



SUPREME AUDIT INSTITUTION OF INDIA
लोकहितार्थं सत्यनिष्ठा
Dedicated to Truth in Public Interest

**Report of the
Comptroller and Auditor General of India
on
State Finances for the year 2023-24**

**Government of National Capital Territory of Delhi
Report No. 1 of 2025
(State Finances Audit Report)**

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Comptroller and Auditor General of India
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PREFACE

PREFACE

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.

EXECUTIVE SUMMARY

Executive Summary

About the Report

This Report of the CAG of India is on the Finances of the Government of National Capital Territory of Delhi for the year 2023-24. It provides an overview of the finances, budgetary management and quality of accounts, financial reporting practices and other matters relevant to State Finances.

This executive summary highlights the contents of this report and through snapshots of the important figures and aspects, provides insight into fiscal sustainability, performance against the budget intent, revenue and expenditure projection, the reasons for variations and its impact.

Overview:

- Gross State Domestic Product (GSDP) (at current prices) grew at an average growth rate of 8.79 *per cent* during last five years from ₹ 7.93 lakh crore in 2019-20 to ₹ 11.08 lakh crore in 2023-24. There was 9.17 *per cent* growth in GSDP in 2023-24 from the previous year 2022-23. Budget Outlay of the State grew at an average growth rate of 7.14 *per cent* from ₹ 64,180.68 crore in 2019-20 to ₹ 81,918.23 crore in 2023-24.
- The revenue receipts decreased by 9.42 *per cent* and so the percentage of revenue receipts over GSDP decreased from 6.18 *per cent* in 2022-23 to 5.13 *per cent* in 2023-24.
- State's own tax revenue increased by 13.34 *per cent*. The total expenditure (revenue expenditure, capital expenditure and loans and advances) of Government of National Capital Territory of Delhi (GNCTD) increased from ₹ 59,395 crore in 2022-23 to ₹ 60,830 crore in 2023-24 by 2.42 *per cent*. Of this, revenue expenditure showed 4.33 *per cent* increase from 2022-23.
- Revenue surplus decreased from ₹ 14,457 crore to ₹ 6,462 crore registering 55.30 *per cent* decrease over 2022-23, while there was a fiscal deficit of ₹ 3,934 crore in 2023-24 against a fiscal surplus of ₹ 4,566 crore in 2022-23 thereby registering a decrease by 186.16 *per cent*.

Receipt-Expenditure Mismatch

- The continuous mismatch between receipts and expenditure indicates rising fiscal stress. The State has different sources of receipts such as State Own Tax Revenue, Non-tax Revenue, Grants-in-aid and non-debt capital receipts. The State Government's expenditure includes expenditure on revenue account as well as capital expenditure (assets creation, loans and advances, investments, etc.).

From 2019-20 to 2023-24, revenue receipts grew from ₹ 47,136 crore to ₹ 56,798 crore, while capital receipts decreased from ₹ 5,588 crore to ₹ 98 crore.

The share of Grants-in-aid in revenue receipts decreased from 20.10 *per cent* in 2019-20 to 3.68 *per cent* in 2023-24. The State Government received ₹ 955.34 crore as Central share for the Centrally Sponsored Schemes (CSSs) in the year.

- Revenue expenditure is incurred to maintain the current level of services and payment for the past obligation. As such, it does not result in any addition to the State's infrastructure and service network.
- Between 2019-20 and 2023-24, revenue expenditure increased from ₹ 39,637 crore (5.00 *per cent* of GSDP) to ₹ 50,336 crore (4.54 *per cent* of GSDP). It consistently made up a significant portion ranging from 81 *per cent* (2021-22) to 83 *per cent* (2023-24) of the total expenditure during this period, growing at an average annual rate of 6.51 *per cent*.

Result of expenditure beyond means

- The gap between the revenue receipt and revenue expenditure results in revenue surplus/ deficit. The revenue surplus of GNCT of Delhi decreased from ₹ 14,457 crore in 2022-23 to ₹ 6,462 crore in 2023-24 i.e. decrease of 55.30 *per cent* over the previous year as detailed in Paragraph 1.4 and Chapter 2 of this report.
- Due to pensionary liabilities of ₹ 2,023 crore and the expenditure on account of the Delhi Police amounting to ₹ 11,123 crore being borne by the Union Government, the Government of NCT of Delhi could register a revenue surplus of ₹ 6,462 crore in 2023-24, which would have turned to revenue deficit of ₹ 6,684 crore if the above two liabilities were to be borne by the state government.
- During 2019-20 to 2023-24, the capital expenditure has consistently fallen short of the capital budget and it always remained less than 1 *per cent* of GSDP. During current year, capital expenditure decreased by overall 15 *per cent* over the previous year. The decrease was sharp under important heads such as 49.87 *per cent* in Medical and Public Health, 42.19 *per cent* in Education, Sports, Art & Culture, 39.70 *per cent* in Public Works and 36.36 *per cent* in Urban Development.
- The gap between the total expenditure and total non-debt receipt of the State results in fiscal surplus/deficit. The fiscal deficit of the State increased to ₹ 3,934 crore ((-) 0.36 *per cent* of GSDP) in 2023-24 from ₹ 416 crore ((-) 0.05 *per cent* of GSDP) in 2019-20.
- Under the revenue expenditure, the quantum of committed expenditure constitutes the largest share. Committed expenditure has the first charge on the resources and consists of interest payments, expenditure on salaries and wages and pensions. Committed expenditure on interest payments, salaries and pensions constituted around 36 *per cent* of revenue expenditure during 2019-20 to 2023-24. The Committed expenditure increased at an average rate of 6.57 *per cent* i.e. from ₹ 13,825.47 crore in 2019-20 to ₹ 18,116.50 crore in 2023-24.
- The average growth of inflexible expenditure during the period from 2019-20 (₹ 11,904.80 crore) to 2023-24 (₹ 13,997.20 crore) was 4.43 *per cent*. However, the

inflexible expenditure decreased from ₹ 14,667.45 crore in 2022-23 to ₹ 13,997.20 crore in 2023-24 registering a decrease of 4.57 *per cent*.

- Taken together, the committed and inflexible expenditure in 2023-24 was ₹ 32,113.70 crore; 63.80 *per cent* of the revenue expenditure. Upward trend on committed and inflexible expenditure leaves the Government with lesser flexibility for other priority sectors and capital creation.

Subsidies constitute major portion of the non-committed expenditure

- In the non-committed expenditure, there is an increasing trend of subsidies, which increased from ₹ 3,593 crore in 2019-2020 to ₹ 4,840 crore in 2023-24 i.e., from 9.06 *per cent* of the total revenue expenditure in 2019-20 to 9.62 *per cent* in 2023-24. Power subsidies constituted a significant portion, ranging from 66.96 *per cent* (2019-20) to 70.39 *per cent* (2020-21) of the total subsidies during this period.

Fiscal sustainability

- Fiscal sustainability is examined in terms of macro-fiscal parameters such as deficits, level of debt and liabilities, commitments on account of off-budget borrowings, guarantees, subsidies, etc. So far as revenue and expenditure mismatch is concerned, one of the important constraints is committed and inflexible expenditure, which includes salaries and wages, pension payments, interests, etc. and also other inflexible expenditure such as those arising out of commitment for centrally sponsored schemes, transfer to reserve funds, transfer to local bodies, etc.

Compliance with fiscal parameters

As per the debt stabilisation analysis, the outstanding public debt of GNCTD has grown on an average rate of 1.98 *per cent* annually between 2019-20 to 2023-24. Public debt-GSDP ratio of GNCTD has decreased from 4.38 *per cent* in 2019-20 to 3.19 *per cent* in 2023-24, which indicates that debt stabilisation may be possible in near future. During the years 2021-22, 2022-23 and 2023-24, though the Domar gap (expressed as g-r) was positive, the primary balance was in deficit during this period with exception of 2022-23. Further, the entire proportion of public debt receipts was used for repayment for borrowings in the year 2022-23 whereas during 2019-20 to 2021-22, repayment ranged from 34 *per cent* to 84 *per cent*. The said proportion is undefined during 2023-24 due to nil debt receipts.

Budget performance

- Scrutiny of Appropriation Accounts for the year 2023-24 revealed that supplementary grants amounting to ₹ 1,625.43 crore in eight cases, as detailed in **Appendix 3.4**, were obtained in anticipation of higher/additional expenditure. However, the final expenditure was even less than the original grant, thereby defeating the intended purpose of the supplementary grant.
- Scrutiny of Appropriation Accounts for the year 2023-24 revealed that unnecessary re-appropriations of ₹ 612.16 crore were made to 23 sub heads spread across six grants, as the departments were not able to fully utilize even their existing grants

(Original+ Supplementary) and there was a cumulative savings (more than ₹ 15 crore in each case) of ₹ 1,227.53 crore, which was indicative of deficient budgeting exercise, as detailed in **Appendix 3.5**.

- Audit further noted that in nine grants there were total savings of ₹ 12,969.72 crore in which an amount of ₹ 6,763.76 crore was surrendered and ₹ 6,205.96 crore (more than ₹ 10 crore in each case) of total savings lapsed at the end of March 2024, as detailed in **Appendix 3.7**. Excessive savings in some departments deprive other departments of the funds which they could have utilized.
- During the five-year period (2019-24), savings of more than ₹ 10 crore lapsed at the end of the financial year concerned under 10 out of the 15 grants administered by GNCTD. It was further noticed that eight of these 10 grants were reporting such cases persistently in all the five years (**Appendix 3.8**). Savings of the entire provision was indicative of the fact that the estimates were not prepared after adequate scrutiny of the projects/schemes.

Aggregate expenditure outturn

- Budget performance in terms of budgetary intent and budget implementation is examined to assess extent to which the aggregate expenditure outturn reflects the amount originally approved both in terms of excess and saving. In the Revenue section, deviation in outturn compared with Original Approved Budget (BE) was (-) 10.54 *per cent*. This was due to deviation up to 25 *per cent* in nine grants, ranging from +25 *per cent* to 50 *per cent* in three grants; and ranging from +50 *per cent* to 100 *per cent* in one grant.
- In the Capital section, deviation in outturn compared with BE was (-) 28.97 *per cent*. This was due to deviation up to 25 *per cent* in one grant, ranging from +25 *per cent* to 50 *per cent* in three grants; and ranging from +50 *per cent* to 100 *per cent* in nine grants. No provision was made in respect of two grants in the Capital section.

Expenditure composition outturn

- Budget performance also looks at the extent to which the re-allocation between the main budget categories during the execution have contributed to variance in expenditure composition. This measure indicates the extent of variation between the sanctioned budget and the actual expenditure. In the Revenue section, deviation in outturn compared with Sanctioned Budget (SB) was (-) 13.04 *per cent*. In the Capital section, deviation in outturn compared with SB was (-) 33.10 *per cent*.
- *Overall Budget reliability assessment indicates that though the deviations between the actual expenditure and the sanctioned budget was 18.71 per cent, there were deviations up to 25 per cent and even above in different grants. Moreover, it was also noticed that in several cases, there were supplementary grants where expenditure was not even up to the original grant. A reliable budget practice should be in vogue to deal with such deviations and to ensure optimum use of the limited resources.*

Quality of Accounts and Financial Reporting

- Quality of accounts and financial reporting covers items, transactions and events which relate to gaps in compliance, regularity weaknesses and issues relating to delay in receipt of those accounting records or adjustment records which evidence the actual expenditure. It also highlights issues pertaining to the accounts and financial reporting such as parking of funds outside the Government accounts, non-or short – discharging of liabilities and misclassification of transactions and data gaps.

Operation of PD Accounts

- There was a closing balance of ₹ 66.21 crore in 11 Personal Deposit Accounts as of 31 March 2024.

Funds to Single Nodal Agency

- The Government of India and the State Government have introduced system of Single Nodal Agency (SNA) for implementation and fund flow for each Centrally Sponsored Scheme (CSS). The share of the Government of India and the State Government is transferred to the Bank Account of the SNA lying outside the Government Account.
- As per information available on the PFMS portal, ₹ 2,009.81 crore (₹ 947.20 crore share of the Government of India and ₹ 1,062.61 crore share of the State Government) was transferred to the SNAs during 2023-24. As per data available on PFMS Portal, ₹ 842.21 crore was lying unspent in the bank accounts of SNAs as on 31 March 2024.

Utilisation Certificates against conditional grants

- Despite the requirement of submitting Utilisation Certificates (UCs) against conditional grants within a stipulated time period, 1,313 outstanding UCs of ₹ 3,760.84 crore were pending as on 31st March 2024.
- Lack of submission of the UCs means that although expenditure is incurred but the grantees have not explained as to how the funds were spent. There is also no assurance that the intended objectives of providing these funds have been achieved.

DC bills against AC bills

- Similarly, despite the requirement of submitting Detailed Contingent (DC) Bills against the advance money withdrawn through Abstract Contingent (AC) Bills, DC Bills against 4,466 AC bills of ₹ 346.82 crore were pending for submission as on 31st March 2024, out of which 3,988 AC Bills amounting to ₹ 266.43 crore pertained to the period upto 2022-23.
- Advances drawn and not accounted for increases the possibility of wastage/misappropriation/malfeasance, etc. Owing to non-submission of DC bills by different Departments within prescribed time after drawal of AC Bills, it could not be ensured in audit that funds had been utilised for the purpose for which these were drawn. This, therefore, needs to be monitored closely.

Compliance with prevailing rules and codal provisions are meant to ensure control and accountability in accounting and financial reporting. Non-compliance and deviations impact the quality of accounting and financial reporting adversely. Non-timely submission of UCs against conditional grants; non-submission of DC bills against AC bills; have impacted the quality of accounts adversely.

CHAPTER-1

OVERVIEW

Chapter-1

Overview

1.1 Profile of the National Capital Territory of Delhi

Delhi was declared as the National Capital Territory (NCT) through the Government of National Capital Territory of Delhi Act, 1991. Delhi has an administrative structure having dual jurisdiction, i.e., of the Union Government and the State Government. There are 11 districts and 33 sub-divisions in Delhi. The NCT of Delhi covers an area of 1,483 sq. km of which 1,114 sq. km is designated as urban and 369 sq. km as rural.

As per Population Projections by National Commission on Population, Ministry of Health & Family Welfare, the State's population was 2.18 crore during 2023-24, which accounts for 1.56 *per cent* of the country's population and ranks 19th among States in terms of population. The population density of NCTD was the highest amongst the States and stood at 14,667.57 persons per sq. km. Further, the density of NCTD was 34 times higher than the national average of 426.09 persons per sq. km. The State's literacy rate is 86.21 *per cent* as per 2011 Census, which is greater than average literacy rate of 72.98 *per cent* of India. In Delhi, male literacy rate is 90.94 *per cent* and female literacy rate is 80.76 *per cent*. The geographical and socio-economic profile of NCT of Delhi is given in **Appendix 1.1**.

1.1.1 Gross State Domestic Product of the NCT of Delhi

Gross State Domestic Product (GSDP) is the value of all goods and services produced within the boundaries of the State in a given period. Growth of GSDP is an important indicator of the State's economy, as it denotes the extent of changes in the level of economic development of the State over a period of time.

Changes in sectoral contribution to the GSDP is also important to understand the changing structure of economy. The economic activity is generally divided into Primary, Secondary and Tertiary sectors. Primary and secondary sectors correspond to Agriculture and Industry sectors, respectively. Tertiary sector corresponds to Service sectors. Trends in GSDP¹ of NCT of Delhi, are shown in **Table 1.1**; growth rate of GSDP vs GSVA during the period 2019-20 to 2023-24 and sectoral growth in GSDP are given in **Chart 1.1** and **Chart 1.2** respectively.

¹ At current prices

Table 1.1: Trends in GSDP compared to the GDP

(₹ in lakh crore)

Year ²	2019-20	2020-21	2021-22	2022-23	2023-24
INDIA					
Gross Domestic Product (GDP) ³ at current prices (2011-12 Series)	201.04	198.54	235.97	269.50	295.36
Gross Value Added ⁴ (GVA)	183.81	182.11	216.36	246.59	267.62
Growth rate of GDP over previous year (in per cent)	6.37	(-1.24)	18.85	14.21	9.60
Growth rate of GVA over previous year (in per cent)	7.02	(-0.93)	18.81	13.97	8.53
Per capita GDP (in ₹)	1,49,915	1,46,480	1,72,422	1,94,879	2,11,725
STATE/UNION TERRITORY					
GSDP at current prices (2011-12 Series)	7.93	7.44	8.81	10.15	11.08
Gross State Value Added (GSVA)	7.04	6.67	7.78	8.90	9.74
Growth rate of GSDP over previous year (in per cent)	7.38	(-6.13)	18.42	15.13	9.17
Growth rate of GSVA over previous year (in per cent)	8.73	(-5.32)	16.71	14.38	9.45
Per capita GSDP (in ₹)	3,95,763	3,64,592	4,23,699	4,78,739	5,13,131

Source: NSO (MoSPI) and Estimates of State Domestic Product of Delhi 2023-24, Directorate of Economics and Statistics, GNCTD.

The Gross State Domestic Product (GSDP) in 2023-24 at current prices was ₹11.08 lakh crore and the GDP in 2023-24 at current prices was ₹ 295.36 lakh crore. Further, the per capita GSDP of the State for the year 2023-24 was 142.36 per cent higher than the national average and stood at ₹ 5,13,131 while that of the country was ₹ 2,11,725. However, the growth in per capita GSDP of the State (29.66 per cent) during the period 2019-20 to 2023-24 could not keep pace with the growth in per capita GDP of the country (41.23 per cent) during the same period.

Gross Value Added (GVA) is being used for economic analysis by GoI and international organisations like IMF and World Bank as GVA is considered a

² **GSDP:** Provisional Estimates (PE) for 2021-22, Quick Estimates (QE) for 2022-23 and Advance Estimates (AE) for 2023-24. **GDP:** First Revised Estimates (FRE) for 2022-23 and Provisional Estimates (PE) for 2023-24.

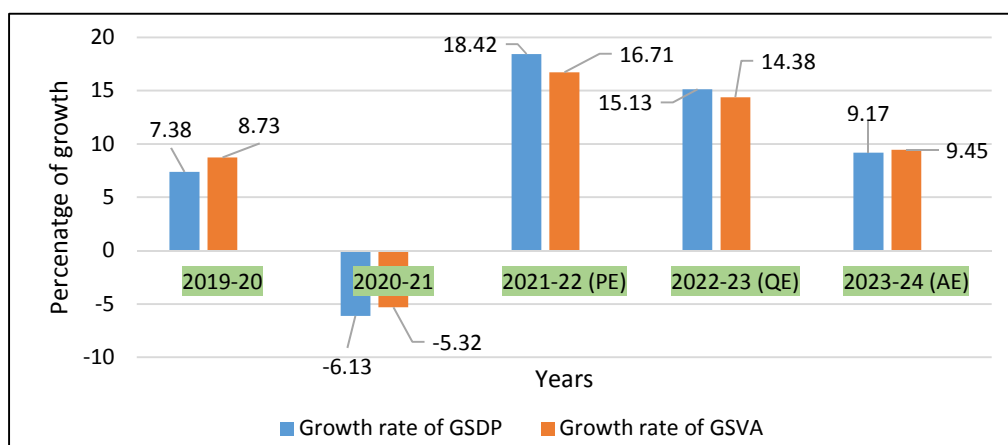
³ GDP is a measure of a country's economic activity that is calculated by adding the monetary value of all goods and services produced within a country over a specific period of time. When these connotations are used in respect of a State, it is referred to as GSDP or Gross State Domestic Product. GDP or GSDP includes all taxes.

⁴ GVA measures the value added to all the goods or services produced within a country. When these connotations are used in respect of a State, it is referred to as GSVA or Gross State Value Added. GVA or GSVA does not include taxes.

better indicator of economic growth compared to GDP, as it ignores the impact of taxes and subsidies. GDP is computed as the sum-total of the various expenditures incurred in the economy including private consumption spending, government consumption spending and gross fixed capital formation or investment spending reflecting essentially on the demand conditions in the economy. Both measures differ in the treatment of net taxes, GDP is computed including taxes while GVA excludes them. From a policymaker's perspective, it is, therefore, vital to have a comparison of the GVA and GSVA (Gross State Value Added) data for better analysis and better policy/decision making.

The trends of GSDP and GSVA for the period from 2019-20 to 2023-24 is indicated in the **Chart 1.1** below:

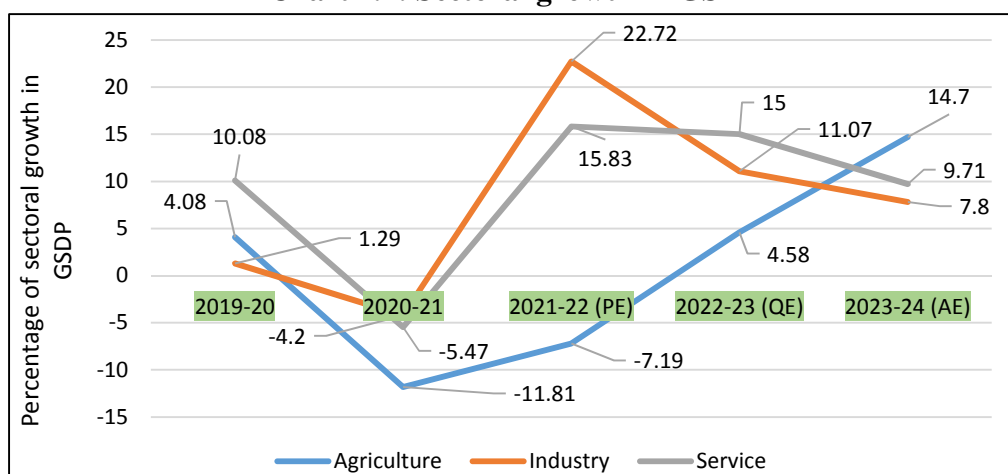
Chart 1.1: Growth rate of GSDP vs GSVA during the period 2019-20 to 2023-24



Source: Estimates of State Domestic Product of Delhi 2023-24, Directorate of Economics and Statistics, GNCTD.

Changes in sectoral contribution to the GSDP are also important to understand the changing structure of the economy. The sectoral contribution of agriculture, industry and service sectors in GSDP is as per **Chart 1.2**.

Chart 1.2: Sectoral growth in GSDP



Source: Estimates of State Domestic Product of Delhi 2023-24, Directorate of Economics and Statistics, GNCTD.

It is evident from **Chart 1.2** that during 2023-24, while the growth rate over the previous year in Agriculture sector increased, it decreased in Industry and Service sectors. The revenue surplus of GNCT of Delhi decreased from ₹ 14,457 crore in 2022-23 to ₹ 6,462 crore in 2023-24 i.e. decrease of 55.30 *per cent* over the previous year as detailed in **Paragraph 1.4** and **Chapter 2** of this report.

1.2 Basis and Approach to State Finances Audit Report

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.

Finance Accounts and Appropriation Accounts of the Government of NCT of Delhi constitute the core data for this report. Controller of Accounts, GNCTD prepares the Finance and Appropriation Accounts of the State annually. Other sources include the following:

- Budget of the Government of NCT of Delhi: For assessing the fiscal parameters and allocative priorities *vis-à-vis* projections, as well as for evaluating the effectiveness of its implementation and compliance with the relevant rules and prescribed procedures.
- GSDP and State-related other statistics, Directorate of Economics and Statistics, GNCTD.
- Results of the audit carried out by the office of the Accountant General (Audit), Delhi.
- Various audit reports of the CAG of India have also been used for analysis/commentary, as appropriate.

The Draft State Finances Audit Report was sent to the Government of NCT of Delhi in January 2025 for comments. Principal Secretary (Finance), GNCTD has been requested to intimate a convenient date for conducting the exit conference. Replies received from the State Government have been suitably incorporated in the Report.

1.3 Overview of Government Accounts Structure and Budgetary Processes

The accounts of the Government of the NCT of Delhi (GNCTD) are kept in two parts:

1. Consolidated Fund of the Government of National Capital Territory of Delhi (Section 46 of the GNCTD Act, 1991)

The fund comprises of all revenues received by GNCTD, loans received from the Government of India, all grants made and all moneys received by GNCTD in repayment of loans. No moneys can be appropriated from this Fund except by law and for the purposes and in the manner provided in the Act.

2. Contingency Fund of the Government of National Capital Territory of Delhi (Section 47 of the GNCTD Act, 1991)

This Fund is in the nature of an imprest which is established by the State Legislature by law and is placed at the disposal of the Lieutenant Governor to enable advances to be made for meeting unforeseen expenditure, pending authorization of such expenditure by the State Legislature.

Besides, all other public moneys received by or on behalf of the Government, where the Government acts as a banker or trustee, are credited to the Public Account. As there is no Public Account separately for the Government of NCT of Delhi, transactions related to Public Account (Deposits, Advances, Reserve Funds, Remittances and Suspense) are merged in the Public Account of the Union Government. The closing balance of the GNCTD is merged with and forms part of the general cash balance of the Union Government and is treated as lying in deposit with the Union Government. The fiscal liabilities of the Government of NCT of Delhi comprise of largely of share of small savings collections.

Delhi is not covered under the recommendations of the Central Finance Commission and it gets grants-in-aid in lieu of State's share of Union taxes and duties.

Budget Document

Revenue receipts consist of GNCTD's tax revenue, non-tax revenue and grants-in-aid from Government of India (GoI).

Revenue expenditure consists of all those expenditures of the government, which do not result in creation of physical or financial assets. It relates to those expenses incurred for the normal functioning of the government departments and providing various services, interest payments on debt incurred by the government and grants-in-aid given to various institutions (even though some of the grants may be meant for creation of assets).

Capital receipts of GNCTD include recoveries of loans and advances, receipts through loan from GoI and miscellaneous capital receipts. GNCTD is not empowered to raise loans in the open market. All loans required are advanced to it from the Consolidated Fund of India.

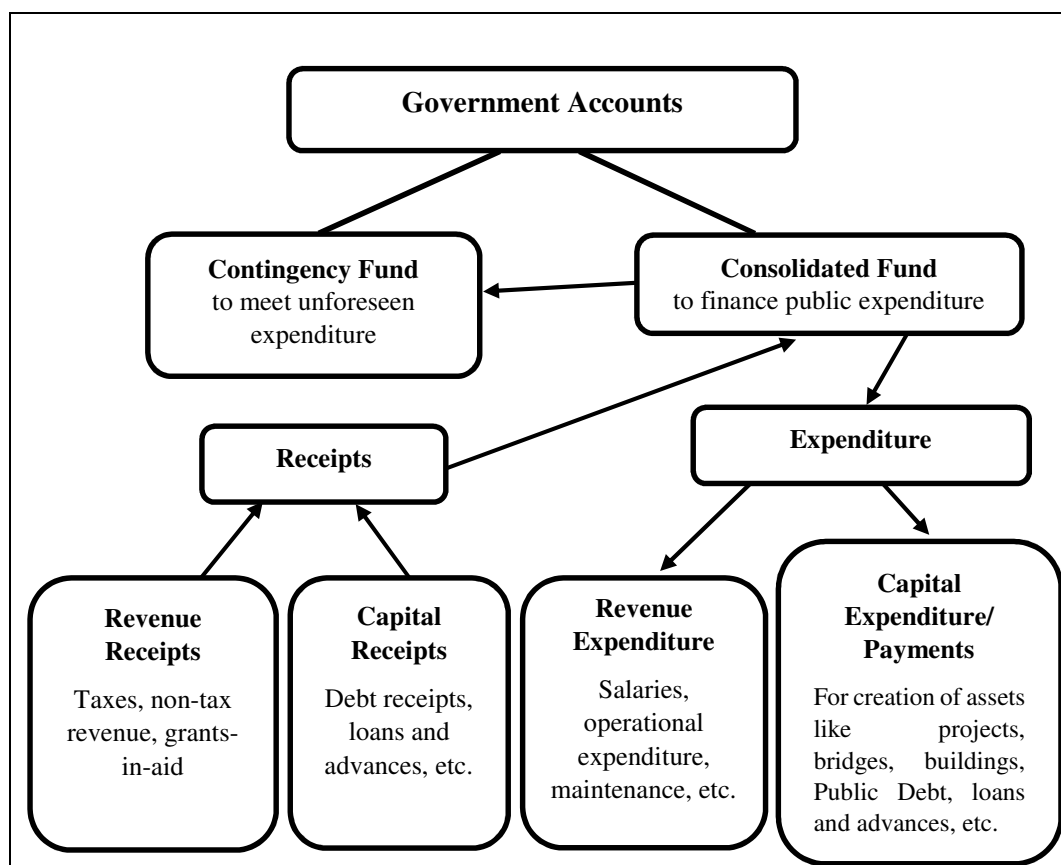
Capital expenditure broadly defined as expenditure incurred with the object of increasing concrete assets of a material and permanent character. It includes expenditure on the acquisition of land, building, machinery, equipment, investment in PSUs.

At present we have an accounting classification system in Government that is both functional and economic.

	Attribute of transaction	Classification
Standardized in List of Major and Minor Heads by CGA	Function-Education, Health etc./Department	Major Head (4-digit)
	Sub-Function	Sub-Major Head (2-digit)
	Programme	Minor Head (3-digit)
Flexibility left for States	Scheme	Sub-Head(2-digit)
	Sub-Scheme	Detailed-Head(2-digit)
	Economic nature/Activity	Object-Head-Salary, Minor works etc.(2-digit)

The functional classification let us know the department, function, scheme or program and object of the expenditure. Economic classification helps organize these payments as revenue, capital, debt etc. Economic classification is achieved by the numbering logic embedded in the first digit of 4-digit Major Heads. For instance, 0 and 1 is for revenue receipts, 2 and 3 for revenue expenditure etc. Economic classification is also achieved by an inherent definition and distribution of some object heads. For instance, generally “Salary” object head is revenue expenditure, “Construction” object head is capital expenditure. Object head is the primary unit of appropriation in the budget documents.

Chart 1.3: Structure of Government Accounts of GNCTD



Source: Finance Accounts, GNCTD.

Budgetary Processes

In terms of Section 27 of the GNCTD Act, 1991, the Lieutenant Governor of NCTD, in respect of every financial year shall cause to be laid before the Legislative Assembly, a statement of the estimated receipts and expenditure of the Capital for that year, in the form of an Annual Financial Statement.

In terms of Section 28 of the above Act, the statement is submitted to the State Legislature in the form of Demands for Grants/Appropriation and after approval of these, the Appropriation bill is passed by the State Legislature under Section 29 of the Act to provide for appropriation of the required moneys out of the Consolidated Fund.

Results of audit scrutiny of the budget and implementation of other budgetary initiatives of the GNCTD are detailed in **Chapter 3** of this Report.

1.3.1 Snapshot of Finances

Table 1.2 provides the details of actual financial results vis-a-vis budget estimates and actuals for the year 2023-24 and actuals of 2022-23.

The details of receipts and disbursements as well as the overall fiscal position during the last five years are given in **Appendix 1.2**.

Table 1.2: Actual financial results vis-à-vis budget estimates

(₹ in crore)

Sl. No.	Components	2022-23 Actuals	2023-24			
			Budget Estimates	Actuals	Percentage of actuals to BE	Percentage of actuals to GSDP
1.	Tax Revenue	47,363	53,565	53,681	100.22	4.85
2.	Non-tax Revenue	581	1,050	1,024	97.52	0.09
3.	Grants-in-aid and Contributions	14,759	8,137	2,093	25.72	0.19
4.	Revenue Receipts (1+2+3)	62,703	62,752	56,798	90.51	5.13
5.	Recovery of Loans and Advances	1,258	621	98	15.78	0.01
6.	Borrowings and other Liabilities	(-)4,566	10,001	3,934	39.34	0.36
7.	Capital Receipts (5+6)	(-)3,308	10,622	4,032	37.96	0.36
8.	Total Receipts (4+7)	59,395	73,374	60,830	82.90	5.49
9.	Revenue Expenditure, of which	48,246	56,983	50,336	88.34	4.54
10.	Interest payments	3,266	3,094	3,094	100.00	0.28
11.	Capital Expenditure	8,065	11,190	6,855	61.26	0.62
12.	Loans and advances	3,084	5,587	3,639	65.13	0.33
13.	Total Expenditure (9+11+12)	59,395	73,760	60,830	82.46	5.49
14.	Revenue Surplus/ (4-9)	14,457	5,769	6,462	112.01	0.58
15.	Fiscal Deficit (-)/Surplus(+) {(4+5)-13}	4,566	(-)10,387	(-)3,934	37.89	(-)0.36
16.	Primary Deficit (-) /Surplus (+) (15+10)	7,832	(-)7,293	(-)840	11.52	(-)0.08

Note: Borrowings and other liabilities: Net (Receipts - Disbursements) of Public Debt and Net of Opening and Closing Balance merged with General Cash Balance of GoI. No back to back loan was received during 2022-23 and 2023-24.

Grants-in-aid and contributions (GIA) decreased by ₹ 12,666.16 crore (85.82 per cent) over the previous year, which is mainly attributable to decrease in the receipt of ‘Compensation for Loss of Revenue arising out of implementation of GST’ under GST (Compensation to States) Act, 2017 by ₹ 11,679.22 crore (91.12 per cent). The said decrease in GIA was on the expected lines as GNCTD had projected lower revised estimates for GIA at ₹ 4,846 crore, which was 67 per cent less than last year’s actuals.

Due to pensionary liabilities of ₹ 2,023 crore and the expenditure on account of the Delhi Police amounting to ₹ 11,123 crore being borne by the Union Government, the Government of NCT of Delhi could register a revenue surplus of ₹ 6,462 crore in 2023-24, which would have turned to revenue deficit of ₹ 6,684 crore if the above two liabilities were to be borne by the state government.

1.3.2 Snapshot of Assets and Liabilities of the Government

In the existing Government accounting system, comprehensive accounting of fixed assets like land and buildings owned by the Government is not done. However, the Government accounts do capture the financial liabilities of the Government and the assets created out of the expenditure incurred. The assets comprise mainly the capital expenditure, loans and advances given by the GNCTD and cash balance. The liabilities consist only of loans and advances from the GoI. The summarized position of assets and liabilities is given in **Table 1.3:**

Table 1.3: Summarized position of Assets and Liabilities

(₹ in crore)

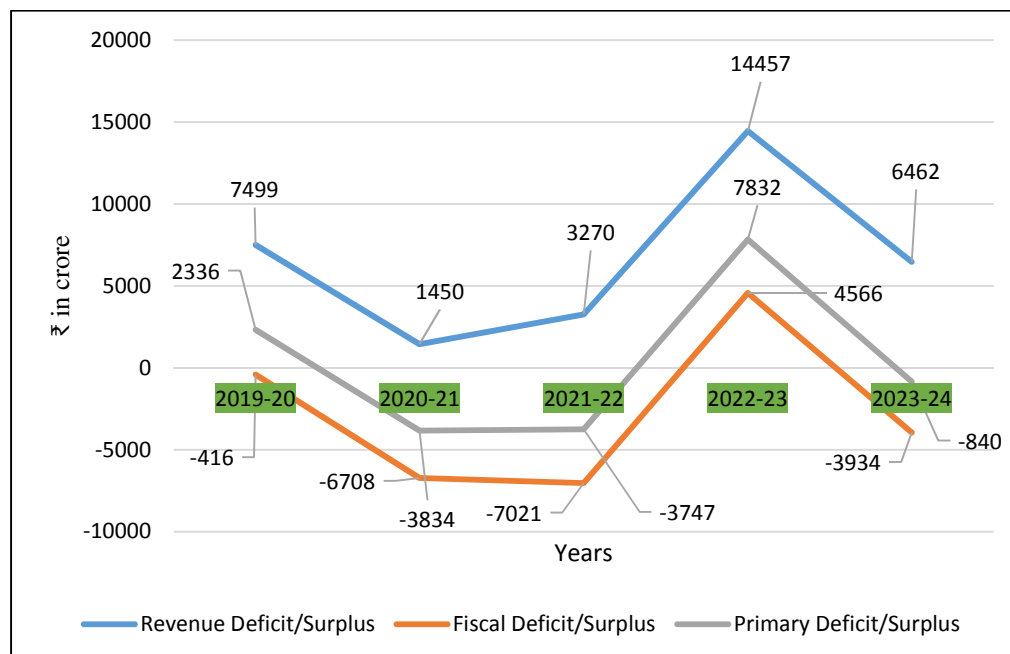
Liabilities					Assets				
		2022-23	2023-24	Per cent increase			2022-23	2023-24	Per cent increase
Consolidated Fund									
A	Loans and Advances from Central Government	52,380	47,387	(-) 9.53	a	Gross Capital Expenditure	91,359	98,215	7.50
B	Balance of capital outlay adopted from CGA during 1994-95	1,588	1,588	0	b	Loans and Advances	74,280	77,821	4.77
C	Balance of loans and advances adopted from CGA during 1994-95	3,356	3,356	0	c	Closing balance merged with the general cash balance of Government of India	14,451	5,523	(-) 61.78
D	Cumulative Surplus in Revenue Account	1,22,766	1,29,228	5.26					
Total		1,80,090	1,81,559		Total		1,80,090	181,559	

Note: The assets amounting to ₹ 91,359 crore and ₹ 98,215 crore as on 31 March 2023 and 31 March 2024 respectively under the head ‘Gross Capital Outlay’ include an amount of ₹ 1,588 crore which were adopted during 1994-95 from the Office of Controller General of Accounts. Similarly, Loans and Advances depicted on assets side amounting to ₹ 74,280 crore and ₹ 77,821 crore as on 31 March 2023 and 31 March 2024 respectively include ₹ 3,356 crore adopted during 1994-95 from the Office of Controller General of Accounts.

1.4 Trends in surplus/deficit

Charts 1.4 and 1.5 give trends in surplus/deficit indicators and the surplus/deficit/ trends relative to GSDP during the period 2019-20 to 2023-24.

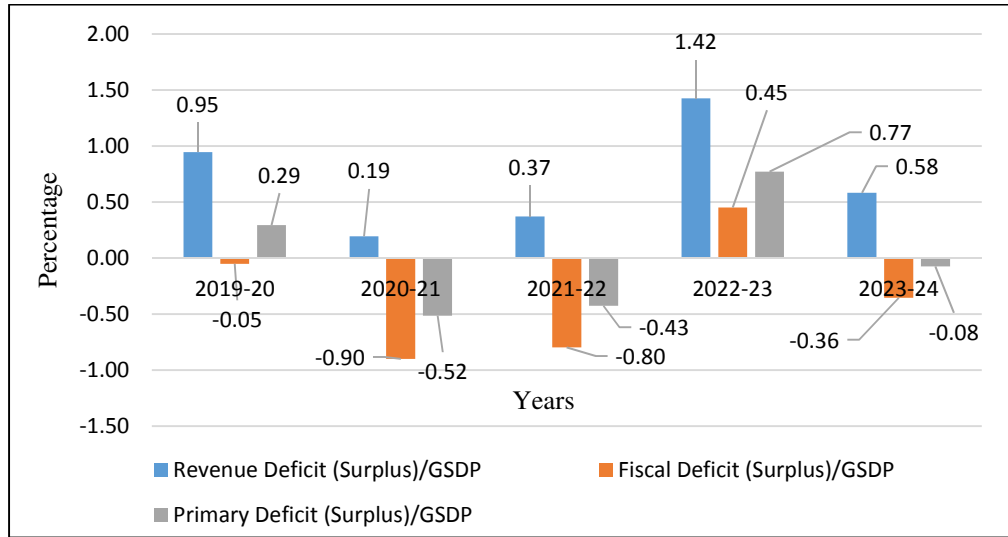
Chart 1.4: Trends in surplus/deficit indicators over the period 2019-20 to 2023-24



Source: Principal Accounts Office, GNCTD.

It can be seen from **Chart 1.4**, fiscal deficit increased consistently during 2019-20 to 2023-24 from ₹ 416 crore to ₹ 3,934 crore during 2023-24 with the exception of 2022-23 reporting a fiscal surplus of ₹ 4,566 crore. The variation in fiscal deficit during 2023-24 over the previous year was mainly attributable to decrease in the receipt of GIA towards 'Compensation for Loss of Revenue arising out of implementation of GST' under GST (Compensation to States) Act, 2017 by ₹ 11,679.22 crore (91.12 per cent), which was on the expected lines since GNCTD had projected lower revised estimates for GIA at ₹ 4,846 crore, which was 67 per cent less than the actuals for the previous year. Further, as per **Chart 1.5**, Fiscal deficit stood at (-) 0.36 per cent of GSDP in 2023-24 as against fiscal surplus of 0.45 per cent of GSDP in 2022-23.

Chart 1.5: Trends in deficit indicators relative to GSDP over the period 2019-20 to 2023-24



Source: Estimates of State Domestic Product of Delhi 2023-24, Directorate of Economics and Statistics, GNCTD.

CHAPTER-2

**FINANCES OF THE GOVERNMENT OF
NATIONAL CAPITAL TERRITORY OF
DELHI**

Chapter-2

Finances of the Government of National Capital Territory of Delhi

This chapter provides a broad perspective of the finances of the Government of National Capital Territory of Delhi (GNCTD) during FY 2023-24 and analyses changes in the key fiscal aggregates as compared to the previous year, keeping in view the overall trends during the last five years.

2.1 Major changes in key fiscal aggregates in FY 2023-24 vis-à-vis FY 2022-23

This section gives a bird's eye view of the major changes in key fiscal aggregates of GNCTD during the financial year, compared to the previous year. Each of these indicators have been analysed in the succeeding paragraphs. Major changes in key fiscal aggregates in FY 2023-24 compared to FY 2022-23 are given in **Table 2.1**:

Table 2.1: Changes in key fiscal aggregates of GNCTD in FY 2023-24 compared to FY 2022-23

Revenue Receipts	<ul style="list-style-type: none">✓ Revenue receipts decreased by 9.42 <i>per cent</i>.✓ Own Tax receipts increased by 13.34 <i>per cent</i>.✓ Non-tax receipts increased by 76.25 <i>per cent</i>.✓ Grants-in-Aid from Government of India decreased by 85.82 <i>per cent</i>.
Revenue Expenditure	<ul style="list-style-type: none">✓ Revenue expenditure increased by 4.33 <i>per cent</i>.✓ Revenue expenditure on General Services decreased by 2.19 <i>per cent</i>.✓ Revenue expenditure on Social Services increased by 3.70 <i>per cent</i>.✓ Revenue expenditure on Economic Services increased by 3.70 <i>per cent</i>.✓ Expenditure on Compensation and Assignments to Local Bodies and Panchayati Raj Institutions increased by 20.73 <i>per cent</i>.
Capital Receipts	<ul style="list-style-type: none">✓ Debt Capital Receipts decreased by 100 <i>per cent</i>.✓ Non-debt Capital Receipts decreased by 92.21 <i>per cent</i>.
Capital Expenditure	<ul style="list-style-type: none">✓ Capital expenditure decreased by 15 <i>per cent</i>.✓ Capital expenditure on General Services decreased by 24.96 <i>per cent</i>.✓ Capital expenditure on Social Services decreased by 41.35 <i>per cent</i>.✓ Capital expenditure on Economic Services increased by 29.03 <i>per cent</i>.
Loans and Advances	<ul style="list-style-type: none">✓ Disbursement of Loans and Advances increased by 18 <i>per cent</i>.✓ Recoveries of Loans and Advances decreased by 92.21 <i>per cent</i>.
Public Debt	<ul style="list-style-type: none">✓ Public Debt Receipts decreased by 100 <i>per cent</i>.✓ Repayment of Public Debt increased by 5.92 <i>per cent</i>.

2.2 Sources and Application of Funds

This section compares the components of the sources and application of funds of GNCTD during the financial year compared to the previous year. Details of sources and application of funds during 2022-23 and 2023-24 are shown in **Table 2.2**, **Chart 2.1** and **Chart 2.2**.

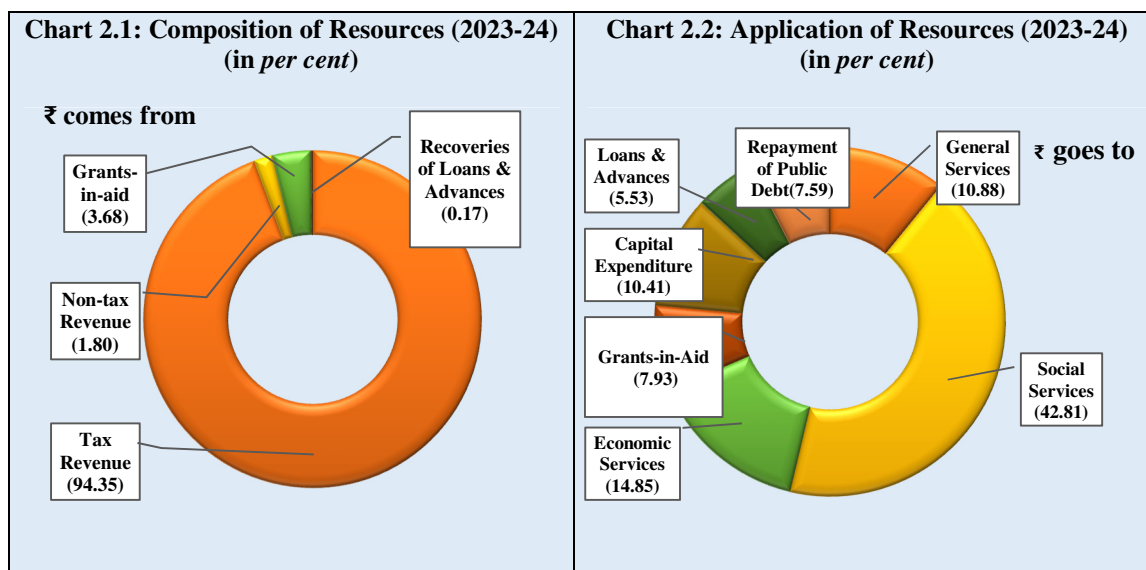
Table 2.2: Details of Sources and Application of funds during 2022-23 and 2023-24

(₹ in crore)

	Particulars	2022-23	2023-24	Increase/ Decrease (in per cent)
Sources	Opening Balance	11,349	14,451	27.33
	Revenue Receipts	62,703	56,798	(-) 9.42
	Recoveries of Loans and Advances	1,258	98	(-) 92.21
	Public Debt Receipts (Net)	(-) 1,464	(-)4994 ¹	(-) 241.12
	Total	73,846	66,353	(-) 10.14
Application	Revenue Expenditure	48,246	50,336	4.33
	Capital expenditure	8,065	6,855	(-) 15
	Disbursement of Loans and Advances	3,084	3,639	18
	Closing Balance ²	14,451	5,523	(-) 61.78
	Total	73,846	66,353	(-) 10.15

Source: Finance Accounts of respective years

Composition and application of resources in the Consolidated Fund of the State during 2023-24 is given in **Chart 2.1** and **Chart 2.2**.



Source: Finance Accounts

While tax revenue remained the largest contributor to GNCTD's resources, the funds were applied largely for social services.

¹ Due to decrease in public debt receipts by ₹ 3,251.22 crore (100 per cent) over the previous year.

² The closing balance of National Capital Territory of Delhi of ₹ 5,523 crore is depicted under the major head '8450: Balance Account of Union Territories' which gets merged in the Union cash balance.

2.3 Resources of GNCTD

The resources of GNCTD are described below:

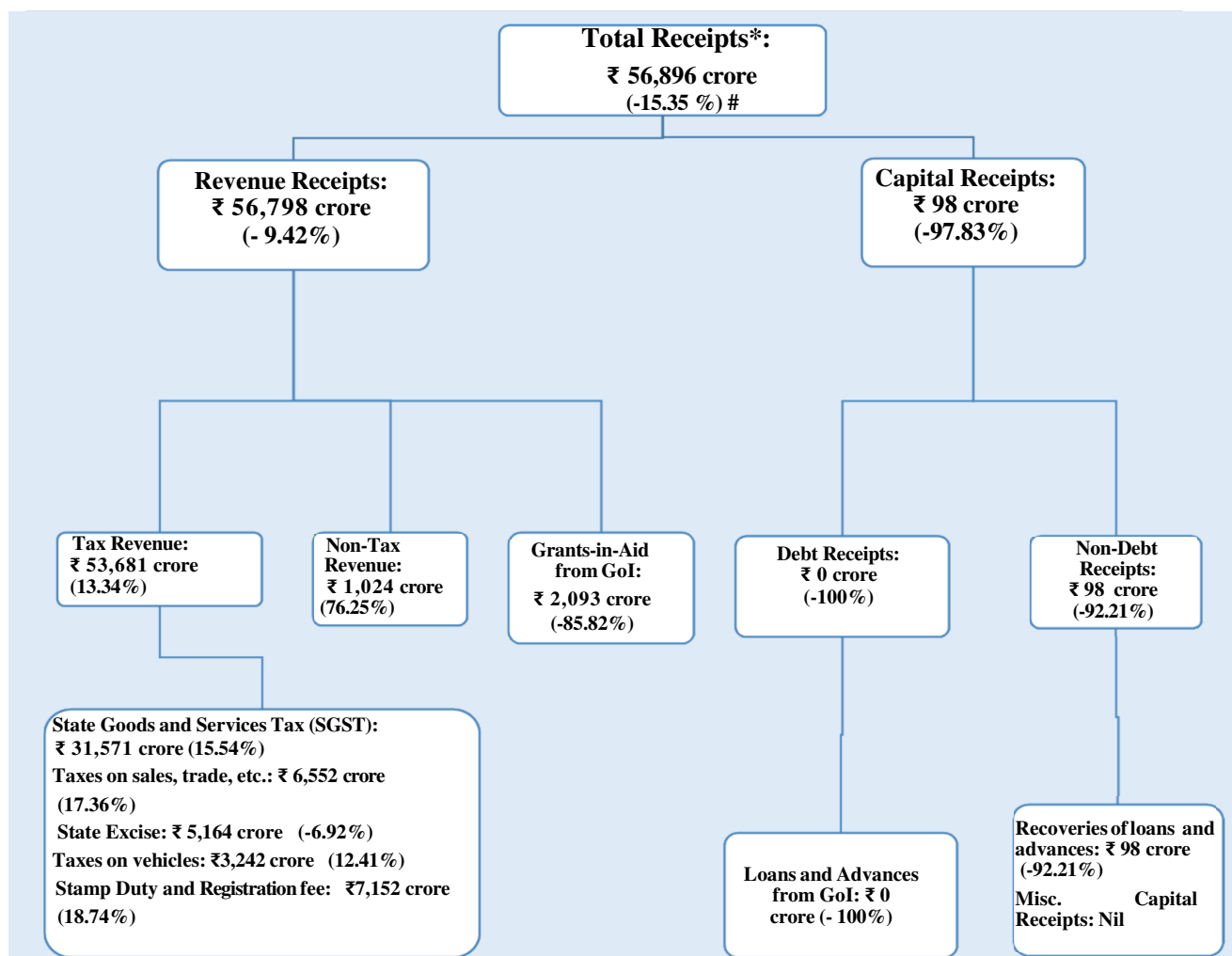
- i. **Revenue receipts** consist of tax revenue, non-tax revenue and grants-in-aid from the Government of India (GoI).
- ii. **Capital receipts** (debt and non-debt receipts) of GNCTD include recoveries of loans and advances disbursed to SPSEs etc., receipts through loan from GoI and miscellaneous capital receipts.

Both revenue and capital receipts form part of the Consolidated Fund of GNCTD.

2.3.1 Receipts of GNCTD

The composition of overall receipts is given in **Chart 2.3**.

Chart 2.3: Composition of receipts of GNCTD during 2023-24



Source: Finance Accounts

* excluding Opening balance and Contingency Fund

figures in parenthesis indicate the growth rate over the previous year

Revenue receipts have, thus, witnessed a decline of 9.42 per cent over the previous year and capital receipts a decline of 97.83 per cent. Detailed analysis is in paras below.

2.3.2 GNCTD's Revenue Receipts

Revenue receipts consist of GNCTD's tax and non-tax revenues and grants-in-aid from GoI.

2.3.2.1 Trends and growth of Revenue Receipts

The trends in growth of revenue receipts, revenue receipts relative to GSDP, buoyancy ratio and composition of revenue receipts are given in **Table 2.3**.

Table 2.3: Trends in Revenue Receipts

(₹ in crore)					
Parameters	2019-20	2020-21	2021-22	2022-23	2023-24
Revenue Receipts (RR)	47,136	41,864	49,313 ³	62,703	56,798
Rate of growth of RR (per cent)	9.33	(-)11.18	17.79	27.15	(-) 9.42
Own Tax Revenue (a)	36,566	29,425	40,019	47,363	53,681
Rate of growth of Own Tax Revenue (per cent)	(-)0.16	(-) 19.53	36.00	18.35	13.34
Own Non-Tax Revenue (b)	1,097	980	827	581	1,024
Own revenue (a + b)	37,663	30,405	40,846	47,944	54,705
Rate of growth of Own Revenue (per cent)	1.06	(-)19.27	34.34	17.38	14.10
Grants-in-Aid from GoI	9,473	11,459	8,467	14,759	2,093
Rate of growth of Grants-in- Aid from GoI (per cent)	62.10	20.96	(-) 26.11	74.31	(-) 85.82
Gross State Domestic Product (GSDP) (2011-12 Series) (Rupees in lakh crore)	7.93	7.44	8.81	10.15	11.08
Rate of growth of GSDP (per cent)	7.38	(-) 6.13	18.42	15.13	9.17
RR/GSDP (per cent)	5.94	5.62	5.60	6.18	5.13
Buoyancy Ratios⁴					
Government of NCT of Delhi's Own Tax Revenue Buoyancy w.r.t GSDP	(-) 0.02	3.19	1.95	1.21	1.45

Source: Directorate of Economics and Statistics, GNCTD.

The following emerges from **Table 2.3** above:

- (a) Revenue receipts increased from ₹ 47,136 crore in 2019-20 to ₹ 56,798 crore in 2023-24 at an annual average growth rate of 7 per cent on account of the

³ GST compensation is the revenue of the State Government under GST (Compensation to States) Act, 2017. Delhi also received back to back loan of ₹ 5,865 crore and ₹ 6,193 crore during 2020-21 and 2021-22 respectively under debt receipts of GNCTD with no repayment liability for the State. Due to this arrangement, revenue may be read in conjunction with debt receipt in lieu of GST compensation.

⁴ Buoyancy ratio indicates the elasticity or degree of responsiveness of a fiscal variable with respect to a given change in the base variable. For instance, Own tax revenue buoyancy with respect to GSDP at 1.45 implies that own tax revenue receipts tend to increase by 1.45 percentage points, if the GSDP increases by one per cent.

growth in own tax revenue by ₹17,115 crore (46.81 per cent) in the said period. However, during 2023-24 revenue receipts decreased mainly due to decrease in Grants in aid (GIA) from GoI by ₹ 12,666.16 crore. In fact, GNCTD did not receive any special assistance towards discretionary grant of ₹325 crore in lieu of share in central taxes and also receipt of GST compensation declined substantially by ₹11,679.22 crore (91.12 per cent), which was attributable to ‘the sunset clause of 5 years’ (22.6.2017 to 21.06.2022) under the GST (Compensation) to States Act, 2017 as per which GST Compensation to States was payable for revenue loss only up to June 2022.

- (b) During 2019-20, about 79.90 per cent of revenue receipts came from GNCTD’s own resources while Grants-in-aid contributed 20.10 per cent. In the year 2023-24, about 96.32 per cent of revenue receipts came from GNCTD’s own resources while grants-in-aid contributed 3.68 per cent.
- (c) Own tax revenue showed increasing trend from 2019-20 to 2023-24 (with the exception of 2020-21). The increase in the current year by ₹ 6,318 crore (13.34 per cent) in 2023-24 over the previous year was attributable to surge in the receipts of SGST (₹ 4,247 crore) and enhanced receipts under Stamp duty and Registration fee (₹ 1,129 crore).
- (d) The share of GNCTD’s own tax revenue to total revenue receipts increased from 77.58 per cent in 2019-20 to 94.51 per cent in 2023-24. This is attributable to increase in growth rate of own tax revenue (46.81 per cent) as compared to the growth rate of revenue receipts (20.50 per cent) during the said period.
- (e) NCT of Delhi’s GSDP increased by 39.71 per cent in five years of period from 2019-20 to 2023-24. Further, Revenue receipts as a percentage of GSDP decreased in the current year over the previous year due to the decrease in receipt of Grants in aid from GoI. The State’s own tax revenue buoyancy with respect to GSDP increased from (-) 0.02 in 2019-20 to 1.45 in 2023-24.

2.3.2.2 GNCTD’s Own Resources

GNCTD’s performance in mobilisation of resources is assessed in terms of its own resources comprising of revenue from its own tax and non-tax sources.

Own Tax Revenue

Own tax revenues of GNCTD consist of State GST, State excise, Taxes on vehicles, Stamp duty and Registration fee, Land revenue, etc. The trend of components of own tax revenue during the period 2019-20 to 2023-24 is presented in **Table 2.4**.

Table 2.4: Components of Government of NCT of Delhi's own tax revenue

Revenue Head	₹ in crore)					Spark line
	2019-20	2020-21	2021-22	2022-23	2023-24	
State Goods and Services Tax (SGST)	19,465	15,676	22,263	27,324	31,571	
Taxes on Sales, Trade, etc.	5,475	4,411	5,099	5,582	6,552	
State Excise	5,068	4,108	5,488	5,548	5,164	
Taxes on Vehicles	1,948	1,676	1,956	2,884	3,242	
Stamp duty and Resigistration Fee	4,606	3,549	5,212	6,023	7,152	
Land Revenue	3	4	0	0	0	
Other Taxes	1	1	1	2	0	
Total	36,566	29,425	40,019	47,363	53,681	

The increase in SGST collection in the current year over the previous year (as per **Table 2.4** above) by ₹ 4,247 crore (15.54 per cent) was mainly attributable to an increase in the input tax credit cross utilisation of SGST and IGST by ₹ 822 crore coupled with increase in the apportionment of IGST by ₹ 2,332 crore over the previous year.

Variation in the actuals of tax revenue with respect to estimates

Further, as detailed in **Appendix 2.1**, the variation in the actuals of the above components of tax revenue with respect to (i) BE ranged from (-) 100 to 19.26 per cent with maximum recorded under Land revenue {(-) 100 per cent} and State Excise {(-) 29.88 per cent} and (ii) RE ranged from (-) 100 per cent to 0.73 per cent with maximum recorded under 'Other Taxes' {(-) 100 per cent}.

As per the books of RBI the amount of SGST is ₹ 31,571 crore, which matched the depiction in GNCTD Finance Accounts.

Integrated Goods and Services Tax (IGST)

GNCTD receives funds towards settlement of IGST collected by the Centre on the basis of cross utilisation of Input Tax Credit of IGST and SGST/UTGST and apportionment from GoI, which is accounted for under SGST. The details of funds received during the period 2021-2024 are given in **Table 2.5**.

Table 2.5: IGST trends for the period 2021-22 to 2023-24

Head	₹ in crore)		
	2021-22	2022-23	2023-24
Input Tax Credit	3,761	6,389	7,210
Apportionment of IGST (Tax)	6,820	7,289	9,610
Apportionment of IGST (Interest)	5	19	30
Advance Apportionment of IGST	1,413	968	(-) 332
Total	11,999	14,665	16,518

Arrears of revenue

Arrears of revenue indicate delayed realisation of revenue due/payable to the Government. The details of arrears of revenue as on 31 March 2024 under the Major Head '0040-Taxes on Sales, Trade', etc., as per information furnished by the Department of Trade and Taxes, GNCTD amounted to ₹68,940 crore, of which ₹ 34,911 crore was outstanding for more than five years.

Arrears of assessment

Arrears of assessment indicate potential revenue, which is blocked due to delayed assessment. During 2023-24, number of cases due for assessments was 31,817 which were fully disposed of by the end of the financial year.

Details of evasion of tax detected by the Department, refund cases, etc.

The cases of evasion of tax detected by the Excise and Taxation Department, cases finalised and the demands for additional tax raised are important indicators of revenue collection efforts of the State Government. Promptness in disposal of refund cases is an important indicator of performance of the Department.

As per the information provided by GNCTD, cases of evasion of tax detected and details of refund cases for the year 2023-24 are depicted in **Table 2.6** and **Table 2.7** respectively.

Table 2.6: Evasion of tax detected

Head of revenue	Cases pending as on 31 March 2023	Cases detected during 2023-24	Total	No. of cases in which assessment / investigation completed and additional demand with penalty, etc. raised		No. of cases pending under appeal as on 31 March 2024
				No. of cases	Amount of demand (₹ in crore)	
GST	291	47	338	07	0.97	331

Source: Department of Trade and Taxes, GNCTD

Table 2.7: Details of refund cases for the year 2023-24

Sl. No.	Particulars	GST		Sales tax/VAT	
		No. of cases	Amount (₹ in crore)	No. of cases	Amount (₹ in crore)
1	Claims outstanding at the beginning of the year	4,631	1,493.17	4,688	854.56
2	Claims received during the year	7,771	1,441.11	228	20.33
3	Refunds made during the year*	5,137	366.13	1741	88.93
4	Refunds rejected/set-off/adjusted during the year		84.70	684#	11.13
5	Balance outstanding at the end of year	7,265	2,483.45	3,175	774.83

*excluding provisional refund, Refund adjusted/transferred

684 cases represent refunds (included in S.no.3) and set-offs (shown in S.no.4)

Non-Tax Revenue

Non-tax revenue consists of interest receipts, dividends and profits, departmental receipts, etc. Components of GNCTD's non-tax revenue and trends are given in **Table 2.8**.

Table 2.8: Components of GNCTD's non-tax revenue

(₹ in crore)

Revenue Head	2019-20	2020-21	2021-22	2022-23	2023-24
Interest Receipts	404	468	356	58	376
Dividends and profits	16	10	90	104	175
Other Non-tax revenue receipts	677	502	381	419	473
a) Public Works	13	43	23	43	15
b) Education	27	79	10	8	95
c) Medical & Public health	112	95	97	116	111
d) Power	87	33	52	61	59
e) Others etc.	438	252	199	191	193
Total Non-tax Revenue	1,097	980	827	581	1024

Source: Finance Accounts of respective years

As per **Table 2.8**, Non-tax revenue consistently registered a decreasing trend during 2019-20 to 2022-23. However, it increased during the current year by ₹ 443 crore (76.25 per cent) over the previous year mainly on account of increase in interest receipts by ₹ 318 crore (548.28 per cent).

Further, other non-tax revenue receipts decreased by ₹ 204 crore (30.14 per cent) during 2019-20 to 2022-23. However, during 2023-24, there was a slight increase by ₹ 54 crore, which was mainly attributable to enhanced receipts from 'Secondary Education (₹56 crore) and Sports & Youth Services (₹36 crore)'.

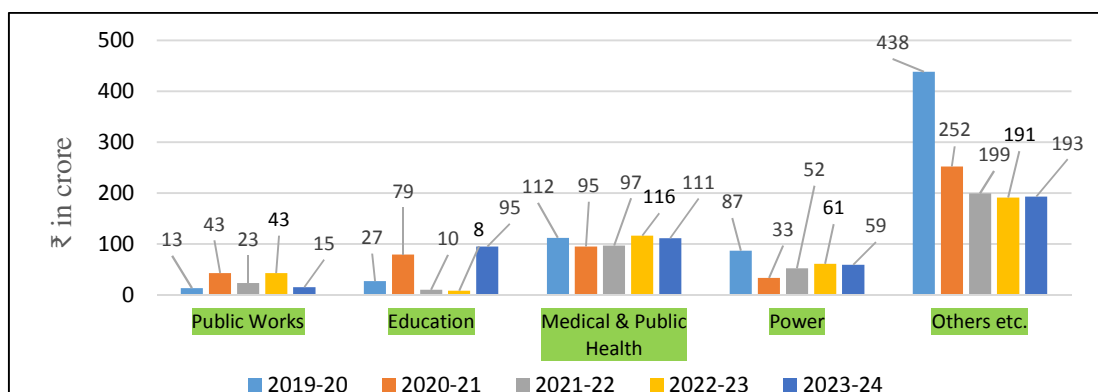
GNCTD's actual own non-tax revenue vis-à-vis RE for the year 2023-24 is shown in **Table 2.9** below:

Table 2.9: GNCTD's actual own non-tax revenue vis-à-vis RE for the year 2023-24

(₹ in crore)

Non-tax revenue head	RE (as per Receipts Budget 2024-25)	Actuals	Difference between RE and Actuals	Percentage of (+) Excess/ (-) Shortfall to RE
Interest Receipts	485	376	(-) 109	(-) 22.47
Dividends and profits	90	175	(+) 85	(+) 94.44
Other non-tax revenue receipts	786	473	(-) 313	(-) 39.82
Total	1,361	1,024	(-) 337	(-) 24.76

The trends in some heads of other non-tax revenue receipts are shown in **Chart 2.4**.

Chart 2.4: Trends in heads of ‘Other Non-Tax revenue’**2.3.2.3 Grants-in-Aid from Government of India**

Government of India discontinued Plan and Non-plan classification for providing Grants-in-Aid (GIA) to States during 2018-19. During 2023-24, GNCTD received Grant-in-Aid (GIA) from GOI amounting to ₹ 2,093 crore, which is 25.72 per cent of BE of ₹ 8,137 crore. The details of GIA from GoI are in **Table 2.10**:

Table 2.10: Grants-in-aid from Government of India

Head	2019-20	2020-21	2021-22	2022-23	2023-24
Centrally Sponsored Schemes (CSS)	1,169.48	1,441.46	991.93	981.79	955.34
Normal Central Assistance (block grants)	472.00	626.00	626.00	626.00	Nil
Other Grants	70.56	Nil	3.43	9.49	Nil
Grants in lieu of Share in Central Taxes	325.00	325.00	325.00	325.00	Nil
Compensation of loss of revenue arising out of implementation of GST	7,436.00	5,521.65	6,445.96	12,817.02	1,137.80
Contribution to the Delhi Disaster Response Fund	Nil	161.49	Nil	Nil	Nil
Grants to meet Revenue Deficit	Nil	3,383.00	Nil	Nil	Nil
Grants as advance assistance for relief on account of Natural Calamities	Nil	Nil	75.00	Nil	0.00
Total	9,473.04	11,458.60	8,467.32	14,759.30	2,093.14
Percentage of GIA to Revenue Receipts	20.10	27.37	17.17	23.54	3.68

Source: Finance Accounts of respective years

Due to the sunset clause in the GST Act 2017, GST Compensation being paid to state governments for the revenue loss ceased in June 2022. Thus, there was a decrease in the compensation received from GoI (for loss of revenue arising out of implementation of GST) and stood at ₹1,137.80 crore during 2023-24 in place of ₹12,817.02 crore during previous year. Resultantly, the total figures of GIA received from GoI dipped in the current year by ₹ 12,666.16 crore (85.82 per cent).

Delhi is not covered under the recommendations of the Central Finance Commission and gets grants-in-aid (₹ 325 crore since 2001-02) in lieu of State's share of Union taxes and duties. In the current year, the said grants-in-aid was not received.

2.3.2.4 Centrally Sponsored Schemes

To verify the utilisation of grants-in-aid received from GoI, under Centrally Sponsored Schemes, five schemes were selected for detailed study.

Centrally Sponsored Schemes	Unspent balance as on 31.3.2024 (percentage of available funds)	Delay in transfer of Central/State Share to SNA Account (Avoidable interest liability leviable @7 per cent per annum)	Interest earned not remitted/incorrectly remitted
		Compliance required under GOI guidelines of February 2023	Compliance required under GOI guidelines of June 2021
(i) Saksham Anganwadi and (ii) Poshan 2.0	₹ 11.06 crore (66.48%)	15 days (₹ 4.78 lakh)	₹ 12.42 lakh
(iii) Mission Vatsalya	₹ 177.66 lakh (Excess)	9 months (₹ 40.27 lakh)	₹ 24.15 lakh
(iv) Atal Mission for Rejuvenation of Urban Transformation (AMRUT 1.0 & 2.0)	<ul style="list-style-type: none"> • ₹ 154.09 crore (75 per cent) {AMRUT 1.0} • ₹ 67.69 crore (32 per cent) {AMRUT 2.0} 	47 days (₹ 1.40 crore) {AMRUT 1.0}	-
(v) Safe City Project for Safety of Women by Delhi Police	₹ 130.45 crore (100%)	78 days (₹ 1.09 crore)	-

Thus, for the sampled schemes examined in audit, a total of 29 per cent of the funds received by the departments remained unspent. Besides, due to delays in the transfer of central/state shares by GNCTD for these schemes, as per the relevant rules for the schemes, state government had to bear interest cost @ 7 per cent per annum. Thus, an avoidable interest liability of ₹ 2.94 crore had been created by GNCTD, which has yet to be remitted to the GoI account. Additionally, as per GoI Guidelines 2021, interest earned on government transfers had to be remitted back into the Consolidated Fund of India (CFI). However, for the five schemes examined in audit, interest earned of ₹ 36.57 lakhs had not been remitted back into CFI.

- With respect to schemes **Saksham Anganwadi and Poshan 2.0**, Department of Women and Child Development (DWCD) replied (September 2024, October 2024) that it would:
 - (i) address the issue of delay and improve the effectiveness of the scheme
 - (ii) enhance the communication and coordination between Departments to avoid future delay.
 - (iii) review and refine their internal procedures for interest calculation and submission to avoid delay in future.

- With respect to scheme *Mission Vatsalya*, DWCD replied (September 2024) that the deposit of Central Share of interest earned to CFI was under process and that the said amount was transferred to SNA after obtaining the approval of Finance Department, GNCTD in January 2024. The reply is not tenable as every effort should have been made by DWCD to transfer the amount within the prescribed time limit.
- With respect to unspent balance under *AMRUT* scheme, Department of Urban Development replied that (August 2024) the ULBs (DJB & MCD) had assured to complete the projects under AMRUT 1.0 by 31 March 2025.

Besides, the other observations noticed under the selected Centrally Sponsored Schemes (CSS) are as under:

a) Saksham Anganwadi and Poshan 2.0

- i. Interest earned on funds received from GoI on the CSS amounting to ₹ 12.42 lakh was transferred to CFI (August 2024) in the incorrect head of account '0235608010170- Saksham Anganwadi WCD' instead of designated head of account i.e., Major head 0049, Sub-major head-02, Minor head 800 (i.e. 0049-02-800) in contravention of the GoI guidelines (June 2021) *ibid*.

The reply of DWCD (September 2024) that the interest was booked as per the mapping provided by the PAO- WCD on the PFMS portal, is not tenable as the interest is to be deposited as mandated in the aforesaid guidelines.

b) Indira Gandhi National Old Age Pension Scheme (National Social Assistance Programme)

- (i) An amount of ₹ 13.21 crore was lying as unspent balance on 31st March 2022 in respect of Central Share received by Department of Social Welfare (DSW) under IGNOAP scheme (being a component of NSAP) and was not transferred to SNA in contravention of the GOI guidelines (July 2022). As a consequence, the said funds were returned to GoI on 02 February 2024 and no funds were received from GoI for the CSS till 31 March 2024.
- (ii) As per point No. 11 of GoI guidelines dated 23 March 2021, separate budget lines had to be made in Detailed Demands for Grants (DDG) for Central and State share against each centrally sponsored scheme.

The Department of Social Welfare provided for a top up to the central assistance received under IGNOAPS share and booked the entire amount (central assistance and State top-up) under the State head of Account '2235.02.104.66.00.49-Senior Citizen Pension Scheme-Expansion of old age assistance', which was in contravention of the above guidelines.

The replies to the observations were awaited from the Department (January 2025).

2.3.2.5 Single Nodal Agency

During examination of the reports of the PFMS Portal for the year 2023-24, audit noted the following:

- i. As per information available on the PFMS portal, ₹ 951.87 crore was released to State treasury by GoI but only ₹ 947.20 crore was transferred to SNA account by GNCTD in 2023-24 resulting in short transfer of ₹ 4.67 crore. In 7 CSS, GoI transferred ₹ 284.22 crore to the GNCTD against which state government released only ₹ 85.01 crore to State Treasury/PAO, resulting in a short transfer of ₹ 199.21 crore to State Treasury.
- ii. As per PFMS SNA 01 report, there were unspent balances of ₹ 842.21 crore in SNA accounts during 2023-24.
- iii. GNCTD short-transferred funds amounting to ₹ 18.31 crore in four CSS with respect to its proportionate State's share.
- iv. There was a delay ranging from 31 to 365 days in transferring Central Share to SNA accounts, resulting in an avoidable and as yet undischarged liability on account of penal interest amounting to ₹ 5.44 crore at the end of F.Y. 2023-24.

2.3.3 Capital Receipts

Capital receipts comprise of recoveries of loans and advances given by GNCTD (non-debt) and receipts of loan and advances (debt) from GoI. Capital receipts during five years (2019-20 to 2023-24) are detailed in **Table 2.11**.

Table 2.11: Trends in growth and composition of Capital Receipts

	(₹ in crore)				
Sources of GNCTD's Receipts	2019-20	2020-21	2021-22	2022-23	2023-24
Capital Receipts (debt and non-debt)	5,588	15,996	11,816	4,509	98
Loans and advances from GoI (debt) [#]	4,765	15,365	11,193	3,251	0
Recoveries of Loans and Advances (non-debt)	823	631	623	1,258	98
Internal Debt ⁵	NA	NA	NA	NA	NA
Growth rate	NA	NA	NA	NA	NA
Rate of growth of debt Capital Receipts ^{##}	65.45	99.37	(-) 47.37	(-) 34.98	(-) 100
Rate of growth of non-debt capital receipts	(-)49.94	(-)23.33	(-)1.27	101.93	(-) 92.21
Rate of growth of GSDP	7.38	(-)6.13	18.42	15.13	9.17
Rate of growth of Capital Receipts (per cent)	23.52	186.26	(-)26.13	(-)61.84	(-) 97.83

Source: Directorate of Economics and Statistics and Finance Accounts of respective years

[#] During the year 2020-21 and 2021-22, it includes ₹ 5,865 crore and ₹ 6,193 crore respectively as back to back loan from GoI in lieu of GST compensation shortfall, which are not to be repaid by the State from its sources. ^{##} Rate of growth of debt capital receipts for the years 2020-21, 2021-22 and 2022-23 has been calculated after exclusion of the above GST compensation.

⁵ There is no internal debt of Government of NCT of Delhi.

Non-debt capital receipts decreased by 92.21 *per cent* over the previous year mainly due to reduced recoveries of loans and advances.

2.4 Application of Resources

This paragraph along with sub-paragraphs gives the analysis of allocation of expenditure in the State.

2.4.1 Growth and Composition of Expenditure

Trends and composition of total expenditure over the last five years (2019-20 to 2023-24) are shown in **Table 2.12**.

Table 2.12: Total expenditure and its composition

(₹ in crore)					
Parameters	2019-20	2020-21	2021-22	2022-23	2023-24
Total Expenditure (TE)⁶	48,375	49,203	56,957	59,395	60,830
Revenue Expenditure (RE)	39,637	40,414	46,043	48,246	50,336
Capital Expenditure (CE)	5,472	4,699	8,311	8,065	6,855
Loans and Advances (L&A)	3,266	4,090	2,603	3,084	3,639
As a percentage of GSDP					
TE/GSDP	6.10	6.61	6.46	5.85	5.49
RE/GSDP	5.00	5.43	5.22	4.75	4.54
CE/GSDP	0.69	0.63	0.94	0.79	0.62
L&A/GSDP	0.41	0.55	0.30	0.30	0.33

Source: Finance Accounts of respective years

It can be seen from **Table 2.12** above that the total expenditure continuously increased from ₹ 48,375 crore (2019-20) to ₹ 60,830 crore (2023-24) at a Compound Annual Growth rate (CAGR) of 4.69 *per cent*⁷.

Similarly, the revenue expenditure continuously increased from ₹ 39,637 crore (2019-20) to ₹ 50,336 crore (2023-24) at a CAGR of 4.90 *per cent*⁸ and as a percentage of GSDP it has fallen for the past two years. Capital expenditure during 2023-24 decreased by 15 *per cent* over the previous year, but as a percentage of GSDP declined from a high of 0.94 *per cent* in 2021-22 to 0.62 *per cent* in 2023-24. Further, disbursement of loans and advances increased in the current year by ₹ 555 crore (18 *per cent*) over the previous year, due to increase in disbursements of loans for Road Transport (₹ 694.50 crore)

Trends in share of components of expenditure

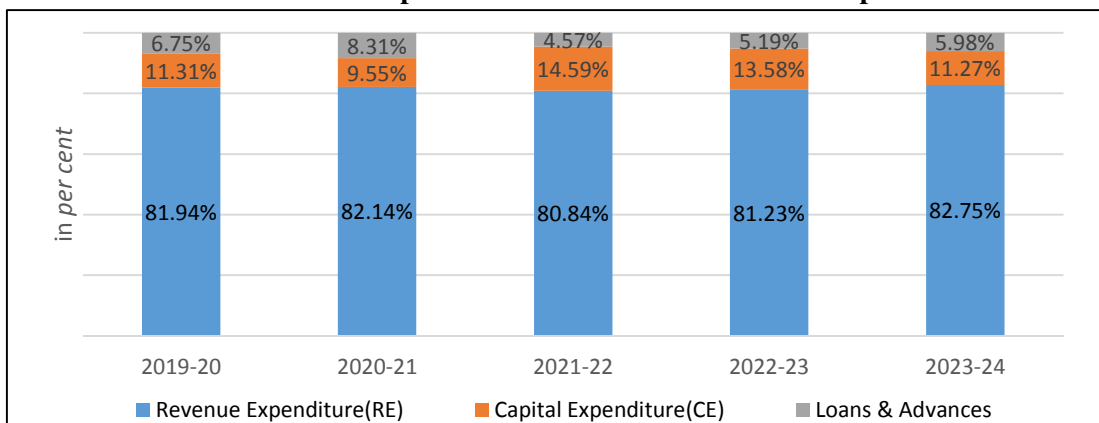
Trends in share of components of total expenditure (excluding public debt repayment) are shown in **Chart 2.5**. Revenue expenditure was 82.75 *per cent* of the total expenditure whereas capital expenditure and disbursement of loans and advances were 11.27 *per cent* and 5.98 *per cent* respectively for the year 2023-24.

⁶ Excluding repayment of public debt.

⁷ $\left(\left[\frac{60,830}{48,375}\right]^{1/5}-1\right)*100$

⁸ $\left(\left[\frac{50,336}{39,637}\right]^{1/5}-1\right)*100$

Chart 2.5: Total Expenditure: Trends in share of its components



Source: Finance Accounts of respective years

Relative share of various sectors of expenditure

Relative shares of various sectors of expenditure are shown in **Table 2.13**. The share of general services in total expenditure (excluding public debt) decreased from 13.38 per cent in 2022-23 to 12.55 per cent in 2023-24.

Table 2.13: Relative share of various sectors of expenditure out of total expenditure (excluding public debt repayment)

Parameters	₹ in crore				
	2019-20	2020-21	2021-22	2022-23	2023-24
General Services⁹	7,472 (15.45)	6,541 (13.29)	7,327 (12.86)	7,947 (13.38)	7,631 (12.55)
Social Services¹⁰	25,717 (53.16)	25,362 (51.55)	31,356 (55.05)	31,743 (53.45)	30,860 (50.73)
Economic Services¹¹	8,041 (16.62)	10,298 (20.93)	12,203 (21.42)	12,297 (20.70)	13,481 (22.16)
Others (Grants-in-aid and contribution to local bodies and Loans and Advances to Institutions, Departments, etc., of GNCTD)	7,145 (14.77)	7,002 (14.23)	6,071 (10.66)	7,408 (12.47)	8,858 (14.56)

Note: Figures in parenthesis indicate the percentage share of the sectoral component to total expenditure for the concerned year

During 2023-24, share of social services decreased over the previous year mainly due to the decrease in expenditure on Technical Education and Social Welfare & Nutrition by ₹ 421.39 crore (8.94 per cent). Similarly, share of economic services and disbursement of loans and advances and grants to local bodies increased over the previous year (2022-23) due to the increase in expenditure on Road Transport by

⁹ Includes Administration and Fiscal services such as Land revenue, Excise & GST, Police, Jails, Public works, etc.

¹⁰ Includes Education, Health and Family Welfare, Water supply, Sanitation, Housing, Urban development, Labour welfare, Social welfare etc.

¹¹ Includes Agriculture and allied activities, Rural Development, Irrigation & Flood control, etc.

₹ 738.05 crore (13.12 per cent) and increased disbursements of loans for Road Transport by ₹ 694.50 crore (694.50 per cent) respectively.

2.4.2 Revenue Expenditure

Revenue expenditure is incurred to maintain the current level of services and payment for past obligations. As such, it does not result in any addition to the State's infrastructure and service network.

As per **Table 2.14**, the revenue expenditure increased over five years (2019-20 to 2023-24) at an annual average growth rate of 6.51 per cent whereas its share in GSDP decreased from 5 per cent (2019-20) to 4.54 per cent (2023-24).

During 2023-24, revenue expenditure increased by 4.33 per cent over the previous year mainly due to increase in expenditure on general education by ₹ 1,271.15 crore (10.41 per cent).

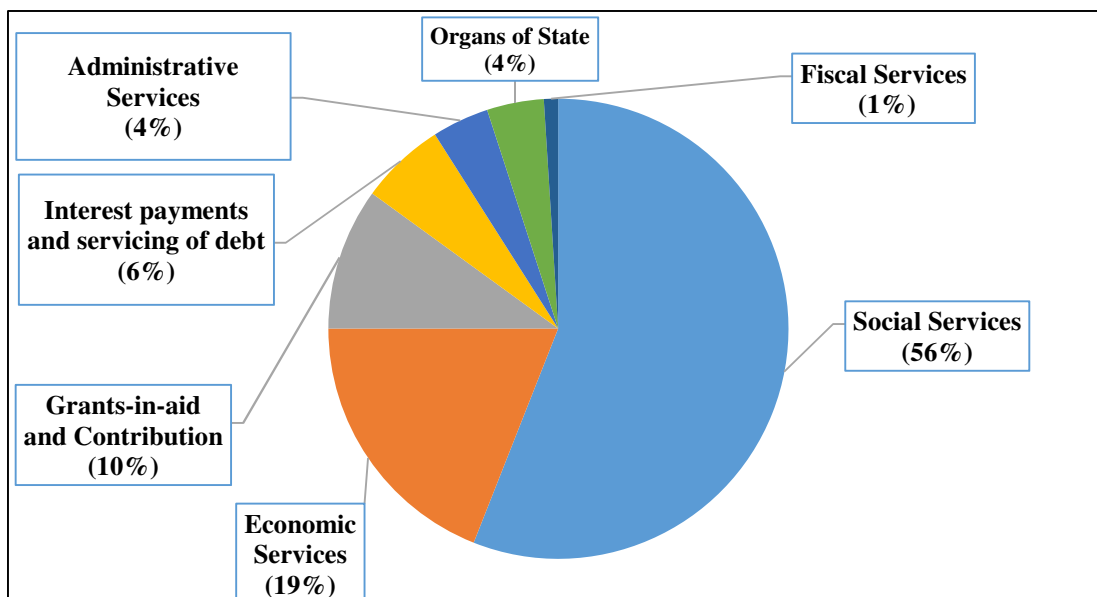
Table 2.14: Revenue Expenditure – Basic Parameters

Parameters	₹ in crore)				
	2019-20	2020-21	2021-22	2022-23	2023-24
Total Expenditure (TE)	48,375	49,203	56,957	59,395	60,830
Revenue Expenditure (RE)	39,637	40,414	46,043	48,246	50,336
Rate of Growth of RE from previous year (per cent)	7.56	1.96	13.93	4.78	4.33
Revenue Expenditure as percentage of TE	81.94	82.14	80.84	81.23	82.75
GSDP (2011-12 Series) (Rupees in lakh crore)	7.93	7.44	8.81	10.15	11.08
Rate of growth of GSDP (per cent)	7.38	(-)6.13	18.42	15.13	9.17
RE/GSDP (per cent)	5.00	5.43	5.22	4.75	4.54
RE as percentage of Revenue Receipt	84.09	96.54	93.37	76.94	88.62

Source: Finance Accounts of respective years.

Sector-wise distribution of revenue expenditure for the period 2023-24 is shown in **Chart 2.6**.

Chart 2.6: Sector-wise distribution of revenue expenditure (in per cent) for 2023-24



2.4.2.1 Major changes in Revenue Expenditure

Variation in revenue expenditure during 2023-24 compared to 2022-23 under major heads of account are shown in **Table 2.15**:

Table 2.15: Variation in revenue expenditure over major heads during 2023-24 compared to 2022-23

Major Heads of Account	2022-23	2023-24	Variation	(₹ in crore)
				Increase (+) /decrease (-) (in per cent)
2202-General Education	12,211	13,483	1,271	10.41
3055-Road Transport	4,601	4,917	316	6.86
2215-Water Supply and Sanitation	1,747	1,828	81	4.64
2801-Power	3,182	3,270	88	2.76
2210-Medical & Public Health	6,401	6,573	172	2.68

It can be seen from **Table 2.15** above that variation in the expenditure in the current year over the previous year in General Education, Medical & Public Health, Water Supply and Sanitation, Road Transport and Power ranged from 2.68 to 10.41 per cent on account of increase in expenditure on: (i) assistance to local bodies for primary education, health schemes (ii) sewerage & sanitation (iii) enhanced assistance to public sector and other undertakings; and (iv) transmission and distribution of power respectively.

2.4.2.2 Committed Expenditure

The committed expenditure of GNCTD on revenue account consists of expenditure on salaries and wages, pensions and interest payments. It is first charge on Government resources. Upward trend on committed expenditure leaves the Government with lesser flexibility for the development sector.

Apart from the above, there are certain inflexible items of expenditure which cannot be ordinarily altered or varied or are statutorily required on an annual basis, unlike for

variable transactions such as capital expenditure, etc. For example, the following items may be considered as inflexible expenditure:

- (i) Recoupment to Contingency fund.
- (ii) State Share contribution of CSS against the central fund received.
- (iii) Payment of interest on public debt as charged expenditure.
- (iv) Statutory Contribution to Reserve Funds
- (v) Transfer of cess to Reserve Funds
- (vi) Devolution to local bodies- statutory devolutions to local bodies for pay and allowances (devolution/transfer for capital expenditure)

The components of committed and inflexible expenditure are given in **Table 2.16**:

Table 2.16: Components of Committed and Inflexible Expenditure

(₹ in crore)					
Components of Committed Expenditure	2019-20	2020-21	2021-22	2022-23	2023-24
Salaries and Wages	11,070.04	11,810.19	12,878.34	14,214.93	15,017.82
Expenditure on Pensions*	3.56	2.67	3.28	2.76	4.37
Interest Payments	2,751.87	2,873.83	3,274.24	3,266.36	3,094.31
Total	13,825.47	14,686.69	16,155.86	17,484.05	18,116.50
Components of Inflexible Expenditure					
Recoupment to Contingency fund	143.41	79.08	74.18	52.13	7.24
State Share contribution of CSS against the central fund received	2,772.52	2,868.04	3,207.42	3,768.96	2,299.65
Payment of interest on public debt as charged expenditure	2,751.87	2,873.83	3,274.24	3,266.36	3,094.31
Statutory devolution to local bodies	6,237.00	5,515.00	5,501.00	7,580.00	8,596.00
Total	11,904.80	11,335.95	12,056.84	14,667.45	13,997.20
As a percentage of Revenue Receipt (RR)					
Committed expenditure					
Salaries and Wages	23.49	28.21	26.12	22.67	26.44
Expenditure on Pensions	0.01	0.01	0.01	0.00	0.01
Interest Payments	5.84	6.86	6.64	5.21	5.45
Total	29.34	35.08	32.77	27.88	31.90
As percentage of Revenue Expenditure (RE)					
Salaries and Wages	27.93	29.22	27.97	29.46	29.84
Expenditure on Pensions	0.01	0.01	0.01	0.01	0.01
Interest Payments	6.94	7.11	7.11	6.77	6.15
Total	34.88	36.34	35.09	36.24	35.99
Revenue Expenditure	39,637	40,414	46,043	48,246	50,336
<i>Percentage of inflexible expenditure to revenue expenditure</i>	30.03	28.05	26.19	30.40	27.81
<i>Non-committed RE**</i>	25,811.53	25,727.31	29,887.14	30,761.95	32,219.50
<i>Percentage of RE</i>	65.12	63.66	64.91	63.76	64.00
<i>Percentage of TE***</i>	53.36	52.29	52.47	51.79	52.97
<i>Subsidies</i>	3,592.94	4,176.87	4,690.20	4,632.92	4,839.63
<i>Subsidies as percentage of Non-committed RE</i>	13.92	16.24	15.69	15.06	15.02

* Including pension of Ex-MLAs and freedom fighters in Delhi

** Non-committed RE = Revenue Expenditure minus Revenue Committed Expenditure

*** Excluding Public Debt

Salaries and wages

Expenditure over salaries and wages increased by 35.66 *per cent* from ₹ 11,070.04 crore in 2019-20 to ₹ 15,017.82 crore in 2023-24.

Pension

The pension liabilities of GNCTD (excluding pension liabilities of Ex-MLAs and freedom fighters in Delhi) are borne by the GOI, which amounted to ₹ 2,023 crore in 2023-24. The pension liabilities of GNCTD in terms of pension of Ex-MLAs and freedom fighters in Delhi, amounted to ₹ 4.37 crore in 2023-24.

2.4.2.3 Subsidies

GNCTD gives subsidy for female bus commuters (through DTC/Cluster buses), to consumers of Delhi Jal Board and DISCOMs, for implementation of Right to Education Act, etc. Expenditure on subsidies by GNCTD are shown in **Table 2.17**. Expenditure on subsidies increased by 34.71 *per cent* during the period 2019-2024.

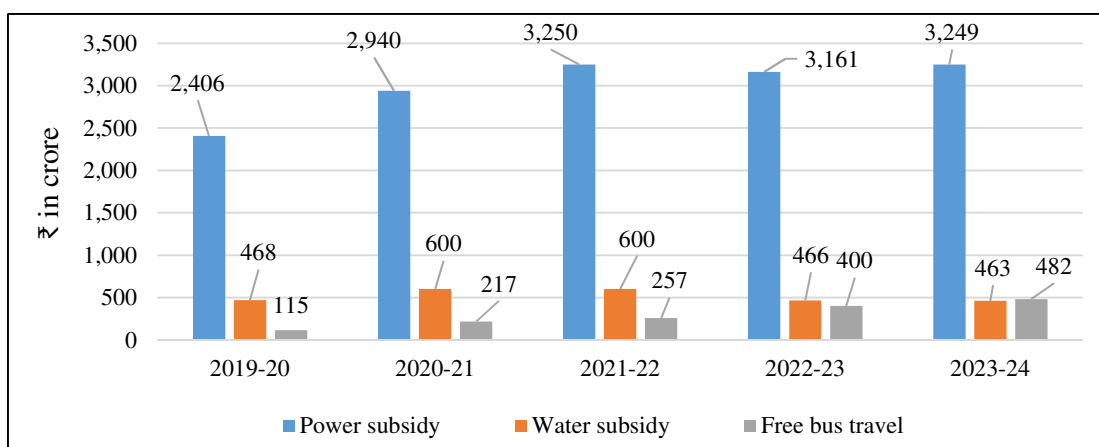
Table 2.17: Expenditure on subsidies during 2019-20 to 2023-24

(₹ in crore)

Parameters	2019-20	2020-21	2021-22	2022-23	2023-24
Subsidies	3,593	4,177	4,690	4,633	4,840
Revenue receipts	47,136	41,864	49,313	62,703	56,798
Revenue expenditure	39,637	40,414	46,043	48,246	50,336
Subsidies as a percentage of revenue receipts (<i>in per cent</i>)	7.62	9.98	9.51	7.39	8.52
Subsidies as a percentage of revenue expenditure (<i>in per cent</i>)	9.06	10.34	10.19	9.60	9.62

Further, Subsidies given by GNCTD to consumers through DISCOMS (Power subsidy), Delhi Jal Board (DJB) (Water subsidy) and Female bus commuters (Free bus travel through DTC/Cluster buses) during the period 2019-20 to 2023-24 is depicted in **Chart 2.7** below.

Chart 2.7: Trend of subsidy given by the GNCTD for power, water and free bus travel



It can be seen from **Chart 2.7** above that Power subsidy given to the DISCOMs consumers, Water Subsidy given to DJB and free travel to females commuting in

DTC/Cluster buses increased by 35.04 *per cent*, decreased by 1.07 *per cent* and increased by 319.13 *per cent* respectively during the five-year period (2019-24). The Principal Accounts Office, GNCTD stated (September 2024) that reasons for variation over the years were awaited from the concerned departments.

2.4.2.4 Financial Assistance by GNCTD to local bodies and other Institutions

Financial assistance is provided by GNCTD to local bodies and other institutions by way of grants, compensation and assignment. Details are shown in **Table 2.18 (a)** below:

Table 2.18(a): Financial Assistance¹² to Local Bodies, etc.

(₹ in crore)

Financial Assistance to Institutions	2019-20	2020-21	2021-22	2022-23	2023-24
(A) Local Bodies					
1.MCD	0	0	0	4,456	8,362
2. NDMC	-104	166	272	624	216
3. Delhi Cantonment Board	15	15	11	16	18
4. EDMC, SDMC, NORTH DMC	6,326	5,334	5,218	2,484	-
Total (A)	6,237	5,515	5,501	7,580	8,596
(B) Others					
Delhi Jal Board	2,855	4,319	2,462	4,106	4,110
Delhi Transport Corporation	2,030	2,475	2,320	2,350	2,900
Delhi Urban Shelter Improvement Board	379	833	384	262	309
Others (including Delhi Metro Rail Corporation, Higher Education Institutions, Technical Education Institutions, Hospitals, Road Safety Cell, etc.)	4,732	3,501	5,451	3,927	4,771
Total (B)	9,996	11,128	10,617	10,645	12,090
Total (A+B)	16,233	16,643	16,118	18,225	20,686

It can be seen from **Table 2.18(a)** that during 2023-24 financial assistance to local bodies and to others increased by 13.41 *per cent* and 13.57 *per cent* respectively over the previous year. It was further noted that assistance on the salary component had continuously showed an increasing trend at an average annual rate of 5.61 *per cent* during the period 2019-20 to 2023-24.

The components of grants-in-aid disbursed by GNCTD during the period 2019-2024 is shown in **Table 2.18(b)**.

¹² Includes GIA and compensation and Assignment

Table 2.18(b): Components of Grants-in-aid¹³ disbursed by GNCTD

Components of GIA disbursed by GNCTD	2019-20	2020-21	2021-22	2022-23	2023-24
GIA on Salary	4,467	4,598	4,628	5,298	5,579
Grants for creation of capital assets	1,563	1,121	804	2,031	2,192
GIA- General	4,703	6,834	8,083	7,813	9,276
GIA given in kind	0.00	0.00	0.00	0.00	0.00
Total GIA	10,734	12,553	13,515	15,142	17,047
GNCTD Revenue expenditure	39,637	40,414	46,043	48,246	50,336
GIA disbursed as percentage of GNCTD revenue expenditure	27.07	31.06	29.35	31.38	33.87

Source: Information received from Principal Accounts Office, GNCTD

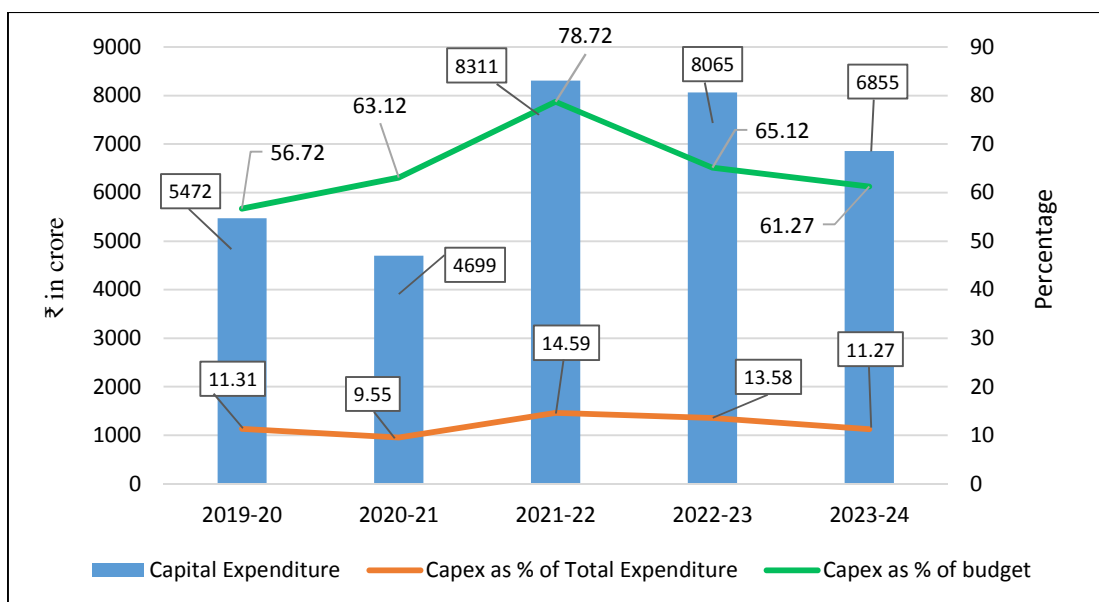
Revenue deficit grants:

Two entities viz., Delhi Jal Board and Delhi Transport Corporation (DTC) were dependent on GNCTD for funding its viability gap through revenue grants as their revenue was not sufficient to cover the operational cost. During the period 2019-20 to 2023-24, GNCTD had disbursed ₹ 360.36 crore¹⁴ and ₹ 12,075 crore to DJB and DTC, respectively.

2.4.3 Capital Expenditure

Capital expenditure includes expenditure on creation of fixed infrastructure assets such as roads, buildings, etc. Trends in capital expenditure are shown in **Chart 2.8**.

Chart 2.8: Capital expenditure in GNCTD



Source: Finance Accounts of respective years

It can be seen from the **Chart 2.8** that capital expenditure during the current year decreased by 15 per cent over the previous year. Moreover, during 2019-20 to 2023-24,

¹³ Further details of GIA are available in Appendix to statement 10 of GNCTD Finance Accounts

¹⁴ Figures for 2021-22, 2022-23 & 2023-24 are not available

the capital expenditure has consistently fallen short of the capital budget. The capital expenditure was consistently less than 1 *per cent* of GSDP during the said period.

2.4.3.1 Major Changes in Capital Expenditure

Changes in major heads of capital expenditure are shown in **Table 2.19**.

Table 2.19: Capital expenditure under major heads of account during 2023-24 compared to 2022-23

Major Heads (MH) of Account	2022-23	2023-24	(₹ in crore)
			Increase (+)/ Decrease (-) in percentage
4059 – Capital Outlay on Public Works	331.67	199.99	(-) 39.70
4202- Capital Outlay on Education, Sports, Art and Culture	1,249.51	722.35	(-) 42.19
4210-Capital Outlay on Medical and Public Health	1,745.71	875.05	(-) 49.87
4217 – Capital Outlay on Urban Development	1439.46	916.12	(-) 36.36
5054-Capital Outlay on Roads and Bridges	1,556.12	1,936.14	(+) 24.42
5055-Capital Outlay on Road Transport	1,026.07	1,448.47	(+) 41.17

Source: Finance Accounts of respective years.

It can be seen from **Table 2.19** above that variation in the capital outlay during the current year over the previous year on Public Works, Education, Sports, Art & Culture, Medical and Public Health, Urban Development, Roads and Bridges and Road Transport ranged from (-) 49.87 *per cent* to 41.17 *per cent* on account of decrease in expenditure on ‘Construction’ (47.67 *per cent*), decrease in expenditure on ‘Secondary Education’ (51.88 *per cent*), decrease in expenditure on ‘Hospital and Dispensaries’ (49.68 *per cent*), decrease in expenditure on ‘Land’ (44.04 *per cent*), increase in expenditure on ‘Road Works’ (83.85 *per cent*) and increase in expenditure on ‘Regional Rapid Transit System Corridor’ (100 *per cent*) respectively.

2.4.3.2 Investment and Returns

As of 31 March 2024, the Government investment in Government companies and co-operative institutions stood at ₹ 21,437 crore. The increase in investment in 2023-24 over the previous year by ₹ 383 crore was on account of investment made in Delhi Metro Rail Corporation Ltd. The return on investment was 0.82 *per cent* in 2023-24 whereas Government paid interest at the average rate of 8.18 *per cent* on its borrowings during 2023-24. The details are given below in **Table 2.20** below:

Table 2.20: Return on Investment

Investment/return/cost of borrowings	2019-20	2020-21	2021-22	2022-23	2023-24
Investment at the end of the year (₹ in crore) (a)	19,411	19,911	20,711	21,054	21,437
Return (₹ in crore)	15.84	9.80	89.58	103.79	175.05
Return (<i>per cent</i>) (b)	0.08	0.05	0.43	0.49	0.82
Average rate of interest on Government borrowings (<i>per cent</i>) (c)	8.14	7.59	7.91	7.96	8.18

Investment/return/cost of borrowings	2019-20	2020-21	2021-22	2022-23	2023-24
Difference between interest rate and return (per cent) (b-c)	(-8.06)	(-7.54)	(-7.48)	(-7.47)	(-7.36)
Difference between interest on Government borrowings and return on investment at the end of the year (₹ in crore) [(b-c)*a]	(-1,565)	(-1,501)	(-1,549)	(-1,573)	(-1,577)

Source: Finance Accounts of respective years

It can be seen from **Table 2.20** above that GNCTD investments increased by 10.44 *per cent* during the five year period (2019-24). GNCTD paid interest on borrowings ranging from 7.59 *per cent* to 8.18 *per cent* during the said period whereas the percentage of return from investments ranged from 0.05 *per cent* to 0.82 *per cent* (at historical cost) during the same period. The loans disbursed and recovered during five years are given in **Table 2.21**.

Table 2.21: Quantum of loans disbursed and recovered during five years

(₹ in crore)					
Quantum of loans disbursed and recovered	2019-20	2020-21	2021-22	2022-23	2023-24
Opening Balance of loans outstanding	64,570	67,014	70,473	72,454	74,280
Amount advanced during the year	3,266	4,090	2,604	3,084	3,639
Amount recovered during the year	823	631	623	1,258	98
Closing balance of the loans Outstanding	67,014	70,473	72,454	74,280	77,821
Net addition	2,444	3,459	1,981	1,826	3,541
Interest received	404	468	336	46	339
Interest receipts as percentage of outstanding loans and advances	0.61	0.66	0.46	0.06	0.45
Average rate of interest paid on the outstanding borrowings of the Government (per cent)	8.14	7.59	7.91	7.96	8.18
Difference between the rate of interest paid and interest received (per cent)	7.53	6.93	7.45	7.90	7.73

It can be seen from **Table 2.21** that during the five-year period (2019-2024), the loans advanced by GNCTD increased by 11.42 *per cent* but their recovery decreased by 88.09 *per cent*. Further, interest receipts decreased by 16.09 *per cent* during this period and accounted for only 0.45 *per cent* of the outstanding loans and advances during 2023-24.

Loans amounting to ₹ 35,592.61 crore were outstanding at the beginning of the year against Delhi Jal Board (₹ 34,539.69 crore), Delhi Urban Shelter Improvement Board (₹ 1,048.56 crore) and Delhi State Civil Supplies Corporation Ltd. (₹ 4.36 crore). Fresh loans of ₹ 2,844.44 crore were disbursed to Delhi Jal Board and Delhi Urban Shelter Improvement Board without recovery of earlier loans. Further, the earliest period of the loans amounting to ₹ 17.93 crore advanced to Delhi State Civil Supplies Corporation and Delhi Scheduled Castes Financial Corporation pertained to 1998-99 and 1987-88, respectively.

2.4.3.3 Reconciliation of Equity and Loans Outstanding of State Public Sector Enterprises (SPSEs), GNCTD with figures in Finance Accounts

The figures in respect of equity and loans outstanding as per records of State PSEs should agree with the figures appearing in the Finance Accounts of GNCTD. In case the figures do not agree, the concerned SPSEs and the Finance Department should carry out reconciliation of the differences. The differences in figures of equity and loans as on 31 March 2024 is given in **Table-2.22** below:

Table 2.22: Equity and Loans outstanding as per Finance Accounts vis-à-vis records of State PSEs

Particulars	Equity and Loans outstanding		Difference
	As per Finance Accounts	As per records of SPSEs	
Total Equity	9,297.91	9,202.49	95.42
Total Loans	15,504.03	12,174.24	3,329.79

(₹ in crore)

Source: Records from SPSEs and Finance Accounts, GNCTD

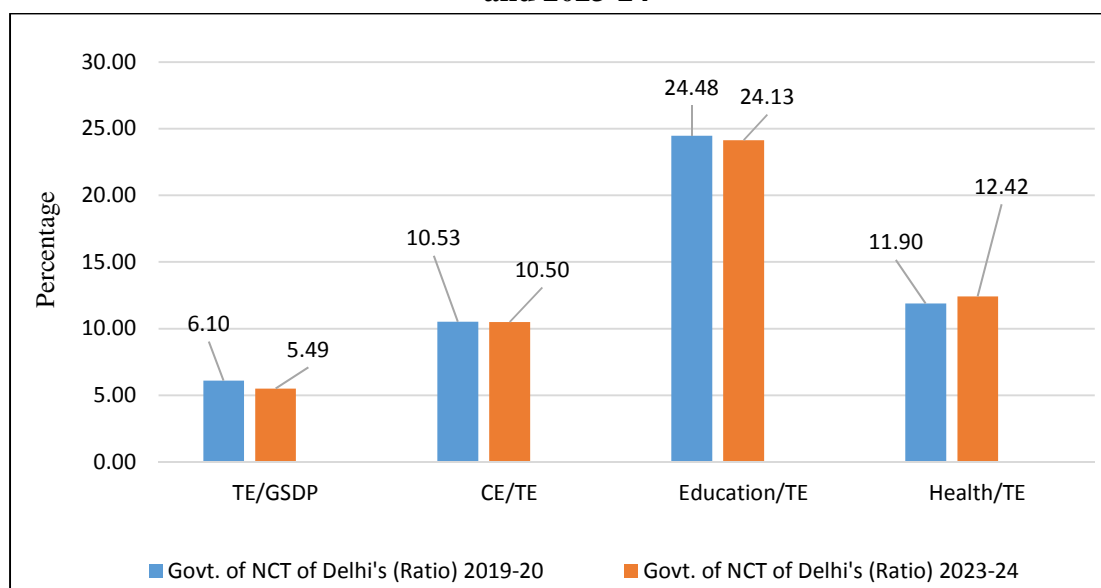
The differences between the figures in equity relates to DTIDC (₹ 95.42 crore) and in loans relates to DSFDC (₹ 1.58 crore), DPCL (₹ 3,326.39 crore), DSCSC (₹ 2.22 crore), DTTDC (₹ 3.15 crore) and PPCL ((-) ₹ 3.55 crore).

It is recommended that the State Government and the SPSEs reconcile the differences in a time-bound manner.

2.4.4 Adequacy of Public Expenditure

Chart 2.9 shows the fiscal priority of GNCTD with regard to capital expenditure, expenditure on education and on health during the year 2019-20 and 2023-24.

Chart 2.9: Prioritisation in public expenditure (in percentage) during 2019-20 and 2023-24



Source: Finance Accounts of respective years

TE=Total Expenditure= Revenue Expenditure +Capital Expenditure +Loans and Advances; CE=Capital Expenditure (on Social and Economic Services);

It can be seen from **Chart 2.9** above that proportion of (i) TE to GSDP, (ii) CE to TE and (iii) expenditure on Education to TE decreased during 2023-24 over the year 2019-20 and the proportion of expenditure on Health to TE increased marginally in the current year over 2019-20.

Quality of expenditure

The expenditure of subsidies and of Grants-in-aid to bodies not even giving UCs have gone up by ₹ 4,541 crore (36.48 *per cent*) in 2023-24 over 2019-20 while capital creation, which is future revenue source generation is suffering with expenditure of Public Works, Medical and Public Health and Education going down substantially by 40 *per cent*, 50 *per cent* and 42 *per cent* respectively during 2023-24 over the previous year.

This is specifically relevant in the context that GST compensation, a significant contributor to State revenue receipts, has reached its sunset phase.

Going forward

Unproductive expenditure thus needs to be reined in by the State Government.

2.5 Public Liability Management

As indicated in its Finance Accounts¹⁵, GNCTD is not empowered to raise loans from the open market. All loans required are advanced to it from the Consolidated Fund of India. Loans and advances received from GoI comprise debt receipts of GNCTD.

2.5.1 Funds outside Government Accounts

a) Building and Other Construction Workers Welfare Cess

BOCW Cess Rules, 1998 provide that the cess collected shall be transferred to the Delhi Building and Other Construction Workers Welfare Board (Board) in the head of account of the Board under the accounting procedures of the State.

Audit scrutiny revealed that an order (August 2005) was passed by the Office of Labour Commissioner, GNCTD directing all Government Departments, Public Undertakings and other Government Bodies to remit 1 *per cent* of the amount of construction cost approved as “Labour Welfare Cess” to the Board by way of A/c Payee Cheque. Later, Board issued (November 2017) instructions to transfer the collected cess directly into its bank account of concerned district through RTGS/NEFT.

As per the details indicated in **Table 2.23** below, ₹ 4,340.38 crore stood to the credit of Board’s Account as of 31 March 2024.

¹⁵ Statement-3

Table 2.23: Details of receipts and utilisation of cess upto 2023-24

Year	Actual receipts				Actual expenditure			Net receipts
	Cess collected	Beneficiaries' contribution	Interest earned	Total	Expenditure on scheme	Administrative expenditure	Total expenditure	
1	2	3	4	5 (2+3+4)	6	7	8(6+7)	9 (5-8)
Opening balance								3,536.75
2023-24	521.38	0.70	298.44	820.52	8.92	5.50	14.42	806.10
Less: income tax deducted/deposited as on March 2024								2.47
Net amount available								4,340.38

Audit is of the view that the labour cess proceeds collected were Government receipt and should have been part of the Government Account by crediting the major head account (Labour & Employment - 0230) and the same should be transferred to the Board by debiting major head (Labour & Employment- 2230). Thus, the mechanism adopted for accounting of the cess by transferring it directly to the Board without bringing it into Government Accounts, is not in conformity with the BOCW Cess Rules *ibid*.

Further, the average annual expenditure from the cess collected over the past five years has been only ₹ 126.96 crore while the average annual cess collection has been ₹ 519 crore. Given the expenditure trends, the government needs to review plans and substantially increase expenditure on various welfare schemes of the registered labours to fructify the sole purpose of collection of the labour welfare cess.

This para also featured in Report No.2 of 2024. The reply of the Board and Department of Labour is awaited (January, 2025).

b) Non-operation of Delhi Electricity Regulatory Commission Fund

Section 103 of the Electricity Act, 2003 provides that State Government shall constitute a Fund to be called the State Electricity Regulatory Commission Fund (SERCF) and there shall be credited thereto any grants and loans made to the State Commission by the State Government, all fees received by the State Commission under the Act and all sums received by the Commission from such other sources as may be decided upon by the State Government. Accordingly, Delhi Electricity Regulatory Commission (DERC) had requested (July 2003, May 2024) GNCTD for creation of DERCF in accordance with Electricity Act, 2003.

Audit has been objecting to the non-constitution of fund despite a lapse of nearly two decades. Resultantly, an amount of ₹ 14.21 crore (during 2023-24) received by the DERC on account of license/processing fees was not routed through the mandated Fund. As in the previous Report No. 2 of 2024; in its reply, DERC stated (September 2024) that creating DERC Fund was under process.

2.5.2 Debt Profile: Components

Table 2.24 gives a time series analysis of the debt profile of the Government of NCT of Delhi for the last five years.

Table 2.24: Profile of loans from GoI and debt of GNCTD

(₹ in crore)						
Year	Opening Balance	Debt Receipts	Repayment during the Year	Closing Balance	Increase/Decrease	Percentage of increase/decrease over previous year
2019-20	32,812.34	4,765.60	2,811.10	34,766.84	1,954.50	5.96
2020-21	34,766.84	15,365.00	3,265.17	46,866.67	12,099.83	34.80
2021-22	46,866.67	11,192.67	4,215.16	53,844.18	6,977.51	14.89
2022-23	53,844.18	3,251.22	4,715.16	52,380.24	(-1,463.94)	(-2.72)
2023-24	52,380.24	0	4,993.69	47,386.55	(-) 4,993.69	(-) 9.53

2.5.3 Maturity and Repayment of debt profile

Debt maturity and repayment profile indicates a commitment on the part of the Government for debt repayment or debt servicing. The maturity profile of public debt (₹ 47,386.55 crore) is shown in **Table 2.25**.

Table 2.25: Debt Maturity profile of repayment of State debt

Repayment of debt				
Period of repayment	Loans and Advances from GoI# (Principal) due for repayment (₹ in crore)	Interest Due for repayment (₹ in crore)	Total (₹ in crore)	Percentage to debt (Principal indicated at (ii))
(i)	(ii)	(iii)	(iv) [(ii) + (iii)]	(v) [(ii)*100/47386.55]
2024-25	4,914.32	2666.08	7,580.40	10.37
2025-26	4,641.66	2246.19	6,887.85	9.80
2026-27	4,253.71	1853.16	6,106.87	8.98
2027-28	4,084.15	1498.63	5,582.78	8.62
2028-29	3,893.52	1159.01	5,052.53	8.22
2029-30	3,393.12	835.41	4,228.53	7.16
2030-31	2,752.44	555.71	3,308.15	5.81
2031-32	1,507.61	332.33	1,839.94	3.18
2032-33	807.51	207.26	1,014.77	1.70
2033-34	445.08	137.70	582.78	0.94
2034-35	423.65	95.41	519.06	0.89
2035-36	335.20	55.17	390.37	0.71
2036-37	115.75	23.32	139.07	0.24
2037-38	87.95	12.33	100.28	0.19
2038-39	41.83	3.97	45.80	0.09
Total	31,697.50*	11,681.68	43,379.18**	66.89
Others	15,689.05***			33.11
Grand Total	47,386.55			100.00

Note: * & ** This pertains only to the repayment of NSSF loan. There is a difference of ₹ 0.03 crore, which is attributable to rounding off of figures.

*** This include back-to-back loan from GoI in lieu of GST compensation amounting to ₹ 12,058 crore, loans received from GoI for settlement of DESU's dues during 2013-14, rehabilitation of WTP at Chandrawal (2018-19), etc.

All loans are advanced to GNCTD from Consolidated Fund of India.

The maturity profile of public debt as per **Table 2.25** above, indicates that the liability of the State to repay the debt (excluding interest) during the periods 2024-25, 2025-27, 2027-29, 2029-31 would be ₹ 4,914.32 crore (10.37 per cent), ₹ 8,895.37 crore (18.77 per cent), ₹ 7,977.67 crore (16.84 per cent) and ₹ 6,145.56 crore (12.97 per cent),

respectively. Further, ₹ 3,764.58 crore (7.94 per cent) of the total public debt would be repayable after seven years.

2.6 Debt Sustainability

Debt sustainability analysis has been carried out on the basis of fiscal and debt parameters and the Domar¹⁶ approach. The results of the analysis are given in the following paragraphs:

Apart from the magnitude of debt of GNCTD, it is important to analyse the various indicators that determine debt sustainability. FRBM Act is not applicable to Delhi as per the report of the XI Central Finance Commission.

A. Debt sustainability refers to the ability of a State to service its debt in future. This section assesses the sustainability of debt of GNCTD in terms of rate of growth, outstanding debt, ratio of interest payment and revenue receipts, debt repayment and debt receipts and net debt available to GNCTD. **Table 2.26** analyses the debt sustainability of the GNCTD according to these indicators for the period of five years from 2019-20 to 2023-24.

Table 2.26: Debt Sustainability: Indicators and Trends

(₹ in crore)

S.No.	Debt Sustainability Indicators	Y ₁ (2019-20)	Y ₂ (2020-21)	Y ₃ (2021-22)	Y ₄ (2022-23)	Y ₅ (2023-24)
1	Overall Liabilities or Overall Debt, of which###	34,766.84	41,001.67	41,786.18	40,322.24	35,328.55
1a	Non-Interest Bearing Debt (Reserve funds and deposits)	0.00	0.00	0.00	0.00	0.00
1b	Overall Liability or Overall Debt (excluding 'Non-Interest Bearing Debt')@	34,766.84	41,001.67	41,786.18	40,322.24	35,328.55
2	Rate of Growth of Overall Debt (per cent)	5.96	17.93	1.91	-3.50	-12.38
3	GSDP (in nominal terms) (₹ in lakh crore)	7.93	7.44	8.81	10.15	11.08
4	Nominal GSDP growth (per cent)	7.38	-6.13	18.41	15.13	9.17
5	Overall Debt/GSDP (per cent)	4.38	5.51	4.74	3.97	3.19
6	Maturity Profile of all kinds of borrowings (including liabilities under Public Accounts, if any)					
6a	0-2 years	Maturity profile is not available in GNCTD Finance Accounts and is being included in SFARs for 2022-23 and 2023-24 on the basis of information furnished by Finance Department.			9,908	9,556
6b	2-5 years				12,980	12,231
6c	5-10 years				12,354	8,906
6d	Over 10 years				1,449	1,004
7	Gross Borrowings (corresponding to the items accounted for Overall Debt as at Sl.No 1)###	4,765.60	9,500.00	4,999.67	3,251.22	0.00

¹⁶ The Domar gap is the difference between the investment required for a target economic growth rate and the resources available to make that investment. It's a calculation used in the Harrod-Domar model to analyze economic growth in developing countries.

Report on State Finances for the year 2023-24

S.No.	Debt Sustainability Indicators	Y ₁ (2019-20)	Y ₂ (2020-21)	Y ₃ (2021-22)	Y ₄ (2022-23)	Y ₅ (2023-24)
8	Repayments of borrowings (corresponding to the items accounted for Overall Debt including Principal and Interest Payments)	2,811.10	3,265.17	4,215.16	4,715.16	4,993.69
9	Repayments to Gross Borrowings (per cent) (8/7*100)	59.0	34.4	84.3	145.0	Undefined since borrowing in the year were NIL
10	Net borrowings\$ available as a percentage of Gross Borrowings	41.0	65.6	15.70	-45.0	
11	Interest payments on Overall Debt	2,751.87	2,873.83	3,274.24	3,266.36	3,094.31
12	Effective rate of interest on Overall Debt (per cent)##	8.14	7.59	7.91	7.96	8.18
13	Revenue Receipts (RR)	47,136	41,864	49,313	62,703	56,798
14	Revenue Expenditure (RE)	39,637	40,414	46,043	48,246	50,336
15	Interest payment to Revenue Receipts (per cent)	5.8	6.9	6.6	5.2	5.4
16	Primary Revenue Balance (PRB) (13-14+11)@@	10,251	4,324	6,544	17,723	9,556
17	Fiscal Balance	-416	-6,708	-7,021	4,566	-3,934
18	Primary Balance (PB) (17+11)#	2,336	-3,834	-3,747	7,832	-840
19	PB/GSDP (per cent)	0.29	-0.52	-0.43	0.77	-0.08
20	Outstanding Loan & Advances Disbursed	67,014	70,473	72,454	74,280	77,821
21	Interest Receipts on Outstanding Loan & Advances Disbursed	404	468	336	46	339
22	Return on Investment (RoI) \$	0.61	0.68	0.47	0.06	0.45
23	Difference between RoI and effective rate of interest on overall liability	-7.53	-6.91	-7.44	-7.89	-7.73
24.	Liquidity Management (use of financial accommodation instruments available with RBI) (in number of occasions)					
25	Interest/Rate Spread*	-0.76	-13.72	10.51	7.17	0.99
26	Quantum Spread**	-264	-5,625	4,390	2,893	350
27	Debt Stabilisation (Quantum spread + Primary balance)	2,072	-9,459	643	10,725	-490
28	Domar Criteria					
a	GSDP (in constant terms) (₹ in lakh crore)	5.86	5.34	5.80	6.26	6.72
b	Real Growth (in constant terms)	3.69	-8.96	8.76	7.85	7.39
c	Inflation based on CPI (per cent)	3.74	3.03	5.97	4.00	2.55
d	Effective Rate of interest on Overall Debt as in Sl. No. 12)	8.14	7.59	7.91	7.96	8.18
e	Real effective rate of interest (Effective rate of interest-Inflation) (28.d-28.c)	4.40	4.56	1.94	3.96	5.63

S.No.	Debt Sustainability Indicators	Y ₁ (2019-20)	Y ₂ (2020-21)	Y ₃ (2021-22)	Y ₄ (2022-23)	Y ₅ (2023-24)
f	Growth Interest Differential (GID) (Real growth-Real effective rate of interest) (28.b-28.e)	-0.72	-13.52	6.82	3.90	1.76

@ Overall Liabilities or Overall debt consists of Public Debt (including Ways and Means Advances) and other liabilities including Public Account Liability (including interest and non-interest bearing reserve funds and deposits)

@@ PRB: Revenue Receipts - Revenue Expenditure (net of interest payments), where (-) PB implies Primary Deficit and vice-versa.

PB: Total Receipts (net of borrowings) -Total Expenditure (net of interest payments), where (-) PB implies Primary Deficit and vice-versa.

Effective Rate of Interest: Interest Payments/Average Outstanding Debt of Previous and Current Financial Year. This may be calculated excluding the non-interest bearing reserve funds and deposits.

Excludes back to back to back loans of ₹ 5,865 crore and ₹ 6,193 crore received from GoI during 2020-21 and 2021-22 in lieu of GST compensation with no repayment liability for the State.

* Interest/Rate Spread: GSDP Nominal Growth – Effective rate of Interest on Overall Debt.

** Quantum Spread: Interest Spread x Debt

\$ Net Lending(NL): Outstanding Loans & Advances Disbursed (Loans & Advances Disbursed - Net of recovery).

\$\$ Effective rate of Interest Receipts (RoI): Interest Receipts/Average Outstanding Loans and Advances Disbursed of Previous and Current Financial Year

The following emerges from **Table 2.26** above:

- (i) The entire proportion of public debt receipts was used for repayment for borrowings in the year 2022-23 whereas during 2019-20 to 2021-22, repayment ranged from 34 *per cent* to 84 *per cent*. The said proportion is undefined during 2023-24 due to nil debt receipts.
- (ii) The average debt burden of the Union Territory (UT) of Delhi, measured by overall liabilities¹⁷ relative to GSDP, remained around 4.4 *per cent* during 2019-2024. Compared to a marginal decline in 2019-20 over the previous year, it registered an increase of over 1 percentage points in 2020-21, rising from 4.4 *per cent* in 2019-20 to 5.5 *per cent* in 2020-21. Given the pandemic's effect, fiscal deterioration increased borrowing requirements, as evident from the rise seen in the fiscal deficit ratio from 0.05 percent in 2019-20 to 0.90 *per cent* in 2020-21, which accelerated UT of Delhi's debt to a six-year high of 5.5 *per cent* in 2020-21. With the recovery from the impact of the pandemic, improved fiscal health helped the UT of Delhi to reduce its reliance on borrowings, as seen in the fiscal deficit-GSDP ratio, which declined steadily in the post-pandemic years (including the positive overall balance generated in 2022-23). Following a declining trajectory, debt burden of the UT of Delhi relative to GSDP improved from 5.5 *per cent* in 2020-21 to 4.7 *per cent* in 2021-22, 4.0 *per cent* in 2022-23 and 3.2 *per cent* 2023-24.

¹⁷ As measured by Public Debt (Loans and Advances from the Centre) since UT of Delhi does not have its separate Public Account only merged with Central Government's Public Account.

- (iii) Decomposing the contribution of growth interest differential (GID) and Primary Balance in cumulated debt burden during the period 2019-2024 reveals that average primary balance that remained positive compared to unfavourable GID allowed the debt-GSDP to observe persistent decline since 2021-22. Year-wise analysis shows that in contrary to the unfavorable growth interest differential (GID), primary balances remained positive in 2019-20 leading to a decline in the debt-GSDP ratio. The worsening GID and the primary balance that turned negative allowed the debt-GSDP ratio to reach a 6-year high in 2020-21. While the persistent favorable GID and the primary balance that turned positive contributed decline in debt-GSDP ratio in 2022-23, the GID that remained favorable contrary to negative primary balance led to a decline in debt-GSDP ratio in 2021-22 and 2023-24.
- (iv) Domar criteria reveals that the GID remained negative during 2019-24 since average real interest rate (4.10 *per cent*) that outpaced the average real growth (3.75 *per cent*) implying that the economic growth remained not strong enough to cover the cost of borrowing. After a significant economic recovery in 2021-22 due to base effect, the persistent deceleration in economic growth as well as a steady increase in the real cost of borrowing forced the GID to witness a declining trend thereafter.
- (v) The GID (in real terms) that turned favourable in 2021-22 given the significant economic recovery due to base effect continued to remain favourable during 2022-2024 despite the deceleration seen in economic growth and a steady increase in the cost of borrowings. This can be attributed to the real growth which remained higher than the real interest rate during the same period. However, given the higher weight of GID in the negative territory during 2019-20 and 2020-21 compared to the remaining years, the average GID for 2019-2024 remained negative. Average Consumer Price Index (CPI) inflation which stood at 3.86 *per cent* remained within the bandwidth (2-6 *per cent*) prescribed by the RBI.
- (vi) Compared to the average own tax GSDP ratio (7.22 *per cent*) and own non-tax GSDP ratio (4.70 *per cent*) of the UT of Puducherry for 2019-2024, the average tax-GSDP ratio (4.52 *per cent*) and average own non-tax-GSDP ratio (0.10 *per cent*) of the Union Territory of Delhi are significantly lower and almost remained stagnating below 5 *per cent* and 0.15 *per cent* respectively implying that there has been no effective additional resource mobilization by the UT of Delhi during the past 5 years. Therefore, to make available more resources for sustained investment spending in physical and human capital formation to accelerate and attain potential growth, the UT of Delhi needs to focus on additional resource mobilization. Additional tax resources should come mainly from improved tax collection, as well as strengthening enforcement to enhance compliance, along with other measures to raise non-tax revenues. Additional resource mobilization, alongside sustained and stable growth measures lead to an increase in the own tax-GSDP ratio and own non tax-GSDP ratio. This in turn will enable the Union

Territory of Delhi to improve the overall balance, maintain the declining trend in the debt-GSDP ratio and manage its debt portfolio efficiently in the medium and long term.

2.7 Conclusion

A snapshot of some positive indicators and those requiring close watch are given in **Table 2.27**.

Table 2.27: Key parameters

Positive indicators	Parameters requiring close watch
<ul style="list-style-type: none"> - Non-tax receipts increased by 76.25 per cent. - Own Tax receipts increased by 13.34 per cent. - Repayment of Public Debt increased by 5.92 per cent 	<ul style="list-style-type: none"> • Revenue receipts decreased by 9.42 per cent. • Disbursement of Loans and Advances increased by 18 per cent. • Recoveries of loans and Advances decreased by 92.21 per cent. • Capital expenditure decreased by 15 per cent. • Sharp Narrowing of Domar Gap. • Increasing non-productive expenditure on subsidies.

CHAPTER-3
BUDGETARY MANAGEMENT

Chapter 3

Budgetary Management

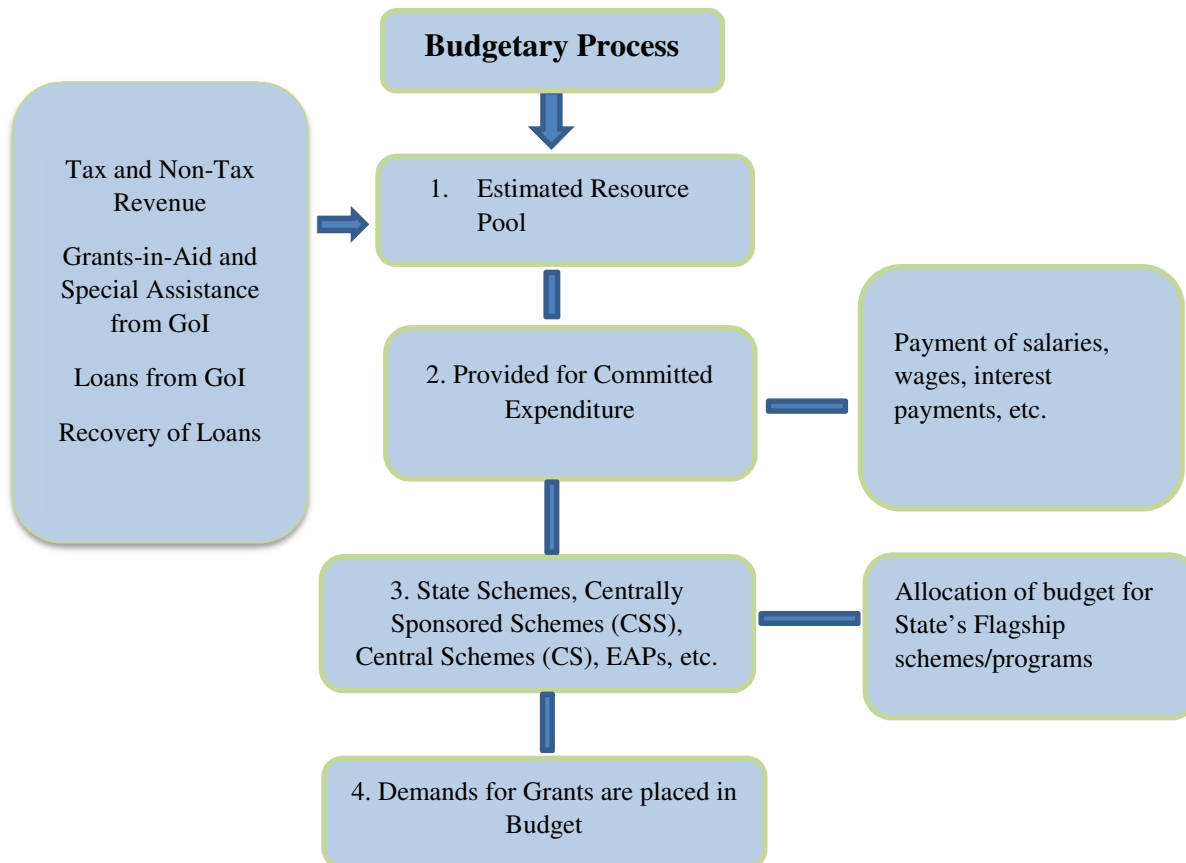
3.1 Budget Process

In terms of Section 27 of GNCTD Act, 1991, the Lieutenant Governor shall cause to be laid before the Legislative Assembly, a statement of the estimated receipts and expenditure of the Government of National Capital Territory of Delhi (GNCTD) in respect of every financial year.

During the year 2023-24, GNCTD administered 15 grants/ appropriations. The estimates of the expenditure show 'charged' and 'voted' items of expenditure separately and distinguish expenditure on revenue account from other expenditure. Legislative authorization is necessary before incurring any expenditure by GNCTD.

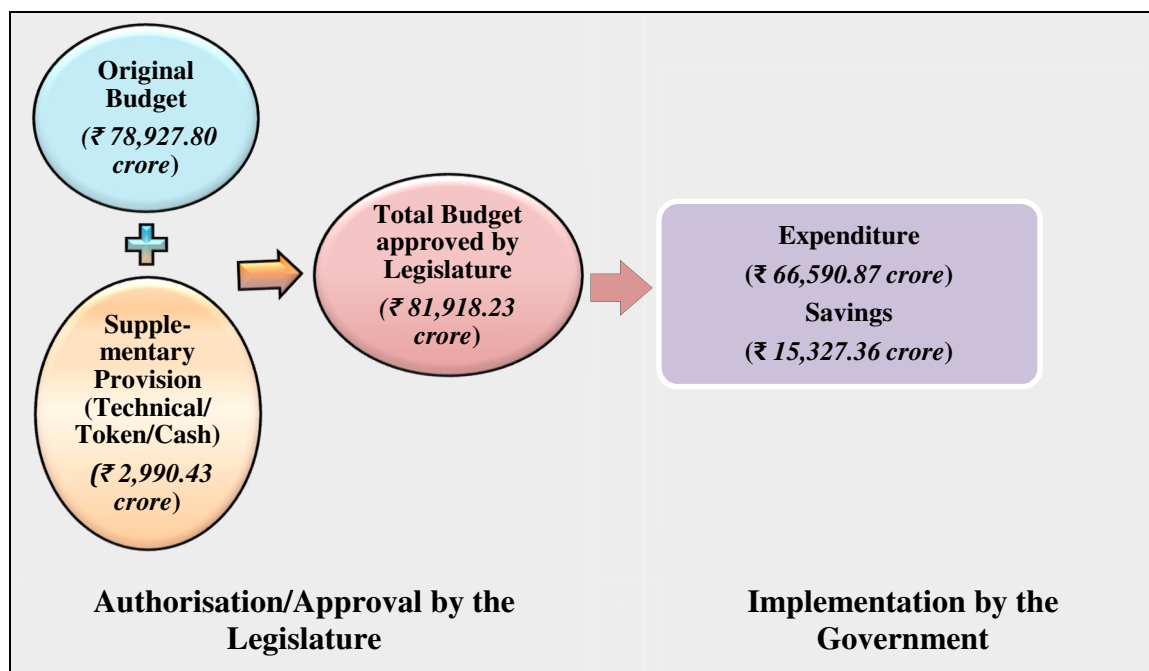
The annual exercise of budgeting is a means for detailing the roadmap for efficient use of public resources. The budget process commences with the issue of the Budget Circular, normally in August each year, providing guidance to different Departments in framing their estimates, for the next financial year. A typical budget preparation process in GNCTD is given in **Chart 3.1**:

Chart 3.1: Flow chart of budget preparation process



The various components of the Budget for the financial year 2023-24 are depicted in Chart 3.2.

Chart 3.2: Flow chart of budget implementation for the Financial Year 2023-24



Source: Appropriation Accounts for the year 2023-24

Thus, 18.71 per cent of the budget authorized by the legislature could not be expended by GNCTD.

3.1.1 Summary of total provisions, actual disbursements and savings during the financial year 2023-24

A summarized position of total budget provision, disbursement and savings/excess for the financial year 2023-24 is given in Table 3.1:

Table 3.1: Disbursements and savings/excess during 2019-20 to 2023-24

(₹ in crore)

Year	Provisions		Disbursements		Savings/Excess	
	Voted	Charged	Voted	Charged	Voted / (in percentage)	Charged (in percentage)
2019-20	57,305.74	6,874.94	45,632.91	5,877.12	11,672.83 (20.37)	997.82 (14.51)
2020-21	58,932.64	6,959.23	46,442.27	6,453.49	12,490.37 (21.19)	505.74 (7.27)
2021-22	63,998.48	8,082.60	53,660.30	7,881.70	10,338.18 (16.15)	200.90 (2.49)
2022-23	70,566.96	8,561.32	56,519.08	8,493.49	14,047.88 (19.91)	67.83 (0.79)
2023-24	73,016.31	8,901.92	57,834.91	8,755.96	15,181.40 (20.79)	145.96 (1.64)

GNCTD had envisaged ₹ 81,918.23 crore for spending on its activities/scheme against which the net disbursement/expenditure was ₹ 65,823.87¹ crore, resulting in saving of ₹16,094.36 crore. Moreover, disbursement/expenditure nearly matched the total receipts of ₹ 56,896.04 crore, which was nearly 70 *per cent* of sanctioned budget. Estimating expenditure more than actual requirement was indicative of deficient budgeting exercise. The trend of utilisation of budget vis-à-vis total receipts and total expenditure over the five-year period (2019-2024) is as under:

Table 3.2 :Trend of budget utilization vis-à-vis total receipts and total expenditure

(₹ in crore)					
Year	Budget	Net Expenditure	Receipt	Percentage of net expenditure ² to total budget	Percentage of receipt to total budget
2019-20	64,180.68	51,186.25	52,724.06	79.75	82.15
2020-21	65,891.87	52,468.04	57,860.08	79.63	87.81
2021-22	72,081.08	61,172.34	61,128.44	85.00	85.00
2022-23	79,128.28	64,110.34	67,211.72	81.02	84.94
2023-24	81,918.23	65,823.87	56,896.04	80.35	69.45

3.2 Appropriation Accounts

Appropriation Accounts are accounts of the expenditure of the Government for each financial year, compared with the amounts of grants (voted and charged) for different purposes as specified in the schedules appended to the Appropriation Act passed under Article 204 and 205 of the Constitution of India. Appropriation Accounts are on **gross basis**. These Accounts distinctly depict the original budget provision, supplementary grants, surrenders and re-appropriations and indicate actual capital and revenue expenditure on various specified services vis-à-vis those authorized by the Appropriation Act in respect of both charged and voted items of budget. Appropriation Accounts thus, facilitate understanding of utilization of funds, the management of finances and monitoring of budgetary provisions and, therefore, complement Finance Accounts.

Audit of Appropriation Accounts by the Comptroller and Auditor General of India seeks to ascertain whether the expenditure actually incurred under various grants are within the authorization given under the Appropriation Act. It also ascertains whether the expenditure so incurred is in conformity with the law, relevant rules, regulations and instructions. This chapter contains audit observations in respect of the Appropriation Accounts prepared by the Controller of Accounts, GNCTD for the year 2023-24.

¹ ₹ 66,590.87 crore-₹ 767.00 crore (recoveries)

² Include repayment of public debt

3.2.1 Budget Marksmanship

Aggregate Budget Outturn

Aggregate Budget Outturn measures the extent to which the aggregate budget expenditure outturn/actual expenditure reflects the amount original approved both in terms of less than approved and in excess of approved.

(₹ in crore)

Description	Original Approved Budget (BE)	Actual Outturn	Difference between Actual and BE
Revenue	57,111.11	51,093.88	6,017.23
Capital	21,816.69	15,496.99	6,319.70
Total	78,927.80	66,590.87	12,336.93

In Revenue section, overall deviation in outturn compared with BE was (-) 10.54 per cent. This was due to deviation ranging from (-) 22.68 to 25 per cent in nine grants, from +25 per cent to 50 per cent in three grants and from +50 to 100 per cent in one grant. No provision was, however, made in respect of two grants (**Appendix 3.1**).

In Capital Section, overall deviation in actual expenditure compared with BE was (-) 28.97 per cent. This was due to deviation ranging from 0 to 25 per cent in one grant, from +25 per cent to 50 per cent in three grants, from +50 to 100 per cent in nine grants. No provision was, however, made in respect of two grants in capital section (**Appendix 3.2**).

Expenditure Composition Outturn

Expenditure Composition Outturn measures the extent to which re-allocations between the main budget categories during execution have contributed to variance in expenditure composition.

(₹ in crore)

Description	Original Approved Budget (BE)	Sanctioned Budget (SB) (O+S)	Actual Outturn	Difference between BE and SB	Difference between Actual and SB*
Revenue	57,111.11	58,755.52	51,093.88	1,644.41	(-)7,661.64
Capital	21,816.69	23,162.71	15,496.99	1,346.02	(-)7,665.72
Total	78,927.80	81,918.23	66,590.87	2,990.43	(-)15,327.36

* Excess of actuals over revised estimate is denoted as (+) figure and shortage of actuals over original provision is denoted as (-) figure.

In Revenue section, overall deviation in outturn compared with Sanctioned Budget was (-) 13.04 per cent. This was due to deviation ranging from (-) 22.68 to 25 per cent in nine grants, from +25 per cent to 50 per cent in two grants and from +50 to 100 per cent in two grants. No provision was, however, made in respect of two grants (**Appendix 3.1**).

In Capital Section, overall deviation in outturn compared with Sanctioned Budget was (-) 33.10 per cent. This was due to deviation ranging from 0 and 25 per cent in two grants, from +25 per cent to 50 per cent in two grants, from +50 to 100 per cent in nine grants. No provision was, however, made in respect of two grants in capital section (**Appendix 3.2**).

3.3 Integrity of budgetary and accounting process

Brief

Of the total 25 cases of savings exceeding ₹ 100 crore across all the grants, 20 cases were checked with respect to department's records and the reasons for savings in respect of these cases were found to be matching in 14 cases. In the remaining six cases, variation in reasons for savings was noticed, as detailed in **Appendix 3.3**.

Further, Grant No. 8-Social Welfare, was selected for detailed examination for reviewing the trend over the last three years. Under this grant, the reasons for injudicious re-appropriation, persistent savings and rush of expenditure were also checked with reference to department's records and found to be matching

3.3.1 Unnecessary or excessive supplementary grants

Supplementary demand should be resorted to only in exceptional and urgent cases. While obtaining a supplementary grant, the Department has to keep in view the resources available or likely to be available during the year and exercise due caution while forecasting its additional budgetary requirement of funds.

Scrutiny of Appropriation Accounts for the year 2023-24 revealed that supplementary grants amounting to ₹ 1,625.43 crore in eight cases, as detailed in **Appendix 3.4**, were obtained in anticipation of higher/additional expenditure. However, the final expenditure was even less than the original grant, thereby defeating the intended purpose of the supplementary grant.

3.3.2 Unnecessary or excessive re-appropriation

Re-appropriation is transfer of funds within a grant from one unit of appropriation, where savings are anticipated, to another unit where additional funds are needed.

Scrutiny of Appropriation Accounts for the year 2023-24 revealed that unnecessary re-appropriations of ₹ 612.16 crore were made to 23 sub heads spread across six grants, as the departments were not able to fully utilize even their existing grants (Original+ Supplementary) and there was a cumulative savings (more than ₹ 15 crore in each case) of ₹ 1,227.53 crore, which was indicative of deficient budgeting exercise, as detailed in **Appendix 3.5**.

3.3.3 Unspent amount and surrendered appropriations and/or large savings/surrenders

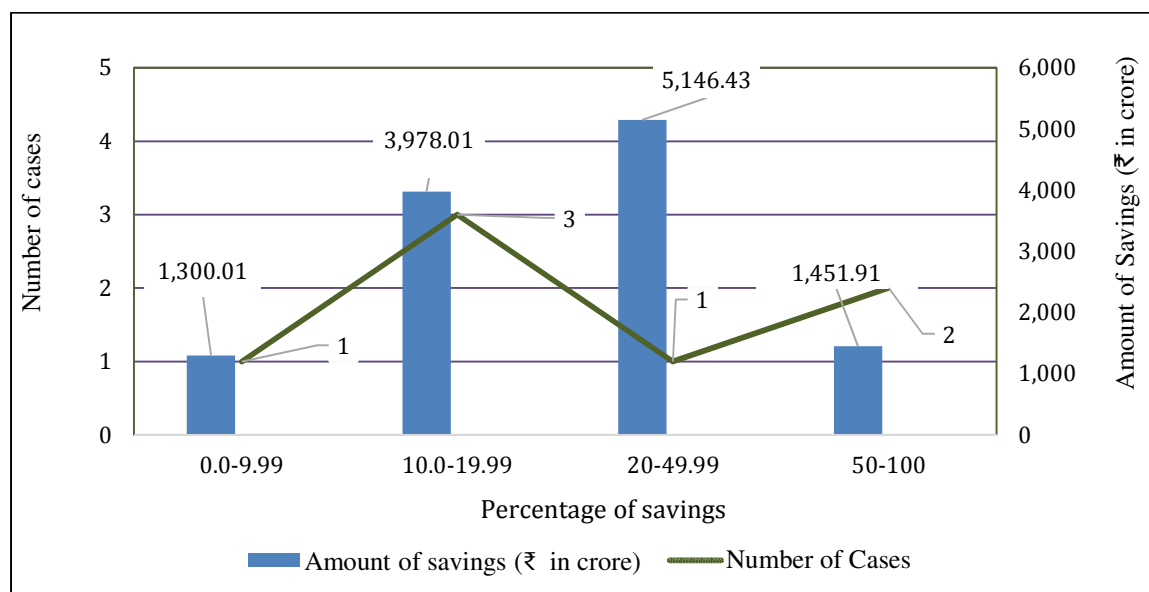
As per Rule 62(2) of General Financial Rules 2017, savings as well as provisions that cannot be profitably utilized should be surrendered immediately when they are foreseen without waiting till the end of the year. No savings should be made in reserve for possible future excesses.

In six grants (**Appendix 3.6**), against the total provision of ₹ 60,056.56 crore, the actual expenditure was ₹ 48,180.20 crore and savings were ₹ 11,876.36 crore (more than ₹ 500

crore in each case). Further, despite significant savings out of original budget provision, supplementary provisions were obtained (**Appendix 3.6**).

Further, these grants have been grouped by the percentage of savings at **Chart 3.3** that in six grants (Grant No 2, 4, 6, 7, 8 & 11) savings amounting to ₹ 11,876.36 crore ranged from 8 to 94 *per cent* of total provision. However, in one grant (Grant No. 11) there was savings of ₹ 5,146.43 crore (41 *per cent*).

Chart 3.3: Number of Grants/Appropriations grouped by the percentage of savings along with total savings in each group



Audit further noted that in nine grants there were total savings of ₹12,969.72 crore in which an amount of ₹ 6,763.76 crore was surrendered and ₹ 6,205.96 crore (more than ₹ 10 crore in each case) of total savings lapsed at the end of March 2024, as detailed in **Appendix 3.7**.

During the five-year period (2019-24), savings of more than ₹10 crore lapsed at the end of the financial year concerned under 10 out of the 15 grants administered by GNCTD. It was further noticed that eight of these 10 grants were reporting such cases persistently in all the five years (**Appendix 3.8**).

3.4 Comments on effectiveness of budgetary and accounting process

3.4.1 Budget projection and gap between expectation and actual

Efficient management of tax administration/other receipts and public expenditure holds the balance for achievement of various fiscal indicators. Budgetary allocations based on unrealistic proposals, poor expenditure monitoring mechanism, weak scheme implementation capacities and weak internal controls lead to sub-optimal allocation among various developmental needs. Excessive savings in some departments deprive other departments of the funds which they could have utilized.

The summarised position of actual expenditure vis-à-vis original/ supplementary provisions is given in **Table 3.3** below:

Table 3.3: Summarized position of actual expenditure vis-à-vis original/ supplementary provisions

(₹ in crore)

Segment	Nature of expenditure	Original grant/ appropriation	Supplementary Grant/ Appropriation	Total	Actual expenditure	Savings(-)	Savings that Lapsed on	
						Excess(+)	31-March-2024	
							Amount	per cent of total savings
Voted	I. Revenue	53,431.99	1,623.28	55,055.27	47,479.63	(-)7,575.64	5,373.39	70.93
	II. Capital	11,636.67	632.10	12,268.77	6,716.00	(-)5,552.77	1,461.48	26.32
	III. Loans and Advances	5,086.92	605.35	5,692.27	3,639.28	(-)2,052.99	1,488.72	72.51
Total voted		70,155.58	2,860.73	73,016.31	57,834.91	(-)15,181.40	8,323.59	54.83
Charged	I. Revenue	3,679.12	21.13	3,700.25	3,614.25	(-)86.00	40.20	46.74
	II. Capital	52.81	108.56	161.37	148.02	(-)13.35	12.60	94.45
	Public Debt	5,040.29	0.01	5,040.30	4,993.69	(-)46.61	0.01	0.025
	III. Loans and Advances	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total charged		8,772.22	129.70	8,901.92	8,755.96	(-)145.96	52.81	36.18
Appropriation to Contingency Fund (if any)		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Grand Total		78,927.80	2,990.43	81,918.23	66,590.87	15,327.36	8,376.40	54.65

Source: Appropriation Accounts.

Details of original budget, revised budget estimates and actual expenditure for the period 2019-20 to 2023-24 are given in **Table 3.4**:

Table 3.4: Original budget, revised estimates and actual expenditure during the period 2019-20 to 2023-24

(₹ in crore)

	2019-20	2020-21	2021-22	2022-23	2023-24
Original Budget	60,000.00	65,000.00	69,000.00	75,829.94	78,927.80
Supplementary Budget	4,180.68	891.87	3,081.08	3,298.34	2,990.43
Total Budget (TB)	64,180.68	65,891.87	72,081.08	79,128.28	81,918.23
Revised Estimate (RE)	54,800.00	59,000.00	67,000.00	72,500.00	74,900.00
Actual Expenditure (AE)	51,510.03	52,895.76	61,542.00	65,012.57	66,590.87
Savings/excess	12,670.65	12,996.11	10,539.08	14,115.71	15,327.36
Percentage of supplementary to the Original provision	6.97	1.37	4.47	4.34	3.79
Percentage of Savings/ Excess to the overall Provision	19.74	19.72	14.62	17.84	18.71
TB-RE	9380.68	6,891.87	5,081.08	6,628.28	7,018.23
RE-AE	3289.97	6,104.24	5,458.00	7,487.43	8,309.13
(TB-RE) as % of TB	14.62	10.46	7.05	8.38	8.58
(RE-AE) as % of TB	5.13	9.26	7.57	9.46	10.14

Source: Budget at glance and Appropriation Accounts of the respective years

As can be seen from the table above, the savings as a percentage of Revised Estimates are on a continuously increasing trend for the past three years and stood at their maximum during 2023-24 at 10.14 *per cent*. Further, as a percentage of overall provisioning, the savings stood at 18.71 *per cent*.

3.4.2 Major policy pronouncements in the budget and their actual funding for ensuring implementation

Several policy initiatives taken up by the Government were partially or fully not executed due to non-approval of scheme guidelines/modalities, non-commencement of works for want of administrative sanction, non-release of budget, etc. This deprives the beneficiaries of intended benefits. Savings in such schemes deprive other departments of the funds which they could have utilised.

It was observed that in 76 sub-heads under eight Grants, there was a revised outlay of ₹ 1,270.46 crore (₹ one crore or above in each scheme) but no expenditure was incurred resulting in non-implementation of schemes as shown in **Appendix 3.9**.

Savings of the entire provision was indicative of the fact that the estimates were not prepared after adequate scrutiny of the projects/schemes. Schemes which did not take off due to non-utilisation of the entire revised provision were – (i) Grants in Aid to MCD/NDMC for AMRUT 2.0 (CSS) (₹ 438.24 crore) (ii) Other Grants to MRTS (₹ 200.00 crore) (iii) Loan to Delhi Jal Board for Chandrawal WTP JICA (Central Share) (₹ 200.00 crore) (iv) Grant to DMRC for sharing foreign exchange variation on external assistance (JICA loan) for DMRTS (₹ 100.00 crore) (v) Assistance to State Agencies for Inter-State Movement of Food grains and FPS dealers Margin under NFSA (CSS) (₹ 49.55 crore) (vi) Urban Family Welfare Centre (CSS) (₹ 24.53 crore).

Further, it was observed that in 72 sub-heads under nine grants, provision of ₹ 3,063.31 crore (₹ one crore or above in each case) was made in the original budget (**Appendix 3.10**) but the amount was completely withdrawn in the revised outlay for the financial year 2023-24.

3.4.3 Rush of expenditure

Rule 62(3) of GFR, 2017 provides that rush of expenditure particularly in the closing months of the financial year is regarded as a breach of financial propriety and should be avoided. As per the guidelines of the Ministry of Finance, GoI dated 24 January 2020, expenditure in the last quarter and last month i.e. March of the financial year should be restricted to 25 per cent and 10 per cent of the budget respectively.

It was noticed that out of the net total expenditure of ₹ 65,823.87 crore during 2023-24, expenditure of ₹ 19,155.56 crore (23.38 per cent of total budget) was incurred in the last quarter, whereas ₹ 8,063.27 crore (9.84 per cent of total budget) was incurred during the month of March, 2024.

Rush of expenditure during the last quarter, especially during the month of March, indicates non-adherence to financial rules besides adversely affecting quality of expenditure.

i) Sub-heads where entire expenditure was incurred in March 2024

Audit noted that in two sub-heads under Grant No. 8 Social Welfare, entire expenditure of ₹ 294.50 crore was incurred in March 2024 as detailed in **Table 3.5**:

Table 3.5: Heads where entire expenditure was incurred in March 2024

Sl. No.	Grant No. and name	Head of Account (upto Sub-Head)	100 per cent expenditure during March (₹ in crore)
1	8-Social Welfare	3055.001.90.99.00.33-Subsidy to DTC for concessional Passes	50.00
2		7055.001.90.96.00.55 Subordinate Debts for land acquisition for MRTS	244.50
Total			294.50

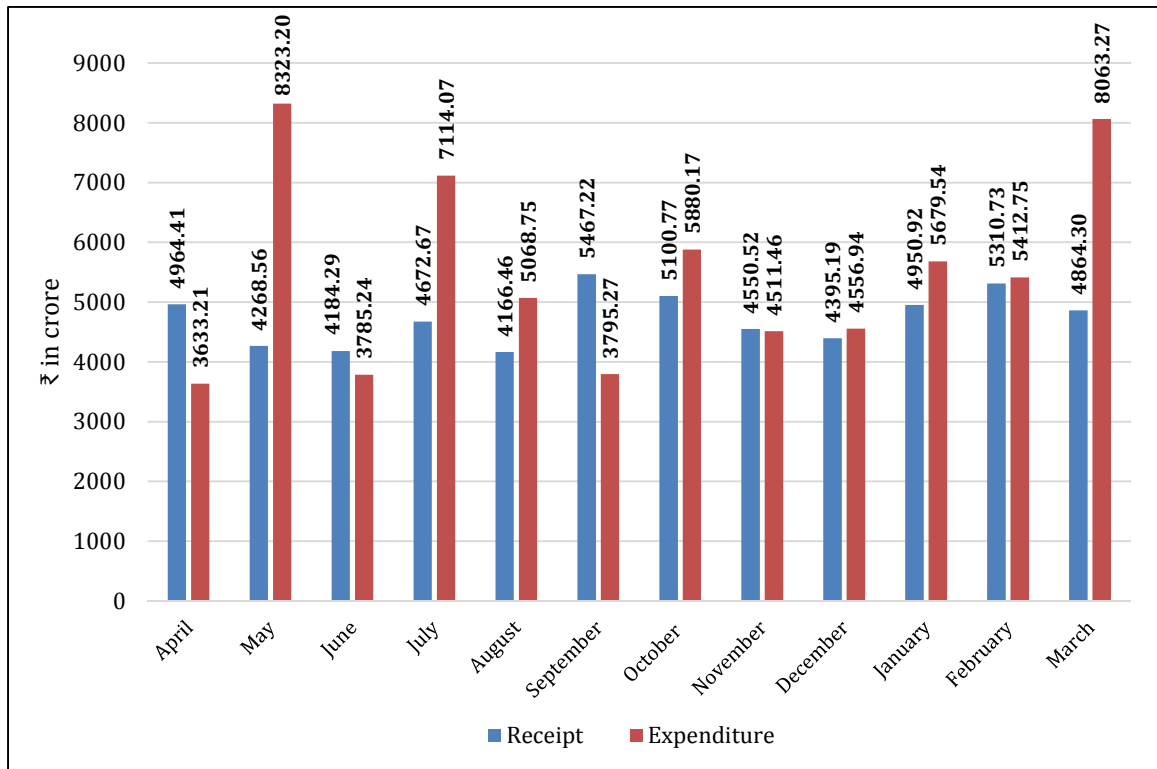
Source: Principal Accounts Office, GNCTD

ii) Grants with more than 50 per cent of expenditure in March alone

Audit noted that in 22 sub-heads under seven grants, an expenditure of ₹ 1,286.17 crore ranging from 50.66 to 97.70 per cent of the total expenditure was incurred in March, 2024 as depicted in **Appendix 3.11**.

3.4.4 Monthly position of expenditure and receipts

It may be observed from **Chart 3.4** below that month-wise receipts of GNCTD ranged between 7.32 per cent (August 2023) to 9.61 per cent (September 2023) of the total receipt of ₹ 56,896.04 crore whereas month-wise expenditure of GNCTD ranged between 5.52 per cent (April 2023) to 12.64 per cent (May 2023) of the net expenditure of ₹ 65,823.87 crore during the year 2023-24.

Chart 3.4: Monthly receipts and expenditure during the FY 2023-24

Source: Principal Accounts Office, GNCTD

3.5 Review of selected Grant (“Grant No. 08- Social Welfare”)

A review of budgetary procedure and control over expenditure in respect of “Grant No. 08-Social Welfare” was conducted, wherein magnitude of variations in original grants, supplementary demands and actual expenditure was analyzed.

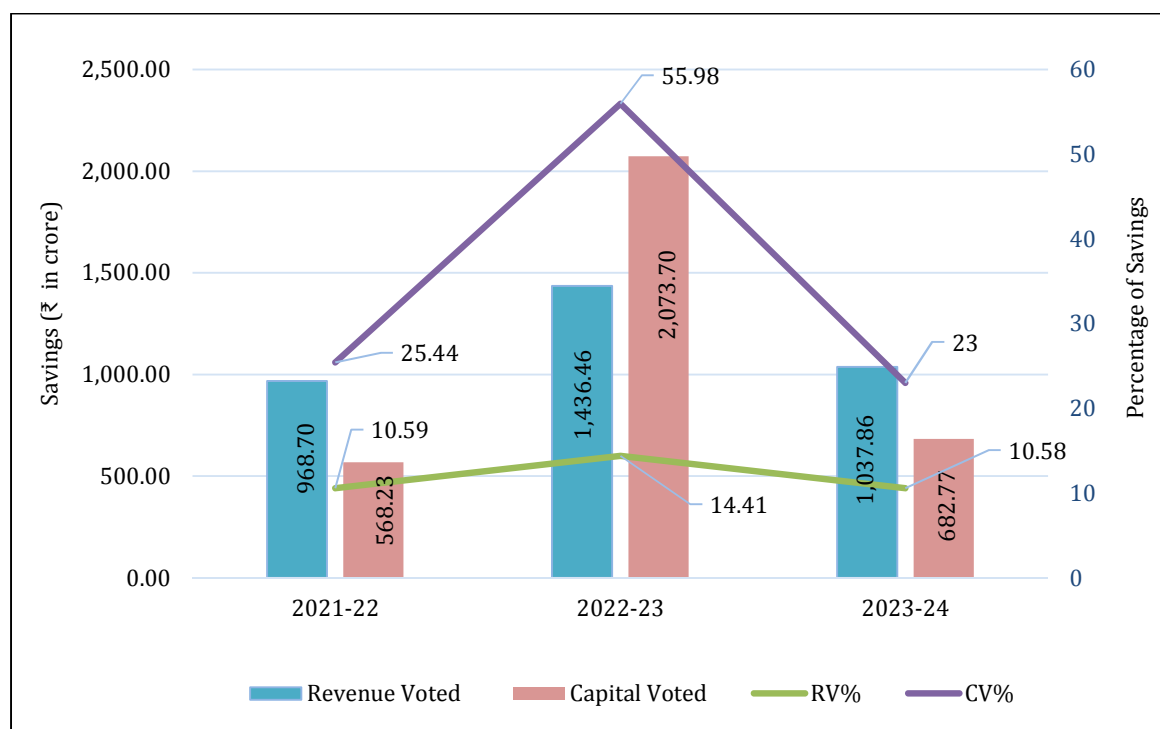
a) Introduction

A review of budgetary procedure and control over expenditure in respect of Grant no.08- ‘Social Welfare’, Government of National Capital Territory of Delhi (GNCTD) for the year 2021-22 to 2023-24 was conducted to ascertain compliance with budgeting processes, monitoring of funds and control mechanism within the grant. The grant includes the following heads of account, namely, (i) 2225-Welfare of Scheduled Caste/Scheduled Tribes & Other Backward Classes, (ii) 2235- Social Security & Welfare, (iii) 2041-Taxes on Vehicles, (iv) 3055- Road Transport, (v) 3075- Other Transport Services, (vi) 3452-Tourism and (vii) 4235- Capital Outlay on Social Security & Welfare.

b) Savings

The overall position of savings under the Grant No. 08- ‘Social Welfare’ for the last three years is given in **Chart 3.5** below:

Chart 3.5: Savings for the last three years



Source: Appropriation Accounts

Chart 3.5 shows un-utilised budget provision under Capital (Voted) ranging from 23 per cent (2023-24) to 55.98 per cent (2022-23), which is significant under-utilization of resources by GNCTD and indicative of persistent deficient planning by the department. The revenue (Voted) savings for the three years ranged from 10.58 per cent to 14.41 per cent during these years

c) Non-surrender of Savings

As per Rule 62 (2) of General Financial Rules 2017, savings as well as provisions that cannot be profitably utilized should be surrendered immediately when they are foreseen without waiting till the end of the year. No savings should be held in reserve for possible future excesses. The position of savings and surrenders under Grant No. 08- Social Welfare during the period 2021-22 to 2023-24 was as under:

Table 3.6: Non- surrender of savings under Grant No. 08-Social Welfare

Year	Savings			Amount surrendered (in Percentage)		
	Revenue (Voted)	Revenue (Charged)	Capital (Voted)	Revenue (Voted)	Revenue (Charged)	Capital (Voted)
2021-22	968.70	0.04	568.23	137.63	0	438.75
				(14.20)	(0)	(77.21)
2022-23	1,436.46	0.03	2,073.70	749.71	0	102.96
				(52.19)	(0)	(4.96)
2023-24	1,037.86	3.27	682.77	0.18	0	0.03
				(0.01)	(0)	(0)

Source: Appropriation Accounts

d) Persistent Savings

It was observed that a substantial portion of the budget allocation remained unutilized under nine sub-heads under Grant No. 08- Social Welfare during the period 2021-22 to 2023-24, indicating non-achievement of projected financial outlays in the respective years was as under:

Table 3.7: Persistent savings under Grant No. 08-Social Welfare

S. No.	Head of Account	2021-22	2022-23	2023-24
Revenue Section				
1	22350310198 – Indira Gandhi National Old Age Pension Scheme (IGNOAPS) (NSAP) (CSS)	11.67 (26.22)	44.5 (100)	31.98 (70.75)
<i>Reason as per Head-wise Appropriation Accounts:</i> Less/ non-receipt of CSS funds from Govt. of India				
2	2235021031298- Samarthya Pradhan Mantri MatruVandana Yojana (PMMVY) (State Share)	2.89 (11.05)	5.24 (20.29)	17.30 (96.11)
<i>Reason as per Head-wise Appropriation Accounts:</i> Less release of Centre Share by the Govt. of India				
3	22350210466 Senior Citizen Pension Scheme (Expansion Of Old Age Assistance)	1.07 (0.08)	89.80 (6.91)	43.10 (3.59)
<i>Reason as per Head-wise Appropriation Accounts:</i> Death and PFMS returns i.e. undisbursed pension return by bank and stopping of duplicate cases within the scheme, non-opening of vacancies under IGNOAPS, non-remittance of top-up amount to beneficiaries.				
4	2235021021796 Poshan Mission	12.53 (86.6)	10.76 (60.8)	6.8 (28.85)
<i>Reason as per Head-wise Appropriation Accounts:</i> Release of funds by GoI only for three quarters of F.Y.2023-24, hence savings occurred				
5	22350210334 Pension to widows	18.08 (2.01)	24.85 (2.42)	11.07 (1.01)
<i>Reason as per Head-wise Appropriation Accounts:</i> Non-processing of payment to the ongoing beneficiaries on PFMS, insufficient budget, less numbers of beneficiaries applied for the scheme & some assistance returned back due to Adhaar Deseeding.				
6	22350278996 Pension To Widows (SCSP)	75.75 (78.9)	72.85 (72.85)	2.23 (6.56)
<i>Reason as per Head-wise Appropriation Accounts:</i> Lesser numbers of beneficiaries applied for the scheme & some assistance returned back due to Adhaar Deseeding.				

((₹ in crore (per cent))

S. No.	Head of Account	2021-22	2022-23	2023-24
7	22250178975 Mukhyamantri Vidhyarti Pratibha Yojana (SCSP)	23.00 (70.12)	1.92 (24)	3.69 (73.80)
<i>Reason as per Head-wise Appropriation Accounts:</i> Less receipt of applications, as the scheme was introduced for the first time, additional demand raised on the basis of the number of verified applications received from the Directorate of Education.				
8	22250327775 Jai Bhim Mukhyamantri Pratibha Vikas Yojna for Minorities/OBC/EWS	37.79 (89.98)	4.86 (100)	3.81 (100)
<i>Reason as per Head-wise Appropriation Accounts:</i> Processing for payment through PFMS was in progress, various interruptions occurred in conduct of physical coaching classes on account of Covid-19 and pollution in Delhi.				
9	20410010100 Collection Charges	14.45 (20.57)	4.24 (6.45)	13.98 (20.68)
<i>Reason as per Head-wise Appropriation Accounts:</i> Vacancies, less claims/bills, less foreign tours and less procurement				

Source: Appropriation Accounts

Figures in parenthesis indicate percentage to total budget

e) Unnecessary or excessive re-appropriation of funds

Re-appropriation is transfer of funds within a grant from one unit of appropriation, where savings are anticipated, to another unit where additional funds are needed.

Detailed review of Appropriation Accounts for Grant No. 8-Social Welfare for the period 2021-22 to 2023-24 revealed that under 36 sub-heads (detailed in **Appendix 3.12**), the re-appropriation proved unnecessary as the departments were not able to utilise their original grants in full.

Cases of injudicious re-appropriation to sub-head under Revenue Voted/Capital Voted section are detailed below:

- Scrutiny revealed that re-appropriation amounting to ₹ 13.85 crore (2021-22) under 14 sub-heads, ₹ 17.57 crore (2022-23) under 6 sub-heads and ₹ 263.92 crore under 15 sub-heads (2023-24) of Revenue Voted Section proved unnecessary as the departments were not able to utilise their original grants in full.
- Scrutiny revealed that re-appropriation amounting to ₹ 0.2 crore under one sub-head (2022-23) of Capital Voted Section proved unnecessary as the department was not able to utilise their original grants in full.

f) Entire provision remained un-utilised

Detailed review of Grant no.8 for last three years 2021-22, 2022-23 and 2023-24 revealed that provision was made in various sub-heads but no expenditure was incurred under these sub-heads against the allocated budget during the said period, which resulted in saving of entire amount of provision made in these schemes. Details of these schemes are given in **Appendix 3.13**. It was also noticed that there were several common schemes in which provision was made year on year but no expenditure was incurred during the said period.

g) Rush of expenditure:

In contravention of provisions of GFR and MoF guidelines *ibid*, expenditure incurred ranged from 50 to 100 *per cent* in the last quarter of FY 2021-22 in 11 sub-heads, 71.34 to

100 *per cent* of the total expenditure in three sub-heads in the last quarter of FY 2022-23 and 51.46 to 100 *per cent* in five sub-heads by the departments in the last quarter of FY 2023-24 as detailed in **Appendix 3.14**.

Rush of expenditure especially during the month of March from the period 2021-22 to 2023-24 ranged from 50 *per cent* to 100 *per cent* in all the above 19 sub-heads, which indicates non-adherence to financial rules besides adversely affecting quality of expenditure during the last quarter.

3.6 Voucher Audit irregularities

For the audit of vouchers, seven Pay and Accounts offices namely PAO-III, XI, XIV, XV, XX, XXIII, XXV (operating the grant chosen for detailed review, i.e. Grant No. 8 Social Welfare) were selected for the detailed Audit of vouchers through Monetary Unit Sampling. No substantive observations were detected in four PAOs and the major audit observations in the remaining three PAOs are as under:

3.6.1 Pay and Accounts Office-XI

Non-production of vouchers for audit.

Of the total 61 vouchers were selected for audit, 23 vouchers (38 *per cent*) were not furnished to audit as detailed in **Appendix 3.15**.

3.6.2 Pay and Accounts Office-XIV & XV

Double payment of GST on service charge leading to excess payment of ₹ 3.57 lakh.

The contracts for hiring manpower such as security guards, ward maids and sanitation workers in homes and institutions specified (M/s. RD Excellent, M/s. Sulabh Service Pvt. Ltd., M/s. Armour Security Pvt. Ltd., Sanitation Mission Foundation, M/s. Eagle Eye and M/s. Shivani Enterprise) that the service charges would be inclusive of GST. Scrutiny of various vouchers/bills of hiring manpower revealed that the department made payments including 9% CGST and 9% SGST to these agencies.

This resulted in excess payment of CGST and SGST from the government exchequer to service providers on service charges amounting to ₹ 2.29 lakh (**Appendix 3.16**) pertaining to PAO-XIV and ₹ 1.28 lakh (**Appendix 3.17**) pertaining to PAO XV respectively.

Principal Accounts office, GNCTD stated (February 2025) that Pay and Accounts Office-XIV & XV had taken up the matter and asked vendors to deposit the excess amount.

3.7 Analysis of State Budget with Union Budget

The analysis of the Union budget relating to Gender budget, Child Budget, Outcome budget, medium-term statements, etc. vis-à-vis their adoption in GNCTD budget revealed the following:

- i. Unlike the Gender Budget of the Union Government, GNCTD's gender budget does not depict schemes whereby up to 30 *per cent* of the allocation goes to women. Further, in the Union, the gender budget was allocated Demand/Grant-wise, while Delhi Government made department-wise allocation in the Gender Budget.

- ii. Unlike the Union Budget, there is no distinct Child Budget in GNCTD and it forms a part of its gender budget under Department of Women and Child Development.
- iii. There are no medium term fiscal policy statements in GNCTD budget, as the State is not covered under the recommendations of the Union Finance Commission.

3.8 Recommendations

- (i) Government should prepare realistic budget estimates, backed with correct assessment for availability of resources and potential to expend, to avoid large savings and supplementary provisions;
- (ii) Government should ensure strict compliance of provisions of budget manual in preparation of supplementary provisions and ensure transparency in estimation to avoid unnecessary supplementary provisions;
- (iii) Government may consider formulating strategies for actual execution of major policy decisions in the State at the time of preparing budgetary estimates; and
- (iv) Government should adhere to quarterly targets fixed for incurring expenditure through periodic monitoring to avoid rush of expenditure towards end of the year and also ensure proper utilization of savings through timely surrender.

CHAPTER-4

**QUALITY OF ACCOUNTS AND FINANCIAL
REPORTING PRACTICES**

Chapter – 4

Quality of Accounts and Financial Reporting Practices

A sound internal financial reporting system with relevant and reliable information significantly contributes to efficient and effective governance. Compliance with financial rules, procedures and directives as well as the timeliness and quality of reporting on the status of such compliance is, thus, one of the attributes of good governance. Reports on compliance and controls, if effective and operational, assist the Government in meeting its basic responsibilities, including strategic planning and decision-making. The compliance of various financial rules, procedures and directives of the GNCTD by the departments has been discussed in this chapter.

Issues related to transparency

4.1 Delay in submission of Utilisation Certificates

Rule 238 of GFR, 2017 stipulates that the Utilization Certificate should be submitted within twelve months of the closure of the financial year by the Institution or Organisation concerned. Receipt of such certificate shall be scrutinised by the Ministry or Department concerned. Where such certificate is not received from the Grantee within the prescribed time, the Ministry or Department will be at liberty to blacklist such Institution or Organisation from any future grant, subsidy or other type of financial support from the Government.

However, 1313 UCs for an aggregate amount of ₹ 3760.84 crore in respect of the grants released up to 31 March 2023 were not furnished by the grantees as of 31 March 2024.

Lack of submission of the UCs means that although expenditure is incurred but the grantees have not explained as to how the funds were spent. There is also no assurance that the intended objectives of providing these funds have been achieved. This assumes greater importance, if such UCs are pending against Grants-in-aid (GIA) meant for capital expenditure. Since lack of submission of UCs is fraught with the risk of misappropriation, it is imperative that GNCTD should monitor this aspect closely and hold the concerned departments accountable for submission of UCs in a timely manner. Year-wise break up of outstanding UCs is detailed below in **Table 4.1**.

Table 4.1: Year-wise break up of outstanding Utilisation Certificates

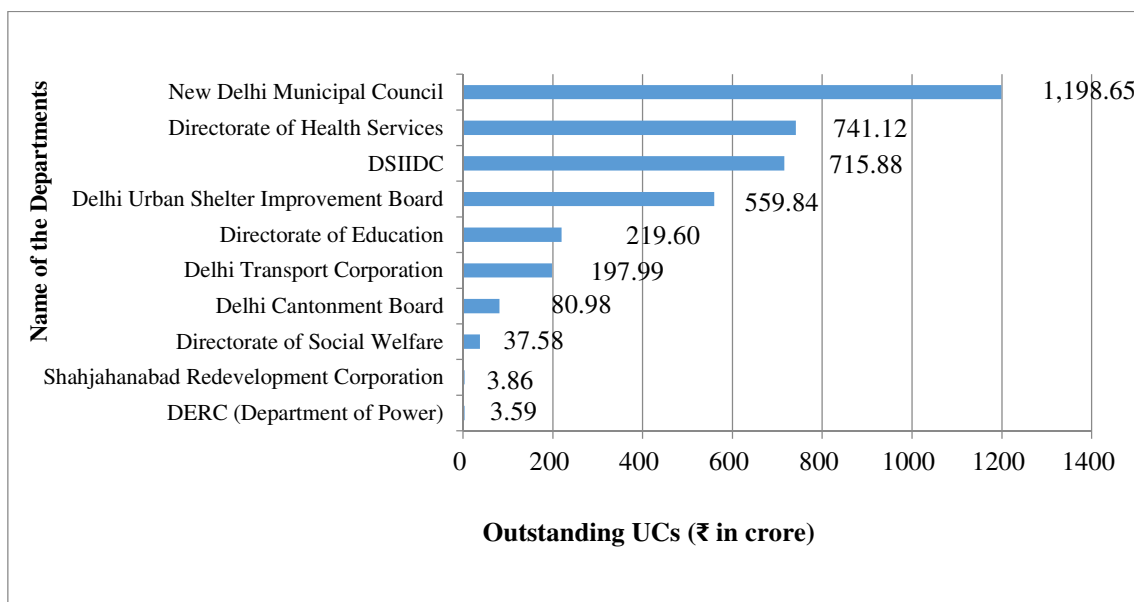
(₹ in crore)

Year	Number of UCs outstanding	Amount
1993-94 to 2012-13	1,150	409.83
2013-14	27	0.64
2014-15	26	0.32
2015-16	06	26.13
2016-17	06	592.01
2017-18	03	65.49
2018-19	05	443.85
2019-20	02	0.02
2020-21	07	42.84
2021-22	56	278.41
2022-23	25	1,901.30
Total	1,313	3,760.84

It can be seen that 1,150 UCs (87.60 per cent of total outstanding) involving ₹ 409.83 crore were outstanding for more than 10 years while 163 UCs (12.40 per cent) of ₹ 3,351.01 crore were outstanding from 2013-14 to 2022-23.

The details of outstanding UCs in respect of 10 major Departments for grants paid up to 31 March 2023 are given in **Chart 4.1**:

Chart 4.1: Details of outstanding UCs of 10 major Departments for the grants paid up to 2022-23



Source: Principal Accounts Office, GNCTD

New Delhi Municipal Council (NDMC), Directorate of Health Services, and Delhi State Industrial Infrastructure Corporation (DSI IDC) contributed ₹ 1,198.65 crore (31.87 per cent), ₹ 741.12 crore (19.71 per cent) and ₹ 715.88 crore (19.04 per cent) of the arrears, respectively.

The grants-in-aid disbursed during the year 2023-24 to the bodies indicated in Chart 4.1 above is as under.

Sl. No.	Name of the department	Amount (₹ in crore)
1	Delhi Transport Corporation	2900.00
2	Directorate of Education	2388.55
3	Directorate of Health Services	1352.25
4	Delhi Urban Shelter Improvement Board	208.78
5	New Delhi Municipal Council	190.05
6	Department of Power (DERC)	20.82
7	Shahjahanabad Redevelopment Corporation (SRDC)	11.50
8	DSIIDC	10.29
9	Directorate of Social Welfare	1.40

Note: No Grants-in-aid was given to Delhi Cantonment Board during 2023-24

Source: Appropriation Accounts

Long pendency of UCs is indicative of lax financial control in the administrative departments. Further, tendency on the part of the Government to disburse fresh grants without ascertaining proper utilization of the earlier grants encourages this laxity. In the absence of UCs, it could not be ascertained whether the recipients had utilized the grants for the intended purpose for which these were sanctioned.

Principal Accounts Office stated (September 2024) that the matter had been referred to the concerned Departments with the request to furnish the latest status of outstanding UCs in respect of Grants-in-Aid released at the earliest. The replies of the concerned departments were awaited as of February, 2024. It also stated that it did not have the position of outstanding UCs bifurcated between Centrally Sponsored Schemes and State Schemes.

To verify the facts and figures relating to outstanding UCs contained in Finance Accounts of GNCTD, five Departments /Institutions viz., Department of Power, Directorate of Education, Delhi State Industrial and Infrastructure Development Corporation Ltd., Delhi Transport Corporation, Shahjahanabad Redevelopment Corporation were selected for detailed audit.

Department-wise major observations are tabulated below:

Departments/Institutions	Outstanding UC as per		Format of UC in Form 12A (Rule 238 of GFR, 2017)	Interest not remitted (Rule 230 (8) GFR)
	Finance Accounts	Departmental records		
DERC (Department of Power)	₹ 3.59 crore - 2022-23 ¹	• The unspent balance of ₹ 3.59 crore had been	• Not maintained in the prescribed format.	₹ 12.29 crore

¹ Year to which the GIA pertains

Departments/Institutions	Outstanding UC as per		Format of UC in Form 12A (Rule 238 of GFR, 2017)	Interest not remitted (Rule 230 (8) GFR)
	Finance Accounts	Departmental records		
		utilised with the grants received for 2023-24.		
Directorate of Education ² .(DoE)	₹ 219.60 crore-2021-22	• ₹ 89.98 crore ³	• Maintained in Form 19A instead of 12A	-
Delhi State Industrial and Infrastructure Development Corporation (DSIIDC)	• ₹ 344.82 crore-2016-17 • ₹ 371.06 crore-2018-19	• ₹ 344.82 crore had been utilised with GIA received for 2017-18 • No change	• Maintained in Form 19A instead of 12A	₹ 109.13 crore
Delhi Transport Corporation (DTC)	• ₹ 197.99 crore-2022-23	• ₹ 391.18 crore- (as per provisional UC)	• Maintained in proper format	₹ 15.50 crore
Shahjahanabad Redevelopment Corporation (SRDC)	• ₹ 3.86 crore-2022-23	• ₹ 3.86 crore had been utilised with GIA received for 2023-24.	• Maintained in proper format	₹ 0.46 crore ⁴

As is evident from the table above, three out of 5 sampled agencies were not submitting the UCs in the prescribed formats while in nearly all cases the Finance Accounts and the concerned department's figures on outstanding amounts requiring UCs was at variance and thus requires reconciliation under intimation to audit. Further, in violation of GFR 2017 Rule 230(8), all the agencies were retaining the interest earned on government grants and not remitting it back to the Consolidated Fund of the State.

DTC replied (September 2024) that the interest income is utilized to settle the expenditure of the Corporation. The reply of DTC is not acceptable, because the aforesaid provisions of GFR, 2017 should have been adhered to. Further SRDC stated (September 2024) that an amount of ₹ 0.47 crore pertaining to interest and

² **Implementing agencies of DoE**-Samagra Shiksha, Municipal Corporation of Delhi (MCD), Delhi Board of School Education (DBSE), School of Specialised Excellence (SoSE), Delhi Commission for Protection of Child Rights (DCPCR) and State Council of Educational Research and Training (SCERT).

³ MCD had already furnished UCs to the tune of ₹ 129.62 crore

⁴ Of ₹ 0.88 crore, ₹ 0.42 crore was refunded to UD.

other earnings shall be refunded to Department of Urban Development (DUD) in due course.

The replies from DERC, DoE and DSIIDC are awaited. (February 2025).

4.2 Abstract Contingent (AC) Bills

The drawal of contingent charges on items of expenditure by a State Government, for which final classification and supporting vouchers are not available at the time of drawal, are made on Abstract Contingent (AC) bills. Initially made as advance, its subsequent adjustments are ensured through submission of Detailed Contingent (DC) bills within a stipulated period of drawal of AC bills. DC bills consist of abstract expenditure along with sub-vouchers for the amount drawn through AC bills. Drawing and Disbursing Officers are required to present DC bills duly countersigned by the Controlling Officer in all these cases within the prescribed period.

Rule 118 of the Receipts and Payments Rules, 1983 stipulates that a certificate shall be attached to every AC bill to the effect that the DC bills have been submitted to the Controlling Officer in respect of AC bills drawn during the month previous to that in which the bill in question is presented for payment. On no account should an AC bill be adjusted without this certificate.

Year-wise progress in submission of DC bills against the AC bills is detailed below in **Table 4.2**.

Table-4.2: Year-wise progress in submission of DC bills against the AC bills

(₹ in crore)

Year	Opening balance		Clearance during the F.Y. 2023-24		Closing balance as on 31 March 2024	
	No.	Amount	No.	Amount	No.	Amount
Upto 2019-20	3,760	200.96	270	34.30	3,490	166.66
2020-21	109	10.78	27	2.57	82	8.21
2021-22	199	71.89	69	34.62	130	37.26
2022-23	750	291.26	464	236.96	286	54.30
Upto 2022-23	4,818	574.89	830	308.46	3,988	266.43
2023-24	2,223 [#]	210.07	1745	129.68	478	80.39
Total	7,041	784.96	2575	438.14	4,466	346.82

[#] represents total fresh bills drawn during the year 2023-24.

Source: Principal Accounts Office, GNCTD

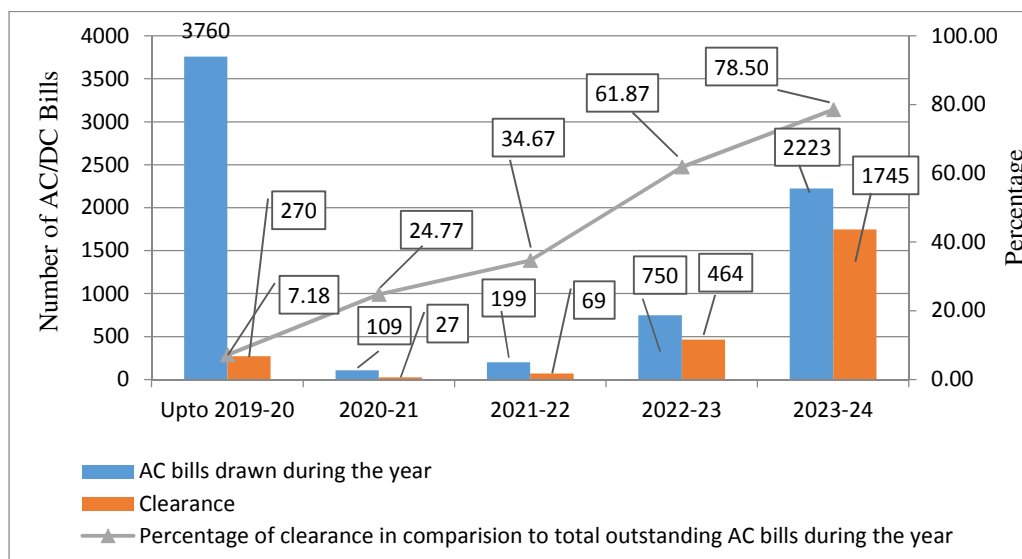
It can be seen from **Table 4.2** that in all 4,466 AC bills involving ₹ 346.82 crore were outstanding as of March 2024. During the financial year 2023-24 it was observed that 75 Government Departments did not submit 478 DC bills amounting to ₹ 80.39 crore before closing of the Accounts. Further, against AC bills of ₹ 210.07 crore during 2023-24, an amount of ₹ 23.88 crore (11.37 per cent) pertained to March 2024.

Advances drawn and not accounted for increases the possibility of wastage/misappropriation/malfeasance, etc. Owing to non-submission of DC bills by different Departments within prescribed time after drawal of AC Bills, it

could not be ensured in audit that funds had been utilised for the purpose for which these were drawn. This, therefore, needs to be monitored closely. It is recommended that Principal Accounts Office, GNCTD may in conjunction with the Finance Department conduct an inquiry on the reasons for the outstanding AC bills for the period up to 2019-20 under intimation to audit.

The trend of clearance of AC bill is given in **Chart 4.2** below:

Chart 4.2: Trend of clearance of AC bills

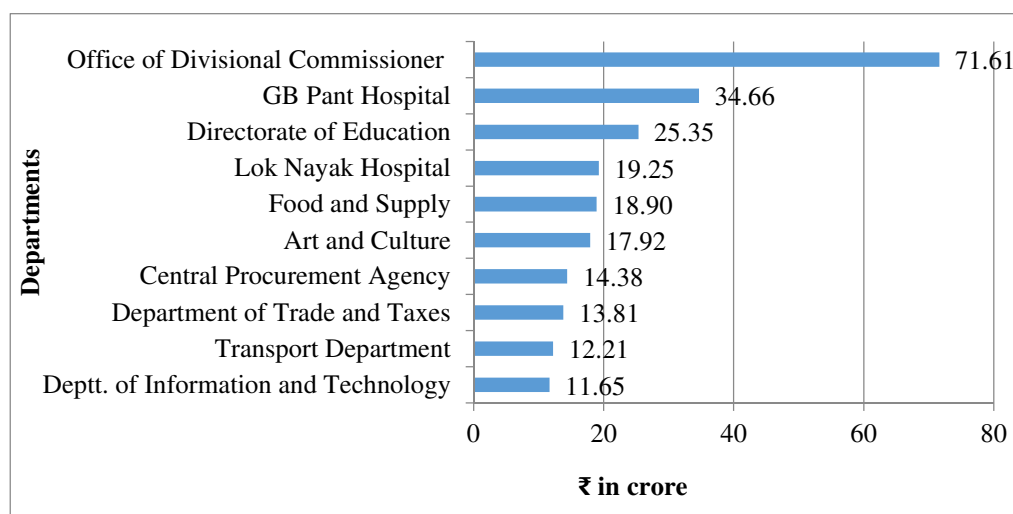


Source: Principal Accounts Office, GNCTD

It can also be seen from the above **Chart 4.2** that clearance of outstanding AC bills for the years 2019-20 to 2023-24 showed an increasing trend from 7.18 per cent to 78.50 per cent. However, total cumulative clearance of outstanding AC bills upto 2023-24 was only 36.57 per cent of the total bills.

The details of pending DC bills in respect of 10 major departments are given in **Chart 4.3**:

Chart 4.3: Pending DC bills in respect of major Departments



Source: Finance Accounts

AC bills drawn for creation of Capital assets.

As per Rule 96 of Receipts and Payments Rules, 1983, the term ‘contingent charges’ or ‘contingencies’ means and includes all incidental and other expenses (including on stores), which are incurred for the management of an office as an office or for the working of technical establishment such as laboratory, workshop, industrial installation, store depot and the like but other than expenditure which has been specifically classified as falling under some other head of expenditure e.g. ‘works’, ‘tools and plants’.

During 2023-24, one AC bill each of General Administrative Department & Weights & Measures Department amounting to ₹ 0.15 crore and ₹ 0.08 crore, respectively were drawn for creation of capital assets⁵, which was in contravention of the above rule. The reply is awaited (January 2025).

To verify the facts and figures relating to outstanding AC Bills contained in Finance Accounts of GNCTD, five Departments /Institutions viz Delhi Archives, Divisional Commissioner (Revenue Department), Secretary cum Commissioner (Food, Civil Supplies & Consumer Affairs Department), Gobind Ballabh Pant Hospital, Central Procurement Agency were selected for detailed audit. Department-wise major observations are discussed in the subsequent paras.

The audit observations are tabulated below:

Department	Outstanding AC bills (₹ in crore)	Period of delay in submission of DC Bills (range in days) Reference: Rule-118 of R&P rules	Maintenance of register of contingent expenditure required under Rule 110 of Receipts and Payments Rules
Delhi Archives	7.00	177-194 days (Appendix 4.1)	Not maintained
Divisional Commissioner, Revenue Department	71.61	116-588 days (Appendix 4.2)	Not maintained
Secretary cum Commissioner, Food Civil Supplies & Consumer Affairs Department	18.90	438-1124 days (Appendix 4.3)	Not maintained.
Govind Ballabh Pant Hospital	34.66	59-873 days (Appendix 4.4)	Not maintained.
Central Procurement Agency	14.38	-	Not maintained.

⁵ Purchase of cars

Thus, besides wrongful drawal of AC Bills for creation of Capital assets, there was inordinate delay in submission of the DC Bills thereagainst, besides deficient monitoring of the AC Bills drawn, since it was not as per prescribed procedure.

The replies of the above departments were awaited (January 2025).

4.3 Personal Deposit Accounts

Rule 191 read with 191 (3) of the Receipts and Payments Rules, 1983 stipulates that Personal Deposit Accounts (PDAs) are generally authorized to be opened under the special order to the Ministry/ Department concerned in consultation with the Controller General of Accounts (CGA) in the following types of cases:

- a) In favour of an administrator appointed for the purpose of administering money tendered by or on behalf of ward and attached estates and estates under Government management. These PDAs do not lapse to Government as per Rule 192(1), even if outstanding for more than three completed years;
- b) In relation to Civil and Criminal Courts deposits, in favor of the Chief judicial authority concerned and these PDAs will not lapse as per Rule 192(2);
- c) Where, under certain regulatory activities of the Government, receipts are realized and credited to a Fund or Account under the provisions of an Act to be utilized towards expenditure there under and no outgo from the Consolidated Fund is involved. These PDAs will not lapse to Government until the provisions of the relevant Act are in force.

Every Personal Deposit Account so authorised to be opened will form part of the Government Account and be located in the Public Account portion thereof.

The details of PDAs in GNCTD as on 31 March 2024 are given in **Table 4.3**.

Table 4.3: Details of PDAs as on 31 March 2024

PDAs as on 01.04.2023		Addition during 2023-24*		Withdrawal during 2023-24	Closing Balance as on 31-03-2024	
Number	Amount (₹ in crore)	Number	Amount (₹ in crore)	Amount (₹ in crore)	Number	Amount (₹ in crore)
11	28.80	Nil	54.11	16.70	11	66.21

* Includes the amount of receipts into and payments from the existing PD Accounts

Administrators of various Departments of GNCTD are operating 11 PDAs. The purpose of opening these PDAs was to deposit compensation from the land requisitioning authorities (DDA etc.), for payment to landowners for land acquisitions through land acquisitions collectors, scrutiny charges in paper book-cases, security charges, fees of election petitions, civil deposits, criminal deposits and rent of litigants as per order of the court etc. As on 31 March 2024, there was a total of ₹ 66.21 crore in these 11 PDAs, which are not lapsable and lying outside government accounts.

Reasons for outstanding amount of ₹ 66.21 crore in 11 PDAs were sought against which the Department (PAO VI) stated (September 2024) that payment from Personal Deposits depended upon outcome of court cases and release of payment by the Rent Controller concerned.

Analysis of selected PD Accounts

To verify the facts and figures relating to PDAs contained in Finance Accounts of GNCTD, two Departments /Institutions viz Land and Building Department and Principal District & Session Judge (Central), /Tis Hazari were selected for detailed audit.

Department-wise major observations are discussed in the subsequent paras.

4.3.1 Tis Hazari Court (Central)

The Office of Principal District and Sessions Judge (Central), Tis Hazari Court has been maintaining Personal Deposit (PD) Account, in the name of Rent Controller (Central) in State Bank of India for the purpose of deposit and disbursement of rent deposit by the tenants in the court cases. Scrutiny of records/information related to PD account revealed the following inconsistencies:

- (a) Two bank accounts have been operated for deposits and disbursement, respectively.
- (b) Deposits other than those related to rent were appearing in the designated Bank Account.
- (c) The balance of ₹ 2.23 crore as per the departmental monthly reconciliation statement of March 2024 did not match with that depicted in Finance Accounts 2023-24 which is showing ₹ 3 crore and needs reconciliation under intimation to audit.
- (d) The closing balances in the bank statement for the month of November 2023 shows 'zero' in both the accounts. Further, the balances in both the accounts as of 31 March 2024 was ₹ 4,26,476 (Dr.) and ₹ 37,73,536 (Cr.), which did not match with the figures depicted in Finance Accounts. This needs to be reconciled under intimation to audit.
- (e) Cash book was not maintained for this PDA, which is in contravention of Rule 13 of Receipts and Payments Rules.

Department stated (October 2024) that the Rent Controller was being pursued for the observations at (a), (b), (c), and (e). Further, observation at point (d) was also being taken up with the bank.

4.3.2 Land and Building Department

The Land & Building Department (LBD) maintains a Personal Deposit Account (PDA) in Reserve Bank of India. The money received by LBD for compensation of land acquired/ to be acquired from the agency requiring land, is deposited in

this account. It was seen that as on 31st March 2024, ₹ 23.09 crore is pending for disbursement for more than six years.

The difference of ₹ 0.74 crore is attributable to various cheques issued but not presented and the variation with RBI statement of ₹ 1,202.80, which the Department had already requested the RBI to rectify.

The Department stated (September 2024) that sincere efforts were being made for seeking requisite information/clarification from the concerned LACs/Agencies.

4.4 Indiscriminate use of Minor Head 800

As a crucial component of a transparent system of budgeting and accounting, the forms of accounts in which the receipts and expenditure of the Government are reported to the Legislature should constantly be reviewed and updated so that they truly reflect receipts and expenditure on all major activities of the Government in a transparent manner to meet the basic information needs of all important stakeholders. For the purpose, Minor head-‘800’ relating to ‘Other Receipts’ and ‘Other Expenditure’ is intended to be operated only when the appropriate minor head has not been provided for in the accounts. Classification of large amounts under the omnibus Minor Head 800 affects transparency in financial reporting and distorts proper analysis of allocated priorities and quality of expenditure.

i) During 2023-24, receipts of ₹ 647.25 crore out of total revenue receipts of ₹ 56,797.79 crore, were classified under the minor head ‘800-Other Receipts’ which constituted 1.14 *per cent* of the total revenue receipts. Significant revenue receipts booked under minor head 800-Other Receipts during 2023-24 are given in **Table 4.4** below:

Table 4.4: Significant revenue receipts booked under minor head 800-Other Receipts

(₹ in crore)				
S. No.	Major Head	Booking under MH 800	Total Receipts	Percentage of Receipt
1.	0210- Medical & Public Health	88.64	110.94	79.89
2.	0701- Medium Irrigation	30.96	30.96	100.00
3.	0801- Power	59.24	59.24	100.00
	Total	178.84	201.14	

ii) During 2023-24, expenditure of ₹ 6,630.70 crore out of total expenditure of ₹ 60,830.18 crore was classified under the minor head of account ‘800-Other Expenditure’ which constituted 10.90 *per cent* of the total expenditure. Significant expenditure booked under minor head 800-Other Expenditure during 2023-24 is given in **Table 4.5** below:

Table 4.5: Significant Expenditure booked under Minor Head –‘800 Other Expenditure’

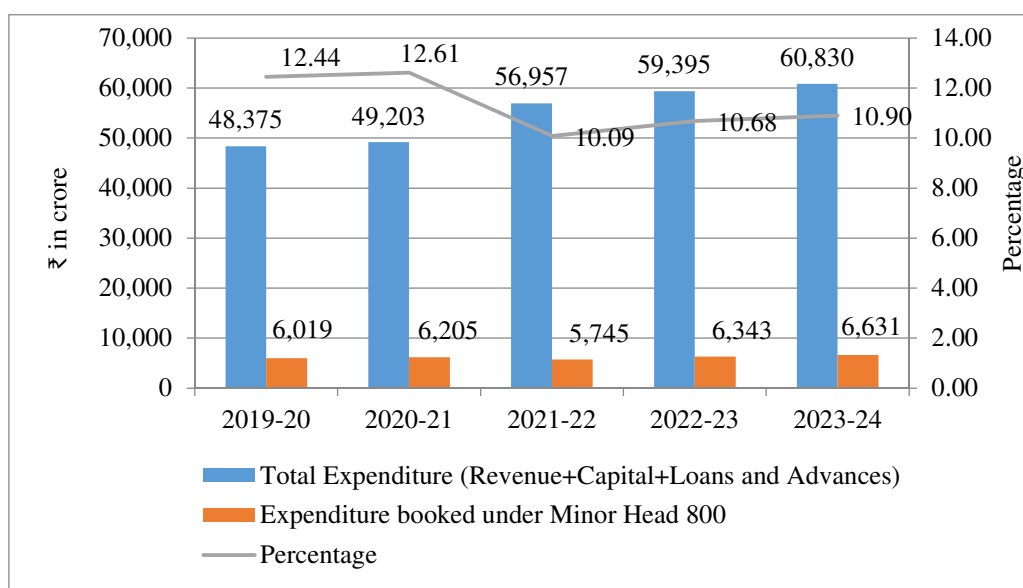
(₹ in crore)

S. No.	Major Head	Expenditure booked under Minor Head 800 ‘other expenditure’	Total expenditure under the Major Head	Percentage of expenditure in Minor Head-800 as compared to Total Expenditure
1.	2211-Family Welfare	97.09	107.17	90.59
2.	2215-Water Supply and Sanitation	467.26	1,828.47	25.55
3.	2801-Power	3,270.21	3,270.21	100.00
4.	4711-Capital Outlay on Flood Control Projects	79.57	80.38	98.99
Total		3,914.13	5,286.23	

Office of Controller General of Accounts, Ministry of Finance, Department of Expenditure had issued guidelines in May 2016 stipulating inter alia that use of minor head ‘800-Other Expenditure’ should be temporary, wherever so required urgently and for comparatively lower amounts (e.g 5-10 per cent of major head provision).

However, it can be seen from **Table 4.5** above that in four cases, 50 per cent or more of the total expenditure under respective Major Head was classified under minor head ‘800-Other Expenditure’, in contravention of CGA’s guidelines.

Further, it can be seen from the **Chart 4.4** below, it can be seen that the percentage of expenditure booked under minor Head ‘800 – Other Expenditure’ during the period 2019-20 to 2023-24 ranged from 10.09 per cent (2021-22) to 12.61 per cent (2020-21).

Chart 4.4: Operation of Minor head ‘800-Other Expenditure’ during 2019-24

Source: Principal Accounts Office, GNCTD

Thus, while the booking under Minor Head 800 had dipped during 2021-22, thereafter there has been a consistently increasing trend.

4.5 Submission of Accounts/Separate Audit Reports of Autonomous Bodies

The audit of 16 bodies/authorities has been entrusted to the CAG under Sections 19 and 20 of the CAG's (Duties, Powers and Conditions of Service) Act, 1971.

The annual accounts of 15 bodies/authorities due up to 2023-24 had not been received as of September 2024 in the office of the Accountant General (Audit), Delhi. It can be seen from **Appendix 4.5** that 32 annual accounts up to the year 2023-24 of 15 bodies/authorities were pending as on 30 September 2024.

In the absence of timely finalisation of annual accounts, investment of the Government remains outside the scrutiny of Audit/State Legislature. Consequently, corrective measures, if required, for ensuring accountability and improving efficiency cannot be taken in time. Besides, the delays in finalisation of accounts increase the risk of fraud and leakage of public money.

The Government may consider a system to speed up compilation and submission of annual accounts by the bodies/authorities.

4.6 Other inaccuracies in the statements of Finance Accounts

i) Minus/adverse Balance of Loans and Advances

Scrutiny of Finance Accounts for the year 2023-24 of GNCTD revealed that there were minus/adverse balances of Loans & Advances in Statement No.16 (Detailed statement of loan and Advances made by GNCTD-Finance Accounts 2023-24). The minus/adverse Balances are detailed below in **Table 4.6**.

Table 4.6: Minus/adverse balances

(₹ in crore)				
Sl. No.	Major Head	Description	Minor Head	Balances as on 31.03.2023
1	6401	Loans for Crops Husbandry	105-Manures and Fertilizers	(-)0.90
2	7610	Loans to Government Servants	201-House Building Advances	(-)5.68
3	7610	Loans to Government Servants	202-Advances for Purchase of Motor Conveyances	(-)2.53
4	7610	Loans to Government Servants	203-Advances for Purchase of Other Conveyances	(-)0.29
5	7610	Loans to Government Servants	204-Advance for Purchase of Computer	(-)1.35

With respect to Major Head '6401-Loans for Crops Husbandry', the Principal Accounts Office, GNCTD reiterated (September 2024) last year's reply that the amount of minus figure shown in the Finance Accounts pertained to the old period and that the concerned PAOs involved were being advised to trace out the misclassification and account for the same in the appropriate head of Account.

With respect to Major Head '7610-Loans and Advances', the Principal Accounts Office, GNCTD reiterated (September 2024) last year's reply that the adverse balances were due to erroneous booking of interest amount into the principal

amount and that the same would be reviewed with PAOs for giving appropriate treatment in the next financial year.

The above replies indicate no improvement in the position and also highlights lack of efforts of the competent authority to get the status clarified and rectified.

ii) Outstanding loans & advances

Scrutiny revealed that the loans ₹ 1,76,995.40 crore were outstanding as on 31st March 2024 from 18 entities with pendency of arrears ranging from 5 years to 73 years, as detailed in **Appendix 4.6**.

With respect to the position indicated at S.no. 6 of **Appendix 4.6**, DSCSCL intimated (October 2024) that the recommendation had been sent to the Finance Department, GNCTD for the waiver of loan and accrued interest

Further, with respect to the position indicated at S.no. 18 of **Appendix 4.6**, IIT stated (October 2024) that the repayment schedule for repayment of loan had already been sent to Directorate of Training and Technical Education (DTTE), GNCTD in December 2023, which was under consideration.

Replies from the remaining departments were awaited (February, 2025).

The same issue has also been pointed out in earlier audit reports, however no corrective action has been taken so far and the government replies are perfunctory.

iii) Cumulative data on investments in Statement No.11 does not match with total investment data of Statement No.12.

Scrutiny of Statement No. 11 and Statement No.12 of GNCTD Finance Accounts revealed that there is a difference of ₹ 289.24 crore in investments shown in Statement no.11 and 12, as detailed in **Appendix 4.7**.

On being pointed out by audit, Principal Accounts Office, GNCTD accepted (September 2024) the facts and intimated the various reasons for the difference. However, the steps for remedial action were not indicated.

Since this was pointed out in the previous year's Audit Report, it is requested that concrete remedial action may be taken under intimation to audit.

iv) Other inconsistencies/inaccuracies in the Statements of Finance Accounts of GNCT of Delhi for the year 2023-24.

The following inconsistencies/inaccuracies were noticed in the various Statements of Finance Accounts of GNCTD for the year 2023-24.

a) Inconsistency of Investment figures booked in Statement 11 and Statement 12 of the Finance Accounts-

As per Statement No. 12, an investment of ₹ 38,33,100 thousands has been made by the government during the year 2023-24 whereas the investment booked in Statement No.11 is ₹ 38,33,525 thousands under the head '5055.00.190'. Further, scrutiny of Classified Abstract revealed that an amount of ₹ 425 thousands was

spent on the installation of CCTV Cameras in DTC & Cluster Buses' which was to be booked as Capital Expenditure. Instead, the same was incorrectly booked as Investment under the head '5055.00.190.78.00.54'.

On being pointed out by audit, Principal Accounts Office, GNCTD stated (September 2024) that the matter had been referred to concerned Department Further response was awaited (February, 2025).

b) Fresh disbursement of loan to entities despite outstanding loan arrears since 1998-99

Scrutiny of Finance Accounts (Section 3 of Statement No. 16 and Additional Disclosures for fresh loans and advances made during the year) for the year 2023-24 of GNCT of Delhi revealed that despite non-repayment of earlier loans by Delhi Jal Board and DUSIB, fresh loans of ₹ 2,844.44 crore were disbursed to these entities by GNCTD as detailed in **Table 4.7**.

Table 4.7: Disbursement of fresh loans to defaulting loanee entities

Loanee entity	Amount of arrears as on March 2024 (₹ in crore)		Earliest period to which arrears relates	Fresh loan advanced during 2023-24 (₹ in crore)	Total outstanding loan (excluding interest) as on 31 March 2024 (₹ in crore)
	Principal	Interest			
Delhi Jal Board (DJB)	37,366.59	39,889.17	1998-99	2,744.44	40,111.03
Delhi Urban Shelter Improvement Board (DUSIB)	1,155.21	770.37	2011-12	100.00	1,255.21
	38,521.80	40,659.54		2,844.44	41,366.24

Further response was awaited (February, 2025).

4.7 Delhi State Finance Commission

Fifth Finance Commission (FFC) for the Government of National Capital Territory of Delhi (GNCTD) was constituted in April 2016 and its mandate was for the period 2016-2021. As per the order dated 26.4.2016 of Department of Urban Development, the mandate of FFC was to review the financial position of the Municipalities and make recommendations as to the:

- (a) principles which should govern
- (i) distribution between GNCTD and the Municipalities of the net proceeds of taxes, duties, tolls and fees leviable;
 - (ii) determination of the duties, tolls and fees which may be assigned to the Municipalities;
 - (iii) GIA to Municipalities from the Consolidated Fund of GNCTD; and
- (b) measures needed to improve the financial position of the Municipalities.

Since the Sixth Finance Commission (SFC) had not been constituted even after a lapse of more than three years of expiry of FFC's mandate, the devolution of funds

is still being done as per the recommendations of FFC. However, the three main Municipal Bodies⁶ of GNCTD were merged (April 2022) into one MCD, rendering the FFC's recommendations irrelevant. A de novo look at the MCD finances is thus warranted.

On the matter being pointed out by audit, Department of Urban Development replied (September 2024) that the matter for the constitution of Sixth Finance Commission was currently under the consideration of higher authorities.



(ROLI SHUKLA MALGE)
Accountant General (Audit), Delhi

New Delhi
Dated: 13 May 2025

Countersigned



(K. SANJAY MURTHY)
Comptroller and Auditor General of India

New Delhi
Dated: 15 May 2025

⁶ East DMC, South DMC and North DMC

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
Part A. Receipts					
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
Part B. Expenditure/Disbursement					
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
Part C. Deficits					
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
Part D. Other data					
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
Part E: Fiscal Health Indicators					
I Resource Mobilisation					
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
II Expenditure Management					
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
III Management of Fiscal Imbalances					
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
IV Management of Fiscal Liabilities					
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
V Other Fiscal Health Indicators					
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
Total	53,565	55,201	53,681	116	(-) 1,520	(-) 0.22	(-) 2.75

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
Total	57,111.11	1,644.41	58,755.52	51,093.88	6,017.23	10.54	7,661.64	13.04

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
Total	21,816.69	1,346.02	23,162.71	15,496.99	6,319.7	28.97	7,665.72	33.10

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	11-Urban Development	2215.01.191.98	154.75	<p>Col. 1 Excess was mainly due to release of more Grant in aid.</p> <p>Col. 4 saving was mainly due to improper proposal received from Delhi Jal Board.</p>	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	<p>Col. 4 Saving was mainly due to improper proposal received from Delhi Jal Board.</p>	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	<p>Col. 1 Saving was mainly due to release of less Grant in aid.</p> <p>Col. 4 Saving was mainly due to improper proposal received from Delhi Jal Board.</p>	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	<p>Col. 1 Excess was mainly due to provision kept for release of more loan & advances.</p> <p>Col. 4 Saving was mainly due to improper proposal received from Delhi Jal Board.</p>	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	<p>Col. 1 Excess was mainly due to provision kept for release</p>	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. Col. 4 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	Col. 1 Saving was mainly due to release of less loan & advances. Col. 4 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
Revenue (Voted)						
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
	Total	51,327.02	1,622.82	52,949.84	46,708.46	6,241.38
Revenue (Charged)						
8.	Grant No- 7 Medical & Public Health,	7.77	2.61	10.38	1.17	9.21
	Total	7.77	2.61	10.38	1.17	9.21
	Grand Total	51,334.79	1,625.43	52,960.22	46,709.63	6,250.59

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	Grant No. 03-Administration of Justice	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 th 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	22350210217 98- 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		22350210215 98- 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
Revenue (Voted)								
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
	Total	45,684.95	1,245.32	46,930.27	40,739.62	6,190.65	1,813.68	4,376.97
Capital (Voted)								
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
	Total	13,125.61	0.68	13,126.29	7,440.58	5,685.71	3,715.99	1,969.72
	Grand Total	58,810.56	1,246.00	60,056.56	48,180.20	11,876.36	5,529.67	6,346.69

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
Revenue (Voted)								
1	Grant no. 2-General Administration	1,151.80	0.11	1,151.91	239.27	912.64	879.76	32.88
<p>Reasons for Saving. Saving occurred inter alia on account of less receipt of bills/claims, no foreign travel/tours, less procurement of materials & 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 NICS I etc.</p> <p>Surrender of saving was attributed 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>Reasons for Saving. 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&ES not obtained in respect of procurement etc.</p> <p>Surrender of saving was attributed inter alia to less claims, non-receipt of bills, vacant posts, less printing & 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>Reasons for Saving. 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 & 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>Surrender of saving was attributed 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>Reasons for Saving. 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 & 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>Surrender of saving was attributed inter alia to vacant posts, less training programme, less printing & 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>Reasons for Saving. 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 &</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
6	Grant no.9- Industries	505.34	0.13	505.47	249.69	255.78	140.62	115.16
	<p>Reasons for Saving and Surrender. 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. Surrender of saving was attributed 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.</p>							
7	Grant no.10- Development	3,848.40	212.50	4,060.90	3,643.28	417.62	73.51	344.11
	<p>Reasons for Saving. 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.</p> <p>Surrender of saving was attributed 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.</p>							
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
	<p>Reasons for Saving. 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 subsidy</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
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.								
Surrender of saving was attributed 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.								
Total		42,240.75	929.95	43,170.70	37,046.40	6,124.30	2,174.08	3,950.22
Capital (Voted)								
9	Grant no. 3 - Administration of Justice	165.79	0.30	166.09	6.66	159.43	120.51	38.92
Reasons for Saving and Surrender. 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
Reasons for Saving and Surrender. Saving occurred inter alia on account of administration approval & expenditure sanction not obtained in respect of procurement of various miscellaneous items etc.								
Reasons for Surrender. 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
Reasons for Saving and Surrender. 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.								
Reasons for Surrender. 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
Reasons for Saving. 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.								
Reasons for Surrender. 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
Reasons for Saving. 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.								
Surrender of savings was attributed inter alia to 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
Reasons for Saving and Surrender. 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>Reasons for Saving. 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 & 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>Surrender of savings was attributed inter alia to slow pace of work, provision kept for release of more loan & advances, release of less loan & advances (₹ 850.00 crore), non-finalization of work, WiFi service stopped, project yet to be approved, withdrawal of policy etc.</p>								
Total		14,910.19	1.68	14,911.87	8066.45	6,845.42	4,589.68	2,255.74
Grand Total		57,150.94	931.63	58,082.57	45,112.85	12,969.72	6,763.76	6,205.96

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
Revenue Voted					
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 Mukhyantri 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 th 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
	Total		1,757.79	1,019.61	
Capital Voted					
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
	Total		369.08	250.85	Nil
Grand Total			2,126.87	1,270.46	Nil

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 DDCD 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
Total			3,063.31	

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
Total		48.99	33.41	
05- Home				
2	4070.00.001.76.00.52	77.05	49.71	64.52
Total		77.05	49.71	
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
Total		347.19	220.13	
07- Medical and Public Health				
13	4210.01.110.96.00.52	29.56	24.09	81.5
Total		29.56	24.09	
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
Total		733.31	399.17	
10-Development				
17	4711.01.800.93.00.73	15.37	10.4	67.66
Total		15.37	10.4	
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
Total		946.87	549.26	
Grand total		2198.34	1286.17	

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
2021-22							
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
	Total	125.95	0.12	13.85	139.92	97.80	42.06
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
	Total	55.12	0.04	17.57	72.73	36.26	36.47
	Capital Voted						
21	42350280093- Provisions of additional facilities in the existing building (WCD)	3.00	0.00	0.20	3.20	0.27	2.93
	Total	3.00	0.00	0.20	3.20	0.27	2.93
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	Supplementary	Re-appropriation	Total provision	Actual Expenditure	Savings out of total provision
30	2235021031398- Samarthya Pradhni 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
	Total	1,870.93	156.1	263.92	2,291.06	1,777.20	513.75

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
Revenue Voted				
2021-22				
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 Prokosht (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
Capital Voted				
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
2022-23				
Revenue Voted				
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
Capital Voted				
30	4235.02.101.82_ Scheme for implementation of persons with disabilities act 1995 (Capital Expenditure)	5.00	5.00	Nil
2023-24				
Revenue Voted				
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 Mukhymantri 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		20187	8000841	6780374	33733	6072	
		Nov 23	CB – 916/ 17.01.24	22417	4268106	3617039	17995	3239	
		Dec 23		9836	8689414	7363910	62066	11172	
		Jan 24	CB – 1012/ 21.02.24	12140	9122153	7730638	65157	11728	
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		13302	9090140	7703508	64928	11687	
		June 23	CB – 432/ 11.8.23	14769	8863225	7511208	63307	11395	
		July 23	CB – 518/ 14.9.23	16644	9093203	7706104	64950	11691	
		Aug 23	CB – 583/ 04.10.23	18417	8964927	7597396	64034	11526	
		Sep 23	CB – 660/ 23.10.23	20186	9483047	8036481	67734	12192	
		Oct 23	CB – 749/ 21.11.23	24147	8678212	7354417	61986	11157	
		Nov 23	CB – 847/ 19.12.23						
		Dec 23	CB – 918/ 18.01.24						
		Feb 24	CB – 1101/ 15.03.24						
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 ¹
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 ²
14	Netaji Subhash University of Technology (NSUT)	2022-23	2
15	Delhi Pharmaceutical Sciences and Research University (DPSRU)	2021-22	3
	Total		32

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

² 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 st 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
Grand Total		57,87,023.35	1,19,12,517.15	1,76,99,540.50		

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
Cumulative Amount of investments at the end of 2022-2023 shown in Statement No. 11		21,72,65,950
Amount shown in Statement No. 12 and Annexure to Statement 12		21,43,73,591
Difference between the figure shown in Statement No.12 and cumulative figure of total investment as shown in Statement No. 11		28,92,359

GLOSSARY

Glossary of terms

1. ***'Accounts' or 'actuals' of a year.*** - are the amounts of receipts and disbursements for the financial year beginning on *April 1st* and ending on *March 31st* following, as finally recorded in the Accounting authority's books (as audited by C&AG). Provisional Accounts refers to the unaudited accounts.
2. ***'Administrative approval' of a scheme, proposal or work.*** - is the formal acceptance thereof by the competent authority for the purpose of incurring expenditure. Taken with the provision of funds in the budget, it operates as a financial sanction to the work during that particular year in which the Administrative Approval is issued.
3. ***'Annual financial statement'*** – Also referred to as Budget means the statement of estimated receipts and expenditure of the Central/State Government for each financial year, laid before the Parliament/State Legislature.
4. ***'Appropriation'*** - means the amount authorized by the Parliament/State Legislature for expenditure under different primary unit of appropriation or part thereof placed at the disposal of a disbursing officer.
5. ***'Charged Expenditure'*** - means such expenditure as is not to be submitted to the vote of the Legislature under the provisions of the Constitution.
6. ***'Consolidated Fund of India/State'*** - All revenues of the Union/State Government, loans raised by it and all moneys received in repayment of loans form the Consolidated Fund of India/ State. No moneys out of this Fund can be appropriated except in accordance with the law and for the purposes and in the manner provided in the Constitution.
7. ***'Contingency Fund'*** - is in the nature of an imprest. The Contingency Fund is intended to provide advances to the executive/Government to meet unforeseen expenditure arising in the course of a year pending its authorisation by the Parliament/State Legislature. The amounts drawn from the Contingency Fund are recouped after the Parliament/State Legislature approves it through the Supplementary Demands.
8. ***'Controlling Officer (budget)'*** - means an officer entrusted by a Department with the responsibility of controlling the incurring of expenditure and/or the collection of revenue. The term includes the Heads of Department and also the Administrators.
9. ***'Drawing and Disbursing Officer' (DDO)*** - means a Head of Office and also any other Officer so designated by the Finance Department of the State Government, to draw bills and make payments on behalf of the State Government. The term shall also include a Head of Department where he himself discharges such function
10. ***'Excess Grant'*** - Excess grant means the amount of expenditure over and above the provision allowed through the original/supplementary grant, that requires regularization by obtaining excess grant from the Parliament/ State Legislature under Article 115/205 of the Constitution.

11. **'New Service'** - As appearing in Article 115(1)(a)/205(1)(a) of the Constitution, New Service means expenditure arising out of a new policy decision, not brought to the notice of Parliament/State Legislature earlier, including a new activity or a new form of investment.
12. **'New Instrument of Service'** - means relatively large expenditure arising out of important expansion of an existing activity.
13. **'Public Account'** - means the Public Account referred to in Article 266(2) of the Constitution. The receipts and disbursements such as deposits, reserve funds, remittances, etc. which do not form part of the Consolidated Fund are included in the Public Account. Disbursements from the Public Account are not subject to vote by the Parliament/State Legislature, as they are not moneys issued out of the Consolidated Fund of India/State.
14. **'Re-appropriation'** - means the transfer, by a competent authority, of savings from one unit of appropriation to meet additional expenditure under another unit within the same grant or charged appropriation.
15. **'Revised Estimate'** - is an estimate of the probable receipts or expenditure for a financial year, framed in the course of that year, with reference to the transactions already recorded and anticipation for the remainder of the year in the light of the orders already issued.
16. **'Supplementary Demands for Grants'** - means the statement of supplementary demands laid before the legislature, showing the estimated amount of further expenditure necessary in respect of a financial year over and above the expenditure authorized in the Annual Financial Statement for that year. The demand for supplementary may be token, technical or substantive/cash.
 - a) **Cash Supplementary** is over and above the original budget provisions and results in enhancement of the allocation for the Demand/Grant. It should be obtained as a last resort and after proper due diligence. Presently, this method is followed by the State.
 - b) There are four Sections in each Demand i.e., Revenue Voted, Revenue Charged, Capital Voted and Capital Charged. **Technical Supplementary**, after obtaining the approval of the State Legislature, allows to utilise the savings of one of the Sections for any other Section.
 - c) **Token Supplementary** allows to utilise the savings within the same section of the grant.
17. **'Major Head'** - means a Major Head of account for the purpose of recording and classifying the receipts and disbursements of the State. A Major Head, particularly the one falling within the Consolidated Fund, generally corresponds to a 'function' of Government such as Agriculture, Education, Health, etc.
18. **"Sub-Major Head"** - means an intermediate head of account introduced between a Major Head and the Minor Heads under it, when the Minor

Heads are numerous and can conveniently be grouped together under such intermediate Head.

19. ***‘Minor Head’*** - means a head subordinate to a Major Head or a Sub-Major Head. A Minor Head subordinate to a Major Head identifies a “programme” undertaken to achieve the objectives of the function represented by the Major Head.
20. ***“Sub-Head”*** - means a unit of account next subordinate to a Minor Head which normally denotes the scheme or organisation under that Minor Head or programme.
21. ***‘Major Work’*** - means an original work, the estimated cost of which exclusive of departmental charges exceeds the amount as notified by the Government from time to time.
22. ***‘Minor Work’*** - means an original work, the estimated cost of which exclusive of departmental charges does not exceed the amount as notified by the Government from time to time.
23. ***“Modified Grant or Appropriation”*** - means the sum allotted to any Sub-Head of Appropriation as it stands after Re-Appropriation or the sanction of an Additional or Supplementary Grant by competent authority.
24. ***“Supplementary or Additional Grant or Appropriation”*** - means a provision included in an Appropriation Act, during the course of a financial year, to meet expenditure in excess of the amount previously included in an Appropriation Act for that year.
25. ***“Schedule of New Expenditure”*** - means a statement of items of new expenditure proposed for inclusion in the Budget for the ensuing year.
26. ***“Token demand”*** - means a demand made to the Assembly for a nominal or token sum when, for example, it is proposed to meet the entire expenditure on a new service from savings out of the sanctioned budget grant.

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