

PREFACE

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1. This Report of the Comptroller and Auditor General of India has been prepared for submission to the Lieutenant Governor of National Capital Territory of Delhi under Section 48 of the Government of National Capital Territory of Delhi Act, 1991.
2. Chapter-1 describes the basis and approach to the Report and the underlying data, provides an overview of structure of government accounts, budgetary processes, macro-fiscal analysis of key indices and GNCT of Delhi's fiscal position including the deficits/surplus.
3. Chapters 2 and 3 of the Report contain audit observations on matters arising from examination of Finance Accounts and Appropriation Accounts respectively, of GNCTD for the year ended 31 March 2023. Information has been obtained from GNCTD wherever necessary.
4. Chapter-4 comments on GNCTD's compliance with various financial rules, procedure and directives during the current year.
5. Chapter-5 discusses the financial performance of Government Companies, Government controlled other company and Statutory Corporations and impact of significant comments issued as a result of supplementary audit of the financial statements of State Public Sector Enterprises (SPSEs).
6. The Report containing the findings of performance audit and audit of transactions in various departments and observations arising out of audit of Statutory Corporations, Boards and Government Companies and the Report containing observations on Revenue Receipts are presented separately.

