

Report of the  
Comptroller and Auditor General of India  
on  
State Finances  
for the year ended 31 March 2012

Government of National Capital  
Territory of Delhi  
*Report of the year 2013*

<b>TABLE OF CONTENTS</b>		
	<b>Paragraph</b>	<b>Page</b>
<b>Preface</b>		v
<b>Executive Summary</b>		vii
<b>Chapter – 1</b> <b>FINANCES OF THE STATE GOVERNMENT</b>		
<b>Introduction</b>	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	4
Revenue Receipts	1.5	5
Application of Resources	1.6	8
Quality of Expenditure	1.7	10
Financial Analysis of Government Expenditure and Investments	1.8	13
Assets and Liabilities	1.9	15
Debt Sustainability	1.10	15
Fiscal Imbalances	1.11	17
Conclusions	1.12	20
Recommendations	1.13	20
<b>Chapter – 2</b> <b>FINANCIAL MANAGEMENT AND BUDGETARY CONTROL</b>		
<b>Introduction</b>	2.1	23
Summary of Appropriation Accounts	2.2	23
Financial Accountability and Budget Management	2.3	24
Advances from Contingency Fund	2.4	38
Recoveries in reduction of expenditure	2.5	38
Unnecessary provision for vacant posts	2.6	39
Other Audit Observations	2.7	42
<b>Outcome of Review of Grant No. 5 - Home</b>	2.8	44
Internal audit	2.9	49

Conclusions	2.10	49
Recommendations	2.11	49
<b>Chapter – 3</b> <b>FINANCIAL REPORTING</b>		
Delay in furnishing Utilisation Certificates	3.1	51
Non-submission/delay in submission of accounts	3.2	52
Delays in Submission of Accounts to Audit	3.3	53
Misappropriations, losses and defalcations etc.	3.4	53
Unadjusted abstract contingent bills	3.5	54
Personal deposit accounts	3.6	54
Suspense balances	3.7	55
Conclusions and Recommendations	3.8	56

Sl. No.	APPENDICES	Page
1.1	State Profile (Delhi)	61
1.2	Structure and Form of Government Accounts	62
1.3	Time series data on the State Government finances	64
1.4	Trends in Gross State Domestic Product (GSDP)	67
1.5	Abstract of Receipts and Disbursements for the year 2011-12	67
2.1	Statement of various grants/appropriations where savings were more than ₹ 5 crore (₹1 crore for CSS/SCSP) each or more than 20 per cent of the total provision	71
2.2	Statement of various grants/appropriations where entire provision remained unutilised or remitted to Government Account before the closure of the financial year	97
2.3	Excess over provision of previous years requiring regularization	101
2.4	Excess/Unnecessary supplementary provision (₹ 10 lakh or more in each case)	106
2.5	Excess /Unnecessary re-appropriation of funds(Where final savings were more than ₹ 1 crore)	109
2.6	Results of review of substantial surrenders (40 per cent or more of the total provision) made during the year	112
2.7	Statement of various grants/appropriations in which saving occurred but no part of which had been surrendered	113
2.8	Details of saving of ₹1crore and above not surrendered	114
2.9	Cases of surrender of funds in excess of ₹ 1 crore on 31 March 2012	115

2.10	Unrealistic budgeting where entire provision under CSS and SCSP schemes remained unutilized	117
2.11	Statement of incorrect classification under revenue head instead of Capital head	119
2.12	Augmentation of provision without prior approval of the Parliament / Legislature under Grants-in-aid to Bodies/Authorities	123
2.13	Augmentation of provision on 'Subsidy' without prior approval of the Parliament/Legislature	126
2.14	Savings of ₹ one crore or above	127
2.15	Persistent Savings	129
2.16	Variation in figures	131
2.17	Surrender of unspent provision	132
2.18	Rush of expenditure	134
2.19	Unrealistic budgeting	137
3.1	Utilisation certificates outstanding as on 31 March 2012	138
3.2	Delay in submission of Accounts	146
3.3	Department wise/duration wise break-up of the cases of misappropriation, defalcation, etc. (Cases where final action was pending at the end of March 2012)	147
3.4	Department /category wise details in respect of cases of loss to Government due to theft, misappropriation/loss of Government material	147