

## Chapter-2

### 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 Act. These Accounts list the original budget estimates, supplementary grants, surrender and re-appropriations distinctly and indicate actual capital and revenue expenditure on various specified services vis-à-vis those authorized by the Appropriation Act in respect of both charged and voted items of budget. Appropriation Accounts, thus, facilitate management of finances and monitoring of budgetary provisions and are, therefore, complementary to Finance Accounts.

**2.1.2** Audit of Appropriation Accounts by the Comptroller and Auditor General of India seeks to ascertain whether the expenditure actually incurred under various grants is within the authorization given under the Appropriation Act. It also ascertains whether the expenditure so incurred is in conformity with the law, relevant rules, regulations and instructions. 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 2013-14.

#### 2.2 Summary of Appropriation Accounts

The summarized position of actual expenditure during 2013-14 against 13 grants/ appropriations is given in the **Table 2.1**:

**Table 2.1**

**Summarised position of actual expenditure vis-à-vis original/supplementary provisions**

(₹ in crore)

	Nature of expenditure	Original grant/ appropriation	Supplementary Grant/ appropriation	Total	Actual expenditure	Saving(-)/ Excess(+)
<b>Voted</b>	Revenue	21172.86	1115.96	22288.82	19461.83	(-) 2826.99
	Capital	5474.48	18.37	5492.85	4708.87	(-) 783.98
	Loans and Advances	6293.77	123.00	6416.77	5652.37	(-) 764.40
<b>Total Voted</b>		<b>32941.11</b>	<b>1257.33</b>	<b>34198.44</b>	<b>29823.07</b>	<b>(-) 4375.37</b>
<b>Charged</b>	Revenue	3181.87	9.11	3190.98	2974.02	(-) 216.96
	Capital	0.05	0	0.05	0	(-) 0.05
	Loans and Advances	1327.00	0	1327.00	1325.29	(-) 1.71
<b>Total Charged</b>		<b>4508.92</b>	<b>9.11</b>	<b>4518.03</b>	<b>4299.31</b>	<b>(-) 218.72</b>
<b>Appropriation to Contingency Fund (if any)</b>		Nil	Nil	Nil	Nil	Nil
<b>Grand Total</b>		<b>37450.03</b>	<b>1266.44</b>	<b>38716.47</b>	<b>34122.38</b>	<b>(-) 4594.09</b>

During 2013-14, expenditure of ₹ 34,122.38 crore was incurred against total grants and appropriation of ₹ 38,716.47 crore resulting in a saving of ₹ 4,594.09 crore. The overall saving of ₹ 4,594.09 crore was a result of saving of ₹ 3,043.95 crore in 13 grants and one appropriation (Public Debt) under Revenue Section and ₹ 1,550.14 crore under Capital and Loans and Advances Sections.

## 2.3 Financial accountability and budget management

### 2.3.1 Appropriation vis-à-vis allocative priorities

While framing the estimates, the department should take into account the past performance, the stages of formulation/implementation of the various schemes, the institutional capacity of the implementing agencies to execute the schemes, the constraints on spending with the objective of minimizing the scope for surrenders at a later stage. Appropriation Accounts for the year 2013-14 showed that savings exceeding ₹ 50 crore in each case occurred in 24 cases relating to eight grants and one appropriation totaling ₹ 2,826.07 crore (**Appendix 2.1**).

Amongst the many reasons for savings were slow progress of schemes, non/less receipt of bills/claims, non-filling up of vacant posts, bifurcation of Grants-in-Aid into General, Salaries and for creation of capital assets, non-release of funds, non purchase of articles, economy measures, etc.

### 2.3.2 Persistent savings

According to Rule 48(2) of the General Financial Rules, Ministries/ Departments are required to prepare their estimates, keeping in view the trends of disbursements during the previous years and other relevant factors like instructions on economy issued by the Ministry of Finance, from time to time. Scrutiny of Appropriation Accounts for the years 2009-10 to 2013-14 showed that there were persistent savings of more than ₹ 1.00 crore or more than 20 *per cent* in six cases of the total grant indicating unrealistic budgeting, deficient financial provisions and slackness on the part of the departments in implementing the schemes as detailed in **Table 2.2**:

**Table 2.2**  
**List of grants indicating persistent savings during 2009-14**

Sl. No.	Head No. and Name of the grant		2009-10	2010-11	2011-12	2012-13	2013-14	Reasons
<b>REVENUE-VOTED</b>								
<b>GRANT NO. 3- ADMINISTRATION OF JUSTICE</b>								
1.	2014 B.1(2)(1)- Judicial Magistrate's Courts	T	29.46	25.69	31.67	34.59	39.62	Saving was mainly due to non-finalisation of purchase proposals in time, receipt of less claims/bills, procurement of less store items, non-filling up of vacant posts, non-payment of arrears of pay and allowances
		S	8.49	6.50	8.69	5.00	6.04	
		%	28.81	25.30	27.43	14.46	15.24	

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Sl. No.	Head No. and Name of the grant		2009-10	2010-11	2011-12	2012-13	2013-14	Reasons
<b>GRANT NO. 5 - HOME</b>								
1.	2055 D.1(1)(1)- Forensic Science Laboratory	T	12.36	12.11	16.52	16.67	19.25	Saving was mainly due to non-filling up of vacant posts, receipt of less claims, purchase of less store items, non-finalisation of purchase proposals less tours, economy measures.
		S	2.56	2.85	6.49	4.89	3.41	
		%	20.71	23.53	39.28	29.33	17.71	
<b>GRANT NO. 7 - MEDICAL AND PUBLIC HEALTH</b>								
1.	2211 K 1 (3)(1)-Urban Family Welfare Centres (CSS)	T	15.00	10.00	10.00	4.50	4.90	Saving was mainly due to either non-receipt of funds from GOI or non-receipt of concurrence/approval of the competent authority for releasing of salary of Directorate of Family Welfare and grants to MCD and NGOs.
		S	12.22	2.04	7.45	1.93	3.50	
		%	81.47	20.40	74.50	42.89	71.43	
<b>GRANT NO.11 - URBAN DEVELOPMENT AND PUBLIC WORKS DEPARTMENT</b>								
1.	2217 A.8(2)(1)(26) - Grant-in- aid for municipal reforms	T	201.93	207.45	300.93	339.87	325.16	Saving was mainly due to either non/less release of grant to MCD under the scheme or non-performance by municipalities and bifurcation of grant.
		S	198.93	64.45	300.93	189.87	325.16	
		%	98.51	31.06	100.00	55.86	100.00	
<b>CAPITAL-VOTED</b>								
<b>GRANT NO.8 - SOCIAL WELFARE</b>								
1.	5055 DD.1(3)(1)- Introduction of Electronic Trolley Buses- Alternative mode of Transport	T	60.00	10.00	250.00	10.00	100.00	Saving was mainly due to non-implementation of scheme.
		S	30.00	10.00	240.75	8.39	97.21	
		%	50.00	100.00	96.30	83.90	97.21	
<b>GRANT NO.11 - URBAN DEVELOPMENT AND PUBLIC WORKS DEPARTMENT</b>								
1.	4202 BB.4(1)(4) (2)- Construction of Delhi Govt. sponsored College Buildings	T	60.00	40.00	35.00	50.00	80.00	Saving was mainly due to slow progress of work owing to non-receipt of sanctions in time.
		S	14.59	8.16	23.32	19.54	20.18	
		%	24.31	20.40	66.62	39.08	25.23	

T - Total Provision (Original +Supplementary + Re-appropriation), S - Savings, % Percentage.

The above cases are indication of over estimation of fund requirement and failure of the departments to take effective remedial measures to avoid persistent unspent provisions as well as non implementation of plans.

### 2.3.3 Savings of entire provision

In 56 sub-heads of 8 Grants (₹ 50 lakh or above in each case), the entire provision remained unutilised by the departments or was remitted back to the

Government before the closure of the financial year 2013-14. The details of sub-heads are given in **Appendix-2.2**. Savings of the entire provision was indicative of the fact that the estimates were not prepared after adequate scrutiny of the projects/schemes. Major schemes which failed to take off or suffered due to non-utilisation of entire provision were -Grant to South Delhi Municipal Corporation for essential services in unauthorised colonies (₹ 45 crore), Grant for municipal reform (₹ 325.16 crore), Grant to NDMC for redevelopment of Connaught Place (JNNURM) (₹ 45 crore), SPV for redevelopment of walled city (₹ 47 crore), Construction-Trade & Taxes Annexes Building (₹ 26 crore), Equity Capital to Delhi Transport Corporation for purchase of buses (₹ 140 crore), Loan to MRTS for reimbursement of Sales Tax (₹ 75 crore), Loan to DJB for Chandrawal WTP (₹ 35 crore), Construction of Roads & Bridges through DTTDC under JNNURM (₹ 30 crore), BRT Corridor (₹ 100 crore), Loan to DTTDC for ISBT (₹ 33 crore).

**2.3.4 Excess expenditure over provisions during previous years requiring regularisation**

Article 205 of the Constitution of India, provides that if any money has been spent for any services during a financial year in excess of the amount granted for that service for that year, the excess expenditure should be regularized by the State Legislative Assembly. Although no time limit for regularization of expenditure has been prescribed under the Article, as a practice the excess expenditure is required to be regularised after the completion of discussion of the Appropriation Accounts by the Public Accounts Committee (PAC). However, the excess expenditure amounting to ₹ 74.82 crore for the period 2006-07 to 2012-13 was yet to be regularised. The year-wise amount of excess expenditure pending regularisation is summarised below:

**Table 2.3**  
**Excess expenditure over provision relating to previous years requiring regularisation**

(₹ in crore)

Year	Number of Grants	Amount of excess expenditure over provision
2006-07	7 (38 Sub-heads)	9.12
2007-08	5 (30 Sub-heads)	11.55
2008-09	5 (29 Sub-heads)	17.35
2009-10	3 (3 Sub-heads)	5.60
2010-11	2 (5 Sub-heads)	3.98
2012-13	1 (11 Sub-heads)	27.22
	<b>Total</b>	<b>74.82</b>

**2.3.5 Excess expenditure over provisions during 2013-14 requiring regularisation.**

It was observed from the head wise Appropriation Accounts for the year 2013-14 that there was an excess expenditure of ₹ 5.17 crore (**Appendix 2.3**) under 18 Sub-heads in six Grants, which was not regularised as of date (December 2014).

### 2.3.6 Unnecessary supplementary provision

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

Audit scrutiny of Appropriation Accounts for the year 2013-14 showed that supplementary grant amounting to ₹ 101.97 crore in eight sub-heads was obtained in anticipation of higher/additional expenditure (**Appendix 2.4**). However, the final expenditure was less than even the original grant/appropriation. The main reasons for non-utilisation of supplementary grants were attributed to non-filling up of vacant posts, less foreign tours, receipt of less claims, less purchase of store items, non-finalisation of MACP cases and non-clearance of bills.

The above cases showed deficient planning in budgeting.

### 2.3.7 Excessive/unnecessary re-appropriation of funds

Re-appropriation is transfer of funds within a grant from one unit of appropriation, where savings are anticipated, to another unit where additional funds are needed. Scrutiny of Appropriation Accounts and Re-appropriation orders for the year 2013-14 showed that under 57 sub-heads as detailed in **Appendix 2.5** re-appropriations were unnecessary as the departments were not able to even utilise fully their existing grants and there was cumulative non-utilisation of ₹ 249.13 crore against the re-appropriation of ₹ 755.14 crore. The departments attributed the reasons for savings to non filling of vacancies, non-drawal of pay arrears, non-finalisation of MACP cases, less foreign tours, non/less receipt of bills/claims, non-procurement of store items and non-organisation of various programmes due to model code of conduct for General Election 2014. The following are the important observations:

- (i) Under Grant No.2 - General Administration - ₹ 0.57 crore was re-appropriated in anticipation of filling of vacancies and receipt of more claims/bills under the sub-head Information and Publicity-Public Relation Directorate, however, there was saving of ₹ 4.69 crore as the media plan could not be finalized.
- (ii) Under Grant No.3 - Administration of Justice - ₹ 1.05 crore was re-appropriated in anticipation of hike in electricity charges and receipt of more claims under sub-head Delhi Judicial Academy-Direction and Administration. However, there was saving of ₹ 4.06 crore due to delay in shifting of academy to new premises.
- (iii) Under Grant No.6 - Education - ₹ 10.74 crore was re-appropriated due to good progress of scheme under sub-head Free supply of text books, however, there was saving of ₹ 16.01 crore due to less demands of funds by schools.
- (iv) Under Grant No. 7 - Medical and Public Health - ₹ 2.21 crore was re-appropriated in anticipation of more expenditure on salaries for post created for enhancement of number of beds in the hospitals and other claims under sub-head Dr. N C Joshi Memorial

Hospital, however, there was saving of ₹ 3.24 crore due to non-filling up of vacant posts and non-procurement of store items.

- (v) Under Grant No.10-Development- ₹ 2.00 crore was re-appropriated in anticipation of more expenditure on maintenance under the sub-head Drainage-Maintenance, however, there was saving of ₹ 7.84 crore due to economy measures

The above excessive/unnecessary re-appropriation of funds points towards deficient budgeting exercise.

### **2.3.8 Substantial surrenders**

Substantial surrenders involving ₹ 1,123.55 crore (more than ₹ one crore and 60 *per cent* of the original provision) were made in respect of 42 sub-heads (**Appendix 2.6**), out of which in 18 sub-heads 100 *per cent* grant amounting to ₹ 608.50 crore was surrendered on account of non-implementation of schemes, non-release of funds, slow progress of schemes and non-finalisation of pension scheme.

Substantial surrenders amounting to ₹ 60.50 crore, ₹ 140 crore and ₹ 47 crore were made under Grant No. 7- Medical and Public Health Education, Grant No.8-Social Welfare and Grant No.11-Urban Development and Public Works Department under Sub-heads 4210 AA.1(1)(1)(1)(1)- Construction of building for Dispensary/Health care, 5055 DD.1(2)(2)- Equity capital to Delhi Transport Corporation for purchase of buses and 2217 A.8(3)(1)(5)- SPV for redevelopment of walled city respectively. The surrenders were attributed to slow progress of works and less release of grant.

### **2.3.9 Anticipated savings not surrendered**

Rule 56 (2) of General Financial Rules (GFR) stipulates that savings as well as provisions that cannot be profitably utilized should be surrendered to the Government as soon as these are foreseen without waiting till the end of the year. The objective is to minimize the scope for avoiding surrenders at a later stage. At the close of the year 2013-14, there were four grants in which savings occurred but no part of which had been surrendered by the concerned department (**Appendix 2.7**).

Out of the savings of ₹ 4,383.02 crore under 12 grants where savings of ₹ one crore and above were indicated in each grant/appropriation, an amount of ₹ 1,294.95 crore (29.54 *per cent* of amount of savings) was not surrendered, details of which are given in **Appendix 2.8**.

### **2.3.10 Unrealistic budgeting**

Rule 48 (2) of the GFRs lays down that Ministries/ Departments have to prepare their estimates keeping in view the trends of disbursements during the previous years and other relevant factors like the economy instructions issued by the Ministry of Finance from time to time. Scrutiny of records for the 2013-14 showed that provision under various sub-heads under CSS and SCSP scheme was made during the year, but in 63 sub-heads in nine grants/appropriation, the entire provisions of ₹ 56.80 crore (**Appendix 2.9**) remained unutilised defeating the original purpose for which the budget provisions were passed by the Legislative Assembly indicating that the budget

estimates were not prepared after adequate pre-budget scrutiny of projects and schemes. The main reasons for non-utilisation of funds were attributed to non-receipt of funds from the Government of India and non-implementation of schemes.

#### 2.3.11 Rush of expenditure

Rule 56(3) of the GFRs advises against rush of expenditure, particularly in the closing months of the financial year and lays down that this shall be regarded as a breach of financial propriety. Contrary to this, expenditure incurred by the departments in the month of March 2014 under 18 Sub-heads ranged between 30 per cent and 100 per cent of the total expenditure as given in **Appendix 2.10**.

The reasons for disproportionately higher expenditure incurred in the last quarter/month of the year 2013-14 were awaited from the Government as of December 2014.

#### 2.4 Recoveries adjusted in account in reduction of expenditure

The demands for grants presented to the Legislature are for gross expenditure including credits and recoveries, which are adjusted in the accounts as reduction of expenditure. The anticipated recoveries and credits are shown separately in the Budget Estimates. Actual recoveries during the year 2013-14 were ₹ 70.78 crore against nil anticipated recoveries.

#### 2.5 Other audit observations

(a) Scrutiny of re-appropriation orders for the year 2013-14 showed that all re-appropriation orders were issued by the Finance Department on the last working day of the financial year i.e. on 31 March 2014. Re-appropriation orders were issued apparently to cover the excess expenditure over budget provision.

The matter was referred to the Controller of Accounts, GNCTD who in turn referred (December 2014) the matter to the Finance Department, GNCTD for their comments.

(b) As per Rule 8 of the Delegation of Financial Powers Rules 1978, object heads such as 51-Motor Vehicles, 52-Machinery and Equipment and 53-Major Works fall under Object Class-6 (Acquisition of Capital Assets and other capital expenditure). However, review of the detailed Demand for Grants for the year 2013-14 showed that in 68 cases (**Appendix 2.11**), an amount of ₹ 269.45 crore was incorrectly provided as revenue expenditure, instead of capital expenditure. Further, data of actual expenditure for the year 2013-14 made available by the Controller of Accounts, GNCTD showed that in the said 68 cases an aggregate expenditure of ₹ 80.38 crore were incurred.

Thus, during the financial year 2013-14, there was an overstatement of revenue expenditure by ₹ 80.38 crore and understatement of revenue surplus by an equivalent amount.

On being pointed out by Audit, the Controller of Accounts confirmed (December 2014) the above figures as correct and as per accounts and referred

the case to the Finance Department, GNCTD for further comments. Their reply was awaited as of December 2014.

(c) In accordance with instructions issued (May 2006) by the Ministry of Finance, Government of India, augmentation of provision by way of re-appropriation to the object head 'Grants-in-aid' to any body or authority from the Consolidated Fund of India in all cases could only be made with the prior approval of the Parliament.

Scrutiny of re-appropriation orders for the year 2013-14 showed that in 32 cases (**Appendix 2.12**), there was augmentation of provision by way of re-appropriation in the object head '31-Grants-in-aid'.

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

## 2.6 Outcome of the Review of Grant No. 11 – Urban Development and Public Works Department

A review of budgetary procedure and control over expenditure in respect of Grant No. 11-Urban Development Public Works Department Government of NCT of Delhi was conducted (November 2014) and important point noticed during the review are detailed below:

- i. The overall position of budget provisions, expenditure incurred and savings under the grant for the year 2013-14 is given in **Table 2.4**:

**Table 2.4**

### Position of funds allocated and expenditure incurred during 2013-14

(₹ in crore)

Provision		Expenditure incurred		Savings	
Revenue	Capital	Revenue	Capital	Revenue	Capital
6679.59	9126.48	6064.16	8764.49	615.43	361.99

*Note: excludes 'Charged' appropriation and disbursement*

- ii. There were persistent savings of more than ₹ one crore in nine cases/sub-heads under the grant which were more than 20 *per cent* of the total grant which indicated unrealistic budgeting, deficient financial management and slackness on the part of the departments in implementing the schemes as detailed below:

(a) **BRT Corridors:** With a view to improving the public transport system in the city and encouraging people to use it, the Government of NCT of Delhi introduced the BRT system in Delhi in 2004 under its Integrated Mass Transit Plan Seven corridors were earmarked to PWD covering 114 Kms. and seven were allotted to DIMTS covering 124.40 Kms. First phase of BRT Corridor of 14.5 Kms from Ambedkar Nagar to Delhi Gate was completed but the stretch from Ambedkar Nagar to Moolchand (5.8 Kms) only is operational and since then the entire BRT project is under review.

Audit noticed that entire provisions of ₹ 200 crore, ₹ 35 crore and ₹ 100 crore in the Original Budget Estimate (OBE) for the year 2011-12,



2012-13 and 2013-14 respectively under the MH5054 BB 11(1)(1)(8) BRT Corridors remained unspent due to non implementation of scheme.

**(b) SPV for Redevelopment of Walled City/Shahjahanabad:** A plan to redevelop the walled city was approved by the Government of Delhi in 2004 and Shahjahanabad Redevelopment Corporation (SRDC) was constituted. According to the scheme the Shahjahanabad Redevelopment Corporation was to do the developmental works in the walled city. Funds were to be released to SRDC after obtaining approval for the above projects from Expenditure Finance Committee (EFC).

Audit noticed that nearly the entire provisions of ₹ 30 crore, ₹ 40 crore and ₹ 47 crore in the Original Budget Estimate (OBE) for the year 2011-12, 2012-13 and 2013-14 respectively under the MH2217 A 8(3)(1)(5) SPV for redevelopment of walled city remained unutilized due to pending approval from EFC.

**(c) Development of Urban Villages:** The scheme “Development of Urban Villages” envisages that activities/ projects would be undertaken on priority to upgrade the existing civic infrastructure facilities in the urbanized villages. In case the executing agency is not the land owning agency, the proposal was to be submitted along with the NOC from the land owning agency by the concerned MLA to Urban Development Department so that the funds could be released.

Audit noticed that against provisions of ₹ 250 crore, ₹ 120 crore and ₹ 70 crore in the Original Budget Estimate (OBE) for the year 2011-12, 2012-13 and 2013-14 respectively, under the MH3054 A 12(1)(1)(3) GIA to North DMC for urban development, there was a saving of 26 per cent, 75 per cent and 50 per cent during the year 2011-12, 2012-13 and 2013-14 respectively due to bifurcation of grant. Savings indicates that the purpose of development of urban villages was defeated.

- iii. Scrutiny of records showed that entire provisions remained unutilized in 14, 32 and 29 cases under different sub-heads during the years 2011-12, 2012-13 and 2013-14 respectively. The reasons for unutilized provision were non-implementation of schemes, non release of grant to MCD, DDA, NDMC etc. This indicates that the budget estimates were not prepared after adequate pre-budget scrutiny of projects and schemes.
- iv. Excess expenditure of ₹ 31.78 crore for the period 2012-13 to 2013-14 was yet to be regularised.
- v. The re-appropriations in 14 cases proved unnecessary, as the departments were not even able to utilise fully their original grants. As a result, there was a cumulative non utilisation of ₹ 436.38 crore in these cases during 2011-14 against re-appropriation of ₹ 297.67 crores. It was further observed that under the sub head 2217 A8 (2) (1) (9) Grant in aid to MCD for sanitation in JJ colonies and unauthorised colonies under YAP II, an amount of ₹ 8.99 crore was re-appropriated during 2011-12 and the entire appropriation including re-appropriation remained unutilised. The department attributed the reasons for savings to non-receipt of proposal from implementing agencies, vacancies, non-finalisation of payment of advertisement bills, late receipt of sanction and slow progress of work.

The excessive/unnecessary re-appropriation, of funds points towards deficient budgeting exercise.

- vi. The department made excessive provisions under 53 sub-heads. Of these, in 42 cases savings were more than ₹ 50 crore and in 11 cases savings were more than ₹ one crore for Centrally Sponsored Scheme (CSS)/ Scheduled Caste Special Programme (SCSP). The reasons attributed for the savings were non-implementation or slow progress of schemes, non-release of grant, bifurcation of grant etc. The large savings points towards deficiencies in the system of public expenditure management.

## **2.7 Conclusion**

Against total provision of ₹ 38,716.47 crore during 2013-14, an expenditure of ₹ 34,122.38 crore was incurred which resulted in savings of ₹ 4,594.09 crore (11.87 *per cent*). An excess expenditure of ₹ 79.99 crore relating to the period 2006-07 to 2013-14 required regularisation under Article 205 of the Constitution.

Supplementary provision of ₹ 101.97 crore in eight cases was unnecessary and re-appropriation of funds in 57 cases where final savings were more than ₹ one crore was made injudiciously resulting in un-utilised/excessive provision of ₹ 249.13 crore. In eight grants ₹ 1,123.55 crore was surrendered on the last working day of the financial year.

There were persistent savings of more than ₹ one crore in nine cases/sub-heads under the Grant No.11-Urban Development and Public Works Department which were more than 20 *per cent* of the total grant which indicated unrealistic budgeting, deficient financial management and slackness on the part of the departments in implementing the schemes such as introduction of BRT Corridors, SPV for Redevelopment of Walled City/Shahjahanabad and Development of Urban Villages.

## **2.8 Recommendations**

The Government may consider:

- taking up the matter with Public Account Committee Secretariat for regularization of excess expenditure.
- preparing realistic budget estimates to avoid large savings and supplementary provisions.
- devising suitable mechanism by Finance department to avoid rush of expenditure in last quarter/month of the financial year.