

Preface

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

Chapters 1 and 2 of this Report respectively contain Audit observations on matters arising from examination of Finance Accounts and Appropriation Accounts of the State Government for the year ended 31 March 2009.

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

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



Executive Summary

Background

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

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

The Report

Based on the audited accounts of the Government of Delhi for the year ending March 2010 this report provides an analytical review of the Annual Accounts of the State Government. The report is structured in three chapters.

Chapter 1 is based on Finance Accounts and provides a broad perspective of the finances of Delhi Government for the year ending March 2009. 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 Appropriation Accounts and gives the grant-by-grant 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 2009. The report also has an appendage of additional data collected from several sources in support of the findings.

Adequate thrust to Development expenditure

In both the years under consideration viz. 2005-06 and 2008-09, Aggregate Expenditure as a percentage of Gross State Domestic Product is lower in Delhi compared to all states average. In 2008-09, the Aggregate Expenditure/Gross State Domestic Product ratio for Delhi was closer to the all states average than what it was in 2005-06. In both years under consideration Social Sector Expenditure as a proportion of Aggregate Expenditure was higher in Delhi than the all states average indicating adequate fiscal priorities to Social Sector Expenditure. In case of Development Expenditure, adequate fiscal priority was given in 2005-06 and 2008-09 (percentage of Development Expenditure/Aggregate Expenditure for Delhi was higher than all states). Capital Expenditure as a proportion of Aggregate Expenditure was lower in Delhi than the all states average in 2005-06 indicating low fiscal priority to Capital Expenditure. However, this position was reversed during the current year when the Capital Expenditure/Aggregate Expenditure ratio for Delhi was much higher than the all states average. Despite the relatively low Aggregate Expenditure as a percentage of Gross State Domestic Product in Delhi, the per capita expenditure on Development Expenditure, Social Sector Expenditure and Capital Expenditure was higher in both the years compared to national average.

Review of the state government investments

The average return on the investment was a meagre 0.49 *per cent* in the last three years (2006-07 to 2008-09) while the Government paid, on an average, interest rate of 9.7 *per cent* on its borrowings during 2007-08 (Para 19.6). The state government should, therefore, hasten to seek better value for money in investments as otherwise high cost borrowed funds will continue to burden investments in projects with low financial returns. Projects which are justified on account of low financial but high socio-economic return may be identified and prioritized with full justification for the high-cost borrowings.

Financial management and budgetary control

During 2008-09, there was overall saving of Rs.1239.39 crore offset by excess of Rs.17.35 crore, which requires regularization under Article 205 of the Constitution of India (para 2.3.5). The savings were mainly due to release of less grants to various organisations. Under Education large savings persisted for the last three years (para 2.1). There were also instances of inadequate provision of funds and unnecessary/excessive re-appropriations. Besides, there was a rush of expenditure towards the end of the year. In many cases, the anticipated savings were either not surrendered or surrendered on the last days of the year leaving no scope for utilizing these funds for other priority development purposes. Detailed bills were not submitted for large amount of advances drawn on abstract contingent bills. Budgetary controls should be strictly observed to

avoid such deficiencies in financial management. Last minute fund releases and issuance of re-appropriation/ surrender orders should be avoided.

Financial reporting

State Government's compliance with various rules, procedures and directives was unsatisfactory as is evident from delays in furnishing utilization certificates against the loans and grants from various grantee institutions. Delays were also noticed in submission of annual accounts by some autonomous bodies and departmental undertakings. There were instances of theft and misappropriations/losses of material. Internal controls in all the organisations should be strengthened to prevent such cases in future.

Chapter 1

Finances of the State Government

Introduction

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

This chapter provides a broad perspective of the finances of the Delhi Government during the year ending March 2009 and analyses critical changes in the major fiscal aggregates relative to the previous year keeping in view the overall trends during the last five years.

1.1 Summary of Current Year's Fiscal Transactions

Table 1.1 presents a summary of the State Government's fiscal transactions during the current year (2008-09) vis-a-vis the previous years while Appendix 1.1 provides details of receipts and disbursements and overall fiscal position during the current year.

Table 1.1 : Summary of current year's Fiscal Operations

(Rupees in crore)

Receipts			Disbursement				
	2007-08	2008-09					
<i>Section-A Revenue</i>	<i>Total</i>	<i>Total</i>	<i>Section-A Revenue</i>	<i>Total</i>	<i>Non Plan</i>	<i>Plan</i>	<i>Total</i>
Revenue receipts	14912.38	16352.21	Revenue expenditure	9770.52	7818.42	3944.14	11762.56
Tax revenue	11782.80	12180.70	General services	3245.25	3344.96	89.60	3434.56
Non-tax revenue	1816.70	2300.72	Social services	5222.10	3175.40	3419.97	6599.37
Share of Union Taxes/ Duties			Economic services	631.85	836.13	434.57	1272.70
Grants from Government of India	1312.88	1870.79	Grants-in-aid and Contributions	667.32	455.95	455.95
<i>Section-B Capital</i>			<i>Section-B Capital</i>				
Misc. Capital Receipts			Capital Outlay	3764.46	3.19	3992.21	3995.40
Recoveries of Loans and Advances	231.26	799.00	Loans and Advances disbursed	3649.56	2518.33	1698.99	4217.32
Public Debt receipts*	746.02	428.74	Repayment of Public Debt*	975.09	386.03	386.03
Opening Cash Balance\$	10826.46	8556.49	Closing Cash Balance\$	8556.49			5775.13
Total	26716.12	26136.44	Total	26716.12	10725.97	9635.34	26136.44

*Includes loans and advances from Government of India largely in the form of share in small savings.

\$Cash balance is merged with the general cash balance of Government of India.

(Source: Finance Accounts and information collected from PAO, Delhi)

Box 1.1

(Reference: Paragraph 1.1; Page 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 III: Public Account: Receipts and disbursement in respect of certain transactions such as small savings, provident fund, reserve funds, deposits, suspense, remittances etc., which do not form part of the Consolidated Fund, are kept in the Public Account set up under Article 266(2) of the Constitution and are not subject to vote by the state legislature.

PART B: Layout of Finance Accounts

Statement	Layout
Statement No.1	Summary of transactions of the State Government –receipts and expenditure, revenue and capital, public debt receipts and disbursements etc., in the consolidated Fund of the Govt. of NCT of Delhi
Statement No.2	Summarized statement of capital outlay showing progressive expenditure to the end of the year.
Statement No.3	Summary of debt position of the State, which includes borrowings from internal debt, Government of India, other obligations and servicing of debt.
Statement No.4	Summary of loans and advances given by the Government of NCT of Delhi during the year, repayments made, 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/expenditure.
Statement No.8	Distribution between the charged and voted expenditure incurred during the year.
Statement No.9	Detailed account of revenue by minor heads.
Statement No.10	Accounts of revenue expenditure by minor head under non-plan and plan separately and capital expenditure major head-wise for the year.
Statement No.11	Detailed capital expenditure incurred during and to the end of the year.
Statement No.12	Details of investment of the government in Government companies and corporative 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.

Following are the significant changes during 2008-09 over the previous year:

- Revenue receipts grew by Rs. 1439.83 crore (9.66 *per cent*). The increase was mainly contributed by tax revenue (Rs. 397.90 crore) and non-tax revenue (Rs.484.03 crore) and grants from Government of India (Rs. 557.90 crore).
- Revenue expenditure and capital expenditure increased by Rs.1992.04 crore (20.39 *per cent*) and Rs. 230.94 crore (6.13 *per cent*) respectively.
- Recoveries of loans and advances and the disbursement of loans increased by Rs. 567.73 crore (245.49 *per cent*) and Rs.567.76 crore (15.56 *per cent*).
- Public debt receipts decreased by Rs. 317.28 crore (42.53 *per cent*) and repayment also decreased by Rs. 589.06 crore (60.41 *per cent*).
- The cash balance at the close of 2008-09 decreased by Rs. 2781.36 crore (32.51 *per cent*) over the previous year as a result of inflow and outflow of funds during the year.

Box 1.2

(Reference: Paragraph 1.2; Page 5)
**Methodology Adopted for the Assessment of Fiscal Position
 Part A**

Assuming that GSDP is a good indicator of the performance of the state's economy, major fiscal aggregates like tax and non-tax revenue, revenue and capital expenditure, internal debt and revenue and fiscal deficits have been presented as percentage to the Gross State Domestic Product (GSDP) at current market prices. The buoyancy coefficients for relevant fiscal variables with reference to the base represented by GSDP have also been worked out to assess as to whether the mobilization of resources, pattern of expenditure etc, are keeping pace with the change in the base or the base or these fiscal aggregates are also affected by factors other than GSDP.

The trends in GSDP for the last five years are indicated below:

Trends in Gross State Domestic Product (GSDP)

	2004-05	2005-06	2006-07	2007-08	2008-09
Gross State Domestic Product (Rs. in crore)	92053(R)	105815 (R)	125282(P)	143911(Q)	162428*
Growth rate of GSDP	15.84	14.95	18.40	14.87	12.87
Source:	O/o Directorate of Eco & Statistical Government of NCT of Delhi				

Vis-a-vis (R)-Revised, (P)-Provisional, (Q)-Quick Estimates, *-As the Government of NCT of Delhi has not released the figures for GSDP for 2008-09, it is estimated by using log linear regression equation on the GSDP series at current prices.

Methodology for Estimating the fiscal capacity

For working out the fiscal capacity of the State Government, the following methodology given in Twelfth Finance Commission report has been adopted.

Step 1: Calculate the national average of AE/GSDP and CO/DE/SSE-AE

Step 2: Based on the national average of AE/GSDP ratio, derive the aggregate expenditure so that no State is having a ratio AEGSDP less than the national average, i.e., if

$$AE/GSDP = x$$

$$AE = x * GSDP \dots \dots \dots (1)$$

Where x is the national average of AE/GSDP ratio.

Wherever the States are having AE/GSDP ratio higher than national average, no adjustments were made. Wherever this ratio was less than average, it was made equal to the national average.

Step 3: Based on the national average of DE = AE, SSE-AE and CO/AE, derive the respective DE,

SSE and CO, so that no State is having these ratios less than national average, i.e., if

$$DE/AE = y$$

$$DE = y * AE \dots \dots \dots (2)$$

Where y is the national average of DE-AE ratio

Substituting (1) in (2), we get

$$DE = y * x * GSDP \dots \dots \dots (3)$$

Wherever the States are having DE-AE, SSE-AE and CO-AE ratio higher than national average, no adjustment have been made. Wherever these ratios were less than average, it was made equal to the national average.

Step 4: Based on the derived DE, SSE and CO as per equation (3), respective per capita expenditure was calculated, i.e.,

$$PCDE = DE/P \dots \dots \dots (4)$$

Where PCDE is the per capita development expenditure and P is the population.

Substituting (3) in (4), we get

$$PDE = (y * x * GSDP)/P \dots \dots \dots (5)$$

Equation (5) provides the adjusted per capita expenditure. If the adjusted per capita expenditure is less than the national average of per capita expenditure, then the States' low level of spending is due to the low fiscal capacity. This gives a picture of actual level of expenditure when all the State Governments are attaching fiscal priority to these sectors equivalent to the national average.

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

Terms	Basis of calculation
Buoyancy of a parameter	Rate of Growth of the parameter/GSDP Growth
Buoyancy of a parameter (X)	Rate of Growth of parameter (X)/
With respect to another parameter(Y)	Rate of Growth of parameter (Y)
Rate of Growth (ROG)	$[(\text{Current year Amount} / \text{Previous year Amount}) - 1] * 100$
Development Expenditure	Social Services + Economic Services
Average interest paid by the State	$\text{Interest payment} / [(\text{Amount of previous year's Fiscal Liabilities} + \text{Current year's Fiscal Liabilities}) / 2] * 100$
Interest spread	GSDP growth – Average Interest Rate
Quantum spread	Debt Stock * Interest spread
Interest received as <i>per cent</i> to Loans Outstanding	$\text{Interest Received} / [(\text{Opening balance} + \text{Closing balance of Loans and Advance}) / 2] * 100$
Revenue Deficit	Revenue Receipt – Revenue Expenditure
Fiscal Deficit	Revenue Expenditure + Capital Expenditure + Net Loans and Advances – Revenue Receipts – Miscellaneous Capital Receipts
Primary Deficit	Fiscal Deficit – Interest payments
Balance from Current Revenue (BCR)	Revenue Receipts minus all Plan grants and Non-plan Revenue Expenditure excluding expenditure recorded under the major head 2048 – Appropriation for reduction of Avoidance of debt

1.2 Resources of the State

1.2.1 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 duties and grants-in-aid from the Government of India (GOI). Capital receipts comprise miscellaneous capital receipts such as proceeds from recoveries of loans and advances, debt receipts and loans and advances from GOI as well as deposits from Public Account. **Table-1.1** presents the receipts and disbursements of the State during the current year as recorded in its Annual Finance Accounts while **Chart 1.1** depicts the trends in various components of the receipts of the State during 2004-08. **Chart 1.2** depicts the composition of resources of the State during the current year.

Chart 1.1: Trends in Receipts

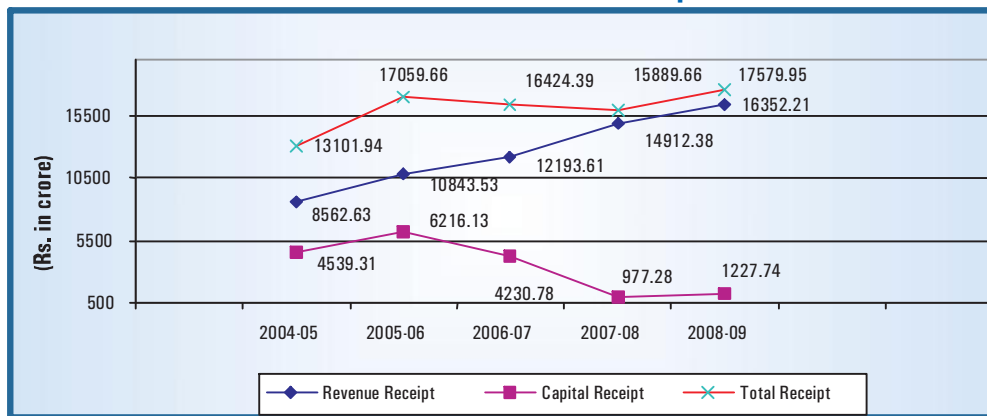
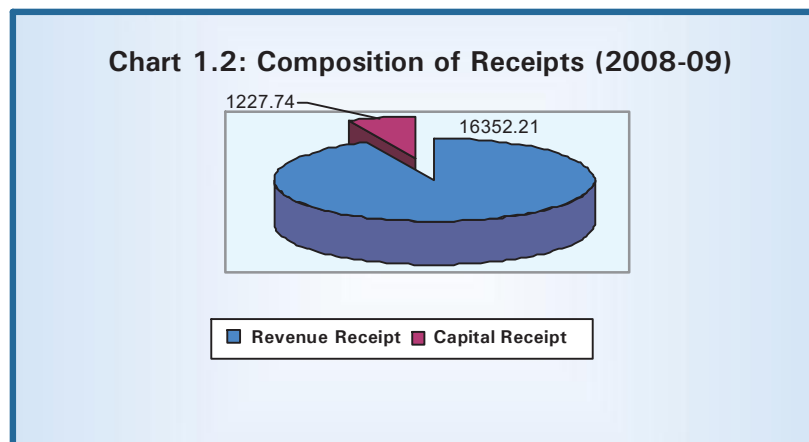


Chart 1.2: Composition of Receipts (2008-09)

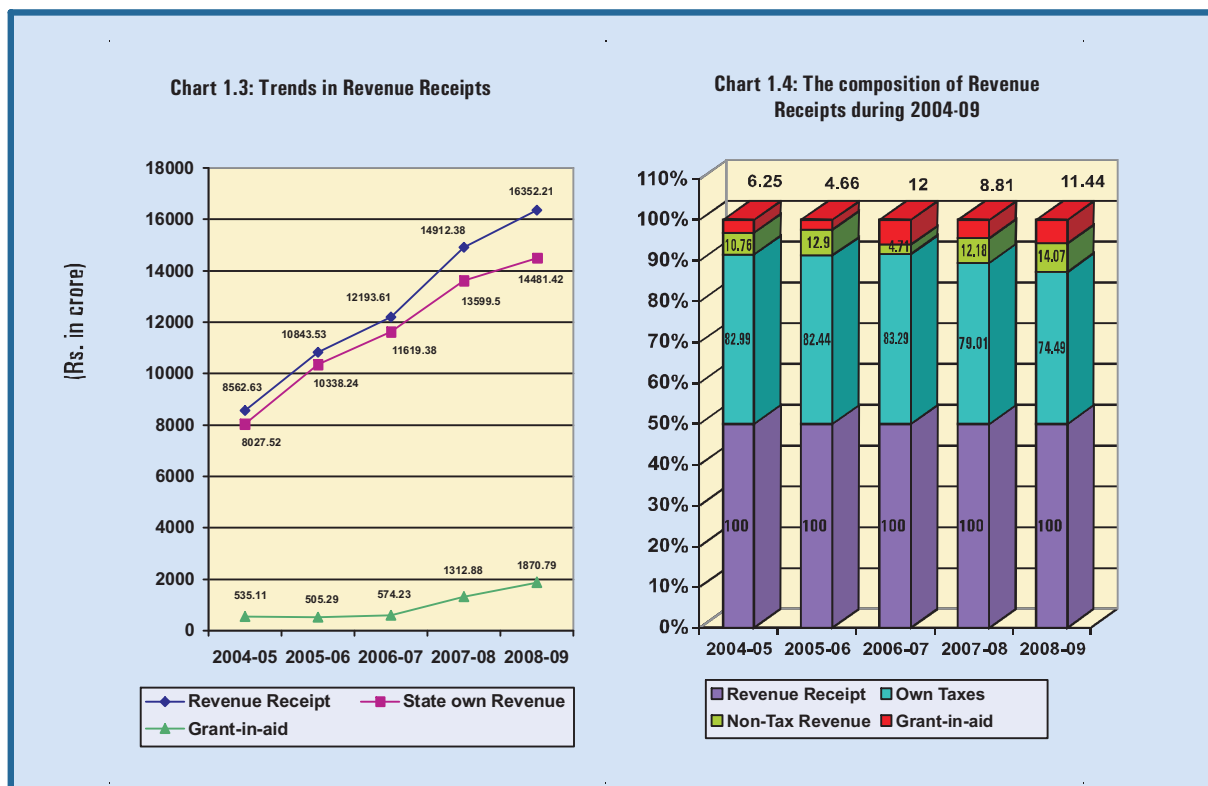


The composition of the total receipts of the NCT of Delhi has significantly changed during the period 2004-09 in favour of revenue receipts the share of which has increased from 65.35 per cent in 2004-05 to 93 per cent in 2008-09.

A sharp decline was registered in public debt receipts from Rs. 746.02 crore (4.24 per cent) to Rs. 428.74 crore (2.4 per cent) due to decline in net collection under small savings in Delhi.

▶ 1.3 Revenue Receipts

Statement 9 of the Finance Accounts details the revenue receipts of the Government. The revenue receipts consist of the state's own tax and non-tax revenues and grants-in-aid from GOI. The trends and composition of revenue receipts over the period 2004-09 are presented in Appendix 1.1 and also depicted in Charts 1.3 and 1.4 respectively.



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

Table 1.2: Trends in Revenue Receipts relative to GSDP

	2004-05	2005-06	2006-07	2007-08	2008-09
Revenue Receipts(RR) (Rupees in crore)	8562.63	10843.53	12193.61	14912.38	16352.21
Rate of growth of RR (<i>per cent</i>)	16.52	26.64	12.45	22.30	9.66
R R/GSDP (<i>per cent</i>)	9.30	10.25	9.73	10.36	10.06
Buoyancy Ratios					
Revenue Buoyancy w.r.t GSDP	1.04	1.78	0.68	1.50	0.75
State's Own Tax Buoyancy w.r.t. GSDP	1.31	1.72	0.74	0.92	0.26
Revenue Buoyancy with reference to state's own taxes	0.80	1.03	0.91	1.39	2.86

(Source: Finance Account of Delhi)

The revenue receipts have shown an increasing trend over the period 2004-09 with significant change in composition i.e., share of state's own resources has declined from 83 *per cent* in 2004-05 to 74 *per cent* in 2008-09. It is evident that in the years 2004-05, 2005-06 and 2007-08 there was a higher growth in revenue relative to GSDP. The year 2006-07 and the current year 2008-09 were marked by a much lower growth in revenue receipts compared to growth in GSDP. In the current year, the buoyancy of state's own taxes reached an all time low when compared to the previous four financial years viz., 2004-05 to 2007-08.

1.3.1 State's Own Resources

The revenue receipts of the State have indicated an increasing trend over the period 2004-09 despite the fact that the growth rate dipped drastically in the year 2006-07 and the current financial year i.e. 2008-09. The relative share of its own tax and non-tax revenue exhibited relative stability during the period. The share of Grants-in-aid indicated variations and its share increased from 8.89 *per cent* in 2007-08 to 11.4 *per cent* during the current year.

The Tax Revenue has increased by Rs. 397.90 crore (3.38 *per cent*) during the current year (Rs 12180.70 crore) over previous year (Rs. 11782.80 crore). The revenue from sales tax not only contributed about three fourth of the total tax revenue but also grew by 10.13 *per cent* over the previous year. The value added tax (VAT) introduced in April 2005 had enhanced the buoyancy of sales tax revenue and generated higher collection of Rs. 944.69 crore during 2007-08 and Rs. 841.61 crore during 2008-09. Collection under Stamp duty decreased by Rs 530.40 crore and taxes on vehicles decreased by Rs. 1.08 crore during 2008-09 over the previous year.

The Non-tax Revenue which constituted 14.06 *per cent* of total revenue receipts during 2008-09 increased by Rs. 484.03 crore recording a growth rate of 26.64 *per cent* over previous year. The growth of non-tax revenue during the last five years(2004-09) indicated an increase of 149.70 *per cent*. The interest receipts made up an average of 90 *per cent* of the total non-tax receipts during the period 2004-09.

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

During the year the Department of Trade and Taxes reported detection of 956 cases of evasion of tax involving discrepancies in stock figures and cash figures of Rs. 44.07 crore and seized goods worth Rs. 240.26 crore. Besides local audits conducted during the year revealed under assessments/short or non-levy of tax etc., amounting to a revenue loss of Rs. 2225.52 crore involving 2483 cases (revenue loss of Rs. 26.13 crore has been accepted by the department).

The numbers of refund cases allowed during the year 2008-09 as reported by the departments are indicated below:

Department	(Rupees in crore)	
	No. of cases	Amount
Department of Trade and Taxes	21847	289.57
Transport Department	42	0.02
Department of Revenue	1051	7.59

1.3.3 Revenue Arrears

The arrears of revenue as on 31 March 2009 in respect of some principal heads of revenue amounted to Rs. 8674.85 crore, of which Rs. 8674.12 crore related to taxes on sales, trade etc. The Department stated (October 2009) that most of the arrears relate to Delhi Sales Tax regime. Demand of tax worth Rs. 150 crore in 2000 cases has been raised in the last two months. In the case of Luxury Tax, the outstanding arrears in the beginning of the year were Rs. 0.72 crore which increased to Rs. 0.73 crore at the end of year. Details were not furnished by the Transport Department and the Stamp Duty Department (October 2009).

1.4 Application of resources

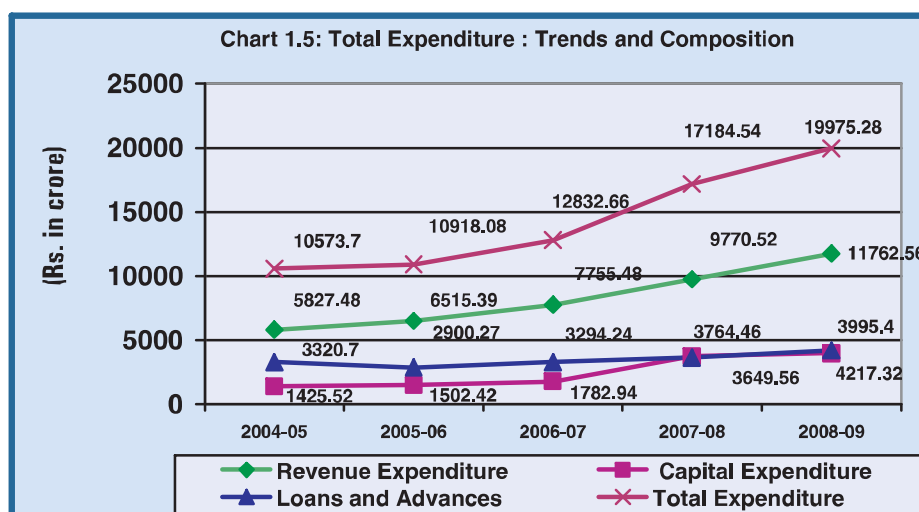
1.4.1 Growth and Composition of Expenditure

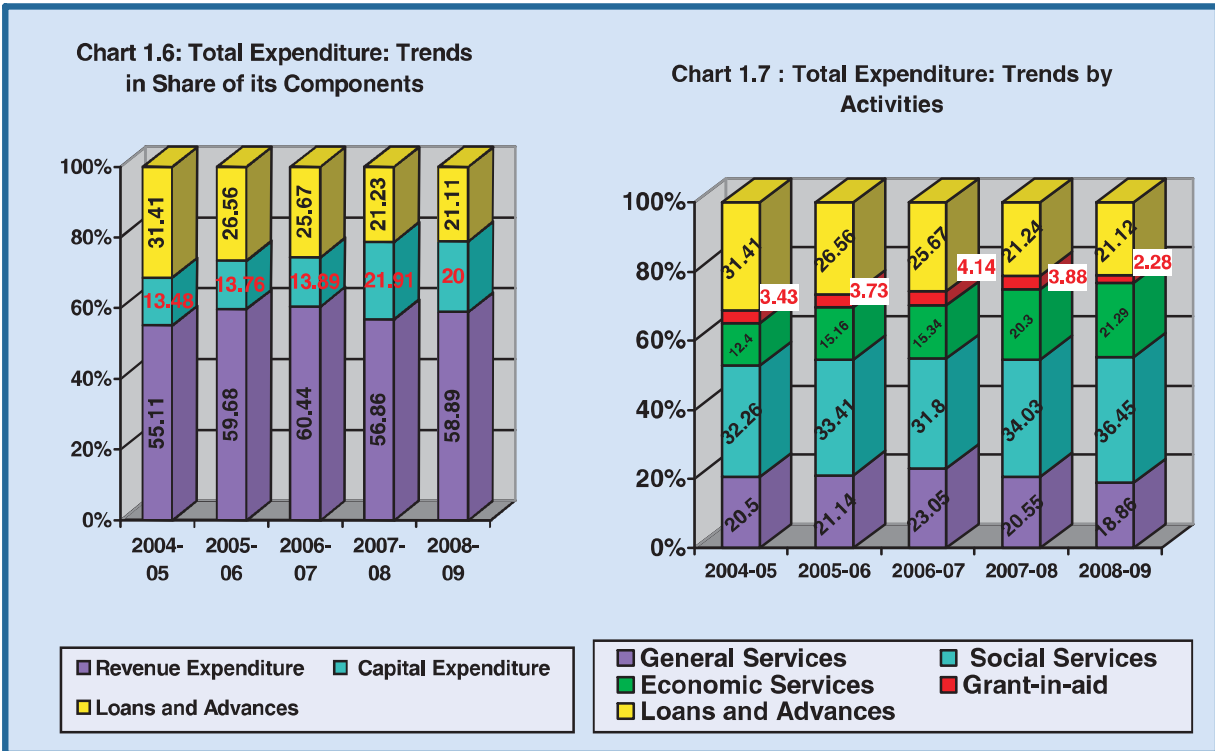
Statement 10 of the Finance Accounts depicts the detailed revenue expenditure by minor heads and capital expenditure by major heads. States raise resources to perform their sovereign functions, maintain their existing nature of delivery of social and economic services, to extend the network of these services through capital expenditure and investments and to discharge their debt service obligations. The total expenditure of the State increased from Rs. 10573.77 crore in 2004-05 to Rs. 19975.28 crore in 2008-09.

The total expenditure during the current year at Rs. 19975.28 crore has increased by Rs. 2790.74 crore (16.23 *per cent*) over the previous year. Of the total increase, revenue expenditure constituted Rs. 1992.04 crore (20.39 *per cent*), capital expenditure Rs. 230.94 crore (6.13 *per cent*) and remaining Rs. 567.76 crore (15.56 *per cent*) was that of loans and advances. Over the last five years, revenue expenditure increased from Rs. 5827.48 crore in 2004-05 to Rs. 11762.56 crore in 2008-09 which constituted an increase of 101.85 *per cent*. Similarly capital expenditure which was Rs. 1425.52 crore in 2004-05, increased to Rs. 3995.40 crore in 2008-09 registering an increase of 180.28 *per cent* during this period.

Capital expenditure and revenue expenditure were 19.65 *per cent* and 80.35 *per cent* of total expenditure (excluding loans advances) in 2004-05, while in 2008-09 they were 25.35 *per cent* and 74.65 *per cent* respectively. The increasing share of capital expenditure is an indicator of more productive use of funds by the state. Total expenditure under plan had increased from Rs. 2754.02 crore in 2004-05 to Rs. 7936.35 crore in 2008-09 registering an increase of 188.17 *per cent* while non-plan expenditure increased to Rs. 4498.98 crore in 2008-09 from Rs. 7821.61 crore in 2004-05 registering an increase of 73.85 *per cent* during the corresponding period. The bifurcation of total expenditure into plan and non-plan expenditure revealed that the share of plan and non plan expenditure was 50.36 *per cent* and 49.64 *per cent* respectively.

Chart 1.5 presents the trends in total expenditure over a period of five years (2004-09) and its composition both in terms of 'economic classification' and 'expenditure by activities' is depicted respectively in Charts 1.6 and 1.7.





Share of loans and advances has decreased from 31 per cent to 21 per cent during 2004-09. PAO, Delhi stated that expenditure on salary and wages was not maintained separately as a number of schemes were provided lump sum provisions and not bifurcated into object heads in the demand for grants. Therefore by not providing for such classification to be captured in the accounts, useful information for analyzing the quality of expenditure by the Delhi Government was not available.

1.5 Quality of Expenditure

The improvement in the quality of expenditure basically involves three aspects, viz., adequacy of the expenditure (i.e. adequate provisions for providing public services) and efficiency of expenditure use and the effectiveness (assessment of outlay-outcome relationships for select services) which has been elaborated in the following paras:

1.5.1 Adequacy of Public Expenditure

The expenditure responsibilities relating to social sector and economic infrastructure are largely assigned to the State Governments. Enhancing human development levels require the States to step up their expenditure on key social services like education and health etc. The low level of spending on any sector by a particular State may be either due to low fiscal priority attached by the State Government or on account of the low fiscal capacity of the State Government or due to both working together. Low fiscal priority (ratio of expenditure category to aggregate expenditure) is attached to a particular sector if it is below the respective national average while low fiscal

capacity would be reflected if the State's per capita expenditure is below the respective national average even after having a fiscal priority that is more than or equal to the national average. **Table 1.3** analyses the fiscal priority and fiscal capacity of the State Government with regard to development expenditure, social sector expenditure and capital expenditure during the current year.

Table 1.3: Fiscal Priority and Fiscal capacity of the State during 2008-09

Fiscal Priority by the State	AE/GSDP	DE/AE	SSE/AE	CE/AE
All State/National Average*(Ratio) 2005-06	19.50	61.44	30.41	14.13
NCT Delhi's Average(Ratio) 2005-06	10.36	75.12	33.40	13.76
All State/National Average*(Ratio) 2008-09	19.16	67.68	33.90	16.87
NCT Delhi Average(Ratio) 2008-09	12.30	74.04	36.45	20.00
Fiscal Capacity of the State	DE#	SSE	CE	
All State Average Per capita Expenditure 2005-06	3010	1490	692	
NCT Delhi's per Capita expenditure (Amount in Rs) in 2005-06	5191	2308	951	
Adjusted Per Capita ** Expenditure (Amount in Rs) 2005-06	NR	NR	1838	
All States' Average per capita expenditure 2008-09	5030	2520	1254	
NCT Delhi's per Capita expenditure (Amount in Rs) in 2008-09	8599	4233	2323	
Adjusted Per Capita ** Expenditure (Amount in Rs) in 2008-09	NR	NR	NR	

*As per cent to GDP

** Calculated as per the methodology explained in the Box 1.2

AE: Aggregate Expenditure DE: Development Expenditure SSE: Social Sector Expenditure

CE: Capital Expenditure

Population of NCT Delhi 1.58 crore in 2005-06 and 1.72 crore in 2008-09.

Development expenditure includes Development Revenue Expenditure, Development Capital expenditure and Loans and Advances disbursed.

Source: (1) For GSDP, the information was collected from the State's Directorate of Economics and Statistics (2) Population figures were taken from Projection 2001-2026 of the Registrar General & Census Commissioner, India (Website:<http://www.censusindia.gov.in>) Population = Average of Projected population for 2005 and 2006.

NR = No adjustment required since the state is giving adequate fiscal priority.

Data for Arunachal Pradesh has not been included.

(Source: Finance Account and PAO, Delhi)

In **Table 1.3** we are comparing the fiscal priority given to different categories of expenditure and fiscal capacity of Delhi in 2005-06 and the current year 2008-09.

- In both the years under consideration viz.2005-06 and 2008-09, AE as a percentage of GSDP is lower in Delhi compared to all states average. In 2008-09, the AE/GSDP ratio for Delhi was closer to the all states average than what it was in 2005-06.
- In both years under consideration SSE as a proportion of AE was higher in Delhi than the all states average indicating adequate fiscal priority to SSE.
- In case of DE, adequate fiscal priority was given in 2005-06 and 2008-09 (percentage of DE/AE for Delhi was higher than all states).
- CE as a proportion of AE was lower in Delhi than the all states average in 2005-06 indicating low fiscal priority to CE. However, this position was reversed during the current year when the CE/AE ratio for Delhi was much higher than the all states average.
- Despite the relatively low AE as a percentage of GSDP in Delhi, the per capita expenditure on DE, SSE and CE was higher in both the years compared to the national average.

1.5.2 Efficiency of Expenditure Use

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

Table 1.4: Development Expenditure

Components of Development Expenditure	2004-05	2005-06	2006-07	2007-08	(Rupees in crore)	
					BE	Actuals
Development Expenditure(a to c)						
a. Development Revenue Expenditure	3389.97	3883.78	4413.26	5853.95	8509.08	7872.07
b. Development Capital Expenditure	1332.27	1418.72	1636.10	3482.40	4369.75	3661.92
c. Development Loans and Advances	3319.64	2899.30	3292.73	2786.09	3968.55	4215.93

Actual development expenditure under revenue and capital have been lower (RE-7.49%, CE-16.20%) than the estimates and actual for loans and Advances was higher than the BE (6.23%) during the years 2008-09, indicating that estimates were unrealistic and the preparedness of the

implementing agencies to implement various plan schemes was not assessed realistically while framing the budget estimates.

1.6 Financial Analysis of Government Expenditure and Investments

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

1.6.1 Investment and returns

As of 31 March 2009, Government had invested Rs. 9682 crore in statutory corporations, rural banks, joint stock companies and co-operatives (**Table 1.5**). The average return on this investment was a meagre 0.49 *per cent* in the last three years while the Government paid, on an average, interest rate of 9.70 *per cent* on its borrowings during 2006-2009.

Table 1.5: Return on Investment

	(Rupees in crore)				
Investment/return/cost of borrowings	2004-05	2005-06	2006-07	2007-08	2008-09
Investment at the end of the year	1715.19	2063.66	2850.38	8235.43	9682.02
Return	3.75	38.62	22.17	31.15	29.92
Return (%)	0.22	1.87	0.78	0.38	0.31
Average rate of return on Govt. borrowing (%)	10.34	8.87	9.35	9.84	9.90
Difference between interest rate and return (%)	10.12	7.00	8.57	9.46	9.59

Total investment in government companies increased from Rs. 8235.43 crore at the end of March 2008 to Rs. 9682.02 crore at the end of March 2009. The increase in investment in 2008-09 over the previous fiscal year was mainly on account of new investment of Rs. 731.50 crore, Rs. 250 crore and Rs. 464.50 crore in Delhi Metro Rail Corporation Ltd., Delhi Transport Corporation (DTC) and Pragati Power Corporation Ltd. (PPCL) respectively. As per adopted accounts of the four companies; PPCL, Delhi Transco Limited (DTL), Delhi Tourism and Transportation Development Corporation (DTTDC), Indraprastha Power Generation Company Limited (IPGCL) and one Corporation Delhi Financial Corporation (DFC) where government investment was to the extent of Rs.5726.01 crore earned profits of Rs.334.38 crore in 2008-09. Two companies viz., Delhi State Civil Supplies Corporation (DSCSC) and Delhi Power Company Limited (DPCL) and one Corporation viz., DTC where government investment was to the extent of Rs.751.35 crore registered net losses of Rs.5.01 crore, Rs.106.53 crore and Rs.1697.69 crore respectively during 2008-09.

1.6.2 Loans and advances by State Government

In addition to investments in co-operative societies, corporations and companies, Government has also been providing loans and advances to many institutions/

organizations. Total outstanding loans and advances as on 31 March 2009 was Rs. 33836.63 crore (Table 1.6).

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

(Rupees in crore)

Quantum of Loans/Interest Receipts/Cost of Borrowings	2005-06	2006-07	2007-08	2008-09
Opening Balance	25144.02	27724.60	*27000.02	30418.31
Amount advanced during the year	2900.26	3294.24	3649.55	4217.32
Amount repaid during the year	319.68	228.64	231.26	798.99
Closing Balance	27724.60	30467.02	30418.31	33836.64
Net addition	2580.58	3065.60	3418.29	3418.32
Interest Receipts	1254.17	1284.98	1634.79	2101.41
Interest receipts as <i>per cent</i> to outstanding Loans and advances	4.52	4.22	5.37	6.91
Interest payment as <i>per cent</i> to outstanding fiscal liabilities of the state Government	8.87	9.35	9.84	9.90
Difference between interest payments and interest receipts (<i>per cent</i>)	4.35	5.13	4.47	2.99

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

Loans outstanding against state level organizations/institutions constitute the major portion of total outstanding loans of NCT Delhi. Majority of the State enterprises and institutions to whom the loans and advances were given and remained outstanding at the end of 2008-09 by the Government of NCT of Delhi were in the sectors of water supply (Rs. 5805.91 crore), sewerage and sanitation (Rs. 2861.21 crore), urban development (Rs. 1120.48 crore), Road Transport (Rs. 8063.27 crore) and in Energy Sector for Power Projects (Rs. 5711.57 crore).

1.7 Assets and Liabilities

1.7.1 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 1.2** gives an abstract of such liabilities and the assets as on 31 March 2009, compared with the corresponding position on 31 March 2008. The liabilities in this Appendix consist only of loans and advances from the GOI, the assets comprise mainly the capital outlay and loans and advances given by the State Government and cash balances.

1.7.2 Fiscal Liabilities

Overall fiscal liabilities of the State increased from Rs. 16026.86 crore in 2004-05 to Rs. 25381.66 crore in 2008-09 (58.37 *per cent*). The fiscal liabilities of Rs. 25381.66 crore comprised of small savings collection (Rs. 25381.62 crore) and cooperative assistance to other cooperatives (Rs. 0.04 crore). The growth rate was 0.17 *per cent* during 2008-09. The ratio of fiscal liabilities to GSDP decreased marginally from 17.82 *per cent* in 2004-05 to 17.64 *per cent* in 2008-09. These liabilities stood at 1.6 times of the revenue receipts and 1.5 times the States own resources as at the end of 2008-09.

1.8 Debt Sustainability

Apart from the magnitude of debt of State Government, it is important to analyze various indicators that determine the debt sustainability of the State. This section assesses the sustainability of debt of the State Government in terms of debt stabilization; sufficiency of non-debt receipts; net availability of borrowed funds; burden of interest payments (measured by interest payments to revenue receipts ratio) and maturity profile of State Government securities. **Table 1.7** gives the debt sustainability of the State according to these indicators for the period of three years beginning from 2006-07.

Table 1.7: Debt Sustainability: Indicators and Trends

Indicators of Debt Sustainability	(Rs in crore)				
	2004-05	2005-06	2006-07	2007-08	2008-09
Debt Stabilization (Quantum Spread + Primary Deficit)	(+)872.82	(+)2892.39	(+)3763.64	(+)1749.51	(+)440.37
Sufficiency of Non-Debt Receipts (Resource Gap)	745.94	1384.73	18.94	706.35	15.53
Net Availability of Borrowed Funds	1709.70	5672.79	3868.39	(-)2733.42	(-)2469.16
Burden of Interest Payments (IP/RR Ratio)	18.32	15.43	18.13	16.79	15.36
Debt/GSDP Ratio	17.41	20.51	20.41	17.61	15.62

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

A major indicator for debt stability viz. quantum spread + primary deficit shows that debt/GSDP ratio for Delhi is stable. During 2004-09 the resource gap was positive, however it declined from a comfortable Rs. 1384.73 crore (2005-06) to a meagre Rs. 15.53 crore (2008-09). In the year 2008-09 though non-tax revenue and tax revenue increased by Rs. 484.03 crore and Rs. 397.90 crore respectively, recovery of loans and advances and grant-in-aid also increased by Rs. 567.73 crore and Rs. 557.91 crore respectively during this period. However, since revenue expenditure increased by Rs. 1992.04 crore during this period, sufficiency of incremental non-debt revenue decreased in comparison to previous years. The net availability of borrowed funds turned negative during 2007-08 and 2008-09 which meant that the borrowings were not sufficient even for

repayment of past debts and in any case, were not available for any productive expenditure. This situation is thus a cause of concern. However, the debt/GSDP ranged between 15.62 *per cent* to 20.51 *per cent* during 2004-09 and thus was below the critical 28 *per cent* fixed by the 12th Finance Commission. Thus, debt was sustainable but due to deterioration in various fiscal parameters, the debt situation was worsening.

1.9 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.

1.9.1 Trends in Deficits

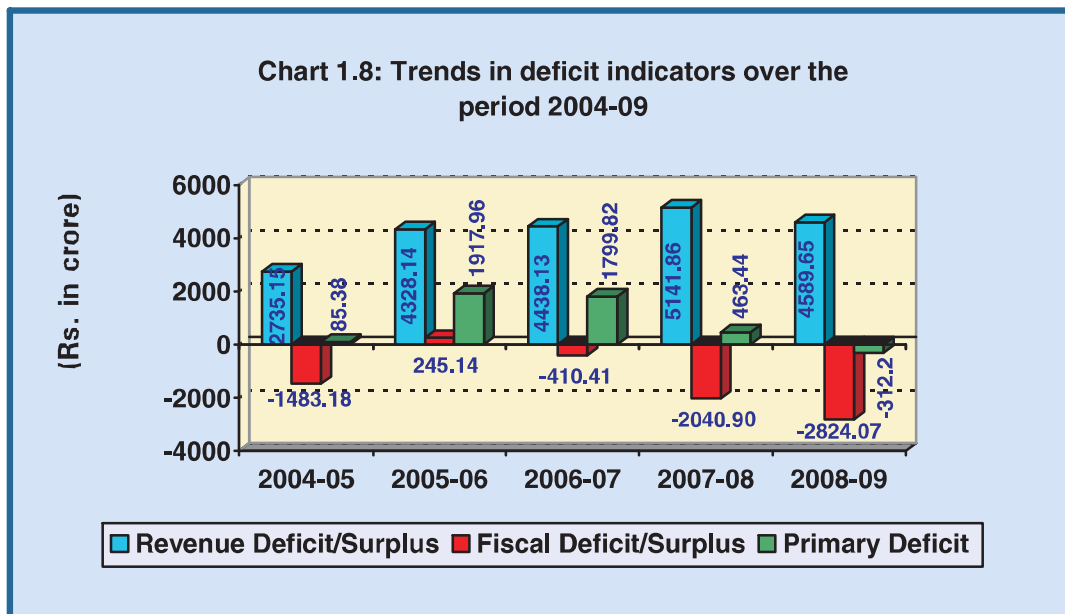


Chart 1.8 reveals that the revenue account experienced a consistent surplus in revenue during the period 2004-09 which stood at Rs. 4589.65 crore in the current year. A decrease of Rs. 552.21 crore during the current year was mainly on account of an increase in revenue expenditure vis-à-vis revenue receipts.

Owing to a decrease in revenue surplus, fiscal deficit increased by Rs. 783.17 crore. There was a steep increase of Rs. 1992.04 crore (20 *per cent*) in revenue expenditure in 2008-09 over the previous year which in turn also led to fall in primary surplus from Rs. (+) 463.44 crore in 2007-08 to Rs. (-) 312.20 crore during the current year.

1.9.2 Components of Fiscal Deficit and its Financing Pattern

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

Table 1.8: Components of Fiscal Deficit

		(Rs. in crore)				
Particulars	2004-05	2005-06	2006-07	2007-08	2008-09	
Fiscal Deficit	(-) 1483.18	(+) 245.14	(-) 410.41	(-) 2040.90	(-) 2824.07	
Decomposition of Fiscal Deficit						
1 Revenue Surplus	2735.15	4328.14	4438.13	5141.86	4589.65	
2 Net Capital Expenditure	1425.52	1502.42	1782.94	3764.46	3995.40	
3 Net Loans and Advances	2792.81	2580.58	3065.60	3418.29	3418.32	
Financing Pattern of Fiscal Deficit*						
1 Loans from GOI	1709.70	5672.79	3868.39	(-)229.07	42.71	

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

(Source: Finance Account and PAO, Delhi)

1.9.3 Quality of Deficit/Surplus

The ratio of RD to FD and the decomposition of primary deficit into primary revenue deficit and capital expenditure (including loans and advances) would indicate the quality of deficit in the State's finances. The ratio of revenue deficit to fiscal deficit indicates the extent to which borrowed funds were used for current consumption. Further, persistently high ratio of revenue deficit to fiscal deficit also indicates that the asset base of the State was continuously shrinking and a part of borrowings (fiscal liabilities) were not having any asset backup. The bifurcation of the primary deficit (Table 1.9) would indicate the extent to which the deficit has been on account of enhancement in capital expenditure which may be desirable to improve the productive capacity of the State's economy.

Table 1.9: Primary deficit / Surplus-Bifurcation of factors

(Rupees 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(3-6)	8(2-6)
2004-05	9090.59	4258.92	1425.52	3320.77	9005.21	(-)4746.29	(+)85.38
2005-06	11163.21	4842.57	1502.42	2900.26	9245.25	(-)4402.68	(+)1917.96
2006-07	12422.24	5545.24	1782.94	3294.24	10622.42	(-)5077.18	(+)1799.82
2007-08	15143.64	7266.18	3764.46	3649.56	14680.20	(-)7414.02	(+)463.44
2008-09	17151.21	9250.69	3995.40	4217.32	17463.41	(-)8212.72	(-)312.29

(Source: Finance Account and PAO, Delhi)

Delhi enjoyed a primary surplus in the four preceding years but in the current year, the non-debt receipts could not cover the primary expenditure. CE as a percentage of primary expenditure was nearly 16 *per cent* in 2005-06 but increased to almost 23 *per cent* in 2008-09, showing a more productive use of resources.

1.9.4 State's Own Revenue and Deficit Correction

It is worthwhile to observe the extent to which the deficit correction is achieved by the State on account of improvement in its own resources which is an indicator of the durability of the correction in deficit indicators. **Table 1.10** presents the change in revenue receipts of the State and the correction of the deficit during the last three years.

Table 1.10: Change in revenue Receipts and Correction of Deficit

(Per cent of GSDP)

Parameters	2006-07	2007-08	2008-09
Revenue Receipts (a to d)			
a. State's Own Tax Revenue	10155.80	11782.80	12180.70
b. State's Own Non-tax Revenue	1463.58	1816.70	2300.73
c. State's Share in Central Taxes and Duties	Nil	Nil	Nil
d. Grants –in-Aid	574.23	1312.88	1870.79
Revenue Expenditure	7755.48	9770.52	11762.56
Revenue Deficit/Surplus	(+)4438.13	(+)5141.86	(+)4589.65
Fiscal Deficit/Surplus	(-)410.41	(-)2040.90	(-)2824.07

(Source: Finance Account and PAO, Delhi)

Revenue surplus increased by 3.41 *per cent* in 2008-09 from the base year 2006-07. While fiscal deficit increased by 588.11 *per cent* over the last three years (2006-07 to 2008-09). **Table 1.10** also reveals that revenue account experienced a consistent improvement in revenue surplus during the period 2006-09 which stood at Rs. 4589.65 crore in the current year.

1.10 Conclusion and recommendations

The fiscal position of NCT of Delhi viewed in terms of key fiscal parameters-revenue surplus, fiscal deficit and primary deficit has shown deterioration in 2008-09 relative to previous year. Not only revenue surplus declined by Rs. 552.21 crore (10.74 *per cent*) in 2008-09 but fiscal deficit has increased by Rs. 783.17 crore (38.37 *per cent*) and primary surplus turned into primary deficit when compared to previous year. These trends may however be seen in view of the fact that capital expenditure has increased by Rs. 230.94 crore (6 *per cent*) in 2008-09 over the previous year and around 61 *per cent* of the total incremental receipts (Rs. 1440 crore) during the current year are contributed by NCT of Delhi's own resources.

The appreciable feature of the expenditure pattern during the year was that it has steadily changed in favour of capital expenditure and expenditure on social services. However, recovery of interest receipts as *per cent* to outstanding loans and advances disbursed by the NCT of Delhi remained grossly inadequate to cover the cost of borrowing during the period 2004-09. Moreover, the average return on this investment was a meagre 0.49 *per cent* in the last three years while the Government paid an average interest rate of 9.70 *per cent* on its borrowings during 2006-2009.

Recommendations

Expenditure on Salary and Wages

The Delhi government has no mechanism to work out the expenditure on salary and wages as a number of schemes are provided with lump sum provision, not bifurcated into object heads in demand for grants. Efforts should be made to develop a mechanism to work out actual expenditure incurred on salary and wages departmentally for analyzing the quality of expenditure by the Delhi Government. This will help in better application of scarce resources and enhance quality of expenditure.

Review of State Government Investment

The average return on Delhi Government's investment in statutory corporations, rural banks, joint stock companies and co-operatives varied between 0.31 to 0.78 *per cent* in the past three years while the Government paid, on an average, interest of 9.35 to 9.90 *per cent* on Government borrowings. The State Government should ensure better value for money in its investments. Projects which are justified on account of low financial but high socio-economic return may be identified and prioritized with full justification and high cost borrowings should instead be channeled there. It would also be prudent to review the working of state public sector undertakings which are incurring huge losses and work out either a revival strategy or take steps towards their closure.

Revenue Arrears

The arrears of revenue as on 31 March 2009 of some principal heads of revenue amounted to Rs. 8674.85 crore, of which Rs. 8674.12 crore relate to taxes on sales, trade, etc. Efforts should be made to recover the revenue arrears.

Chapter 2

Financial Management and Budgetary Control

▶ Financial Management and Budgetary Control

▶ 2.1 Introduction

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

2.1.2 Audit of Appropriation Accounts by the Comptroller and Auditor General of India seeks to ascertain whether the expenditure actually incurred under various grants is within the authorization given under the Appropriation Act and that the expenditure required to be charged under the provisions of the Constitution is so charged. It also ascertains whether the expenditure so incurred is in conformity with the law, relevant rules, regulations and instructions. This chapter contains audit observations in respect of the Appropriation Accounts prepared by the Controller of Accounts, Government of NCT of Delhi for the year 2008-09.

▶ 2.2 Summary of Appropriation Accounts

The summarized position of actual expenditure during 2008-09 against 12 grants/appropriations was as given in the table indicated below:

Table 2.1: Summarized Position of Actual Expenditure vis-à-vis Original/Supplementary provisions

(Rupees in crore)

	Nature of Expenditure	Original grant/ Appropriation	Supplementary Grant/ Appropriation	Total	Actual expenditure	Saving (-)/ Excess (+)
Voted	I Revenue	8657.24	1365.82	10023.06	9200.55	(-)822.51
	II Capital	4655.12	0.23	4655.35	3995.23	(-)660.12
	III Loans and Advances	3969.28	0.12	3969.40	4221.89	(+)252.49
Total Voted		17281.64	1366.17	18647.81	17417.67	(-)1230.14
Charged	IV Revenue	2547.99	45.76	2593.75	2585.36	(-)8.39
	V Capital	1.00	NIL	1.00	0.17	(-)0.83
	VI Loans and Advances	386.04	0.02	386.06	386.03	(-)0.03
Total Charged		2935.03	45.78	2980.81	2971.56	(-)9.25
	Appropriation to Contingency Fund (if any)	NIL	NIL	NIL	NIL	NIL
	Grand Total	20216.67	1411.95	21628.62	20389.23	(-)1239.39

The overall saving of Rs. 1239.39 crore was a result of saving of Rs. 830.90 crore in 11 grants and 1 appropriation under Revenue Section, Rs. 408.46 crore in 9 grants and 1 appropriation under Capital Section and one grant and one appropriation (Public Debts-Repayments) under Loan Section, offset by savings of Rs. 0.03 crore in Revenue and Capital Section.

2.3 Financial Accountability and Budget Management

2.3.1 Appropriation vis-à-vis Allocative Priorities

It was evident from appropriation accounts for the year 2008-09 that in 59 cases, there were savings exceeding Rs. 10.00 crore (1 crore for CSS/SCSP) or by more than 20 per cent of total provision (**Appendix-2.1**). Against the total savings of Rs. 2782.41 crore, savings of Rs. 2158.72 crore (78 per cent) occurred in 16 cases relating to 4 grants as indicated in table below:

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

(Rupees in crore)

Sr. No.	No. and Name of the Grant/Appropriation	Total Grant	Supplementary	Total	Actual Expenditure	Savings	Reasons
GRANT							
Revenue-Voted							
11 URBAN DEVELOPMENT AND PUBLIC WORKS DEPARTMENT							
1	A6(2)(1)(2) Yamuna River Authority/Measures for rejuvenation of river Yamuna	50.10	NIL	50.10	NIL	50.10	Due to non implementation of scheme
2	A7(1)(1)(3) Grants to DSIDC for construction of houses for weaker sections Jawahar Lal Nehru National Urban Renewal Mission (JNNURM)	120	NIL	120.00	54.78	65.22	Saving was mainly due to release of less grant under the scheme
3	A8(2)(1)(19) Provision of essential services in unauthorized colonies	100.00	NIL	100.00	25.00	75.00	Saving was mainly due to release of less grant to MCD under the scheme
4	A8(2)(1)(28) Grant-in-aid to MCD for sanitation in unauthorized colonies	105.00	NIL	105.00	26.25	78.75	Saving was mainly due to release of less grant to MCD under the scheme
5	A8(2)(1)(30) Grant-in-aid for municipal reforms	198.71	NIL	198.71	NIL	198.71	Saving was mainly due to non-release of grant to MCD under the scheme

6	A8(3)(1)(1) Strengthening and augmentation of infrastructure i.e. roads, streets, localities street lights etc., in each assembly constituency	199.49	0.01	199.50	109.36	90.14	Saving was mainly due to general election of Lok Sabha as the funds are released on the recommendation of MLAs under the scheme.
7	A12(1)(1)(2)(6) JNNURM	140.00	NIL	140.00	NIL	140.00	Due to non implementation of scheme.
8	E2(2)(1)(4) Grant in aid to IPGCL for VRS benefits	50.00	NIL	50.00	NIL	50.00	Entire provision remained unutilized due to non release of grant to IPGCL
Capital-Voted							
6 EDUCATION							
9	AA1(1)(1)(2) Outsourcing of work of school building	129.00	NIL	129.00	63.12	65.88	Saving was mainly due to slow progress of work.
8 SOCIAL WELFARE							
10	DD1(2)(3) Equity capital to Delhi Transport Corporation for Common Wealth Games	641.21	NIL	641.21	250.00	391.21	Saving was mainly due to release of less equity capital to DTC
11	DD3(1)(2) Subordinate debt for land acquisition in MRTS	141.00	NIL	141.00	58.50	82.50	Saving was mainly due to release of subordinate debts
10 DEVELOPMENT							
12	DD1(1)(1) Minor Irrigation scheme	53.00	NIL	53.00	1.89	51.11	Saving was due to slow progress of work
11 URBAN DEVELOPMENT AND PUBLIC WORKS DEPARTMENT							
13	AA2(2)(1)(1) Loans to DJB	282.40	NIL	282.40	211.80	70.60	Saving was mainly due to release of less loan to DJB
14	AA2(2)(1)(9) Loan to DJB for sewerage facilities in unauthorized colonies	200.00	NIL	200.00	150.00	50.00	Saving was mainly due to release of less loan to DJB
15	BB11(1)(1)(5) JNNURM	365.00	NIL	365.00	NIL	365.00	Entire provision remained unutilized due to non implementation of scheme
16	EE2(1)(1)(6) Equity contribution to Pragati Power Project III, Bawana	799.00	NIL	799.00	464.50	334.50	Saving was mainly due to release of less equity contribution to Pragati Power Project.
Total						2158.72	

The primary reasons of savings of Rs. 2158.72 crore were stated to be:

- Non-implementation of scheme of Yamuna River Authority/measures for rejuvenation of river;
- Less release of grant to MCD for provision of essential services/ sanitation in unauthorized colonies;
- Non-release of grant to MCD for municipal reforms;
- Non-release of grant to Indraprastha Gas Corporation Limited for VRS benefits to employees as the scheme was not started during the year;
- Non-release of funds for strengthening and augmentation of infrastructure i.e., roads, street lights etc., in assembly constituencies as the funds are released on the recommendation of MLAs;
- Slow progress of work in outsourcing of work of school buildings;
- Slow progress of work in minor irrigation scheme of development;
- Non-implementation of scheme of Jawahar Lal Nehru National Urban Renewal Mission (JNNURM) due to non-sanctioning of project by Government of India;
- Less loan released to DJB for sewerage facilities in unauthorized colonies and;
- Non-release of state share for construction of houses for weaker sections under JNNURM after release of 25 *per cent* central share.

2.3.2 Persistent savings

In four cases, during the last five years there were persistent savings of more than Rs. 3 crore in each case and also by 25 *per cent* or more of the total grant as indicated below:

Table 2.3: List of Grants indicating Persistent Savings during 2004-09

								(Rupees in crore)
Sl. No.	Head No. and Name of the grant		2004-05	2005-06	2006-07	2007-08	2008-09	Reasons
Revenue-Voted								
06 EDUCATION								
1	A1(2)(8)(20)Introduction of Computer Science at +2 stage (57)	O	35.00	38.00	27.00	46.00	40.00	Saving was mainly due to non-filling up of vacant posts and change of incumbents. (*)
		S	13.09	25.76	10.80	14.76	21.90	
		%	37.14	67.79	40.00	32.09	55	
2	A 4 Mid-day Meals (67)	O	32.00	6.07	7.38	55.75	57.80	Savings was mainly due to non-implementation of scheme in upper primary classes and release of less grant to MCD.
		S	4.74	2.34	4.51	20.37	17.70	
		%	14.81	38.55	60.98	36.54	31	
07 MEDICAL AND PUBLIC HEALTH								
3	K 1 (3)(1)Urban Family Welfare Centres (CSS) (118)	O	12.50	5.70	11.00	11.00	13.16	Saving was mainly due to non-release of grant to MCD
		S	0.41	1.92	5.24	3.03	10.83	
		%	3.28	33.68	47.64	27.55	82	

4	O 1 (1) (1) (1)	O	8.00	15.00	15.00	15.00	15.00	Saving was mainly due to non-filling up of vacant posts, procurement of less store items and non finalization of tenders
	Rajiv Gandhi Super Specialty Hospital	S	7.58	14.46	14.58	14.53	12.95	
	%		94.75	96.40	97.20	98.87	86	

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

() using lower level staff to perform duties of higher level post.*

From the above it is evident that there were persistent savings during 2004-09 in Education due to non-implementation of scheme in upper primary classes and release of less grant to MCD. Savings under Medical and Public Health grant were due to less grant released to MCD under "Urban Family Welfare Centres" (Centrally Sponsored Scheme), procurement of fewer store items and non-finalization of tender in Rajiv Gandhi Super Speciality Hospital. Further, in Education department where there were persistent savings due to non-filling up of vacant posts; provision in the budget estimates should be kept for salaries likely to be incurred on account of persons on duty and the actual salary likely to be drawn by them. No provision should be kept for the vacant posts. Contrary to this Rs. 40.00 crore was made in the Budget estimates for the year 2008-09 for vacant posts and Rs. 21.90 crore remained unutilized on the ground of non-filling up of vacant posts, which shows that the persistent trend of large unspent provisions in the aforesaid heads of the grant are due to over-estimation of fund requirement by the department.

2.3.3 Drawal of funds to avoid lapse of budget grant

No such cases where amounts drawn were either fully unspent for the specific purposes or remitted to Government Account before the closure of the financial year 2008-09 were noticed.

2.3.4 Excess over provisions relating to previous years requiring regularization

As per Article 205 of the Constitution of India, it is mandatory for the State Government to get the excess over a grant/appropriation regularized by the State Legislature. Although no time limit for regularization of expenditure has been prescribed under the Article, however, as a practice the excess expenditure is said to be regularized after the completion of discussion of the Appropriation Accounts by the Public Accounts Committee (PAC). However, the excess expenditure amounting to Rs. 20.67 crore for the years 2006-08 was yet to be regularized as detailed in **Appendix 2.2**. The year wise amount of excess expenditure pending regularization for grant/appropriation is summarized in Table 2.4 given below:

Table 2.4: Excess over provisions relating to previous years requiring regularization

Year	Number of		Amount of excess over provision	Status of Regularization
	Grant	Appropriation		
2006-07	7(38 sub heads)	-	9.12	Not yet regularized
2007-08	5 (30 sub heads)	-	11.55	Not yet regularized
Total	12 (68 sub heads)	-	20.67	

2.3.5 Excess over provisions during 2008-09 requiring regularization

Article 205 of the Constitution of India, provides that if any money has been spent for any services during a financial year in excess of the amount granted for that service for that year, the excess expenditure should be regularized by the State Legislative Assembly. It was, however, observed that from the head wise appropriation accounts for the year 2008-09 in 29 cases of five grants and appropriations, though the expenditure of Rs. 17.35 crore had exceeded the available provisions under the respective heads the authority administering the concerned grant/appropriation did not issue re-appropriation orders to accommodate the final excess expenditure over the available provision, indicating poor budgetary control requiring regularization under Article 205 of the Constitution as indicated in the **Appendix 2.3**.

The excess expenditure of Rs. 17.35 crore required regularization under Article 205 of the Constitution. In some cases reasons for excess expenditure recorded as good progress of work were very vague and should be avoided.

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

- Grant No.11- 2059,Public works- Maintenance and Repair (Rs. 5.74 crore);
- 4202, Construction of Building for Delhi College of Engineering (Rs. 1.71 crore);
- Capital outlay on Medical and Public Health- 4210,Construction of building for hospital (Rs. 0.70 crore);
- 5054-Capital outlay of Roads and Bridges-Construction of Roads and Bridges (Rs. 2.22 crore).

2.3.6 Unnecessary/Excessive/Inadequate 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 requirements of funds. Resort to supplementary demands should only be made in exceptional and urgent cases.

In 12 cases relating to three grants/appropriation as detailed in **Appendix 2.4**, while supplementary provisions aggregating to Rs. 30.20 crore were obtained during the year 2008-09 in anticipation of higher expenditure, the final expenditure was less than even the original grant/appropriation. Thus the entire amount of supplementary provision was unnecessary pointing to deficient budgeting.

The main reasons for non-utilization of supplementary grant were:

- Non-receipt of bills of tentage and advertisement from the vendors (expenses on election- Rs. 5.31 crore);
- Less release of grant to Netaji Subhash Institute of Technology (Rs. 1.61 crore);
- Non-release of grant to Indian Institute of Public Health (Rs. 14.00 crore);
- Non-filling of vacant posts and receipt of less bills at Aruna Asaf Ali Government Hospital (Rs. 3.00 crore); and

- Less tours, receipt of less claims, less expenditure on works and economy measures (Rs. 1.07 crore).

2.3.7 Excessive/unnecessary re-appropriation of funds

Re-appropriation is transfer of funds within a grant from one unit of appropriation where saving are anticipated to another unit where additional funds are needed. Injudicious re-appropriation proved excessive or insufficient and resulted in savings of over Rs. 275.92 crore in 58 sub heads and the excess was more than Rs. 3.23 crore in 4 sub heads as detailed in **Appendix 2.5**. The main reasons for savings were:

- Delhi e-Governance Society was created to administer the e-governance projects of NCT of Delhi, but the funds could not be utilized as the by-laws of the society were not approved as of March 2009;
- The loan to DJB could not be released as the project was not approved by the Government of India;
- In August 2008 Bhagidari Cell intimated that it required Rs. 1.71 crore for expenditure on Bhagidari utsav, workshop, advertisement, publication etc. However, funds could not be utilized due to non-implementation of certain parts of this scheme during the year;
- Entire provision under the scheme "Establishment of Special Court" remained unutilized as the approval was not given by Delhi Electricity Regulatory Commission (DERC) which was required; and
- As per instructions of Finance department of Government of NCT of Delhi no provision should be kept in anticipation of posts lying vacant. However, the funds lying unutilised were not re-appropriated within the grant and new re-appropriations were approved defying the orders of Government.

2.3.8 Unexplained re-appropriations

No such case was mentioned in the Appropriation Accounts of Government of NCT of Delhi.

2.3.9 Substantial surrenders

Substantial surrenders (cases where more than 50 *per cent* of total provision was surrendered) were made in respect of three sub-heads on account of either non implementation of scheme/slow progress of work in the following schemes:

- "Training centre for school bus drivers and non-DTC bus drivers" by Transport department;
- E-Governance Project-construction of Kiosks for Jeevan Project of Information and Technology department; and
- "Upgradation, improvement, handing over civic services of Industrial Estate Flatted Factories Complex" of Industries department.

Out of a total provision of Rs. 14.00 crore for these schemes, Rs. 10.68 crore (76 per cent) was surrendered, which included 100 per cent surrender in respect of "Training centre for school bus drivers and non-DTC bus drivers" scheme of Transport department (Rs. 1 crore). The details of selected such cases audited/verified by audit are given in **Appendix 2.6**.

2.3.10 Surrender in excess of actual saving

No such case was noticed where the amount surrendered was in excess of actual savings.

2.3.11 Anticipated savings not surrendered

Rule 56(2) of General Financial Rules stipulates that savings as well as provisions that cannot be profitably utilized should be surrendered to Government immediately as soon as they are foreseen without waiting till the end of the year. At the close of the year 2008-09, there were, however, 6 Appropriations in which savings occurred but no part of which had been surrendered by the concerned department. The amount involved in these cases was Rs. 189.23 crore (15 per cent of the total savings i.e. 1239.39 crore) (**Appendix 2.7**).

Similarly, out of total savings of Rs. 1239.39 under 11 grants (saving of Rs. 1 crore and above were indicated in each grant) an amount of Rs. 740.05 crore (60 per cent of total savings) was not surrendered, as detailed in **Appendix 2.8**. Besides, in 8 cases, (surrender of funds in excess of Rs. 1 crore), Rs. 375.76 crore was surrendered on the last two working days of March 2009, as detailed in **Appendix 2.9** indicating inadequate financial control besides the fact that these funds could not be utilized for the intended development purposes.



2.4 Non-reconciliation of Department figures

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

Rule 118 of Receipt and Payment Rules, stipulates that moneys drawn on abstract contingent (AC) bills for payment of advances to suppliers of stores should be adjusted within a period of one month from the date of drawal by submission of detailed bill. The total amount of Detailed Countersigned Contingent Bills (DCC) received during the years 2004-09 was only Rs. 433.31 crore as against the amount of Abstract Contingent (AC) bills of Rs. 746.55 crore, leading to an outstanding balance of DCC bills of Rs. 334.70 crore as on 31 March 2009. Year wise details are given below:

Table 2.5: Pendency in submission of Detailed Countersigned Contingent Bills against Abstract Contingent Bills

Year	(Rupees in crore)			
	Amount of AC bills	Amount of DCC bills	DCC bills as percentage of AC bills	Outstanding AC bills
Upto 2003-04	*	*	*	21.45
2004-05	40.20	30.05	74.75	10.15
2005-06	158.25	138.67	87.63	19.58
2006-07	159.19	110.70	69.54	48.49
2007-08	159.30	40.83	25.63	118.47
2008-09	229.61	113.05	49.24	116.56
Total	746.55	433.31	58.04	334.70

* Details for the years upto 1994- 2000 and 2002-03 not furnished

Out of Rs. 24.12 crore outstanding due to non-adjustment of advance payments towards purchase of Plant and Machinery for different hospitals, Rs. 21.45 crore was outstanding for more than five years. Moreover, due to non-submission of DCC bills by different departments, it could not be ensured that funds had been utilized for the purpose for which these had been drawn. Thus, possibility of temporary misappropriation of funds could not be ruled out in the absence of any detailed contingent bills. Further, the reasons for drawal of advance were called for. The reply is awaited.

2.4.2 Un-reconciled Expenditure

As per statement of Principal Accounts Office, Government of NCT Delhi there was no expenditure of any department which remained unreconciled during the year 2008-09.

2.4.3 Non-adjustment of Temporary Advances

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

▶ 2.5 Advances from Contingency Fund

Advances from the fund are to be made only for meeting expenditure of an unforeseen and emergent character, postponement of which, till its authorization by the legislature would be undesirable. There were no such cases noticed during the audit of appropriation accounts of Government of NCT of Delhi for the year 2008-09.

▶ 2.6 Personal Deposit Accounts

As per information furnished by the Principal Accounts Office no personal deposit account is being operated for the purpose of parking funds by debit to the consolidated fund of the state.

▶ 2.7 Recoveries in reduction of expenditure

The demands for grants presented to the Legislature are for Gross Expenditure including credits and recoveries, which are adjusted in the accounts as reduction of expenditure. The anticipated recoveries and credits are shown separately in the budget estimates. During 2008-09 such recoveries were anticipated at Rs. 16.67 crore. However, actual recoveries during the year were Rs. 27.92 crore. Position of estimated and actual recoveries during the previous five years is depicted below:

Table 2.6 Recoveries in Reduction of Expenditure

(Rupees in crore)

Year	Estimated recoveries	Actual recoveries	Excess(+) Shortfall (-)	Percentage of Variation Excess (+) Short fall
2008-09	16.67	27.92	(+) 11.25	(+) 67.49
2007-08	17.49	58.86	(+) 41.37	(+) 236.54
2006-07	919.36	1070.97	(+) 151.61	(+) 16.49
2005-06	1283.01	1222.22	(-) 60.79	(-) 16.49
2004-05	926.51	748.40	(-) 55.07	(-) 5.94

2.8 Suspense Balances

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

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

Table 2.7: Amount under Suspense Heads

At the end of March	Net amount (in crore)
2009	Dr. 485.99*
2008	Dr. 19.68
2007	Dr. 169.64
2006	Dr. 251.69
2005	Dr. 215.35

*The details of balances under various Suspense Heads as on 31 March 2009

Pay and Accounts office Suspense Account	Dr. Rs. 145.53 crore
Settlement Suspense Account	Dr. Rs. 89.23 crore
Provident Fund Suspense Account	Dr. Rs. 0.09 crore
Public Sector Bank Suspense Account	Dr. Rs. 431.73 crore
Material Purchase Suspense Account	Cr. Rs. 34.96 crore
Suspense Account	Cr. Rs. 0.10 crore.
Total	Dr. Rs. 485.99 crore

The introduction of Core Banking System by the State Bank of India in January 2009 resulted in huge accumulation of balances at the end of March 2009, which was the major contributor for the suspense balance as shown in the above table for (Dr.) Rs. 431.73 crore.

Outcome of Review of Grant No. 6- Directorate of Education

2.9 Introduction

The Directorate of Education, headed by Director of Education, is engaged in imparting education to the students (class-I to class-XII) of the National Capital Region of Delhi through various government schools and government-aided schools located in the territory of Delhi. The main works of the Department are allocation of funds to government/aided schools, formulation of annual plan, monitoring of plan schemes, etc.

2.10 Budget and expenditure

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

Table 2.8: Budget and expenditure

Year	Provision		Actual disbursement		Unspent provision	
	Revenue	Capital	Revenue	Capital	Revenue	Capital
2006-07	1582.53	60.93	1453.57	59.44	128.96	1.49
2007-08	1837.66	129.00	1720.44	116.93	117.22	12.07
2008-09	2549.94	210.72	2413.64	130.18	136.30	80.54
Total	5970.13	400.65	5587.65	306.55	382.48	94.10

Notes: Excludes charged appropriation and disbursement

2.11 Large Savings under various Sub-heads

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

Scrutiny of the head-wise appropriation accounts for the year 2008-09 revealed that the department made excessive provisions under various sub-heads (**Appendix-2.10**) which resulted in large savings.

Large savings occurred due to slow progress of work, less number of beneficiaries than projected, vacant posts, non-receipt of bills in time, non-procurement of computers and non-clearance of arrear bills etc. Large savings indicate that expenditure could not be incurred as estimated and were pointers to deficiencies in the system of public expenditure management.

2.12 Persistent savings

According to Rule 48(2) of the General Financial Rules, Ministries/ Departments are required to prepare their estimates, keeping in view the trends of disbursements during the previous years and other relevant factors like instructions on economy issued by the Ministry of Finance, from time to time. Scrutiny of Appropriation Accounts for the years 2007-09 revealed that there were persistent unspent/under utilised provisions under the following sub-heads, which indicated unrealistic budgeting, deficient financial management and slackness on the part of the department in implementing the schemes. The details of sub-heads are given in the following page.

Table 2.9: Persistent savings

(Rupees in crore)

Sub- Head	2006-07		2007-08		2008-09	
	Total provision	Savings	Total provision	Savings	Total provision	Savings
2202-A.1(1)(1)(1)(1) GIA to SCERT	7.00	1.91	7.00	2.01	7.00	2.10
2202-A1(2)(4)(4) Free supply of Text books	9.75	0.30	28.00	5.24	39.27	4.48
2202-A1(2)(8) (1) Additional "Schooling facilities"	592.36	90.89	567.00	73.80	806.39	20.18
2202-A.1(2)(8)(20) Introduction of Computer Science at + 2 stage	27.00	10.80	46.00	14.75	40.00	21.90
2202-A.1(4)(4)(14)-School Extension Programme	1.85	0.14	9.00	4.24	2.85	1.26
2202-A.1(2)(8)(17) Vocational Education in schools	10.35	2.84	10.31	2.66	11.28	2.06
2202-A1(2)(8)(25) GIA to aided schools for subsidy for school uniform to girl students	2.20	0.18	2.30	0.28	4.00	0.69
2236-A.4(1)(1)(1) Mid-day Meal	7.38	4.51	4.92	2.11	11.48	8.50
2236-A.4(1)(1)(2) Mid day Meal - SCP	1.62	1.41	1.08	0.85	2.52	1.92
2236-A.4(1)(1)(10) GIA to aided schools for Mid-day Meal	1.13	0.22	1.50	0.24	2.46	1.40
4202-AA 1 (1)(1)(1) Construction, repairs & maintenance and petty works of school building by education department	17.23	1.01	26.00	1.74	26.00	5.66
4202-AA 1 (1)(1)(2) Outsourcing work of school building	-	-	44.85	9.06	129.00	65.88
2202-A.1(4)(4)(20) Scheme of YUVA	-	-	20.00	1.51	26.70	2.30

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

- Some of the schools could not draw money for supply of text books and budget was not surrendered by the schools even after transfer of plan posts to others schools;
- Incorrect assessment of demands;
- Proposal for purchase of equipment for computer education programme was not finalized/ approved;

- Local tours could not be organized by some of the schools due to delay in finalization of guidelines in YUVA scheme etc.

In response to the audit observations, department stated that necessary instructions were issued to the schools on a regular basis for timely utilisation of funds under Plan heads, but the same were not used. The department further stated that it would be careful in the future and would take necessary steps for realistic budgeting for the Plan schemes.

▶ 2.13 Schemes affected by persistent unspent provisions

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

(a) Free supply of Text Books

As per the scheme, a set of text books is to be provided to all the students from classes I to VIII. Students from classes IX to XII are provided cash for the purchase of text books from their respective schools. The books from classes I to VII are published by DBTB and are to be procured by schools before March and to be distributed to students at the beginning of a new academic session. Books for class IX onwards are published by NCERT and other publishers, so students are given liberty to buy books from any source and are paid a fixed sum in cash in lieu of books.

During the scrutiny of records (Re-appropriation Accounts and monthly expenditure statement (Plan)), it was noticed that of the total budget of Rs. 28.00 crore and Rs. 39.27 crore allocated under this scheme during the years 2007-08 and 2008-09, Rs. 5.24 crore and Rs. 4.48 crore respectively remained unspent because some schools did not withdraw cash to be disbursed to the students for the purchase of books. This clearly shows that the purpose of cash payment to students for purchase of books was defeated.

(b) Mid-day Meals scheme

The scheme envisages that every child in primary school be provided meals during the school hours with a minimum content of 300 calories and 8-12 gms of protein each day of school for a minimum of 200 days in a year with the objective of meeting nutrition deficiency and to prevent children from purchasing unhygienic food from hawkers and to reduce the number of absentees in the classes. The scheme was extended upto class VIII from the financial year 2008-09.

Scrutiny of appropriation accounts for the year 2008-09 revealed that budget allocations of Rs. 14 crore and Rs. 2.46 crore were made (Mid-day Meal for children & Mid-day Meal for children SCP^{*} and GIA^{**} to aided schools for Mid-day Meal), out of which 10.42 crore (76%) and 1.40 crore (56%) remained unspent due to non-implementation of schemes in upper primary classes as the vendors were not finalized (for supply of mid-day meals in schools) by the Selection Committee

* Special Campaign Programme

** Grant-in-Aid

appointed by government. Thus the children in the upper primary classes were deprived of nutritious meals.

(c) Introduction of Computer Science at + 2 level

All computer subjects namely (i) computer science (ii) informatics practice and (iii) multimedia and web designing have been introduced as elective subjects at 10 + 2 level in all Government/Government-aided Senior Secondary schools. The objective of the schemes is to provide computer education to the students at schools. Initially, the services for computer education were outsourced through an agency, which provided teachers and equipment for computer education at schools. Records revealed that due to unsatisfactory services provided by the agency, on the decision of the department, the imparting of computer education was being done through heads of schools where facilities of computer labs were available and the school heads were empowered to procure hardware and peripherals and ensure maintenance of computers etc. The budget provision and actual expenditure for the scheme for the period 2006-09 was as under:

Table 2.10: Budget and expenditure of scheme

(Rupees in crore)

Year	Original budget (O) Re-appropriation (R)	Total provision	Actual expenditure	Savings
2006-07	O 27.00 R (-) 10.75	16.25	16.20	0.05
2007-08	O 46.00 R (-) 09.65	36.35	31.24	5.11
2008-09	O 40.00 R (-) 11.65	28.35	18.10	10.25

The above table shows that Rs. 16.20 crore (60 per cent), Rs. 31.24 crore (67 per cent) and 18.10 crore (45 per cent) out of the original provisions of Rs.27, 46 and 40 crore were incurred/disbursed during the years 2006-07, 2007-08 and 2008-09 respectively. Savings were attributed to non-filling up of vacant posts during 2006-07 and proposal for purchase of equipment etc., not being finalized/ approved during the years 2007-08 and 2008-09.

Thus, under utilization of the approved outlay of the Scheme indicated lax implementation leading to non-achievement of the objectives of the scheme.

▶ 2.14 Surrender of unspent provision at the end of financial year

Rule 56 (2) of the General Financial Rules provides that unspent provisions in a grant or appropriation are to be surrendered to the Government as soon as these are foreseen without waiting for the end of the financial year. Unspent provision should also not be held in reserve for any possible future excess. Test-check revealed that contrary to this, the Department surrendered unspent provisions of Rs. 5.70 crore (non-plan) to the Finance Department, Government of NCT of Delhi at the end of the financial year. The details are given in the following page.

Table 2.11: Surrender of unspent provision

(Rupees in crore)

Year	Sub-head	Amount surrendered	Date of surrender
2008-09	2204-A.2(2)(1) National Service Scheme	0.70	20 March 2009
	2202-A.1(2)(6)(1) Assistance to Non-Govt. Sec. School-Salaries	5.00	30 March 2009

However, in the surrender orders dated 31 March 2009 issued by the Finance (budget) Department, Government of NCT of Delhi, there was no order for surrender of above unspent provisions. Had the above unspent provisions been surrendered as soon as these were foreseen, these could have been fruitfully utilized in other schemes /projects/ programmes of the government instead of being allowed to lapse.

Reasons for surrendering the budget at the end of the financial year were called for from the Education Department. Reply is awaited.

2.15 Rush of expenditure

As per Rule 56(3) of the General Financial Rules, rush of expenditure, particularly in the closing months of the financial year, shall be regarded as a breach of financial propriety and should be avoided. Contrary to this, the head-wise expenditure incurred by the department during the month of March in last three years under the following sub-heads ranged between 47 *per cent* and 100 *per cent* of the total expenditure

Table 2.12: Rush of expenditure

(Rupees in crore)

Year	Sub-head	Total provision	Total expenditure	Exp. incurred during last quarter		Exp. in March	
				Amount	Percentage	Amount	Percentage
2006-07	2202-A1(2)(4)(4) Free supply of text books	9.75	9.45	9.25	98	7.12	77
2007-08	2202-A1(2)(4)(4) Free supply of text books	28.00	22.69	16.01	71	11.41	50
	4202 AA1(1)(1)(1) Construction, repairs & maintenance and petty works of school building by Education Department	26	24.11	21.34	88	18.73	78
	4202-AA1(1)(1)(2) Outsourcing work of school building	44.85	35.80	33.26	93	26.17	73
	2202-A1(4)(4)(14) School Extension programme	5.35	4.75	4.02	85	2.45	52
	2202-A1(2)(8)(20) Computer Education in govt. school	37.35	31.24	22.79	73	18.32	59
	2204-A2(3)(7) GIA to sports association	0.75	0.72	0.49	68	0.49	68

	2204-A2(4)(1) Cash incentive to the outstanding players, sportsmen etc.	3.55	3.61	3.19	88	3.19	88
	BB4(3)(1)(10) Commonwealth Games	60.00	48.57	48.57	100	48.57	100
2008-09	2202-A1(2)(4)(3) Free supply of text books	39.27	31.97	-	-	22.07	69
	4202 AA 1 (1)(1)(1) Construction, repairs & maintenance and petty works of school building by Education Department	26.00	20.34	-	-	9.50	47
	4202-AA1(1)(1)(2) Outsourcing work of school building	67.10	63.11	-	-	58.78	93
	2202-A1(2)(8)(16) Awards/incentive to students & teachers	0.50	0.48	-	-	0.48	100
	2202-A.1(4)(4)(4) Coaching facilities to the students	1.00	0.13	-	-	0.129	99
	2204-A2(2)(3) Youth welfare programme	0.20	0.18	-	-	0.18	100
	2204-A2(3)(7) GIA to sports association	0.25	0.25	-	-	0.25	100
	2236-A4(1)(1)(10) GIA to aided school for Mid- day Meal	3.00	1.08	-	-	0.78	72

In response to the audit observation, the Department stated that some of the activities like publication of school magazines etc., are organized in the ending months. Further, funds for supply of free text books were drawn in the month of March for supply of books in the next session. Department also stated that there are around 1000 disbursal centres of Directorate of Education due to which monitoring of expenditure of all the centres is difficult.

2.16 Unrealistic Budgeting

As per Rule 48 (2) of the General Financial Rules, Ministries/ Departments have to inter alia prepare their estimates keeping in view the trends of disbursements during the previous years and other relevant factors like the economy instructions issued by the Ministry of Finance from time to time. Scrutiny of records for the years 2006-07 to 2008-09 revealed that entire provisions remained unutilized under a number of sub-heads shown in the following table, defeating the original purpose for which the budget provisions were passed by the Legislative Assembly.

Table 2.13: Unrealistic Budgeting

(Rupees in crore)

Year	Sub-head	Total provision	Unspent provision
2006-07	2236-A4(1)(1)(12) Mgmt. monitoring & evaluation of Mid-day Meal scheme	R 0.60	0.60
	2202-J1(5)(1) Minor work	0-0.45 R (+) 0.55	1.00

2007-08	2236-A4(1)(1)(13) National program of nutritional support to Primary education	O-18.03 R(+) 14.82	32.85
	2202-J1(3)(3) GIA to National law school at New Delhi.	O-0.01 R+) 4.99	5.00
2008-09	2204-A.1(2)(6) Assistant to non-Govt. Sr. School	167.39	167.39
	2202-A.2(2)(1) National Service Scheme	S-0.01 R 0.69	0.70
	2236-A.4(1)(1)(13) National programme of Nutritional support to primary education (CSS)	18.00	18.00
	2236-A4(1)(1)(12) Management monitoring and evaluation of Mid-day meal scheme(CSS)	0.45	0.45
	2203-B1(5)(6) Pharmaceutical Science University	0.20	0.20
	2203-B1(5)(7) Starting of production-cum-training facilities in institutions	0.80	0.80
	2203-B1(5)(8) Networking of all institutes	0.50	0.50
	2203-B1(5)(10) Starting of public lecture scheme	0.10	0.10
	2203-B1(5)(13) Development of Delhi knowledge hub	1.00	1.00
	2203-B1(5)(14) Eminent faculty in reputed institution	0.40	0.40
	2203-B1(6)(3) EDUSAT	0.40	0.40
	2203-B1(6)(4) Setting up of IIT	1.10	1.10
	2203-C1(3) Centre of advance studies and extension services	0.20	0.20
	2203- F2(3)(3) GIA to Raja Ram Mohan Roy Library Foundation.	0.20	0.20
	2203 I1(1)(1)(2) TIFAC core centre for drug development	0.50	0.50
	2202-J1(1)(3) GIA to colleges being managed by Trusts and affiliated to DU	0.80	0.80
	2202-J1(2)(1)(6) financial assistance to economically weaker sections	1.20	1.20
	2202-J1(3)(1) GIA to IP university	0.50	0.50
	2202-J1(3)(2) GIA to GGSIU for Mahila Institute of Technology	0.65	0.65
	2202-J1(4)(2) Introduction of new courses in Govt. colleges	0.50	0.50
	4202-EE1(1)(1)(1) Expansion of College of Arts	0.80	0.80
	4202-GG1(1)(1)(3) Museum and art gallery	0.50	0.50

The reasons stated in the appropriation accounts revealed that in most of the cases, the entire provision remained unutilized due to non-implementation of the schemes. This indicates that the budget estimates were not prepared after adequate pre-budget scrutiny of projects and schemes.

2.17 Unnecessary supplementary grants

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

In the following cases, the department sought supplementary provisions in anticipation of higher expenditure, but the final expenditure was less than the original grants/appropriations in one case and in another two cases 85 *per cent* and 61 *per cent* supplementary grants remained unspent which shows that supplementary provisions were unnecessary, indicating deficient budgeting.

Table 2.14: Unnecessary supplementary grants

(Rupees in crore)

Year	Sub-head	Provision	Actual expenditure	Unspent provision
2008-09	2203-B 1(5)(3) GIA to NSIT	O 32.19 S 1.61	29.58	4.22
	2202-A1(2)(6)(2) Assistance to Govt. aided schools for other expenses	S 2.46	0.37	2.09
	2202-A1(2)(8)(26) GIA for text books under freeship quota in private schools	S 1.07	0.42	0.65

Reasons for not using the supplementary grant were stated to be release of less than budgeted grant to the schools owing to receipt of less claims/ beneficiaries. Thus estimation of expenditure was unrealistic.

2.18 Injudicious re-appropriation of funds to sub-heads

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

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

(Rupees in crore)

Year	Sub-head	Original (O)	Re-appropriation	Total Provision	Actual Expenditure	Savings
2006-07	2202-A1(1)(1)(1)(1) GIA to SCERT	6.30	R-0.69 S-0.01	7.00	5.09	1.91
2007-08	2202-A1(3)(2)(2) Examination reforms branch for quality improvement	2.03	0.22	2.25	1.98	0.27
2007-08	2236-A4(1)(1)(12) Management Monitoring and Evaluation of mid-day meal scheme (CSS)	0.60	0.10	0.70	0.53	0.17
2007-08	2236-A4(1)(1)(13)-National programme of nutritional support to primary education (CSS)	18.03	14.82	32.85	NIL	32.85

2007-08	2203-B1(1)(1) Directorate of Tech. education	5.09	0.16	5.25	4.90	0.35
2008-09	2202-A1(4)(4)(14) School Extension Programme	2.00	0.85	2.85	1.59	1.26
	2236-A4(1)(1)(1) Mid-day meal for children	4.92	6.56	11.48	2.98	8.50
	2236-A4(1)(1)(2) Mid-day meal SCSP	1.08	1.44	2.52	0.60	1.92
	2203-B1(4) Polytechnic	32.25	6.07	38.32	28.94	9.38
	2203-B1(5)(3) GIA to NSIT	32.19	1.61	33.80	29.58	4.22
	2203-C1(1)(1) DCE	32.05	0.70	32.75	30.36	2.39
	4202-EE1(1)(1)(1) Expansion of College of Arts	0.30	0.50	0.80	NIL	0.80
	4202-GG1(1)(1)(3) Museum and Art Gallery	0.15	0.35	0.50	NIL	0.50

2.19 Excess expenditure over appropriation

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

Test-check of records revealed that there was an original provision of Rs. 2.00 crore in the demand for grants under sub-head 1(2)(8)(17)- vocational education in schemes under plan head, which was reduced to Rs. 35 lakh in the revised budget for the year 2008-09. However, the Department had incurred an amount of Rs. 1.28 crore against the budget provision of Rs. 35 lakh. Thus, the department had made an excess payment of Rs. 93.47 lakh over the available provision. However, the Department did not issue any re-appropriation orders to accommodate the excess expenditure over the available provisions. This is indicative of defective budgetary control. In reply, the department stated that the matter has been communicated to the Vocational Branch which monitors vocational education in schools for further action.

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

Audit scrutiny of records (Grant No. 6-Education) revealed that excess over the sanctioned grant (including re-appropriation and supplementary grant) was incurred in 12 cases during the financial years 2006-07 to 2008-09 (**Appendix 2.11**). The

reasons of excess expenditure and the date of regularization of excess expenditure were called for. Reply is awaited.

2.20 Conclusion and Recommendations

During 2008-09, expenditure of Rs.20,389.23 crore was incurred against the total grants and appropriations of Rs.21628.62 crore, resulting in a saving of Rs.1239.39 crore. The overall saving was the net result of saving of Rs.1256.74 crore offset by excess of Rs.17.35crore. This excess requires regularization under Article 205 of the Constitution of India. In 8 cases, surrender of funds amounting to Rs.375.76 crore in excess of Rs.1 crore was made on the last two working days of the financial year, while in 6 grants/appropriations savings of Rs.189.23 crore were not surrendered. In 70 cases, augmentation/reduction of provision by re-appropriation provided either in excess of requirement or insufficient or unnecessary as the final expenditure of the re-appropriated sub-heads resulted in savings/excess.

Budgetary controls need to be strengthened in all the Government departments, where savings/excesses persisted for last five years. Re-appropriation/surrender orders should not be issued at the end of the year.

Chapter 3

Financial Reporting

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

3.1 Delay in furnishing Utilization Certificates

Departmental officers are required to obtain certificate of utilization of grants from the grantee i.e. statutory bodies, non-governmental institutions etc, indicating that the grants had been utilized for the purpose for which these were sanctioned and where grants were conditional, the prescribed conditions had been fulfilled. According to the information furnished by the Pr. PAO, Delhi Government, 4007 utilization certificates (UC) for grants aggregating to Rs. 8,994.03 crore were outstanding as given in **Appendix 3.1 (a)**. The major defaulting department was Urban Development contributing 97 *per cent* of the arrears. MCD, NDMC and Delhi Vidyut Board were the primary recipients of the above grants and were also the major defaulters, having submitted utilization certificates for Rs. 88699.32 lakh, i.e., only 10.94% of Rs. 810599.07 lakh grants released since 1977-78. The age-wise delays in submission of UCs is summarized in **Table 3.1**.

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

(Rupees in Lakh)

Sl. No.	Range of delayed number of years	Total grants paid		Utilization Certificates Outstanding	
		Number	Amount	Number	Amount
1.	0-1	263	221539.96	218	113953.64
2.	1-3	1376	218098.35	1287	205559.19
3.	3-5	218	96978.03	218	96978.03
4.	5-7	217	187567.35	217	187567.35
5.	7-9	200	78178.64	200	78178.64
6.	9 & above	1867	217166.11	1867	217166.11
	Total	4141	1019528.44	4007	899402.96

From the table, it is seen that prior to 2006, utilization certificates were not submitted for any of the grants released. Out of a total of 4007 UCs amounting to Rs. 8994.03 crore awaited from various departments at the end of March 2009, 1287 certificates amounting to Rs. 2055.19 crore were still pending even after a lapse of one to three years. Similarly 1867 UCs amounting to Rs. 2171.66 crore were pending even after a lapse of nine years. Department-wise position of outstanding UCs is given in **Appendix 3.1 (b)**.

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 the institutions. The accounts of various bodies/authorities received for the year 2007-08, attracted audit by the Comptroller and Auditor General of India. Autonomous bodies/authorities, audit of which was due, were audited during 2008-09.

The annual accounts of two autonomous bodies/authorities viz., Delhi Jal Board and Netaji Subhash Institute of Technology due up to 2007-08 had not been received as of April 2009 by the Accountant General (Audit). The details of these accounts are given in **Appendix 3.2** and their age-wise pendency is presented in **Table 3.2**.

Table 3.2: Age-wise arrears of Annual Accounts due from Government Bodies

Sl. No	Delay in Number of Years	No. of the Bodies/Authorities	Grants Received (Rs. in Lakh)
1.	0-1	1	21965*
2.	1-3	-	40569.50*
3.	3-5	2	5580.28*
4.	5-7		
5.	7-9		
6.	9 & above		

*Only information relating to Delhi Jal Board is available.

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

Several autonomous bodies have been set up by the State Government. A large number of these bodies are audited by the CAG of India with regard to the verification of their transactions, operational activities and accounts, conducting regulatory compliance audit of all transactions, review of internal management and financial control, review of systems and procedures etc. The audit of accounts of various bodies in the State has been entrusted to the CAG. The status of entrustment of audit, rendering of accounts to audit, issuance of Separate Audit Reports and their placement in the Legislature are indicated in **Appendix 3.3**. The frequency distribution of autonomous bodies according to the delays in submission of account to Audit and placement of Separate Audit Reports in the legislature after the entrustment of Audit to CAG is summarized in **Table 3.3**.

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

Delays in submission of Accounts (In Months)	Number of Autonomous Bodies	Reasons for the Delay	Delays in submission of SARs in Legislature (in Years)	Number of Autonomous Bodies	Reasons for the Delay
0-1	1	N.A *	0-1	N A	N A
1-6	4	N.A *	1-2	N.A	N.A
6-12	1	N.A *	2-3	N.A	N.A
12-18		N.A *	3-4	N.A	N.A
18-24		N.A *	4-5	N.A	N.A
24 & above	1	Due to shifting from single entry to double entry system of accounting	5 & above	N.A	N.A
Total	5				

* Not Available.

3.4 Misappropriations, losses, defalcations, etc.

Thirty two cases of theft, misappropriation/loss of material amounting to Rs. 18.73 lakh were noticed by Audit upto 31 March 2009. The department-wise break up of pending cases and age wise analysis is given in **Appendix 3.4** and nature of these cases is given in **Appendix 3.5**. The age-profile of the pending cases and the number of cases pending in each category - theft and misappropriation/loss as emerged from these appendices are summarized in **Table 3.4**.

Table 3.4: Profile of Misappropriations, losses, defalcations, etc.

Age-Profile of the Pending Cases			Nature of the Pending Cases		
Range in Years	Number of cases	Amount involved (Rs. in lakh)	Nature of the Cases	Number of Cases	Amount Involved (Rs in lakh)
0-5	24	18.08	Theft	14	2.07
5-10	6	0.62			
10-15	1	0.03	Misappropriation/Loss of material	18	16.65
15-20	1	0.00			
20-25	-	-	-	-	-
25 & above	-	-	-	-	-
Total	32	18.73	Total Pending Cases	32	18.73

3.5 Conclusion and Recommendations

Timely submission of utilization certificates is a major area of concern. Out of a total of 4007 UCs

amounting to Rs. 8994.03 crore awaited from various departments at the end of March 2009, 1287 certificates amounting to Rs. 2055.19 crore were still pending even after a lapse of one to three years. Similarly, 1867 UCs amounting to Rs. 2171.66 crore were pending even after a lapse of nine years.

Internal control in all the organizations needs to be strengthened to avoid delay in submission of utilization certificates. Departmental enquiries in all fraud and misappropriation cases should be expedited to bring the defaulters to book.

New Delhi
Dated:

(RAJVIR SINGH)
Accountant General (Audit), Delhi

Countersigned

New Delhi
Dated:

(VINOD RAI)
Comptroller and Auditor General of India

Appendix 1.1

Time series data on the State Government Finances

(Referred to in Paragraph 1.1 & 1.3)

(Rupees in crore)

	2004-05	2005-06	2006-07	2007-08	2008-09
Part A. Receipts					
1. Revenue Receipts	8562.63	10843.53	12193.61	14912.38	16352.21
(i) Tax Revenue	7106.13	8939.28	10155.80	11782.80	12180.70
Taxes on Agricultural Income					
Taxes on Sales, Trade, etc	5199.93	6500.56	7365.79	8310.48	9152.09
State Excise	843.68	1024.80	1133.18	1301.25	1420.91
Taxes on Vehicles	195.98	298.74	362.84	420.20	419.12
Stamps and Registration fees	668.34	827.65	917.97	1318.39	787.99
Land Revenue	0.01	0.01	0.01	0.01	0.01
Taxes on Goods and Passengers	0.95	0.12	-	-	-
Other Taxes	197.24	287.41	376.01	432.46	400.57
(ii) Non Tax Revenue	921.39	1398.96	1463.38	1816.70	2300.72
(iii) State's share of Union taxes and duties	-	-	-	-	-
(iv) Grants in aid from Government of India	535.11	505.29	574.23	1312.88	1870.79
2. Miscellaneous Capital Receipts					
3. Recoveries of Loans and Advances	527.96	319.68	228.64	231.26	798.99
4. Total Revenue and Non debt capital receipts (1+2+3)	9090.59	11163.21	12422.26	15143.64	17151.21
5. Public Debt Receipts	4011.35	5896.45	4002.14	746.02	428.74
Internal Debt (excluding Ways and Means Advances and Overdrafts)	-	-	-	-	-
Net transactions under Ways and Means Advances and Overdrafts	-	-	-	-	-
Loans and Advances from Government of India	4011.35	5896.45	4002.14	746.02	428.74
6. Total Receipts in Consolidated Fund (4+5)	13101.94	17059.66	16424.39	15889.66	17579.95
7. Contingency Fund Receipts	-	-	-	-	-
8. Public Account Receipts	-	-	-	-	-
9. Total Receipts of the State (6+7+8)	13101.94	17059.66	16424.39	15889.66	17579.95
Part B. Expenditure /Disbursement					
10. Revenue Expenditure	5827.48	6515.39	7755.48	9770.52	11762.56
Plan	1392.12	1648.44	2020.66	3329.01	3944.14
Non Plan	4435.36	4866.95	5734.82	6441.51	7818.42
General Services (including interest payments)	2074.38	2223.82	2810.38	3249.26	3434.55
Social Services	3017.47	3310.30	3847.19	5222.10	6599.37
Economic Services	372.50	573.48	566.07	631.85	1272.69
Grants-in-aid-and contributions	363.13	407.79	531.84	667.32	455.95
11. Capital Expenditure	1425.52	1502.42	1782.94	3764.46	3995.40
Plan	1361.90	1439.64	1931.09	3761.36	3992.21
Non Plan	63.62	62.78	(-)148.15	3.10	3.19
General Services	93.25	83.69	146.84	282.05	333.48
Social Services	393.37	336.78	233.59	626.13	681.32
Economic Services	938.90	1081.94	1402.51	2856.27	2980.60
12. Disbursement of Loans and Advances	3320.70	2900.27	3294.24	3649.56	4217.32
13. Total (10+11+12)	10573.70	10918.08	12832.66	17184.54	19975.28
14. Repayments of Public Debt	2301.65	223.66	133.75	975.09	386.03
Internal Debt (excluding Ways and Means Advances and Overdrafts)	-	-	-	-	-

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Net transactions under Ways and Means Advances and Overdraft	-	-	-	-	-
Loans and Advances from Government of India	2301.65	223.66	133.75	975.09	386.03
15. Appropriation to Contingency Fund					
16. Total disbursement out of Consolidated Fund (13 + 14 + 15)	12875.42	11141.74	12966.42	18159.63	20361.31
17. Contingency Fund disbursements	-	-	-	-	-
18. Public Account disbursements	-	-	-	-	-
19. Total disbursement by the State (16 + 17 + 18)	12875.42	11141.74	12966.42	18159.63	20361.31
Part C. Deficits					
20. Revenue Deficit(-)/ Revenue Surplus (+)(1-10)	(+)2735.15	(+)4328.14	(+)4438.13	(+)5141.86	(+)4589.65
21. Fiscal Deficit(-)/Fiscal Surplus(+) (4-13)	(-)1483.18	(+)245.14	(-)410.41	(-)2040.90	(-)2824.07
22. Primary Deficit (21 + 23)	(+)85.38	(+)1917.96	(+)1799.82	(+)463.44	(-)312.20
Part D. Other data					
23. Interest Payments (included in revenue expenditure)	1568.56	1672.82	2210.23	2504.34	2511.87
24. Financial Assistance to local bodies etc.,	1319.21	1367.59	4928.91	7273.46	7627.57
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)	92053	105815	125282	143911	162428
28. Outstanding fiscal liabilities	16026.86	21699.65	25568.04	25338.96	25381.66
29. Outstanding guarantees (year end) (including interest)	-	-	-	-	-
30. Maximum amount guaranteed (year end)	-	-	-	-	-
Part E: Fiscal Health Indicators					
I Resource Mobilization					
Own Tax revenue/GSDP	7.72	8.45	8.11	8.19	7.50
Own Non-Tax revenue/GSDP	1.00	1.32	1.17	1.26	1.42
II Expenditure Management					
Total Expenditure/GSDP	11.48	10.32	10.24	11.94	12.30
Total Expenditure/ Revenue Receipts	123.49	100.69	105.24	115.24	122.16
Revenue Expenditure /Total Expenditure	55.11	59.68	60.44	56.86	58.89
Expenditure on Social Services/ Total Expenditure	39.74	40.93	39.06	41.81	43.58
Expenditure on Economic Services/Total Expenditure	27.06	29.03	23.78	28.72	30.46
Capital Expenditure/Total Expenditure	13.48	13.76	13.89	21.90	20.00
Capital Expenditure on Social and Economic Services/ Total Expenditure	12.60	10.94	12.75	20.26	18.33
III Management of Fiscal Imbalances					
Revenue deficit (surplus)/GSDP	(+)2.97	(+)4.90	(+)3.54	(+)3.57	(+)2.83
Fiscal deficit/GSDP	(-)11.56	(+)10.23	(-)0.33	(-)1.42	(-)1.74
Primary Deficit(surplus) /GSDP	(+)10.09	(+)1.81	(+)1.43	(+)10.32	(-)0.19
Revenue Deficit(surplus) /GSDP	2.97	4.90	(-)3.54	(-)3.57	(+)2.83
IV Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP	17.41	20.51	20.41	17.61	15.62
Fiscal Liabilities/RR	187.17	200.12	209.68	169.91	155.22
Primary deficit vis-a-vis quantum spread	10.84	196.83	(-)91.64	36.03	(-)41.48
Debt Redemption (Principal + Interest)/ Total Debt Receipts	57.38	3.97	3.34	466.40	
V Other Fiscal Health Indicators					
Return on Investment	0.22	1.87	0.78	0.38	0.31
Balance from Current Revenue (Rs in crore)	1606.42	5988.41	6458.79	7671.30	7611.09
Financial Assets/Liabilities	95.90	83.76	79.83	85.39	90.86

Figures in brackets represent percentages (rounded) to total of each sub-heading

@ GSDP figures communicated by the Government adopted.

Appendix 1.2

Time series data on the State Government Finances

(Referred to in Paragraph 1.7.1)

(Rupees in crore)

Part A: Abstract of Receipts and Disbursements for the year 2008-09									
Receipts				Disbursement					
						2008-09			
2007-08		2008-09	2007-2008			Non-Plan	Plan	Total	
		Section-A: Revenue							
14912.38	I	Revenue receipts	16352.21	9770.52	I	Revenue expenditure	7818.42	3944.14	11762.56
11782.80		-Tax revenue	12180.70	3249.26		General services	3344.96	89.60	3434.56
				5222.10		Social Services-	3179.39	3419.97	6599.37
1816.70		-Non-tax revenue	2300.72	2154.24		-Education, Sports, Art and Culture	2291.62	556.69	2848.31
				1153.89		-Health and Family Welfare	606.70	883.95	1490.65
		-State's share of Union Taxes		1490.65		-Water Supply, Sanitation, Housing and Urban Development	105.77	1415.40	1521.17
				10.17		-Information and Broadcasting	26.60	-	26.60
513.32		-Non-Plan grants	948.09	23.10		-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	4.10	17.74	21.84
741.31		-Grants for State Plan Schemes	850.33	49.24		-Labour and labour Welfare	47.74	12.91	60.65
				332.99		-Social Welfare and Nutrition	89.59	533.01	622.60
58.25		-Grants for Central and Centrally sponsored Plan Schemes	72.37	7.82		-Others	7.27	0.28	7.55
				631.85		Economic Services-	838.13	434.57	1272.70
				43.70		-Agriculture and Allied Activities	44.41	7.29	51.70
				69.11		-Rural Development	2.95	3.57	6.52
						-Special Areas Programmes			

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			51.61		-Irrigation and Flood control	71.06	0.08	71.14
			97.11		-Energy	399.47	6.50	405.97
			17.87		-Industry and Minerals	9.11	13.16	22.27
			292.78		-Transport	131.87	356.50	488.37
			8.21		-Science, Technology and Environment	0.21	13.61	13.82
			51.46		-General Economic Services	179.04	33.86	212.90
			667.32		Grants-in-aid and Contributions	455.95	-	455.95
			9770.52		Total	7818.42	3944.14	11762.56
	II	Revenue deficit carried over to Section B		II	Revenue Surplus carried over to Section B			
		Total			Total			
		Section-B: Others						
	III	Opening Cash balance including Permanent Advances and Cash Balance Investment		III	Opening Overdraft from Reserve Bank of India			
	IV	Miscellaneous capital receipts		IV	Capital Outlay			
			282.05		General Services-	-	333.48	333.48
			626.13		Social Services-	-	681.32	681.32
			254.37		-Education Sports, Art and Culture	-	373.59	373.59
			161.29		-Health and Family Welfare	-	174.06	174.06
			169.03		-Water Supply, Sanitation, Housing and Urban Development	-	91.74	91.74
					-Information and Broadcasting	-	-	-
			30.72		-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	-	29.52	29.52
		Section-B: Others (concl'd)						
			7.48		-Social Welfare and Nutrition	-	9.76	9.76

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				3.24		-Others	-	2.65	2.65
				2856.27		Economic Services-	3.19	2977.41	2980.60
				9.41		-Agriculture and Allied Activities	(-)0.05	7.26	7.21
				97.84		-Rural Development	-	185.99	185.99
						-Special Areas Programmes	-	-	-
				31.00		-Irrigation and Flood Control	3.24	43.68	46.92
				1102.03		-Energy	-	467.49	467.49
				(-)0.26		-Industry and Minerals	-	(-)0.32	(-)0.32
				1600.56		-Transport	-	2269.91	2269.91
				4.47		-General Economic Services	-	3.39	3.39
				2856.27		Total	3.19	3992.21	3995.40
231.26	V	Recoveries of Loans and Advances-	799.00	3649.56	V	Loans and Advances disbursed-	2518.33	1698.99	4217.32
73.13		-From Power Projects	599.90	130.71		-For Power Projects	-	93.75	93.75
3.43		-From Government Servants	3.22	1.85		-To Government Servants	1.13	0.26	1.39
154.70		-From Others	195.88	3517.00		-To Others	2517.20	1604.98	4122.18
	VI	Revenue Surplus brought down			VI	Revenue Deficit brought down			
					VII	Repayment of Public debt-			
746.02	VII	Public debt receipts-	428.74			-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				-Repayment of Loans and Advances to Central Government	386.03	-	386.03

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		-Net transactions under overdraft			VIII	Appropriation to Contingency Fund			
		-Loans and Advances from Central Government			IX	Expenditure from Contingency Fund			
	VIII	Appropriation to Contingency Fund			X	Public Account disbursements			
	IX	Amount transferred to Contingency Fund				-Small Savings and Provident Funds			
	X	Public Account receipts				-Reserve Funds			
		-Small Savings and Provident Funds				-Suspense and Miscellaneous			
		-Reserve Funds				-Remittances			
		-Suspense and Miscellaneous				-Deposits and Advances			
		-Remittance			XI	Cash Balance at end-			
		-Deposits and Advances				-Cash in Treasuries and Local Remittances			
	XI	Closing Overdraft from Reserve Bank of India				-Deposits with Reserve Bank			
						-Departmental Cash Balance including permanent Advances			
						-Cash Balance Investment			
		Total				Total	386.03	-	386.03

Appendix 1.2 (continued)

Time series data on the State Government Finances

(Referred to in Paragraph 1.7.1)

(Rupees in crore)

Part B Summarized financial position of the Government of NCT Delhi as on 31 March 2009			
As on 31-03-2008	Liabilities		As on 31-03-2009
25338.96	Loans and Advances from Central Government		25381.67
	Pre 1984-85 Loans	-	-
25338.92	Non-Plan Loans	25381.63	
-	Loans for State Plan Schemes	-	
-	Loans for Central Plan Schemes	-	
0.04	Loans for Centrally Sponsored Plan Schemes	0.04	
28289.13	Revenue surplus		32878.78
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
58572.50			63204.86
	Assets		
19597.70	Gross Capital Outlay on Fixed Assets-		23593.10
8235.44	Investments in Shares of Companies, Corporations, etc	9682.02	
11362.26	Other Capital Outlay	13911.08	
30418.31	Loans and Advances		33836.63
6217.71	Loans for power Projects	5711.56	
15267.20	Other Development Loans	18352.77	
8933.40	Loans to Government servants and Miscellaneous loans	9772.30	
8556.49	Cash balance merged with that of Union Government		5775.13
58572.50			63204.86

The abridged accounts in the foregoing statements have to be read with comments and explanations in the Finance Accounts. Government accounts being mainly on cash basis, the deficit on Government account, as shown in Appendix 1.4, indicates the position on cash basis, as opposed to accrual basis in commercial accounting. Consequently, items payable or receivable or items like depreciation or variation in stock figures, etc., do not figure in the accounts. The assets amounting to Rs.19597.70 crore and Rs. 23593.10 crore as on 31 March 2008 and 31 March 2009 respectively under the head Gross outlay include an amount of Rs. 1,587.95 crore which were adopted during 1994-95 from the Controller General of Accounts. Similarly, Loans and Advances depicted on assets side amounting to Rs. 30,418.31 crore and Rs. 33,836.63 crore as on 31 March 2008 and 31 March 2009 respectively. But the corresponding figures to be shown on the liabilities side have not been depicted distinctly in the Finance Accounts for these years.

Appendix 2.1

Statement of various grants/appropriations where savings were more than Rs. 10 crore (1 crore for SCS) each or more than 2 per cent of the total provision
(Referred to in Paragraph 2.3.1)

(Rupees in crore)

Sl. No.	Grant No.	Name of the Grant/Appropriation	Total Grant/Appropriation	Saving	Percentage	Reasons of savings
6						
EDUCATION						
1		A1(1)(1)(1)(1) Grant in aid to SCERT (CSS)	7.00	2.10	30	Release of less grant to SCERT
2		A1(4)(4)(18) Integrated Education of disabled children (CSS)	3.00	2.14	71	Receipt of less funds from Govt. of India
3		A4(1)(1)(2) Mid day meal for children (SCSP)	2.52	1.92	76	Non implementation of scheme in upper primary classes
4		A4(1)(1)(13) National Programme of Nutritional support to primary education (CSS)	18.00	18.00	100	Entire provision remained unutilized due to non receipt of grant from Govt. of India
5		AA1(1)(1)(2) Outsourcing of work of school building	129.00	65.89	51	Slow progress of work
6		JJ 1(1)(1)(1) Allotment of land and construction of building of Indraprastha Vishwavidyalaya	43.00	21.50	50	Slow progress of work
7						
MEDICAL AND PUBLIC HEALTH						
7		A1(3)(3)(9) Grant in aid to Indian Institute of Public Health	15.00	15.00	100	Entire provision remained unutilized due to non release of grant
8		A1(4)(1)(5) Contribution of Central Govt. towards State illness Assistance Fund (CSS)	1.50	1.50	100	Entire provision remained unutilized due to non release of state contribution
9		E1(1)(1)(5) Super specialty wing (DDU)	25.00	19.68	79	Non filling up of vacant posts, procurement of less store items and non finalization of tenders
10		K1(3)(1) Urban Family Welfare Centres (CSS)	13.16	10.83	82	Non release of grant to MCD
11		K1(3)(2) Revamping of Urban Family Welfare Centres (CSS)	6.40	4.88	76	Non release of grant to MCD
12		K1(9)(3) Sub centres (CSS)	1.00	1.00	100	Entire provision remained unutilized due to non release of grant of MCD
13		M1(3)(1)(2)(1) Grant in aid (CSS)	1.20	1.20	100	Non receipt of grant from Govt. of India
14		O1(1)(1)(1) Rajiv Gandhi Super Specialty Hospital	15.00	12.95	86	Non filling of vacant posts, procurement of less store items and non finalization of tenders.
8						
SOCIAL WELFARE						
15		B3(1)(1)(3) Supplementary Nutrition programme	39.95	16.42	41	Reasons awaited from the department.
16		B3(1)(1)(4) Supplementary Nutrition programme (SCSP)	8.77	1.82	21	Reasons awaited from the department.
17		B3(1)(1)(8) Supplementary Nutrition programme (CSS)	22.53	5.74	25	Reasons awaited from the department.
18		C1(1)(3)(9) Free supply of Books and Stationery to Scheduled Caste Students in schools (SCSP)	6.55	2.66	41	Less number of beneficiaries
19		C1(1)(5)(6) Special central assistance for Scheduled Caste Component Plan (CSS)	1.00	1.00	100	Entire provision remained unutilized due to non receipt of funds from Govt. of India.

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20		D4(1)(1)(5) Reimbursement of Sales Tax/Work contract cess to DMRC	27.00	27.00	100	Entire provision remained unutilized due to non receipt of reconciled statement from the VAT department.
21		D5(1)(1)(2) Incentive for Light Public Transport Passenger Vehicle	30.00	30.00	100	Non implementation of scheme.
22		DD1(2)(3) Equity capital to Delhi Transport Corporation for Common Wealth Games	641.21	391.21	61	Release of less Equity Capital to DTC
23		DD1(3)(1) Introduction of Electronic Trolley Buses Alternative mode of transport	120.00	46.71	39	Slow progress of work
24		DD3(1)(2) Subordinate debt for land acquisition in MRTS	141.00	82.50	59	Release of less subordinate debt.
9		INDUSTRIES				
25		C3(1)(6)(1)(2) Swasthya Bima Yojna (CSS)	6.00	6.00	100	Entire provision remained unutilized due to non implementation of scheme.
26		D1(4)(1) Subsidised distribution of Pulses to families below the poverty line	12.00	10.18	85	Less number of beneficiaries
10 DEVELOPMENT						
27		DD1(1)(1) Minor Irrigation scheme	53.00	51.11	96	Slow progress of work
11 URBAN DEVELOPMENT AND PUBLIC WORKS DEPARTMENT						
28		A4(2)(1)(2) Grant in aid to MCD for maintenance of school buildings	25.60	25.60	100	Entire provision remained unutilized due to non release of grant under the scheme
29		A6(2)(1)(2) Yamuna River Authority/Measures for rejuvenation of river Yamuna	50.10	50.10	100	Entire provision remained unutilized due to non implementation of scheme.
30		A7(1)(1)(2) Grants to MCD (Slum) for construction of houses for weaker section (JNNURM)	10.00	10.00	100	Entire provision remained unutilized due to non release of grant under the scheme
31		A7(1)(1)(3) Grants to DSIDC for construction of houses for weaker section (JNNURM)	120.00	65.22	54	Release of less grant under the scheme
32		A7(1)(1)(4) Grants to DDA for construction of houses for weaker section (JNNURM)	15.00	15.00	100	Entire provision remained unutilized due to non release of grant under the scheme
33		A8(1)(1)(1) Grants to MCD for maintenance of resettlement colonies	109.73	27.43	25	Release of less grant under the scheme
34		A8(2)(1)(19) Provision of essential services in unauthorized colonies	100.00	75.00	75	Release of less grant to MCD under the scheme
35		A8(2)(1)(28) Grant in aid to MCD for sanitation in unauthorized colonies	105.00	78.75	75	Release of less grant to MCD under the scheme
36		A8(2)(1)(29) Grant in aid for maintenance of capital assets- MCD	25.60	25.60	100	Entire provision remained unutilized due to non release of grant under the scheme
37		A8(2)(1)(30) Grant in aid for municipal reforms	198.71	198.71	100	Entire provision remained unutilized due to non release of grant to MCD under the scheme
38		A8(2)(1)(31) SPV for Delhi State Spatial Data Infrastructure (DSSD)	50.00	49.20	98	Slow progress of work

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39		A8(3)(1)(1) Strengthening and augmentation of infrastructures i.e. roads, streets, localities street lights etc. in each assembly constituency	199.50	90.14	45	Due to general election of Lok Sabha when model code of conduct was operative as the funds are released on the recommendation of MLA under the scheme
40		A8(3)(1)(5) SPV for redevelopment of walled city	20.00	19.96	99	Slow progress of work
41		A8(3)(1)(7) Slum Development Board	10.00	10.00	100	Entire provision remained unutilized due to non implementation of scheme
42		A12(1)(1)(2)(6) Jawahar Lal Nehru National Urban Renewal Mission	140.00	140.00	100	Entire provision remained unutilized due to non implementation of scheme
43		E2(2)(1)(4) Grant in aid to IPGCL for VRS benefits	50.00	50.00	100	Entire provision remained unutilized due to non release of grant to IPGCL
44		AA2(2)(1)(1) Loans to DJB	282.40	70.60	25	Release of less loan to DJB
45		AA2(2)(1)(9) Loan to DJB for sewerage facilities in unauthorized colonies	200.00	50.00	25	Release of less loan to DJB
46		AA2(2)(1)(13) Loan to DJB for JNNURM project	28.00	28.00	100	Entire provision remained unutilized due to non release of loan to DJB
47		BB4(1)(2)(2) Construction of Building for school (SCSP)	16.92	1.31	8	Reasons awaited from the department
48		BB4(1)(4)(2) Construction of Delhi Government Sponsored Building	39.90	29.00	73	Slow progress of work
49		BB4(1)(4)(3) Setting up of university of science and technology	14.00	14.00	100	Entire provision remained unutilized due to non implementation of scheme
50		BB4(2)(1)(4) Setting of Indian Institute of Information Technology	20.00	20.00	100	Entire provision remained unutilized due to non implementation of scheme
51		BB5(1)(1)(1)(3) Lal Bahadur Shastri Hospital at Khichiripur (SCSP)	5.00	4.00	80	Slow progress of work
52		BB5(1)(1)(1)(5) Construction of Building for dispensary health centre (SCSP)	7.80	2.48	32	Reasons awaited from the department
53		BB6(1)(1) General Pool Accommodation	40.10	12.82	32	Slow progress of work
54		BB11(1)(1)(4) CRF scheme	10.00	10.00	100	Entire provision remained unutilized due to non implementation of scheme
55		BB11(1)(1)(5) Jawahar Lal Nehru national urban renewal mission	365.00	365.00	100	Entire provision remained unutilized due to non implementation of scheme
56		EE1(1)(2) GENCO for renovation/modification Raj Ghat Power House	10.00	10.00	100	Entire provision remained unutilized due to non implementation of scheme
57		EE1(2)(5) Loans for renewal and maintenance of CCGT	38.00	38.00	100	Entire provision remained unutilized due to non release of loan
58		EE2(1)(1)(6) Equity contribution to Pragati Power Project III, Bawana	799.00	334.50	42	Release of less equity contribution to Pragati Power Project.
59		EE2(1)(2)(1) Purchase of Land	14.00	11.05	79	Less procurement of land.
		Total Saving		2782.41		

Appendix 2.2

Excess over provision of previous years requiring regularization

(Referred to in Paragraph 2.3.4)

Rupees in crore)

Year	Number of Grants/ appropriations	Grant/Appropriation Number	Amount of excess	Stage of consideration by Public Accounts Committee (PAC)
2006-07				
4, Finance		3451, C1(1)(2) Man Power Cell	0.02	
6, Education				
		2202, A1(1)(5)(2) Scheme to be implemented by the Directorate (CSS)	0.04	
		2202, A1(2)(8)(19) Other Misc. Scheme	0.04	
7, Medical and Public Health				
		2210, A1(1)(2) School Health Scheme	0.02	
		2210, A1(4)(1)(8) Common Wealth Games	0.02	
8, Social Welfare				
		2225, A1(1)(1)(2) Sanskar Ashram	0.003	
		2225, A1(1)(1)(3) Reorganization of Welfare Centre for Denotified tribes	0.02	
		2235 A2(1)(1)(6) Security –Internal and External and Augmentation of Sanitation	0.08	
		2235, A2(1)(2)(10) Training cum Production Centre for leprosy affected person	0.01	
		2235, A2(1)(2)(11) Other Scheme	0.01	
		2235, A2(1)(2)(16) State Programme for events for Socially and Physically disadvantage persons	0.004	
		2235, A2(1)(3) (17) Honorarium to Anganwadi Workers and helpers	0.05	
		2235, A2(1)(4) (3) Work Centre for women	0.07	
		2235, A2(1)(7) (3) Old Age Pension	0.002	
		2236, A3(1)(1) (5) Supplementary Nutrition Programme (SC)	0.12	
		3075, C4(1)(1)(5) Reimbursement of Sales Tax/work contract cess to DMRC	1.50	
		5055, CC1(1)(4) Purchase of Land for new bus terminal	0.003	
		5055 CC1(3)(1) Introduction of Electronic Trolley Buses alternative mode of transport	2.86	
9, Industries				
		2851, A2(3)(13) Assistance to women entrepreneur (women welfare scheme for self employment (SCP)	0.001	
10, Development				
		2245, E8(1)(1)(1)(1) Relief on account of Natural calamities- other expenditure	1.94	
		2014, E 14(1)(1) Wakf Tribunal	0.02	
		2015, G 5(1)(1)(1) Expenses on Election	0.02	

	2015, H 6(2)(1)New Delhi District	0.001	
	2015, H 6(4) preparation and printing Electoral Rolls	0.01	
	2053 M 3(2)(1)(1) North East Zone	0.0003	
	2029 N 1(2)(1) North West Zone	0.12	
	2515 N7(1)(1)(1) Mini Master Plan	0.16	
	2015 07(2)(1) North District	0.01	
	4711 DD2(2)(1) Suspense Recoveries	0.02	
11, Urban Development & Public Works Department			
	3475 A14 (3)(2) Swarn Jayanti Shahakari Rojgar Yojna	0.01	
	2059 B1(1)(2) Construction	0.14	
	2059 B1(1)(6) Suspense	0.21	
	3054 B3(1)(1)(1)(1) Maintenance	0.02	
	4217 AA1(3)(1)(2) Development of Urban Villages	1.13	
	4210 BB5(2)(3)(1)(2) Renovation of Ayurvedic & Unani Tibbia College	0.01	
	4235 BB7(1)(4)(4) Construction of Social Welfare Department	0.38	
	4405 BB(9)(1)(1) Expansion & reorganization of Fishery activities	0.02	
	5452 BB13(1)(1)(1) Delhi Institute of Hotel Management & Catering	0.03	
Total		9.1243	
2007-08			
6, Education			
	2202, A1(2)(4)(1) Direction & Administration	0.005	
	2202, A1(2)(8)(2) Science Centre cum central workshop	0.04	
	2202, A1(3)(2)(3) provision of Preprimary/primary class in existing Govt. schools	0.03	
	2202 A1 (4)(4)(2) Introduction of Yoga Schemes in schools	0.25	
	2230 B2(1) (4)(1)(2) State Share	0.12	
7, Medical and Public Health			
	2210, M1(1)(1)(11) Rajkiya Ayurvedic Sansthan at Khera Dabur	0.15	
8, Social Welfare			
	2235 A2(1)(3)(4) counseling & Guidance Bureau	0.03	
	2235 A2(1)(3)(15) Crèches	0.01	
	2235 A2(1)(4)(16) Financial assistance to lactating and nursing mother belonging to weaker section of society	0.03	
	2235 A2(1)(7)(4) Medical care unit	0.03	
	2235 A2(1)(9)(6) Implementation of recommendation of HRD report	0.002	

	2236 A3(1)(1)(2) Scheme for adolescent girls (Kishori shakti yojna)	0.09	
10, Development			
	2403, B3 (2)(8)(1) General components (CSS)	0.03	
	2702, B8(1)(1)(1) Rationalization of Minor Irrigation Scheme (CSS)	0.0003	
	2711, D3(1)(2)(1) Tools and Plant	0.004	
	2235, E&(1)(1) Secretary Revenue	0.46	
	2515, I 7(1)(1)(1) Mini Master Plan	0.004	
	2053, M3(2)(2)(1) North East Zone	0.04	
11, Urban Development & Public Works Department			
	2216,B2(1)(1)(1) Construction	0.004	
	3054, B3(1)(1)(1)(1) Maintenance	0,53	
	4202, BB 4(1)(1)(1) Construction of Building for middle school	0.74	
	4210, BB 5(1)(1)(1)(2) Sanjay Gandhi Memorial Hospital, Mangolpuri	0,05	
	4210, BB 5(1)(1)(1)(4) Babu Jag Jivan Ram Hospital (SCP)	0,0001	
	4210, BB 5(1)(1)(1)(7) State Drug Authority and Procurement agency	0.06	
	4210, BB 5(1)(1)(1)(9) Directorate of ISM & Homoeopathy	0.20	
	4210, BB 5(2)(2)(1) Construction of building for MAM College	0.46	
	4235, BB7 (1)(1)(4) Development for Home for mentally retarded	0.06	
	4235, BB7 (1)(4)(1) Provision of additional facilities in the existing buildings	0.35	
	5054, BB11 (1)(1)(1) Construction of Roads and Bridges	5.30	
	5054, BB11 (1)(1)(7) Common Wealth Games	2.47	
Total		11.5494	
Grand Total		20.67	

Appendix 2.3

Excess over provision during 2008-09 requiring regularization

(Referred to in Paragraph 2.3.5)

(Rupees in crore)

Sl. No.	Number and title of		Total grant	Expenditure	Excess	Reasons (*)
Voted Grants						
1	4 Finance	2054, A1(1)(2)(1) Principal Accounts Office EDP Cell	1.40	1.68	(+)0.28	
2	6 Education	2202, A1 (2)(8)(4) Educational Television	0.39	0.48	(+)0.09	
3	6 Education	2202 A1(2)(8)(19) Other Misc. Scheme	1.34	1.47	(+)0.13	
4	8 Social Welfare	2225, A2(1)(2)(14) scholarship for disabled persons	0.60	0.61	(+)0.01	
5	8 Social Welfare	2225, A2(1)(5)(2) Old age pension	0.13	0.15	(+)0.02	
6	8 Social Welfare	2225, B2(1)(1)(3) Security internal and external and augmentation of sanitation	0.05	0.19	(+)0.14	
7	8 Social Welfare	2225, B2(1)(3)(20) Pension to widows	22.00	22.36	(+)0.36	
8	8 Social Welfare	2225,B3(1)(1)(7) Kishori Shakti Yojna (CSS)	0.32	0.37	(+)0.05	
9	8 Social Welfare	5055, DD 1(1)(4) Purchase of land for new bus terminal	77.00	77.15	(+)0.15	
10	10 Development	2406, F2(2)(2)(1) Development of forests including consolidation	1.57	2.49	(+)0.92	
11	10 Development	2053, K 3(3)(1)(2) Citizen care for habitat fund	0.60	0.61	(+)0.01	
12	10 Development	4515, BB4(1)(6) Rural Development Board for works to be carried out under IDRV (SCSP)	28.80	30.12	(+)1.32	
13	10 Development	4711, DD2(2)(2)(1) Major Drainage works	14.95	15.30	(+)0.35	
14	10 Development	4711, DD2(2)(2)(3) Remodeling of Trunk drain No.1 Bund Drain and Behari Pur Drain in Trans Yamuna Area	10.00	10.93	(+)0.93	Good progress of work
15	11 Urban Development and Public works department	2059, B1(1)(4) Maintenance and Repair	118.40	124.14	(+)5.74	Reasons awaited from the department.
16	11 Urban Development and Public works department	4059, BB2(1)(2)(5) Capital outlay on Public works- Deputy Commissioners' offices	3.25	3.70	(+)0.45	
17	11 Urban Development and Public works department	4059, BB2(1)(2)(7) Delhi Subordinate Staff Selection Board	0.05	0.08	(+)0.03	

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18	11 Urban Development and Public works department	4059, BB2(1)(2)(11) Delhi Institute of Pharmaceutical Science and Research	3.01	3.17	(+)0.16	
19	11 Urban Development and Public works department	4202, BB4(1)(3)(1) Additional facilities/renovation work in existing buildings of Education Department	0.80	1.24	(+)0.44	
20	11 Urban Development and Public works department	4202, BB4(1)(4)(3) Setting up of university of science and technology	NIL	0.13	(+)0.13	
21	11 Urban Development and Public works department	4202, BB4(2)(1)(1) Construction of building for Delhi College of Engineering at Bawana Road	3.90	5.61	(+)1.71	Reasons awaited
22	11 Urban Development and Public works department	4202, BB4(4)(3)(1) Fine Arts Education-College of Arts	1.75	1.82	(+)0.07	
23	11 Urban Development and Public works department	4210, BB5(1)(1)(1)(1) Construction of building for hospitals	105.20	105.90	(+)0.70	Good progress of work
24	11 Urban Development and Public works department	4210, BB5(2)(1)(1) Medical Education Training and Research-Building	NIL	0.12	(+)0.12	
25	11 Urban Development and Public works department	4210, BB5(2)(2)(1)(1) Construction of building for MAMC	11.83	11.92	(+)0.09	
26	11 Urban Development and Public works department	4210, BB5(2)(3)(1)(2) Renovation of Ayurvedic & Unani Tibbia College	2.00	2.04	(+)0.04	
27	11 Urban Development and Public works department	4235, BB7(1)(1)(2) Construction of buildings for primary school for deaf at Nehru Vihar	3.50	3.85	(+)0.35	
28	11 Urban Development and Public works department	4250, BB8(2)(4)(2), State Share	NIL	0.34	(+)0.34	
29	11 Urban Development and Public works department	5054, BB11 (1)(1)(1) Construction of Roads and Bridges	164.38	166.60	(+)2.22	Good progress of work
Total					(+)17.35	

(*As per Chapter No. 11 para 11.5.1 of Civil Account Manual in case of variation in a sub head not exceeding Rs. 50 lakh reasons for both saving and excess are not be recorded. In 29 sub heads pertaining to five grants there was an excess expenditure over sanctioned grant.

Appendix 2.4

Cases where supplementary provision (Rs. 10 lakh or more in each case) provided unnecessarily (Referred to in Paragraph 2.3.6)

(Rupees in crore)

Sl. No.	Number and Name of the Grant	Original Provision	Actual expenditure	Saving out of original provision	Supplementary provision	Reasons for unnecessary Supplementary provision
A Revenue (Charged)						
Total for Charged		NIL	NIL	NIL	NIL	
A Revenue (Voted)						
3, Administration of Justice						
1	F1(1)(1) Expenses on Election	12.5650	11.8935	0.6715	5.3115	Saving was mainly due to non receipt of bills of tentage and advertisement from the vendors in time.
4, Finance						
2	F1(3)(4) Structural Changes in VAT departments administration	4.0600	3.8598	0.2002	0.3950	Saving was mainly due to non filling up of vacant posts and positing of Jr. Incumbents against transferred Sr. Incumbents.
6, Education						
3	B1(5)(3) Grant in aid to Netaji Subhash Institute of Technology	32.1875	29.5785	26.090	1.6125	Savings was mainly due to release of less grant
7, Medical and Public Health						
4	A1(1)(2) School Health Scheme	9.5025	5.4237	4.0788	4.2000	Due to receipt of less bills/claims and procurement of less store.
5	A1(3)(3)(9) Grant in aid to Indian Institute of Public Health	1.0000	NIL	1.0000	14.0000	Due to non release of grant
6	D1(1)(1)(1) Aruna Asaf Ali Govt. hospital (Civil hospital)	20.6000	16.9939	3.6061	3.0000	Due to non filling of vacant posts and receipt of less bills and procurement of less store items

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7	W1(1)(1)(1) Malviya Nagar Colony hospital	16.3300	11.7458	4.5842	0.2590	Due to less tours, receipt of less claim and economy measure
10, Development						
8	B1(2)(1) Seed Farm	0.8375	0.8252	0.0123	0.3500	
9	H3(1)(1) Distt. Estt. New Delhi Zone	2.8535	1.6352	1.2183	0.2692	Due to receipt of less bills and procurement of less store items
10	I2(1)(1)Distt. Estt. South Zone	3.5750	2.4675	1.1075	0.1870	Due to less tours and less expenditure of works and economy measures
11	J3(1)(1)Distt. Estt. South West Zone	3.4754	2.4228	1.0526	0.3395	Due to non filling up vacant posts, less tours, less minor works, less procurement of store items and economy measures
12	L3(1)(1)Distt. Estt. West Zone	4.4153	2.2618	2.1535	0.2800	Due to non filling up of vacant posts, receipt of less claim, less expenditure on works and economy measures
Total for Voted		111.4017	89.1077	22.2940	30.2037	
Total for Revenue		111.4017	89.1077	22.2940	30.2037	
	Grant Number	Original Provision	Actual expenditure	Savings out of Original provisions	Supplementary provision	
	B Capital	NIL	NIL	NIL	NIL	
Total Capital		NIL	NIL	NIL	NIL	

Appendix 2.5

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

(Rupees in crore)

Sl. No.	Grant No.	Description	Head of Account	Re-appropriation	Final Excess(+)/ Saving (-)	Reasons
	2	General Administration				
1		Office of the Council Minister	C1(1)(5)	0.270	(-)0.7865	
2		Citizen Government Interface	C1(1)(6)	0.0266	(-)1.1372	Due to non implementation of some of the plan scheme
	3	Administration of Justice				
3		Delhi Legal Service Authority	E1(2)(2)	0.6100	(-)1.7118	Due to non filling up of vacant posts and non finalization of purchase proposals of computers in time.
	4	Finance				
4		Dte. Of Economics and Statistics	D1(1)(2)(1)	0.2000	(-)0.5773	Due to non filling up vacant posts and change of incumbents.
5		Faculty management web site	I 1(1)(2)(7)	0.3000	(-)0.6555	Due to non completion of work of redesigning of Web site of Delhi Government by vendor in time.
6		Grant in aid to Delhi E-Governance Society (DEGS)	I 1(1)(2)(10)	0.2140	(-)0.5000	Entire provision remained unutilized due to non release of grant
	5	Home				
7		Civil Defence and Home Guards	B1(1)(1)	0.2273	(-)0.6107	Due to non filling up of vacant posts
8		Protection and control	C1(1)(2)	0.8473	(-)5.7420	Due to non filling up of vacant posts, non supply of uniforms items, non purchase of fire equipment owing to non fulfillment of specification and rejection of tender of furniture which was out of specification.
	6	Education				
9		School Extension programme	A1(4)(4)(14)	0.8500	(-)1.2593	Due to slow progress of scheme
10		National Service Scheme	A2(2)(1)	0.6900	(-)0.7000	Entire provision remained unutilized due to non implementation of scheme
11		Mid May meal for children	A4(1)(1)(1)	6.5600	(-)8.5013	Reasons awaited.
12		Mid May meal for children (SCSP)	A4(1)(1)(2)	1.4400	(-)1.9221	Due to non implementation of scheme in upper primary classes.
13		Polytechnic	B1(4)	6.0715	(-)9.3788	Due to non filling up of vacant posts and procurement of less store items

14		Delhi College of Engg.	C1(1)(1)	0.7000	(-)2.3898	Due to non filling up of vacant posts, non revision of pay scale of teachers by the AICTE and economy measures.
15		NCC/ACC	D1(1)(1)	0.1900	(-)1.0950	Due to non filling up of vacant posts.
16		College of Art- Headquarter Estt.	E1(1)(1)(1)	0.2100	(-)0.5864	Due to non payment of arrear of pay in respect of faculty owing to non fixation as per 6 th Central Pay Commission.
17		Technical Education-Direction and Admn.	I1(1)(1)(1)	0.7300	(-)0.9781	Due to non declaration of Pay commission for Teaching Faculty, receipt of less medical bills and non finalization of purchase proposal in time.
18		College of Art-Expansion of College of Art	EE1(1)(1)(1)	0.5000	(-)0.8000	Entire provision remained unutilized due to non implementation of scheme.
19		Deptt. Of Archaeology- Conservation of Monuments	GG1(1)(1)(1)	0.6000	(-)0.7713	Due to slow progress of work.
20		Museum and Art Gallery	GG1(1)(1)(3)	0.3500	(-)0.5000	Reasons awaited.
7		Medical and Public Health				
21		Govt. Dispensary	A1(1)(4)(1)	0.4944	(-)7.7093	Due to non filling up of vacant posts, receipt of less bills/claim and procurement of less store items.
22		Mobile Van Dispensary for JJ Cluster (SCSP)	A1(1)(4)(3)	0.9600	(-)1.9682	Due to non receipt of supply of medicine in time.
23		Health Centre (SCSP)	A1(1)(4)(4)	4.7726	(-)7.4818	Due to non filling up of vacant posts and non finalization of purchase proposal in time.
24		Deen Dayal Hospital- Revamping of Hospital Admn.	E1(1)(1)(1)	1.1000	(-)2.5999	Due to non filling up of vacant posts, procurement of less store items and non finalization of tender
25		Guru Teg Bahadur Medical College and Hospital	F1(1)(1)(1)	0.4100	(-)3.4725	Due to non filling up of vacant posts and non implementation of up gradation of pay in respect of Class IV as 6 th CPC
26		Guru Nanak Eye Centre	G1(1)(1)(1)	0.2120	(-)1.1062	Due to non filling up of vacant posts and receipt of less claims.
27		Urban Family Welfare Centre (CSS)	K1(3)(1)	3.1600	(-)10.8313	Due to non release of grant to MCD
28		Rural Family Welfare Services- Sub Centres (CSS)	K1(9)(3)	0.5000	(-)1.0000	Entire provision remained unutilised due to non release of grant to MCD
29		Lal Bahadur Shastri Hospital (SCSP)	AB1(1)(1)(1)	2.1000	(-)2.2619	Due to non filling up of vacant posts
30		Rao Tula Ram Hospital at Zafarpur	AC1(1)(1)(1)	0.5738	(-)1.3218	No reasons recorded

31		Dr.B.R.Sur Homoeopathic Medical College	A11(1)(1)(1)(1)	0.2330	(-)0.6612	Due to non release of arrear of pay in respect of Senior Resident Doctors and house Physicians owing to non receipt of specific orders in time.
8		Social Welfare				
32		Security Internal and External Augmentation of Sanitation	A2(1)(1)(5)	0.2500	(-)0.9962	No reasons recorded
33		Children Home/observation home for Boys	B2(1)(2)(2)	0.5456	(-)1.9952	Reasons awaited.
34		Bhagidari new initiative in Social Development	B2(1)(5)(1)	7.0000	(-)7.2329	Reasons awaited.
35		Free Supply of books and stationery to Scheduled Caste Students in School (SCSP)	C1(1)(3)(9)	1.0500	(-)2.6638	Due to less number of beneficiaries.
36		Transport Deptt. Taxes on vehicles-Collection Charges	D1(1)	1.5574	(-)1.9565	Due to non filling up of vacant posts and non finalization of some arrears cases of 6 th Central Pay commission
9		Industries				
37		Grant in aid for Industrial Pollution Control	A2(3)(6)	6.1462	(-)6.9562	Entire provision remained unutilized as expenditure sanction could not be issued as the all the staff were deployed on election duty.
38		Streamlining of Public Distribution System	DD1(1)(2)	0.9900	(-)1.2663	Reasons not recorded
10		DEVELOPMENT				
39		Conduct of Live Stock Census (CSS)	B1(6)(3)	2.1800	(-)3.3082	Due to receipt of more grant from Govt. of India than anticipated.
40		Co-operative Department- Headquarter Estt.	C2(1)(1)	0.1885	(-)0.7429	Due to non finalization of proposals for purchase of Projector for EDP cell, digital camera fixing of CCTV and set up of EPABX system.
41		DC office-Distt. East-Secretary Revenue	E 3(1)(1)	0.4150	(-)1.0775	Due to non payment of hiring of tents due to some administration reasons.
42		Social Security and Welfare-Secretary Revenue	E7(1)(1)(1)	0.0500	(-)8.3661	Due to non finalization of payment to be released to 1984 riots victims.
43		Election-Issue of I Card to Voters –South Distt.	I 6(2) (1)	0.5500	(-)0.5695	Reasons awaited.
44		Conductive of Interactive session and work shops-South West Zone	J3(3)(1)(1)	0.7000	(-)0.8940	Due to less interactive session and workshop.
45		Other Relief Measure-South West Zone	J4(1)(1)(1)	0.0394	(-)0.5403	Due to receipt of less claims
46		North Zone	O3(1)(1)	0.2092	(-)0.5353.38	Due to non filling up of vacant posts and non purchase of new vehicles

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47		Power-Energy Conservation	P5(1)(1)(1)	3.5533	(-)4.7463	Due to non finalisation of proposal in time.
11 URBAN DEVELOPMENT AND PUBLIC WORKS DEPARTMENT						
48		Strengthening and Augmentation of Infrastructure i.e. roads streets, localities street lights etc. in each assembly constituency	A8(3)(1)(1)	59.4900	(-)90.1358	Due to general election of Lok Sabha when model code of conduct was operative as the funds are released on the recommendation of MLAs under the scheme.
49		Public works-Estt. Charges	B1(1)(1)(1)	5.9100	(-)9.3702	Reasons awaited.
50		Power Deptt.	E1(1)(1)	1.4700	(-)1.7300	Reasons awaited.
51		Establishment of Special Court	E 2 (1)(2)(2)	0.6000	(-)1.1000	Entire provision remained unutilized due to non implementation of scheme.
52		Loans to DJB for JNNURM Project	AA2(2)(1) (13)	28.0000	(-)28.0000	Due to non release of loan to DJB.
53		Common Wealth Games	BB 4(3)(1)(10)	0.9900	(-)4.9986	Reasons awaited.
54		Construction of Building for dispensaries/health centre (SCSP)	BB5(1)(1)(1)(5)	1.8000	(-)2.4789	Reasons awaited.
55		Construction of 200 bedded super specialty pediatric hospital at Geeta colony	BB5(1)(1)(1)(16)	0.4000	(-)0.5007	Reasons awaited.
56		Department of Health care services of Homoeopathy	BB 5(2)(1)(2)	0.5000	(-)1.0000	Due to non implementation of scheme.
57		Construction of building for social welfare department	BB7(1)(4)(4)	0.5000	(-)0.6974	Reasons awaited.
58		Purchase of land	EE 2(1)(2)(1)	4.0000	(-)11.0467	Due to less procurement of land.
				Total of Savings	(-)275.9213	
6		EDUCATION				
59		Educational Television	A1(2)(8)(4)	(-)0.1450	(+)0.0884	No reasons recorded.
60		National fitness Corps Programme	A2(2)(2)	(-)0.3000	(+)0.0008	No reasons recorded.
10		DEVELOPMENT				
61		Forestry and Wild life- Development of forests including consolidation	F2(2)(2)(1)	(-)0.4766	(+)0.9151	Due to good progress of work.
11 URBAN DEVELOPMENT AND PUBLIC WORKS DEPARTMENT						
62		Construction of Roads and Bridges	BB 11(1)(1)(1)	(-)25.6200	(+)2.2208	Due to good progress of work.
				Total of Excess	(+)3.2251	

Appendix 2.6

Results of review of substantial surrenders made during the year

(Referred to in Paragraph 2.3.9)

(Rupees in crore)

Sr. No.	No. and Title of grant	Name of Schedule (Head of Account)	Total Grant/ Appropriation	Amount surrender/ savings	Percentage of surrender/ savings	Reasons
	4, FINANCE					
		5475, II 1(1)(1) e-Governance Project-construction of Kiosks for Jeevan Project	3.00	2.00	67	Due to slow Progress of work
	8, SOCIAL WELFARE					
		5055 DD1(3)(6) Training centre for school bus drivers and non DTC bus drivers (186)	1.00	1.00	100	Entire provision remained unutilized due to non implementation of scheme
	9, INDUSTRIES					
		4851 AA1(1)(1) Up gradation, improvement handing over civic services of Industrial Estate Flatted Factories Complex (208)	10.00	7.68	23	Saving was due to slow progress of work
	Total		14.00	10.68		

Appendix 2.7

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

(Referred to in Paragraph 2.3.11)

(Rupees in crore)

I-Grant			
Sl. No.	Grant No.	Name of grant/appropriation	Savings
II-Appropriation			
1	2	General Administration- Charged	1.63
2	2	General Administration- Voted	11.89
3	3	Administration of Justice - Charged	4.75
4	3	Administration of Justice - Voted	42.01
5	5	Home-Voted	11.64
6	7	Medical and Public Health-Voted	117.31
Total			189.23

Appendix 2.8

Details of saving of Rs. 1 crore and above not surrendered

(Referred to in Paragraph 2.3.11)

(Rupees in crore)

Sl. No.	Number and Name of Grants/Appropriation	Savings	Surrendered	Savings which remained to be surrendered
1	2	3	4	5
1	1 Legislative Assembly Voted	2.89	1.98	0.91
2	2 General Administration - Charged	1.63	-	1.63
3	2 General Administration - Voted	11.89	-	11.89
4	3 Administration of Justice - Charged	4.75	-	4.75
5	3 Administration of Justice - Voted	42.01	-	42.01
6	4 Finance-Voted	14.01	2.00	12.01
7	5 Home-Voted	11.64	-	11.64
8	6 Education-Voted	216.84	67.82	149.02
9	7 Medical and Public Health-Voted	117.31	-	117.31
10	8 Social Welfare-Voted	173.58	89.91	83.67
11	9 Industries-Voted	35.63	8.16	27.47
12	10 Development-Voted	79.84	7.72	72.12
13	10 Development-Charged	1.17	0.83	0.34
14	11 Urban Development and Public Works Department-Voted	523.65	318.37	205.28
	Total	1236.84	496.79	740.05

Appendix 2.9

Cases of surrender of funds in excess of Rs. 1 crore on 30 and 31 March 2009

(Referred to in Paragraph 2.3.11)

(Rupees in crore)

Sl. No.	Grant No.	Major Head	Amount of Surrender	% age of Total Provision
1	2	3	4	5
1	1	Legislative Assembly, 2011-Parliament/State/Union Territory Legislature-Revenue Voted	1.89	20
2	4	Finance, 5475- Capital Outlay on other General Economic Services- Capital Voted	2.00	40
3	6	Education, 4202, Capital Outlay on Education Sports Art and Culture- Capital Voted	67.82	32
4	8	Social Welfare, 5055, Capital Outlay on Road Transport- Capital voted	89.91	8
5	9	Industries, 4851, Capital Outlay on Village and Small Industries-Capital Voted	8.09	78
6	10	Development, 4702, Capital Outlay on Minor Irrigation- Capital voted	5.34	10
7	10	Development, 4515, Capital Outlay on other Rural Development Programme-Capital Voted	2.00	11
8	11	Urban Development and Public Works Department, 2217-Urban Development- Revenue Voted	198.71	14
Total			375.76	

Appendix 2.10

Savings of Rs. one crore or above

(Referred to in Paragraph 2.11)

(Rupees in crore)

Sl. No.	Sub-head	Total Budget provision	Actual Disbursement	Savings	% of savings with reference to the total provision
01.	2202-A.1(1)(1)(1)(1) Grant-in-aid to SCERT	7.00	4.90	2.10	30
02.	2202-A.1(1)(3)(1)(1)-Grant-in-aid to MCD	159.00	136.50	22.50	14
03.	2202 A.1(2)(4)(4)Free supply of Text Books	39.27	34.79	4.48	11
04.	2202 A.1(2)(5)Govt. Secondary Schools	595.33	579.31	16.02	3
05.	2202-A.1(2)(6) Asstt. to non- Govt. Secondary Schools	167.39	Nil	167.39	100
06.	2202-A.1(2)(6)(1) Assistance to Govt. aided schools for salaries of employees	204.00	196.21	7.79	4
07.	2202 A.1(2)(6)(2) Assistance to Govt. aided schools for other expenditure	2.46	0.37	2.09	85
08.	2202-A.1(2)(8)(1) Additional schooling facilities.	806.39	786.21	20.18	3
09.	2202A.1(2)(8)(6) Subsidy for schools uniforms to the students	61.20	57.77	3.43	6
10.	2202A.1(2)(8)(17) Vocational education in schools	11.28	9.22	2.06	18
11.	2202A.1(2)(8)(20)Introduction of computer science at+ stage	40.00	18.10	21.90	55
12.	2202A.1(3)(2)(2)Examination Reform Branch for quality improvement	3.53	0.14	3.39	96
13.	2202A.1(3)(2)(3)Provision of pre-primary/primary classes in existing govt. schools	64.70	62.33	2.37	4
14.	2202A.1(4)(1) Direction & Administration	11.40	9.39	2.01	21
15.	2202-A.1(4)(4)(14) School Extension Programme	2.85	1.59	1.26	44
16.	2202-A.1(4)(4)(18) Integrated Education of disabled children (CSS)	3.00	0.86	2.14	71
17.	2202-A.1(4)(4)(20)Scheme of YUVA	26.70	24.40	2.30	9
18.	2236-A.4(1)(1)(1) Mid-day meal for children	11.48	2.98	8.50	74
19.	2236-A.4(1)(1)(2) Mid-day meal for children (SCSP)	2.52	0.60	1.92	76
20.	2236-A.4(1)(1)(3) Grants to MCD for Mid-day meals programme	32.80	28.70	4.10	13
21.	2236-A.4(1)(1)(10)GIA to aided schools for Mid-day meals programme	2.46	1.06	1.40	57
22.	2236-A.4(1)(1)(13) National programme of Nutritional support to primary education (CSS)	18.00	Nil	18.90	100
23.	2203- B.1(5)(3) – Grant-in-aid to N.S.I.T.	33.80	29.58	4.22	12
24.	2202-B.1(5)(5) – Ambedkar Institute of Technology	15.00	8.61	6.39	43
25.	2202-B.1(5)(13) – Development Delhi Knowledge hub	1.00	Nil	1.00	100
26.	2202-B.1(6)(4) – Setting up of IIT	1.10	Nil	1.10	100
27.	2230-B.2(1)(2)(1) – Dte. of Industrial Training	40.45	36.59	3.86	10
28.	2203-C.1(1)(1) – Delhi College of Engineering	32.75	30.36	2.39	7
29.	2204-D.1(1)(1) – NCC/ACC	10.17	9.08	1.09	11
30.	2202-J1(2)(1)(6) – Financial Assistance to students of economically weaker sections	1.20	Nil	1.20	100
31.	2202-J 1(5) – Minor Works	2.50	1.28	1.22	49
32.	2203- K.1(1)(1) – Govt. Engg. College , Jaffarpur	5.00	1.95	3.05	61
33.	4202-AA.1(1)(1)(1) – Construction of School Building through VKS	26.00	20.34	5.66	22
34.	4202-AA. 1(1)(1)(2) – Outsourcing of work of school building	129.00	63.12	65.88	51
35.	4202-AA.1(2)(1)(1)– Development of play grounds, swimming pools and sports complex.	10.80	7.99	2.81	26
36.	4202-JJ.1(1)(1)(1) – Allotment of land and construction of building I.P. University	43.00	21.50	21.50	50

Appendix 2.11

Excess expenditure over provision

Referred to in Paragraph 2.19 (b)

(Rupees in lakh)

Year	Sub-head	Total Provision	Actual Expenditure	Excess over budget
2006-07	2202-A1(1)(5)(2) Scheme to be implemented by Directorate CSS	Nil	3.61	3.61
2006-07	2202-A1(2)(8)(3) Education and vocational guidance service in schools	286.00	286.77	0.77
2006-07	2202-A1(2)(8)(19) Other Misc. Schemes	103.00	106.97	3.97
2007-08	2202-A1(2)(4)(1) Direction and Administration	11.30	11.78	0.48
2007-08	2202-A1(2)(8)(2) science centre cum central workshop	83.50	87.84	4.34
2007-08	2202-A1(3)(2)(3) Provision of primary classes in existing govt. school	3668.50	3671.80	3.30
2007-08	2202-A1(4)(4)(2) Introduction of Yoga scheme in schools	1253.00	1277.83	24.83
2007-08	2230-B2(1)(4)(2) State share	Nil	11.85	11.85
2008-09	2202-A1(2)(8)(4) Educational television	39.50	48.34	8.84
2008-09	2202-A1(2)(8)(19) Other Misc. schemes	134	147	13
2008-09	2204-A2(2)(2) National fitness corps programme	0.25	0.33	0.08
2008-09	2202-J1(2)(1)(3) Promotion of sports facility in university colleges	3.00	3.36	0.36

Appendix 3.1(a)

Utilisation certificates outstanding as on 31 March 2009

(Referred to in Paragraph 3.1)

(Rupees in lakh)

Name of the Ministries/Deptt. Sanctioning GRANT-IN-AID	Period of sanction of Grant	Utilization Certificates due		Utilization Certificates Received		Utilization Certificates Outstanding	
		No.	Amount	No.	Amount	No.	Amount
PAO-6	1977-78	23	1016.93	0	0.00	23	1016.93
LSG TO MCD	1978-79	10	975.46	0	0.00	10	975.46
	1979-80	8	673.06	0	0.00	8	673.06
	1980-81	8	266.68	0	0.00	8	266.68
	1981-82	23	302.95	0	0.00	23	302.95
	1982-83	23	321.10	0	0.00	23	321.10
	1983-84	26	700.55	0	0.00	26	700.55
	1984-85	25	1133.81	0	0.00	25	1133.81
	1985-86	10	344.09	0	0.00	10	344.09
	1986-87	18	1003.24	0	0.00	18	1003.24
	1987-88	16	1645.00	0	0.00	16	1645.00
	1988-89	18	2008.00	0	0.00	18	2008.00
	1989-90	38	8477.60	0	0.00	38	8477.60
	1990-91	52	11284.99	0	0.00	52	11284.99
	1991-92	57	12829.89	0	0.00	57	12829.89
	1992-93	62	13201.58	0	0.00	62	13201.58
	1994-95	-	-	-	-	-	-
	1995-96	20	19584.49	0	0.00	20	19584.49
	1996-97	7	14841.36	0	0.00	7	14841.36
	1997-98	10	17034.50	0	0.00	10	17034.50
	1998-99	9	3832.80	0	0.00	9	3832.80
	1999-2000	9	6648.17	0	0.00	9	6648.17
	2000-01	33	36007.18	0	0.00	33	36007.18
	2001-02	43	55220.63	0	0.00	43	55220.63
	2002-03	14	16841.51	0	0.00	14	16841.51
	2003-04	56	40246.33	0	0.00	56	40246.33
	2004-05	13	38703.06	0	0.00	13	38703.06
	2005-06	79	86701.33	0	0.00	79	86701.33
	2006-07	68	81465.00	0	0.00	68	81465.00
	2007-08	28	181079.30	15	85090.00	13	95989.30
(UPTO 31.3.2008)	Total	806	654390.59	15	85090.00	791	569300.59
PAO-6	1977-78	7	339.95	0	0.00	7	339.95
LSG TO NDMC	1978-79	8	224.15	0	0.00	8	224.15
	1979-80	4	219.05	0	0.00	4	219.05
	1980-81	8	77.50	0	0.00	8	77.50
	1981-82	6	176.17	0	0.00	6	176.17
	1982-83	3	75.63	0	0.00	3	75.63
	1983-84	5	135.21	0	0.00	5	135.21
	1984-85	13	618.85	0	0.00	13	618.85
	1985-86	9	163.06	0	0.00	9	163.06
	1986-87	4	151.00	0	0.00	4	151.00
	1987-88	22	1629.98	0	0.00	22	1629.98

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	1988-89	5	151.09	0	0.00	5	151.09
	1989-90	32	1444.91	0	0.00	32	1444.91
	1990-91	7	265.84	0	0.00	7	265.84
	1991-92	43	192.75	0	0.00	43	192.75
	1992-93	48	254.39	0	0.00	48	254.39
	1993-94	53	856.03	0	0.00	53	856.03
	1994-95	40	1104.02	0	0.00	40	1104.02
	1995-96	56	2296.40	0	0.00	56	2296.40
	1996-97	49	2196.04	0	0.00	49	2196.04
	1997-98	6	1005.31	0	0.00	6	1005.31
	1998-99	7	592.39	0	0.00	7	592.39
	1999-2000	2	183.70	0	0.00	2	183.70
	2000-01	3	2122.28	0	0.00	3	2122.28
	2001-02	6	1836.91	0	0.00	6	1836.91
	2002-03	6	1468.50	0	0.00	6	1468.50
	2003-04	30	2389.72	0	0.00	30	2389.72
	2004-05	5	3070.77	0	0.00	5	3070.77
	2005-06	17	2795.14	0	0.00	17	2795.14
	2006-07	19	3642.43	17	3609.32	2	33.11
	2007-08	16	6564.84	0	0.00	16	6564.84
(UPTO 31/03/2008)	TOTAL	539	38244.01	17	3609.32	522	34634.69
DELHI CANTONMENT BOARD	1978-79	1	0.24	0	0.00	1	0.24
	1986-87	1	0.24	0	0.00	1	0.24
	1992-93	8	49.64	0	0.00	8	49.64
	1994-95	8	65.14	0	0.00	8	65.14
	1995-96	8	90.95	0	0.00	8	90.95
	1996-97	14	155.47	0	0.00	14	155.47
	1997-98	8	113.16	0	0.00	8	113.16
	1998-99	7	221.90	0	0.00	7	221.90
	2000-01	14	471.89	0	0.00	14	471.89
	2001-02	14	515.58	0	0.00	14	515.58
	2002-03	14	124.58	0	0.00	14	124.58
	2003-04	14	147.15	0	0.00	14	147.15
	2004-05	4	161.88	0	0.00	4	161.88
	2005-06	2	165.28	0	0.00	2	165.28
	2006-07	1	185.14	0	0.00	1	185.14
	2007-08	1	201.71	0	0.00	1	201.71
	TOTAL	119	2669.95	0	0.00	119	2669.95
DELHI VIDYUT BOARD & POWER SECTOR	1986-87	1	400.00	0	0.00	1	400.00
	1987-88	1	100.00	0	0.00	1	100.00
	1989-90	2	19.76	0	0.00	2	19.76
	1990-91	1	8.09	0	0.00	1	8.09
	1991-92	1	9.15	0	0.00	1	9.15
	1992-93	1	1.81	0	0.00	1	1.81
	1999-2000	1	69.12	0	0.00	1	69.12
	2000-01	5	173.10	0	0.00	5	173.10
	2001-02	6	96510.00	0	0.00	6	96510.00

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	2002-03	7	2345.00	0	0.00	7	2345.00
	2003-04	9	6000.50	0	0.00	9	6000.50
	2004-05	4	250.00	0	0.00	4	250.00
	2005-06	5	400.00	0	0.00	5	400.00
	2006-07	4	9549.30	0	0.00	4	9549.30
	2007-08	8	2129.64	0	0.00	8	2129.64
	TOTAL	56	117965.47	0	0.00	56	117965.47
DELHI JAL BOARD	1990-91	1	161.80	0	0.00	1	161.80
	1991-92	1	128.65	0	0.00	1	128.65
	1993-94	1	10.82	0	0.00	1	10.82
	1996-97	7	1822.59	0	0.00	7	1822.59
	1997-98	7	1622.59	0	0.00	7	1622.59
	1998-99	1	0.50	0	0.00	1	0.50
	1999-2000	1	125.00	0	0.00	1	125.00
	2000-01	7	1112.35	0	0.00	7	1112.35
	2001-02	21	6275.00	0	0.00	21	6275.00
	2002-03	25	6050.00	0	0.00	25	6050.00
	2003-04	1	33.59	0	0.00	1	33.59
	2004-05	1	179.61	0	0.00	1	179.61
	2005-06	10	13091.25	0	0	10	13091.25
	2006-07	12	8435.00	6	4880.00	6	3555.00
	2007-08	4	193.16	0	0.00	4	193.16
	TOTAL	100	39241.91	6	4880.00	94	34361.91
LAND & BLDG DEPTT. FOR DDA	1979-80	1	8.00	0	0.00	1	8.00
	1980-81	5	182.25	0	0.00	5	182.25
	1981-82	5	350.81	0	0.00	5	350.81
	1982-83	2	345.00	0	0.00	2	345.00
	1984-85	16	2094.52	0	0.00	16	2094.52
	1985-86	23	3180.90	0	0.00	23	3180.90
	1986-87	24	3259.25	0	0.00	24	3259.25
	1987-88	11	3292.41	0	0.00	11	3292.41
	1988-89	11	1528.75	0	0.00	11	1528.75
	1989-90	19	1842.00	0	0.00	19	1842.00
	1990-91	20	1761.50	0	0.00	20	1761.50
	1991-92	10	1366.78	0	0.00	10	1366.78
	1992-93	3	65.12	0	0.00	3	65.12
	1993-94	1	22.00	0	0.00	1	22.00
	2007-08	1	19.33	0	0.00	1	19.33
	TOTAL	152	19318.62	0	0.00	152	19318.62
LAND & BLDG DEPTT. FOR MCD	1988-89	10	4672.45	0	0.00	10	4672.45
	1989-90	5	1274.51	0	0.00	5	1274.51
	1990-91	12	5106.76	0	0.00	12	5106.76
	1991-92	10	2517.50	0	0.00	10	2517.50
	1992-93	46	7925.00	0	0.00	46	7925.00
	1993-94	55	7322.58	0	0.00	55	7322.58
	1994-95	18	3023.50	0	0.00	18	3023.50
	1995-96	20	3055.00	0	0.00	20	3055.00
	1996-97	21	9519.00	0	0.00	21	9519.00
	1997-98	12	10869.04	0	0.00	12	10869.04

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	1998-99	15	4945.75	0	0.00	15	4945.75
	1999-2000	20	15133.69	0	0.00	20	15133.69
	2000-01	71	14438.79	0	0.00	71	14438.79
	TOTAL	315	89803.57	0	0.00	315	89803.57
N.D.M.C	1993-94	1	32.37	0	0.00	1	32.37
	1996-97	2	35.00	0	0.00	2	35.00
	1997-98	1	30.00	0	0.00	1	30.00
	TOTAL	4	97.37	0	0.00	4	97.37
	G.TOTAL	2091	961731.17	38	93579.00	2053	868152.17
PAO-7	1980-81	2	4.54	0	0.00	2	4.54
DTE. OF FAMILY	1981-82	1	12.72	0	0.00	1	12.72
WELFARE	1982-83	3	1.71	0	0.00	3	1.71
	1984-85	6	2.51	0	0.00	6	2.51
	1985-86	4	4.06	0	0.00	4	4.06
	1986-87	1	11.63	0	0.00	1	11.63
	1988-89	2	1.93	0	0.00	2	1.93
	1989-90	4	2.83	0	0.00	4	2.83
	1990-91	2	2.62	0	0.00	2	2.62
	1991-92	7	3.56	0	0.00	7	3.56
	1992-93	1	1.14	0	0.00	1	1.14
	1993-94	49	265.04	0	0.00	49	265.04
	1994-95	5	26.90	0	0.00	5	26.90
	1995-96	3	23.43	0	0.00	3	23.43
	1996-97	4	13.24	0	0.00	4	13.24
	1997-98	0	0.00	0	0.00	0	0.00
	1998-99	1	3.38	0	0.00	1	3.38
	1999-2000	2	313.39	0	0.00	2	313.39
	2000-01	5	1006.98	0	0.00	5	1006.98
	2001-02	14	15.58	0	0.00	14	15.58
	2002-03	1	3.35	0	0.00	1	3.35
	2003-04	5	85.92	0	0.00	5	85.92
	2004-05	13	2044.29	0	0.00	13	2044.29
	G.TOTAL	135	3850.75	0	0.00	135	3850.75
			5				
TOURISM DEPARTMENT	1998-99	1	20.00	0	0.00	1	20.00
Balance from Transport	1999-2000	2	3.37	0	0.00	2	3.37
Deptt. now in Tourism Deptt.	2000-01	0	0.00	0	0.00	0	0.00
	2001-02	1	9.19	0	0.00	1	9.19
	2002-03	0	0.00	0	0.00	0	0.00
	2003-04	2	37.24	0	0.00	2	37.24
	2004-05	4	478.13	0	0.00	4	478.13
	2005-06	2	68.00	0	0.00	2	68.00
	2006-07	1	215.00	0	0.00	1	215.00
	2007-08	1	625.00	0	0.00	1	625.00
Upto 31.3.08	TOTAL	14	1455.93	0	0.00	14	1455.93
	G.TOTAL	14	1455.93	0	0.00	14	1455.93
PAO-10							
FOOD & SUPPLIES	2007-08	1	5.00	0	0.00	1	5.00
	TOTAL	1	5	0	0	1	5
PLANNING DEPTT.	2007-08	1	5.40	0	0.00	1	5.40

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	TOTAL	1	5.40	0	0.00	1	5.40
U.D.Deptt.	2002-03	1	0.60	0	0.00	1	0.60
	2004-05	9	422.55	0	0.00	9	422.55
	2005-06	8	19.45	0	0.00	8	19.45
	2006-07	21	2197.43	0	0.00	21	2197.43
	2007-08	22	776.31	0	0.00	22	776.31
	TOTAL	61	3416.34	0	0.00	61	3416.34
DSW(CENTRAL DISTT.)	2004-05	2	0.32	0	0.00	2	0.32
	2005-06	6	0.99	0	0.00	6	0.99
	TOTAL	8	1.31	0	0.00	8	1.31
			6				
ENVIRONMENT DEPTT.	2004-05	3	43.40	0	0.00	3	43.40
UPTO 31.3.08	2005-06	14	199.10	0	0.00	14	199.10
	2006-07	26	349.52	0	0.00	26	349.52
	2007-08	3	130.00	0	0.00	3	130.00
	TOTAL	46	722.02	0	0.00	46	722.02
ART,CULTURE & LANGUAGE DEPARTMENT	204-05	1	0.20	0	0.00	1	0.20
	2005-06	7	11.77	0	0.00	7	11.77
	2006-07	96	520.82	0	0.00	96	520.82
	2007-08	107	2400.02	0	0.00	107	2400.02
	TOTAL	211	2932.81	0	0.00	211	2932.81
DTE. FOR WELFARE OF SC/ST	1977-78	2	0.16	0	0.00	2	0.16
	1978-79	1	8.00	0	0.00	1	8.00
	1979-80	6	0.74	0	0.00	6	0.74
	1982-83	1	0.09	0	0.00	1	0.09
	1984-85	5	0.05	0	0.00	5	0.05
	1986-87	2	0.10	0	0.00	2	0.10
	1987-88	1	0.02	0	0.00	1	0.02
	1988-89	2	0.34	0	0.00	2	0.34
	1989-90	12	1.87	0	0.00	12	1.87
	1990-91	2	0.14	0	0.00	2	0.14
	1991-92	17	402.79	0	0.00	17	402.79
	1992-93	49	461.22	0	0.00	49	461.22
	1993-94	46	326.09	0	0.00	46	326.09
	1994-95	28	4.13	0	0.00	28	4.13
	1995-96	21	3.51	0	0.00	21	3.51
	2000-01	3	15.08	0	0.00	3	15.08
	2004-05	3	84.19	0	0.00	3	84.19
	2005-06	1	41.87	0	0.00	1	41.87
	2006-07	5	154.93	0	0.00	5	154.93
	2007-08	2	42.00	0	0.00	2	42.00
	TOTAL	209	1547.32	0	0.00	209	1547.32
			7				
JOINT DIRECTOR	2000-01	1	38.00	0	0.00	1	38.00
AGRICULTURE DEV.DEPTT.	2002-03	1	40.00	0	0.00	1	40.00
	TOTAL	2	78	0	0.00	2	78
G.A.D.	2007-08	1	50	0	0	1	50.00
	TOTAL	1	50	0	0	1	50
I.T. Department	2006-07	1	13.40	0	0.00	1	13.40

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	2007-08	1	400.00	0	0.00	1	400.00
	TOTAL	2.00	413.40	0	0.00	2	413.40
	G.TOTAL	542.00	9171.60	0.00	0.00	542	9171.60
			8				
PAO-11	2005-06	1	25.00	0	0.00	1	25.00
R.D.(MCD)	2006-07	3	1700.00	0	0.00	3	1700.00
	2007-08	5	2217.00	0	0.00	5	2217.00
	TOTAL	9	3942.00	0	0	9	3942.00
ANIMAL HUSBANDARY	2006-07	3	128.80	0	0.00	3	128.80
DEPTT.NGOs	TOTAL	3	128.80	0	0.00	3	128.80
C.P.P (D.S.W)	2005-06	4	0.87	0	0.00	4	0.87
	2006-07	1	0.35	0	0.00	1	0.35
	TOTAL	5	1.22	0	0.00	5	1.22
RCL(DSW)	2007-08	12	151.06	12	151.26	0	0.00
	TOTAL	12	151.06	12	151.26	0	0.00
ANIMAL WELFARE	2006-07	1	30.00	0	0.00	1	30.00
	TOTAL	1	30.00	0	0.00	1	30.00
ANIMAL HUSBANDARY	2005-06	2	50.00	0	0.00	2	50.00
DEPARTMENT (MCD)	2006-07	1	70.49	0	0.00	1	70.49
	TOTAL	3	120.49	0	0.00	3	120.49
DELHI LABOUR WELFARE	2002-03	1	14.00	0	0.00	1	14.00
BOARD	2003-04	1	13.00	0	0.00	1	13.00
	2005-06	1	15.00	0	0.00	1	15.00
	2007-08	2	672.90	0	0.00	2	672.90
	TOTAL	5	714.90	0	0.00	5	714.90
ROAD SAFETY CELL	2005-06	1	70.10	0	0.00	1	70.10
	TOTAL	1	70.10	0	0.00	1	70.10
DTE. OF SOCIAL WELFARE	2005-06	3	7.38	0	0.00	3	7.38
GENDER RESOURCES CENTRE	TOTAL	3	7.38	0	0.00	3	7.38
	G.TOTAL	42	5166.15	12	151.26	30	5014.89
			9				
PAO-14	2007-08	3	300.00	3	300.00	0	0.00
DLSA	TOTAL	3	300.00	3	300.00	0	0.00
DTE. OF ISM & H	2002-03	1	0.75	0	0.00	1	0.75
	2005-06	3	23.84	1	14.14	2	9.70
	2007-08	3	266.00	0	0.00	3	266.00
	TOTAL	7	290.59	1	14.14	6	276.45
			10				
DTE. OF SOCIAL WELFARE	1987-88	4	2.27	0	0.00	4	2.27
	1988-89	4	6.85	0	0.00	4	6.85
	1989-90	7	21.55	0	0.00	7	21.55
	1990-91	4	9.12	0	0.00	4	9.12
	1991-92	4	3.85	0	0.00	4	3.85
	1992-93	6	5.23	0	0.00	6	5.23
	1993-94	5	195.92	0	0.00	5	195.92
	1994-95	0	0.00	0	0.00	0	0.00
	1995-96	8	137.67	0	0.00	8	137.67
	1996-97	17	893.36	0	0.00	17	893.36
	1997-98	4	187.36	0	0.00	4	187.36
	1998-99	5	44.08	0	0.00	5	44.08

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	1999-2000	2	13.68	0	0.00	2	13.68
	2000-01	1	3.24	0	0.00	1	3.24
	2001-02	3	15.00	0	0.00	3	15.00
	2002-03	19	12.16	0	0.00	19	12.16
	2003-04	11	11.51	0	0.00	11	11.51
	2004-05	5	17.67	0	0.00	5	17.67
	2005-06	137	508.05	0	0.00	137	508.05
	2006-07	739	1007.75	0	0.00	739	1007.75
	2007-08	21	32.53	0	0.00	21	32.53
	TOTAL	1006	3228.85	0	0.0	1006	3228.85
UPTO 31-03-2008	G.TOTAL	1016	3819.44	4	314.14	1012	3505.30
			11				
PAO-24	1977-78	3	0.44	0	0.00	3	0.44
DTE. OF HEALTH SERVICES	1979-80	8	31.35	0	0.00	8	31.35
	1980-81	4	36.71	0	0.00	4	36.71
	1981-82	1	39.96	0	0.00	1	39.96
	1982-83	2	42.56	0	0.00	2	42.56
	1983-84	10	12.28	0	0.00	10	12.28
	1984-85	9	43.96	0	0.00	9	43.96
	1985-86	5	6.36	0	0.00	5	6.36
	1986-87	6	479.27	0	0.00	6	479.27
	1987-88	5	17.92	0	0.00	5	17.92
	1988-89	5	216.72	0	0.00	5	216.72
	1989-90	13	682.68	0	0.00	13	682.68
	1990-91	8	710.81	0	0.00	8	710.81
	1991-92	6	8.20	0	0.00	6	8.20
	1992-93	12	292.65	0	0.00	12	292.65
	1993-94	11	201.36	0	0.00	11	201.36
	1994-95	4	1.83	0	0.00	4	1.83
	1995-96	5	174.58	0	0.00	5	174.58
	1996-97	9	176.14	0	0.00	9	176.14
	1997-98	7	233.33	0	0.00	7	233.33
	1998-99	12	271.87	0	0.00	12	271.87
	1999-2000	5	68.65	0	0.00	5	68.65
	2000-01	6	115.21	0	0.00	6	115.21
	2001-02	5	27.13	0	0.00	5	27.13
	2002-03	11	93.92	0	0.00	11	93.92
	2003-04	1	10.00	0	0.00	1	10.00
	2004-05	13	140.63	0	0.00	13	140.63
	2005-06	46	1713.97	44	1585.97	2	128.00
	2006-07	21	2449.73	21	2449.73	0	0.00
	2007-08	10	24461.34	7	21297.84	3	1163.50
	TOTAL	263	30761.56	72	25333.54	191	5428.02

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INDUSTRIES DEPTT.	1996-97	1	22.52	0	0.00	1	22.52
	1997-98	2	27.29	0	0.00	2	27.29
	1998-99	3	59.52	0	0.00	3	59.52
	1999-00	6	75.82	0	0.00	6	75.82
	2000-01	1	39.95	0	0.00	1	39.95
	2001-02	2	23.00	0	0.00	2	23.00
	2002-03	1	24.96	0	0.00	1	24.96
	2003-04	3	634.00	0	0.00	3	634.00
	2004-05	5	1772.37	0	0.00	5	1772.37
	2005-06	4	74.87	0	0.00	4	74.87
	2007-08	10	817.22	8	747.22	2	70.00
	Total	38	3571.52	8	747.22	30	2824.30
	G. Total	301	34333.08	80	26080.76	221	8252.32

Appendix 3.1 (b)

PAO wise utilisation certificates outstanding as on 31 March 2009

(Referred to in Paragraph 3.1)

Year	Utilization certificates due		Utilisation certificates recd		Utilisation certificates outstanding	
	No.	Amount	No.	Amount	No.	Amount
1977-78	35	1357.48	0	0.00	35	1357.48
1978-79	20	1207.85	0	0.00	20	1207.85
1979-80	27	932.20	0	0.00	27	932.20
1980-81	27	567.68	0	0.00	27	567.68
1981-82	36	882.61	0	0.00	36	882.61
1982-83	34	786.09	0	0.00	34	786.09
1983-84	41	848.04	0	0.00	41	848.04
1984-85	74	3893.70	0	0.00	74	3893.70
1985-86	51	3698.47	0	0.00	51	3698.47
1986-87	57	5304.73	0	0.00	57	5304.73
1987-88	60	6687.60	0	0.00	60	6687.60
1988-89	57	8586.13	0	0.00	57	8586.13
1989-90	132	13768	0	0	132	13767.71
1990-91	109	19311.67	0	0.00	109	19311.67
1991-92	156	17463.12	0	0.00	156	17463.12
1992-93	236	22257.78	0	0.00	236	22257.78
1993-94	222	9232.21	0	0.00	222	9232.21
1994-95	103	4225.52	0	0.00	103	4225.52
1995-96	141	25366.03	0	0.00	141	25366.03
1996-97	131	29674.72	0	0.00	13	129674.72
1997-98	57	31122.58	0	0.00	57	31122.58
1998-99	61	9992.19	0	0.00	61	9992.19
1999-2000	50	22634.59	0	0.00	50	22634.59
2000-01	150	55544.05	0	0.00	150	55544.05
2001-02	115	160448.02	0	0.00	115	160448.02
2002-03	102	27119.33	0	0.00	102	27119.33
2003-04	133	49608.96	0	0.00	133	49608.96
2004-05	85	47369.07	0	0.00	85	47369.07
2005-06	353	105983.26	45	1600.11	308	104383.15
2006-07	1023	112115.09	44	10939.05	979	101176.04
2007-08	263	221539.96	45	107586.32	218	113953.64
Total	4141	1019528.44	134	120125.48	4007	899402.96

Appendix 3.2

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

(Referred to in Paragraph 3.2)

Sl. No	Name of the Body/authority	Year for which accounts had not been received	Grants received (Rupees in lakh)
Department			
1.	Netaji Subhash Institute of Technology (NSIT)	2005-06 to 2008-09	N.A
2.	Guru Gobind Singh IP University (GGSIPU)	2008-09	N.A
3.	Delhi Legal Services Authority (DLSA)	2008-09	N.A
4.	Delhi Jal Board (DJB)	2003-04 to 2008-09	68114.78

Appendix 3.3

Statement showing performance of the autonomous bodies

(Referred to in Paragraph 3.3)

Sl. No.	Name of bodies	Period of entrustment	Year upto which accounts were rendered	Period upto which separate Audit Report is issued	Placement of SAR in the Legislature	Delay in submission of accounts	Period of delay
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1.	Delhi Kalyan Samiti (DKS)	1995-96 to 2003-04	2008-09	2007-08	-	Yes	3 months
2.	Guru Gobind Singh IP University (GGSIPU)	Deemed entrustment	2007-08	2007-08	-	Yes	3 months
3.	Delhi Development Authority (DDA)	DDA Act authorises CAG to certify the accounts.	2008-09	2007-08	-	Yes	4 months
4.	Netaji Subhash Institute of Technology (NSIT)	2002-03 to 2006-07	2004-05	2004-05	-	Yes	45 months
5.	Delhi Legal Services Authority (DLSA)	Sole Auditor	2007-08	2007-08	-	Yes	7 months
6.	Delhi Electricity Regularity Authority (DERC)	-	2008-09	2008-09	-	No	-
7.	Delhi Jal Board (DJB)*	Under provisions and section 70(2) of Delhi Jal Board Act, 1998	2002-03	2002-03	-	Yes, due to non-finalisation of accounts in the format prescribed by C&AG	35 months**

* SAR to be submitted to board

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

Appendix 3.4

Department wise/duration wise break-up of the cases of misappropriation, defalcation, etc. (Cases where final action was pending at the end of March 2009)

(Referred to in Paragraph 3.4)

Sl. No.	Name of the Department	Up to 5 years	5 to 10 years	10 to 15 years	15 to 20 years	20 to 25 years	25years to more	Total No. of Cases
1	Irrigation & Flood Control	1	-	-	-	-	-	1
2	IT Department	1	-	-	-	-	-	1
3	Delhi Vidhan Sabha	1	-	-	-	-	-	1
4	Hotel Management & Catering Institute	1	-	-	-	-	-	1
5	Department of Trg. & Test Education	1	-	-	-	-	-	1
6	PWD	1	-	-	-	-	-	1
7	Delhi Police	4	1	-	-	-	-	5
8	Deptt. of Social welfare	-	1	-	1	-	-	2
9	Hospitals	7	1	-	-	-	-	8
10	Education	1	4	1	-	-	-	6
11	NCC	2	-	-	-	-	-	2
12	Miscellaneous	3	-	-	-	-	-	3
	Total	23	7	1	1	-	-	32

Appendix 3.5

Department /category wise details in respect of cases of loss to Government due to theft, misappropriation/loss of Government material
(Referred to in Paragraph 3.4)

Name of Department	Theft Cases		Misappropriation/Loss of Government Material		Total	
	Number of Cases	Amount (Rs. in lakh)	Number of Cases	Amount (Rs. in lakh)	Number of Cases	Amount (Rs. in lakh)
Delhi Police	1	Not mentioned	4	3.72	5	3.72
Deptt. of Social welfare	1	0.39	1	0.01	2	0.41
Hospitals	3	-	5	9.77	8	9.77
Education	3	0.06	3	0.02	6	0.08
NCC	-	-	2	0.11	2	0.11
Irrigation and Flood Control Department	1	0.71	-	-	1	0.71
Department of IT	-	-	1	0.39	1	0.39
Delhi Vidhan Sabha	-	-	1	2.58	1	2.58
Hotel management and catering Institute	1	Amount not Shown	-	-	1	-
Training and Technical Education	1	Amount not Shown	-	-	1	-
Public Works department	-	-	1	0.05	1	0.05
Miscellaneous	3	0.91	-	-	3	0.91
Total	14	2.08	18	16.65	32	18.73