	251.50	-	251.50	193.60	57.9	23	- do -
	(13) Loan to DJB for							
	JNNURM Project.							
16	7615 A A 5(1) (5)	790	_	790	620	170	21.5	- do -
	Loan to North Delhi	, , , ,		1	===	1		
	Municipal							
	Corporation for ways							
	and means support							
17	Means support	(20		(20)	(1	550	00.16	1.
17	7615 A A 5 (1) (6)	620	-	620	61	559	90.16	- do -
	Loan to South Delhi							
1	Municipal						1	

	Corporation for ways							
	and Means support							
	Means Support							
18	7615 AA 5 (1) (7)	421	-	421	319	102	24.22	- do-
	Loan to East Delhi							
	Municipal							
	Corporation for ways							
	and Means Support							
1.0	Means Support.	120		120	20.75	04.07	65.50	
19	4070 BB 3 (1) (2)	120	-	120	38.75	81.25	67.70	Saving was mainly
	Central Jail Building							due to slow progress
20	4210 BB5 ( 1) (1) (1)	220.50	_	220.50	62.16	158.34	71.81	of work.  Saving was mainly
20	(1) Construction of	220.30	-	220.30	02.10	136.34	/1.61	due to late receipt of
	buildings for hospitals							sanction.
21	5054 BB 11 (1) (1)	800	241.40	1041.40	708.83	332.57	32	Saving was mainly
21	(1) Construction of	000	211.10	1011.10	700.05	332.31	32	due to receipt of
	Roads & bridges							sanction at the fag
								end of the financial
								year.
22	5054 BB 11 (1) (1)	50	-	50		50	100	Entire provision
	(4)							remained unutilized
	CRF Schemes							due to non- receipt of
								sanction under CRF.
23	5054 BB 11 (1) (1)	290	-	290	118.37	171.63	59.18	Saving was mainly
	(6) Construction of							due to slow progress of work.
	Roads & Bridges							of work,
	through DT & TDC							
	for CWG							
24	6801 EE 1 (3) (3) (1)	377.61	_	377.61	200	177.61	47.03	Saving was mainly
	Loan to Pragati Power							due to release of less
	Project-III Bawana							loan.
25	6801 EE 1 (5)	350.00	-	350.00	-	350.00	100	Entire provision
	Loan to Delhi							remained unutilized
	Transco Ltd							due to non- release
								of loan.
26	4801 EE 2 (1) (1) (4)	75.00	-	75.00	-	75.00	100	Entire provision
	Equity contribution							Remained unutilized
	Pragati Power							due to non release of
	Corporation Limited-							Equity Capital.
27	phase II Bamnauli	2200.00	_	2200.00	2062.00	437.12	12 24	Caving was mainly
27	Public Debt 2049 A 1 (1) (1)	3300.00	-	3300.00	2862.88	45/.12	13.24	Saving was mainly due to release of loan
	Interest on loans for							from Govt, of India.
	State/Union Territory							Hom Govi. of mala.
	plan scheme.							
	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)

					(₹ in lakh
Sl.	No. & Name of grant	Total	Actual	Saving out	Reason
No.		Provision	Expenditure		
	D. Cl. I			Provision	
	Revenue – Charged				
	Grant No. 3				
-	Administration of Justice	1.0		1.0	
1	2014 B 1 (1) (1)	10	-	10	Saving was mainly due to vacancies,
	Session Court				receipt of and less claim/bills, non-
	Charged				finalization of MACP cases and non-
	Grant No. 6				payment of arrears.
	Education				
2		5.0		5.0	Caving was mainly due to vecession
2	2202 A 1 (4) (4) (2) Introduction of Yoga Scheme in	3.0	_	3.0	Saving was mainly due to vacancies and receipt less claims.
	Schools				and receipt less claims.
	Charged				
	Revenue –Voted				
	Grant No. 2				
	General Administration				
3	2250 C 7 (1) (1) (1)	150	_	150	Entire provision remained unutilized
3	Grant in aid to Minority	130		150	due to transfer of scheme to Deptt. for
	Commission				Welfare of SC/ST OBC and Minorities.
4	2252 H 1 (1) (5)	200	_	200	Entire provision remained unutilized
•	Grant in aid to Samajik Suvidha			200	due to non-implementation of scheme.
	Sangam (for issue of Smart Cards)				
	Grant No. 3. Administration of				
	Justice				
5	2014 E 1(1) (1)	6	-	6	Entire provision remained unutilized
	Direction & Admn.				due to Vacancies
6	2014 E 1(2) (5)	300	-	300	Entire provision remained unutilized
	Grant in aid to Delhi Dispute				due to non-release of grant.
	Resolution Society				_
	Grant No. 6 Education				
7.	2202 A1(2)(8)(8) Investigatory	5.50		5.50	Entire provision remained unutilized
	project in Selected schools/				due to Vacancies and receipt of less
	science museum				claims.
8.	2202 A1(2)(8)(29) State Share	1200		1200	Entire provision remained unutilized
	under Information and				due to non-receipt of funds from Govt.
	Communication Technology				of India.
9.	2203 B1(5)(19) Grant in aid to	1000		1000	Saving was mainly due to release of
	Technical University for Women				less grant.
					Entire provision remained unutilized
	2202 P1 (() (f) d 22			4.	due to non-release of grant
10.	2203 B1(6)(8) Staff	44		44	Entire provision remained unutilized
	Development	500		200	due to slow progress of scheme.
11.	2203 B2(1)(3)(4) Grant in aid to	200		200	Saving was mainly due to non-release
12	Delhi Skill Mission Society			_	of less grant.
12.	2205 F2(2)(2) Pension to Writers	5		5	Entire provision remained unutilized
	of eminence		]		due to slow progress of scheme.

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				
19.	Health 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 Grant no. 8 Social Welfare	10	-	10	Reason Awaited
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.
	2070 D 2(1)(1) Motor Garrage	6	-	6	Reason Awaited
	Grant No. 9 Industries				
	2851 A 2(3)(6) Grant in aid for	100	-	100	Entire provision remained unutilized
	Industrial pollution control				due to non-release of grant.
	2851 A 2(4)(4) Ten Zonal/Special	10	-	10	Reason Awaited
	exhibitions				
33 2	2851 A 2(7)(1) Promotion of	18	-	18	Entire provision remained unutilized
	Handicrafts				due to less bills.
34 2	2230 B 1(1)(2)(5) Computerisation	25	-	25	Reason Awaited
	of working of Employment				
1	Exchange				
35	2230 C 2(1)(4)(3) Grant in aid to	20	-	20	Entire provision remained unutilized
1	Delhi Labour Welfare Board for				due to release of less grant.
1	running of Holiday Home				
36	2230 C 2(1)(4)(4) Grant in aid to	10	-	10	Reason Awaited
	Delhi Labour Welfare Board for				
(	construction/renovation of Labour				
	Welfare Centres				
	2230 C 2(1)(5)(1) Rehabilitation	550	-	550	Saving was mainly due to slow progress
	of child labour				of scheme.
					Entire provision remained unutilized
					due to non-implementation of scheme.
	2230 C 2(1)(6)(1)(1) Grant in aid	300	-	300	Entire provision remained unutilized
	to Delhi Swastha Kutumb Society				due to non-release of grant.
	3456 D 1(2)(3) Assistance to	5	-	5	Reason Awaited
	voluntary agencies engaged in				
	consumer movement, publicity etc.  3456 D 1(4)(1) Subsidised	5		5	Entire provision remained unutilized
	distribution of pulses to families	J	-	,	due to non-implementation of
	below the Poverty line				scheme.
	3456 D 1(4)(3) Subsidised to	5	_	5	Entire provision remained unutilized
	consumers for sugar	J	-	J	due to non-implementation of
	consumers for sugar				scheme.
42	3456 D 1(4)(4) Subsidised to	5		5	Entire provision remained unutilized
	consumers for food under PDS	3			due to non-implementation of
					scheme.
43 3	3456 D 1(4)(5) Provision for	250	-	250	Entire provision remained unutilized
	Market intervention to check the				due to non-receipt of claims by the end
	rising prices of Essential				of the financial year.
	Commodity				
	Grant No. 10 Development				
	2403 B 3 (1)(2)(11) Strengthening	40	-	40	Reason Awaited
	of existing Vaterinary Hospital				
	2029 E 1 (3)(1) Secretary Revenue	5.50	-	5.50	Entire provision remained unutilized
					due to vacancies.
46 2	2029 E 2 (2)(2)(2) Advertisement	5	-	5	Entire provision remained unutilized
	& Publicity				due to non-advertising.
	2235 E 7 (1)(3)(1)(1)	6	-	6	Entire provision remained unutilized
	Rehabilitation of Bonded Labour				due to less claims.
	2015 H 6 (1)(1)(1) Expenses on	5	-	5	Reason Awaited
	Election				
	2245 M 5 (1)(1)(1)(1) Other items	10	-	10	Reason Awaited
50	2029 N 1 (3)(1) North West Zone	5	-	5	Entire provision remained unutilized

					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) Reimbursment 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 A7 (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 A7 (1)(1)(6) Rajiv Avas Yojna (DUSIB)	1000	-	1000	Entire provision remained unutilized due to non-implementation of scheme.
58	2217 A8 (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 A8 (2)(1)(15) Gran-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 A8 (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 A8 (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 A8 (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				due to non-release of grant.
	Corporation for Construction of				due to non release of grant.
	ROB/RUB				
67	3054 A 12 (1)(1)(13) GIA to	2000	-	2000	Entire provision remained unutilized
	South Delhi Municipal				due to non-release of grant.
	Corporation for Construction of				
	ROB/RUB				
	Grant. No. 13 Pensions				
68	2071 A 1 (1)(2)(1)(1)- Pensionery	12250	-	12250	Entire provision remained unutilized
	Charges				due to non-finalisation of pension
					scheme.
-	Total	44351		44351	
	Capital Voted				
69	Grant No. 4- Finance	2800		2000	Carian and a single day to all an analysis
09	4059 FF 1 (1)(1)(1)- Trade & Taxes Annexies Building	2800	-	2800	Saving was mainly due to slow progress of scheme.
	Taxes Affilexies Building				Reason are awaited from the concerned
					deptt.
	Grant No. 6 Education				dopt
70	4202 GG 1 (1)(1)(2) Acquisition	5	-	5	Reason Awaited
	of Monuments and Historical				
	Building				
71	4202 JJ 1 (1)(1)(1) Allotment land	1000	-	1000	Saving was mainly due to slow progress
	and construction of building of				of work.
	Indraprastha Vishwavidyalaya				Entire provision remained unutilized
					due to non-implementation of scheme.
72	6202 JJ 2 (1)(1)(1) Loan to G. G.	500	-	500	Entire provision remained unutilized
	I. P. University				due to non-release of loan.
73	Grant No. 8 Social Welfare 4235 BB 1 (1)(1)(1) Crises	30-		30	Entire provision remained unutilized
13	intervention Centre for Girls &	30-	-	30	due to slow progress of scheme.
	Women				due to slow progress or scheme.
74	4235 BB 1 (1)(1)(2) Construction	30	_	30	Entire provision remained unutilized
l ·	of working women hostel	50			due to slow progress of scheme.
75	5055 DD 1 (2)(4) Equity Capital	4000	-	4000	Entire provision remained unutilized
	to Delhi Transport Corporation for				due to non-release of equity to D. T. C.
	JNNURM				
76	5055 DD 2 (1)(1)(5) Utilisation of	1250	-	1250	Entire provision remained unutilized
	ring railway/RRTS				due to non-implementation of scheme.
77	7055 DD 4 (1)(5) Loan to MRTS	30000	-	30000	Excess was mainly due to release of
	for reimbursement of Sales-Tax				more loan to M.R.T.S.
					Entire provision remained unutilized
	C - (N O I I I I I I				due to non-release of loan to MRTS.
78	Grant No. 9 Industries 5475 DD 1 (1)(1) Providing	100		100	Entire provision remained unutilized
/ 0	Accommodation to District forum	100	-	100	due to non-implementation of scheme.
	and state commission				due to non-implementation of sellence.
	Grant No. 10 Development				
79	4402 BB 2 (1)(1) Soil Testing and	50	-	50	Entire provision remained unutilized
	Soil Reclamation of Saline	- "			due to non-implementation of scheme.
	affected land				1
80	5425 PP 1 (1)(4) Integrated Waste	100	-	100	Entire provision remained unutilized
	Management				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 Gemes	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	2500	-	2500	Saving was mainly due to release of
	Projects at Kanjhawla, IL and				less equity.
	RPH				Entire provision remained unutilized
					due to non-implementation of scheme.
98	4801 EE 2 (1)(2)(3) Develpoment	500	-	500	Entire provision remained unutilized
	of Mara-II Mahan Coal Block				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)

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

						(₹ in lakn)
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-	Final	Reasons
51.110	1100 to 11ame of grant	appropriation	saving	Teasons
	Revenue – Charged	проторищест	Su ing	
	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	0.75	3.92	Saving was mainly due to
	Board for Delhi Govt.			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	1.00	3.26	Saving was mainly due to non
	of District & Session Court			finalization of proposal for
				purchase of computers.
	Grant No. 6- Education	0.40	1.70	
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-	1.09	1.18	Saving was mainly due to
]	aid to Aided Schools for free	1.07	1.10	receipt of less demand from
	supply of text books to students.			aided schools.
6	2202 A 1 (2) (8) (32) Central	5.56	8.06	Entire provision remained
	Share under Information &		0.00	unutilized due to non-
	Communication Technology			implementation of scheme.
	(ICT) in Govt/Govt. Aided			
	School(CSS)			
7	2202 A 1 (4) (4) (19) Scheme of	2.00	2.21	Saving was mainly due to
	YUVA			receipt of less demand from
				schools.
8	2203 B1 (4) (1) Direction &	2.82	4.81	Saving was mainly due to non-
	Admn.			finalization of MACP, receipt of
				less claims/and non-finalization
				of purchase owing to non-
		0.11	2.02	finalization of tenders.
9	2230 B 2 (1) (2) (1) Craftsman	2.11	3.02	Saving was mainly due to non-

	1. • • •			C I C CALLED C C
	training scheme.			finalization of MACP, receipt of
				less bills/claims, less stores and economy measures.
10	2205 F 2 (1) (4) Grants to	0.50	1.11	
10	Sanskrit Academy.	0.50	1.11	Saving was mainly due to vacancies.
	Grant No. 7			vacancies.
	Medical & Public health.			
11	2210 B 1 (1) (1) (1) Lok Nayak	15.43	30.15	Saving was mainly due to
	Hospital.	13.13	30.13	vacancies, non- finalization of
	riospitai.			tenders for purchase of
				equipments and non receipt of
				bills in time.
12	2210 O1(1) (1) (1) Rajiv Gandhi	1.50	2.00	Saving was mainly due to
	Super Speciality Hospital.			vacancies, non- finalization of e-
				tenders and receipt of less
				claims/bills.
13	T 1 (1) (1) (1) Sardar Ballabh	1.61	2.36	Saving was mainly due to non-
	Bhai Patel Hospital.			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
				non-plan, less training programmes and purchase of
				less M& E.
	Grant No. 8			100 Mee B.
	Social Welfare			
15	2225 C 1(1)(1) (3)(14) Merit-	2.09	2.14	Saving was mainly due to non
	Cum- Means based			submission of adhar number by
	scholarship(CSS)			some students.
16	2225 C 1(3) (1)(7) Multi Sectoral	9.00	9.99	Saving was mainly due to non
	development programme for			utilization of funds by the
	minority concentration			implementing department.
	districts(CSS)  Grant No. 9			
	Industries			
17	2851 A 2 (6) (9) Rebate on sale	1.92	1.94	Saving was mainly due to non-
	of Handloom cloth(CSS)	1.52	1.51	release of rebate owing to some
	or runaroom viola (ESS)			administrative reasons.
18	2851 A 2 (6)(11) Promotion of	3.01	3.32	Entire provision remained
	handloom for Deen Dayal Hath			unutilized due to non-release of
	kargha Protsahan Yojna (CSS)			grant due to some administrative
				reasons.
19	2852 A 6 (1) (1) (1) National	0.99	1.00	Entire provision remained
	Mission on Food Processing			unutilized due to non-
-	(CSS)		1	implementation of scheme.
	Grant No. 10 Development			
20	2401 B 1 (6) (3) Conduct of live	1.50	1.76	Saving was mainly due to slow
	stock Census (CSS)	1.50	1.70	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
	The venue			payment for hiring of tents
				owing to administrative reasons.
22	2235 E 7 (1) (1) (1) Secretary	0.01	2.48	Saving was mainly due to non-
	Revenue			finalization of payment to be
				released to 1984 riot victims.
23	2245 E 8 (2) (1) (1) Disaster	4.00	6.53	Saving was mainly due to late
	Management Cell			receipt of sanction for purchase
				of Human Life Detection
				Machine and Aska Lights &
				Water Mist.
24	2401 P-6 (1) (1) Vegetable	1.80	2.00	Entire provision remained
	Incentive for Urban			unutilized due to non-
	Clusters(VIUC)			implementation of scheme.
	Grant No. 11			
	Urban Development and PWD.		15.00	
25	2217 A 8 (2) (1) (28) Grant- in-	22.80	45.00	Entire provision remained
	aid to NDMC for redevelopment			unutilized due to non-receipt of
	of Cannaught Place (JNNURM)			proposals.
	Capital – Voted			
26	<b>Grant No. 6 Education</b> 4202 GGI (1) (1) (1)	1.75	4.42	Saving was mainly due to late
20	Conservation of Monuments	1./3	4.42	extension of agreement with
	Conservation of Wondments			INTACH.
	Grant No. 8			IIII I I I I I I I I I I I I I I I I I
	Social Welfare			
27	7055 DD 4 (1) (5) Loan to	99.48	300	Entire provision remained
	MRTS for reimbursement of			unutilized due to non-release of
	Sales Tax.			loan to MRTS.
	Grant No. 11			
	<b>Urban Development &amp;</b>			
	Industries			
28	4210 BB 5(1) (1) (1) (16)	2.00	2.25	Saving was mainly due to slow
	G.B. Pant Hospital			progress of work.
29	4210 BB 5 (1) (1) (1) (28)	1.00	1.45	Saving was mainly due to late
	Dr. N.C. Joshi Hospital	4.50		receipt of sanction.
30	4210 BB 5 (1) (2) (1)	4.50	5.47	Saving was mainly due to late
	Sanjay Gandhi Hospital at			receipt of sanction.
7.1	Mangolpuri (SCSP)	241.40	222.57	Caria and the first terms of the
31	5054 BB 11 (1) (1) (1) Construction of Roads &	241.40	332.57	Saving was mainly due to
	Bridges			receipt of sanction at the fag end of the financial year.
	Total	435.94	794.32	or me imanerar year.
	Tutai	433,34	134.34	

# 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)

~-					-	( <b>&lt;</b> in Crore)
Sl.	Number and	Name of Schedule	Total grant/	Amount	Percentage	Reasons
No.	Name of the	(Head of Accounts)	Appropriation			
	Grant			Saving)	Surrender	
1	3	2014	3.00	3.00	100%	Non release of grant.
		Law Department				
	of Justice	E1(2) (5) Grant-in –aid				
		to Dispute Resolution				
		Society.				
2	6	2202	10.00	5.00	50 %	Release less grant.
	Education	J 1 (1) (3) (3)				
		Grant-in-aid to				
		University of National				
		Law School at New				
		Delhi.				
3		2202	5.00	3.75	75%	Saving was mainly
-		J1 (1) (4) (1)				due to less grant.
		Delhi Institute of				
		Heritage Research &				
		Management.				
4		2202	0.10	0.10	100%	Due to non
		J 1 (4) (2)				implementation of
		Introduction of New				Scheme.
		Courses in Govt.				
		College.				
5		2202 J )1) (4) (3)	0.10	0.10	100%	-do-
		Opening of New				
		Degree College. Deptt.				
		Of Mehaeology.				
6		4202	1.45	0.95	65.51%	Saving was mainly
		GG 1 (1) (1) (3)				due to slow progress
		Museum and Art				of work. Saving was
		Gallery				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)	0.50	0.30	60%	Due to slow progress
′		Conversion of				of work.
		Illumination of				
		monuments by				
		DTTDC (CSS)				
8		4202	26.00	12.00	46%	-do-
		AA 1 (1) (1) (1)		12.00		
Ь		1 ** * * (1) (1) (1)			l	

		Construction of School				
		Building through VKS				
9		4202	6.00	5.1	85%	Due to slow progress
9		AA 1 (2) (1) (1)	0.00	3.1	8370	of work.
		Development of Play				OI WOIK.
		grounds, swimming				
		pools and sports				
		complexes				
10		4202	10.00	9.99	99.9 %	Saving was mainly
10		JJ 1 (1) (1) (1)	10.00	9.99	99.9 %	Saving was mainly due to slow progress
		Allotment of land and				of work. Entire
		construction of				
		building of				provision remained unutilized due to non
		Indraprastha Vishwa				implementation of
		vidyalay				scheme.
11		6202	5.00	5.00	100%	
1 1		JJ 2 (1) (1)(1)	3.00	3.00	100%	Entire provision remained unutilized
		Loans to G.S. S.I.P				due to non release of
						loan.
12	9	University. 3456	2.00	1.00	50%	Entire provision
1 2	Industries	D 1 (4) (2)	2.00	1.00	30%	unutilized due to non
	musures	Subsidy to consumers				receipt of claims by
		on domestic LPG				the end of the
		on domestic Li G				financial year.
13		3456	15.00	9.00	60%	Saving was mainly
13		D 1(5) (2)	13.00	7.00	0070	due to slow progress
		Annashree Scheme for				of work. Saving was
		EWS (SCSP)				mainly due to non
		Ewo (sest)				receipt of claims by
						the end of the
						financial year.
14	11	5054	35.00	31.72	90.62%	Saving was mainly
1	Urban	BB 11 (1)(1)(8)	33.00	31.72	70.0270	due to slow progress
	Development	B.R.T.Corridor.				of work. Reasons are
	& PWD	B.R.T.Comaon.				awaited from the
	W I 112					concerned department.
15	12	7610 AA 1 (1)	1.33	1.03	77.44%	Saving was mainly
	Loan to Govt.	House Building	2.00	1.52		due to less
	Servant	Advance				application.
16	13	2071	122.50	122.50	100%	Entire provision
	Pension	A 1 (1) (2) (1) (1)				remained unutilized
		Pensionary Charges				due to non finalization
						of pension scheme.
		Total	242.98	210.54		
		Total	242.98	210.54		or ponorou sonome.

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

	(threfore)						
SI.	No. & Name of Grant/	Sa	aving	Surrendered	Saving which		
No.	Appropriation		Ü		remained to be		
1,00					surrendered		
1.	Grant No. 1	Voted	1.55	0.01	1.54		
1.		voicu	1.33	0.01	1.34		
	Legislative Assembly						
2.	Grant No. 2	Voted	16.07	3.26	12.81		
	General Administration						
3.	Grant No. 5	Voted	25.62	13.08	12.54		
	Home						
4.	Grant No. 6	Voted	437.93	227.84	210.09		
	Education						
5.	Grant No. 8	Voted	478.43	0	478.43		
	Social Welfare						
6.	Grant No. 9	Voted	173.22	117.60	55.62		
	Industries						
7.	Grant No. 10	Voted	196.26	0.50	195.76		
	Development Deptt.						
8.	Grant No. 11	Voted	2122.24	1031.07	1091.17		
	Urban Development & PWD						
	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)

SI. No.	No. & Name of Grant	Total	Actual	Saving
0101100	Titol Co Titaline of Grant	provision	expenditure	Saving .
	Revenue – Voted			
	Grant No. 2.			
	General Administration			
1	2052 C1 (1) (7) (1)	1.00	_	1.00
_	Other Administrative Expenses	1.00		1.00
	Bhagidari(CSS)			
2	2070 D 1 (1) (2)	5.00	_	5.00
	Capacity Building for access for			2.00
	information-UNDP Project(CSS)			
	Revenue- Charged			
	Grant No. 4- Finance			
3	3454 D 1 (1) (2) (3)	10.00	-	10.00
	India Statistical Strengthening	10100		10,00
	Project(ISSP) (CSS)			
	Grant No. 6- Education			
4	2202 A1 (1) (1) (1)(2)	10.00	_	10.00
'	Grant-in-aid to Delhi	10.00		10.00
	University(CSS)			
5	2202 A 1 (2) (8)(23)	1.00	-	1.00
	National Merit scholarship			
	Scheme(CSS)			
6	2202 A 1 (2) (8) (28)	100.00	_	100.00
	Incentive for girls for Secondary			
	Education(CSS)			
7	2202 A 1(2)(8)(31)	10.00	_	10.00
	Hospitality & Tourism Courses in			
	Schools (CSS)			
8	2202 A 1(2) (8) (32)	806.55	-	806.55
	Central Share under Information &			
	Communication Technology(ICT) in			
	Govt. /Govt. Aided Schools(CSS)			
9	2202 A 1(4) (4) (21)	200.00	-	200.00
	Integrated Education of disabled at			
	Secondary Stage (IEDSS-CSS)			
	(Central Share)			
10	2230 B 2 (1) (2) (3)	1.00	-	1.00
1	Upgradation of Training			

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

25	2210 M 1 (3) (1)(2) (2)	1.00	_	1.00
23	Essential Medicines to Ayush	1.00		1.00
	Dispensaries (CSS)			
26	2210 A 1 (1) (1) (2)	1.00		1.00
-0	Extra Mural Research Homoeopathy	1.00		1.00
	(CSS)			
	Grant No. 8 -Social Welfare			
27	2235 A 2 (1) (7) (1)	1.00	_	1.00
- /	Scheme for Baggary			1.00
	Prevention(CSS)			
28	2235 B 2 (1) (2) (16)-ICDS III	3.00	_	3.00
	Programme Project-UDISHA (CSS)			
29	2235 B 2 (1) (3) (15)	2.00	_	2.00
	Swayamsidha (CSS)			
30	2235 B 2 (1) (3) (24)	16.00	-	16.00
	State Resources Centre for Women			
	(CSS)			
31	2225 C 1 (1) (1) (6)	1.00	_	1.00
	New Centre for Pre-Examination			
	Coaching at Dilshad Garden(SCSP)			
32	2225 C 1 (1) (1) (9)	5.00	-	500
	Subsidy for electrification of houses			
	allotted under 20 point programme			
	[Housing subsidy for SC/ST(SCSP)]			
33	2225 C 1 (1) (1) (13)	2000.00	-	2000.00
	Delhi Swarojgar Yojna for			
	SC/ST/OBC/Minorities (SCSP)			
34	2225 C 1 (1) (1) (14)	700.00	-	700.00
	Grant-in-aid to DUSIB for financial			
	assistance to SC Slum Dwellers			
	under Rajiv Gandhi Ratan Awas			
	Yojna (SCSP)			
35	2225 C1 (1) (1)(15)	1000.00	-	1000.00
	Education Hub for SC (SCSP)			
36	2225 C 1 (1) (1) (17)	700.00	-	700.00
	Grant-in-aid to Delhi Health Mission			
	for providing Antinatal Case			
	Institutional Delivery for SC Women			
2 =	(SCSP)	11.00		41.00
37	2225 C 1 (1) (4) (2)	11.00	-	11.00
	Implementation of Civil Rights Act,			
	1955 & the SC/ST Prevention of			
2.0	Atrocities Act, 1989(CSS)	10.00		
38	2225 C 1 (3) (1) (6)	10.00	-	10.00
	Incentive for intercaste marriage			

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

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

	Total	7208.90		7208.90
	World Bank Share (CSS)			
72	4250 BB 8 (2) (4) (1)	50.00	-	50.00
	Urban Development & PWD			
	Grant No. 11			
	(SCSP)			
/ L	Loan for modernization of looms	1.20	_	1.20
71	6851 AA 3 (4)(2)	1.20		1.20
	Grant No. 9 Industries			
	monuments by DTTDC(CSS)			
	Conservation of llumination of			
70	4202 GG1 (1) (1) (4)	50.00	-	50.00
	Grant No. 6 Education			
	Capital- Voted			
	under JNNURM (CSS)			
	implementation of BSUP& IHSDP			
	research & training towards			
	Capacity Building activities including			
69	2217 A 8 (3) (1) (4)	5.00	-	5.00
	Urban Development & PWD			
	Grant No. 11			
	Sanctuary. (CSS)			
	sanctuaries Asola Bhati Wildlife			
00	Development of National parks and	13.00	_	15.00
68	Programme(CSS) 2406 F 2 (2) (1) (5)	15.00		15.00
	National School Safety			
67	2245 E 8 (2) (1) (4)	22.80	-	22.80
<b>4 7 8</b>	(LH & DC) (CSS)	22.00		22.00
	Live Stock Health & Disease Control			
66	2403 B 3 (2) (10)	2.50	-	2.50

## Appendix 2.9 Rush of expenditure in the end of the year 2012-13 (Referred to in paragraph 2.3.11)

Sl.	Number and Head of Accounts Total Total Exp. incurred E					Expenditure		
No.	Name of the		Provision	Expendit	during the		incurred i	
	Grant			ure	of 2012-13	D	2013	D
					Amount	Percen	Amount	Percen
1.	04. Finance	"2039" Excise &	0.20	0.20	0.20	<b>tage</b> 100.00	0.20	<b>tage</b> 100.00
1.	04. I mance	Entertainment	0.20	0.20	0.20	100.00	0.20	100.00
		E 1 (1) (1) (1))- Secret						
		service Expenditure Distt.						
		Executive Estt. (NP)						
2.	1	"2039" E 1 (4) (2) (2)-OE	0.25	0.22	0.22	88.00	0.22	88.00
		(PL)						
		Excise & Entertainment						
		Deptt.						
3.	05. Home	"2070" B 1(1) (1) (10)-RRT	0.14	0.14	0.14	100.00	0.14	100.00
		(NP)						
		Civil Defence & Home						
		Guard.						
4.		920552 D 1(1) (1) (10) L-S-	0.02	0.02	0.02	100.00	0.02	100.00
4.		"2055" D 1(1) (1) (10) Info. Tech (NP)	0.03	0.03	0.03	100.00	0.03	100.00
		Forensic Science Laboratory						
		(PL)						
5.	06. Education	"2202" A 1 (4) (5) (2)- Right	2.50	2.33	2.33	100.00	2.33	100.00
		to Expenditure Act (SSCP)						
		Spl. Component plan for						
		SCs. (PL)						
6.		"2203" B1 (5)(5) (7)- Info	0.80	0.44	0.44	100.00	0.44	100.00
		& Tech.						
		Ambedkar Institute of Tech.						
		(PL)	0.00	0.0=	2.25	100.00	0.05	100.00
7.		"2202" J 1(1) (2) (1) (3)-	0.09	0.07	0.07	100.00	0.07	100.00
		Promotion of Sports						
		facilities in Univ. Colleges.  Dir. & Admn.						
		Dte. of higher Edn. (PL)						
8.		"2202" J.1 (1) (2) (1) (5)	0.11	0.11	0.11	100.00	0.11	100.00
0.		Award for college lectures	0.11	0.11	0.11	100.00	0.11	100.00
		Dir. & Admn						
		Dte. of higher Edn. (PL)						
9.	1	"2202" J.1 (1) (6) (1) GIA	1.62	1.50	1.50	100	1.50	100
		to Degree Colleges (SCSP)						
		Spl. component plan for						
		SCs						
		Dte. of higher Edn.						
10.	07. Medical	2210 A. 1(3)(3)(10)-	1.25	1.25	1.25	100.00	1.25	100.00
	and Public	Financial Assistance to						
	Health	HIV/AIDs Affected						
		Persons		<u> </u>			<u> </u>	

1.1	I	2211 7/1/47/17 6 11	6.45		4.07	((41	2.15	22.50
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

27.		"2403" B 3(1) (1) (7)	0.12	0.12	0.12	100.00	0.12	100.00
	10.	Supply & Marketing. (NP)						
28.	Development	"2053" J 3 (1) (6) Minor	0.60	0.20	0.20	100	0.20	100.00
	Department	work (PL)						
29.		"2053" K 3 (1) (1)(6)	0.80	0.79	0.79	100	0.79	100.00
		Minor Work (PL)						
30.		"2053" O 3(1) (1) (6)	0.50	0.27	0.27	100.00	0.27	100.00
		Minor Works						
31.		"2810" P 4(1) (1) (2)	3.00	2.34	2.34	100.00	2.34	100.00
		Solar/Revoliable energy						
		(PL)						
32.		"4515 " BB 4 (1)(1) (2)	164.00	162.42	63.97	39.48	43.53	26.87
		Rural Development Board						
		work to be carried out						
2.2		IDRV (PL)	26.00	25.65	1404	20.20	0.55	26.78
33		"4515" BB 4 (2) (3) Rural	36.00	35.65	14.04	39.38	9.55	26.78
		Development Board for work to carried out IDRV						
		(SCSP) (PL)						
34	11. Urban	"2217" A 8 (2) (1) (3) (3)	40.00	40.00	22.00	55.00	22.00	55.00
34	Development	Grant to East Delhi	40.00	+0.00	22.00	33.00	22.00	33.00
	and Public	Municipal Corporation for						
	Works	strengthening &						
	Department	Modernisation of						
	•	Conservancy and sanitation						
		service. (PL)						
35		"4217" AA 1 (3) (1) (5)	307.00	200.00	121.68	60.84	91.33	45.66
		Development of						
		unauthorized colonies. (PL)						
		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)

Sl.	No. & Name of Grant/	Original Grant/	Supplementary	Re-	Total	Reasons
No.	Appropriation	Appropriation	grant/	appropriation	Grant	Reasons
110.	rppropriation	прргоргации	Appropriation	прргоргацоп	Grant	
	Grant No. 6 Education					
1	2202 A (1)(1)(1)(4) Grant in	_	0.01	3.99	4.00	Due to
	aid to SCERT (State Share					implementation
	,					of new scheme
2	2202 A 1(1)(3)(1)(2) Grant in	120.00	0.01	9.99	130.00	Due to release of
	aid to North Delhi Municipal					more grant
	Corporation for Primary					
	Education					
3	2202 A 1(1)(3)(1)(3) Grant in	111.82	-	0.18	112.00	
	aid to South Delhi Municipal					_
	Corporation for Primary					
	Education					
4	2202 A 1(1)(3)(1)(4) Grant in	68.18	0.01	10.81	79.00	-do-
	aid to East Delhi Municipal					
	Corporation for Primary					
	Education					
5	2202 A1(2)(8)(24) Grant in aid	8.90	0.01	1.09	10.00	Due to release of
	to aided schools for free supply					more grant
	of text books to students					
6	2202 A 1(2)(9)(4)Grant in aid	1.10	0.01	0.19	1.30	-do-
	to aided school for free supply					
	of text books to students					
	(SCSP)					
7	2204 A2(1)(5)-Grant in aid to	1.20	0.01	0.11	1.32	-do-
	North Delhi Municipal					
	Corporation for improvement					
	of Physical Education					
8	2204 A 1(4)(7) Grant in aid to	0.72	0.01	0.99	1.72	Due to release of
	East Delhi Municipal					more grant
	Corporation for improvement					
	of Physical Education	^ <b>-</b> 4	0.04	0.15	0.00	D 1 0
9	2204 A 2 (3)(7) Grant in aid to	0.74	0.01	0.15	0.90	Due to release of
10	sports Associations	16.00		0.20	16.00	more grant
10	2236 A 4 (1)(1)(10) Grants to	16.02	-	0.20	16.22	Due to release of
	South Delhi Municipal					more grant
	Corporation for Mid day meals					
11	programme	10.60		0.00	11 40	D
11.	2236 A 4(1)(1)(11) Grants to	10.68	-	0.80	11.48	Due to release of
	East Delhi Municipal					more grant
	Corporation for Mid day meals					
	programme					

	T T			T		T
12	2202 F.1(1)(1)(1) Grants to Punjabi Academi for Punjabi	3.30	-	0.20	3.50	Due to release of more grant
	teaching programmes in					
	schools					
13	2202 F.1(1)(1)(2) Grants to	2.00	0.01	3.79	5.80	Due to release of
	Urdu Academy for Urdu					more grant
1.4	teaching programme in schools	7.05	0.01	0.40	7.75	D 4 1 C
14	2205 F 2 (1)(1) Grant to Hindi	7.25	0.01	0.49	7.75	Due to release of
15	Academy 2205 F 2(1)(10) Grant in aid to	10.00	0.01	3.99	14.00	more grant  Due to release of
13	Sahitya Kala Parishad for	10.00	0.01	3.99	14.00	more grant
	organisation of State Functions					more grant
16	2202 J.1(1)(1)(1) Grant in aid	117.30	0.01	5.07	122.38	Due to release of
10	to Degree Colleges (Charged)		0.00		12210	more grant
	Grant No.7					
	Medical and Public Health					
17	2210 A 1(1)(4)(3) Grant in aid	80.00	0.01	1.99	82.00	Due to release of
	to Institute of Human Behavior					more grant
	& Allied Sciences					
18	2210 A 1(1)(4)(5) Grant in aid	0.15	0.01	0.09	0.25	Due to release of
1.0	to Society (IVPSS)	21.00		1.00	22.00	more grant
19	2210 A 1(1)(4)(7) Grant in aid	21.00	-	1.00	22.00	Due to release of
	to Maulana Ajad Institute of Dental Sciences					more grant
20	2210 A 1(1)(5)(11) Grant in	96.02	_	0.23	96.25	Due to release of
20	aid to North Delhi Municipal	70.02	_	0.23	70.23	more grant
	Corporation for Health					more grant
	Purpose					
21	2210 A 1(1)(5)(12) Grant in	15.52	-	0.78	16.30	Due to release of
	aid to South Delhi Municipal					more grant
	Corporation for Health					
	Purpose					
22	2210 A 1(1)(5)(13) Grant in	31.96	-	1.04	33.00	Due to release of
	aid to East Delhi Municipal					more grant
	Corporation for Health Purpose					
23	2210 A 1(1)(5)(16) Grant in	0.10	0.01	0.19	0.30	Due to release of
23	aid to East Delhi Municipal	0.10	0.01	0.15	0.50	more grant
	Corporation for augmentation					more grant
	of Power, Water Supply and					
	Sewerage Treatment facilities					
	in Hospital					
24	2210 A 1(1)(5)(17) Grant in	2.75	0.01	0.74	3.50	Due to release of
	aid to North Delhi Municipal					more grant
	Corporation for ISM					
25	Dispensaries/Hospital	20.05	0.01	7.44	20.20	D
25	2210 A 1(3)(2)(11) (1) Grant in aid to North Delhi	20.85	0.01	7.44	28.30	Due to release of more grant 51
	Municipal Corporation for					more grant > 1
	ivianicipai Corporation for			1		1

	Malaria & Dengue Control					
	Programme					
26	2210 A 1(3)(2)(11) (2) Grant	18.47	0.01	7.62	26.10	Due to release of
20	in aid to South Delhi	10,47	0.01	7.02	20.10	more grant
	Municipal Corporation for					more grant
	Malaria & Dengue Control					
	Programme					
27	2210 A 1(3)(2)(11) (3) Grant	9.37	0.01	5.92	15.30	Due to release of
21	in aid to East Delhi Municipal	9.57	0.01	3.92	13.30	
						more grant
	Corporation for Malaria &					
20	Dengue Control Programme	0.20	0.01	0.00	0.20	D
28	2210 A 1(3)(3)(2) Scheme for	0.20	0.01	0.09	0.30	Due to release of
	Grant in aid to NGO's for					more grant
20	approval programmes	2.50		0.02	2.60	D 1 1 C
29	2210 A 1(3)(3)(11) Grant in	2.58	_	0.02	2.60	Due to release of
	aid to North Delhi Municipal					more grant
	Corporation for other Public					
20	Health Programme	20.00	0.01	20.00	60.00	D 1 0
30	2210 K 1 (10) (2) Grant in aid	20.00	0.01	39.99	60.00	Due to release of
	to Delhi Health Society					more grant
	(Delhi)					
	Grant No. 8 Social Welfare					
31	2225 A 2 (1) (3) (18) Grant in	2.73	-	0.11	2.84	Due to release of
	aid for Rehabilitation of lepers					more grant
32	2225 A 2 (1) (4) (1) Grant in	0.72	-	0.0043	0.72	Due to release of
	aid Contribution etc. (SWD)					more grant
33	3055 D 3 (3) (3) Grant in aid to	600.00	106.74	68.26	775.00	Due to release of
	DTC for Working deficit					more grant
	Grant No. 10 Development					
34	2415 B 6 (1) (2) (1) Grant in	1.21	0.01	0.38	1.60	Due to release of
	aid S. P. C. A.					more grant
	Grant No. 11					
	Urban Development and					
	Public Work Department					
35	2202 A 4 (1) (1) (1) (2) Grant	387.54	0.01	23.52	411.07	Due to release of
	in aid to North Delhi					more grant
	Municipal Corporation					
36	2202 A 4 (1) (1) (1) (3) Grant	295.98	0.01	17.95	313.94	Due to release of
	in aid to South Delhi					more grant
	Municipal Corporation					
37	2202 A 4 (1) (1) (1) (4) Grant	196.05	0.01	11.90	207.96	Due to release of
	in aid to East Delhi Municipal					more grant
	Corporation					
38	2215 A 6 (1) (1) (8) Grant in	2.00	0.01	0.99	3.00	Due to release of
	aid to DJB for Water in					more grant
	Resettlement Colonies					
39	2215 A 6 (1) (2) (1) (2) Grant	10.00	0.01	1.99	12.00	Due to release of
	in aid to DJB for Rural Water	10.00	0.01	1.,,,	12.00	more grant
	Supply Programme					Jiioio Simit
	Suppry 1 rogrammic					I

	T			T		I
40	2215 A 6 (2) (1) (5) Grant in	87.20	0.01	40.74	127.95	Due to release of
	aid to DJB for intercepter					more grant
	sewer along there major drains					
	under JNNURM Projects					
41	2216 A 7 (1) (1) (3) Grant in	200.00	0.01	96.54	296.55	Due to release of
	aid to DSIDC for Construction					more grant
	of houses for weaker section					more gram
	(JNNURM)					
42	2216 A 7 (1) (1) (7) Grant in	_	0.01	3.49	3.50	Due to release of
42	aid to NDMC for Construction	=	0.01	3.49	3.30	
						more grant
	of houses for weaker section					
	(JNNURM)					
43	2217 A 8 (1) (1) (2) (1) Grant	9.00	0.01	7.99	17.00	Due to release of
	in aid to East Delhi					more grant
	Municipal Corporation for					
	provision of additional					
	facilities in JJR colonies					
44	2217 A 8 (2) (1) (3) (1) Grant	81.00	0.01	24.99	106.00	Due to release of
	in aid to North Delhi					more grant
	Municipal Corporation for					8-4
	strengthening &					
	Mechanization of Conservancy					
	and Sanitation Services					
15	+	135.00	0.01	2.40	127.50	D
45	2217 A 8 (2) (1) (3) (2) Grant	133.00	0.01	2.49	137.50	Due to release of
	in aid to South Delhi					more grant
	Municipal Corporation for					
	strengthening &					
	Mechanization of Conservancy					
	and Sanitation Services					
46	2217 A 8 (2) (1) (3) (3) Grant	24.00	0.01	15.99	40.00	Due to release of
	in aid to East Delhi					more grant
	Municipal Corporation for					
	strengthening &					
	Mechanization of Conservancy					
	and Sanitation Services					
47	2217 A 8 (2) (1) (7) (3) Grant	4.00	0.01	3.99	8.00	Due to release of
	in aid to East Delhi				_,,,,	more grant
	Municipal Corporation for					IIIOIO BIMIII
	Construction of Community					
40	Centre	1 00	0.01	0.60	2.50	Due to malara a c
48	2217 A 8 (2) (1) (14) (3) Grant	1.80	0.01	0.69	2.50	Due to release of
	in aid to East Delhi					more grant
	Municipal Corporation for					
	Environmental Improvement					
	through Horticulture					
	Development					
49	2217 A 8 (2) (1) (17) (2) Grant	16.00	0.01	43.99	60.00	Due to release of
	in aid to South Delhi					more grant
	Municipal Corporation for					
	Essential Services in					

	unauthorized colonies					
50	2217 A 8 (2) (1) (24) (3) Grant	5.00	0.01	9.99	15.00	Due to release of
	in aid to East Delhi					more grant
	Municipal Corporation for					
	Sanitation in Unauthorised					
	Colonies					
51	2217 A 8 (2) (1) (28) Grant in	22.20	0.01	22.79	45.00	Due to release of
	aid to NDMC for					more grant
	Redevelopment of Connaught					
	Place (JNNURM)					
52	2217 A 8 (2) (1) (34) Grant in	60.00	0.01	29.99	90.00	Due to release of
	aid DUSIB Establishment					more grant
	Charges					
	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/Ap propria-	Amount Surrender/ Saving	Percentage of Surrende	Reasons for surrender
			tion		r /Saving	
2010						
	tal 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					
Capi	tal-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						
Reve	nue-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 & Billary Sciences	96.00	30.00	31.25	Release of less grant
11		2210 E.1(1)(1)(1)-Deen Dayal Upadhayay Hospital revamping of Hospital Admn-Salaries and Machinery & equipment	180.28	17.46	9.68	Vacancies & non-finalisastion of purchase by EPC
12		2210 F.1(1)(1)(1)-Guru Teg	257.35	40.85	15.87	Less purchase

	T				
	Bahadur Medical College and				of material and
	Hospital-Machinery & Equipment				non-finlalisation
	and Supplies & Material				of purchase by
					EPC
13	2210 W.1(1)(1)(1)-Malviya Nagar	24.11	13.05	54.13	Conversion of
	Colony Hospital Salaries				post from plan
					to non Plan
14	2210 AD.1(1)(1)(1)-Guru Gobind	35.17	6.25	17.77	Conversion of
	Singh Hospital (SCSP)-Salaries,				post from plan
	M & E and S&M				to non Plan, non
					finalisation of
					purchase by
					EPC, CPA rates
					not available
15	2210 AG.1(1)(1)(1)-Satayawati	28.00	13.48	48.14	Conversion of
	Raja Harish Chandra Hospital at				post from plan
	Nerela-Salaries				to non Plan
16	2052 AK.1(1)(1)-Health &	104.00	47.63	45.80	Non finalization
	Family Welfare –Minor Repairs,				of Scheme
	Maintenance (Non-Plan)				
	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 expendit ure	Exp. induction during las			diture in arch
					Amount	Percent age	Amount	Percent age
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	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	1.00	0.69	0.69	100.00	0.69	100.00
		Administrative Expenditure						
		(PV) Dr.N.C.Joshi						
10	0.0	Memorial Hospital	0.00	0.00	0.00	100.00	0.00	100.00
19	08	2235 A.2 (1)(5)(4)(5)-GIA for rehabilitation of old age	0.09	0.08	0.08	100.00	0.08	100.00
		people (NIP) Other						
		Schemes						
20	08	2235 A.2 (1)(8)(1) Sr.	55.00	55.00	55.00	100.00	55.00	100.00
		Citizen Pension Scheme						
		(Expansion of old age Assistance) (SCSP)						
21	08	2235 A.2 (1)(8)(2)	1.00	1.00	1.00	100.00	1.00	10.00
21		Unemployed allowance to	1.00	1.00	1.00	100.00	1.00	10.00
		disabled persons) (SCSP)						
22	08	4235 AA.1(1)(2)(1) Old	2.30	1.46	1.05	71.91	1.04	71.23
22	0.0	age Home	14.00	1.4.00	7.00	50.00	7.00	50.00
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	0.70	0.65	0.65	100.00	0.65	100.00
		State Child Protection	0.70	0.05	0.05	100.00	0.03	100.00
		Society (State share)						
25	08	2235 B.2(1)(2)(19) GIA to	6.53	4.28	4.28	100.00	4.28	100.00
		State Child Protection						
26	08	Society (CSS)  2225 C.1(1)(2)(1) Financial	0.55	0.30	0.30	100.00	0.30	100.00
20	0.0	assistance to DSFDC for	0.55	0.50	0.50	100.00	0.50	100.00
		SC/STs						
27	08	6225 CC.2(1)(2)(6) Loan to	20.00	20.00	20.00	100.00	20.00	100.00
		DSFDC for Delhi Swarojgar						
		Yojana for SC/STs/OBC/Minority						
		(SCSP)						
28	08	5055 DD.1(2)(1) Equity	749.70	749.70	449.70	59.98	449.70	59.98
		Capital to MRI Authority						
29	08	5055 DD.1(2)(2) Equity	200.00	199.55	199.55	100.00	199.55	100.00
		Capital to DTC for purchase						
		of buses Total	1124.71	1118.2	795.37		793.26	
		Total	1147./1	1110.2	193,31		193.40	

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

(₹ in lakh)

						(₹ in lakh)
Sl. No.	Number & Name of the Grant.	Original provision	Actual Expendi-	Saving out of original	Supple- mentary	Reasons for savings
140.	Grant.	provision	ture	provision	provision	
				provision	provious	
	2010-11					
	Revenue -Voted					
	Grant No.7-Medical and					
	Public Health					
1	2210 A.1(1)(7)(1)-Mobile	996.00	983.80	12.20	135.00	Non-receipt of supply
	Van Dispensaries for JJ Clusters (SCSP)					of drugs and non- payment of hired
	Clusters (SCSP)					payment of hired vehicles owing to
						non-receipt of
						approval
2	2210 D.1(1)(1)(1) Aruna	3241.77	2756.56	485.21	150.00	Non-filling up of
	Asaf Ali Govt. Hospital					vacant posts, change
	(Civil hospital)					of incumbents and
		1.50.00		2.7.7.1		receipt of less claims
3	2210 I.1(1)(1)(2)-Food &	120.00	24.46	95.54	290.00	Non-purchase of
	Drug Lab					equipments owing to non-availability of
						technical staff
4	2210 M.1(1)(1)(1)-Dte of	1005.90	963.91	41.99	45.00	Non-finalisation of
'	ISM & Homeopathy					LTC bills owing to
						some administrative
						reasons
5	2210 N.1(1)(1)(1)-Dr. Baba	7557.00	7321.17	235.83	580.00	Procurement of less
	Saheb Ambedkar Hospital					store items and
						receipt of less
6	2210 T.1(1)(1)(1)-Sardar	2087.00	1839.41	247.59	82.00	claims/bills  Non-filling up of
6	Vallab Bhai Patel Hospital	2007.00	1039.41	247.39	62.00	vacant posts, change
	variab Biai race Hospitai					of incumbents and
						receipt of less
						claims/bills
7	2210 V.1(1)(1)(1)-Bhagwan	2800.00	2699.14	100.86	109.00	Non-filling up of
	Mahavir Hospital					vacant posts of
	2010 371/47/47/47 01 11	3000.00	2707.02	212.00	100.00	SRs/JRs
8	2210 Y.1(1)(1)(1)-Shastri	3000.00	2787.92	212.08	100.00	Procurement of less
	Park Hospital					store items and receipt of less
						receipt of less claims/bills
						Sautina Ditta
	Grant No.8 Social Welfare					
9	2235 B.2(1)(2)(2)-Children	668.13	651.26	16.87	29.42	Not available
	home/ observation home for					
	boys					
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	101.90	86.68	15.22	12.00	Not available
	Niketan					
12	2235 B.2(1)(3)(10)-State	248.00	248.00	-	76.00	Non-receipt of
	Commission of Women					sanctions in time
13	2235 B.2(1)(3)(21)-Ladli	10300.00	8814.24	1485.76	700.00	Less number of
	Yojna					beneficiaries
14	2235 B.2(1)(4)(1)-Village	115.30	112.54	2.76	15.98	Not available
	Cottage Home					
15	2236 B.3(1)(1)(10)-Rajiy	_	-	_	95.26	Non-implementation
15	Gandhi Scheme for				93,20	of scheme
	Empowerment of Adulscent					of selfenic
	girls(RGSEAG)					
16	2225 C.1(1)(1)(1)-Welfare of	294.20	219.28	74.92	22.00	Non-filling up of
10	SC/ST-Direction &	274.20	217.20	14.72	22.00	vacant posts and less
	Administration (SCSP)					advertisements
17	3452 E.1(2)(3)(9)- GIA to	_	_	_	362.00	Non-release of grant
' '	DTTDC for Dev of Soft	_	_	_	302.00	to DTTDC
	Adventure Park at Sanjay					lo DTTDC
	Lake					
	Total	32623.20	29550.64	3072.56	2817.66	
	2011-12	32023.20	29330.01	3072.30	2017.00	
	Revenue-Voted					
	Grant No. 7 – Medical &					
	Public Health					
18	2210 A.1(1)(3)(1)-	1260.00	0.00	1260.00	716.20	Non-implementation
10	Contribution to Employee	1200.00	0.00	1200.00	710.20	of scheme
	State Insurance Corporation					of scheme
19	2210 B.1(1)(1)(1)-Lok Nayak	23721.50	22954.39	767.11	645.00	Non-filling up of
1.7	Hospital	23/21.30	447J <b>4</b> .J7	707.11	045.00	vacant posts, receipt
	Hospital					of less claims/bills,
						purchase of less store
						items and less
						number of
						beneficiaries
20	2210 C.1(1)(1)(1)-G.B. Pant	18328.00	17911.33	416.67	300.00	Vacant posts and
20	Hospital	16526.00	1/911.33	410.07	300.00	non-finalisation of
	Hospital					purchase proposals
21	2210 N.1(1)(1)(1)-Dr. Baba	8206.00	7339.21	866.79	100.00	Non-filling up of
-1	Saheb Ambedkar Hospital	0200.00	(227.41	000.77	100.00	vacant posts and
	Banes Ambeuka Hospitai					receipt of less
						claims/bills
22	2210 Q.1(1)(1)(1)-Dr.	3600.00	3268.41	331.59	90.00	Non-filling up of
~~	Hedgewar - Arogya Sansthan	5000.00	3200.71	331.37	20.00	vacant posts and non-
	Troagonal Arrogya Danistilan					finalisation of
						proposal for purchase
						of M&E
23	2210 V.1(1)(1)(1)-Bhagwan	3200.00	2923.98	276.02	574.20	Non-filling up of
43	Mahavir Hospital	3400.00	4743.70	270.02	274.20	vacant posts, receipt
	ivialiavii Hospitai					of less claims/ bills,
						procurement of less
1						production of less

						0
						machinery &
24	2210 W 1(1)(1)(1) Malaina	2190.00	1970 97	200.14	100.00	equipments
24	2210 W.1(1)(1)(1) Malviya	2189.00	1879.86	309.14	100.00	Non-filling up of
	Nagar Colony Hospital					vacant posts, receipt
						of less claims/ bills,
						procurement of less
						machinery &
						equipments
25	2210 AB.1(1)(1)(1)-Lal	4171.80	3924.56	247.24	61.53	Non-filling up of
	Bahadur Shashri Hospital					vacant posts, receipt
	(SCSP)					of less claims/ bills,
						purchase of less
						stores and non-
						finalisation of tenders
						for purchase of
						machinery &
26	2210 AD 1/12/12/12 C	2011.70	2001.05	20.05	100.00	equipments
26	2210 AD.1(1)(1)(1)-Guru	2911.70	2881.83	29.87	180.00	Procurement of less
	Gobind Singh Hospital					stores, vacancies,
	(SCSP)					receipt of less bills
						and non-finalisation
						of tenders for
27	2210 AF 1/1\/1\/1\ B 1	251400	2250.00	254.02	120.00	purchase of M&E
27	2210 AE.1(1)(1)(1)-Babu	2514.00	2259.98	254.02	130.00	Non-filling up of
	Jagjivan Ram Hospital					vacant posts, receipt
	(SCSP)					of less bills of
						electricity and non-
						finalisation of
20	2210 AG.1(1)(1)(1)-	2400.00	2272.00	37.00	110.00	purchase proposals  Non-finalisation of
28		2400.00	2363.00	37.00	110.00	
	Satyawadi Raja					proposals for purchase of M&E
	Harishchandra Hospital at Narela					and non-receipt of
	Nateia					bills of Material &
						supplies in time
29	2210 AH.1(1)(1)(1)-A & U	1872.20	1855.39	16.81	92.00	Vacancies, less
49	Tibbia College	1072.20	1033.39	10.01	92.00	number of
	Tiobia College					beneficiaries
	Grant No. 8 Social Welfare					belieficiaries
30	2225 C.1(1)(3)(9)-Merit	4023.00	3601.85	421.15	677.00	Less demand from
30	Scholarship to SC/ST/OBC	TU43.UU	C0.100C	741,13	077.00	the local bodies under
	and Minority students-Class I					the scheme
	to XII					are serietite
31	2225 C.1(3)(1)(7)-Multi-	200.00	49.56	150.44	193.35	Non-receipt of
~ .	Sectoral development	200.00	17.50	150.17	.,5.55	sanction for release
	programme for minority					of funds due to some
	concentration districts (CSS)					administrative
	concentration districts (CSS)					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)

CI	NI I ON CO 4	D	E: 1	(< in crore)
Sl.	Number & Name of Grant	Re-	Final	Reasons for savings
No	11	appropriation	Savings	
2010-1				
	nue-Voted			
	No. 7: Medical & Public Health	0.20	107	27 (211)
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-fillling 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-fillling up of vacant post, receipt of less claims/bill and non procurement of machinery and equipment
	No.8-Social Welfare	4 - 2	. = .	
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
Capita	al 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	
2011-1	12			
Reven	ue-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)(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	1.25	4.69	Non-receipt of sanction for
	programme for minority concentration districts			release of funds due to some
	(CSS)			administrative reasons
13	2041 D.1(4)(2)-Computerisation of records of	0.06	2.12	Slow progress of scheme
	Dte of Transport			
14	3452 E.1(2)(2)(3)-Promotion of tourism Delhi	1.09	1.63	Non receipt of approval from
	as a destination			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.
	al-Voted			
Grant	t No. 8: Social Welfare			
16	4235 AA.1(1)(2)(2)-Half way home/ Long stay	4.99	5.00	Non-completion of
	Home			administrative requirements in
				the proposals
17	4225 CC.1(1)(2)(1)-Construction of Hostel for	0.47	2.47	Non-implementation of
	SC/ST students studying in Middle/Secondary			scheme
	College/University stages of Education.			
	Total	15.61	39.75	
2012-				
	nue Voted			
	t No.7: Medical and Public Health	15.43	20.15	77
18	2210 B.1(1)(1)(1)-Lok Nayak Hospital	15.43	30.15	Vacancies, non-finalistion of
				tenders for purchase of
				equipment and non-receipt of bills in time
19	2210 O.1(1)(1)(1)-Rajiv Gandhi Super	1.50	2.00	Vacancies, non-finalisation of
1.7	Speciality Hospital	1.50	4.00	e-tenders and receipt of less
	Speciality Hospital			claims/bills
20	2210 T.1(1)(1)(1)-Sardar Ballabh Bhai Patel	1.61	2.36	Non-filling up of vacant posts
	Hospital		4.50	Trout titting up or vacuus 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	t 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	2.09	2.14	Non-submission of Aadhar
	scholarship (CSS)			number by some students
24	2225 C.1(3)(1)(7)-Multi Sectoral development	9.00	10.00	Non-utilisation of funds by
	programme for minority concentration districts			the implementing department
~ .	(CSS)			
	al Voted			
	t No. 8:Social Welfare	00.40	700.00	Non-volume of AMPEC
25	7055 DD.4(1)(5)-Loan to MRTS for	99.48	300.00	Non-release of loan to MRTS
76	reimbursement of Sales tax	0.72	0.72	Non-implementation C
26	5452 EE.1(1)(2)(1)-Development of Delhi Haat	0.62	0.72	Non-implementation of
Total	at Pitampura (CSS)	122.22	250.00	scheme
Total		132.22	350.89	

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

Sl.	Name of bodies	Period of	Year upto	Period upto	Placement of	Delay in	Period of
No.		entrustment	which accounts	which separate	SAR in the Legislature	submission of accounts	delay
			were rendered	Audit Report is issued			
(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/Minori ty 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.	Name of the Department	Up to	5 to 10	10 to 15	15 to 20	Total No.
No.		5 years	years	years	years	of Cases
1	Hospitals	-	7	1		8
2	NCC	-	2	-	-	2
3	Education	1	1	4	1	7
4	Department of Training. &	-	1	-	-	1
	Technical Education					
5	Deptt. of Social welfare	-	-	1	1	2
6	Guru Nanak Dev	-	1	-	-	1
	Polytechnic					
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			riation/Loss of ent 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	l	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