

Appendix – 1.1
Position of outstanding ATNs as on 31.12.2011
(Referred to in paragraph 1.8)

Sl. No.	Year of Report	Chapter of the Report	Para No.	Pertains to	Brief subject
1.	Ended 31 March 1995	V	5.4	Delhi Jal Board	Construction of Water Treatment Plant at Nangloi
2.	Ended 31 March 1996	III	3.13	Public Works Department	Construction of Police Training School at Jharoda Kalan.
3.	Ended 31 March 1997	III	3.15	Irrigation and Flood Control Department	Wasteful expenditure
4.	Ended 31 March 2001	III	3.11	Medical and Public Health Department	Irregular expenditure incurred by Delhi State AIDS Control Society
5.	Ended 31 March 2002	III	3.2	Welfare of SC/ST/OBC Department	National Scheme of Liberation and Rehabilitation of Scavengers and their Dependents
6.	Ended 31 March 2002	IV	4.4	Public Works Department	Avoidable financial burden
7.	Ended 31 March 2004	III	3.3	Education Department	Irregular payment of Transport Allowance
8.	Ended 31 March 2004	III	3.6	Public Works Department	Wasteful expenditure due to poor planning and defective execution
9.	Ended 31 March 2004	III	3.7	Public Works Department	Avoidable expenditure on price escalation
10.	Ended 31 March 2004	III	3.10	Public Works Department	Undue liability due to non-revision of water charges
11.	Ended 31 March 2004	III	3.11	Public Works Department	Irregular expenditure on deployment of personnel
12.	Ended 31 March 2004	IV	4	Municipal Corporation of Delhi	Development of Rural and Urban Villages
13.	Ended 31 March 2004	VI	6.15	Delhi Financial Corporation	Loss due to fixation of wrong revised repayment schedule
14.	Ended 31 March 2005	III	3.8	Medical and Public Health Department	Undue liability due to non-revision of water charges
15.	Ended 31 March 2005	III	3.11	Public Works Department	Avoidable expenditure on cost escalation
16.	Ended 31 March 2005	III	3.14	Public Works Department	Extra expenditure due to injudicious decisions
17.	Ended 31 March 2005	V	5.16	Delhi SC/ST/OBC/Minorities and Handicapped Financial and Development Corporation Limited	Ineffective implementation of schemes for upliftment of weaker sections
18.	Ended 31 March 2005	Vol.II Ch.III		Medical and Public Health Department	Performance Audit of the Directorate of Indian Systems of Medicine and Homoeopathy
19.	Ended 31 March 2006	Vol.I Ch.III	3.5	Irrigation and Flood Control Department	Unfruitful expenditure due to foreclosure of a work
20.	Ended 31 March 2006	Ch. V	5.11	-	Corporate governance in government companies
21.	Ended 31 March 2006	Vol.II Ch I		H&FW, MCD &NDMC	Performance audit of Four Major Public Hospitals in Delhi
22.	Ended 31 March 2006	Ch II		Dept. for the Welfare of SC/ST/OBC/Minorities	Performance audit .of Educational Development of SC/ST

Sl. No.	Year of Report	Chapter of the Report	Para No.	Pertains to	Brief subject
23.	Ended 31 March 2007	III	3.2	Health and Family Welfare Department	Delay in installation of Medical Equipment
24.	Ended 31 March 2007	III	3.3	Health and Family Welfare Department	Wasteful expenditure on procurement of an incinerator
25.	Ended 31 March 2007	III	3.4	Health and Family Welfare Department	Unfruitful expenditure on purchase of infant ventilators
26.	Ended 31 March 2007	III	3.5	Department of Home	Non-recovery of licence fee
27.	Ended 31 March 2007	III	3.7	Public Works Department	Unintended benefit to a contractor
28.	Ended 31 March 2007	III	3.8	Public Works Department	Avoidable expenditure on cost escalation
29.	Ended 31 March 2007	V	5.11	Delhi SC/ST/OBC/ Minorities/Handicapped Financial & Development Corporation	Construction of building without assessing requirement
30.	Ended 31 March 2007	Vol. II Ch.I		Dept. of Labour	Implementation of Industrial Disputes Act,1947 and Contract Labour (Regulation and Abolition) Act. 1970
31.	Ended 31 March 2007	Vol. II Ch.II		Directorate of Education	Information Technology Audit of the Directorate of Education
32.	Ended 31 March 2008	III		Health and Family Welfare Department	Performance Audit on procurement of drugs and medical equipment and its impact on delivery of health services in Delhi
33.	Ended 31 March 2008	IV	4.1	Department of forest and wild life	Non-recovery of compensatory plantation charges
34.	Ended 31 March 2008	IV	4.2	Health and Family Welfare Department	Excess payment of service tax amounting to Rs. 40.27 lakh
35.	Ended 31 March 2008	IV	4.4	Department of Social Welfare	Loss of Rs. 13.93 lakh on purchase of foodgrains
36.	Ended 31 March 2008	IV	4.5	Department of Social Welfare	Idle investment of Rs. 1.03 crore in allotment of land
37.	Ended 31 March 2008	IV	4.8	Transport Department	Bus Rapid Transport Corridor (BRTC) Project
38.	Ended 31 March 2008	IV	4.10	Delhi Jal Board	Unintended benefit to a contractor
39.	Ended 31 March 2008	V	5.1	Department of Food, Supplies and Consumer Affairs, GNCT of Delhi	Internal Control Mechanism
40.	Ended 31 March 2008	VI	6.13	Delhi SC/ST/OBC/ Minorities/Handicapped Financial and Development Corporation Limited	Misplacement of loan files/record
41.	Ended 31 March 2008	VI	6.14	Delhi SC/ST/OBC/ Minorities/Handicapped Financial and Development Corporation Limited	Failure of TCPC Scheme
42.	Ended 31 March 2008	VI	6.15	Delhi SC/ST/OBC/ Minorities/Handicapped Financial and Development Corporation Limited	Poor recovery of loans due to inadequate recovery follow up

Sl. No.	Year of Report	Chapter of the Report	Para No.	Pertains to	Brief subject
43.	Ended 31 March 2008	VI	6.17	Delhi Transport Corporation	Operational loss due to unplanned deployment of buses
44.	Ended March 2009	II	2.1	Department of Home	Working of Delhi Fire Service
45.	Ended March 2009	II	2.2	Department of Urban Development	Development works in regularized-unauthorised colonies undertaken by the DJB and MCD
46.	Ended March 2009	II	2.3	Delhi Health Mission	National Rural Health Mission
47.	Ended March 2009	III	3.1.1	Delhi Jal Board	Irregular payment of escalation charges
48.	Ended March 2009	III	3.1.2	Public Works Department	Avoidable extra expenditure due to delay in supply of drawings in time
49.	Ended March 2009	III	3.2.1	Public Works Department	Unfruitful expenditure on road works left incomplete due to encroachments
50.	Ended March 2009	III	3.2.2	Public Works Department	Unfruitful expenditure on surplus work-charged staff
51.	Ended March 2009	III	3.3.1	Department of Home	Avoidable expenditure due to injudicious assessment of sanctioned load of electricity supply
52.	Ended March 2009	III	3.3.2	Public Works Department	Unfruitful expenditure on construction of Kalindi Bypass
53.	Ended March 2009	III	3.3.3	Public Works Department	Avoidable payment of interest due to delay in appointment of arbitrator and non-submission of documents in time
54.	Ended March 2009	III	3.3.4	Public Works Department	Extra avoidable expenditure on consultancy fee
55.	Ended March 2009	III	3.3.5	Department of Women and Child Development	Excess payment of fixed electricity charges
56.	Ended March 2009	III	3.3.6	Department of Labour	Unfruitful expenditure on running of Holiday Homes
57.	Ended March 2009	III	3.4.1	Department of Training and Technical Education	Avoidable payment of water charges at abnormally high rates
58.	Ended March 2009	IV	4.1	Transport Department	Integrated audit on the functioning of Transport Department
59.	Ended March 2009	V	5.2	DTC	Performance Audit Report on the functioning of Delhi Transport Corporation
60.	Ended March 2009	V	5.3.1	Delhi Power Company Limited	Avoidable Loss
61.	Ended March 2009	V	5.3.2	Delhi Financial Corporation	Non-recovery of dues
62.	Ended March 2009	V	5.3.3	Delhi Financial Corporation	Inadequate pre-sanction scrutiny
63.	Ended March 2009	V	5.3.4	Delhi Financial Corporation	Delayed action against borrower

Sl. No.	Year of Report	Chapter of the Report	Para No.	Pertains to	Brief subject
64.	Ended March 2010	II	2.1	Department of Land and Building	Functioning of Land and Building Department
65.	Ended March 2010	III	3.1.1	Public Works Department	Undue payment of ₹ 1.05 crore to the consultant
66.	Ended March 2010	III	3.1.2	Public Works Department	Overpayment of ₹ 30.25 lakh to the consultant
67.	Ended March 2010	III	3.1.3	Public Works Department	Avoidable expenditure of ₹ 1.48 crore and overpayment of ₹ 40 lakh
68.	Ended March 2010	III	3.1.4	Public Works Department	Wasteful Expenditure of ₹ 74.64 lakh
69.	Ended March 2010	III	3.2.1	Public Works Department	Irregular award of work resulting into excess expenditure of ₹ 1.27 crore.
70.	Ended March 2010	III	3.2.2	Department of Health and Family Welfare	Excess purchase of surgical instrument costing ₹ 75.00 lakh, stents for cancer patients amounting to ₹ 14.88 lakh and unfruitful expenditure of ₹ 57.23 lakh in Lok Nayak Hospital.
71.	Ended March 2010	III	3.3.1	Public Works Department	Wasteful expenditure/loss of 25.62 lakh besides blockade of 14.20 crore
72.	Ended March 2010	III	3.3.2	Public Works Department	Extra expenditure of 5.42 crore and delay in completion of a hospital building due to illegal rescission of contract
73.	Ended March 2010	IV	4		Member of Parliament Local Area Development Scheme
74.	Ended March 2010	V	5.2		Power Generation Activities in Delhi
75.	Ended March 2010	V	5.3.1	Delhi State Industrial and Infrastructure Development Corporation Limited	Loss due to delay in filing of IT Return
76.	Ended March 2010	V	5.3.2	Delhi State Industrial and Infrastructure Development Corporation Limited	Avoidable expenditure due to delay in providing clear site
77.	Ended March 2010	V	5.3.3	Delhi State Industrial and Infrastructure Development Corporation Limited	Avoidable payment of surcharge
78.	Ended March 2010	V	5.3.4	Delhi Tourism and Transportation Development Corporation Limited	Undue benefit to licensee
79.	Ended March 2010	V	5.3.5	Delhi Transco Limited	Undue benefit to the beneficiaries drawing bulk power
80.	Ended March 2010	V	5.3.6	Delhi Transport Corporation	Non-recovery of VAT
81.	Ended March 2010	V	5.3.7	Delhi Transport Corporation	Delay in Investment of EPF
82.	Ended March 2010	V	5.3.8	Delhi Transport Corporation	Avoidable Expenditure

Appendix - 2.1
Details of Welfare Institutions
(Referred to in paragraph 2.1.8.3)

Sl. No.	Name of Institutions
1	M/s Madarsa Islamia Quimul-uloom
2	M/s Missionaries of Charity
3	M/s Missionaries of Charity Nirmal
4	M/s Arya Orphanage (Arya Kanya Sadan and Arya Bal Greh)
5	M/s Bachon Ka Ghar
6	M/s Director, Lady Irwin College for Women Hostel
7	M/s Sister of the Destitute Santidham
8	Kasturba Gandhi Memorial Trust
9	Kalra Sewa Samaj
10	Missionaries of Charity Jeevan Jyoti Home
11	Madhyanand Vedarsh Mahavidayala
12	Sri Aurvindo Ashram
13	Nari Niketan Tihar Jail
14	Ashram of Human Religion
15	Missionaries of Charity
16	Sewa Sadan Samiti
17	Raj Vidhya Kender
18	Gobind Gurudwara
19	Tatva Gyan purshar Mandal
20	Chandra Arya Vidya Mandir Chhatravas

Appendix-2.2
Details of discrepancies in attendance of regular employees
(Referred to in paragraph no.2.2.7)

Ward No	November 2009			Feb 2009		
	EL+ML	Unauthorised absence	Total	EL+ML	Unauthorised absence	Total
DEMS — Shahdra(S) zone						
209	85(15)	3(2)	88(17)	89(11)	16(4)	105 (15)
210	92(16)	7(5)	99(21)	132(14)	61(7)	193(21)
219	98(24)	167(21)	265(45)	42(8)	9(4)	51(12)*
G.Total	275(55)	177(28)	452(83)	263(33)	86(15)	349 ½ (48)
Horticulture Shahdra(S) zone						
214	36(6)	2(2)	38(8)	Absentee statement not furnished	-	-
225	Nil	Nil	Nil	Attendance register not furnished	-	-
239	Absentee not furnished	Nil	Nil	21(6)	2(1)	23(7)
G.Total	36(6)	2(2)	38(8)	21(6)	2(1)	23(7)
M IV , Engineering division, Shahdra (S) Zone						
217+218	14(4)	20(6)	34(10)	Pay Bills not furnished.	-	-
218	3(2)	26(5)	29(7)	-	-	-
219	14(3)	25(5)	39(8)	-	-	-
220	2(1)	3(2)	5(3)	-	-	-
223	15(5)	35(3)	50(8)	-	-	-
224	2(2)	4(2)	6(4)	-	-	-
Total	50(17)	113(23)	163(40)	-	-	-

Ward No	November 2009			Feb 2009		
	EL+ML	Unauthorised absence	Total	EL+ML	Unauthorised absence	Total
Engineering Division M-IV, Rohini zone						
51	4(1)	-	4(1)	-		
21	1(1)	-	1(1)	-	-	-
23	29(3)	-	29(3)	7(3)	-	7(3)
25	3(1)	-	3(1)	-	-	-
45	-	-	-	4(1)	28(1)	32(2)
50	5(3)	-	5(3)	1(1)	2(1)	3(2)
49	-	-	-	-	4(1)	4(1)
26	14(3)	1(1)	15(4)	-	-	-
Total	56(12)	1(1)	57(13)	12(5)	34(3)	46(8)
Engineering Division M-III, West zone						
106	40(5)	-	40(5)	1(1) - -		1(1)
114				1(1)	-	1(1)
117	4(1)	-	4(1)	12(1)		12(1)
119	8(3)	7(2)	15(5)	6(1)	-	6(1)
Total	52(9)	7(2)	59(11)	20(4)		20(4)
Grand Total	469(99)	303(56)	769(153)	316(49)	122(19)	438(67)

**one register of Feb,2009(in case ward 209 of DEMS) is missing for which department had lodged an FIR.*

Appendix-2.3
Details of discrepancies in Date of Birth of employees
(Referred to in paragraph no.2.2 8)

Department/ Zone	Name	Present designation	DOB entered in service record	DOB as per any other record (Nature of record)	Remarks
DEMS Shahdra (S) zone	Rajo	Safai karamchari	19.06.68	05.06.67 (as per affidavit)	Increase in date of Retirement 12 months
	Manoj	Do	01.07.72	18.04.71 (as per affidavit)	Increase in date of Retirement 14 months
	Rajesh	Do	11.05.73	26.01.73 (as per affidavit)	Increase in date of Retirement 4 months
	Sanjaya	Do	20.12.69 (28 years as on 1.2.98)	35 years as on 1.2.98 (as per medical report)	Increase in date of Retirement 84 months
Horticulture Shahdra (S) Zone	Surendar S/o Tidda	Mali	5.8.58	12.7.54 (As per affidavit)	Increase in date of Retirement 48 months
	Bimla Devi	Mali	15.07.62	13.07.64 15.07.62 (As per different affidavit)	Increase in date of Retirement 2 months
	Dharamveer	Mali	1.04.60	1.1.60 (As per affidavit)	Increase in date of Retirement 3 months
Eng. M 1V Shahdra (S)	Manoj kumar	Beldar	10.8.78	10.07.78 (High School certificate)	Increase in date of Retirement 1 month

Department/ Zone	Name	Present designation	DOB entered in service record	DOB as per any other record (Nature of record)	Remarks
	Pardeep Kumar	Do	15.01.79 (As on 1.1.94 the age is 25 years)	As on 1.1.94 is 24 years (As per affidavit)	Increase in date of Retirement 12 months
	Rajesh	Do	15.12.76	15.03.75(As per medical)	Increase in date of Retirement 21 months
	Sanjeev	Do	01.04.82(A s on 01.01.2002 19 years 8 months)	22 years as on 01.01.2002(as per election I card)	Increase in date of Retirement 28 months
Engineering M III WEST	Ramgopal	Beldar	10.12.74	12.10.63(as per high school certificate)	Increase in date of Retirement 11 Years 1 month
Horticulture Rohini zone	Dev raj	Mali	10.11.79	10.11.78(as per high school certificate)	Increase in date of Retirement 12 months

Appendix-2.4
Details of leave record of employees
(Referred to in paragraph no. 2.2.8)

Zone	Department	No of test check cases	No of cases where leave was not credited in the service book	Percentage
Shahdra (S)	DEMS	121	89	73.5%
	Horticulture	36	8	22.22%
	Engineering	48	8	16.66%
Rohini	DEMS	167	146	87.42%
	Horticulture	39	18	46.15%
	Engineering	75	34	45.33%
WEST	DEMS	75	38	48.72%
	Horticulture	58	11	19%
	Engineering	62	16	25.8%
		681	368	

Appendix-2.5
Details of employees promoted on ad hoc post beyond one year
(Referred to in paragraph no. 2.2.9.2)

Zone	Department	Number of employees on ad hoc post beyond one year (Total ad hoc cases)	Ad -hoc post from 1-5 years	Ad -hoc post from 5-10 years	Ad -hoc post from 10-20 years	Ad -hoc post above 20 years
Shahdra (S)	DEMS	11 (11)	2	8	1	-
	Eng. M IV	3 (3)	3	-	-	-
	Horticulture	1 (1)	-	-	1	-
WEST Zone	Accounts	3 (3)	1	1	1	-
	DEMS	13 (18)	1	3	5	4
	Eng. M IV	9 (9)	-	-	5	4
	Horticulture	4 (4)	-	4	-	-
	Accounts	5 (5)	3	2	-	-
	DEMS	13 (13)	2	2	7	2
Rohini Zone	Eng. M IV	4 (6)	1	1	2	-
	Horticulture	1 (2)	-	-	1	-
	Accounts	2 (2)	1	1	-	-
Horticulture	HQr	7 (7)	4	1	-	2
	HQr	17 (18)	9	5	3	-
	HQr	3 (3)	2	1	-	-
Total	Total	96(105)	29(30.20%)	29(31.18%)	26(27.95%)	12(12.9%)

Appendix-2.6
Details of employees promoted on LAC/CDC basis
(Referred to in paragraph No. 2.2.9.3)

Zone/Department	Present Post (Cadre)	No of service Books Checked	No of cases in which LAC/CDC was given to the employee in span of his career	Percentage (4/3)*100	No of cases in which employee was promoted from LAC /CDC charge to a higher post on LAC/CDC
(1)	(2)	(3)	(4)	(5)	(6)
Engineering HQrs.	Asst. Engineer	10	10	100	Nil
	Executive Engineer	5	3	60	1
	Supdt. Engineer	8	2	25	Nil
	Chief Engineer	3	3	100	1
Engineering department/Div MIV shahdra (s)	Asstt. Engineer	2	Nil	0	Nil
	Executive Engineer	1	Nil	0	Nil
Rohini Zone Eninn. Deptt M IV	AE	3	2	66.66	Nil
WEST Zone Engineering department M III	JE	2	0	0	Nil
	AE	6	4	66.66	Nil
	EE	1	1	100	Nil
	Total	41	25	61	2
Horticulture department Shahdra south zone	Deputy Director	1	1	100	NIL
	Assistant Director	1	1	100	NIL
	Section officer (T)	3	3	100	NIL
	Chaudhary	5	NIL	-	NIL
	UDC	1	NIL	-	NIL
Rohini Zone Hort. Deptt.	Dy.Dir.	1	1	100	1
	Asstt.Dir.	4	4	100	1
	S.O.	3	3	100	-
West Zone Horticulture department	Chaudhary	6	4	66.66	Nil
	SO	4	4	100	1
	ADH	2	1	50	Nil
Horticulture Hqr	ADH	7	7	100	Nil
	DD	3	3	100	Nil
	Total	41	32	78	3

Zone/Department	Present Post (Cadre)	No of service Books Checked	No of cases in which LAC/CDC was given to the employee in span of his career	Percentage (4/3)*100	No of cases in which employee was promoted from LAC /CDC charge to a higher post on LAC/CDC
(1)	(2)	(3)	(4)	(5)	(6)
Shahdara(S)DEMS	ASI	7	0	0	Nil
	SI	5	0	0	Nil
	SS	Nil			
	CSI	3	2	66.66	Nil
WEST ZONE DEMS	SG	10	4	40	Nil
	ASI	8	0	0	Nil
	SI	9	1	11.11	Nil
	SS	3	3	100	Nil
Rohini Zone DEMS	SG	9	3	33.33	Nil
	ASI	13	0	0	Nil
	SI	6	0	0	Nil
	CSI	3	2	0	Nil
	SS	1	1	100	Nil
	Total	77	16	21	Nil
Rohini Zone Accounts department	2 UDC +Head clerk+Accountant	4	0	0	Nil
WEST ZONE Accounts department	LDC	2	0	0	Nil
	UDC	2	0	0	Nil
	Jr Accountant	1	0	0	Nil
	Account Assistant	1	0	0	Nil
	Accountant	1	1	100	Nil
Shahdara(S)A/cs Deptt.	UDC	2	1	50	
	Jr.Acctt.	0	0	0	Nil
	Acctt.	0	0	0	Nil
Accounts Hqr	ACA	3	2	66.66	-
	DCA	3	3	100	-
	Total	19	7	36.84	Nil

Appendix-2.7
Details of employees promoted without being regularized on the previous post
(Referred to in paragraph no. 2.2.10)

Zone	Department	No of test checked cases	No of employees who have been promoted without being regularized on the previous post in the life time	Percentage
Rohini zone	Engineering department	8	5	62.5%
	DEMS department	18	13	72.22%
	Horticulture department	11	7	63.63%
	Accounts department	3	1	33.33%
WEST Zone	Accounts department	7	2	28.57%
	Engineering department	14	3	21.42%
	Horticulture department	12	4	25 %
	DEMS department	27	11	40.7%
Engineering HQr	HQr	31	28	90.3%
Horticulture HQr	HQr	10	5	50%
Shahdra south	Engineering MIV	4	2	50%
	Horticulture	7	0	0%
	DEMS	12	10	83.33%
	Accounts	4	1	25%
ACCOUNTS	HQr	4	3	75%
	Total	172	95	55.23%

Appendix-2.8
Details of ad-hoc promotion
(Referred to in paragraph no. 2.2.10)

Department	Present Post (Cadre)	No of service Books Checked	No of cases in which ad hoc promotion was given to the employee in span of his career beyond one year(Total ad hoc)	Percentage of ad hoc cases (Beyond one year) (4/3)*100	No of cases in which employee was promoted from ad hoc charge to a higher post on ad hoc charge (6/3*100)
(1)	(2)	(3)	(4)	(5)	(6)
Engineering Department	Junior Engineer	6	3(4)	50%	1(17%)
	Asstt. Engineer	26	10(12)	38%	2(8%)
	Executive Engineer	8	7(7)	88%	1(13%)
	Supdt. Engineer	8	6 (6)	75%	5(75%)
	Chief Engineer	3	3 (3)	100%	2(67%)
	Accountant	1	1 (1)	100%	Nil
	LDC	2	0 (0)	0	Nil
	Jr steno	1	1 (1)	100%	Nil
	UDC	2	2 (2)	100%	Nil
	Total	57	33 (36)	57.8%	11(19%)
Horticulture Department	Chaudhary	12	0(0)	0	Nil
	SO	11	3(3)	27%	Nil
	ADH	12	7(8)	58%	1(8%)
	DD	6	2(2)	33%	Nil
	Fitter +Pump operator	2	0 (0)	0	Nil

Department	Present Post (Cadre)	No of service Books Checked	No of cases in which ad hoc promotion was given to the employee in span of his career beyond one year(Total ad hoc)	Percentage of ad hoc cases (Beyond one year) (4/3)*100	No of cases in which employee was promoted from ad hoc charge to a higher post on ad hoc charge (6/3*100)
(1)	(2)	(3)	(4)	(5)	(6)
	UDC	1	1 (1)	100%	Nil
	Total	44	13 (13)	30%	1(2%)
DEMS	SG	19	8(8)	42%	Nil
	ASI	28	19(19)	68%	1(4%)
	SI	20	15(20)	75%	5(25%)
	CSI	6	6(6)	100%	3(50%)
	SS	4	4(4)	100%	Nil
	Total	77	52 (57)	68 %	9(12%)
Accounts Department (HQr)	LDC	2	0	0	Nil
	UDC	6	4(4)	67%	1(17%)
	Account Assistant	1	1(1)	100%	-
	Jr.Acctt.	2	2(2)	100%	-
	Acctt.	3	3(3)	100%	3(100%)
	ACA	3	2(2)	67%	1(33%)
	DCA	3	1(1)	33%	1(33%)
	Total	21	13 (13)	62 %	6(29%)

Appendix-2.9
Discrepancies in Promotion
(Referred to in paragraph no.2.2 10)

Sl. No.	Issue	Reasons	Remarks
1.	<p>Non holding of Departmental Promotion Committee</p> <p>a) DPC for the post of Assistant Engineer for the year 2006 was delayed for 1½ year.</p> <p>b) In the case stated above proposals for promotion put up before the DPC were meant for existing vacancies only and anticipated vacancies were not assessed and considered at all as required under rules.</p> <p>c) In the Engineering department ad-hoc promotion of Draftsmen Grade III to Draftsmen Grade II in respect of 12 vacancies was considered after 18 years in 2005. However, the DPC could be convened only in February 2010 and office order for promotion of 14 Draftsmen Grade III was issued in March 2010.</p>	<p>a) Due to non availability of documents/non-clearance from vigilance department of MCD.</p> <p>b) Rules not followed.</p> <p>c) Delay in promotion up to 2004 had been attributed to a particular court case and after that due to administrative reasons.</p>	<p>b) As a result proper panels for future references were not made. The department has confirmed the facts (August 2011).</p> <p>c) The department having taken a decision to effect promotions, took almost five years to implement the decision. However, no specific administrative reasons had been mentioned in the reply.</p>
2.	<p>Consideration of ad-hoc period for promotion purposes</p> <p>Delay of 11 years to promote four AEs to the post of Executive Engineer.</p>	<p>Rules relating to promotion were not followed. Engineering Department wanted to consider ad-hoc period for regular promotion despite UPSC's objection and DoP&T recommendations.</p>	<p>Finally MCD had to follow the prescribed rules and regulations of promotion.</p>

Appendix-4.1
Injudicious Re-appropriation
(Referred to in paragraph no.4.5.3)

Sl. No.	Year	Object Head	Nomenclature	Original	Re-app.to	Funds available	Expenditure	Saving
1	2008-09	MH2202 A1(2)(8)(10)	Free Transport to Girl students	80.00	10.00	90.00	65.62	24.38
2		A(4)(3)(2)	Lal Bahadur Shastri Scholarship to Meritorious Students	45.00	5.00	50.00	44.28	5.72
3		A1(4)(4)(14)	School Extension Programme	200.00	85.00	285.00	159.07	125.93
4		A1(4)(4)(20)	Scheme of Yuva	2520.00	150.00	2670.00	2439.51	230.49
5		MH2204 A2(1)(2)	Development of Physical Education	35.55	5.05	40.60	34.62	5.98
6		A2(4)(1)	Cash incentives to outstanding players /Sports /awards/Rajiv Gandhi Sports Award	400.00	25.00	425.00	394.60	30.40
7		MH 2236 A4(1)(1)(2)	Mid day meal for children (SCSP)	108.00	144.00	252.00	59.79	192.21
8	2009-10	MH2202 A1(2)(4)(1)	Direction & Admn	25.00	1.00	26.00	19.01	6.99
9		A1(2)(5)	Govt Secondary Schools	78192.00	2556.50	80748.50	78087.30	2661.20
10		A1(2)(8)(12)	Expansion of teaching of	81.80	7.40	89.20	67.27	21.93

Sl. No.	Year	Object Head	Nomenclature	Original	Re-app.to	Funds available	Expenditure	Saving
			science throughout school stage					
11		A1(4)(2)(1)	Audio Visual Expert Training	5.92	2.08	8.00	5.32	2.68
12		MH2204 A2(1)(2)	Development of Physical Education	45.50	2.00	47.50	40.33	7.17
13	2010-11	A(1)(2)(8)(3)	Education and vocational guidance service in schools	623.50	22.50	646.00	599.334	46.66
14		A(1)(2)(8)(12)	Expansion of teaching of science throughout school stage	72.70	4.10	76.80	63.97	12.83
15		A(1)(3)(1)(1)	Government adult higher secondary schools	14.50	3.00	17.50	14.28	3.22
16		A(1)(3)(2)(3)	Provision of pre-primary/primary classes in existing government schools	8925.00	90.00	9015.00	8540.22	474.78
17		A(1)(4)(4)(1)	Estt. Exp. Of social education	80.75	3.50	84.25	79.36	4.89
18		A. (4)(1)(2)(5)	Mid-day-Meal Grant in aid to Aided schools	72.00	8.00	80.00	36.40	43.60
			Total	91527.22	3124.13	94651.35	90750.28	3901.06

* Source: Appropriation Accounts

Appendix - 4.2
List of schools in which there was no play ground
(Referred to in paragraph No. 4.8.3)

Sl. No.	School
1.	Kanti Nagar-SBV
2.	Kalyanpuri-SBV
3.	Mayur Vihar, Phase I, Pkt.II-SKV (Janaki Devi)
4.	Kailash Nagar-SBV
5.	Gokalpur Village-SKV
6.	Khajoori Khas-GGSSS
7.	New Seemapuri-GBSSS
8.	Dr. Ambedkar Nagar, Sector V, No.1-GBSS
9.	Khanpur, No.1-GBSSS
10.	Begumpur, MMTC/STC Colony-GGSS
11.	Madanpur Khadar-SBV (Rama Krishna)
12.	Tuglakabad Extn.-SBV (Sardar Vallabhbbhai Patel)
13.	Tughlakabad Extn.-GBSSS No.3
14.	Madanpur Khadar Extn. J.J.Colony GBSS
15.	Roop Nagar,RSV NO-4
16.	Quresh Nagar(Urdu Medium)-GGSS
17.	Deputy Gunj-GGSS
18.	Jahangirpuri, Block K-GGSSS
19.	Qadipur-GGSSS
20.	Mukhmail Pur-G(Co-ed)SSS
21.	Haider Pur-GBSS
22.	Adarsh Nagar, No.1-GBSSS
23.	Sharda Niketan-SV
24.	Jaidev Park-SV
25.	Raghubir Nagar, J.J. Colony-GBSS
26.	Subhash Nagar, No.1-GGSSS
27.	Ramesh Nagar-SBV
28.	Amalwas, Jawalapuri-GBSSS
29.	Pusa, IARI, 2nd Shift-GBSS
30.	Pusa, IARI-SKV
31.	Ram Nagar, No.1-GGSSS
32.	Darya Ganj, Pataudi House-GGSS
33.	Paharganj-GGSSS

SBV- Sarvodaya Bal Vidyalaya, SKV – Sarvodaya Kanya Vidyalaya, GGSSS – Government Girls Senior Secondary School, GBSSS - Government Boys Senior Secondary School, GGSS - Government Girls Secondary School, GBSS - Government Boys Secondary School, RSV – Rajkiya Sarvodaya Vidyalaya, SV – Sarvodaya Vidyalaya

Appendix – 5.1

Statement showing particulars of up to date Paid-up Capital, Loans outstanding and manpower as on 31 March 2011 in respect of Government Companies and Statutory corporations)

(Referred to in paragraph 5.1.6 & 5.1.12)

Sl. No.	Sector & Name of the Company	Name of the Department	Month and year of incorporation	Paid-up Capital*			Loans** outstanding at the close of 2010-11			Debt equity ratio for 2010-11 (Previous year)	Manpower (No. of employees)		
				State Government -ment	Central Government -ment	Others	State Government -ment	Central Government -ment	Others			Total	
(1)	(2)	(3)	(4)	5 (a)	5 (b)	5 (c)	5 (d)	6 (a)	6 (b)	6 (c)	6 (d)	(7)	(8)
A. Working Government companies													
Finance													
1.	Delhi SC /ST /OBC Minorities, Handicapped Financial and Development Corporation Limited	Welfare	January 1983	33.32	11.88	-	45.20	2.49	-	-	2.49	0.06:1 (0.06:1)	173
Sector wise total				33.32	11.88	-	45.20	2.49	-	-	2.49	0.06:1 (0.06:1)	173
Infrastructure													
2.	Delhi State Industrial & Infrastructure Development Corporation Limited	Industry	February 1971	22.15	-	-	22.15	7.05	-	-	7.05	0.32:1	1202
3.	Shahjahanabad Redevelopment Corporation	Urban Development	May 2008	0.00*	-	-	0.00*	-	-	-	-	-	14
Sector wise total				22.15	-	-	22.15	7.05	-	-	7.05	0.32:1	1216
Power													
4.	Delhi Power Company Limited	Power	July 2001	0.05	-	-	0.05	30.49	-	212.00	242.49	4849.80:1 (8027.20:1)	19
5.	Delhi Transco Limited	Power	July 2001	3691.00	-	260.00	3951.00	-	-	1279.67	1279.67	0.32:1 (0.29:1)	1749

* paid up capital is ₹ 700 only.

6.	Indraprastha Power Generation Company Limited	Power	July 2001	497.54	-	140.00	637.54	129.70	-	105.00	234.70	0.37:1 (0.43:1)	1102
7.	Pragati Power Corporation Limited	Power	January 2001	1424.19	-	-	1424.19	-	-	1563.83	1563.83	1.10:1 (0.59:1)	302
Sector wise total				5612.78		400.00	6012.78	160.19		3160.50	3320.69	0.55:1 (0.45:1)	3172
Services													
8.	Delhi State Civil Supplies Corporation Limited	Public Distribution Tourism	November 1980	7.00	-	-	7.00	2.14	-	-	2.14	0.31:1 (0.31:1)	739
9.	Delhi Tourism and Transportation Development Corporation Limited	Tourism	December 1975	6.28	-	-	6.28	-	-	-	-	-	880
10.	Geospatial elhi Limited	IT	May 2008	10.76	-	-	10.76	-	-	-	-	-	2
Sector wise total				24.04			24.04	2.14			2.14	(0.09:1)	1621
Transport													
11.	Delhi Transport and Infrastructure Development Corporation	Transport	August 2010	0.05	-	-	0.05	-	-	-	-	-	-
Sector wise total				0.05			0.05						
Total A (All sector wise working Government companies)				5692.34	11.88	400.00	6104.22	171.87		3160.50	3332.37	0.55:1 (0.44:1)	6182
B. Working Statutory corporations													
Finance													
12.	Delhi Financial Corporation	Finance	April 1967	18.05	-	8.07	26.12	-	-	81.19	81.19	3.11:1 (1.52:1)	127
Sector wise total				18.05		8.07	26.12			81.19	81.19	3.11:1 (1.52:1)	127
Transport													
13.	Delhi Transport Corporation	Transport	November 1971	1583.30	-	-	1583.30	11676.14	-	-	11676.14	7.37:1 (7.00:1)	41952
Sector wise total				1583.30			1583.30	11676.14			11676.14	7.37:1 (7.00:1)	41952
Total B (All sector wise working Statutory corporations)				1601.35		8.07	1609.42	11676.14		81.19	11757.33	7.31:1 (6.90:1)	42079
Grand Total (A + B)				7293.69	11.88	408.07	7713.64	11848.01		3241.69	15089.70	1.96:1 (1.69:1)	48261

\$ Paid-up capital includes share application money.

** Loans outstanding at the close of 2010-11 represent long-term loans only.

Appendix – 5.2
Summarised financial results of Government Companies and Statutory corporations
for the latest year for which accounts were finalised
(Referred to in paragraph 5.1.13, 5.1.19, 5.1.20 & 5.1.31)

(Figures in column 5 (a) to (6) and (8) to (10) are ₹ in crore)

Sl. No.	Sector & Name of the Company	Period of Accounts	Year in which finalised	Net Profit/ Loss before Interest & Depreciation	Net Profit/ Interest	Net Profit/ Loss before Interest & Depreciation	Net Profit/ Loss (before tax)	Turnover	Impact of Accounts Comments ⁶	Paid up Capital	Accumulated Profit (+)/ Loss (-)	Capital employed	Return on capital employed ⁶	Return on capital employed ⁶	Percentage return on capital employed
(1)	(2)	(3)	(4)	5 (a)	5 (b)	5 (c)	5 (d)	(6)	(7)	(8)	(9)	(10)	(11)	(10)	(12)
A. Working Government Companies															
Finance															
1.	Delhi SC /ST /OBC Minorities, Handicapped Financial and Development Corporation Limited	2002-03	2010-11	2.75	0.38	0.21	2.16	11.37	Nil	25.92	21.93	54.15	2.54	21.93	4.69
Sector wise total				2.75	0.38	0.21	2.16	11.37	Nil	25.92	21.93	54.15	2.54	21.93	4.69
Infrastructure															
2.	Delhi State Industrial & Infrastructure Development Corporation Limited	2009-10	2010-11	46.32	0.07	1.86	44.39	586.78	- 1.70	22.15	73.44	278.75	44.46	73.44	15.95
3.	Shahjahanabad Redevelopment Corporation [♦]	2010-11	2011-12	0.23	0.00	0.02	0.21	0.03	0	0.00	0.00	0.08	0.21	0.00	262.50

[♦] SRC has a paid up capital of ₹ 700 only, interest of ₹ 2313 and accumulated loss of ₹ 35926 only

Sl. No.	Sector & Name of the Company	Period of Accounts	Year in which finalised	Net Profit (+)/ Loss (-)		Turnover	Impact of Accounts Comments ^g	Paid up Capital	Accumulated Profit (+)/ Loss (-)	Capital employed ^h	Return on employed capital ⁱ	Percentage return on capital employed ^d		
				Net Profit/ Loss before Interest & Depreciation	Net Profit/ Loss (before tax)									
(1)	(2)	(3)	(4)	5 (a)	5 (b)	5 (c)	5 (d)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Power														
Sector wise total				46.55	0.07	1.88	44.60	586.81	- 1.70	22.15	73.44	278.83	44.67	16.02
4.	Delhi Power Company Limited	2010-11	2011-12	172.98	200.01	0.04	(-) 27.07	NIL	- 381.88	0.05	(-) 1423.54	(-) 1999.20	172.94	-
5.	Delhi Transco Limited	2009-10	2010-11	196.75	51.78	51.88	93.09	336.13	NH	3632.00	(-) 3505.52	1219.49	144.87	11.88
6.	Indraprastha Power Generation Company Limited	2010-11	2011-12	85.04	28.76	33.10	23.18	750.25	0	637.54	2.18	523.21	51.94	9.93
7.	Praagati Power Corporation Limited	2010-11	2011-12	201.04	16.61	57.22	127.21	687.76	0	1424.19	505.25	3696.62	143.82	3.89
Sector wise total				655.81	297.16	142.24	216.41	1774.14	- 381.88	5693.78	(-) 4421.63	3440.12	513.57	14.93
Services														
8.	Delhi State Civil Supplies Corporation Limited	2010-11	2011-12	(-) 2.40	-	0.47	(-) 2.87	976.75	- 4.76	7.00	10.29	19.67	(-) 2.87	-
9.	Delhi Tourism and Transportation Development Corporation Limited	2010-11	2011-12	17.88	-	1.58	16.30	845.80	- 1.07	6.28	0.01	98.75	16.30	16.51
10.	Geospatial Delhi Limited	2010-11	2011-12	0.41	-	0.10	0.31	0.01	0	10.76	0.11	24.57	0.31	1.26
Sector wise total				15.89	-	2.15	13.74	1822.56	- 5.83	24.04	10.41	142.99	13.74	9.61
Transport														
11.	Delhi Transport	2010-11	2011-12	(-) 0.03	-	-	(-) 0.03	-	0	0.05	(-) 0.03	(-) 0.04	(-) 0.03	-

Sl. No.	Sector & Name of the Company	Period of Accounts	Year in which finalised	Net Profit/ Loss before Interest & Depreciation	Net Profit/ Interest	Depreciation	Net Profit/ Loss (before tax)	Turnover	Impact of Accounts Comments [#]	Paid up Capital	Accumulated Profit (+)/ Loss (-)	Capital employed [@]	Return on capital employed ^{\$}	Percentage return on capital employed
(1)	(2)	(3)	(4)	5 (a)	5 (b)	5 (c)	5 (d)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
	and Infrastructure Development Corporation													
	Total A (All sector wise working Government companies)			(-) 0.03 720.97	- 297.61	- 146.48	(-) 0.03 276.88	4194.88	- - 389.41	0.05 5765.94	(-) 0.03 (-) 4315.88	(-) 0.04 3916.05	(-) 0.03 574.49	- 14.67
B. Working Statutory corporations														
Finance														
12.	Delhi Financial Corporation	2010-11	2011-12	7.59	3.25	0.39	3.95	13.32	- 0.05	26.12	0	132.95	7.20	5.42
	Sector wise total			7.59	3.25	0.39	3.95	13.32	- 0.05	26.12	0	132.95	7.20	5.42
Transport														
13.	Delhi Transport Corporation	2009-10	2010-11	(-) 683.59	1277.8	81.33	(-) 2042.73	470.70	- 1677.89	1364.30	(-) 9926.68	1438.27	(-) 764.92	-
	Sector wise total			(-) 683.59	1277.8	81.33	(-) 2042.73	470.70	- 1677.89	1364.30	(-) 9926.68	1438.27	(-) 764.92	-
	Total B (All sector wise working Statutory corporations)			(-) 676.00	1281.06	81.72	(-) 2038.78	484.02	-1677.94	1390.42	(-) 9926.68	1571.22	(-) 757.72	
	Grand Total (A + B)			44.97	1578.67	228.20	(-) 1761.90	4678.90	-2067.35	7156.36	(-) 14242.56	5487.27	(-) 183.23	-

[#] Impact of accounts comments include the net impact of comments of Statutory Auditors and CAG and is denoted by (+) increase in profit/ decrease in losses (-) decrease in profit/ increase in losses.

[@] Capital employed represents net fixed assets (including capital works-in-progress) plus working capital except in case of finance companies/ corporations where the capital employed is worked out as a mean of aggregate of the opening and closing balances of paid up capital, free reserves, bonds, deposits and borrowings (including refinance).

^{\$} Return on capital employed has been worked out by adding profit and interest charged to profit and loss account.

Appendix – 5.3
Statement showing Grants and Subsidy received/receivable, Guarantees received, waiver of dues, loans written off and loans converted into equity during the year and guarantee commitment at the end of March 2011
 (Referred to in paragraph 5.1.9)

(Figures in column 3 (a) to 6 (d) are ₹ in crore)

Sl. No.	Sector & Name of the Company	Equity/ loans received out of budget during the year		Grants and subsidy received during the year			Guarantees received during the year and commitment at the end of the year ⁶		Waiver of dues during the year				
		Equity	Loans	Central Government	State Government	Others	Total	Received	Commitment	Loans repayment written off	Loans converted into equity	Interest/ penal interest waived	Total
(1)	(2)	3 (a)	3 (b)	4 (a)	4 (b)	4 (c)	4 (d)	5 (a)	5 (b)	6 (a)	6 (b)	6 (c)	6 (d)
A. Working Government Companies													
Finance													
1.	Delhi SC/ST/OBC Minorities, Handicapped Financial and Development Corporation Limited	3.83	-	-	0.51	-	0.51	-	-	-	-	-	-
Sector wise total		3.83	-	-	0.51	-	0.51	-	-	-	-	-	-
Infrastructure													
2	Delhi State Industrial & Infrastructure Development Corporation Limited	-	-	-	74.50	-	74.50	-	-	-	-	-	-
3	Shahjahanabad Redevelopment Corporation	-	-	-	4.93	-	4.93	-	-	-	-	-	-
Sector wise total		-	-	-	79.43	-	79.43	-	-	-	-	-	-
Power													
4	Delhi Power Company Limited	-	-	-	140.00	-	140.00	-	-	-	-	-	-
5	Delhi Transco Limited	-	-	-	-	-	-	-	-	-	239.00	-	239.00
Sector wise total		-	-	-	140.00	-	140.00	-	-	-	239.00	-	239.00

Sl. No.	Sector & Name of the Company	Equity/loans received out of budget during the year		Grants and subsidy received during the year			Guarantees received during the year and commitment at the end of the year ^e		Waiver of dues during the year			
		Equity	Loans	Central Government	State Government	Others	Received	Commitment	Loans repayment written off	Loans converted into equity	Interest/penal interest waived	Total
(1)	(2)	3 (a)	3 (b)	4 (a)	4 (b)	4 (c)	5 (a)	5 (b)	6 (a)	6 (b)	6 (c)	6 (d)
Services												
5	Delhi State Civil Supplies Corporation	-	-	-	2.41	2.33	4.74	-	-	-	-	-
6	Delhi Transport and Tourism Development Corporation	-	-	2.37	5.82	-	8.19	-	-	-	-	-
	Sector wise total	3.83	-	2.37	8.23	2.33	12.93	-	-	239.00	-	239.00
	Total A (All sector wise working Government companies)	3.83	-	2.37	228.17	2.33	232.87	-	-	-	-	-
B. Working Statutory corporations												
Transport												
1.	DTC	219.00	2128.60	-	44.83	-	44.83	-	-	-	-	-
	Sector wise total	219.00	2128.60	-	44.83	-	44.83	-	-	-	-	-
	Total B (All sector wise working Statutory corporations)	219.00	2128.60	-	44.83	-	44.83	-	-	-	-	-
	Grand Total (A + B)	222.83	2128.60	2.37	273.00	2.33	277.70	-	-	239.00	-	239.00

^e Figures indicate total guarantees outstanding at the end of the year

Appendix - 5.4
Statement showing investment made by the State Government in
PSUs where accounts are in arrears
(Referred to in paragraph No.5.1.22)

(₹ in crore)

Name of PSU	Year upto which accounts finalised	Paid up capital as per latest finalised accounts	Investment made by State Government during the years for which the accounts are in arrears			
			Year	Equity	Loans	Grants/ Subsidy
Working Companies/ Corporations						
Delhi SC /ST /OBC Minorities, Handicapped Financial and Development Corporation Limited	2002-03	25.92	2003-04	-	-	0.53
			2004-05	-	-	2.04
			2005-06	1.81	-	0.66
			2006-07	-	0.34	-
			2007-08	7.00	2.15	-
			2008-09	0.64	-	0.36
			2009-10	6.00	-	0.64
			2010-11	3.83	-	0.51
Delhi State Industrial & Infrastructure Development Corporation Limited	2009-10	22.15	2010-11	-	-	74.50
Delhi Transco Limited	2009-10	3632.00	2010-11	-	-	-
Total		3680.07		19.28	2.49	79.24

Appendix 5.5
Statement showing financial position of Statutory corporations
(Referred to in paragraph No. 5.1.13)

(₹ in crore)

1. Delhi Transport Corporation			
Particulars	2008-09	2009-10	2010-11 (Provisional)
A. Liabilities			
Capital (including capital loan & equity capital)	744.30	1364.30	1583.30
Borrowings: Government	7725.97	9668.35	11846.80
Others			
Funds* (Reserve and Surplus)	152.58	162.28	193.26
Grant-in-aid	127.76	172.11	138.37
Trade dues and other current liabilities (including provisions)	189.33	715.34	1171.01
Total	8939.94	12082.38	14932.74
B. Assets			
Gross Block	875.68	1518.41	2532.48
Less: Depreciation	488.28	521.41	629.60
Net fixed assets	387.40	997.00	1902.88
Capital works-in-progress (including cost of chassis)	32.47	13.86	5.94
Investments	1.86	2.09	2.16
Current assets, loans and advances	634.26	1142.75	759.96
Accumulated losses	7883.95	9926.68	12261.80
Total	8939.94	12082.38	14932.74
Capital employed[#]	864.80	1438.27	1497.77
2. Delhi Financial Corporation			
Particulars	2008-09	2009-10	2010-11
A. Liabilities			
Paid-up capital	25.88	25.88	25.88
Share application money	0.12	0.18	0.24
Reserve fund and other reserves and surplus	43.94	45.10	45.41
Borrowings:			
(i) Bonds and debentures	-	-	-
(ii) Industrial Development Bank of India & Small Industries Development Bank of India	45.91	39.67	81.18
Other Liabilities and provisions	26.63	28.37	32.13
Total-A	142.48	139.20	184.84
B. Assets			
Cash and Bank balances	42.24	37.97	18.72
Investments	0.01	0.01	0.01
Loans and Advances	81.92	74.88	138.58
Net fixed assets	3.72	4.16	3.85
Other assets	14.59	22.18	23.68
Miscellaneous expenditure	-	-	-
Total-B	142.48	139.20	184.84
C. Capital employed[∞]	123.97	113.17	132.95

* Excluding depreciation funds/ reserve

Capital employed represents net fixed assets (including capital work-in-progress) plus working capital.

∞ Capital employed represents the mean of the aggregates of the opening and closing balances of paid-up capital, reserves (other than those which have been funded specifically and backed by investments outside), bonds, deposits and borrowings (including refinance).

Appendix 5.6
Statement showing working results of Statutory corporations
(Referred to in paragraph No. 5.1.13)

(₹ in crore)

1	Delhi Transport Corporation			
	Particulars	2008-09	2009-10	2010-11 (Provisional)
	Operating			
	(a) Revenue	368.00	470.70	866.34
	(b) Expenditure	1108.85	1335.45	1640.64
	(c) Surplus (+)/Deficit (-)	(-)740.85	(-)864.75	(-)774.30
	Non-operating			
	(a) Revenue	97.97	99.93	116.64
	(b) Expenditure	1065.67	1278.97	1679.15
	(c) Surplus (+)/Deficit (-)	(-)967.70	(-)1179.04	(-) 1562.51
	Total			
	(a) Revenue	465.97	570.63	982.98
	(b) Expenditure	2174.52	2614.42	3319.79
	(c) Prior period adjustments	10.86	1.06	1.68
	(d) Net Profit (+)/Loss (-)	(-)1697.69	(-)2042.73	(-)2335.13
	Interest on capital and loans	1065.34	1277.81	1679.32
	Total return on Capital employed*	(-)632.35	(-)764.92	(-)655.81
2	Delhi Financial Corporation			
	Particulars	2008-09	2009-10	2010-11
	1. Income			
	(a) Interest on Loans	12.58	10.52	13.32
	(b) Other income	3.74	3.63	1.36
	Total-1	16.32	14.15	14.68
	2. Expenses			
	(a) Interest on long-term loans	4.39	3.50	3.25
	(b) Other expenses	10.05	10.39	9.04
	(c) Exceptional items written back	-	(-) 5.03	(-) 3.10
	Total-2	14.44	8.86	9.19
	3. Profit before tax (1-2)	1.88	5.29	5.49
	4. Provision for tax	0.57	0.07	0.64
	5. Other appropriations	5.73	3.00	4.66
	6. Amount available for dividend	-	2.22	0.19
	7. Dividend	-	0.14	0
	8. Total return on Capital employed	6.56	8.79	8.74
	9. Percentage of return on Capital employed	5.29	7.77	6.57

* Total return on capital employed represents net surplus/deficit plus total interest charged to profit & loss account (less interest capitalised)..