

**Certificate of the Comptroller and Auditor General of India on
Appropriation Accounts**

This compilation containing the Appropriation Accounts of the Government of National Capital Territory of Delhi for the year ended March 2018 presents the accounts of the sums expended in the year compared with the sums specified in the schedules appended to the Appropriation Acts passed under Section 29 and Section 30 of the Government of National Capital Territory of Delhi Act, 1991. The Finance Accounts of the Government of National Capital Territory of Delhi for the year showing the receipts and disbursements of the Government for the year, together with the financial results disclosed by the revenue and capital accounts, the accounts of the public debt and the liabilities and assets as worked out from the balances recorded in the accounts are presented in a separate compilation.

The Appropriation Accounts which are the responsibility of the Controller of Accounts and Principal Secretary (Finance), Government of National Capital Territory of Delhi have been examined under my direction in accordance with the requirements of Article 149 of the Constitution of India, Section 48 of the Government of National Capital Territory of Delhi Act, 1991 and the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971, for expressing an opinion on these accounts based on the results of such audit.

The audit was conducted in accordance with the Auditing Standards generally accepted in India. These Standards require that we plan and perform the audit to obtain reasonable assurance that the accounts are free from material misstatement. The audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

On the basis of the information and explanations that my officers required and have obtained, and according to the best of my information as a result of test audit of the accounts and on consideration of explanations given, I certify that, to the best of my knowledge and belief, the Appropriation Accounts read with observations in this compilation give a true and fair view of the accounts of the sums expended in the year ended March 2018 compared with the sums specified in the schedules appended to the Appropriation Acts passed by the Legislative Assembly of NCT of Delhi under Section 29 and Section 30 of the Government of National Capital Territory of Delhi Act, 1991.

Points of interest arising from study of these accounts as well as test audit conducted during the year or earlier years are contained in my Financial, Compliance and Performance Audit Reports on the Government of National Capital Territory of Delhi being presented separately for the year ended March 2018.

Date :

Place : New Delhi

(RAJIV MEHRISHI)

Comptroller and Auditor General of India