

24th March, 2026

Audit report on Revenue Sector and Economic, Social and General Sectors and PSUs Submitted in Delhi Assembly

Audit Report of the Comptroller and Auditor General of India for the year ended 31 March 2022 (Report no. 5 of 2024) has been laid before the Legislature of Delhi on 23 March 2026. The Report comprises two Chapters. Chapter I relating to Revenue Sector contains three compliance audit paragraphs involving ₹ 1,873.28 crore. Chapter II relating to Social, General and Economic Sectors contains one Performance Audit and eight compliance audit paragraphs involving ₹ 327.36 crore. Major findings are as under:

Chapter I: Revenue Sector

Introduction

The total revenue receipts of the Government of National Capital Territory of Delhi (GNCTD) for the year 2021-22 were ₹ 49,312.98 crore as compared to ₹ 41,863.60 crore in the year 2020-21. Out of this, 83 *per cent* in 2021-22 was raised through tax and non-tax revenue and balance 17 *per cent* was received from the Government of India as Grants-in-Aid.

Paragraph 1.1.1/Page-1

Test-check of the records of 14 units relating to Goods and Services Tax, Value Added Tax, Stamp Duty and Registration Fees, Motor Vehicles Tax and State Excise conducted during the year 2021-22 revealed non/short levy of tax/fees and other irregularities involving ₹ 1,930.11 crore in 93 cases. The concerned Departments accepted underassessment and other deficiencies of ₹ 95.62 crore.

Paragraph 1.1.6/Page-8

Compliance Audit Paragraphs

Department of Excise

There was short levy of license fee of ₹ 43.41 lakh for grant of L1 License.

Paragraph 1.2/Page-10

Department of Trade and Taxes

- In 267 cases examined, 85 cases had compliance deficiencies with reference to

GST Act/Rules with revenue implication of ₹ 1,702.53 crore.

Paragraph 1.3.7.2 A (I)/Page 32

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Paragraph 1.3.7.3/Page 36

Irregular claim of Input Tax Credit allowed by the Assessing Authorities resulted in short levy of tax of ₹ 2.34 crore. Interest of ₹ 1.82 crore and penalty of ₹ 2.34 crore were also leviable.

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Paragraph 1.4/Page-46

Chapter II: Economic, Social and General Sectors and PSUs

Performance Audit on 'Public Health Infrastructure and Management of Health Services – Primary Healthcare'

Directorate General Health Service (DGHS) failed to plan its activities and could spend only ₹ 9.78 crore (28 *per cent*) vis-à-vis budget of ₹ 35.16 crore under capital head for construction of Primary Health Centers.

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Paragraph 2.2.5.1 (i)/Page-57

There was an overall savings ranging from 31.44 *per cent* (2022-23) to 86.36 *per cent* (2018-19) in the Aam Aadmi Mohalla Clinic (AAMC) project.

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Paragraph 2.2.5.1 (i)/Page-57

Against target to set up 1000 AAMCs in NCT of Delhi by 31 March 2017, Department could set up only 523 AAMCs (31 March 2023).

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Paragraph 2.2.5.2 (i)/Page-58

In the selected four districts, 41 out of 218 AAMCs remained closed for periods ranging from 15 days to 23 months due to unavailability of doctors.

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Paragraph 2.2.5.2 (ii)/Page-60

As per OPD data, 70 *per cent* of the patients who visited AAMCs during the period from October 2022 to March 2023 received less than one minute of consultation.

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Paragraph 2.2.5.2 (vi) (a)/Page-65

Mobile Health Scheme (MHS) was functioning without essential medicines as 76 out of 100 medicines in the Essential Drug List (EDL) were not available in the Central Stores.

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Paragraphs 2.2.6 and 2.2.7/Page- 68 and 71

Only 28 Polyclinics were functional out of 150 polyclinics planned by the end of year 2018-19. There was also shortage of Doctors (23 *per cent*), Nursing staff (16 *per cent*) and Paramedics (37 *per cent*) in Allopathic Dispensaries.

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Paragraph 2.2.8/Page- 75

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Sixty seven *per cent* of Ayurvedic dispensaries, 72 *per cent* of Unani dispensaries and 14 *per cent* of Homoeopathic dispensaries did not function all six days a week due to shortage of doctors and other paramedical staff.

Paragraph 2.2.10/Page- 80

During Joint Physical Inspection, it was noticed that an average of 42 *per cent* of Ayurveda medicines and 56 *per cent* of Unani medicines were not available in the selected 27 Dispensaries.

Paragraphs 2.2.5.2(v) and 2.2.10/Page- 64 and 80

GNCT of Delhi has not implemented the Ayushman Bharat Scheme in Delhi and hence it could not avail the funds for upgradation of dispensaries into AYUSH Health Wellness Centres.

Paragraph 2.2.10.4/Page-83

Some of the recommendations given to the Government are as follows:

- *The Government needs to prepare a proper structured plan to achieve the target of one AAMC per 10000-15000 population in a time bound manner.*
- *The Government need to ensure proper functioning of all AAMCs by deploying /empanelling enough staff to address vacancies.*
- *Government should ensure the availability of all Essential Drugs in the AAMCs by efficient management of procurement and distribution of Drugs.*
- *Government should strengthen the School Health Scheme to provide all the services under the Scheme covering all School children.*
- *Government should expedite setting up of Polyclinics as envisaged in the restructured health system of GNCTD to strengthen Secondary Healthcare.*
- *Government should take immediate measures to fill up the vacancies in the Dispensaries under Directorate General of Health Services.*
- *Government should ensure availability of all Essential Medicines in its District Drug Stores.*
- *Government should ensure availability of all basic infrastructure, adequate staff and essential medicines in its AYUSH Dispensaries.*

Compliance Audit Paragraphs

Non-adherence of Delegation of Financial Power Rules, 2008 by Guru Teg Bahadur Hospital before award of work led to cancellation of contract and avoidable payment of ` 70.21 lakh to the contractor.

Paragraph 2.3/Page-90

Directorate of Information and Publicity

During the period 2018-22, there was more than 12 times increase in advertisement and

publicity expenditure of GNCTD from ₹ 46.90 crore in 2018-19 to ₹ 612.81 crore in 2021-22. Directorate of Information and Publicity (DIP) released advertisements in violation of guidelines of Hon'ble Supreme Court of India and General Financial Rules.

(Paragraph 2.4.1 and 2.4.2/Page-94 and 103)

The budget control was weak as liability was incurred without availability of budget. During 2019-20 to 2021-22, rush of expenditure was noticed in the month of March which ranged from 25.60 *per cent* (2021-22) to 51.88 *per cent* (2019-20). Mechanism to address complaints received against Government advertising of GNCTD was either deficient or non-existent.

(Paragraph 2.4.1.1)/Page-96

The monitoring mechanism for evaluation of works done by agencies engaged from private sector for Public Relations, Social and Digital media management and Live-streaming of press conferences and events of GNCTD was lax. Payments were released to agencies which did not adhere to RFP conditions.

(Paragraph 2.4.1.2)/Page-99

In 19 cases, print advertisements worth ₹ 77.91 crore were released outside NCT of Delhi during July 2020 to March 2022 which were not for informing the populace of NCT Delhi about Government schemes and initiatives and hence were in violation of Hon'ble SC guidelines.

(Paragraph 2.4.6)/Page-112

Some of the recommendations given to the Government are as follows:

- *GNCTD should ensure compliance to guidelines and principles approved by the Hon'ble Supreme Court on content regulation of Government Advertising.*
- *The expenditure on advertisement should be proportionate to the cost of implementation of schemes/programmes.*
- *Planning for an advertisement campaign should include identification of target audience/section of the society. Post-campaign impact assessment indicators need to be laid down in the planning process itself to measure success when the campaign has ended.*
- *Due mechanism needs to be laid down and followed to address complaints received against the contents of government advertisements.*

Paragraph 2.4.14/Page-121

Public Works Department

In the work of Additions/alterations to the residence of the Chief Minister (CM) at 6 Flag Staff Road, the Public Works Department (PWD) prepared preliminary estimates (PE) of ₹ 7.91 crore. The work, awarded at ₹ 8.62 crore, was finally completed at ₹ 33.66 crore. PWD revised the PEs four times. Besides, additional works amounting to ₹ 25.80 crore (2nd to 5th PE) were got executed by the existing contractor without

tendering. PWD incurred ₹ 18.88 crore on execution of items of superior specification, artistic, antique and ornamental items treating them as extra items. Moreover, approval for 5th PE amounting to ₹ 9.34 crore was issued more than two months after completion of the work.

The second work of additions/alterations in Staff Block/Camp Office, awarded at ₹ 16.54 crore, was also awarded through restricted tendering. Reasons for restricted tendering could not be ascertained as the related records were not provided to Audit.

Paragraph 2.5/Page-122

Failure of PWD to ensure hindrance free site before awarding of work led to foreclosing of the work of construction of drainage system of Main Burari Road rendering an expenditure of ₹ 1.47 crore on the work unfruitful.

Paragraph 2.6/Page-141

Department of Revenue

DDMA/Revenue Department did not install necessary equipment in vehicles procured for converting them as Quick Response Vehicles nor carried out any fabrication work, resulting in unfruitful expenditure of ₹ 1.81 crore.

Paragraph 2.7/Page-142

Failure of the Revenue Department in ensuring timely procurement and installation of nine V-SAT terminals resulted in blockade of funds amounting to ₹ 2.38 crore.

Paragraph 2.8/Page-143

Department of Social Welfare

Failure of the Department of Social Welfare (DSW) in constructing much needed Old Age Homes at three locations even after a lapse of seven to eight years of possession of the land, deprived the destitute, old and infirm persons of Delhi of the much required social support, besides infructuous expenditure of ₹ 2.92 crore.

Paragraph 2.9/Page-144

Urban Development Department

Indecisiveness of Delhi Jal Board/Urban Development Department to pay property tax in time resulted in failure to avail benefit of 15 *per cent* rebate of ₹ 2.59 crore on property tax besides avoidable payment of interest of ₹ 5.41 lakh.

Paragraph 2.10/Page-146

Compliance audit of 'Ladli Scheme implemented by GNCTD'

Department of Women and Child Development

Enrolment of new beneficiaries under the scheme had decreased by 69 *per cent* from a peak of 1,39,773 in 2009-10 to 43,415 in 2020-21 whereas enrolment of girl child at birth decreased by 87 *per cent* from 23,871 in 2009-10 to 3,153 in 2020-21.

Paragraph 2.11.4/Page-154

DWCD fixed timelines (2022) for registration, renewal and payment of maturity amount to the beneficiaries after a delay of 14 years since inception of the Scheme (2008).

Paragraph 2.11.2.3/Page-150

16,546 duplicate and 131 triplicate Registrations with same Name, Father's name, Mother's name and Date of Birth were noticed in the scheme database which resulted in excess payment of ₹ 11.49 crore to State Bank Life Insurance Company Limited.

Paragraph 2.11.4.2/Page-155

Out of 8,84,710 active beneficiaries (December 2022) under the Ladli Scheme, 78,065 beneficiaries (8.82 *per cent*) had attained 18 years of age at the time of enrolment in the scheme. An amount of ₹180.92 crore (including interest) were lying in the accounts of these beneficiaries.

Paragraph 2.11.4.3/Page-156

Since inception of the Ladli Scheme (2008), fund amounting to ₹ 618.38 crore of 3,20,272 beneficiaries was lying unspent/unused with SBIL (31st December 2022) where the beneficiaries had attained the maturity age.

Paragraph 2.11.5.3/Page-162

Some of the recommendations to the Government are as under:

- *DWCD should take steps to create awareness of the scheme through regular publicity campaigns. Reasons for steep fall in enrolment of beneficiaries should be analyzed and steps taken for improvement.*
- *The Department should adopt proper mechanism to avoid duplicate/ multiple Registration of beneficiaries, Registration of adult beneficiaries and of time barred cases.*
- *DWCD should take necessary steps to inform beneficiaries who have not applied for Claims despite attaining Maturity age to obtain refund.*

Full Report is available at our website <https://cag.gov.in/ag/new-delhi/en/audit-report>.