TABLE OF CONTENTS					
	Paragraph	Page			
Preface		v			
Executive Summary		vii to ix			
Chapter – 1					
FINANCES OF THE GOVERNMENT OF NCT OF DELHI					
Gross State Domestic Product of NCT of Delhi	1.1	1			
Resources of the NCT of Delhi	1.2	4			
Revenue receipts	1.3	6			
Capital receipts	1.4	10			
Application of resources	1.5	11			
Quality of expenditure	1.6	13			
Financial analysis of Government expenditure and investments	1.7	15			
Assets and liabilities	1.8	18			
Debt Management	1.9	19			
Fiscal imbalances	1.10	21			
Follow up on previous Reports on State Finances	1.11	24			
Conclusion	1.12	24			
Chapter – 2 FINANCIAL MANAGEMENT AND BUDGETARY CONTROL					
Introduction	2.1	27			
Summary of Appropriation Accounts	2.2	28			
Financial accountability and budget management	2.3	29			
Recoveries adjusted in accounts as reduction of expenditure	2.4	32			
Outcome of the Review of Grant No. 8 – Social Welfare	2.5	32			
Conclusion	2.6	33			

Chapter – 3 FINANCIAL REPORTING					
Compliance to Accounting Standards	3.1	35			
Delay in furnishing Utilisation Certificates	3.2	35			
Non-submission/delay in submission of accounts	3.3	36			
Personal Deposit Accounts	3.4	37			
Unadjusted abstract contingent bills	3.5	38			
Minus balances under Major Head -7610- Loan to Government servants	3.6	39			
Conclusion	3.7	40			

Sl. No.	APPENDICES	Page
1.1	Profile of NCT of Delhi	41
1.2	Structure and Form of Government Accounts	42
1.3	Methodology adopted for the assessment of fiscal position	44
1.4	Time series data on the Government of NCT of Delhi finances	45
1.5	Details of loans and advances with various bodies	47
1.6	Abstract of Receipts and Disbursements for the year 2018-19	48
2.1	List of Grants with savings of ₹ 50 crore and above	51
2.2	Statement of various grants/appropriation where entire provision remained unutilised (₹ one crore and above in each case)	53
2.3	Unnecessary Supplementary Provision	58
2.4	Excess/unnecessary re-appropriation of funds (where final savings were more than ₹ one crore)	59
2.5	Cases of surrender of funds in excess of \gtrless 10 crore and 70 <i>per cent</i> of the original provision	63
2.6	Detail of Savings of ₹ one crore and above not surrendered	65
2.7	Rush of expenditure at the end of the year 2018-19	66
2.8	Savings of entire provision due to unrealistic budgeting	67
3.1	Details of Utilisation Certificates due, received and outstanding as on 31 March 2019	69
3.2	Statement showing status of audit of the bodies/authorities	70
	Glossary	71