



**Report of the  
Comptroller and Auditor General of India  
on  
State Finances  
for the year ended 31 March 2015**



**Government of National Capital  
Territory of Delhi**  
*Report of the year 2016*

**Report of the  
Comptroller and Auditor General of India  
on  
State Finances  
for the year ended 31 March 2015**

**Government of National Capital  
Territory of Delhi  
*Report of the year 2016***

<b>TABLE OF CONTENTS</b>		
	<b>Paragraph</b>	<b>Page</b>
<b>Preface</b>		v
<b>Overview</b>		vii-ix
<b>Chapter – 1</b>		
<b>FINANCES OF THE STATE GOVERNMENT</b>		
Introduction	1.1	1
Summary of current year's fiscal transactions	1.2	1
Budget estimates and actuals	1.3	3
Resources of the State	1.4	3
Revenue receipts	1.5	4
Application of resources	1.6	7
Quality of expenditure	1.7	9
Financial analysis of Government expenditure and investments	1.8	11
Assets and liabilities	1.9	13
Debt sustainability	1.10	14
Fiscal imbalances	1.11	15
Conclusion	1.12	17
Recommendations	1.13	18
<b>Chapter – 2</b>		
<b>FINANCIAL MANAGEMENT AND BUDGETARY CONTROL</b>		
Introduction	2.1	19
Summary of Appropriation Accounts	2.2	19
Financial accountability and budget management	2.3	20
Recoveries adjusted in account in reduction of expenditure	2.4	25
Other audit observations	2.5	26
Outcome of the Review of Grant No. 2- General Administration	2.6	26
Conclusion	2.7	27
Recommendations	2.8	28

**Chapter – 3**  
**FINANCIAL REPORTING**

Delay in furnishing utilisation certificates	3.1	29
Audit of the bodies/authorities	3.2	30
Misappropriations, losses, defalcations etc.	3.3	30
Personal deposit accounts	3.4	31
Unadjusted abstract contingent bills	3.5	31
Suspense balances	3.6	32
Conclusion	3.7	33
Recommendations	3.8	33

Sl. No.	APPENDICES	Page
1.1	State Profile (Delhi)	35
1.2	Structure and Form of Government Accounts	36
1.3	Time series data on the State Government finances	38
1.4	Trends in Gross State Domestic Product (GSDP)	41
1.5	Abstract of Receipts and Disbursements for the year 2013-14	42
2.1	List of grants with savings of ₹ 50 crore and above	46
2.2	Statement of various grants/appropriation where entire provision remained unutilised	49
2.3	Excess expenditure over provision for the year 2013-14 requiring regularisation	53
2.4	Excess /Unnecessary Supplementary provision	54
2.5	Excess /Unnecessary re-appropriation of funds (where final savings were more than ₹ one crore )	55
2.6	Cases of surrender of funds in excess of ₹ one crore and 60 per cent of the original provision	60
2.7	Statement of various Grants/Appropriation in which saving occurred but no part of which has been surrendered	63
2.8	Details of savings of ₹ one crore and above not surrendered	63

2.9	Unrealistic budgeting where entire provisions under CSS & SCSP scheme remained unutilised	64
2.10	Rush of expenditure in the end of the year 2013-14	67
2.11	Statement of incorrect classification under Revenue Head instead of Capital Head	69
2.12	Saving not surrendered	71
2.13	Unnecessary Supplementary Provision from 2012-13 to 2014-15	71
3.1	Statement showing status of audit of the Bodies/Authorities	72