

PREFACE

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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, for being laid before the Legislative Assembly of National Capital Territory of Delhi.

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.

Chapter-2 provides a broad perspective of the finances of the GNCT of Delhi, analyses the critical changes in major fiscal aggregates relative to the previous year, overall trends during the period from 2019-20 to 2023-24 and debt profile of the GNCT of Delhi, based on the Finance Accounts of the GNCT of Delhi.

Chapter-3 is based on the Appropriation Accounts of the GNCT of Delhi and reviews the appropriations and allocative priorities of the GNCTD and reports on deviations from constitutional provisions relating to budgetary management.

Chapter-4 comments on the quality of accounts rendered by various authorities of the GNCTD and issues of non-compliance with prescribed financial rules and regulations by various departmental officials of the GNCTD.

