

# **APPENDICES**



**Appendix 1.1**  
(Referred to in paragraph 1.1)  
**Demographic Profile of the National Capital Territory of Delhi**

Sl. No.	Particulars		Figures
1.	Area		1,483 sq. km
2.	Population		
	Population 2014		1.79 crore
	Population 2024		2.18 crore
3.	Density of Population (Projected population as on 01.03.2022 by Ministry of Health and Family Welfare) (All India Density = 426.09 persons per Sq. Km)		14667.57 persons per Sq. Km.
4.	Population below poverty line (BPL) (All India Average = 21.92 per cent)		9.91 per cent
5.	Literacy Rate (All India Average= 72.98 per cent)		86.21 per cent
6.	Infant mortality Rate (2020) (per 1000 live births) (All India Average =28 per 1000 live births)		12
7.	Life expectancy at birth (2016-20) (All India Average = 70 years)		75.8 years
8.	Gross State Domestic Product (GSDP) 2023-24 at current prices		₹ 11,07,746 crore
9.	Per Capita GSDP/ GDP CAGR (2014-15 to 2023-24)	NCT of Delhi	7.27 per cent
		All India	8.89 per cent
10.	GSDP/ GDP CAGR (2014-15 to 2023-24)	NCT of Delhi	9.37 per cent
		All India	10.06 per cent
11.	Population Growth (2014 to 2024)	NCT of Delhi	21.38 per cent
		All India	11.26 per cent

Source:

- Area - Forest Survey Report (2021)
- Population - Population Projections for India and States 2011-2036 (Report of the Technical Group on Population Projections, July,2020) by National Commission on Population, MoHFW
- Literacy rate - Census 2011
- IMR - SRS Bulletin (2020)
- Poverty BPL - MoSPI
- Life expectancy - SRS Based Abridged Life Tables (2016-20)

**Appendix 1.2**  
**(Referred in para 1.3.1)**  
**Time series data on the Government of NCT of Delhi finances**

(₹ in crore)

	2019-20	2020-21	2021-22	2022-23	2023-24
<b>Part A. Receipts</b>					
1. Revenue Receipts	47,136	41,864	49,313	62,703	56,798
(i) Tax Revenue	36,566	29,425	40,019	47,363	53,681
State Goods and Service Tax (SGST)	19,465	15,676	22,263	27,324	31,571
Taxes on Agricultural Income	0	0	0	0	0
Taxes on Sales, Trade, etc.	5,475	4,411	5,099	5,582	6,552
State Excise	5,068	4,108	5,488	5548	5,164
Taxes on Vehicles	1,948	1,676	1,956	2884	3,242
Stamp Duty and Registration fees	4,606	3,549	5,212	6023	7,152
Land Revenue	3	4	0	0	0
Other Taxes	1	1	1	2	0
(ii) Non-Tax Revenue	1,097	980	827	581	1,024
(iii) State's share of Union taxes and duties	0	0	0	0	0
(iv) Grants in aid from Government of India	9,473	11,459	8,467	14759	2,093
2. Miscellaneous Capital Receipts	0	0	0	0	0
3. Recoveries of Loans and Advances	823	631	623	1258	98
4. Total Revenue (1+2+3)	47,959	42,495	49,936	63,961	56,896
5. Public Debt Receipts	4,765	15,365	11,193	3,251	0
Internal Debt (excluding Ways and Means Advances and Overdrafts)	0	0	0	0	0
Net transactions under Ways and Means Advances and Overdrafts	0	0	0	0	0
Loans and Advances from Government of India	4,765	15,365	11,193	3,251	0
6. Total Receipts in Consolidated Fund (4+5)	52,724	57,860	61,129	67,212	56,896
7. Contingency Fund Receipts	143	79	74	52	7
8. Public Account Receipts	0	0	0	0	0
9. Total Receipts of the State (6+7+8)	52,867	57,939	61,203	67,264	56,903
<b>Part B. Expenditure/Disbursement</b>					
10. Revenue Expenditure	39,637	40,414	46,043	48,246	50,336
General Services (including interest payments)	7,083	6,295	6,953	7322	7,162
Social Services	22,145	22,693	26,294	27177	28,182
Economic Services	6,530	8,514	9,328	9423	9,773
Grants-in-aid-and contributions	3,879	2,912	3,468	4324	5,219
11. Capital Expenditure	5,472	4,699	8,311	8,065	6,855
General Services	389	246	374	625	469
Social Services	3,572	2,669	5,062	4566	2,678
Economic Services	1,511	1,784	2,875	2874	3,708
12. Disbursement of Loans and Advances	3,266	4,090	2,603	3084	3,639
13. Total Expenditure (10+11+12)	48,375	49,203	56,957	59,395	60,830
14. Repayments of Public Debt	2,811	3,265	4,215	4,715	4,994

(₹ in crore)

	2019-20	2020-21	2021-22	2022-23	2023-24
Internal Debt (excluding Ways and Means Advances and Overdrafts)	0	0	0	0	0
Net transactions under Ways and Means Advances and Overdraft	0	0	0	0	0
Repayment of Loans and Advances from Government of India	2,811	3,265	4,215	4,715	4,994
15. Appropriation to Contingency Fund	0	0	0	0	0
16. Total disbursement out of Consolidated Fund (13+14+15)	51,186	52,468	61,172	64,110	65,824
17. Contingency Fund disbursements	143	79	74	52	7
18. Public Account disbursements	0	0	0	0	0
19. Total disbursement by the State (16+17+18)	51,329	52,547	61,246	64,162	65,831
<b>Part C. Deficits</b>					
20. Revenue Deficit(-)/Revenue Surplus (+)(1-10)	7,499	1,450	3,270	14,457	6,462
21. Fiscal Deficit(-)/Fiscal Surplus(+) (4-13)	-416	-6,708	-7,021	4,566	-3,934
22. Primary Deficit(-)/Primary Surplus(+) (21+23)	2,336	-3,834	-3,747	7,832	-840
<b>Part D. Other data</b>					
23. Interest Payments (included in revenue expenditure)	2,752	2,874	3,274	3,266	3,094
24. Financial Assistance to local bodies etc.	16,233	16,643	16,118	18,225	20,686
25. Ways and Means Advances/Overdraft availed (days)	0	0	0	0	0
Ways and Means Advances availed (days)	0	0	0	0	0
Overdraft availed (days)	0	0	0	0	0
26. Interest on ways and Means Advances/Overdraft	0	0	0	0	0
27. Gross State Domestic Product (GSDP)	792,911	744,277	881,336	10,14,688	11,07,746
28. Outstanding fiscal liabilities	34,767	46,867*	53,844*	52,380	47,387
29. Outstanding guarantees (year-end) (including interest)	0	0	0	0	0
30. Maximum amount guaranteed (year-end)	0	0	0	0	0
<b>Part E: Fiscal Health Indicators</b>					
<b>I Resource Mobilisation</b>					
Own Tax revenue/GSDP (in per cent)	4.61	3.95	4.54	4.67	4.85
Own Non-Tax revenue/GSDP (in per cent)	0.14	0.13	0.09	0.06	0.09
<b>II Expenditure Management</b>					
Total Expenditure/GSDP	6.10	6.61	6.46	5.85	5.49
Total Expenditure/Revenue Receipts	102.63	117.53	115.50	94.72	107.10
Revenue Expenditure/Total Expenditure	81.94	82.14	80.84	81.23	82.75
Expenditure on Social Services/ Total Expenditure	53.16	51.55	55.05	53.44	50.73
Expenditure on Economic Services/Total Expenditure	16.62	20.93	21.42	20.70	22.16
Capital Expenditure/Total Expenditure	11.31	9.55	14.59	13.58	11.27
Capital Expenditure on Social and Economic Services/ Total Expenditure	10.51	9.05	13.94	12.53	10.50

(₹ in crore)

	2019-20	2020-21	2021-22	2022-23	2023-24
<b>III Management of Fiscal Imbalances</b>					
Revenue deficit (surplus)/GSDP	0.95	0.19	0.37	1.42	0.58
Fiscal deficit (surplus)/GSDP	-0.05	-0.90	-0.80	0.45	-0.36
Primary Deficit(surplus)/GSDP	0.29	-0.52	-0.43	0.77	-0.08
<b>IV Management of Fiscal Liabilities</b>					
Fiscal Liabilities/GSDP	4.38	5.51**	4.74**	3.97**	3.19**
Fiscal Liabilities/RR	73.76	97.94**	84.74**	64.31**	62.20**
Primary deficit vis-a-vis quantum spread	-883.35	62.09	-58.41	166.48	-59.64
Debt Redemption (Principal + Interest)/Total Debt Receipts	116.72	39.95	66.92	245.52	Not defined
<b>V Other Fiscal Health Indicators</b>					
Return on Investment	0.08	0.05	0.43	0.49	0.82

Note-Figures have been rounded to the nearest decimal.

\*The effective outstanding fiscal liabilities for the years 2020-21, 2021-22, 2022-23 and 2023-24 would be ₹ 41,002 crore, ₹41,786 crore, ₹ 40,322 crore and ₹ 35,329 crore, respectively as GST compensation of ₹ 5,865 crore (2020-21) and ₹ 6,193 crore (2021-22) given to the State as back-to-back loan under debt receipts would not be treated as debt of the State for any norms which may be prescribed by the Finance Commission.

\*\*Arrived at after exclusion of GST compensation of ₹ 5,865 crore (2020-21) and ₹ 6,193 crore (2021-22) received as back-to-back loan under debt receipts from the total outstanding liabilities.

**Appendix 2.1**  
(Referred to in paragraph 2.3.2.2)  
**GNCTD's actual own tax revenue vis-à-vis BE/RE for the year 2023-24**

Revenue head	BE (as per Receipts Budget 2023-24) (₹ in crore)	RE (as per Receipts Budget 2024-25) (₹ in crore)	Actuals (₹ in crore)	Difference between BE and Actuals (₹ in crore)	Difference between RE and Actuals (₹ in crore)	Percentage vis-à-vis BE (+) Excess (-) Shortfall	Percentage vis-à-vis RE (+) Excess (-) Shortfall
State Goods and Services Tax (SGST)	31,500	32,200	31,571	71	(-)629	0.23	(-) 1.95
Taxes on Sales, Trade, etc.	5,700	6,600	6,552	852	(-) 48	14.93	(-) 0.74
State Excise	7,365	6,000	5,164	(-) 2,201	(-) 836	(-) 29.88	(-) 13.93
Taxes on Vehicles	3,000	3,300	3,242	242	(-) 58	8.07	(-) 1.76
Stamp duty and Registration fee	5,997	7,100	7,152	1,155	52	19.26	0.73
Land Revenue	3	0	0	(-) 3	0	(-) 100	0
Other taxes	0	1	0	0	(-) 1	0	(-) 100
<b>Total</b>	<b>53,565</b>	<b>55,201</b>	<b>53,681</b>	<b>116</b>	<b>(-) 1,520</b>	<b>(-) 0.22</b>	<b>(-) 2.75</b>

**Appendix 3.1**  
(Referred in paragraph 3.2.1)  
**Deviation of Revenue outturn with respect to original and sanctioned budget**

(₹ in crore)

Grant No. & Name	Original Grant (BE)	Supp. Grant	Total Sanctioned Budget	Total Expenditure	Deviation in outturn and BE	Percentage	Deviation in outturn and Sanctioned Budget	Percentage
(1)	(2)	(3)	(4)	(5)	(6)[2-5]	(7) [(6)/(2)*100]	(8) [4-5]	(9) [(8)/(4)*100]
1- Legislative Assembly	61.76	0.05	61.81	31.48	30.27	49.02	30.33	49.06
2- General Administration	1181.25	0.2	1181.45	260.6	920.64	77.94	920.85	77.94
3- Administration of Justice	2415.41	143.09	2558.5	2115.5	299.9	12.42	443	17.31
4- Finance	384.63	0.29	384.92	248	136.63	35.52	136.92	35.57
5- Home	1075.2	23.54	1098.74	936.21	138.99	12.93	162.53	14.79
6- Education	15400.7	5.66	15406.36	14102.03	1298.67	8.43	1304.33	8.47
7- Medical and Public Health	7553.33	3.81	7557.14	6566.88	986.45	13.06	990.26	13.1
8- Social Welfare	9257.2	556.53	9813.73	8772.59	484.61	5.23	1041.14	10.61
9- Industries	505.37	6.12	511.49	255.51	249.87	49.44	255.98	50.05
10- Development	3848.61	212.5	4061.11	3643.29	205.33	5.34	417.82	10.29
11- Urban Development and Public works	12330.33	692.62	13022.95	11063.8	1266.54	10.27	1959.15	15.04
12- Loans	0	0	0	0	0	-	0	-
13- Pensions GNCTD	3	0	3	3.68	-0.68	-22.68	-0.68	-22.68
14- Appropriation to Contingency Fund	0	0	0	0	0	-	0	-
15- Public Debt	3094.32	0	3094.32	3094.31	0.01	0	0.01	0
<b>Total</b>	<b>57,111.11</b>	<b>1,644.41</b>	<b>58,755.52</b>	<b>51,093.88</b>	<b>6,017.23</b>	<b>10.54</b>	<b>7,661.64</b>	<b>13.04</b>



**Appendix 3.2**  
**(Referred in paragraph 3.2.1)**  
**Deviation of Capital outturn with respect to original and sanctioned budget**

(₹ in crore)

Grant No. & Name	Original Grant (BE)	Supplementary Grant	Total Sanctioned Budget	Total Expenditure	Deviation in outturn and BE	Percentage	Deviation in outturn and Sanctioned Budget	Percentage
(1)	(2)	(3)	(4)	(5)	(6)[2-5]	(7) [(6)/(2)*100]	(8) [4-5]	(9) [(8)/(4)*100]
1- Legislative Assembly	27.56	0.01	27.57	0.29	27.26	98.94	27.28	98.94
2- General Administration	17.08	0.13	17.21	5.47	11.61	67.99	11.74	68.23
3- Administration of Justice	165.79	33.65	199.44	27.96	137.83	83.14	171.48	85.98
4- Finance	573.92	0.15	574.07	34.8	539.13	93.94	539.27	93.94
5- Home	272.96	0.09	273.05	108.01	164.96	60.43	165.04	60.44
6- Education	521.76	0.06	521.82	82.77	438.98	84.13	439.05	84.14
7- Medical and Public Health	235.21	0.2	235.41	109.16	126.06	53.59	126.25	53.63
8- Social Welfare	1761.75	1204.41	2966.16	2283.38	-521.63	-29.61	682.78	23.02
9- Industries	8.49	31.24	39.73	0.97	7.52	88.56	38.76	97.56
10- Development	588.9	0.54	589.44	319.4	269.49	45.76	270.04	45.81
11- Urban Development and public works	12601.68	75.53	12677.21	7530.75	5070.93	40.24	5146.46	40.6
12- Loans	1.3	0	1.3	0.34	0.96	73.85	0.96	73.85
13- Pensions GNCTD	0	0	0	0	0	-	0	-
14- Appropriation to Contingency Fund	0	0	0	0	0	-	0	-
15- Public Debt	5040.29	0.01	5040.3	4993.69	46.6	0.92	46.61	0.92
<b>Total</b>	<b>21,816.69</b>	<b>1,346.02</b>	<b>23,162.71</b>	<b>15,496.99</b>	<b>6,319.7</b>	<b>28.97</b>	<b>7,665.72</b>	<b>33.10</b>

**Appendix 3.3**  
**(Referred in paragraph 3.3)**

**Details of cases where variation in reasons for savings was noticed**

Sl. No.	Grant No.	Head	Saving more than ₹ 100 crore (₹ in crore)	Reasons as per Appropriation A/Cs	Replies furnished by the Department (During Field Visit)
1	<b>11-Urban Development</b>	2215.01.191.98	154.75	<b>Col. 1</b> Excess was mainly due to release of more Grant in aid.  <b>Col. 4</b> saving was mainly due to improper proposal received from Delhi Jal Board.	Several components including maintenance work, engagement of unskilled workers, purchase of consumable items which shall not be part of capital expenditure, demand raised exceeds project award cost in various projects.
2		2215.01.800.93	136.86	<b>Col. 4</b> Saving was mainly due to improper proposal received from Delhi Jal Board.	Funds are provided on basis of monthly average subsidy provided by DJB. Therefore on average basis subsidy to DJB has been provided resulting into saving of 136.85 crore.
3		2215.02.191.88	298.75	<b>Col. 1</b> Saving was mainly due to release of less Grant in aid.  <b>Col. 4</b> Saving was mainly due to improper proposal received from Delhi Jal Board.	Several components including maintenance work, engagement of unskilled workers, purchase of consumable items which shall not be part of capital expenditure, demand raised exceeds project award cost in various projects.
4		6215.02.191.85	125.00	<b>Col. 1</b> Excess was mainly due to provision kept for release of more loan & advances.  <b>Col. 4</b> Saving was mainly due to improper proposal received from Delhi Jal Board.	Several components including maintenance work, engagement of unskilled workers, purchase of consumable items which shall not be part of capital expenditure, demand raised exceeds project award cost in various projects.
5		6215.02.191.83	122.49	<b>Col. 1</b> Excess was mainly due to provision kept for release	Several components including maintenance work, engagement of unskilled workers, purchase of consumable items which

Sl. No.	Grant No.		Head	Saving more than ₹ 100 crore (₹ in crore)	Reasons as per Appropriation A/Cs	Replies furnished by the Department (During Field Visit)
					of more loan & advances. <b>Col. 4</b> Saving was mainly due to improper proposal received from Delhi Jal Board.	shall not be part of capital expenditure, demand raised exceeds project award cost in various projects.
6			6215.02.191.82	214.63	<b>Col. 1</b> Saving was mainly due to release of less loan & advances. <b>Col. 4</b> Saving was mainly due to improper proposal received from Delhi Jal Board.	Several components including maintenance work, engagement of unskilled workers, purchase of consumable items which shall not be part of capital expenditure, demand raised exceeds project award cost in various projects.

**Appendix 3.4**  
(Referred in paragraph 3.3.1)

**Details of cases where supplementary provision (₹one crore or more) proved unnecessary**

(₹ in crore)						
SI no.	Name &No. of the Grant	Original Grant/ Appropriation	Supplementary Grant	Total Grant	Expenditure	Savings out of total Grant
<b>Revenue (Voted)</b>						
1.	Grant No.3 - Administration of Justice	1,870.90	142.92	2,013.82	1,629.37	384.45
2.	Grant No. 5- Home	1,074.55	22.19	1,096.74	935.46	161.28
3.	Grant No. 6 Education	15,400.18	1.03	15,401.21	14,101.20	1,300.01
4.	Grant No. 7- Medical & Public Health	7,545.56	1.20	7,546.76	6,565.71	981.05
5.	Grant No. 8- Social Welfare	9,257.14	550.37	9,807.51	8,769.65	1,037.86
6.	Grant No.-10 Development	3,848.40	212.50	4,060.90	3,643.28	417.62
7.	Grant No. 11 UD & PWD	12,330.29	692.61	13,022.90	11,063.79	1,959.11
	<b>Total</b>	<b>51,327.02</b>	<b>1,622.82</b>	<b>52,949.84</b>	<b>46,708.46</b>	<b>6,241.38</b>
<b>Revenue (Charged)</b>						
8.	Grant No- 7 Medical & Public Health,	7.77	2.61	10.38	1.17	9.21
	<b>Total</b>	<b>7.77</b>	<b>2.61</b>	<b>10.38</b>	<b>1.17</b>	<b>9.21</b>
	<b>Grand Total</b>	<b>51,334.79</b>	<b>1,625.43</b>	<b>52,960.22</b>	<b>46,709.63</b>	<b>6,250.59</b>

**Appendix 3.5**  
**(Referred in paragraph 3.3.2)**  
**Excess/unnecessary re-appropriation of funds where final savings**  
**were more than ₹ 15 crore**

(₹ in crore)

Sl. No.	Grant No. and Name	Head of Account (Sub-Head-wise)	Provisions				Actual Expenditure	Final Savings	Reasons as per Head-wise Appropriation accounts of GNCTD
			Original	Supplementary	Re-appropriation	Total			
1	<b>Grant No. 03-Administration of Justice</b>	20140010591 Principal District & Session Judges –West Dist.	97.95	6.22	27.41	131.58	95.45	36.13	Less receipt of financial approval of Competent Authority, Non release of arrears of allowances of Second National Judicial Pay Commission and less receipt of claims/bills.
2		20140010589- Principal District & Session Judges –South Dist.	86.81	54.82	7.44	149.07	106.75	42.32	Non- receipt of Administrative approval regarding disbursement of arrears of Second National Judicial Pay Commission, vacant post and less receipt of claims/bills
3		20140010588- Principal District & Session Judges –South East Dist.	77.21	9.12	15.89	102.22	82.04	20.18	Non-receipt of Administrative approval regarding disbursement of arrears of Second National Judicial Pay Commission, non- appointment of 7 Law Researchers, no training held and non- renewal of contract of contractual staff,
4		20140010584- Principal District & Session Judges –North West District	90.15	0.82	16.18	107.15	87.59	19.56	Non-receipt of Administrative approval regarding disbursement of arrears of Second National Judicial Pay Commission, non-appointment of Law Researchers and

(₹ in crore)

Sl. No.	Grant No. and Name	Head of Account (Sub-Head-wise)	Provisions				Actual Expenditure	Final Savings	Reasons as per Head-wise Appropriation accounts of GNCTD
			Original	Supplementary	Re-appropriation	Total			
									contractual staff staff.,
5		20140010583-Principal District & Session Judges –South West District	129.95	9.04	4.72	143.71	118.19	25.52	Non-disbursement of arrears of Second National Judicial Pay Commission to some Judicial officer, sanction not received for making payment to Law Researchers of commercial court, Dwarka.
6		22350180092 Compensation for Crime Victims	104.65	0.01	0.43	105.09	80.06	25.03	4 <sup>th</sup> installment of GIA of ₹ 15.44 crore received at the fag end of financial year and victim compensation not cleared by bank.
7	Grant No. 6 - Education	22020210994 - Introduction of Computer Science at +2 Stage	108	0.01	1.11	109.12	69.3	39.82	Permission for reimbursement of tablets purchased by teachers of DoE has not been received till date.
8	Grant No. 7- Medical and Public Health	22100111090- Govt. Dispensaries	239.15	0.02	11.96	251.13	220.42	30.72	Vacant post, non finalization of bills of arrear bills and receipt of less bills/claims.
9		22100111014- GIA to Janakpuri Super Speciality Hospital Society	50	0.02	7.98	58	36.48	21.52	₹ 21.52 crore could not be released as same were adjusted against previous year by the Finance Department.
10		22100180039- GIA to Municipal Corporation of Delhi for Health Purposes	185.06	0.03	14.38	199.47	181.5	17.97	Budget allocation for capital project was not fully expended as some projects are still in pipeline for completion and some bills were received late.

(₹ in crore)

Sl. No.	Grant No. and Name	Head of Account (Sub-Head-wise)	Provisions				Actual Expenditure	Final Savings	Reasons as per Head-wise Appropriation accounts of GNCTD
			Original	Supplementary	Re-appropriation	Total			
11		22100111067-Dr. Baba Saheb Ambedkar Hospital	256.89	0.04	3.59	260.52	242.22	18.30	Vacant posts and non-submission of bills by staff & vendors.
12	Grant No. 8-Social Welfare	2235021021798- Anganwadi Anganwadi Services Scheme-Anganwadi Services General (Centrally Sponsored)	89.5	0.01	1.49	91	53.5	37.50	Govt. of India released fewer funds under this scheme during the FY 2023-24.
13		2235021021598- Anganwadi Services Scheme-Anganwadi Services General (State Share)	211.17	0.01	9.82	221	200	21.00	Expenditure was incurred from the unspent balance of previous FY 2022-23.
14		30550019096-Compensation for meeting deficit of cluster buses	1250.00	156.09	11.91	1418	1250.00	168.00	Late submission of bill by DIMTS.
15		30550019089-Other Grants to MRTS	1.00	0.01	198.99	200	0	200.00	File was under submission with Finance Department Govt. of NCT of Delhi.
16		30756080078-Grant to DMRC for sharing of foreign exchange variation on external assistance	0.00	0.01	99.99	100	0	100.00	Proposal was under submission with Finance Department Govt. of NCT of Delhi.
17	Grant No. 10-Development	24060410399 - Compensation afforestation financed from state compensatory afforestation fund (SCAF)	25.67	0.01	15.41	41.09	7.78	33.31	Late approval of annual plan of operation, hence plantation could not be done, tenders were not processed due to non- mutation of land and non-release of payment related to the work completed.

(₹ in crore)

Sl. No.	Grant No. and Name	Head of Account (Sub-Head-wise)	Provisions				Actual Expenditure	Final Savings	Reasons as per Head-wise Appropriation accounts of GNCTD
			Original	Supplementary	Re-appropriation	Total			
18	Grant No. 11- Urban Development and PWD	22150119198-GIA to Delhi Jal Board for providing water supply in unauthorized colonies	240.00	0.02	66.52	306.54	151.79	154.75	Improper proposal received from Delhi Jal Board.
Total			3,243.16	236.31	515.22	3,994.69	2,983.07	1,011.62	
Capital Voted									
19	Grant No. 11- Urban Development and PWD	62150119178-Loan to Delhi Jal Board for improvement of existing water works	250.00	0.01	6.99	257.00	185.62	71.38	In absence of Geo-Tagging, no proposals of balance fund received.
20		62150119176-Loan to Delhi Jal Board for metering and leak management	30.00	0.01	30.99	61.00	24.62	36.38	In absence of Geo-Tagging, no proposals of balance fund received.
21		62150119175-Loan to Delhi Jal Board for rainy well & tube well in urban areas	100.00	0.01	26.99	127.00	61.94	65.06	In absence of Geo-Tagging, no proposals of balance fund received.
22		62150119174-Loan to Delhi Jal Board for staff quarters & office accommodation	20.00	0.02	9.98	30.00	12.99	17.01	In absence of Geo-Tagging, no proposals of balance fund received.
23		50540410192-Construction of elevated corridor Barapullah Nallah Ph-III	100.00	0.01	21.99	122.00	95.92	26.08	The progress of work got deleted as no tree-cutting permissions were received and slow land acquisition.
Total			500.00	0.06	96.94	597.00	381.09	215.91	
Grand Total			3,743.16	236.37	612.16	4,591.69	3,364.16	1,227.53	



**Appendix 3.6**  
**(Referred in paragraph 3.3.3)**  
**Details of grants having large savings (savings above ₹ 500 crore)**  
**during the year 2023-24**

(₹ in crore)

Sl. No.	Name and No. of the Grant	Original grant/ appropriation	Supplementary Grant	Total Grant	Expenditure	Savings out of Total Grant	Surrender	Savings excluding surrender
<b>Revenue (Voted)</b>								
1	Grant No. 2- General Administration	1,151.79	0.11	1,151.90	239.27	912.63 (79.23%)	879.75	32.88
2	Grant No. 6 Education	15,400.18	1.03	15,401.21	14,101.20	1,300.01 (8.44%)	343.67	956.34
3	Grant No. 7- Medical and Public Health	7,545.55	1.20	7,546.75	6,565.70	981.05 (13%)	136.46	844.59
4	Grant No. 8 - Social Welfare	9,257.14	550.37	9,807.51	8,769.65	1,037.86 (10.58%)	0.18	1,037.68
5	Grant No. 11 - UD & PWD	12,330.29	692.61	13,022.90	11,063.80	1,959.10 (15.04%)	453.62	1,505.48
	<b>Total</b>	<b>45,684.95</b>	<b>1,245.32</b>	<b>46,930.27</b>	<b>40,739.62</b>	<b>6,190.65</b>	<b>1,813.68</b>	<b>4,376.97</b>
<b>Capital (Voted)</b>								
6	Grant No. 4- Finance	573.93	0.15	574.08	34.80	539.28 (93.94%)	528.57	10.71
7	Grant No. 11- UD & PWD	12,551.68	0.53	12,552.21	7,405.78	5,146.43 (41%)	3,187.42	1,959.01
	<b>Total</b>	<b>13,125.61</b>	<b>0.68</b>	<b>13,126.29</b>	<b>7,440.58</b>	<b>5,685.71</b>	<b>3,715.99</b>	<b>1,969.72</b>
	<b>Grand Total</b>	<b>58,810.56</b>	<b>1,246.00</b>	<b>60,056.56</b>	<b>48,180.20</b>	<b>11,876.36</b>	<b>5,529.67</b>	<b>6,346.69</b>

Source: Principal Accounts Office, GNCTD

**Appendix 3.7**  
**(Referred in paragraph 3.3.3)**  
**Details of saving that lapsed in excess of ₹ 10 crore at the end of March 2024**

(₹ in crore)

Sl. No.	Name and No. of the Grant	Original grant/ appropriation	Supplementary Grant/ appropriation	Total grant/ Appropriation	Expenditure	Savings	Surrender during the year	Lapsed
<b>Revenue (Voted)</b>								
1	Grant no. 2-General Administration	1,151.80	0.11	1,151.91	239.27	912.64	879.76	32.88
<p><b>Reasons for Saving.</b> Saving occurred inter alia on account of less receipt of bills/claims, no foreign travel/tours, less procurement of materials &amp; supplies, receipt of less legal bills from Govt./ Nominated councils, Bills not submitted by vendors, Vacant posts, Transfer of staffs, non-receipt of personal claims, payment of professional bills of Sr. Advocates not processed due to non-receipt of approval, non-settlement of arrear amount in respect of rent, rates and tour bills, non-completion of work, less exam conducted, services of CVDs discontinued, Non-submission of bills by NICSI etc.</p> <p><b>Surrender of saving was attributed</b> inter alia to less claims, non-receipt of bills, vacant posts, decrease of liabilities, less training and examination, non-receipt of funds from GoI. (₹ 284.44 crore) etc.</p>								
2	Grant no.4-Finance	384.63	0.18	384.81	248.00	136.81	94.80	42.01
<p><b>Reasons for Saving.</b> Saving occurred inter alia on account of vacant posts, receipt of less bills/claims, less training programme conducted, non-maturing of proposals of e-Abkari, claims of the government counsels not finalized, AA&amp;ES not obtained in respect of procurement etc.</p> <p><b>Surrender of saving was attributed</b> inter alia to less claims, non-receipt of bills, vacant posts, less printing &amp; publication, no bills raised by government counsels, non finalisation of schemes etc.</p>								
3	Grant no.5-Home	1,074.55	22.19	1,096.74	935.46	161.28	51.61	109.67
<p><b>Reasons for Saving.</b> Saving occurred inter alia on account of non-receipt of approval of award of work compensation ( ₹ 53.32 crore), non-receipt of concurrence of Finance Department &amp; technical clearance from IT Department, removal of Civil Deference Volunteers, non-submission of bills of pay and allowance by division of Delhi Fire Service, bulk transfer/posting of Pharmacists/Pharmacy Officers posted in Jails, proposal/tenders not materialized etc.</p> <p><b>Surrender of saving was attributed</b> inter alia to vacant posts, receipt of less bills/claims, less training programme and non-finalization of tender etc.</p>								
4	Grant no.6-Education	15,400.18	1.03	15,401.21	14,101.20	1,300.01	343.68	956.33
<p><b>Reasons for Saving.</b> Saving occurred inter alia on account of non-revalidation of unspent balance by Finance Department, payment not made due to deficiency found in the bills, General Election (Lok Sabha) 2024, scheme was closed, less number of beneficiaries, payment related to DBT bills not finalized, non-implementation of scheme, less attendance of students during tours, non-finalization of MACP/Stepping up cases of teachers &amp; other staff, vacant posts, permission for reimbursement of tablets purchased by teachers of DoE has not been received, unspent balance of previous year and income of SCERT adjusted by Finance Department in this financial year, less release of Centre Share and corresponding mandatory State Share, non-receipt of 2nd and subsequent instalment of Grant in aid from Govt. of India, non-activation of GeM portal, Capital Project/Works were under consideration in the University etc.</p> <p><b>Surrender of saving was attributed</b> inter alia to vacant posts, less training programme, less printing &amp; publication work, less Grant in aid, non-release of Grant from Government of India, proportionate State Share kept in reference to Central Share, proposals were under process, less procurement, non-operation of academy, DTC buses hiring payment not materialized, non-starting of 'Delhi Sports University', less procurement, LTC was not availed by the Staff etc.</p>								
5	Grant no.7-Medical & Public Health	7,545.56	1.20	7,546.76	6,565.71	981.05	136.47	844.58
<p><b>Reasons for Saving.</b> Saving occurred inter alia on account of amount not released as the same were adjusted against unspent balance of previous year by the Finance Department, vacant post, non-finalization of arrear bills and receipt of less bills &amp;</p>								

(₹ in crore)

Sl. No.	Name and No. of the Grant	Original grant/appropriation	Supplementary Grant/appropriation	Total grant/Appropriation	Expenditure	Savings	Surrender during the year	Lapsed
claims, incomplete codal formalities/consultation of bids, the budget allocated for project was not fully expended and some bills were received late, Non-Approval of outstanding payment by Competent Authority, bills not processed/ submitted for approval due to various administrative reasons, Delhi State Health Mission' did not claim 2 <sup>nd</sup> installment of National Health Mission' (CSS Grant), bills not received from DIP, non-receipt of assessment of residents doctors/contractual staff, non-receipt of arrear claims, non-submission of bills by vendor in time, vacant posts, some firms were blacklisted due to which the expenditure kept on hold, non-release of Grant-In-Aid under various Centrally Sponsored Scheme to MCD, delay in submission of bills by vendors, non-approval of Finance Department for outstanding payment of two years of IPD/OPD services etc. <b>Surrender of saving was attributed</b> inter alia to suspension of hemodialysis services in Lok Nayak & Rajeev Gandhi hospital, tender was under process, non-requirement of funds, vacant posts, receipt of less bills/claims and less procurement, release of less Grant in aid, vacant posts, receipt of less bills/claims, change of object head for outsourced staff, less repair & maintenance work etc.								
6	Grant no.9- Industries	505.34	0.13	505.47	249.69	255.78	140.62	115.16
<b>Reasons for Saving and Surrender.</b> Saving occurred inter alia on account of vacant posts, non-finalization of GeM tender for MTS staff, less claims received for LTC/Medical, Administrative Approval and Estimate Sanction not accorded by Finance Department, non-organizing of fairs / rozgar mela due to administrative reasons, MACP arrear and revised pay fixation not materialized, non-implementation of Mukhya Mantri Ghar Ghar Ration Yojna, non-receipt of claim, payment of margin money for the month of March 2024 was done in the next Financial etc. <b>Surrender of saving was attributed</b> inter alia to submission of scheme for the approval of competent authority, receipt of less funds from Government of India, proportionate state share kept in reference to central share, oxygen policy not extended, scheme not implemented, scheme was under process, proposal under submission for approval of competent authority, vacant posts, receipt of less bills/claims, free supply of specified food article by GOI etc.								
7	Grant no.10- Development	3,848.40	212.50	4,060.90	3,643.28	417.62	73.51	344.11
<b>Reasons for Saving.</b> Saving occurred inter alia on account of Vacant posts, funds kept against 66 vacant posts, transfer of employees, General Election of Lok Sabha-2024 held in next financial year, payment of Web Casting Service & Videography/CCTV not made, sanctions from the Competent Authority were not received, actual expenditure was less than the preliminary estimated of Lok Sabha Election, removal of Civil Defence Volunteers, non-approval of work of minor civil & electric works, funds was demanded for Lok Sabha Election 2024 but General Election was held on 25.05.2024, plantation not done, non-mutation of land, Covid-19 period payment were not settled, non-finalization of yatra schedule by the Government, reduction in expenditure on electricity due to theft of cable, IT related proposals not approved due to Model Code of Conduct of election, proposal to change the budget head of Delhi Animal Advisory Board (DAAB) not finalized, receipt of funds in the Revised Estimate at the fag end of the year etc.  <b>Surrender of saving was attributed</b> inter alia to vacant posts, receipt of less claims, provision kept for Lok Sabha election, printing expenditure incurred from Lok Sabha budget, discontinuation of Civil Defense Volunteers, case of enhancement of compensation was sub-judice, cases were pending for decision of Group of Ministers (GoM, non-receipt of funds from Government of India, release of less Grant in aid, less procurement, less printing & publication, less repair & maintenance work, less training expenses, commission reduced for mobilization of stamp duty, less expenditure incurred on religious activities etc.								
8	Grant no.11 - UD & PWD	12,330.29	692.61	13,022.90	11,063.79	1,959.11	453.63	1,505.48
<b>Reasons for Saving.</b> Saving occurred inter alia on account of vacant post were not filled and medical expenditure not anticipated, claims not submitted by the agency, improper proposal received from Delhi Jal Board, in the absence of Geo Tagging no proposals of balance fund received, DPR of new projects have not been received, no funds has been released by the Govt. of India under AMRIT SAROVAR as well as SWAP-II (₹ 438.24 crore), no fund received from Ministry, proportionate State Share utilized against the funds received from Govt. of India, number of vacant posts, retirement of WC staff, non-receipt of anticipated bills in the month of March, transfer of staff, non-receipts of requisite approval from Services Department in respect of wages head, non-receipt of bills in time and the work related to printing & publication was not carried out by the department, implementation of Model Code of Conduct for the General Election of the Lok Sabha, remaining subsid								

(₹ in crore)

Sl. No.	Name and No. of the Grant	Original grant/ appropriation	Supplementary Grant/ appropriation	Total grant/ Appropriation	Expenditure	Savings	Surrender during the year	Lapsed
not released, receipt of 3rd installment of GIA in the first week of March'2024 resulting in delayed processing of payment, less expenditure incurred on Energy Efficiency / Conservation activities, less release of funds to GBI etc. <b>Surrender of saving was attributed</b> inter alia to vacant posts, non-receipt of bills, less procurement, less training expenses and no foreign tour, less beneficiaries, release of less Grant in aid, scheme not implemented, grant not received from Government of India (₹ 738.76 crore), release of less grant from Government of India, improper proposal received, less sanction received, less number of studies conducted etc.								
	<b>Total</b>	<b>42,240.75</b>	<b>929.95</b>	<b>43,170.70</b>	<b>37,046.40</b>	<b>6,124.30</b>	<b>2,174.08</b>	<b>3,950.22</b>
<b>Capital (Voted)</b>								
9	Grant no. 3 - Administration of Justice	165.79	0.30	166.09	6.66	159.43	120.51	38.92
<b>Reasons for Saving and Surrender.</b> Saving occurred inter alia on account of non-payment of 6 Electric Vehicles & no sanction received from the Govt. of NCT of Delhi in respect of 31 numbers of vehicles, sanction in respect of items for computerization of Rouse Avenue Courts received at the fag end of the year and administrative approval & expenditure sanction was not received from the Govt. of NCT of Delhi in respect of purchase of computers hardware (₹ 30.57 crore), non-procurement of machinery & equipment, non-award of work order for construction of additional court at Karkardooma, Rouse Avenue Court, Shastri Park, New Usmanpur Police Station and final bills not received from DTTD.								
10	Grant no.4- Finance	573.93	0.15	574.08	34.80	539.28	528.57	10.71
<b>Reasons for Saving and Surrender.</b> Saving occurred inter alia on account of administration approval & expenditure sanction not obtained in respect of procurement of various miscellaneous items etc. <b>Reasons for Surrender.</b> Saving occurred inter alia on account of non-release of loan & advances (₹ 500.00 crore), provision kept for ending payments of last year, administration approval & expenditure sanction not obtained etc.								
11	Grant no.5- Home	272.96	0.09	273.05	108.01	165.04	128.99	36.05
<b>Reasons for Saving and Surrender.</b> Saving occurred inter alia on account of concurrences not received timely from the Competent Authority, less procurement, some tender proposals for procurement of IT equipment and furniture & fixtures not materialized. <b>Reasons for Surrender.</b> Saving occurred inter alia on account of non-finalization of tenders/proposals, receipt of less bills and tenders were under process (₹ 109.31 crore) etc.								
12	Grant no.6- Education	521.76	0.06	521.82	82.78	439.04	348.06	90.98
<b>Reasons for Saving.</b> Saving occurred inter alia on account of scheme modalities were not finalized, non-procurement of computers (₹ 41.00 crore), slow pace of work and restriction in view of model code of conduct (₹118.62 crore) etc. <b>Reasons for Surrender.</b> Saving occurred inter alia on account of non-procurement of computers, slow pace of work, work was under process (₹ 121.86 crore), non-purchase of machinery & equipment and ICT, procurement of web kit was not finalized, building & structures work not finalized etc.								
13	Grant no.7- Medical & Public Health	235.22	0.20	235.42	109.16	126.26	93.45	32.81
<b>Reasons for Saving.</b> Saving occurred inter alia on account of proposals under process, demand not received in Central Procurement Agency from other Department. Implementation of scheme got delayed etc. <b>Surrender of savings was attributed inter alia to</b> delay in implementation of scheme, Model Code of Conduct in vogue for Parliamentary Election, receipt of less bills and less procurement etc.								
14	Grant no.10 - Development	588.85	0.35	589.20	319.26	269.94	182.68	87.26
<b>Reasons for Saving and Surrender.</b> Saving occurred inter alia on account of tender floated by PWD not finalized, expenditure was not incurred by I&FC/MCD, non-submission of bills by contractors, on receipt of administrative approval & expenditure sanction in time, work progress not achieved, no claim received from Nodal Branch Surrender of savings was attributed inter								

(₹ in crore)

Sl. No.	Name and No. of the Grant	Original grant/ appropriation	Supplementary Grant/ appropriation	Total grant/ Appropriation	Expenditure	Savings	Surrender during the year	Lapsed
inter alia to non-finalization of tender, provision kept as per progress of work, some work not initiated (₹129.70 crore) committed liabilities of previous year were still pending, non-conduction of sports activities, capital work not taken up etc.								
15	Grant no. 11 - UD & PWD	12,551.68	0.53	12,552.21	7,405.78	5,146.43	3,187.42	1,959.01
<p><b>Reasons for Saving.</b> Saving occurred inter alia on account of power not sanctioned for lack of proposals (₹ 208.23 crore), proposals of MLALAD were not received, in the absence of Geo Tagging no proposals of balance fund received, Central Share not received from Govt. of India (₹ 200.00 crore), improper proposal received from Delhi Jal Board, non-receipt of anticipated bills, Administrative Approval &amp; Expenditure Sanction not received, work has been delayed due to no tree-cutting permissions received and slow land acquisition, hindrance in the work etc.</p> <p><b>Surrender of savings was attributed inter alia to slow pace of work,</b> provision kept for release of more loan &amp; advances, release of less loan &amp; advances (₹ 850.00 crore), non-finalization of work, WiFi service stopped, project yet to be approved, withdrawal of policy etc.</p>								
<b>Total</b>		<b>14,910.19</b>	<b>1.68</b>	<b>14,911.87</b>	<b>8066.45</b>	<b>6,845.42</b>	<b>4,589.68</b>	<b>2,255.74</b>
<b>Grand Total</b>		<b>57,150.94</b>	<b>931.63</b>	<b>58,082.57</b>	<b>45,112.85</b>	<b>12,969.72</b>	<b>6,763.76</b>	<b>6,205.96</b>

Source: Principal Accounts Office, GNCTD

**Appendix 3.8**  
**(Referred in paragraph 3.3.3)**  
**Details of grants where savings exceeding ₹ 10 crore persistently lapsed during the last 5 years**

Sl. No.	Grant No. and Name	Period (years) during which savings exceeding ₹ 10 crore lapsed
1.	1- Legislative Assembly	-
2.	2- General Administration	2019-2024 (5)
3.	3- Administration of Justice	2019-20,2021-2024 (4)
4.	4- Finance	2019-2024 (5)
5.	5- Home	2019-2024 (5)
6.	6- Education	2019-2024 (5)
7.	7- Medical and Public Health	2019-2024 (5)
8.	8- Social Welfare	2019-2023 (4)
9.	9- Industries	2019-2024 (5)
10.	10- Development	2019-2024 (5)
11.	11- Urban Development and Public works	2019-2024 (5)
12.	12- Loans	-
13.	13- Pensions	-
14.	14- Appropriation to Contingency Fund	-
15.	15- Public Debt	-

**Appendix 3.9**  
**(Referred in paragraph 3.4.2)**  
**Schemes for which provision (₹ one crore and above) was made but no expenditure was incurred**

(₹ in crore)					
Sl. No.	Grant No.	Head/Scheme Name	Approved outlay	Revised outlay	Actual Expenditure
<b>Revenue Voted</b>					
1.	Grant No. 03	2014.00103.98- Setting up of special courts for trial of criminal cases related to MPs and MLAs to deal with	2.60	2.60	NIL
2.		4059.60.051.72 -Construction of new Court Building for district court block (I) adjacent to Rouse Avenue Court Complex	0.01	1.00	NIL
3.		4059.60.051.73 -Construction of district Court complex at Shastri Park near Usman Pur Police Station	0.01	1.00	NIL
4.		4059.60.051.74- Construction of Additional Courts at new plot at Karkardooma in front of existing Kakardooma Court Complex	0.01	1.00	NIL
5.	Grant No. 05	2056.00.101.97- Implementation of Body Worn Camera's Pilot Project in Jails (CSS)	1.00	1.00	NIL
6.		2056.00.101.98 -Implementation of E-Prison Project (CSS)	1.00	1.00	NIL
7.	Grant No. 06	2202.02.109.49- Grants in Aid to DSEU for incubation of Business Blaster teams	5.00	5.00	NIL
8.		2202.02.109.47 -Grant-in-aid to DCPCR for DESH KE MENTOR	5.00	5.00	NIL
9.		2202.03.001.97- Grant –in-aid to DCPCR for organizing Parent Workshops	5.00	5.00	NIL
10.		2203.00.112.44- Setting up of incubation Centre in University/Colleges	4.03	4.03	NIL
11.		2203.00.112.34- Grant-in-aid to Indraprastha Institute of Information Technology (IIIT) for Research in Electronic Product, Development, Digital Health, Quantum Computing among others	0.01	2.00	NIL
12.		2230.03.101.88- Skill Acquisition Knowledge Awareness Livelihood Promotion (SANKALP) (CSS)	0.01	4.14	NIL
13.		2205.00.102.36- Festival of India	5.00	1.00	NIL
14.		2205.00.104.94- Digitalization & Micro Filming of Records and Conservation of Archival Records	5.00	2.50	NIL
15.		2202.03.001.96 -Grant-in-aid to Delhi Higher and Technical Education Assurance Scheme (Under Delhi Higher Education Aid TRUST)	50.00	10.00	NIL
16.		2202.03.102.83 -Grant-in-Aid to DSEU for Spoken English Programme	10.00	2.00	NIL
17.		2202.03.102.84 -Grant-in-Aid to Sports University	100.00	2.00	NIL
18.	Grant No. 07	2210.06.113.97 -Awareness Campaign Vector Borne Diseases and other health issues	10.24	4.98	NIL
19.		2210.06.800.67 -Grants-in-aid to Rogi Kalyan Samiti	5.00	1.00	NIL
20.		2211.00.101.78 -Rural Family Welfare Services SUB CENTRE (CSS)	2.00	2.39	NIL
21.		2211.00.102.80- Urban Family Welfare Centre (CSS)	20.00	24.53	NIL
22.		2211.00.102.78- Revamping of Urban Family Welfare Centres (CSS)	5.00	12.05	NIL
23.		2211.00.102.75 -Grants for Expenditure on Post-Partum Units in Hospital	5.00	2.14	NIL
24.	Grant No. 08	2235.02.001.92- Security internal and external augmentation of sanitation (SWD) (Revenue Charged)	2.50	2.50	Nil
25.		2235.02.102.22 -Training of parents AWWs and Anganwadi samitis (Early Childhood Education)	2.00	2.00	Nil
26.		2235.02.102.17.90 -Anganwadi services scheme for procurement of Aadhar enrolment kit	2.56	2.56	Nil
27.		2235.02.102.14.97- Non institutional care sponsorship/foster care/after care	0.02	2.04	Nil



(₹ in crore)					
Sl. No.	Grant No.	Head/Scheme Name	Approved outlay	Revised outlay	Actual Expenditure
28.		2235.02.102.13.87- Non institutional care sponsorship foster care after care	0.02	1.30	Nil
29.		2235.02.103.22 -Indira Gandhi National Widow Pension Scheme (IGNWPS) NSAP (CSS)	13.50	13.75	Nil
30.		2235.02.103.13.97 -PMVMVY – Flexi Fund	1.82	1.82	Nil
31.		2235.02.103.12.97 -PMMVY- Flexi Fund	1.13	1.13	Nil
32.		2235.02.107.93- Assistance to voluntary organisations Grant in Aid (DWCD)	2.10	1.25	Nil
33.		2236.02.101.71 -Additional diet under supplementary nutrition programme	10.00	4.94	Nil
34.		2225.01.190.97 -Financial Assistance to DSCFDC for SC/STs	2.00	10.00	Nil
35.		2225.01.789.74 -Pradhan Mantri Anusuchit Jaati Abhyuday (PM-AJAY) (CSS)	1.50	1.50	Nil
36.		2225.03.277.75 -Jai Bhim Mukhyamantri Pratibha Vikas Yojana for minorities/OBC/EWS	30.00	3.81	Nil
37.		2225.03.277.74 -Pre matric scholarship to OBC student (state share)	1.60	1.60	Nil
38.		2225.03.277.72 -Pre matric scholarship to OBC student (CSS)	2.40	2.40	Nil
39.		2225.80.789.97 -Setting up of residential school for weaker sections of SC/OBC/Min and Orphans at village Ishapur Delhi in collaboration with kiss society (SCSP)	2.40	2.40	Nil
40.		2235.02.200.78- Scheme for birth and death anniversary of eminent personalities	2.00	2.00	Nil
41.		2041.00.800.72 -Subsidies (GPS tracking charges and sim card cost in auto rickshaw)	12.00	12.00	Nil
42.		3055.00.001.84 -National Common Mobility Card (NCMC) in cluster buses (Sub Head)	0.01	2.64	Nil
43.		3055.00.190.89 -Other Grants to MRTS	1.01	200.00	Nil
44.		3075.60.800.78- Grant to DMRC for sharing of foreign exchange variation on external assistance (JICA loan) for DMRTS	0.01	100.00	Nil
45.		3452.01.190.69 -Grant in Aid to DTTDC for DILLI Sopping Festival	100.00	2.60	Nil
46.		3452.01.190.66 -Grant in Aid to DTTDC for DILLI film fund	5.00	1.00	Nil
47.		3452.80.001.84- Public engagement for council of ministers	6.00	1.00	Nil
48.		3452.80.104.61 -Grant in Aid to DTTDC for 75 <sup>th</sup> Anniversary celebration of independence of India	0.01	6.72	Nil
49.	Grant No. 09	2230.02.101.69 -Grants in Aid to DSEU for Rozgar Bazar 2.0	12.00	3.00	NIL
50.		3456.00.001.94 -Campaign for door step Delivery of ration	10.00	5.00	NIL
51.		3456.00.102.86 -Assistance to State Agencies for Inter-State Movement of Food grains and FPS dealers Margin under NFSA (CSS)	39.01	49.55	NIL
52.		3456.00.103.93 -Provision for Market Intervention to check the rising Price of essential commodity	5.00	5.00	NIL
53.		3475.00.106.90 -Strengthening of legal Metrology wing (CSS)	1.20	1.20	NIL
54.	Grant No.10	2403.00.800.60 -Grant in Aid to Animal Welfare Advisory Board of Delhi	1.50	1.50	NIL
55.		2515.00.800.77 -IDRUV Works including water bodies through DVDB including 5% outlay for repair of IDUV Works (General)	1.40	1.40	NIL
56.		2015.00.106.95.98 -Expenses on Election	0.01	2.10	NIL
57.		3435.04.103.85 -Grant to DPCC for real time Source Apportionment and forecasting for Advance Air pollution Management in Delhi	0.41	3.82	NIL
58.		3435.04.103.81 -Grant in aid to MCD for engagement of Mechanical Road Sweeping Machine (MRS) Water Sprinkler Machine (WS) and Anti-Smog Gun (ASG)	0.01	9.42	NIL
59.		2217.05.001.99 -Redevelopment of Dilli Food Hubs	5.00	1.00	NIL
60.		2217.05.001.98 -Renewal and Promotion of Retail Markets	50.00	5.00	NIL



(₹ in crore)					
Sl. No.	Grant No.	Head/Scheme Name	Approved outlay	Revised outlay	Actual Expenditure
61.	Grant No.11	2217.05.191.94 -Grants in Aid to MCDs/NDMC for AMRUT 2.0 (CSS)	1177.00	438.24	NIL
62.		2217.80.191.04.95- Urban Development department for capacity building and A& OE (CSS)	5.00	2.50	NIL
63.		2217.80.191.04.91 -Urban Development department for Public Awareness and IEC Activities (CSS)	5.00	2.50	NIL
64.		3475.00.108.94 -Deen Dayal Antodya Yojana/National Urban Livelihood mission (CSS)	5.37	8.06	NIL
	<b>Total</b>		<b>1,757.79</b>	<b>1,019.61</b>	
<b>Capital Voted</b>					
65.	Grant No.06	4202.01.202.86 -Introduction of Computer Science at 2+ Stage	42.00	1.00	NIL
66.	Grant No. 09	5475.00.102.88 -Providing Accommodation to district forum and State Commission	0.40	5.00	NIL
67.	Grant No.10	4403.00.101.92- Construction of Veterinary College	0.96	1.85	NIL
68.		4059.01.051.81 -Dy. Commissioner Office	15.00	5.00	NIL
69.	Grant No.11	6215.01.191.69 -Loan to Delhi Jal Board for Chandrawal WTP (State Share)	30.00	20.00	NIL
70.		6215.01.191.70 -Loan to Delhi Jal Board for Chandrawal WTP - JICA (Central Share)	200.00	200.00	NIL
71.		4059.80.051.76-Installation of Pole for National Flag	1.00	4.00	NIL
72.		4235.02.103.99 -Construction of WCD Headquarter building at Majnu ka Tila	9.71	1.00	NIL
73.		5054.04.101.70 -Construction of ROB/RUB on Railway Crossing NO. LC-12 on Khera Kalan to Kheda Khurd road	10.00	1.00	NIL
74.		5054.04.101.69 -Extension of Modi Mill Flyover (as elevated corridor) till existing half flyover of Kalkaji Mandir with construction of new additional half flyover at Kalkaji (sub head)	0.01	1.00	NIL
75.		5054.04.337.75 -Wi-fi Delhi	50.00	1.00	NIL
76.		4810.00.101.99 -Renewable Energy	10.00	10.00	NIL
	<b>Total</b>		<b>369.08</b>	<b>250.85</b>	<b>Nil</b>
<b>Grand Total</b>			<b>2,126.87</b>	<b>1,270.46</b>	<b>Nil</b>

**Appendix 3.10**  
(Referred in paragraph 3.4.2)

**Schemes for which provision (₹ one crore and above) was made but were withdrawn in revised outlay**

(₹ in crore)				
Sl. No.	Grant No.	Head/Scheme Name	Approved outlay	Revised outlay
1.	Grant No. 2	2055.00.119.97- Grants in Aid to Delhi Police Service Society for Implementation of Safe City Project for Safety of Women By Delhi Police (Nirbhaya Fund) (Centrally Sponsored Scheme)	284.44	0.00
2.		2220.60.101.96 -Collaboration with Media Network	55.00	0.00
3.		2220.60.101.95- Communication Teams for Every Department	22.00	0.00
4.		2220.60.101.94 -Delhi Model of Governance for Outreach Programme	45.00	0.00
5.		2220.60.101.91 -Media Campaign on Women Safety	22.00	0.00
6.	Grant No. 3	4070.00.001.87 -High Court (Sub Head)	23.41	0.00
7.		4059.01.051.71- Infrastructural Facilities for Judiciary (Centrally Sponsored Scheme)	30.00	0.00
8.	Grant No. 4	3451.00.102.93 -Economic, Planning and Monitoring Fellowship	2.10	0.00
9.		2043.00.101.92- Bill Banvao Inaam Pao	1.00	0.00
10.		7615.00.200.76 -Ways & Means Loan to Autonomous/Local Bodies	500.00	0.00
11.	Grant No. 6	2202.02.004.97- Grants to Academicians/Academic Administrators for Purchase of Books, Journals Etc.	1.00	0.00
12.		2202.02.101.97- Grant-In-Aid to Delhi Board of Secondary Education	30.00	0.00
13.		2202.02.104.98- Promotion of Teachers Innovation Activities	5.00	0.00
14.		2202.02.109.95 -Free Transport Facilities to Girl Students of Rural Areas	4.00	0.00
15.		2202.02.109.72 -School Health Scheme and Issue of Multi-Purpose Students I-Cards	5.00	0.00
16.		2202.02.109.68- Setting Up of Studio for Transmission of Online Lectures	1.00	0.00
17.		2202.02.113.96- Samagra Shiksha - Teachers Education (Centrally Sponsored Scheme)	8.00	0.00
18.		2202.02.113.95 -Samagra Shiksha- Teachers Education (State Share)	5.00	0.00
19.		2202.02.113.94- Samgra Shiksha Secondary Education (Top Up)	13.00	0.00
20.		2202.80.001.83 Conduct of Special Classes for Development of Spoken English Skills & Communicative Competence	6.00	0.00
21.		2204.00.104.53 Grant-In-Aid to Sports Associations	1.00	0.00
22.		2230.03.101.89- Model ITI (Sub Head)	1.50	0.00
23.		2205.00.102.50- Grants-In-Aid to Kannad Academy	1.00	0.00
24.		2205.00.102.49- Grants-In-Aid to Kashmiri Academy	1.00	0.00
25.		2205.00.102.47- Grants-In-Aid to Malayalam Academy	1.00	0.00
26.		2205.00.102.46 -Grants-In-Aid to Marathi Academy	1.00	0.00
27.		2205.00.102.45- Grants-In-Aid to Marwari Academy	1.00	0.00
28.		2205.00.102.44- Grants-In-Aid to Odiya Academy	1.00	0.00
29.		2205.00.102.43- Grants-In-Aid to Pali & Prakrit Academy	1.00	0.00
30.		2205.00.102.42- Grants-In-Aid to Tamil Academy	1.00	0.00
31.		2205.00.102.41 -Grants-In-Aid to Telugu Academy	1.00	0.00
32.		2205.00.102.40- Grants-In-Aid to International Academy	1.00	0.00
33.		2205.00.102.39 -Grants-In-Aid to Konkani Academy	1.00	0.00

(₹ in crore)				
Sl. No.	Grant No.	Head/Scheme Name	Approved outlay	Revised outlay
34.	Grant No. 7	2210.01.200.69- Implementation of Emergency Covid-19 Response Package 3.0	50.00	0.00
35.		2211.00.001.90 -Directorate of Family Welfare (Centrally Sponsored Scheme)	7.5	0.00
36.		4210.04.101.88- Territory Cancer Care Centre (Centrally Sponsored Scheme)	1.00	0.00
37.	Grant No. 8	2235.02.101.47 -Sugamya Sahayak - To Facilitate Mobility of Students with Disability	1.00	0.00
38.		2235.02.101.46- Fixed Deposit for The Students with Disabilities at Each Stage of Education Attainment	1.00	0.00
39.		2235.02.101.45- Financial Assistance for Marriage of Daughters of Parents with Disability	1.00	0.00
40.		2235.02.104.65- Residential Recreation Center for Senior Citizens	2.00	0.00
41.		2235.02.104.61- Institutes for Rehabilitation and Allied Services for Persons with Disabilities	1.00	0.00
42.		2235.02.104.59- Skill Development and Rehabilitation of Beggars, Persons with Disabilities and Economically Weaker Section	1.00	0.00
43.		2235.02.200.73- Annual Beneficiaries Verification Scheme	15.00	0.00
44.		2235.02.789.99 -Senior Citizen Pension Scheme (Expansion of Old Age Assistance) (SCSP)	155.50	0.00
45.		2235.02.789.98- Unemployment Allowance to Disabled Persons (SCSP)	55.68	0.00
46.		2225.01.277.42- Chief Minister Junior Scholarship Scheme for Students up to Middle Classes	10.15	0.00
47.		3055.00.001.87- Feeder Bus Service/Electric Vehicles	1.00	0.00
48.	Grant No. 9	2852.80.104.97- Grant-In-Aid to DSIIDC to Launch of Dilli Bazaar Platform	2.00	0.00
49.		2852.80.104.95- Grant-In-Aid to DSIIDC for Gandhi Nagar Garment Hub of Dilli	15.00	0.00
50.		2401.00.130.99 -Kisan Mitra Yojna	49.61	0.00
51.		4851.00.102.69- Redevelopment Project of Gandhinagar Market (Sub Head)	25.00	0.00
52.	Grant No. 10	2053.00.093.80- Delhi Darshan Yojana	1.00	0.00
53.		2225.04.102.97 -Multi-Sectoral Development Programme for Minority Concentration Districts (Centrally Sponsored Scheme)	9.00	0.00
54.		2245.05.101.99 Transfer to Relief Fund and Deposit Accounts - State Disaster Response Fund (Centre Share)	15.00	0.00
55.		2245.05.101.98 Transfer to Relief Fund and Deposit Accounts - State Disaster Response (State Share)	3.75	0.00
56.		2406.04.103.98 Catchment Area Treatment Plant Financed from State Compensatory Afforestation Fund (SCAF)	2.22	0.00
57.		3435.60.789.98- Delhi Parks and Garden Societies (SCSP)	4.30	0.00
58.		4202.03.102.99- Development of Sports Facilities at District Level	55.00	0.00
59.		4702.00.102.97- Development of Water Bodies at District Level	55.00	0.00
60.	Grant No. 11	2215.01.101.99- Subsidy to Consumers Through New Delhi Municipal Council	2.50	0.00
61.		2217.05.800.85-Market Development Fund	2.00	0.00
62.		42176005195- Chief Minister Local Area Development	300.00	0.00
63.		7615.00.200.73-Loans to Local Bodies for Ways & Means Support	850.00	0.00

(₹ in crore)				
Sl. No.	Grant No.	Head/Scheme Name	Approved outlay	Revised outlay
64.		4059.01.051.69-Construction of Additional Office Space and DDCCD Building	1.00	0.00
65.		420201.202.89- Construction of Digital Classrooms	20.00	0.00
66.		4202.01.203.88-Construction of Ambedkar University Delhi (AUD) Campus - Rohini	50.00	0.00
67.		5054.04.101.95-Flyover at Majnu Ka Tilla and Metcalf House on Outer Ring Road	1.50	0.00
68.		5054.04.337.84-Integrated Transit Corridor Development & Street Network/Connectivity for The Corridor of Rohtak Road/Nh-10 (Jwala Heri Market Red Light to Jwalapuri Red Light)	5.00	0.00
69.		5054.04.337.80-Mehrauli-Badarpur Corridor (Payment to DMRC)	150.00	0.00
70.		4801.05.800.91-Purchase of Land	30.00	0.00
71.		4801.05.800.86-Conversion Of 11kv Network from Bare Conductor to Insulated Conductor Under Jagmagati Delhi Program	10.00	0.00
72.		4070.00.101.99-State Election Commission	25.15	0.00
<b>Total</b>			<b>3,063.31</b>	

**Appendix 3.11**  
**(Referred in paragraph 3.4.3 (ii))**  
**Grants with more than 50 per cent of total expenditure in March-2024 alone**

(₹ in crore)

Sl. No.	Head of Account	Total Expenditure	Expenditure incurred in March 2024 (including Supplementary)	% of total expenditure during March 24
03-Administration of Justice				
1	2015.00.105.90.00.13	48.99	33.41	68.2
<b>Total</b>		<b>48.99</b>	<b>33.41</b>	
05- Home				
2	4070.00.001.76.00.52	77.05	49.71	64.52
<b>Total</b>		<b>77.05</b>	<b>49.71</b>	
06- Education				
3	2202.01.113.98.00.31	147.46	74.71	50.66
4	2202.01.113.98.00.35	13.69	10.24	74.8
5	2202.01.789.79.00.31	20	16.19	80.95
6	2202.02.109.86.00.49	24.81	12.57	50.67
7	2202.02.113.98.00.31	23	15.82	68.78
8	2202.02.113.98.00.35	24	17.94	74.75
9	2203.00.102.96.00.31	17.57	12.57	71.54
10	2203.00.102.96.00.36	47.75	35.25	73.82
11	2203.00.112.49.00.36	15	11.25	75
12	2204.00.103.78.00.40	13.91	13.59	97.7
<b>Total</b>		<b>347.19</b>	<b>220.13</b>	
07- Medical and Public Health				
13	4210.01.110.96.00.52	29.56	24.09	81.5
<b>Total</b>		<b>29.56</b>	<b>24.09</b>	
08- Social Welfare				
14	2235.02.102.17.97.49	90	47.05	52.28
15	3055.00.190.94.00.33	260	133.81	51.47
16	5055.00.190.80.00.54	383.31	218.31	56.95
<b>Total</b>		<b>733.31</b>	<b>399.17</b>	
10-Development				
17	4711.01.800.93.00.73	15.37	10.4	67.66
<b>Total</b>		<b>15.37</b>	<b>10.4</b>	
11-Urban Development and Public Works				
18	3054.04.105.97.96.27	371.48	227.91	61.35
19	4059.01.051.96.00.72	39.81	20.24	50.84
20	5054.04.337.94.00.73	251.17	135.2	53.83
21	5054.04.337.95.00.73	271	155	57.2
22	6215.01.190.98.00.55	13.41	10.91	81.36
<b>Total</b>		<b>946.87</b>	<b>549.26</b>	
<b>Grand total</b>		<b>2198.34</b>	<b>1286.17</b>	

**Appendix 3.12**  
**(Referred in paragraph 3.5(e))**  
**Excess/unnecessary re-appropriation of funds where final savings**  
**were more than ₹ one crore**

(₹ in crore)

Sl. No.	Head of Account	Original budget	Supplementary	Re-appropriation	Total provision	Actual Expenditure	Savings out of total provision
<b>2021-22</b>							
1	2235.02.001.98- Social Security and welfare Dte. Of Social Welfare	16.47	0.00	0.87	17.34	15.94	1.39
2	2235.02.101.95- Welfare of handicapped: School/home for mentally retarded children	23.15	0.00	0.83	23.98	22.85	1.13
3	2235.02.101.93- Teachers Training Unit & Lady Noyce School for Deaf& Dumb	6.26	0.01	0.34	6.61	5.35	1.25
4	2235.03.101.98- Indira Gandhi National Old Age Pension scheme (IGNOAPS) (NSAP) (CSS) (Sub Head)	44.00	0.00	0.50	44.50	32.82	11.67
5	2235.02.102.54 - Implementation of Juvenile Justice (Case and protection of children ) Act, 2000	12.25	0.00	0.75	13.00	11.90	1.10
6	2235.02.102.31- Child Right Commission	6.20	0.02	0.68	6.90	5.02	1.87
7	2235.02.102.17.90 -Anganwadi Services Scheme-Procurement of Aadhar Enrolment Kit	0.00	0.01	2.55	2.56	0.00	2.56
8	2235.02.102.16.92- Anganwadi Services Scheme- Procurement of Aadhar Enrolment Kit	0.00	0.01	1.70	1.71	0.00	1.71
9	2235.02.103.13.97- PMMVY-Flexi Fund	0.00	0.01	1.19	1.20	0.00	1.20
10	2235.02.789.92.97- Saksham Anganwadi and POSHAN 2.0 (CSS) Scheme for Adolescent Girls (SAG)-Nutrition Component	0.00	0.01	0.99	1.00	0.00	1.00
11	2225.01.277.52- Post Matric Scholarship for SC Students (CSS)	10.00	0.01	0.74	10.75	0.09	10.65
12	2225.01.277.50- Setting up of residential School for weaker section of SC/OBC/Minorities & orphan at village Issapur Delhi in collaboration with Kalings Institute of Social Sciences (KISS)	3.00	0.01	1.41	4.42	1.27	3.14
13	2225.03.800.94- Grant-in-aid to Delhi Commission for Safai Karamcharis	2.62	0.02	0.37	3.01	1.71	1.30

(₹ in crore)							
Sl. No.	Head of Account	Original budget	Supplementary	Re-appropriation	Total provision	Actual Expenditure	Savings out of total provision
14	2225.80.789.97- Setting up of residential School for weaker section of SC/OBC/Min & orphan at village Issapur Delhi in collaboration with Kalings Institute of Social Sciences (KISS) (SCSP)	2.00	0.01	0.93	2.94	0.85	2.09
	<b>Total</b>	<b>125.95</b>	<b>0.12</b>	<b>13.85</b>	<b>139.92</b>	<b>97.80</b>	<b>42.06</b>
2022-23							
15	22350200186- Directorate of Women and Child Development	14.65	0.00	0.45	15.10	11.54	3.56
16	2235021021796- Poshan Mission	15.38	0.01	2.31	17.70	6.94	10.76
17	2235021021696- Poshan Mission	3.84	0.03	7.93	11.80	3.84	7.96
18	2235021031397- PMMVY Flexi Fund	2.10	0.00	1.40	3.50	0.00	3.50
19	22250127762- Hostel for Scheduled Caste Boys	1.90	0.00	0.10	2.00	0.55	1.45
20	20410080079 - Computerization of Records	17.25	0.00	5.38	22.63	13.39	9.24
	<b>Total</b>	<b>55.12</b>	<b>0.04</b>	<b>17.57</b>	<b>72.73</b>	<b>36.26</b>	<b>36.47</b>
	<b>Capital Voted</b>						
21	42350280093- Provisions of additional facilities in the existing building (WCD)	3.00	0.00	0.20	3.20	0.27	2.93
	<b>Total</b>	<b>3.00</b>	<b>0.00</b>	<b>0.20</b>	<b>3.20</b>	<b>0.27</b>	<b>2.93</b>
2023-24							
22	22350200198- Directorate of social welfare	20.26	0.05	3.23	23.54	18.63	4.90
23	22350210195- School/Homes for mentally retarded children	26.45	0.00	1.06	27.51	20.47	7.04
24	22350210191- Govt School for Blind Boys, Kingsway Camp	8.01	0.00	0.76	8.77	5.10	3.66
25	22350210183- Prevention of Disability/ Education, Training and Employment of the Disabled /Publicity of Public Awareness	6.05	0.00	0.29	6.34	5.12	1.21
26	22350210157- Unemployment Allowance to Disabled Person	390.00	0.01	9.99	400	386.32	13.67
27	22350210498- Home for Male and Female Beggars	8.37	0.00	1.27	9.64	7.32	2.31
28	22350310198- Indira Gandhi Old Age Pension Scheme (IGNOAPS) (CSS)	44.50	0.00	0.70	45.20	13.21	31.98
29	2235021021798- Anganwadi Services Scheme- Anganwadi Services (General)	89.50	0.01	1.49	91.00	53.49	37.50

(₹ in crore)							
Sl. No.	Head of Account	Original budget	Supple-mentary	Re-appropriat-ion	Total provision	Actual Expenditure	Savings out of total provision
30	2235021031398- Samarthya Pradhn Mantri Matru Vandana Yojana (PMMVY)	1.50	0.01	25.49	27.00	1.03	25.96
31	2235021031393- Samarthya Hub for Empowerment for Women	1.43	0.00	1.37	2.81	0.96	1.84
32	2235021031390 -Sambal Beti Bachao Beti Padhao (BBBP)	1.00	0.00	2.50	3.50	0.80	2.70
33	22350280085- Village Cottage Home	2.96	0.01	0.73	3.70	2.54	1.16
34	20410080079 - Computerization of Records	19.90	0.00	4.15	24.05	12.22	11.82
35	30550019096- Compensation for meeting Deficit of Cluster Buses	1250.00	156.09	11.90	1418.00	1249.99	168.00
36	30550019089- Other Grants to MRTS	1.00	0.01	198.99	200.00	0.00	200.00
	<b>Total</b>	<b>1,870.93</b>	<b>156.1</b>	<b>263.92</b>	<b>2,291.06</b>	<b>1,777.20</b>	<b>513.75</b>

Source: Appropriation Accounts



**Appendix 3.13**  
**(Referred in paragraph 3.5(f))**  
**Schemes in which provision (₹ one crore or more) was made but no expenditure was incurred**

(₹ in crore)

Sl. No.	Head/ Scheme Name	Approved outlay (original budget)	Revised Outlay	Actual Expenditure
<b>Revenue Voted</b>				
<b>2021-22</b>				
1	2235.02.104.59 -Skill Development and Rehabilitation of Beggars, Persons with disabilities and Economically Weaker Section	1.00	1.00	Nil
2	2235.02.102.36_ Incentivised Anganwadi Up gradation Scheme	15.00	4.76	Nil
3	2235.02.102.22_ Training of Parents, AWWs & Anganwadi Samitis (Early Childhood Education)	2.00	1.00	Nil
4	2235.02.102.17.90_ Anganwadi Services Scheme-Procurement of Aadhar Enrolment Kit	0.01	2.56	Nil
5	2235.02.102.16.92 _ Anganwadi Services Scheme-Procurement of Aadhar Enrolment Kit	0.01	1.71	Nil
6	2235.02.103.17_ Mahila Sahayata Prokosh (Mahila Help Desk)	2.05	1.00	Nil
7	2235.02.789.92.97_ Scheme for Adolescent Girls (SAG)-Nutrition Component	0.01	1.00	Nil
8	2225.01.190.97_ Financial Assistance to DSCFDC for SC/STs	3.00	1.00	Nil
9	2041.00.800.96_ Road Safety Cell & Grant-in-aid to NGOs	1.00	1.00	Nil
10	3452.80.104.59 --GIA to DTTDC for Tourism & Heritage Fellowships	2.00	1.00	Nil
<b>Capital Voted</b>				
11	4235.02.104.98 --Old Age Home	4.00	1.00	Nil
12	4235.02.102.98 -CCTV in each Anganwadi Centre	5.00	2.28	Nil
13	4235.02.103.98 -Construction of working women hostel	3.00	1.00	Nil
14	4235.02.800.93 -Provision of additional facilities in the existing building (WCD)	2.50	2.50	Nil
15	6225.80.800.94 -Loan to DSFDC under Chief Minister Street Vendors Loan Scheme	20.00	5.00	Nil
16	5055.00.050.86 -Construction of Bus queue Shelters	30.00	2.00	Nil
17	5452.01.102.92 -Purchase of Land for construction of Delhi Sadan	20.00	1.00	Nil
<b>2022-23</b>				
<b>Revenue Voted</b>				
18	2235.02.104.60_ Indira Gandhi National Disability Pension Scheme	2.35	2.35	Nil
19	2235.03.102.98_ National Family Benefit Scheme (NSAP) (CSS)	4.67	4.67	Nil
20	2235.02.103.18_ Behavioural change for dignity of women	12.00	1.00	Nil
21	2235.02.103.13.97_ PMMVY Flexi Fund	2.10	3.50	Nil

(₹ in crore)

Sl. No.	Head/ Scheme Name	Approved outlay (original budget)	Revised Outlay	Actual Expenditure
22	2235.02.103.13.90 -Sambal Beti Bachao Beti Padhao (BBBP)	0.02	1.00	Nil
23	2236.02.101.71- Additional diet under supplementary nutrition programme	10.00	1.00	Nil
24	2225.01.190.97 -Financial Assistance to DSCFDC for SC/STs	2.53	1.75	Nil
25	2225.03.277.75 -Jai Bhim Mukhyamantri Pratibha yojana for Minorities/OBC/EWS	90.00	4.86	Nil
26	2235.02.200.78 -Scheme for Birth and Death Anniversary of Eminent Personalities	2.00	1.90	Nil
27	3055.00.001.87 -Feeder Bus service/Electric Vehicles	1.00	1.00	Nil
28	3055.00.190.89- Other grants to MRTS	0.01	1.00	Nil
29	3452.80.001.84- Public engagement for council of ministers	6.00	6.00	Nil
<b>Capital Voted</b>				
30	4235.02.101.82- Scheme for implementation of persons with disabilities act 1995 (Capital Expenditure)	5.00	5.00	Nil
<b>2023-24</b>				
<b>Revenue Voted</b>				
31	2235.02.001.92- Security internal and external augmentation of sanitation (Charged Expenditure)	2.50	2.50	Nil
32	2235.02.102.22- Training of parents AWWs and anganwadi samitis (EARLY CHILDHOOD EDUCATION)	2.00	2.00	Nil
33	2235.02.102.17.90- -Anganwadi services scheme for procurement of aadhar enrolment kit	2.56	2.56	Nil
34	2235.02.102.14.97-- Non institutional care sponsorship/foster care/after care	0.02	2.04	Nil
35	2235.02.102.13.87- Non-institutional care sponsorship foster care after care	0.02	1.30	Nil
36	2235.02.103.22- Indira Gandhi National Widow Pension Scheme (CSS)	13.50	13.75	Nil
37	2235.02.103.13.97 -PMVMVY – Flexi Fund	1.82	1.82	Nil
38	2235.02.103.12.97 -PMMVY- Flexi Fund	1.13	1.13	Nil
39	2235.02.107.93- Assistance to voluntary organisations Grant in Aid (DWCD)	2.10	1.25	Nil
40	2236.02.101.71 -Additional diet under supplementary nutrition programme	10.00	4.94	Nil
41	2225.01.190.97 -Financial Assistance to DSCFDC for SC/ST	2.01	10.00	Nil
42	2225.01.789.74- Pradhan Mantri Anusuchit Jaati Abhyuday (CSS)	1.50	1.50	Nil
43	2225.03.277.75 -Jai Bhim Mukhyamantri Pratibha Vikas Yojana for Minorities/OBC/EWS	30.00	3.81	Nil
44	2225.03.277.74- Pre matric scholarship to obc student (state share)	1.60	1.60	Nil
45	2225.03.277.72 -Pre matric scholarship to OBC student (CSS)	2.40	2.40	Nil

(₹ in crore)

Sl. No.	Head/ Scheme Name	Approved outlay (original budget)	Revised Outlay	Actual Expenditure
46	2225.80.789.97_ Setting up of residential school for weaker sections of SC/OBC/Min and Orphans at village ishapur delhi in collaboration with kiss society (scsp)	2.40	2.40	Nil
47	2235.02.200.78_ Scheme for birth and death anniversary of eminent personalities	2.00	2.00	Nil
48	2041.00.800.72 -Subsidies (GPS tracking charges and Sim card cost in auto rickshaw)	12.00	12.00	Nil
49	3055.00.001.84_ Nation Common Mobility Card (NMC) in cluster buses	0.01	2.64	Nil
50	3055.00.190.89 -Other Grants to MRTS	1.01	200.00	Nil
51	3075.60.800.78 -Grant to DMRC for sharing foreign exchange variation on external assistance (JICA loan) for DMRTS	0.01	100.00	Nil
52	3452.01.190.69_ Grant in Aid to DTTDC for DILLI Sopping Festival	100.00	2.60	Nil
53	3452.01.190.66 -Grant in Aid to DTTDC for DILLI films funds	5.00	1.00	Nil
54	3452.80.001.84 -Public engagement for council of ministers	6.00	1.00	Nil
55	3452.80.104.61_ Grant in Aid to DTTDC for 75th Anniversary celebration of independence of India	0.01	6.72	Nil

**Appendix 3.14**  
**(Referred in paragraph 3.5(g))**  
**Rush of expenditure under Grant No. 08-Social Welfare**

(₹ in crore)

Sl. No.	Head of Account	Total Provision	Total Expenditure	Total Expenditure Incurred			
				Total Expenditure During the last quarter	% of expenditure During the last quarter	Total Expenditure in March	% of expenditure for March
2021-22							
1	2225.01.277.43.00.34	30	30	22.28	74.28	22.28	74.29
2	2225.01.277.71.00.50	63	47.34	29.73	62.80	29.42	62.16
3	2225.01.789.76.00.34	13	13	13	100.00	13	100.00
4	2235.02.103.22.00.50	13.5	13.5	13.50	100.00	13.50	100.00
5	2235.02.103.33.00.50	83.36	79.63	64.40	80.87	40.28	50.59
6	3055.00.190.90.00.31	103.31	103.31	103.31	100.00	78.31	75.80
7	3055.00.190.99.00.33	50	38.46	38.46	100.00	38.46	100.00
8	5055.00.050.85.00.53	450	447.29	392.54	87.76	382.87	85.60
9	5055.00.190.80.00.54	800	800	450	56.25	450	56.25
10	7055.00.190.92.00.55	200	200	100	50.00	100	50.00
11	7055.00.190.94.00.55	150	150	100	66.67	100	66.67
2022-23							
12	2225.01.277.71.00.50	53.88	52.39	37.37	71.34	35.06	66.92
13	3055.00.190.99.00.33	50.00	50.00	50.00	100.00	50.00	100.00
14	3452.80.104.71.00.31	17.50	16.69	12.31	73.79	12.31	73.79
2023-24							
15	2235.02.102.17.97.49	90.00	90.00	47.04	52.28	47.04	52.28
16	3055.00.190.94.00.33	260.00	260.00	133.80	51.46	133.80	51.46
17	3055.00.190.99.00.33	50.00	50.00	50.00	100.00	50.00	100.00
18	5055.00.190.80.00.54	383.31	383.31	218.31	56.95	218.31	56.95
19	7055.001.90.96.00.55	244.50	244.50	244.50	100.00	244.50	100.00

**Appendix 3.15**  
**(Referred in paragraph 3.6.1)**  
**Non-production of vouchers for audit**

(Amount in ₹)

Sl. No.	DDO_CODE	VOUCHER NO.	VOUCHER DATE	FUNCTIONAL HEAD	OBJECT HEAD	NET AMOUNT
1	DDO :(058001) DDO,DTE. OF TRANSPORT	5895	17-07-2023	2041001010000	13	2899663.00
2	DDO :(058001) DDO,DTE. OF TRANSPORT	12133	09-11-2023	2041001010000	13	102946.00
3	DDO :(058001) DDO,DTE. OF TRANSPORT	12823	22-11-2023	2041001010000	13	621863.00
4	DDO :(062001) DDO,LABOUR COMMISSIONER OFFICE	7317	09-08-2023	2230010000000	13	459980.00
5	DDO :(062001) DDO,LABOUR COMMISSIONER OFFICE	18538	15-03-2024	2230010000000	13	1463006.00
6	DDO :(055037) DDO,HOSTEL FOR COLLEGE GOING BLIND BOYS	19852	31-03-2024	2235021019100	21	239802.00
7	DDO :(055039) DDO,GOVT.SCHOOL FOR BLIND BOYS	4236	19-06-2023	2235021019100	21	31588.00
8	DDO :(055054) DDO,POOR HOUSE	15853	24-01-2024	2235021049800	13	1056101.00
9	DDO :(055063) DDO,BEGGARS HOME-I	7236	07-08-2023	2235021049800	13	223560.00
10	DDO :(055065) DDO,HOME FOR A and D BEGGARS	15193	19-01-2024	2235021049800	21	981957.00
11	DDO :(055079) DDO,STENGTHNING OF GOVT. SCHOOL FOR BLIND BOYS	6874	31-07-2023	2235021019100	21	159750.00
12	DDO :(056001) DDO,REHABILITATION CENTRE OF LEPORS	2608	19-05-2023	2235021048800	13	1381943.00
13	DDO :(055060) DDO,CHILDREN HOME FOR BOYS-II	5323	03-07-2023	2235021029800	13	160466.00
14	DDO :(098022) DDO,OBSERVATION HOME FOR BOYS-II	13307	06-12-2023	2235021029800	6	18437.00
15	DDO :(098025) DDO,PLACE OF SAFETY,1	11327	26-10-2023	2235021029800	21	69816.00
16	DDO :(058001) DDO,DTE. OF TRANSPORT	2081	11-05-2023	3055001909700	36	3500000000.00
17	DDO :(058001) DDO,DTE. OF TRANSPORT	2082	11-05-2023	3055001909700	31	2125000000.00
18	DDO :(058001) DDO,DTE. OF TRANSPORT	5333	03-07-2023	3055001909700	31	2125000000.00
19	DDO :(058001) DDO,DTE. OF TRANSPORT	5334	03-07-2023	3055001909700	36	3500000000.00
20	DDO :(058001) DDO,DTE. OF TRANSPORT	6324	24-07-2023	3055001909400	33	384813310.00
21	DDO :(058001) DDO,DTE. OF TRANSPORT	6941	02-08-2023	3055001909300	33	509710150.00
22	DDO :(058001) DDO,DTE. OF TRANSPORT	7935	23-08-2023	2041008006500	31	162408575.00
23	DDO :(058001) DDO,DTE. OF TRANSPORT	9211	19-09-2023	5055001908000	54	1650000000.00

**Appendix 3.16**  
**(Referred in paragraph 3.6.2)**

**Double payment of GST on service charge leading to excess payment of ₹ 2.29 lakh**

(Amount in ₹)

Sl. No.	Particular	Month	Bill no.	Voucher no.	Total amount excluding service charge	Service Charges	Total amount including service charge	GST which was to be paid (@18% of '5')	GST actually paid	Excess GST paid ('9' - '8')
	1	2	3	4	5	6	7	8	9	10
1	Security Guards, M/s RD Excellent Services Pvt. Ltd.	Aug 23	CB-342	6434	4051508	34437	4085945	729271	735470	6199
		Oct 23	CB-412	8199	5145432	43736	5189168	926178	934050	7873
		Nov 23	CB-467	9488	4975054	42288	5017342	895510	903122	7612
		Dec 23	CB-548	10685	5104708	43390	5148098	918847	926658	7810
		Jan 24	CB-607	12313	5127148	43580	5170728	922887	930731	7845
2	Ward aaya in homes /institutions, M/s Armour Security (India) Pvt. Ltd.	Nov 23	CB-535	10704	4547821	175091	4722912	818608	850124	31517
		Dec 23	CB-609	12315	4933076	189923	5122999	887954	922140	34186
		Jan 24	CB-619	12484	5170915	199080	5369995	930765	966599	35834
		Feb 24	CB-659	13104	4882164	187963	5070127	878790	912623	33834
3	Sanitation workers, M/s Sulabh Sanitation Mission Foundation	Nov 23	CB-454	9138	4085892	157306	4243198	735461	763776	28315
		Dec 23	CB-518	10354	4085892	157306	4243198	735461	763776	28315
Total										2,29,340

**Appendix 3.17**  
(Referred in paragraph 3.6.2)

**Double payment of GST on service charge leading to excess payment of ₹ 1.28 lakh**

(Amount in ₹)

Sl. No.	Particular	Month of Bill	Bill no./ Date	Voucher no.	Gross amount of the Bill (including service charge and GST)	Amount of the bill without GST @18% (including service charge)	Service Charge excluding GST (@0.5% for M/s. Eagle Eye @0.85% for M/s. Shivani Enterprise)	Excess GST paid (GST on Service Charge @18%)
(1)	(2)	(3)	(4)	(5)	(6)	(7) = (6)/1.18	(8) = [(7)/1.005]*0.005 (for M/s. Eagle Eye) =[(7)/1.0085]*0.0085 (for M/s. Shivani Enterprise)	(9) = (8)*0.18
1	M/s. Eagle Eye Security & Housekeeping Services	Apr 23	CB – 223/ 08.06.23	4776	4019343	3406223	16946	3050
		July 23	CB – 648/ 18.10.23	14373	4092848	3468515	17256	3106
		Aug 23	CB – 679/ 02.11.23	15154	8197244	6946817	34561	6221
		Sep 23						
		Nov 23	CB – 916/ 17.01.24	20187	8000841	6780374	33733	6072
		Dec 23						
		Jan 24	CB – 1012/ 21.02.24	22417	4268106	3617039	17995	3239
2	M/s. Shivani Enterprises for Security Services	25.4.23 to 30.4.23	CB – 313/ 11.07.24	7169	10720758	9085388	76575	13783
		1.5.23 to 31.5.23						
		June 23	CB – 432/ 11.8.23	9836	8689414	7363910	62066	11172
		July 23	CB – 518/ 14.9.23	12140	9122153	7730638	65157	11728
		Aug 23	CB – 583/ 04.10.23	13302	9090140	7703508	64928	11687
		Sep 23	CB – 660/ 23.10.23	14769	8863225	7511208	63307	11395
		Oct 23	CB – 749/ 21.11.23	16644	9093203	7706104	64950	11691
		Nov 23	CB – 847/ 19.12.23	18417	8964927	7597396	64034	11526
		Dec 23	CB – 918/ 18.01.24	20186	9483047	8036481	67734	12192
				Feb 24	CB – 1101/ 15.03.24	24147	8678212	7354417
Total								1,28,019

**Appendix 4.1**  
(Referred to in para 4.2)  
**Delay in submission of DC Bills (Delhi Archives)**

Sl. No.	Advance Bill No. and date	Amount of drawal in ₹	Settled vide DC Bill no & date	Delay in settlement
1	ACB-56 Dated 23.06.2022	8,401	DCB-189 Dated 16.01.2023	177
2	ACB-67 Dated 08.07.2022	25,000	DCB-209 Dated 17.02.2023	194

**Appendix 4.2**  
(Referred to in para 4.2)  
**Delay in submission of DC Bills (Divisional Commissioner, Revenue Department)**

Sl. No.	Advance Bill No. and date	Amount of drawal in ₹	Settled vide DC Bill no. & date	Delay in settlement (no. of days)
1.	ACB-385, Dated 20.07.2022	91,53,403	DCB-1301, Dated 29.03.2024	588
2.	ACB-534, Dated 26.09.2022	3,33,960	DCB-1290, Dated 30.03.2024	521
3.	ACB-789, Dated 08.12.2022	29,40,000	DCB-1061, Dated 26.02.2024	415
4.	ACB-1204, Dated 24.03.2023	38,760	DCB-474, Dated 17.08.2023	116
5.	ACB-72, Dated 20.04.2023	1,10,000	DCB-313, Dated 29.03.2024	314
6.	ACB-403, Dated 07.08.2023	41,611	DCB-1308, Dated 30.03.2024	206

**Appendix 4.3**  
(Referred to in para 4.2)  
**Delay in submission of DC Bills (Secretary cum Commissioner, Food Civil Supplies & Consumer Affairs Department)**

SL. No.	Advance Bill No. and date	Amount of drawal in ₹	Settled vide DC Bill no & date	Delay in settlement
1	ACB-672, Dated 26.03.2020	155937	DCB-131, Dated 24.05.2023	1124
2	ACB- 350 Dated 18.09.2020	913008	DCB- 132, Dated 24.05.2023	948
3	ACB- 528 Dated 08.12.2021	31800000	DCB- 148, Dated 02.06.2023	511
4	ACB-602 Dated 18.01.2022	68240	DCB-308, Dated 11.09.2024	937
5	ACB- 623 Dated 28.01.2022	34120	DCB-318, Dated 13.09.2024	929
6	ACB- 646 Dated 09.02.2022	593600	DCB -149, Dated 02.06.2023	438



**Appendix 4.4**  
(Referred to in para 4.2)  
**Delay in submission of DC Bills (Gobind Ballabh Hospital)**

Sl. No.	Advance Bill No. and date	Amount of drawl in ₹	Settled vide DC Bill no & date	Delay in settlement (Date of ACB-Date of DCB-30 days)
1	ACB No. 3944 Date 25.01.2022	6908114	DCB No. 928 Date 16.07.2024	873
2	ACB No. 2413 Date 10.09.2022	54620560	DCB No. 1759 Date 10.09.2024	700
3	ACB No. 3575 Date 21.12.2022	20000	DCB No. 1100 Date 28.06.2023	159
4	ACB No.4292 Date 06.02.2023	23673372	DCB No.1335 Date 06.08.2024	517
5	ACB No. 5535 Date 29.03.2023	2712327	DCB No. 1355 Date 07.08.2024	467
6	ACB No. 1099 Date 28.06.2023	40000	DCB No. 4002 Date 06 02.2024	193
7	ACB No. 3719 Date 05.01.2024	3500	DCB No.39 Date 03.04.2024	59
8	ACB No. 3720 Date 05.01.2024	13400	DCB No.38 Date 07.04.2024	63
9	ACB No. 4003 Date 02.02.2024	40000	DCB No. 1476 Date 14.08.2024	164

**Appendix 4.5**  
(Referred to in para 4.5)  
**Details of outstanding accounts as on 30 September 2024**

Sl. No.	Name of Body or Authority	Accounts pending since	No. of accounts in arrears as on 30.09.2024
1	Delhi Jal Board (DJB)	2021-22	3
2	Delhi Urban Shelter Improvement Board (DUSIB)	2014-15	1 <sup>1</sup>
3	Delhi Kalyan Samiti (DKS)	2022-23	2
4	Delhi State Legal Services Authority (DSLISA)	2020-21	4
5	Dr, B R Ambedkar University (AUD)	2023-24	1
6	Guru Gobind Singh Indraprastha University (GGSIPU)	2023-24	1
7	Delhi Building and other Construction Workers Welfare Board (DBOCWWB)	2022-23	2
8	Delhi Skill Entrepreneurship University (DSEU)	2022-23	2
9	DTC EPF Trust	2022-23	1
10	DTC Pension Trust	2022-23	1
11	Indraprastha Institute of Information Technology (IIITD)	2023-24	1
12	Delhi Technological University (DTU)	2021-22	3
13	Indira Gandhi Delhi Technological University for Women (IGDTUW)	2018-19	5 <sup>2</sup>
14	Netaji Subhash University of Technology (NSUT)	2022-23	2
15	Delhi Pharmaceutical Sciences and Research University (DPSRU)	2021-22	3
	<b>Total</b>		<b>32</b>

<sup>1</sup> Entrustment is available only up to 2014-15 for DUSIB. Hence, accounts for only one year have been taken as arrears.

<sup>2</sup> Entrustment is available only up to 2022-23 for IGDTUW. Hence, accounts for five years have been taken as arrears.

**Appendix 4.6**  
**(Referred to in para 4.6(ii))**  
**Outstanding arrears of Loans & Advances**

(₹ in lakh)

Sl. No.	Name of Loanee	Amount of arrears as on 31 <sup>st</sup> March 2024			Earliest period to which arrears relate	Pendency
		Principal	Interest	Total		
1.	Municipal Corporation of Delhi	3,75,226.83	4,32,108.01	8,07,334.84	1950-51	73 years
2.	Delhi Jal Board	37,36,658.94	3,98,816.77	77,25,575.71	1998-99	25 years
3.	Delhi Urban Shelter Investment Board	1,15,520.76	77,037.20	1,92,557.96	2011-12	12 years
4.	Delhi Tourism & Transportation Development Corporation Ltd	315.05	0.00	315.05	1977-78	46 years
5.	Delhi S C Financial Development Corporation Delhi	6,875.52	4,233.63	11,109.15	1987-88	36 years
6.	Delhi State Civil Supplies Corporation Ltd. (DSCSCL)	436.34	1,497.70	1,934.04	1998-99	25 years
7.	Delhi Financial Corporation	3,300.00	2,864.28	6,164.28	2015-16	08 years
8.	Cooperative institutions	61.33	241.83	303.16	1962-63	61 years
9.	Delhi Transco Ltd	0.00	3,727.49	3,727.49	2018-19	05 years
10.	Delhi Power Company Ltd.	3,32,639.00	4,47,459.55	7,80,098.55	2014-15	09 years
11.	Pragati Power Corpn. Ltd.	0.00	4,355.92	4,355.92	2014-15	09 years
12.	Indraprastha Power Generation Company Ltd. (IPGCL)	0.00	38,269.75	38,269.75	2012-13	11 years
13.	Delhi Development Authority	225.00	1,179.90	1404.90	1979-80	44 years
14.	Delhi Transport Corporation	11,67,614.46	69,08,946.62	80,76,561.08	1996-97	27 years
15.	Delhi State Industrial & Infrastructure Development Corporation	0.00	637.74	637.74	1973-74	50 years
16.	Delhi Khadi & Village Industries Board	141.73	695.77	837.50	2005-06	18 years
17.	Industries	8.39	344.99	353.38	1981-82	42 years
18.	Indraprastha Institute of Information and Technology (IIIT)	48000.00	0.00	48000.00	2008-09	15 years
<b>Grand Total</b>		<b>57,87,023.35</b>	<b>1,19,12,517.15</b>	<b>1,76,99,540.50</b>		

**Appendix 4.7**  
**(Referred to in para 4.6 (iii))**  
**Mismatch in cumulative data on investments in different statements of Finance**  
**Accounts**

S. No.	Investment shown under various minor Heads in statement no. 11	Amount (₹ in thousands)
1	4216.80.201-Investment in Housing Boards.	3,00,200
2	4217.01.190-Investment in Public Sector and other undertakings.	70,000
3	4217.02.190-Investment in Public Sector and other undertakings	35,07,500
4	4225.01.190-Investment in Public Sector and other undertakings	2,34,887
5	4425.107-Investment in Credit Cooperatives	4,852
6	4425.108-Investment in Other Cooperatives	1,557
7	4425.200-Other Investments	4,531
8	4801.05.190- Investment in Public Sector and other undertakings	7,10,67,800
9	4853.60.190- Investment in Public Sector and other undertakings	31,800
10	4885.01.190- Investment in Public Sector and other undertakings	1,73,500
11	5055.00.190- Investment in Public Sector and other undertakings	14,16,26,142
12	5452.80.190- Investment in Public Sector and other undertakings	2,43,181
<b>Cumulative Amount of investments at the end of 2022-2023 shown in Statement No. 11</b>		<b>21,72,65,950</b>
<b>Amount shown in Statement No. 12 and Annexure to Statement 12</b>		<b>21,43,73,591</b>
<b>Difference between the figure shown in Statement No.12 and cumulative figure of total investment as shown in Statement No. 11</b>		<b>28,92,359</b>

