

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	4
6.	Overview of Government Accounts Structure and Budgetary Processes	1.3	4
7.	Snapshot of Finances	1.3.1	7
8.	Snapshot of Assets and Liabilities of the Government	1.3.2	8
9.	Trends in surplus/deficit	1.4	9
CHAPTER-2: FINANCES OF THE GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI			
10.	Major changes in key fiscal aggregates in FY 2023-24 vis-à-vis FY 2022-23	2.1	11
11.	Sources and Application of Funds	2.2	11
12.	Resources of GNCTD	2.3	13
13.	Receipts of GNCTD	2.3.1	13
14.	GNCTD's Revenue Receipts	2.3.2	14
15.	Trends and growth of Revenue Receipts	2.3.2.1	14
16.	GNCTD's Own Resources	2.3.2.2	15
17.	Grants-in-Aid from Government of India	2.3.2.3	19
18.	Centrally Sponsored Schemes	2.3.2.4	20
19.	Single Nodal Agency	2.3.2.5	22
20.	Capital Receipts	2.3.3	22
21.	Application of Resources	2.4	23
22.	Growth and Composition of Expenditure	2.4.1	23
23.	Revenue Expenditure	2.4.2	25
24.	Major changes in Revenue Expenditure	2.4.2.1	26
25.	Committed Expenditure	2.4.2.2	26
26.	Subsidies	2.4.2.3	28
27.	Financial Assistance by GNCTD to local bodies and other Institutions	2.4.2.4	29
28.	Capital Expenditure	2.4.3	30
29.	Major Changes in Capital Expenditure	2.4.3.1	31
30.	Investment and Returns	2.4.3.2	31
31.	Reconciliation of Equity and Loans Outstanding of State Public Sector Enterprises (SPSEs), GNCTD with figures in Finance Accounts	2.4.3.3	33
32.	Adequacy of Public Expenditure	2.4.4	33
33.	Public Liability Management	2.5	34
34.	Funds outside Government Accounts	2.5.1	34
35.	Debt Profile: Components	2.5.2	35
36.	Maturity and Repayment of debt profile	2.5.3	36
37.	Debt Sustainability	2.6	37

Sl. No.	Contents	Paragraph	Page No.
38.	Conclusion	2.7	41
CHAPTER-3: BUDGETARY MANAGEMENT			
39.	Budget Process	3.1	43
40.	Summary of total provisions, actual disbursements and savings during the financial year 2023-24	3.1.1	44
41.	Appropriation Accounts	3.2	45
42.	Budget Marksmanship	3.2.1	46
43.	Integrity of budgetary and accounting process	3.3	47
44.	Unnecessary or excessive supplementary grants	3.3.1	47
45.	Unnecessary or excessive re-appropriation	3.3.2	47
46.	Unspent amount and surrendered appropriations and/or large savings/surrenders	3.3.3	47
47.	Comments on effectiveness of budgetary and accounting process	3.4	48
48.	Budget projection and gap between expectation and actual	3.4.1	48
49.	Major policy pronouncements in the budget and their actual funding for ensuring implementation	3.4.2	50
50.	Rush of expenditure	3.4.3	50
51.	Monthly position of expenditure and receipts	3.4.4	51
52.	Review of selected Grant ("Grant No. 08-Social Welfare")	3.5	52
53.	Voucher Audit irregularities	3.6	55
54.	Analysis of State Budget with Union Budget	3.7	55
55.	Recommendations	3.8	56
CHAPTER-4: QUALITY OF ACCOUNTS AND FINANCIAL REPORTING PRACTICES			
56.	Delay in submission of Utilisation Certificates	4.1	57
57.	Abstract Contingent (AC) bills	4.2	61
58.	Personal Deposit Accounts	4.3	64
59.	Indiscriminate use of Minor Head 800	4.4	66
60.	Submission of Accounts/Separate Audit Reports of Autonomous Bodies	4.5	68
61.	Other inaccuracies in the statements of Finance Accounts	4.6	68
62.	Delhi State Finance Commission	4.7	70
63.	<i>List of Appendices</i>		<i>iii</i>
64.	<i>Glossary of terms</i>		<i>115</i>

LIST OF APPENDICES		
Appendix 1.1	Demographic Profile of the National Capital Territory of Delhi	73
Appendix 1.2	Time series data on the Government of NCT of Delhi finances	74
Appendix 2.1	GNCTD's actual own tax revenue vis-à-vis BE/RE for the year 2023-24	77
Appendix 3.1	Deviation of Revenue outturn with respect to original and sanctioned budget	78
Appendix 3.2	Deviation of Capital outturn with respect to original and sanctioned budget	79
Appendix 3.3	Details of cases where variation in reasons for savings was noticed	80
Appendix 3.4	Details of cases where supplementary provision (₹ one crore or more) proved unnecessary	82
Appendix 3.5	Excess/unnecessary re-appropriation of funds where final savings were more than ₹ 15 crore	83
Appendix 3.6	Details of grants having large savings (savings above ₹ 500 crore) during the year 2023-24	87
Appendix 3.7	Details of saving that lapsed in excess of ₹ 10 crore at the end of March 2024	88
Appendix 3.8	Details of grants where savings exceeding ₹ 10 crore persistently lapsed during the last 5 years	92
Appendix 3.9	Schemes for which provision (₹ one crore and above) was made but no expenditure was incurred	93
Appendix 3.10	Schemes for which provision (₹ one crore and above) was made but were withdrawn in revised outlay	96
Appendix 3.11	Grants with more than 50 <i>per cent</i> of total expenditure in March-2024 alone	99
Appendix 3.12	Excess/unnecessary re-appropriation of funds where final savings were more than ₹ one crore	100
Appendix 3.13	Schemes in which provision (₹ one crore or more) was made but no expenditure was incurred	103
Appendix 3.14	Rush of expenditure under Grant No. 08-Social Welfare	106
Appendix 3.15	Non-production of vouchers for audit	107
Appendix 3.16	Double payment of GST on service charge leading to excess payment of ₹ 2.29 lakh	108
Appendix 3.17	Double payment of GST on service charge leading to excess payment of ₹ 1.28 lakh	109
Appendix 4.1	Delay in submission of DC Bills (Delhi Archives)	110
Appendix 4.2	Delay in submission of DC Bills (Divisional Commissioner, Revenue Department)	110
Appendix 4.3	Delay in submission of DC Bills (Secretary cum Commissioner, Food Civil Supplies & Consumer Affairs Department)	110
Appendix 4.4	Delay in submission of DC Bills (Gobind Ballabh Hospital)	111
Appendix 4.5	Details of outstanding accounts as on 30 September 2024	111
Appendix 4.6	Outstanding arrears of Loans & Advances	112
Appendix 4.7	Mismatch in cumulative data on investments in different statements of Finance Accounts	113

