TABLE OF CONTENTS				
Sl. No.	Contents	Paragraph	Page No.	
1.	Preface		V	
2.	Executive Summary		vii	
	CHAPTER-1: OVERVIEW			
3.	Profile of the National Capital Territory of Delhi	1.1	1	
4.	Gross State Domestic Product of the NCT of Delhi	1.1.1	1	
5.	Basis and Approach to State Finances Audit Report	1.2	3	
6.	Report Structure	1.3	4	
7.	Overview of Government Accounts Structure and Budgetary Processes	1.4	4	
8.	Snapshot of Finances	1.4.1	7	
9.	Snapshot of Assets and Liabilities of the Government	1.4.2	7	
10.	Trends in Surplus/Deficit	1.5	8	
	CHAPTER-2: FINANCES OF THE NCT	of DELHI		
11.	Major changes in Key Fiscal Aggregates in FY	2.1	11	
10	2019-20 vis-à-vis 2018-19	2.2	12	
12.	Sources and Application of Funds	2.2	12	
	Resources of the NCT of Delhi		13	
14.	Receipts of the NCT of Delhi	2.3.1	13	
15.	NCT of Delhi's Revenue Receipts	2.3.2	14	
16.	Trends and growth of Revenue Receipts	2.3.2.1	14	
17.	NCT of Delhi's Own Resources	2.3.2.2	16	
18.	Grants-in-aid from Government of India	2.3.2.3	23	
19.	Capital Receipts	2.3.3	24	
20.	Application of resources	2.4	24	
21.	Growth and Composition of Expenditure	2.4.1	25	
22.	Revenue Expenditure	2.4.2	27	
23.	Major changes in Revenue Expenditure	2.4.2.1	28	
24.	Committed Expenditure	2.4.2.2	29	
25.	National Pension System	2.4.2.3	30	
26.	Subsidies	2.4.2.4	30	
27.	Financial Assistance by GNCTD to local bodies and other Institutions	2.4.2.5	31	
28.	Capital Expenditure	2.4.3	32	
29.	Major Changes in Capital Expenditure	2.4.3.1	33	
30.	Investment and Returns	2.4.3.2	33	
31.	Adequacy of Public Expenditure	2.4.4	35	
32.	Debt Management 2		35	
33.	Debt profile: Components	2.5.1	36	
34.	Debt Sustainability	2.6	36	
35.	Conclusion	2.7	38	
CHAPTER-3: BUDGETARY MANAGEMENT				
36.	Budget Process	3.1	39	
37.	Summary of total provisions, actual disbursements and savings during financial year	3.1.1	40	
38.	Charged and voted disbursements	3.1.2	40	
39.	Appropriation Accounts	3.2	41	

-	-		
40.	Comments on integrity of budgetary and accounting process	3.3	41
41.	Unnecessary or excessive supplementary grants	3.3.1	41
42.	Unnecessary or excessive re-appropriation	3.3.2	42
43.	Unspent amount and surrendered appropriations and/or large savings/surrenders	3.3.3	44
44.	Comments on transparency of budgetary and accounting process	3.4	48
45.	Lump sum budgetary provisions	3.4.1	48
46.	Comments on effectiveness of budgetary and accounting process	3.5	49
47.	Budget projection and gap between expectation and actual	3.5.1	49
48.	Major policy pronouncement in the budget and their actual funding for ensuring implementation	3.5.2	50
49.	Financial powers being flouted in relation to reappropriation	3.5.3	50
50.	Rush of expenditure	3.5.4	51
51.	Outcome of Grant no. 7 – 'Medical and Public Health'	3.5.5	54
52.	Recommendations	3.6	55
	CHAPTER 4: QUALITY OF ACCOUNTS AND FINAL		
	PRACTICES		ORTHO
	Delay in transferring receipts into Government account		
53.	due to which funds remained outside Consolidated Fund of the NCT of Delhi	4.1	57
54.	Funds transferred directly to State implementing agencies	4.2	58
55.	Delay in submission of Utilisation Certificates	4.3	58
56.	Recording of Grantee Institution as 'Others'	4.3.1	60
57.	Abstract Contingent Bills	4.4	61
58.	Personal Deposit Accounts	4.5	64
59.	Indiscriminate use of Minor Head 800	4.6	65
60.	Reconciliation of cash balances	4.7	67
61.	Compliance with Accounting Standards	4.8	67
62.	Submission of Accounts/Separate Audit Reports of Autonomous Bodies	4.9	68
63.	Recommendations	4.10	69
	CHAPTER 5: STATE PUBLIC SECTOR ENT	TERPRISES	
64.	Definition of Government Companies	5.1	71
65.	Mandate of Audit	5.2	71
66.	SPSEs and their contribution to the GSDP of the State	5.3	71
67.	Investment in SPSEs and Budgetary support	5.4	73
68.	Returns from SPSEs	5.5	73
69.	Debt Servicing	5.6	74
70.	Performance of SPSEs	5.7	75
71.	SPSEs incurring losses	5.8	78
72.	Audit of State Public Sector Enterprises	5.9	79
73.	Appointment of statutory auditors of State Public Sector Enterprises by CAG	5.10	79

74.	Submission of accounts by State Public Sector Enterprises	5.11	79
75.	CAG's oversight - Audit of accounts and supplementary audit	5.12	81
76.	Result of CAG's oversight role	5.13	82
77.	Management Letters	5.14	86
78.	Conclusion	5.15	86
79.	Recommendations	5.16	87

APPENDICES		
Appendix 1.1	Time series data on the Government of NCT of Delhi finances	89
Appendix 3.1 Details of the schemes in which provision (₹ one crore and above) was made but no expenditure was incurred		91
Appendix 3.2	Details of schemes in which provision (₹ one crore and above) was made but was withdrawn in revised outlay	93
Appendix 3.3	Re-appropriation from Supplementary Grants	95
	Glossary of terms	97