SUPREME AUDIT INSTITUTION OF INDIA
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Report of the
Comptroller and Auditor General of India
on
State Finances for the year 2024-25

Government of National Capital Territory of Delhi
Report No. 2 of 2026
(State Finances Audit Report)

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PREFACE

Preface

This Report has been prepared for submission to the Lieutenant Governor of National Capital Territory of Delhi under Section 48 of the GNCT of Delhi Act, 1991 for being laid before the Legislative Assembly of NCT of Delhi.

The State Finances Audit Report of the Government of National Capital Territory of Delhi (GNCTD) intends to assess the financial performance of the NCT of Delhi during the financial year 2024-25 and to provide the Legislative Assembly with inputs based on audit analysis of financial data. The Report contains three Chapters.

Chapter I – Overview of the Finances of GNCT of Delhi

This chapter describes the basis and approach to the Report and provides a broad perspective of the finances of the GNCT of Delhi. It includes a macro-fiscal analysis of key indices and GNCTD's fiscal position including deficits/surplus and debt profile.

Chapter II – Budgetary Management

This chapter is based on the Appropriation Accounts of GNCT of Delhi and reviews the appropriations and allocative priorities of the Government and reports on deviations from Constitutional provisions relating to budgetary management.

Chapter III – Financial Reporting Practices

This chapter comments on the quality of accounts rendered by various authorities of GNCTD and issues of non-compliance with prescribed financial rules and regulations by various departments of the GNCT of Delhi.

The Reports containing the findings of performance audit and audit of transactions in various departments and observations arising out of audit of Statutory Corporations, Boards and Government Companies and the Report containing observations on the Revenue Receipts are presented separately.

Basis and Approach to State Finances Audit Report

In terms of Section 48 of the GNCT of Delhi Act, 1991, the reports of the Comptroller and Auditor General of India (CAG) relating to the accounts of GNCTD are to be submitted to the Lieutenant Governor of the State, who shall cause them to be laid before the Legislative Assembly of NCT of Delhi. The Controller of Accounts, GNCTD compiles the annual Finance Accounts and Appropriation Accounts of the GNCTD based on vouchers, challans and initial and subsidiary accounts submitted by offices and departments under the control of the GNTCD, as well as statements received from the Reserve Bank of India.

These accounts are independently audited by the Accountant General (Audit) and certified by the Comptroller and Auditor General of India.

Finance Accounts and Appropriation Accounts of the GNCTD constitute the core data for this report. Other sources include the following:

- Budget of the GNCTD: 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.
- Results of audit carried out by the office of the Principal Accountant General (Audit).
- Other data with departmental authorities and treasuries (accounting as well as MIS), GSDP data and other State related statistics.
- Various audit reports of the CAG of India.
- Best practices and guidelines of the Government of India (GoI).

The Draft State Finances Audit Report for the year 2024-25 was sent to the GNCTD in January 2026 for comments. A convenient date for conducting the exit conference was sought from Additional Chief Secretary (Finance), GNCTD, reply is awaited (February 2026). Replies received from the GNCTD as of February 2026 have been suitably incorporated in the Report.

Structure of the Government Account

The Accounts of the GNCTD are kept in three parts.

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

This Fund comprises all revenues received by the GNCTD, all loans raised by the GNCTD (loans from the Central Government) and all moneys received by the GNCTD in repayment of loans. No moneys can be appropriated from this Fund except in accordance with law and for the purposes and in the manner provided by the Constitution of India. Certain categories of expenditure (e.g., salaries of Constitutional authorities, loan repayments etc.), constitute a charge on the Consolidated Fund of the GNCTD (Charged expenditure) and are not subject to vote by the Legislature. All other expenditure (Voted expenditure) is voted by the Legislature.

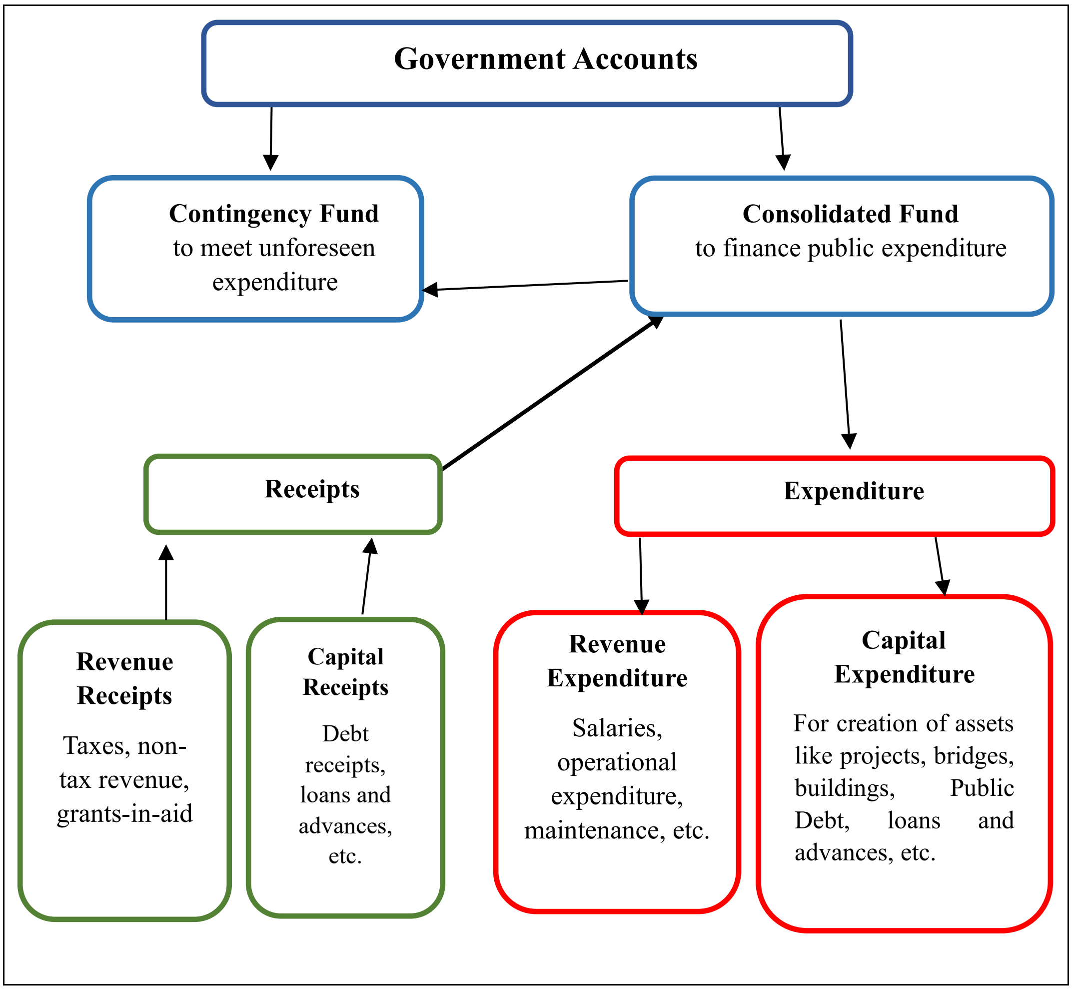
2. Contingency Fund of the Government of National Capital Territory of Delhi (Section 47 of the GNCTD Act, 1991)

This Fund is in the nature of an imprest which is established by the Legislative Assembly of NCT of Delhi by law, and is placed at the disposal of the Lieutenant Governor to enable advances to be made for meeting unforeseen expenditure pending authorisation of such expenditure by the Legislative Assembly. The fund is recouped by debiting the expenditure to the concerned functional major head relating to the Consolidated Fund of the GNCTD.

3. Public Account

There is no Public Account separately for the Government of NCT of Delhi and 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

Structure of Government Accounts of GNCTD



EXECUTIVE SUMMARY

Executive Summary

This Report on the finances of the Government of National Capital Territory of Delhi (GNCTD) provides an independent assessment of the fiscal position of the Delhi Government for FY 2024-25. It analyses GNCTD's overall financial health and reviews its revenue and expenditure trends, assesses its debt position, evaluates its compliance with fiscal responsibility laws and compares its performance against fiscal health indicators.

Economic Growth and GSDP

NCT of Delhi's economy showed healthy growth during the FY 2024-25, with GSDP at ₹12.15 lakh crore registering growth of 9.17 *per cent* over the previous financial year. NCT of Delhi contributed 3.67 *per cent* to the GDP of India in 2024-25.

The annual growth of per capita GSDP (6.39 *per cent*) measured in terms of CAGR during the period 2015-2025 remained lower than the annual growth in per capita GDP (8.14 *per cent*) during the same period. This is evidenced from the fact that the per capita GSDP of the NCT of Delhi which was 177.07 *per cent* more than the per capita GDP of the country in 2015-16 was 135.34 *per cent* greater at the end of 2024-25. This reflects the slightly slower economic growth of the GNCTD compared to the rest of the country.

Revenue Receipts

It was observed that the revenue receipts of the GNCTD grew by 9.57 *per cent*, driven by higher tax collections, most notably GST. However, non-tax revenue growth was negative (-11.04 *per cent*) and grants from the Centre declined. GNCTD's own revenue performance has improved and dependence on central grants-in-aid over the years has declined.

Revenue Expenditure

Expenditure of GNCTD was dominated by higher growth of revenue expenditure (88.38 *per cent*), particularly committed costs and subsidies leaving limited fiscal space for capital investment. Subsidies increased by ₹ 3,222 crore (172.48 *per cent*) during the period 2015-25, mainly due to increase in power subsidies by ₹ 2,033 core (128.83 *per cent*).

Capital Expenditure

Capital expenditure during the period 2015-25 showed a declining trend ranging from 7 *per cent* to 15 *per cent* of total expenditure, reflecting constraints in infrastructure investment and capital formation.

Capital expenditure has shown a declining trend rather than consistent growth, indicating reduction in the GNCTD's investment in long-term assets and infrastructure. In year 2021-22, it was ₹ 8,311 crore which gradually declined and became ₹ 3,695 crore in year 2024-25. The overall share of capital expenditure relative to the economy has been declining in the last few years, suggesting that the GNCTD has not consistently prioritized asset creation in line with its growth objectives. This pattern implies limited fiscal space for sustained investment in infrastructure and development programs, potentially affecting long-term economic growth and service delivery.

Sectoral Expenditure

The Sector-wise expenditure pattern shows that social services continue to dominate spending (49 to 55 *per cent* of total expenditure), reflecting the government's focus on welfare and social development programs such as health, education and social security. While this focus on social welfare is notable, it necessitates a balanced approach to optimize resource allocation ensuring that both debt obligations and welfare commitments are met without undermining long term growth.

Financial assistance to local bodies and institutions

In respect of local bodies and other institutions, we observed that very low financial assistance ranging from 6 to 27 *per cent* was given to the local bodies and other institutions for creation of capital assets signifying that majority of the assistance ranging from 73 to 94 *per cent* was going towards day-to-day expenditure of the local bodies and other institutions during the period 2015-2025.

Investments

Investments in Government companies and corporations has risen from ₹18,492 crore (2015-16) to ₹ 21,810 crore (2024-25), but returns remain negligible (below 1 *per cent*), far lower than the 7.6-8.7 *per cent* cost of borrowings, indicating inefficient use of public funds and fiscal stress. Few entities declare dividends, while large sums remain blocked in defunct or non-performing units. In absence of an effective dividend policy aligned with GoI norms and weak departmental monitoring, compliance is poor. The GNCTD needs to review viability of non-performing entities, consider disinvestment and enforce dividend declarations to improve returns and ease fiscal burden.

Debt sustainability

Overall, GNCTD's debt trajectory shows low risk of fiscal stress, disciplined borrowing and favourable sustainability indicators. However, continued focus is needed to ensure borrowings support growth-enhancing investments rather than being absorbed primarily by repayments.

Therefore, to make available more resources for sustained investment spending in physical and human capital formation to accelerate and attain potential growth, GNCTD 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.

Conclusion

There is a need for revenue augmentation, better expenditure control and structural reforms to ensure long-term fiscal health. Transparency should be enhanced in ensuring timely accounting and reporting. Steps should be taken for more judicious budget provisioning.

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CHAPTER–I

Overview of the Finances of GNCT of Delhi

Chapter-I: Overview of the Finances of GNCT of Delhi

This chapter provides a snapshot of Government of National Capital Territory of Delhi's (GNCTD) finances for 2024-25, covering demographics, economic indicators and its fiscal structure. It analyses trends in revenue and expenditure, debt levels and fiscal deficits, highlighting persistent imbalances and reliance on borrowings. The chapter flags issues like high committed expenditure, low returns on investments, burden of subsidies, financial sustainability *etc*.

1.1 Profile of the NCT of Delhi

Delhi, a predominantly non-agrarian region in Northern India, covers area of 1,483 sq. km. It is comprised of 11 districts and approximately 112 villages (as per the 2011 census). As per Population Projections for India and States 2011-2036, MoHFW, GoI, projected population for 2025 (1^{st} October) stood at 2.24 crore, accounting for about 1.5 *per cent* of India's total population, with a density of 13,871 persons per sq. km.

1.1.1 Demography of the NCT of Delhi

Demographic detail of the NCT of Delhi's *vis-à-vis* national average are presented in the **Table 1.1** below.

Table 1.1: Demographic profile of the NCT of Delhi

Demographic indicators	Delhi	National Average
Rural Population (*per cent*) *(Census of India 2011)*	2.50	68.86
Urban Population (*per cent*) *(Census of India 2011)*	97.50	31.14
Population density *(Population Projections For India and States 2011-2036)*	13,871 per sq. km	414 per sq. km
Sex Ratio per 1,000 Males *(Census of India, 2011)*	882	947
Infant Mortality Rate per 1,000 Live births *(Sample Registration System, Statistical Report 2020)*	14.00	25.00
Maternal Mortality Rate per 1,000 Live births *(Maternal Mortality Bulletin)*	0.45	0.88
Total Fertility Rate *(NFHS-5, 2019-21)*	1.62	1.99
Life Expectancy at Birth *(Report of the Technical Group on Population Projections, 2020)*	74.20	70.30
Population below Poverty Line *(Multidimensional Poverty Index, 2023, NITI Aayog)*	16.96 lakh	3,600 lakh
Literacy Rate *(NCS Report, 2012-18)*	86.90 *per cent*	80.90 *per cent*

Color code: Red signifies stress whereas Green signifies better vis-à-vis national average

1.1.2 Economy of the NCT of Delhi

Gross State Domestic Product (GSDP) and per capita GSDP are important indicators of the GNCTD's economy as discussed in succeeding paragraphs.

1.1.2.1 Gross State Domestic Product and Per capita GSDP

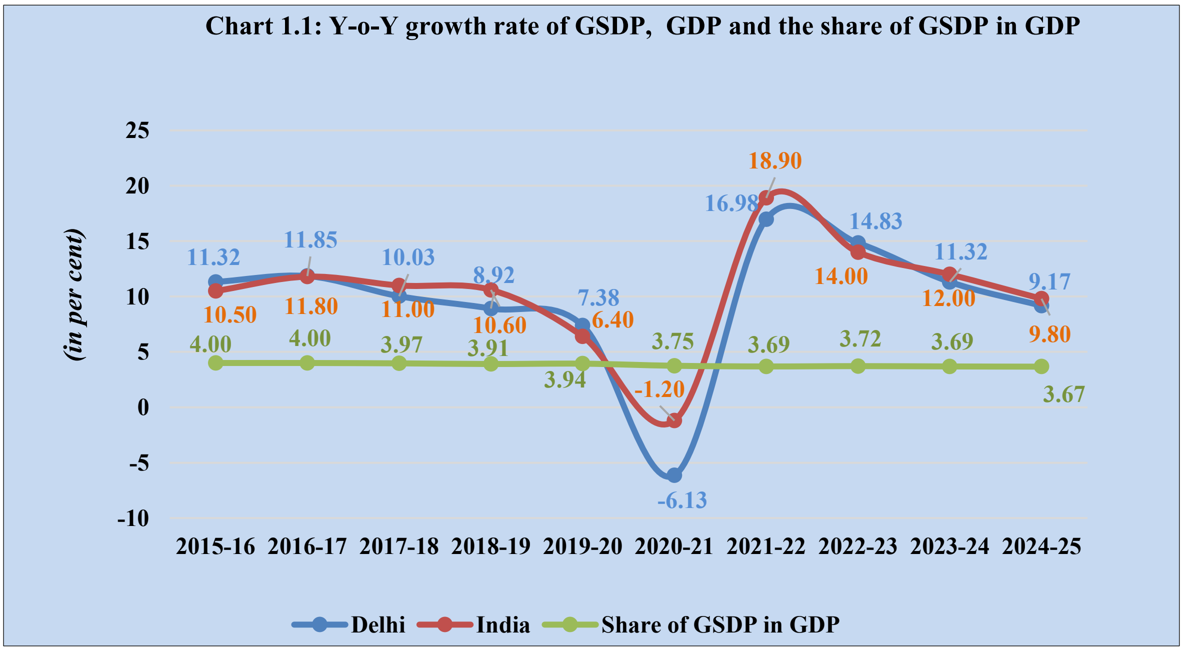
Gross Domestic Product (GDP) refers to the total value of goods and services produced within a country, while GSDP measures the same at the State/NCT level and both reflect economic development and overall progress. Trends of GSDP and GDP are given in **Table 1.2**. Year-wise growth of GSDP and GDP and GSDP contribution in GDP are given in **Chart 1.1** and per capita GDP of the country and per capita GSDP of the GNCTD are depicted in **Chart 1.2**.

Table 1.2: Trends in GSDP[1] compared to GDP of India (at current prices)

	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
GDP of India *(₹ in lakh crore)*	137.72	153.92	170.90	189.00	201.03	198.54	235.97	268.90	301.23	330.68
GSDP of Delhi *(₹ in lakh crore)*	5.51	6.16	6.78	7.38	7.93	7.44	8.71	10.00	11.13	12.15
Share of GSDP in GDP *(in per cent)*	4.00	4.01	3.97	3.91	3.95	3.75	3.69	3.72	3.69	3.67
Per capita GDP of India *(in ₹)*	1,07,341	1,18,489	1,30,061	1,42,424	1,49,915	1,46,480	1,72,422	1,94,451	2,15,935	2,34,859
Per capita GSDP of Delhi *(in ₹)*	2,97,410	3,26,005	3,51,663	3,75,656	3,95,763	3,64,592	4,18,551	4,71,691	5,15,520	5,52,726

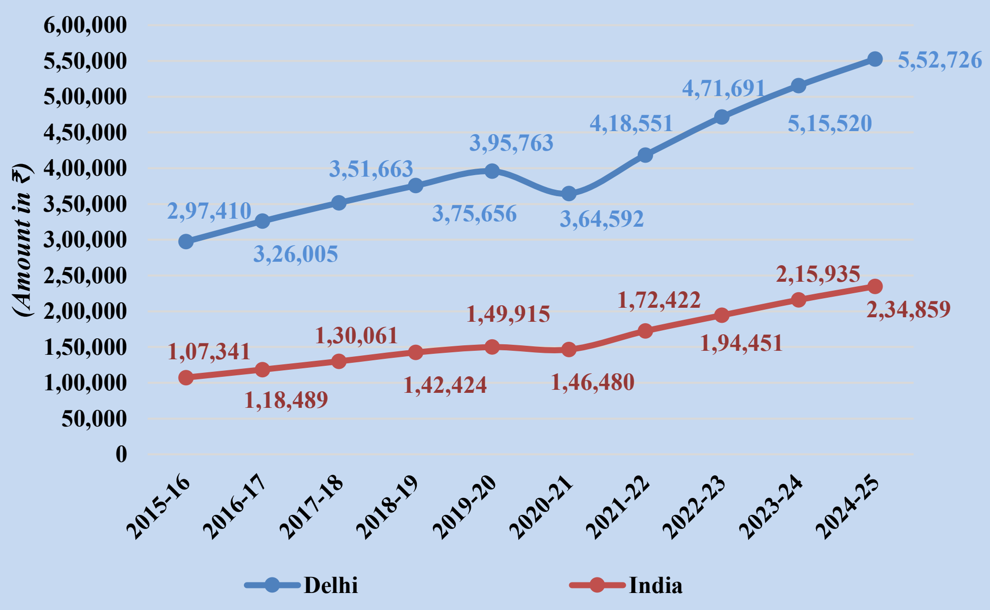
Colour code: Green signifies better vis-à-vis national average

Source: Ministry of Statistics and Programme Implementation, GoI



1 ***GSDP***: *Actuals for 2020-21 & 2021-22; Provisional Estimates (PE) for 2022-23, Quick Estimates (QE) for 2023-24 and Advance Estimates (AE) for 2024-25*
GDP: *Actuals for 2020-21, 2021-22 & 2023-24; FRE: First Revised Estimates for 2023-24 and PE: Provisional Estimates for 2024-25.*

Chart 1.2: Per Capita GDP of India and GSDP of Delhi



GSDP and GDP in FY 2024-25, at current prices, were ₹ 12.15 lakh crore and ₹ 330.68 lakh crore, respectively. GSDP (at current prices) grew at a Compounded Annual Growth Rate (CAGR) of 8.23 *per cent* from ₹ 5.51 lakh crore in FY 2015-16 to ₹ 12.15 lakh crore in FY 2024-25.

The contribution of GSDP in GDP had shown an overall declining trend during the last ten years, decreasing from 4 *per cent* in 2015-16 to 3.67 *per cent* in 2024-25 (**Chart 1.1**). This indicates that the GNCTD's growth did not keep pace with the overall growth of the national economy.

Further, the per capita GSDP of Delhi has always surpassed the national per capita GDP and during 2024-25 it was 135.34 *per cent* more than national average (**Chart 1.2**). This is mainly attributable to Delhi's economy being heavily tilted towards service sector which typically has higher per capita productivity (**Chart 1.3**).

Further, the annual growth of per capita GSDP (6.39 *per cent*) measured by CAGR during the period 2015-2025 remained lower than the annual growth in per capita GDP (8.14 *per cent*) during the same period. This is evidenced from the fact that the per capita GSDP of the NCT of Delhi which was 177.07 *per cent* more than the per capita GDP of the country in 2015-16 dropped to 135.34 *per cent* at the end of 2024-25. This reflects the slightly slower economic growth of the GNCTD compared to the rest of the country.

1.1.2.2 Sectoral contribution to GSVA

The sectoral contribution by various sectors during 2024-25 and sectoral growth in GSVA during the last ten years are depicted in **Chart 1.3** and **Chart 1.4**, respectively.

Chart 1.3: Sectoral Contribution to GSVA in 2024-25

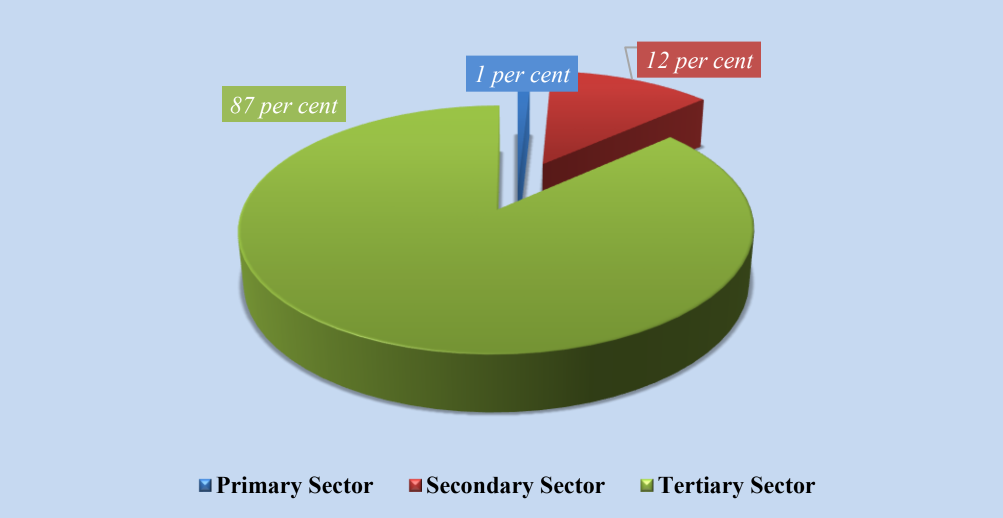
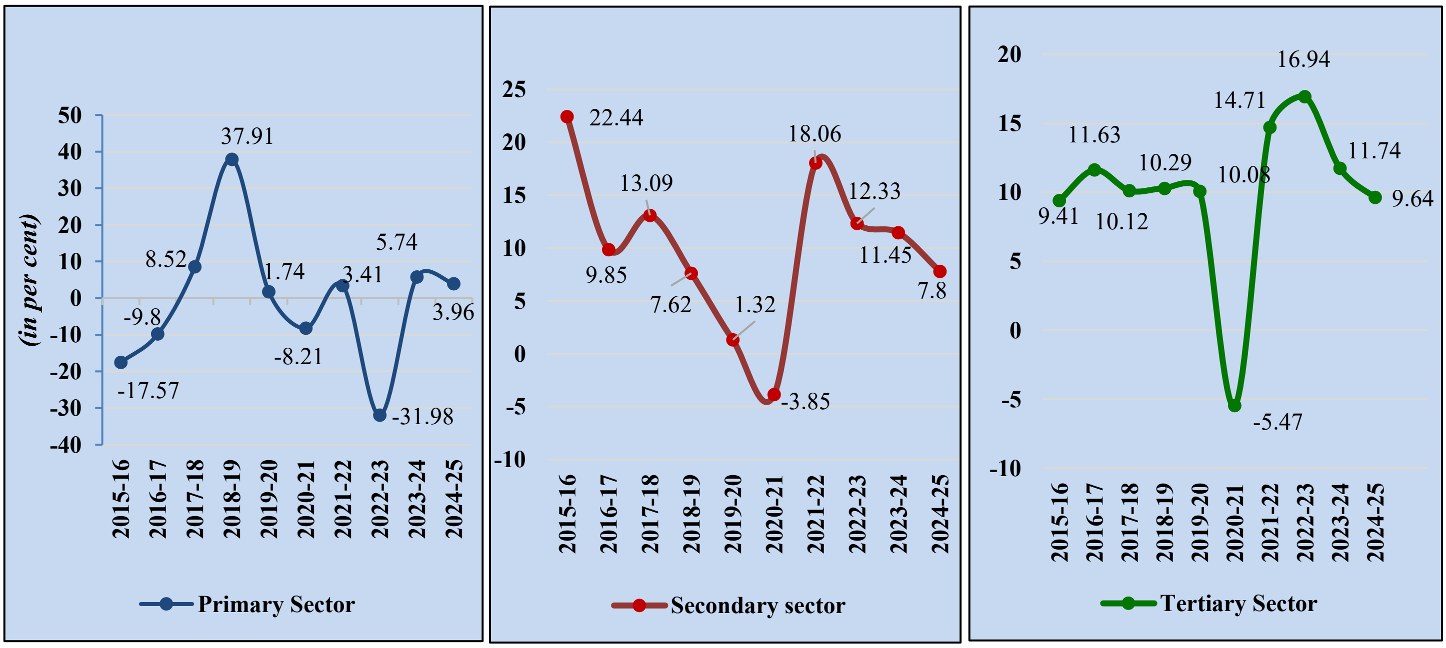


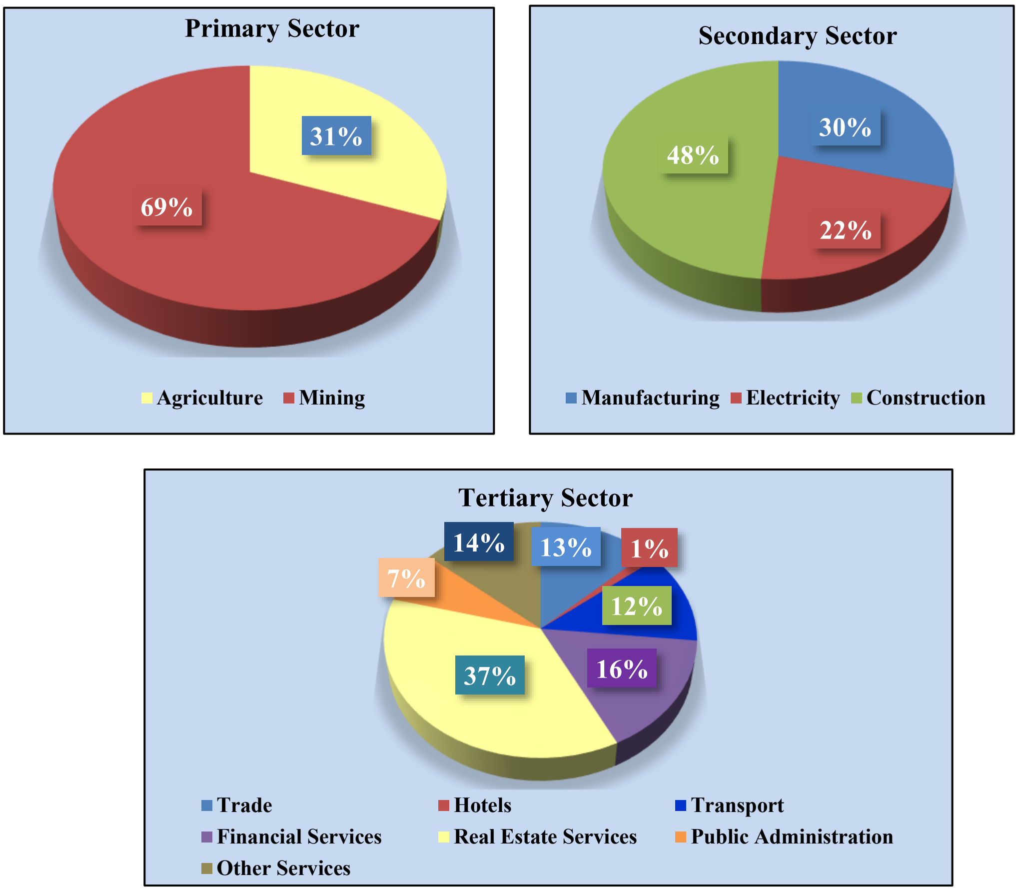
Chart 1.4: Sectoral growth in GSVA over the year



Source: Directorate of Economics & Statistics, GNCTD and MoSPI

The sectoral growth in GSVA in all the 3 sectors registered a decline during 2024-25 when compared to previous year **(Chart 1.4)**.

Chart 1.5: Sector-wise distribution, FY 2024-25



Source: Ministry of Statistics and Programme Implementation, GoI.

Chart 1.5 shows the composition of each sectors during FY 2024-25, in terms of its major contributing segments.

It is observed that Delhi's economy continues to be predominantly service-oriented, with the tertiary sector contributing the largest share (87 *per cent*). Within services, dominance of real estate services (37 *per cent*) is evident, reflecting Delhi's status as a commercial and administrative hub. This sector has largely shown stability and consistent growth, making it the principal driver of GSDP expansion.

The secondary sector is led by construction, which accounts for nearly half of the sector's output, indicating the importance of real estate and infrastructure development in supporting growth. Manufacturing and electricity contribute moderately, with their shares remaining largely stable.

The primary sector has a minimal contribution, with mining[2] forming the larger portion of its already small base. The negligible share of agriculture is consistent with Delhi's urban character and limited cultivable land.

[2] While Delhi does not have any mines, the mining receipts pertain to earnings of the employees based in Headquarters of the mining companies located in Delhi

1.1.3 Snapshot of Finances

Table 1.3 shows the details of actual financial results of GNCTD for the years 2023-24 and 2024-25 vis-a-vis Budget Estimates (BE), Revised Estimates (RE) and GSDP for the year 2024-25.

Table 1.3: Snapshot of Finances

(₹ in crore)

Sl. No.	Components	2023-24 (Actuals)	2024-25			2024-25 Percen-tage of Actuals to BE	2024-25 Percen-tage of Actuals to GSDP
			(BE)	(RE)	(Actuals)		
1.	Tax Revenue	53,681	58,750	59,200	59,458	101.21	4.89
(i)	Own Tax Revenue	53,681	58,750	59,200	59,458	101.21	4.89
(ii)	Share of Union taxes/duties	0	0	0	0	0	0
2.	Non-Tax Revenue	1,024	1,000	600	911	91.10	0.07
3.	Grants-in-aid and Contributions	2,093	4,392	3,219	1,864	42.44	0.15
4.	**Revenue Receipts (1+2+3)**	**56,798**	**64,142**	**63,019**	**62,233**	97.02	5.12
5.	Recovery of Loans and Advances	98	379	43	48	12.66	0
6.	Borrowings and other liabilities*	3,934	10,000	3,980	(-)5,724	(-)57.24	(-)0.47
7.	**Capital Receipts (5+6)**	**4,032**	**10,379**	**4,023**	**(-)5,676**	(-)54.69	(-)0.47
8.	**Total Receipts (4+7)**	**60,830**	**74,521**	**67,042**	**56,557**	75.89	4.65
9.	**Revenue Expenditure**	**50,336**	**60,911**	**54,706**	**49,986**	82.06	4.11
10.	Interest payments@	3,094	2,666	2,666	2,666	100.00	0.22
11.	Capital Expenditure	6,855	5,919	4,857	3,695	62.43	0.30
12 (a)	Loans and advances	3,639	4,256	5,023	2,876	67.58	0.24
12 (b)	Public Debt	4,994	4,914	4,914	4,914	100.00	0.40
13.	**Total Expenditure (9+11+12(a))**	**60,830**	**71,086**	**64,586**	**56,557**	79.56	4.65
14.	**Revenue Surplus (+)/Deficit (-) (4-9)**	**6,462**	**3,231**	**8,313**	**12,247**	379.05	1.01
15.	**Fiscal Surplus (+)/Deficit (-) {(4+5)-(13)}**	**(-)3,934**	**(-)6,565**	**-1,524**	**5,724**	-87.18	0.47
16.	**Primary Deficit (-)/ Surplus(+) (10+15)**	**(-)840**	**(-)3,899**	**1,142**	**8,390**	(-) 215.13	0.69

Colour code: Red signifies stress vis-à-vis previous year

Source: Finance Accounts

**Borrowings and other Liabilities: Net (Receipts – Disbursements) of Public Debt + Net of Contingency Fund + Net (Receipts – Disbursements) of Public Account + Net of Opening and Closing Balance.*

@ included in Revenue expenditure shown in Sl. No. 9

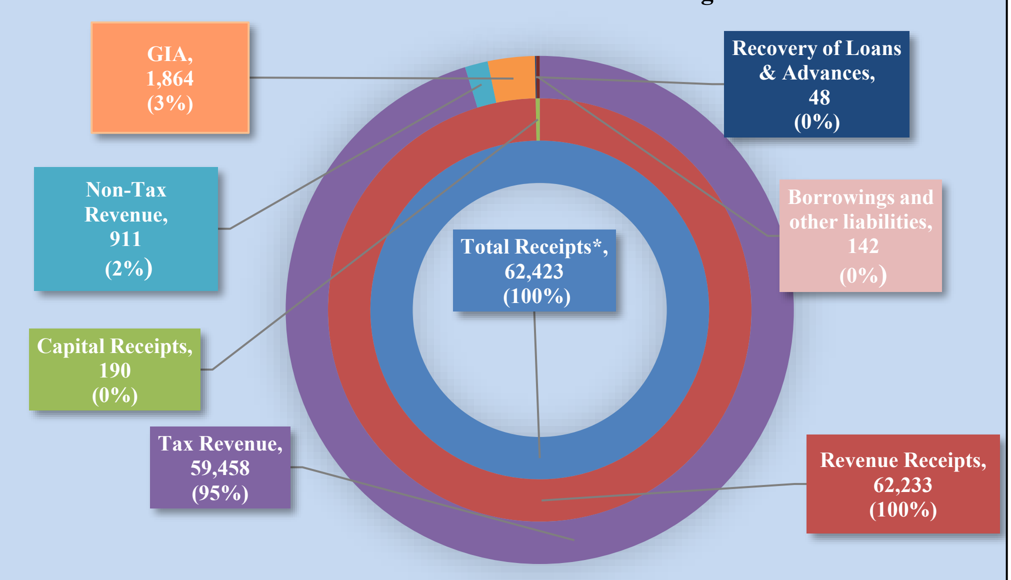
Capital Expenditure has declined to ₹ 3,695 crore in year 2024-25 as compared to ₹ 6,855 crore in year 2023-24. The decline was due to less expenditure in the different heads such as from ₹ 1,936.14 crore in 2023-24 to ₹ 909.30 crore in 2024-25 under head MH 5054- Capital outlay on Roads and Bridges; from ₹ 1,448 crore in 2023-24 to ₹ 390 crore in 2024-25 under head MH 5055- Capital outlay on Road Transport; from ₹ 637.43 crore in 2023-24 to ₹ 263.97 crore in 2024-25 under head MH 4202- Capital outlay on Education, Sports, Art & Culture-General Education. The details of GNCTD's finances for the FY 2015-16 to 2024-25 are given in **Appendix 1.1**.

1.1.4 Sources and Application of Funds

Comparison of components of the sources and application of funds of the GNCTD during the current year is given in **Chart 1.6** and **Chart 1.7.**

(*₹ in crore*)

Chart 1.6: Details of sources of funds during 2024-25

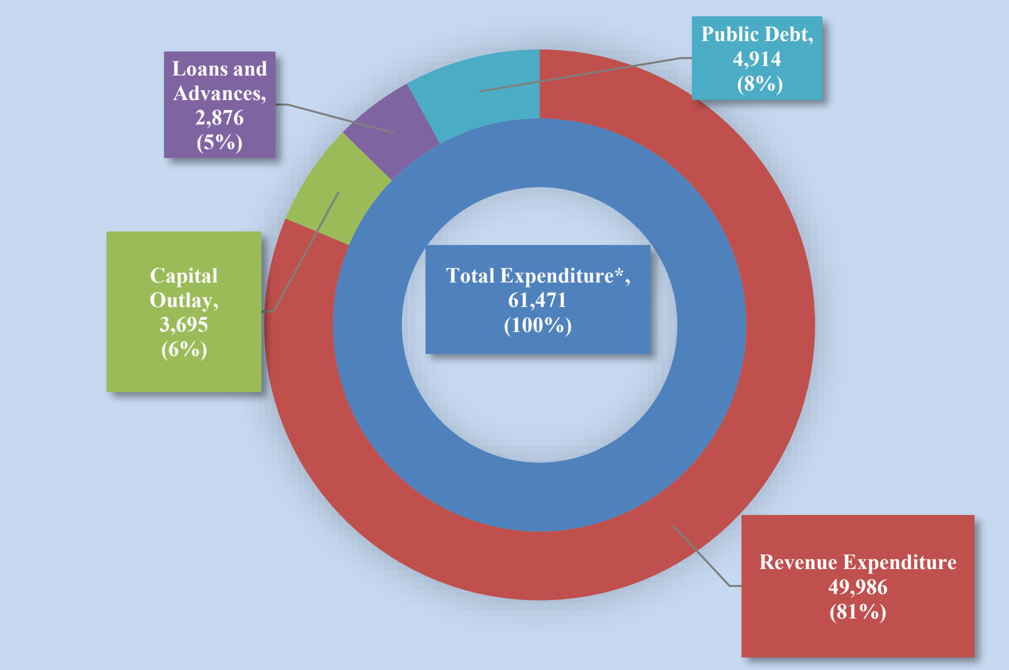


Source: Finance Accounts, GNCTD

**Total receipts depicted in the above graph differs from Table 1.3 due to non-reckoning of opening and closing balances of Consolidated Fund and the debt receipts have been taken in full and not netted.*

(*₹ in crore*)

Chart 1.7: Details of application of funds during 2024-25



Source: Finance Accounts, GNCTD
**The total expenditure differs from Table 1.3 due to inclusion of Public Debt of ₹ 4,914 crore.*

Appendix 1.2 provides details of receipts and disbursements and the overall fiscal position of the GNCTD during current year as well as previous year.

The analysis of the above-mentioned parameters has been given in succeeding paragraphs.

1.1.5 Snapshot of Assets and Liabilities of the Government

Government accounts *inter alia* capture the financial liabilities of the Government and the assets created out of the expenditure incurred. **Appendix 1.3** gives an abstract of such liabilities and assets, as on 31 March 2025, compared with the corresponding position of the previous year. The liabilities consist mainly of Balance of Capital Outlay and Balance of Loan & Advances adopted from Controller General of Accounts during 1994-95, loans and advances from GoI and cumulative surplus in revenue accounts. Assets comprise mainly of the Gross Capital Expenditure, loans and advances given by GNCTD and closing balances merged with general cash balance of GoI. A summarized position of assets and liabilities, for the financial years 2023-24 and 2024-25, is given in **Table 1.4.**

Table 1.4: Summarised position of assets and liabilities

(₹ in crore)

Liabilities						Assets					
Particulars		**2023-24**	**2024-25**	***Per cent* increase/ decrease**	**Particulars**		**2023-24**	**2024-25**	***Per cent* increase/ decrease**		
Consolidated Fund											
A	Loans and Advances from GoI*	47,387.00	42,614.00	(-) 10.07	A	Gross Capital Expenditure	98,215.00	1,01,910.00	3.76		
B	Balance of Capital Outlay adopted from CGA during 1994-95	1,588.00	1,588.00	0	B	Loans and Advances	77,821.00	80,649.00	3.63		
C	Balance of Loans and Advances adopted from CGA during 1994-95	3,356.00	3,356.00	0	C	Closing balance merged with the general cash balance of Government of India	5,523.00	6,474.00	17.22		
Contingency Fund		**100.00**	**100.00**	**0**							
D	Cumulative Surplus in Revenue Accounts	1,29,128.00	1,41,375.00	9.48							
Total		**1,81,559.00**	**1,89,033.00**	**4.12**		**Total**	**1,81,559.00**	**1,89,033.00**	**4.12**		

Source: Finance Accounts of respective years

** It includes back-to-back loans of* ₹ 12,058 *crore (₹ 5,865 crore in 2020-21 and ₹ 6,193 crore in 2021-22)*

1.2 Consolidated Fund of GNCTD

All revenues received by GNCTD, loans received from GoI and all money received by GNCTD in repayment of loans form part of the Consolidated fund of GNCTD.

1.2.1 Revenue Receipts

Trends and growth of revenue receipts with respect to Gross State Domestic Product (GSDP) over the ten year period (2015-25) are shown in **Table 1.5**.

Table 1.5: Trends in Revenue Receipts

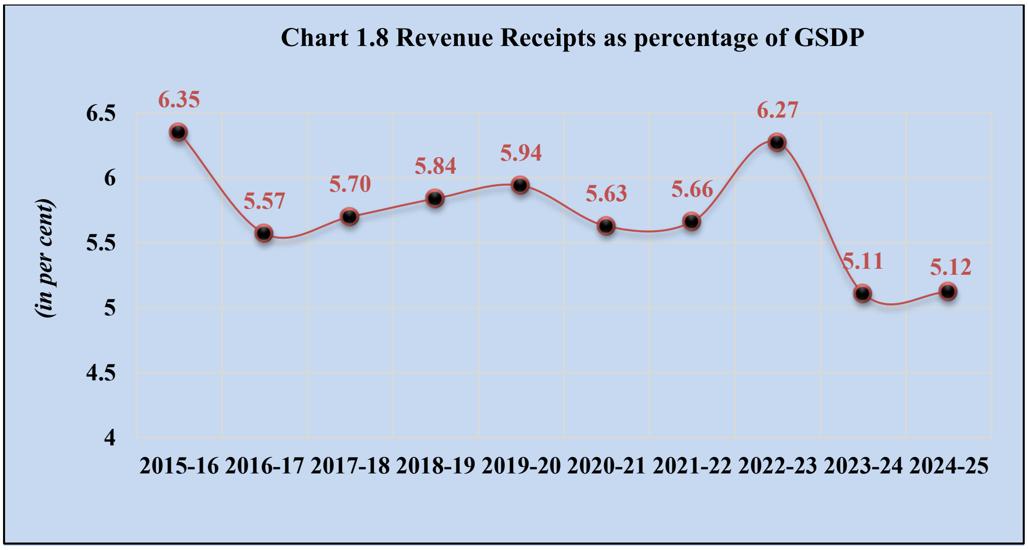
(₹ in crore)

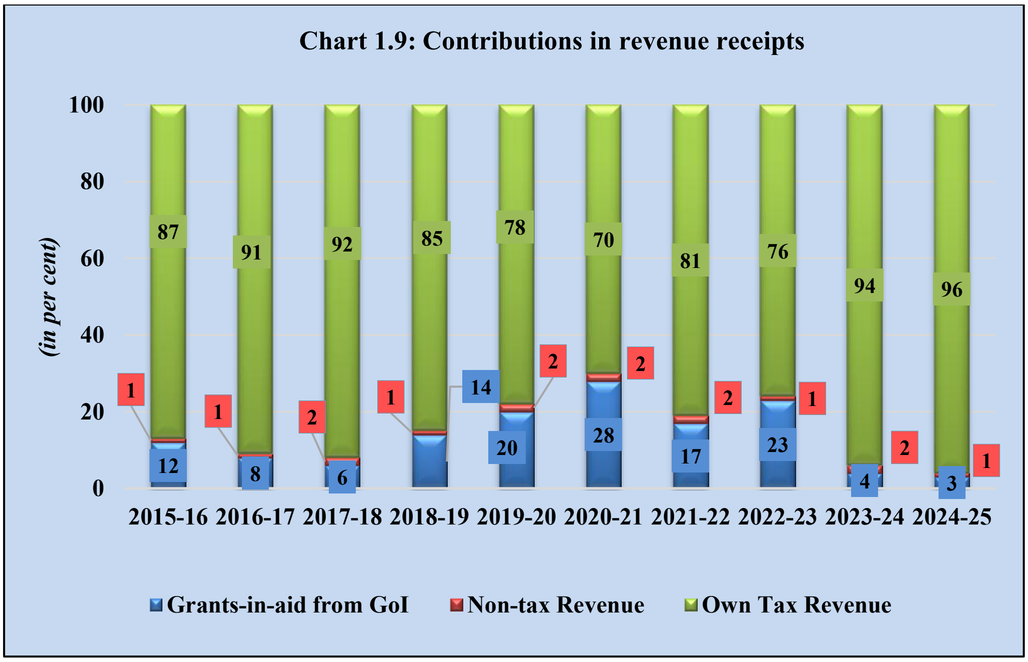
Parameters	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Revenue Receipts	34,999	34,346	38,667	43,113	47,136	41,864	49,313	62,703	56,798	62,233
Tax Revenue	30,226	31,140	35,717	36,625	36,566	29,425	40,019	47,363	53,681	59,458
Own Tax Revenue(A)	30,226	31,140	35,717	36,625	36,566	29,425	40,019	47,363	53,681	59,458
Non-Tax Revenue (B)	515	381	766	644	1,097	980	827	581	1,024	911
Grants- in aid from GoI	4,258	2,825	2,184	5,844	9,473	11,459	8,467	14,759	2,093	1,864
GNCTD 's Own Revenue (A+B)	30,741	31,521	36,483	37,269	37,663	30,405	40,846	47,944	54,705	60,369
GSDP (2011-12 series) (₹ in lakh crore)[3]	5.51	6.16	6.78	7.38	7.93	7.44	8.71	10.00	11.13	12.15
Growth Rates										
Revenue Receipts	18.30	(-)1.86	12.58	11.50	9.34	(-)11.18	17.79	27.15	(-)9.42	9.57
GNCTD's Own tax Revenue	13.61	3.02	14.70	2.54	(-)0.16	(-)19.53	36.00	18.35	13.34	10.76
GSDP	11.32	11.85	10.03	8.92	7.38	(-)6.13	16.98	14.83	11.32	9.17
Buoyancy Ratios										
GNCTD's Own tax Revenue Buoyancy w.r.t GSDP	1.20	0.26	1.46	0.28	(-)0.02	3.18	2.12	1.24	1.18	1.17

Colour code: Red shading signifies stress
Source: Finance Accounts for Revenue Receipts and MoSPI for GSDP figures
Q-Quick Estimates and A-Advance Estimates

Revenue Receipts as percentage of GSDP and contribution from various sources in revenue receipts is given in **Chart 1.8** and **Chart 1.9**.

3 ***GSDP***: *Actuals for 2020-21 & 2021-22; Provisional Estimates (PE) for 2022-23, Quick Estimates (QE) for 2023-24 and Advance Estimates (AE) for 2024-25*
GDP: *Actuals for 2020-21, 2021-22&2023-24; FRE: First Revised Estimates for 2023-24 and PE: Provisional Estimates for 2024-25.*





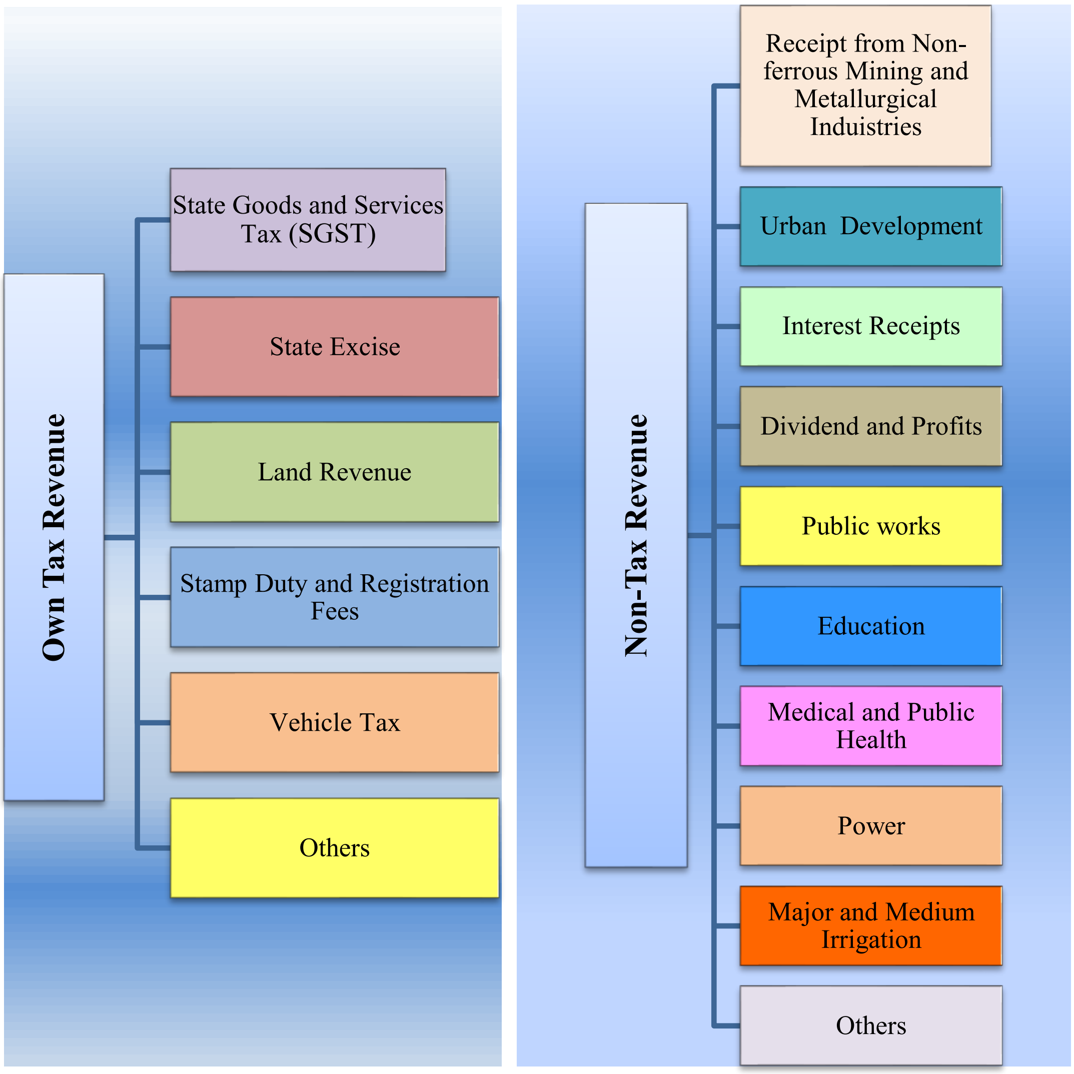
It is observed from **Chart 1.8** and **Table 1.5** that during the period of ten years, revenue receipts increased at CAGR of 5.92 *per cent.* Own revenue receipts increased at CAGR of 6.98 *per cent* from ₹ 30,741 crore in 2015-16 to ₹ 60,369 crore in 2024-25. While the GNCT of Delhi's revenue receipts are increasing in absolute terms, the rate of growth (excluding post-pandemic bounce back in the year 2021-22), slightly picked up from last year's decline. The own tax revenue buoyancy has slightly decreased over the previous year and stood at 1.17.

Further, Revenue receipts as a percentage of GSDP has shown a slightly declining trend from 6.35 in 2015-16 to 5.12 in 2024-25, primarily due to factors such as slowdown in the growth rate of own tax revenue, decrease in central government grants etc. It is also indicative of the fact that the government is successfully increasing its revenue-generating capacity, but it is not enough to outpace the overall growth rate of GNCTD. Further, **Chart 1.9** shows a drastic decline in Grants-in-aid from GoI and a mixed trend in non-tax revenue and own tax revenue in the contributions to revenue receipts of the GNCTD.

The decline in Grants-in-aid from GoI is mainly due to decrease in compensation for loss of revenue arising out of implementation of GST (₹ 774.8 crore (68.10 *per cent*)).

A. GNCTD's Own Resources

Chart 1.10: Details of GNCTD's Own Revenue



(i) Own Tax Revenue

Own Tax Revenue is the revenue collected by the GNCTD through taxes it is empowered to levy under the Constitution. Actuals for FY 2023-24, Budget Estimate (BE), Revised Estimate (RE) and Actuals of Own Tax Revenue for the FY 2024-25 is given in **Table 1.6**.

Table 1.6: Own Tax Revenue: 2023-24 (Actuals) and 2024-25 (BE, RE and Actuals)

(₹ in crore)

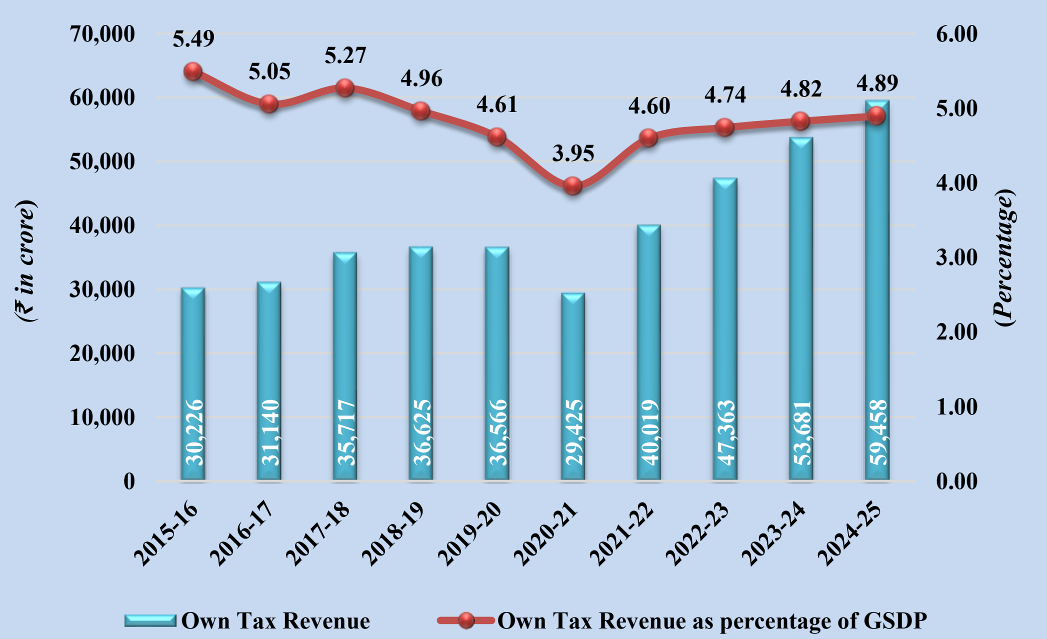
Own Tax Revenue	2023-24 (Actual)	2024-25 (BE)	2024-25 (RE)	2024-25 (Actuals)
State Goods and Services Tax (SGST)	31,571	34,000	35,499	35,623
Taxes on Sales, Trade etc.	6,551	7,000	7,200	7,241
Stamp Duty and Registration Fees	7,152	7,750	7,600	7,651
State Excise	5,164	6,400	5,600	5,701
Vehicle Tax	3,242	3,600	3,300	3,241
Others	1	-	1	1
Total	**53,681**	**58,750**	**59,200**	**59,458**

Source: Finance Accounts and Budget documents of Delhi

The total own tax revenue increased by ₹ 5,777 crore (10.77 *per cent*) during the current year over the previous year. The major increase was in receipts under SGST (₹ 4,052 crore: 12.84 *per cent*), State Excise (₹ 537 crore: 10.40 *per cent*), Stamp Duty and Registration fee (₹ 499 crore: 6.98 *per cent*) and Taxes on Sales, Trade etc. (₹ 690 crore: 10.54 *per cent*). Own tax revenue of the GNCTD exceeded budget estimates by ₹ 708 crore (1.21 *per cent*) mainly due to excess by ₹ 1,623 crore (4.78 *per cent)* in SGST collection. GNCTD's own tax revenue exceeded by ₹ 258 crore even of revised estimates for the year 2024-25.

Trends of own tax revenue and its components during the period 2015-16 to 2024-25 are shown in **Chart 1.11** and **Chart 1.12** respectively.

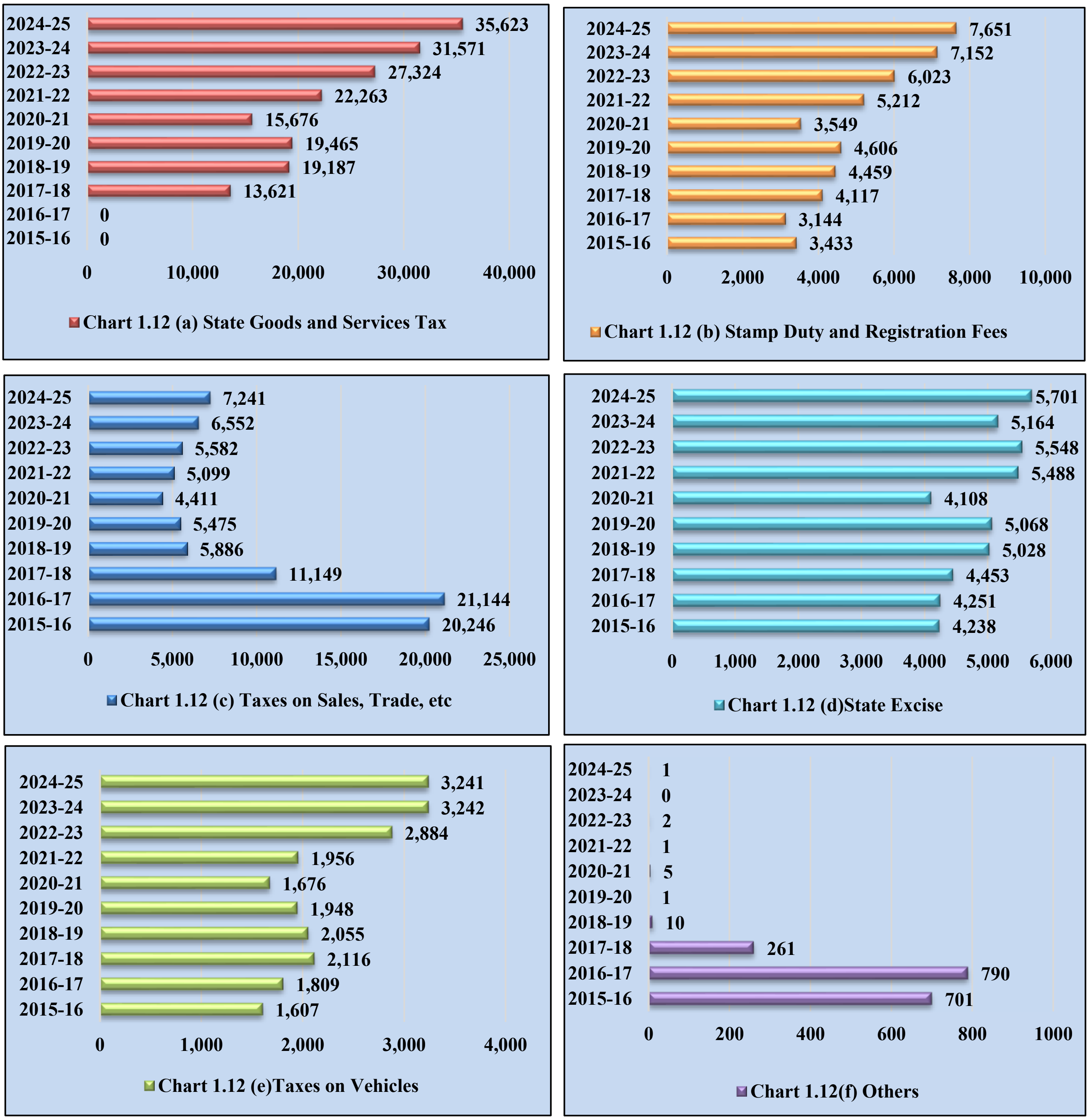
Chart 1.11: Trends of Own Tax Revenue during FY 2015-16 to FY 2024-25



Source: Finance Accounts and MoSPI for GSDP figures

Chart 1.12: Major components of GNCTD's Own Tax Revenue

(₹ *in crore*)



Source: Finance Accounts

It can be seen from **Chart 1.12** that Delhi's Own Tax Revenue showed an increasing trend during the period 2015-16 to 2024-25, due to various factors such as strong economic recovery post-pandemic, improved tax compliance and robust growth in key sectors like real estate and business activities. The reasons for increase in the components of Delhi's Own Tax Revenue was attributable to several initiatives taken by the Department of Trade and Taxes.

(ii) Non -Tax Revenue

Non-Tax Revenue of a UT refers to the rent, fees, royalties and other receipts of the GNCTD from sources other than taxes.

Actuals for FY 2023-24, Budget Estimate (BE), Revised Estimate (RE) and Actuals of Non-Tax Revenue for the FY 2024-25 is given in **Table 1.7**.

Table 1.7: Major Non-Tax Revenue: 2023-24 (Actuals) and 2024-25 (BE, RE and Actuals)

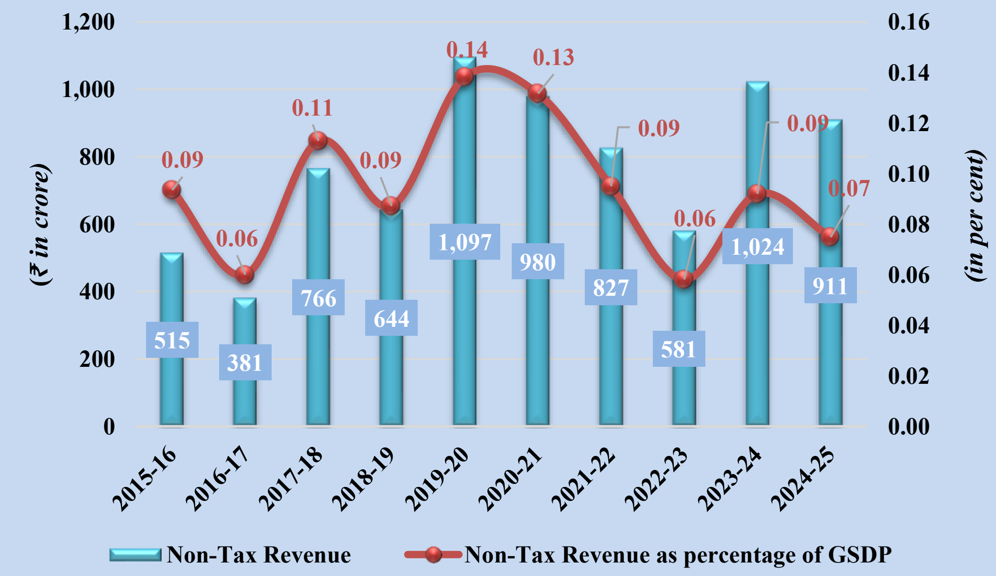
(₹ in crore)

Non-Tax Revenue	2023-24 (Actuals)	2024-25 (BE)	2024-25 (RE)	2024-25 (Actuals)
Education	95	46	8	186
Dividends and Profits	175	106	70	160
Interest Receipts	376	439	162	156
Other Administrative Services	120	147	123	149
Medical & Public Health	111	120	113	118
Power	59	46	42	64
Others	88	96	81	78
Total	**1,024**	**1,000**	**599**	**911**

During FY 2024-25, there was decrease of ₹ 113 crore (11.04 *per cent*) in total Non-Tax Revenue over the previous year which was mainly due to decrease of ₹ 220 crore (58.51 *per cent*) in Interest Receipts which was attributable to lower recoveries of interest from PSUs (₹ 219.60 crore; 64.73 *per cent*). The GNCTD's Non-Tax Revenue is slightly lower by ₹ 89 crore (8.90 *per cent)* than the Budget Estimates but ₹ 312 crore (52.09 *per cent*) higher than the revised estimates indicating lesser dependence on tax and central transfers.

Trends of Non-Tax Revenue and its components during the period 2015-16 to 2024-25 are shown in **Chart 1.13** and **Chart 1.14** respectively.

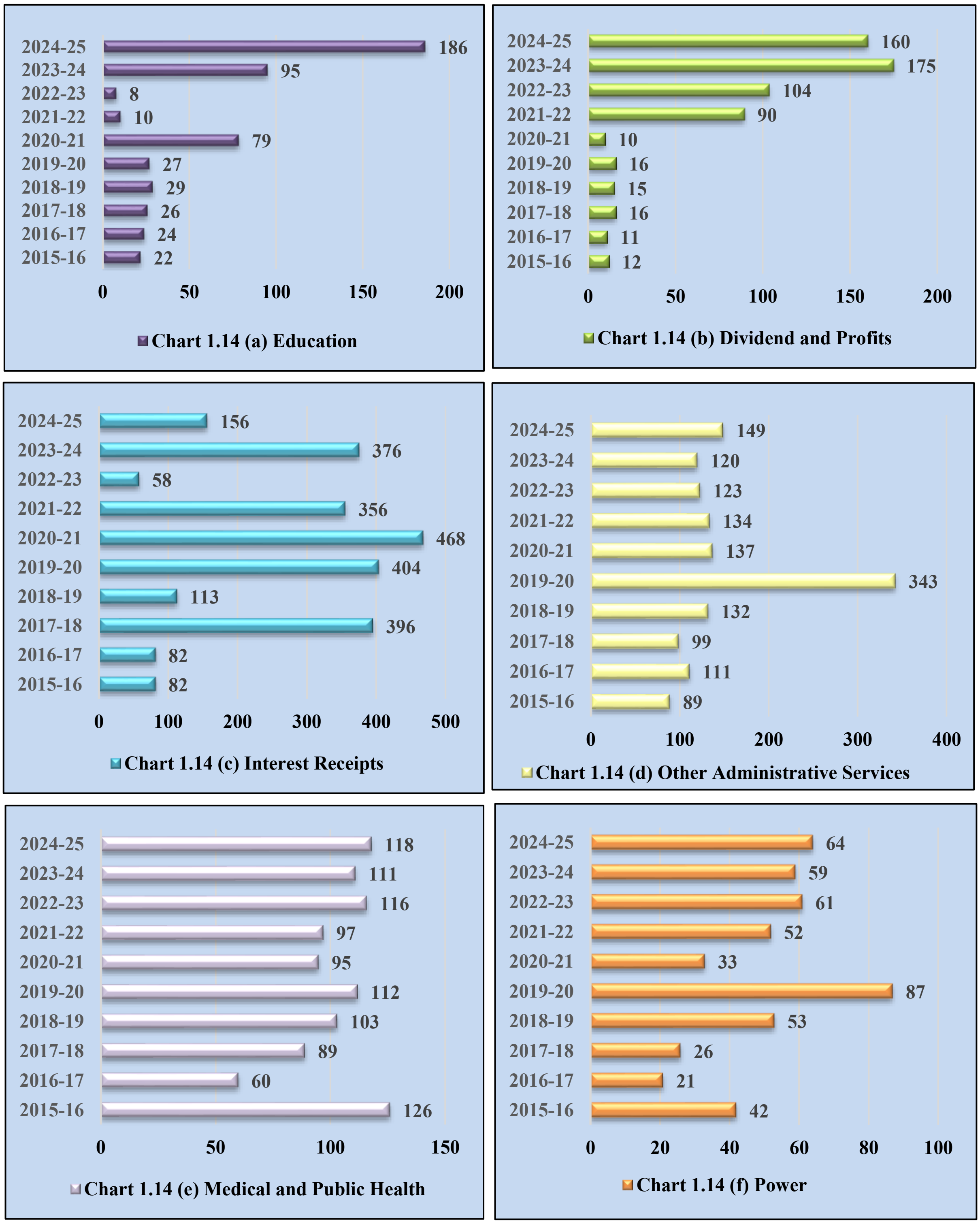
Chart 1.13: Trends in Non-Tax Revenue



Source: Finance Accounts of respective years and MoSPI for GSDP figures

Chart 1.14: Major components of GNCTD's Non-Tax Revenue

(*₹ in crore*)



Source: Finance Accounts of respective years

Receipts under Dividends decreased during 2024-25 compared to the previous years due to receipt of less dividends from PSUs.

Increase in receipts in Education during 2024-25 was attributed to increased revenue from 'Sports and Youth Services' (₹ 146.80 crore).

B. Grants-in-aid from Government of India

Trend of Grants-in-aid (GIA) from GoI and its components are shown in **Table 1.8**.

Table 1.8: Grants-in-aid from Government of India

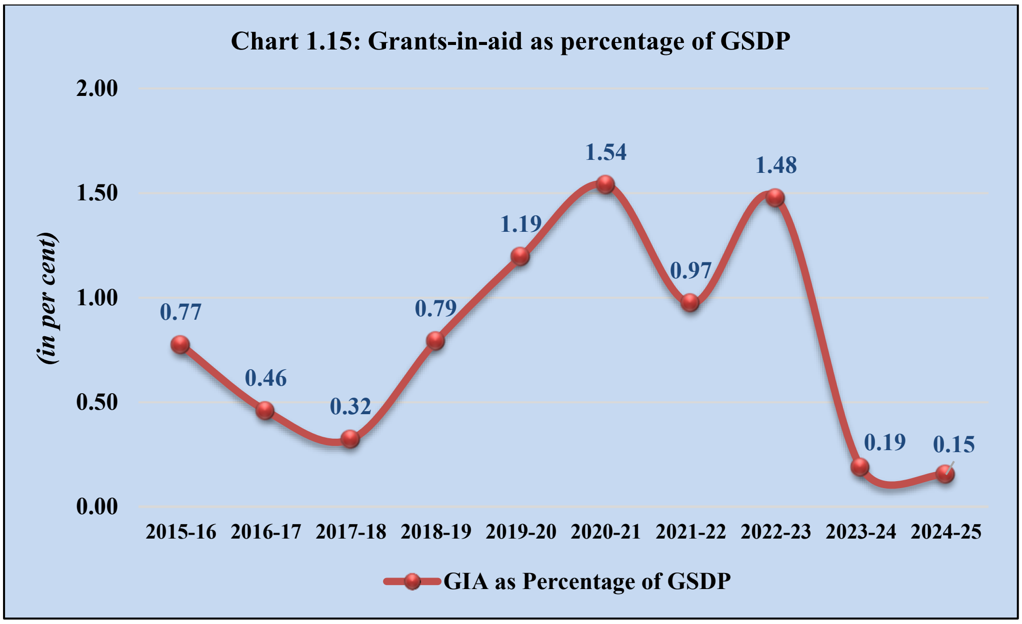
(₹ in crore)

Components	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Grants for Centrally Sponsored Schemes	866	1,156	995	807	1,169	1,442	992	982	955	1,486
Other transfers/ Grants to States/Union Territories with Legislature	3,392	1,669	1,189	5,037	8,304	10,017	7,475	13,777	1,138	378
Total	**4,258**	**2,825**	**2,184**	**5,844**	**9,473**	**11,459**	**8,467**	**14,759**	**2,093**	**1,864**

Source: Finance Accounts of respective years

Table 1.8 shows that the GIA from GoI decreased at CAGR of 7.92 *per cent* during the period 2015-16 to 2024-25. Other transfers to the State during 2024-25 include GST Compensation of ₹ 363 crore and advanced assistance for relief on account of Natural Calamities (₹ 15 crore). The decrease in GIA during the current year of ₹ 229 crore (10.95 *per cent*) over the previous year which was attributed to decrease in GST Compensation by ₹ 775 crore (68.10 *per cent*) in 2024-25 as compared to the previous year. 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. Decrease in GST Compensation has been the major reason behind decline in GIA during the last three years. The contribution of GIA towards revenue receipts decreased from 12 *per cent* in 2015-16 to 3 *per cent* in 2024-25.

Percentage of Grant-in-aid from Government of India to GSDP is given in **Chart 1.15**.



The declining percentage of Grants-in-aid to GSDP is attributable to GIA decreasing by 42.78 *per cent* and GSDP increasing by 120.59 *per cent* during 2015-25.

(i) Grants for Centrally Sponsored Schemes

Out of the Grants of ₹ 1,486.02 crore for Centrally Sponsored Schemes during 2024-25, major allocations were made to the schemes shown in **Table 1.9**.

Table 1.9: Major Schemes receiving grants above ₹ 100 crore

Sl. No.	Name of the Scheme	2023-24 Amount *(₹ in crore)*	2024-25 Amount *(₹ in crore)*	Percentage change over previous year
1.	Samagra Shiksha	146.09	385.39	163.81
2.	Swachh Bharat Mission (SBM) - Urban	235.31	181.63	(-)22.81
3.	Assistance to State Agencies for intra-state movement of food-grains and FPS dealers margin under NFSA	0	175.18	Can't be calculated
4.	Flexible Pool for RCH & Health System Strengthening, National Health Programme and National Urban Health Mission	81.42	167.93	106.25
5.	Saksham Anganwadi and Poshan 2.0 (Umbrella ICDS-Anganwadi Services Poshan Abhiyan Scheme For Adoloscent Girls National Creche Scheme)	161.82	160.41	(-)0.87

1.2.2 Capital Receipts

Capital Receipts comprise miscellaneous capital receipts such as proceeds from disinvestments, recoveries of loans and advances, debt receipts from internal sources (market loans, borrowings from financial institutions/commercial banks) and loans and advances from GoI.

Trends of Capital Receipts and its components during 2015-16 to 2024-25 are shown in **Table 1.10**.

Table 1.10: Trends in growth and composition of capital receipts

(₹ in crore)

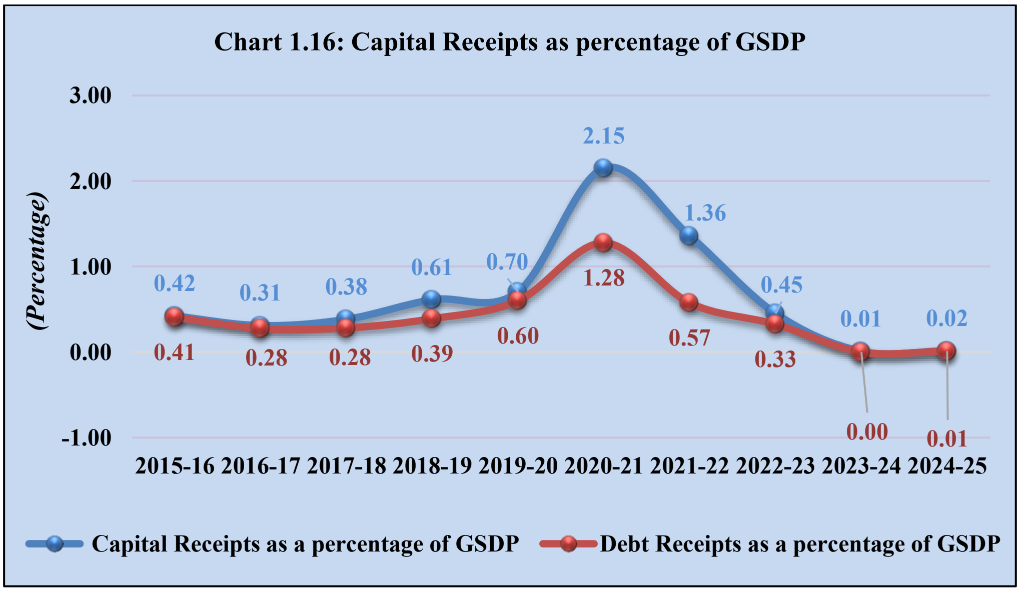
Sources of GNCTD's Receipts	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Capital Receipts (debt & non-debt)	2,324	1,908	2,597	4,524	5,588	15,996	11,816	4,509	98	190
Recovery of Loans and Advances by GNCTD (non-debt)	83	212	691	1,644	823	631	623	1,258	98	48
Loans and advances from GoI (debt)*	2,241	1,696	1,906	2,880	4,765	9,500	5,000	3,251	0	142
Year-on-Year growth rates (in per cent)										
GSDP	11.32	11.86	10.04	8.93	7.39	(-)6.13	16.98	14.83	11.32	9.17
Capital Receipts	16.67	(-)17.90	36.11	74.20	23.54	186.26	(-) 26.13	(-) 61.84	(-) 97.83	93.88
Recovery of loans and advances by GNCTD	(-) 63.60	155.42	225.94	137.92	(-)49.94	(-) 23.33	(-)1.27	101.93	(-)92.21	(-)51.02
Loans and advances from GoI	27.04	(-) 24.32	12.38	51.10	65.45	99.37	(-) 47.37	(-) 34.98	Not defined	

Colour code: Red shading signifies stress

Source: Finance Accounts

** During the year 2020-21 and 2021-22, it excludes ₹ 5,865 crore and ₹ 6,193 crore respectively as back-to-back loans from GoI in lieu of GST Compensation shortfall, which are not to be repaid by the GNCTD from its sources.*

Capital Receipts as percentage of GSDP is depicted in **Chart 1.16**.



Source: Finance Accounts for Capital and Debt Receipts and MoSPI for GSDP figures

Capital Receipts have shown a declining trend over ten years (2015-2025), reflecting reduced reliance on borrowings. Delhi's Capital Receipts are almost entirely dependent on loans from the Government of India, as the GNCTD is not permitted to raise internal debt. The sharp decline in such loans in recent years reflects a lower debt burden and reduced future interest outgo, which is fiscally prudent. On the other hand, the recovery of loans advanced by GNCTD has been dismal which needs to be improved through legal and institutional reforms, enhanced monitoring and borrower financial education.

1.2.3 Expenditure

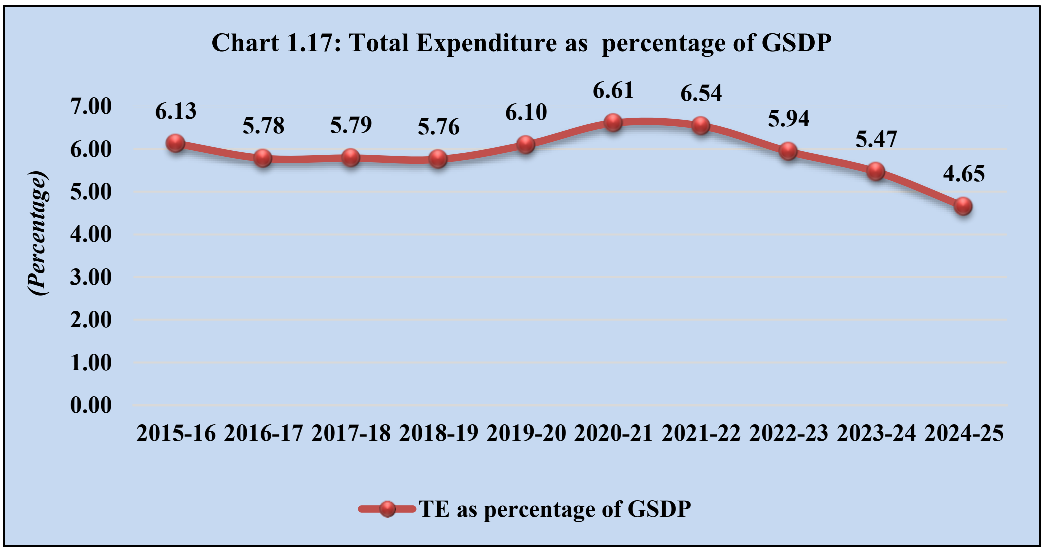
Government expenditure is classified into revenue expenditure, capital expenditure and loans and advances. Revenue expenditure includes costs for maintenance, repairs and day-to-day functioning of departments, including administrative and establishment expenses. Capital expenditure relates to the initial construction of projects and sanctioned improvements or additions to assets. Loans and advances comprise funds provided by the government to Public Sector Undertakings and other entities, which are recoverable over time. Details of expenditure, total expenditure as percentage of GSDP and share of its components is given in **Table 1.11**, **Chart 1.17** and **Chart 1.18** respectively.

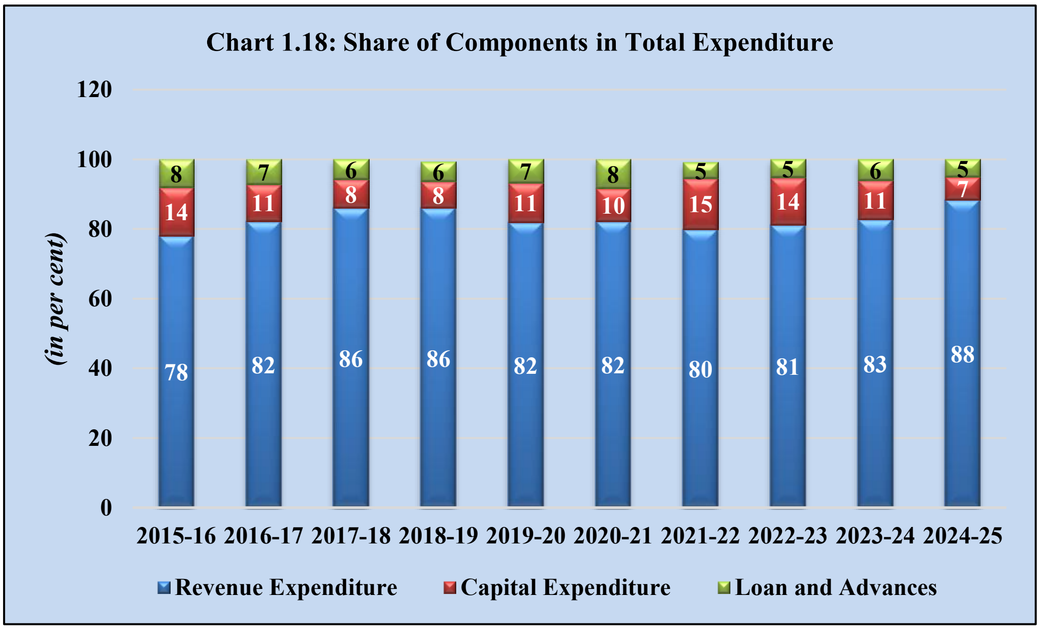
Table 1.11: Total expenditure and its composition

(₹ in crore)

Parameters	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Total Expenditure (TE)	33,750	35,609	39,245	42,520	48,375	49,203	56,957	59,395	60,830	56,557
Revenue Expenditure (RE)	26,343	29,302	33,754	36,852	39,637	40,414	46,043	48,246	50,336	49,986
Capital Expenditure (CE)	4,723	3,754	3,243	3,266	5,472	4,699	8,311	8,065	6,855	3,695
Loans and Advances	2,684	2,553	2,248	2,402	3,266	4,090	2,603	3,084	3,639	2,876

Source: Finance Accounts





Source: Finance Accounts and MoSPI for GSDP figures

Table 1.11 and **Chart 1.18** show that there has been dominance of revenue spending over infrastructure creation. Under-investment in infrastructure projects hampers long-term economic growth and the GNCTD' ability to improve public services. It also affects productivity and long-term fiscal sustainability. The GNCTD may increase its capital spending.

Further as per **Chart 1.17**, the percentage of total expenditure to GSDP has consistently declined during the period 2015-16 to 2024-25 which is possibly due to a combination of factors like the economic slowdown, the COVID-19 pandemic and rising committed expenditures. While own tax revenue receipts have improved during 2015-25 from ₹ 30,226 crore to ₹ 59,458 crore, the growth in committed expenses like interest payments, salaries and pensions have limited the GNCTD's ability to increase developmental and capital expenditure. During 2015-25, Capital expenditure has declined from ₹ 4,723 crore to ₹ 3,695 crore.

Sector-wise Total Expenditure

Sector-wise composition of expenditure is given in **Table 1.12** and relative share of various sectors in total expenditure is depicted in **Chart 1.19**.

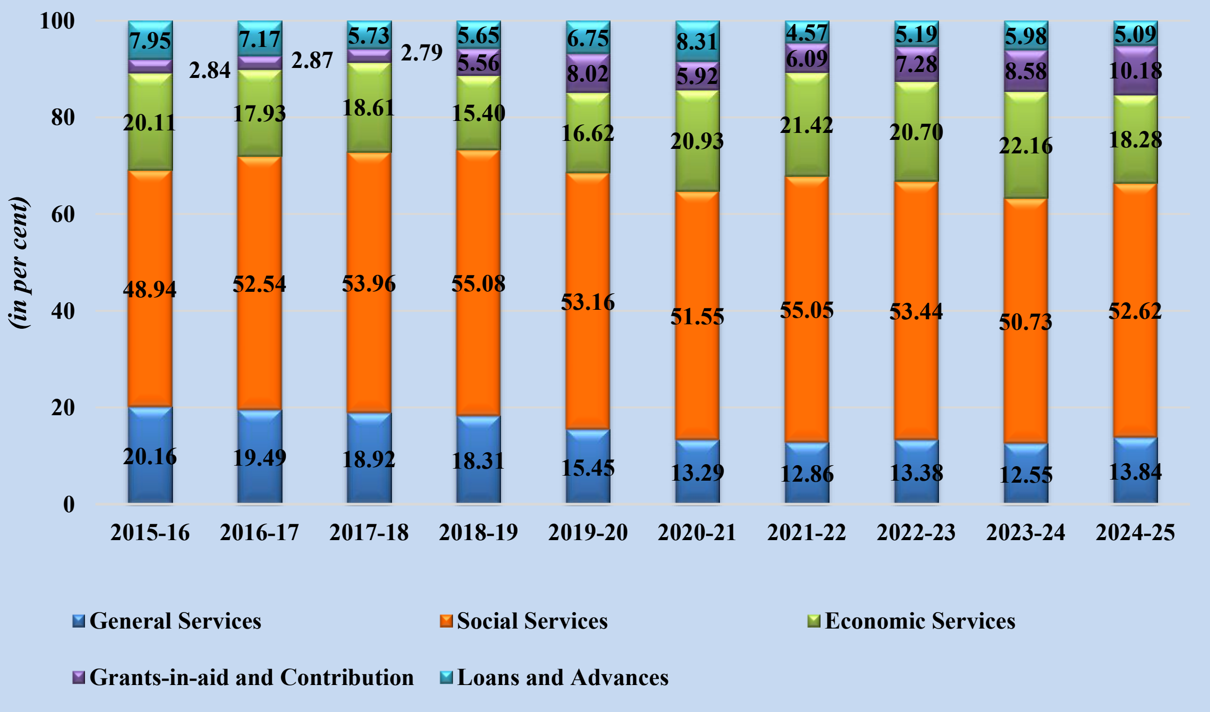
Table 1.12: Sector-wise Total Expenditure

(₹ in crore)

Parameters	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
General Services	6,804	6,940	7,424	7,785	7,472	6,541	7,327	7,948	7,631	7,826
Social Services	16,517	18,709	21,177	23,418	25,717	25,362	31,356	31,743	30,860	29,759
Economic Services	6,786	6,386	7,302	6,550	8,041	10,298	12,203	12,297	13,481	10,336
Grants-in-Aid and Contribution	959	1,021	1,094	2,365	3,879	2,912	3,468	4,323	5,219	5,760
Loans and Advances	2,684	2,553	2,247	2,402	3,266	4,090	2,603	3,084	3,639	2,876

Source: Finance Accounts

Chart 1.19: Relative share (*in per cent*) of various sectors in Total expenditure



Source: Finance Accounts

Table 1.12 shows that Delhi's expenditure pattern continues to be dominated by revenue expenditure, indicating that a large share of resources is being spent on routine operations, salaries, subsidies and other committed liabilities. While this ensures continuity of service delivery, it leaves limited fiscal space for discretionary spending or developmental initiatives.

The Sector-wise expenditure pattern (**Chart 1.19**) shows that social services continue to dominate spending (49 to 55 *per cent* of total expenditure), reflecting the government's focus on welfare and social development programs such as health, education and social security. While this focus on social welfare is notable, it necessitates a balanced approach to optimize resource allocation ensuring that both debt obligations and welfare commitments are met without undermining long term growth.

However, spending on economic services has been uneven, which may affect the consistent support needed for infrastructure, industry and employment-generating programs. General services, which include administrative and interest costs, also continues to take up a significant portion of resources.

1.2.3.1 Revenue Expenditure

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. Growth of Revenue Expenditure, its ratio to Total Expenditure, GSDP and Revenue Receipts are shown in **Table 1.13**.

Table 1.13: Revenue Expenditure – Basic Parameters

(₹ in crore)

Parameters	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Total Expenditure (TE)	33,750	35,609	39,245	42,520	48,375	49,203	56,957	59,395	60,830	56,557
Revenue Expenditure (RE)	26,343	29,302	33,754	36,852	39,637	40,414	46,043	48,246	50,336	49,986
RE as percentage of Revenue Receipts	75.27	85.31	87.29	85.48	84.09	96.54	93.37	76.94	88.62	80.32
RE as percentage of TE	78.05	82.29	86.01	86.67	81.94	82.14	80.84	81.23	82.75	88.38
RE/GSDP (*per cent*)	4.78	4.76	4.98	4.99	5.00	5.43	5.29	4.82	4.52	4.11
Year-on-year growth (in *per cent*)										
Revenue Expenditure	12.05	11.23	15.19	9.18	7.56	1.96	13.93	4.78	4.33	(-)0.70
GSDP Growth	11.32	11.85	10.03	8.92	7.38	(-)6.13	16.98	14.83	11.32	9.17

Colour code: Red shading signifies stress
Source: Finance Accounts

Table 1.13 shows that revenue expenditure as percentage of revenue receipts remained elevated and fluctuating ranging from 75.27 *per cent* to 96.54 *per cent* during 2015-2025, which implies that the government's ability to cover its day-to-day expenses with its revenue income has been strained.

A. Sector-wise Revenue Expenditure

Sector-wise composition of Revenue Expenditure is given in **Table 1.14** and relative share of various sectors in Revenue Expenditure is depicted in **Chart 1.20**. Detailed Sector-wise expenditure is given in **Appendix 1.2**.

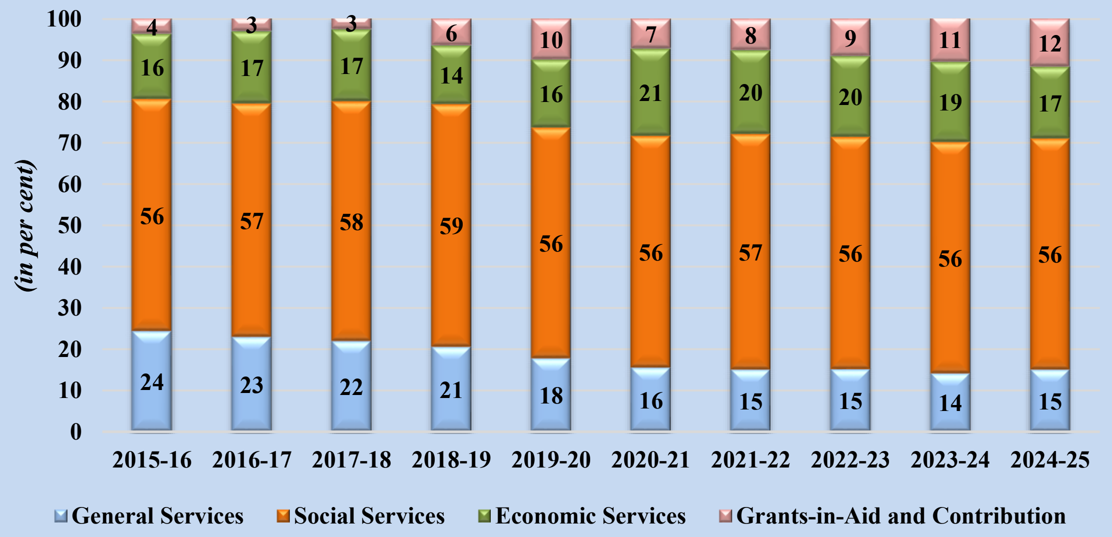
Table 1.14: Sector-wise Revenue Expenditure

(₹ in crore)

Parameters	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
General Services	6,427	6,590	7,196	7,605	7,083	6,295	6,953	7,323	7,162	7,567
Social Services	14,818	16,579	19,602	21,663	22,145	22,693	26,294	27,177	28,182	27,973
Economic Services	4,139	5,112	5,862	5,219	6,530	8,514	9,328	9,423	9,773	8,686
Grants-in-Aid and Contribution	959	1,021	1,094	2,365	3,879	2,912	3,468	4,323	5,219	5,760

Source: Finance Accounts

Chart 1.20: Relative share of various sectors in Revenue Expenditure



Source: Finance Accounts

To ensure that expenditure contributes to sustainable growth, GNCTD may consider containing routine and administrative expenses, stabilizing investment in economic services and prioritizing development-oriented sectors that enhance productivity, employment and long-term economic capacity.

B. Committed expenditure

The committed expenditure of the GNCTD on revenue account consists of interest payments; expenditure on salaries and wages; and pensions. It has first charge on Government resources. The components of committed expenditure is given in **Table 1.15**.

Table 1.15: Components of Committed Expenditure

(₹ in crore)

Components of Committed Expenditure	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Salaries & Wages	6,251	7,515	9,090	10,325	11,070	11,810	12,878	14,215	15,018	15,727
Expenditure on Pensions[4]	4	5	3	3	3	3	3	3	4	5
Interest Payments	2,810	2,883	2,871	2,867	2,752	2,874	3,274	3,266	3,094	2,666
Total	**9,065**	**10,403**	**11,964**	**13,195**	**13,825**	**14,687**	**16,156**	**17,484**	**18,117**	**18,398**
Committed Expenditure as a percentage of Revenue Expenditure	34.41	35.50	35.44	35.81	34.88	36.34	35.09	36.24	35.99	36.81

Colour code: Darker the colour, higher the stress on finances
Source: Finance Accounts

The percentage of committed expenditure to revenue expenditure during the period 2015-2025 ranged from 34.41 (2015-16) to 36.81 (2024-25).

C. Subsidies

The subsidies during the current year increased by ₹ 250 crore (5.17 *per cent*) from the previous year. The increase was mainly due to increase of ₹ 361 crore on account of power subsidy, ₹ 22 crore on account of Urban Development (Water Subsidy) and ₹ 38 crore on account of Education subsidy.

Department-wise major subsidies for FYs 2015-16 to 2024-25, are shown in **Table 1.16**.

Table 1.16: Department-wise subsidies during FYs 2015-16 to 2024-25

(₹ in crore)

Sl. No.	Departments	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
1.	Power Department	NA	1,578 (73%)	1,677 (67%)	1,699 (67%)	2,406 (67%)	2,940 (70%)	3,250 (69%)	3,161 (68%)	3,250 (67%)	3,611 (71%)
2.	Directorate of Education	NA	NA	NA	NA	NA	219 (5%)	526 (11%)	543 (11%)	537 (11%)	575 (11%)
3.	Urban Development Department	NA	NA	NA	NA	468 (13%)	712 (17%)	602 (13%)	469 (10%)	463 (9%)	485 (9%)
4.	Transport Department	NA	NA	NA	NA	115 (3%)	305 (7%)	305 (6%)	456 (10%)	586 (12%)	416 (8%)
5.	Other departments*	NA	582 (27%)	820 (33%)	834 (33%)	604 (17%)	1 (1%)	7 (1%)	4 (1%)	4 (1%)	3 (1%)
	Total Subsidy	**1,868**	**2,160**	**2,497**	**2,533**	**3,593**	**4,177**	**4,690**	**4,633**	**4,840**	**5,090**

NA=Not Available
Sources: Finance Accounts of respective years, GNCTD
*Other departments include: Social Welfare, Industries Deptt, Development Deptt, Environment Deptt, Deptt. for Welfare of SC/ST & Backward classes and Food & Civil Supplies Department.

[4] The pension liabilities of GNCTD (excluding pension liabilities of Ex-MLAs and freedom fighters in Delhi) are borne by the GoI. For the year 2024-25, these liabilities amounted to ₹ 2,241.45 crore.

Chart 1.21(a): Trends of share of components *(₹ in crore)*

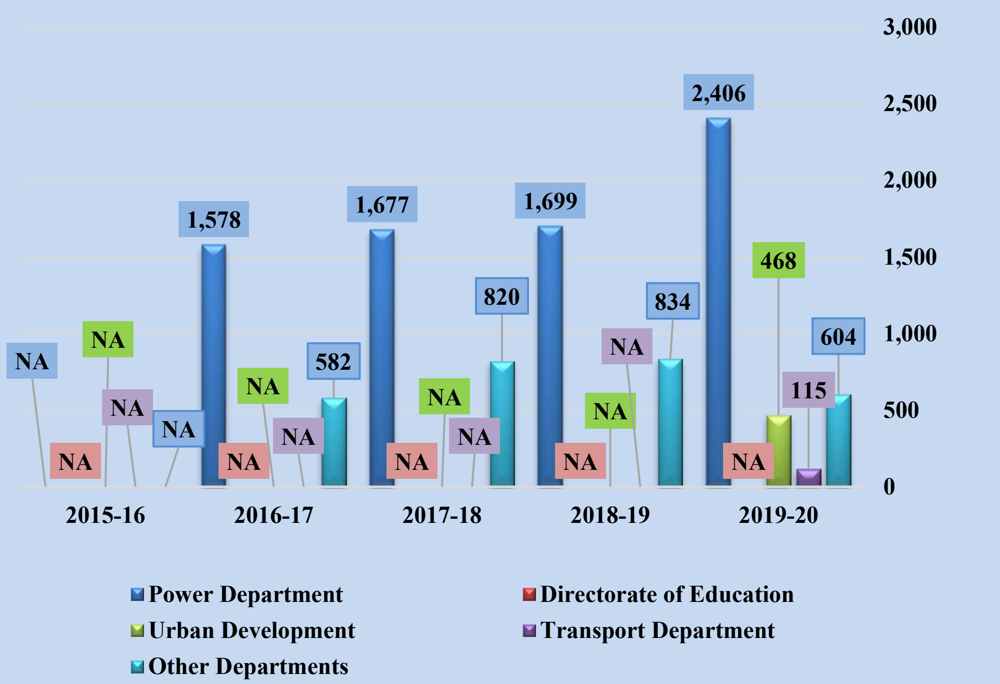
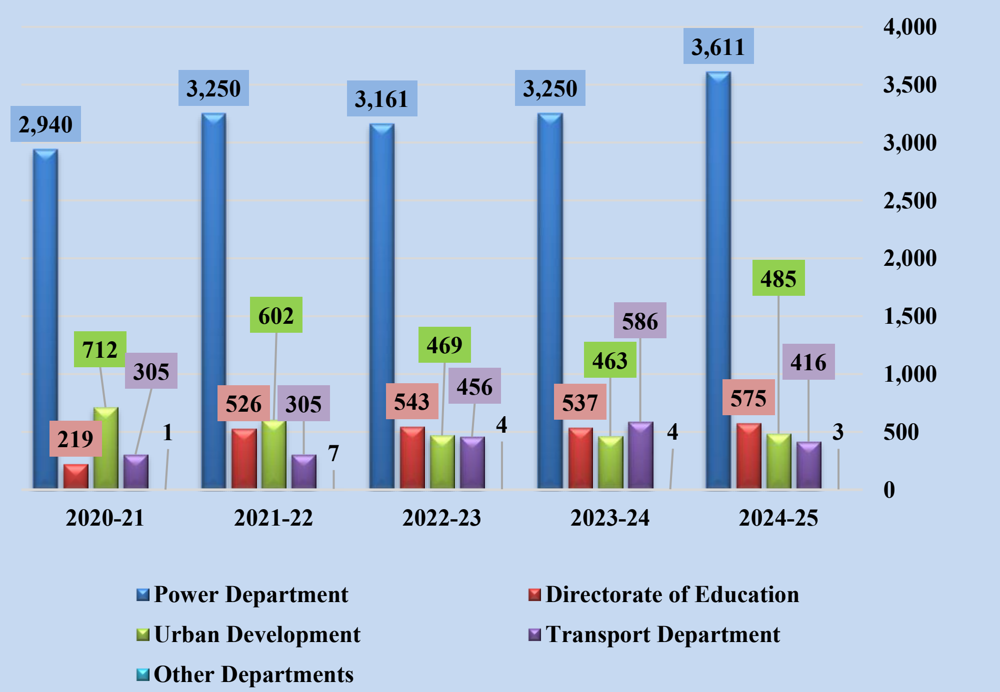
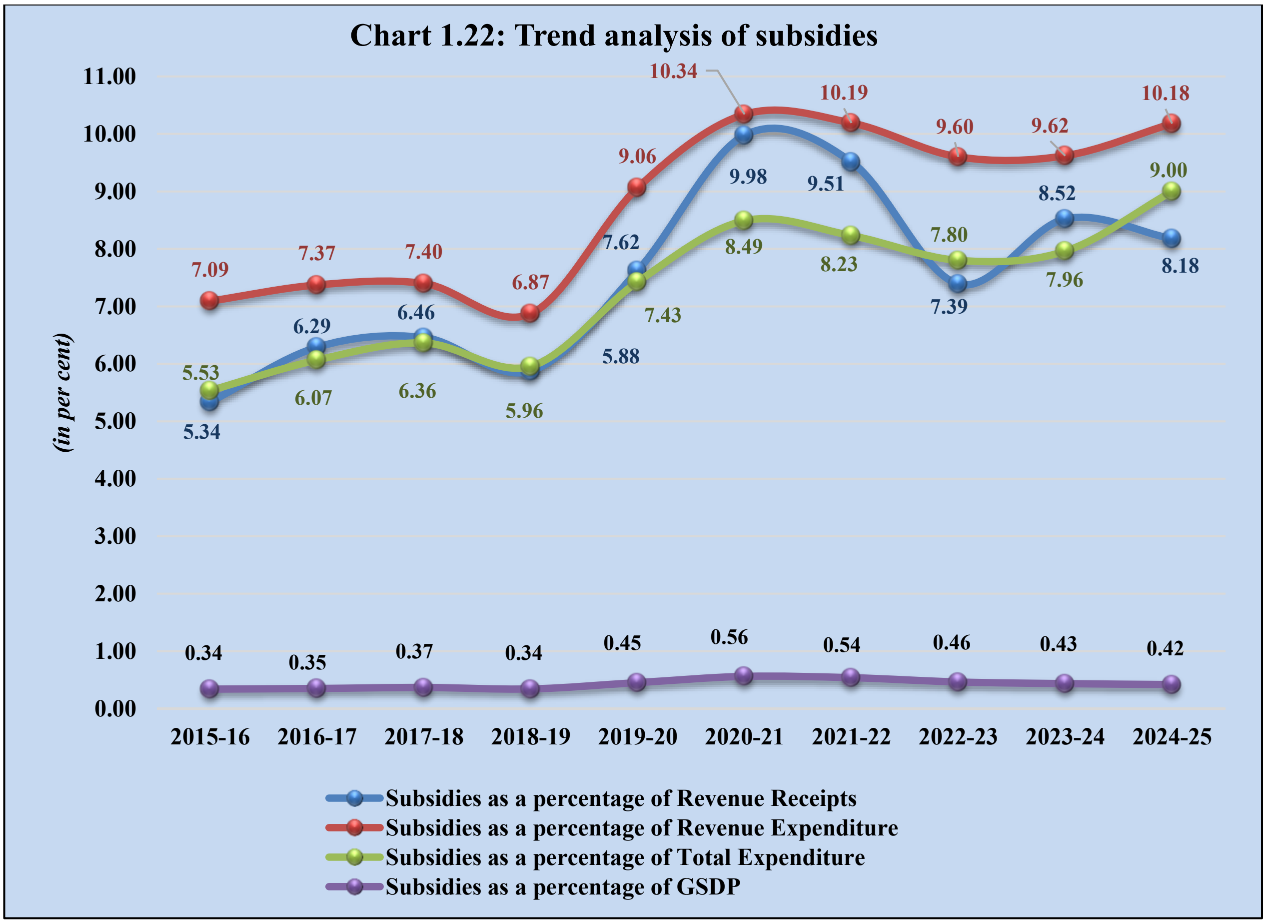


Chart 1.21(b): Trends of share of components *(₹ in crore)*





The Delhi's subsidy expenditure was 10.18 *per cent* of total revenue expenditure in 2024-25. Subsidies for power continued to dominate the total subsidy outgo ranging from 67 to 73 *per cent.*

Rising subsidies pose a serious challenge to fiscal sustainability, as excessive subsidy expenditure can crowd out critical development spending and strain budgetary resources needed for long-term growth. Such fiscal constraints inhibit investments in infrastructure, education, healthcare and other productive sectors, ultimately undermining development objectives. Better identification and targeting of beneficiaries using improved data and direct benefit transfers (DBT) may ensure that support reaches those genuinely in need. Regular evaluations of subsidy schemes, incorporating outcome-based budgeting and performance metrics will help rationalize expenditure, phase out non-critical subsidies and align support with fiscal capacity.

D. Financial assistance by the GNCTD to Local Bodies and Other Institutions

Assistance provided by way of grants to the local bodies and other institutions during the period 2015-16 to 2024-25 is presented in **Table 1.17**.

Table 1.17: Financial assistance to Local Bodies and other institutions

(₹ in crore)

Institutions	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
(A) Local Bodies										
Municipal Corporations and Municipalities	3,942	4,485	5,172	3,996	4,003	5,514	5,502	7,580	8,596	9,282
Total (A)	**3,942**	**4,485**	**5,172**	**3,996**	**4,003**	**5,514**	**5,502**	**7,580**	**8,596**	**9,282**
(B) Others										
Delhi Jal Board	862	769	801	925	1,043	1,180	534	1,279	1,365	633
Delhi Transport Corporation (DTC)	1,150	1,550	2,007	1,825	2,030	2,475	2,320	2,350	2,900	2,620
DUSIB	272	227	95	177	159	133	59	156	209	162
Others	1,985	1,858	2,006	3,399	3,499	3,251	5,100	3,777	3,977	3,752
Total (B)	**4,269**	**4,404**	**4,909**	**6,326**	**6,731**	**7,039**	**8,013**	**7,562**	**8,451**	**7,167**
Total (A+B)	**8,211**	**8,889**	**10,081**	**10,322**	**10,734**	**12,553**	**13,515**	**15,142**	**17,047**	**16,449**
GIA for creation of Capital assets to Municipal corporations and Municipalities	758	840	593	-	-	102	268	821	649	499
Total GIA for creation of Capital assets	2,184	1,628	1,378	1,806	1,563	1,121	804	2,031	2,192	1,110
Revenue Expenditure	26,343	29,302	33,754	36,852	39,637	40,414	46,043	48,246	50,336	49,986
Percentage of GIA for creation of Capital Assets to total financial assistance	26.60	18.32	13.67	17.50	11.15	8.93	5.95	13.41	12.86	6.75
Assistance as percentage of Revenue Expenditure	31.17	30.34	29.87	28.01	27.08	31.06	29.35	31.38	33.87	32.91

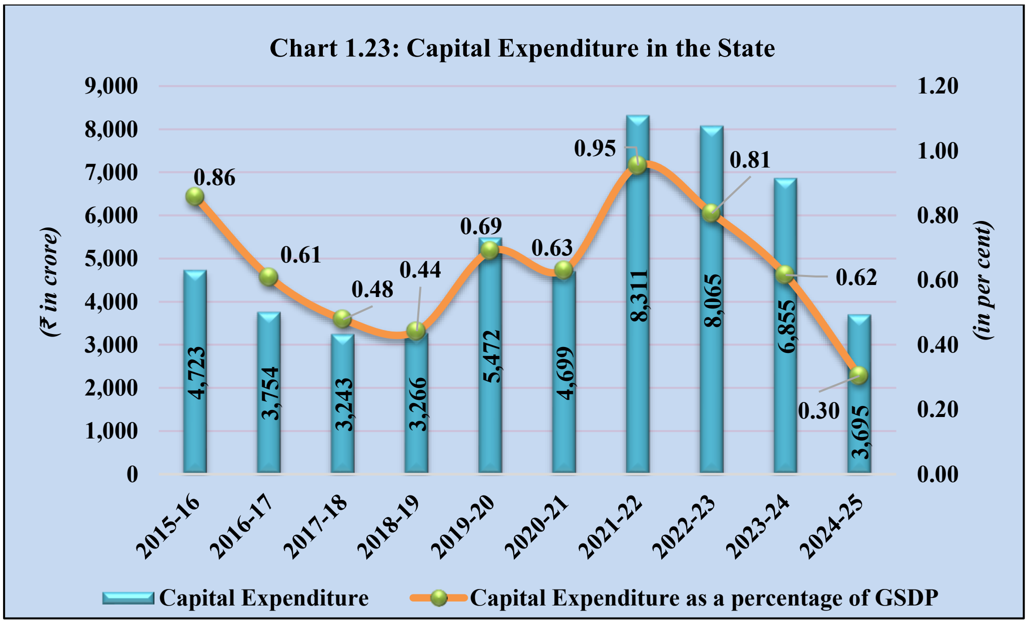
Source: Finance Accounts of respective years and information provided by Principal Accounts Office, GNCTD

During the current year, financial assistance to the local bodies and other institutions decreased by ₹ 598.63 crore (3.5 *per cent*) over the previous year. The decrease was mainly due to decrease in assistance to GIA for creation of Capital assets to Municipal Corporations and Municipalities (decline of ₹ 150 crore or 23.11 *per cent*). The overall quantum of financial assistance to the local bodies and other institutions as percentage to revenue expenditure hovered around 27-34 *per cent*.

It is evident from the **Table-1.17** that very low financial assistance ranging from 6 to 27 *per cent* was given for creation of capital assets by the local bodies and other institutions signifying that major assistance ranging from 73 to 94 *per cent* was going towards day-to-day expenditure of the local bodies and other institutions during 2015-2025.

1.2.3.2 Capital Expenditure

Capital Expenditure is primarily expenditure on creation of fixed infrastructure assets, such as roads, buildings, *etc*. It also includes investments made by the GNCTD in Companies/Corporations. Trend of capital expenditure in the GNCTD over the last ten years *i.e.* 2015-25 is given in **Chart 1.23**.



Source: Finance Accounts of respective years

Apart from Capital Expenditure of ₹ 3,695 crore during 2024-25, GNCTD also transferred ₹ 1,110 crore as Grant-in-aid for creation of capital assets to the local bodies and other institutions.

Capital Expenditure over the period has shown a declining trend rather than consistent growth, indicating reduction in the GNCTD's investment in long-term assets and infrastructure. In year 2021-22, it was ₹ 8,311 crore, which gradually declined and became ₹ 3,695 crore in year 2024-25. Initially, there was budget estimate of ₹ 5,919 crore for capital expenditure in 2024-25, which had been subsequently revised to ₹ 4,857 crore. Decline in capital expenditure from ₹ 6,855 crore in 2023-24 to ₹ 3,695 crore in 2024-25 was due to the less expenditure in the different heads such as from ₹ 1,936.14 crore in 2023-24 to ₹ 909.30 crore in 2024-25 under head MH 5054- Capital outlay on Roads and Bridges; from ₹ 1,065 crore in 2023-24 to ₹ 467 crore in 2024-25 under MH 5055- Capital outlay on Road Transport; from ₹ 637.43 crore in 2023-24 to ₹ 263.97 crore in 2024-25 under MH 4202- Capital outlay on Education, Sports, Art & Culture-General Education.

The overall share of capital expenditure relative to the economy has been declining in the last few years, suggesting that the GNCTD has not consistently prioritized asset creation in line with its growth objectives. This pattern implies limited fiscal space for sustained investment in infrastructure and development programs, potentially affecting long-term economic growth and service delivery.

Strengthening the planning, timely release and monitoring of capital expenditure and grants-in-aid is essential to enhance the efficiency of public investment, ensure alignment with GSDP growth and improve long-term fiscal sustainability.

A. Sector-wise Capital Expenditure

Sector-wise composition of Capital Expenditure is given in **Table 1.18**. Detailed Sector-wise expenditure is given in **Appendix 1.2**.

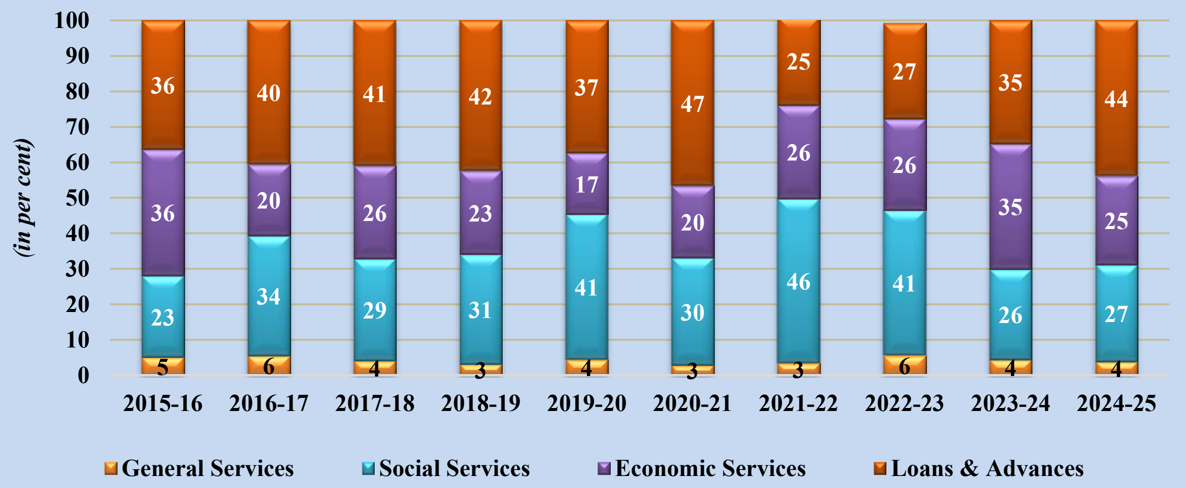
Table 1.18: Sector-wise Capital Expenditure

(₹ in crore)

Parameters	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
General Services	377	350	228	180	389	246	374	625	469	259
Social Services	1,699	2,130	1,575	1,755	3,572	2,669	5,062	4,566	2,678	1,786
Economic Services	2,647	1,274	1,440	1,331	1,511	1,784	2,875	2,874	3,708	1,650
Loans & Advances	2,684	2,553	2,248	2,402	3,266	4,090	2,603	3,084	3,639	2,876

Source: Finance Accounts

Chart 1.24: Relative share of various sectors in Capital Expenditure



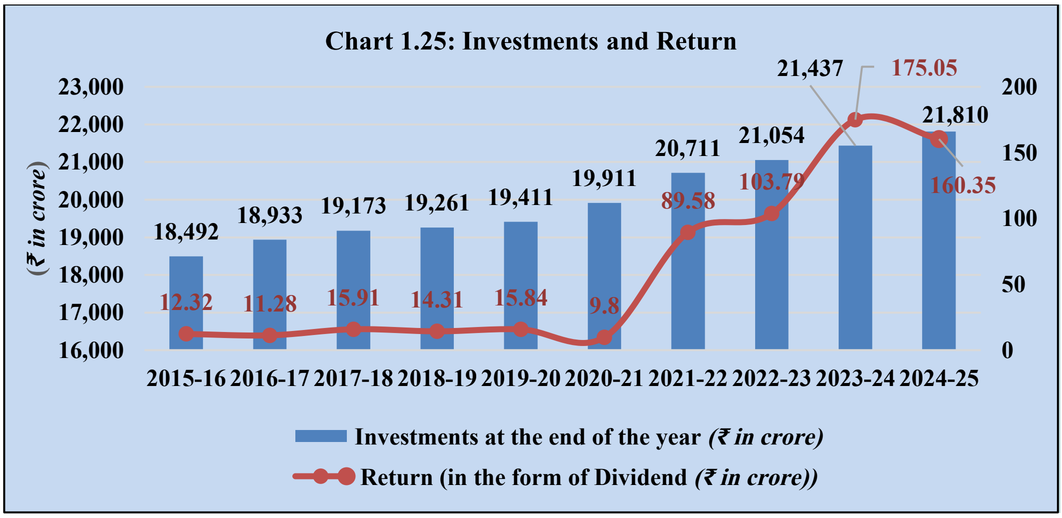
Source: Finance Accounts

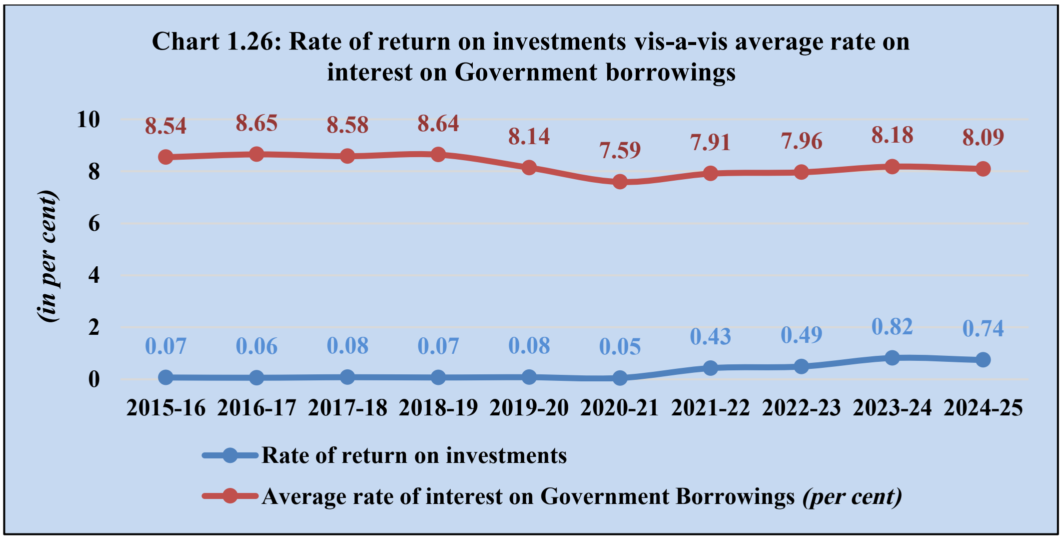
As per **Table 1.18** and **Chart 1.24**, the dominance of social services in capital expenditure has gradually reduced paving way for increased contribution to economic services and disbursement of loans and advances.

B. Quality of investments in the companies, corporations and other bodies

As of 31 March 2025, the GNCTD's investments in 16 companies and two corporations stood at ₹ 21,810 crore, comprising Government Companies (₹ 21,778 crore) and corporations (₹ 32 crore).

Trends of investments at the end of the year in companies, corporations and co-operative banks and societies and return on these investments is depicted in **Chart 1.25**. Rate of return on investments made *vis-à-vis* average rate of interest on government borrowing is depicted in **Chart 1.26**.





Source: Finance Accounts

As per **Chart 1.25**, GNCTD's investments in Government companies and corporations has risen from ₹ 18,492 crore (2015-16) to ₹ 21,810 crore (2024-25), but returns (**Chart 1.26**) remain negligible (below 1 *per cent*), far lower than the 7.6-8.7 *per cent* cost of borrowings, indicating inefficient use of public funds and fiscal stress. Few entities declare dividends, while large sums remain blocked in defunct or non-performing units. In absence of an effective dividend policy aligned with GoI norms and weak departmental monitoring, compliance is poor. The GNCTD needs to review viability of non-performing entities, consider disinvestment and enforce dividend declarations to improve returns and ease fiscal burden. It was found that ₹ 3,718.98 crore was invested in three GNCTD PSEs upto FY 2024-25. Out of three SPSEs only two SPSEs gave return of ₹ 103.06 crore[5] during the FY 2024-25 which was only 2.8 *per cent* of total investment. However, government borrowed funds at an average rate of interest of 8.09 *per cent.*

[5] Government Companies (₹ 103.06 crore);

Dividend Policy and Its Impact

A well-defined dividend policy mandating a minimum return from profit-making enterprises, enables the State Government to optimise its returns from investments in SPSEs and enhances monitoring of the SPSEs financial performance.

It was observed that Delhi Government has circulated a dividend policy vide OM dated 17 August 2021 wherein a minimum annual dividend of 30 *per cent* of Profit after tax (PAT) or 5 *per cent* of the net-worth whichever is higher is to be paid by the PSU. Administrative Department may take stock of the financial results of the SPSEs and enforce the discipline laid down in dividend policy for payment of dividend.

The annual accounts of the SPSEs revealed that only 3 companies (DSCSC, DSIIDC and DTTDC) had paid dividend and the same was claimed to be in consonance with the extant policy (30 *per cent* of PAT or 5 *per cent* of net worth). However, it could not be ascertained from the accounts whether the above policy was actually followed in spirit.

Information regarding the calculation of the Dividend paid has been asked from the concerned companies and is awaited (February 2026).

Other relevant information pertaining to Dividend policy and its impact is also awaited from GNCTD (February 2026).

C. Loans and advances by GNCTD

In addition to the investments in co-operative societies, corporations and companies, the GNCTD has also been providing loans and advances to many institutions/organisations. **Table 1.19** presents the position of outstanding loans and advances as on 31 March 2025 and interest receipts *vis-à-vis* interest payments by the GNCTD on its borrowings during the last ten years (2015-2025).

Table 1.19: Quantum of loans disbursed and recovered during 2015-25

(₹ in crore)

Particulars	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Opening Balance of loans outstanding	57,190	59,915*	62,255	63,812	64,570	67,014	70,473	72,454	74,280	77,821
Amount advanced during the year	2,684	2,553	2,248	2,402	3,266	4,090	2,603	3,084	3,639	2,876
Amount recovered during the year	83	213	691	1,644	823	631	623	1,258	98	48
Closing Balance of the loans outstanding	59,791	62,255	63,812	64,570	67,014	70,473	72,454	74,280	77,821	80,649

(₹ in crore)

Particulars	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Net addition	2,601	2,340	1,557	758	2,443	3,459	1,981	1,826	3,541	2,828
Interest received	83	81	396	113	404	464	336	46	339	120
Interest rate on Loans and Advances given by the Government (*per cent*)	0.14	0.13	0.62	0.18	0.60	0.66	0.46	0.06	0.44	0.15
Average rate of interest on Government Borrowings (*per cent*)	8.54	8.65	8.58	8.64	8.14	7.59	7.91	7.96	8.18	8.09
Difference between the rate of interest received and interest paid (*per cent*)	(-)8.40	(-)8.52	(-)7.96	(-)8.46	(-)7.54	(-)6.93	(-)7.45	(-)7.90	(-)7.74	(-)7.94

Source: Finance Accounts

**The difference of ₹ 124 crore is due to prior period adjustment on accounts of misclassification.*

The analysis reveals that while loan disbursements by Delhi Government continue to rise, recoveries are minimal, leading to steady accumulation of outstanding balances. Interest receipts remain extremely low, with the effective return on loans far below the cost of borrowings, causing a widening negative spread and persistent loss to the exchequer. This reflects poor appraisal of loan proposals, weak recovery mechanisms and absence of monitoring by administrative departments.

1.3 Contingency Fund

The Contingency Fund of the GNCTD is intended to provide advances for meeting unforeseen expenditure, pending its authorisation by the Legislative Assembly of NCT of Delhi. The fund is recouped once the Legislature approves the additional expenditure. The corpus of the Fund is ₹ 100 crore.

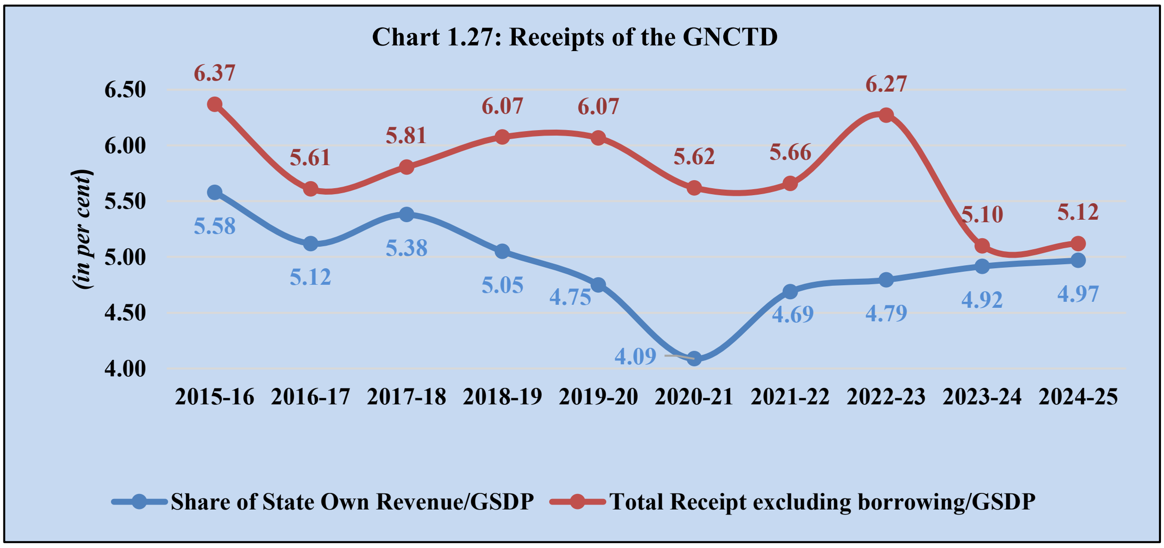
During 2024-25, ₹ 49.61 crore had been withdrawn from the fund under various budgetary heads i.e. Medical & Public Health (₹ 0.01 crore), General Education (₹ 15.75 crore), Capital outlay Social Security and Welfare (₹ 31.08 crore), Social security and Welfare (₹ 2.64 crore) and on Family Welfare (₹ 0.13 crore). However, the total amount of ₹ 49.61 crore had been fully replenished/recouped by the end of the FY 2024-25. As on 31st March 2025, Contingency Fund had a balance of ₹ 100 crore.

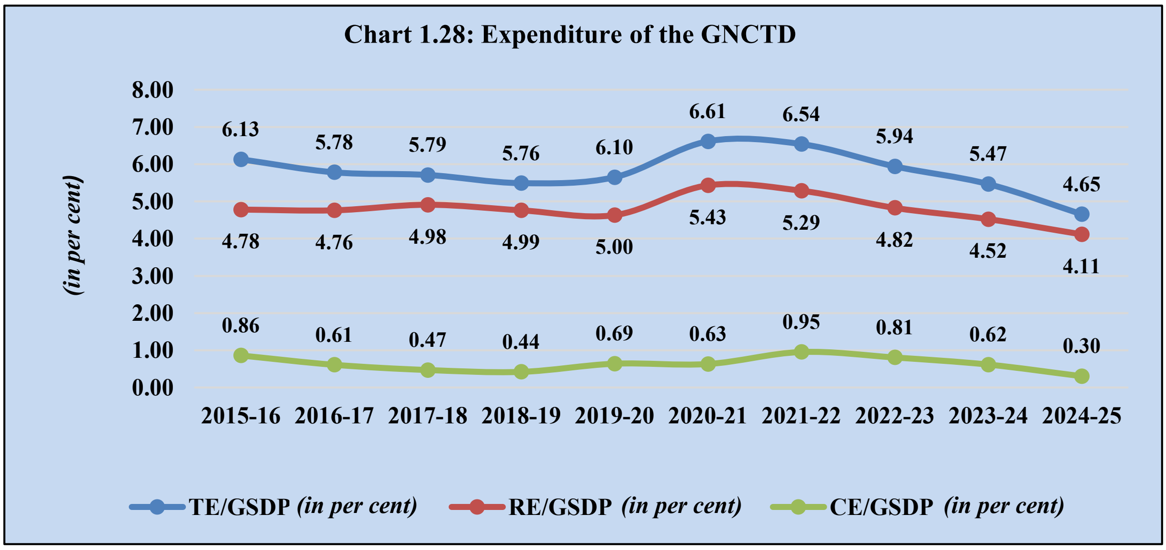
Details of expenditure made out of the Contingency Fund are discussed in paragraph no. 2.8 of Chapter-II.

1.4 Fiscal Sustainability

Fiscal Sustainability is the ability of a government to manage its revenue and expenditure in a manner that ensures it can meet its current and future obligations such as public services, infrastructure and debt repayments without excessive borrowing or accumulating unsustainable debt. It implies maintaining a stable balance between revenue generation and expenditure over the long term.

Chart 1.27 and **Chart 1.28** shows receipts and expenditure of the GNCTD as a percentage of GSDP, during FY 2015-25 respectively.



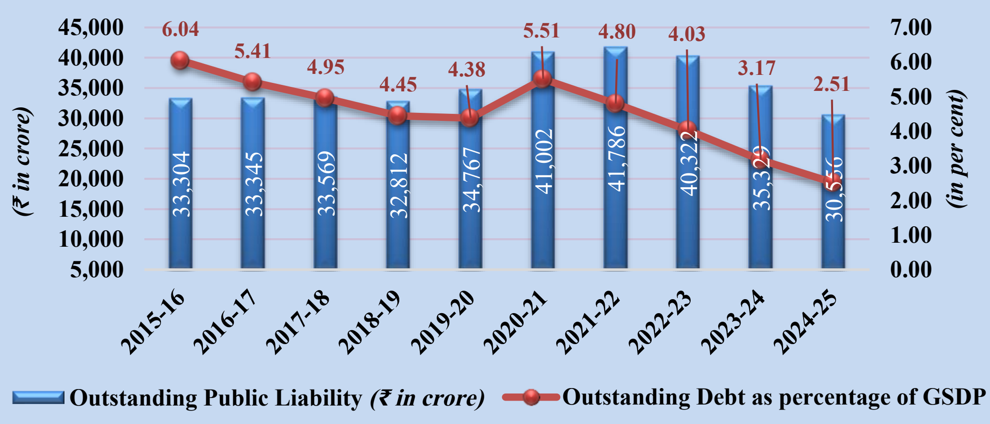


Source: Finance Accounts and MoSPI for GSDP figures

1.4.1 Public Liability Management

Outstanding liability of the UT of Delhi along with its percentage to GSDP for the period 2015-16 to 2024-25 is depicted in **Chart 1.29**.

Chart 1.29: Outstanding Public Liability and its percentage to GSDP



Source: Finance Accounts and MoSPI for GSDP figures

1.4.1.1 Liability profile: Components

Total liabilities of GNCTD typically constitute only the loans and advances from the Central Government as the GNCTD is not empowered to raise loans from the market. The component-wise liability trends of the GNCTD for the period of ten years beginning from 2015-16 are presented in **Table 1.20**.

Table 1.20: Component-wise liability trends

Components of fiscal liability	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Loans from GoI* *(₹ in crore)*	33,304	33,345	33,569	32,812	34,767	41,002	41,786	40,322	35,329	30,556
Gross State Domestic Product (GSDP) *(₹ in lakh crore)*	5.51	6.16	6.78	7.38	7.93	7.44	8.71	10.00	11.13	12.15
Borrowings										
Total Debt Receipts during the year *(₹ in crore)* *	2,241	1,696	1,906	2,880	4,765	9,500	5,000	3,251	0	142
Total Debt Repayments during the year *(₹ in crore)*	1,435	1,655	1,682	3,636	2,811	3,265	4,215	4,715	4,994	4,914
Net funds available *(₹ in crore)*	806	41	224	(-) 756	1,954	6,235	785	(-) 1,464	(-) 4,994	(-) 4,772
Repayments/ Receipts *(per cent)*	64.03	97.58	88.25	126.25	58.98	34.37	84.30	145.03	-	3,460.56

Source: Finance Accounts

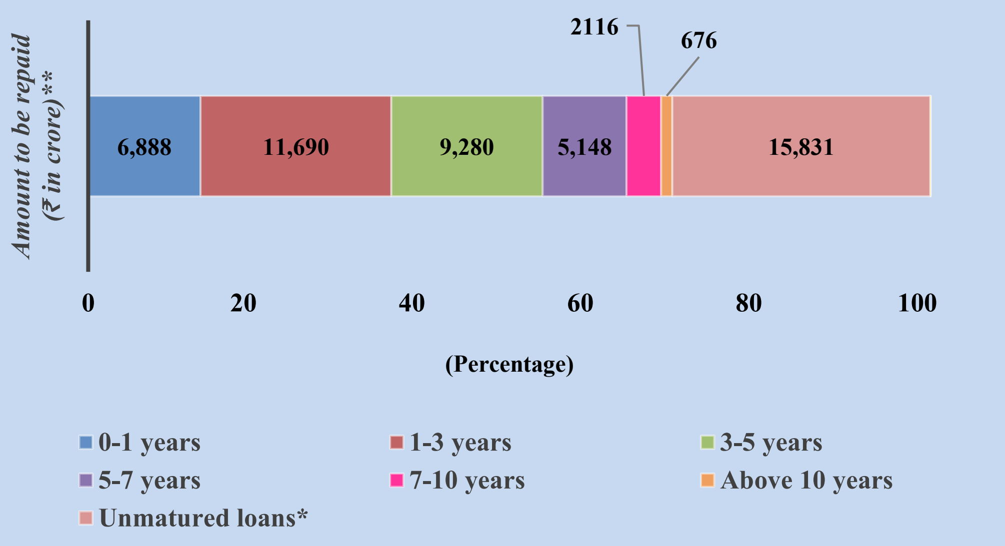
**During the year 2020-21, 2021-22 and 2022-25, it excludes ₹ 5,865 crore, ₹ 6,193 crore and ₹ 12,058 crore respectively, as back-to-back loans from GoI in lieu of GST Compensation shortfall, which are not to be repaid by the GNCTD from its sources.*

While the internal debt of GNCTD of Delhi is *Nil*, the public account liabilities of GNCTD are merged in the Union Accounts. Loans from GoI decreased by 13.51 *per cent* during 2024-25 over the previous year.

1.4.1.2 Debt profile: Maturity and Repayment

Debt maturity and repayment profile indicates commitment on the part of the Government for debt repayment or debt servicing. Debt maturity profile of the GNCTD is depicted in **Chart 1.30**.

Chart 1.30: Debt maturity and repayment profile



Source: Finance Accounts, GNCTD
**Unmatured loans include back to back loans of ₹ 12,058 crore received during 2020-21 and 2021-22, loans of ₹ 3,326 crore from GoI for settlement of DESU's dues during 2013-14 and loans of ₹ 447 crore for rehabilitation of WTP at Chandrawal (2018-19),*
***Includes aggregate interest of ₹ 9,016 crore payable during the aforesaid time intervals.*

1.4.2 Financing pattern of fiscal deficit

Table 1.21 depicts financing pattern of the fiscal deficit during 2015-25.

Table 1.21: Components of fiscal deficit and its financing pattern

(₹ in crore)

	Particulars	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Fiscal Surplus (+)/ Deficit (-) (1-2+3)		**1,332**	**(-) 1,050**	**113**	**2,237**	**(-) 416**	**(-) 6,708**	**(-) 7,022**	**4,566**	**(-) 3,934**	**5,724**
1	Revenue Surplus	8,656	5,044	4,913	6,261	7,499	1,450	3,270	14,457	6,462	12,247
2	Net Capital Expenditure	4,723	3,754	3,243	3,266	5,472	4,699	8,311	8,065	6,855	3,695
3	Net loans and advances	(-) 2,601	(-) 2,340	(-) 1,557	(-) 758	(-) 2,443	(-) 3,459	(-) 1,981	(-) 1,826	(-) 3,541	(-) 2,828
Financing Pattern of Fiscal Deficit											
1	Net Loans from GoI	806	41	224	(-) 756	1,954	12,100	6,978	(-) 1,464	(-) 4,994	(-) 4,772
2	Increase (-) /decrease in Cash balance(+)	(-) 2,138	1,009	(-) 337	(-) 1,481	(-) 1,538	(-) 5,392	44	(-) 3,102	8,928	(-) 952
Gross Fiscal Surplus (+)/ Deficit (-) (1+2)		**(-) 1,332**	**1,050**	**(-) 113**	**(-) 2,237**	**416**	**6,708**	**7,022**	**(-) 4,566**	**3,934**	**(-) 5,724**

Source: Finance Accounts

During the 10 year period 2015-25, the fiscal surplus /deficit displayed a mixed trend with GNCTD reporting fiscal surplus in 5 years. In order to finance the fiscal deficit, GNCTD has to solely rely on loans from GoI as it is not empowered to raise loans from the market. The loans from GoI during 2020-21 and 2021-22 were especially higher due to receipt of back to back loans of ₹ 5,865 crore and ₹ 6,193 crore respectively in lieu of GST Compensation shortfall, though these are not to be repaid by GNCTD from its own sources.

1.4.3 Debt Sustainability Analysis

Debt sustainability refers to the ability of the State to service its debt obligation now and in future. Analysis of variations in debt sustainability indicators is given in **Table 1.22**.

Table 1.22: Trends in Debt Sustainability Indicators

Sl. No.	Debt Sustainability Indicators	2020-21	2021-22	2022-23	2023-24	2024-25
1	Overall Liabilities or Overall Debt (*₹ in crore*)*	41,002	41,786	40,322	35,329	30,556
2	Rate of Growth of Overall Debt (*per cent*)	17.93	1.91	(-)3.50	(-)12.38	(-)13.51
3	Nominal GSDP[6] (*₹ in lakh crore*)	7.44	8.71	10.00	11.13	12.15
4	Nominal GSDP growth (*per cent*)	(-)6.13	16.98	14.83	11.32	9.17
5	Overall Debt/GSDP (*per cent*)	5.51	4.80	4.03	3.17	2.51
6	Repayment to Gross Borrowings (*per cent*)	64.62	149.78	245.49	undefined	5338.03
7	Net borrowings available as a percentage of Gross Borrowings#	35.38	-49.78	(-)145.49		(-)5238.03
8	Interest payments on Overall Debt (*₹ in crore*)	2,874	3,274	3,266	3,094	2,666
9	Effective rate of interest on Overall Debt[7] (*per cent*)	7.59	7.91	7.96	8.18	8.09
10	Interest payment to Revenue Receipts (*per cent*)	6.87	6.64	5.21	5.45	4.28
11	Revenue Deficit(-)/Surplus(+)	1,450	3,270	14,457	6,462	12,247
12	Primary Revenue Balance (PRB) (*₹ in crore*)	4,324	6,544	17,723	9,557	14,913
13	Primary Balance (PB) (*₹ in crore*)	(-)3,834	(-)3,747	7,832	(-)840	8,390
14	PB/GSDP (*per cent*)	(-)0.52	(-)0.43	0.78	(-)0.08	0.69
15	Difference between RoI[8] and effective rate of interest on Overall Debt (*per cent*)	(-)6.93	(-)7.45	(-)7.90	(-)7.74	(-)7.94
16	Liquidity Management (use of financial accommodation instruments available with RBI) (in number of occasions)	-	-	-	-	-
17	Debt Stabilisation (Quantum spread[9] + Primary balance)	(-)9,459	43	10,604	269	8,719
18	**Domar gap**					
a	GSDP *(₹ in lakh crore)* (in constant terms)	5.34	5.72	6.14	6.70	7.12

6 **GSDP**: *Actuals for 2020-21 and 2021-22; Provisional Estimates (PE) for 2022-23, Quick Estimates (QE) for 2023-24 and Advance Estimates (AE) for 2024-25*
GDP: *Actuals for 2020-21, 2021-22 and 2022-23; FRE: First Revised Estimates for 2023-24 and PE: Provisional Estimates for 2024-25.*

7 *Effective rate of interest on Overall Debt has been calculated adjusting the Reserve Funds, Deposits not bearing interest and 50 years' interest free Central assistance to State for Capital Expenditure. Effective rate of interest= Interest paid/Average of opening and closing stock of Debt (excluding non-interest bearing liabilities) *100*

8 *Return on Investment (RoI) as measured by effective rate of interest receipts.*
*RoI = Interest Receipts/Average of Opening & Closing Stock of Loans and Advances Disbursed *100*

9 *Quantum Spread = Interest Spread* x *Debt (excluding non- interest bearing liabilities).*

Sl. No.	Debt Sustainability Indicators	2020-21	2021-22	2022-23	2023-24	2024-25
b	Real Growth (in constant terms) (*per cent*)	(-)8.96	7.20	7.27	9.16	6.21
c	Inflation based on CPI (*per cent*)	3.03	5.97	4.00	2.55	2.40
d	Effective Rate of interest (*per cent*)	7.59	7.91	7.96	8.18	8.09
e	Real effective rate of interest (Effective rate of interest-Inflation) (*per cent*)	4.56	1.94	3.96	5.63	5.69
f	Growth Interest Differential (GID) (Real growth- Real effective rate of interest) (*per cent*)	(-)13.52	5.26	3.31	3.53	0.52
g	Primary Balance (PB) (₹ *in crore*)	(-)3,834	(-)3,747	7,832	(-)840	8,390

Source: Finance Accounts

Colour code: Darker the colour, higher the stress on finances

* *Outstanding Public Debt is the sum of outstanding balances under the Heads 6003-'Internal Debt' and 6004-'Loans and Advances from the Central Government'. During 2020-21, 2021-22 and 2022-25, it excluded ₹ 5,865 crore, ₹ 6,193 crore and ₹ 12,058 crore (₹ 5,865 crore+₹ 6,193 crore) respectively as back-to-back loans from GoI in lieu of GST Compensation shortfall, which are not to be repaid by the GNCTD from its sources*

Net debt available to the GNCTD is calculated as excess of Public debt receipts over Public debt repayment and interest payment on Public Debt.

GNCTD's debt profile over 2020-21 to 2024-25 reflects important fiscal health and sustainability signals.

(i) The proportion of public debt receipts used for repayment for borrowings ranged from 65 *per cent* in 2020-21 to 5,338 *per cent* in 2024-25. The said proportion is undefined during 2023-24 due to nil debt receipts during the year.

(ii) The average debt burden of the GNCTD, measured by overall liabilities relative to GSDP, remained 4 *per cent* during 2020-25. Excluding the pandemic year (2020-21), the debt dynamics of UT of Delhi remained favourable during 2020-21 to 2024-25, as nominal growth consistently exceeded the interest rate. This indicates that nominal growth was robust and larger than the cost of borrowing. Also, the primary balance relative to GSDP at large has been on the path of improvement. This suggests that fall registered in debt burden of the GNCTD from 5.51 *per cent* in 2020-21 to 2.51 *per cent* in 2024-25 can be attributed to favourable debt dynamics.

(iii) Domar criteria reveals that GID in real terms after a significant economic recovery in 2021-22, the persistent deceleration in economic growth with the exception of 2023-24, as well as a steady increase in the real cost of borrowing since 2022-23 forced the GID to witness a declining trend thereafter.

(iv) The percentage of interest payments to revenue receipts has declined from 6.87 *per cent* in 2020-21 to 4.28 *per cent* in 2024-25 which is indicative of faster growth in revenue receipts compared to interest expenditure and improved debt management policies thereby contributing to improved fiscal sustainability.

Delhi's debt trajectory shows low risk of fiscal stress, disciplined borrowing and favourable sustainability indicators. However, continued focus is needed to ensure borrowings support growth-enhancing investments rather than being absorbed primarily by repayments.

Therefore, to make available more resources for sustained investment spending in physical and human capital formation to accelerate and attain potential growth, the GNCTD 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.

1.4.4 Pathways to Fiscal Stability

Deficits can be improved by enhancing revenues and rationalizing expenditures. This includes strengthening tax compliance, widening the tax base, revising user charges and monetizing idle government assets. On the spending side, better targeting of subsidies, controlling salary and pension growth and ensuring proper classification of expenditure are key factors. Prioritizing productive capital investment and improving debt management through transparent and efficient borrowing can further ease fiscal pressure. These measures collectively create fiscal space and help reduce revenue, fiscal and primary deficits in a sustainable manner. These have been discussed in succeeding paragraphs.

1.4.5 Improving revenues of GNCTD

Untapped revenue potential that, if harnessed effectively, could significantly enhance fiscal space and reduce dependence on debt. Inefficiencies in assessment, under-valuation and limited enforcement mechanisms of key tax streams such as State GST, Stamp Duty and Excise will lead to subdued revenue growth. Under-realized non-tax revenues, with low user charges, poor cost recovery and sub-optimal returns on public assets and investments also impede the fiscal space. Timely realization of pending arrears is (tax and non- tax) another step towards enhancing the fiscal space.

A. Arrears of revenue

As on 31 March 2025, the arrears of revenue to be received in Consolidated Fund of the GNCTD in respect of principal heads of revenue were ₹ 2,56,845.67 crore, of which ₹ 57,331.13 crore were outstanding for more than five years, as depicted in **Table 1.23**.

Table 1.23: Arrears of revenue

(₹ in crore)

Sl. No.	Head of revenue	Amount outstanding as on 31 March 2025	Amount outstanding for more than five years as on 31 March 2025
1.	Taxes/VAT on Sales, Trade, etc.	80,498.16	57,331.13
2.	Goods and Services Tax	1,76,347.51	-
3.	Forests and Wildlife	Reply awaited from the Department as of February 2026.	
4.	State Excise		
5.	Taxes on Vehicles		
6.	Land Revenue		
7.	Stamps and Registration Fee		
Total		**2,56,845.67**	**57,331.13**

Source: Department of Trade and Taxes, GNCTD

B. Arrears of assessment

The information on number of cases pending at the beginning of the year, cases becoming due for assessment, cases disposed of during the year and number of cases pending for finalisation at the end of the year, as furnished by the Department of Trade and Taxes in respect of Sales Tax/VAT is depicted in **Table 1.24**.

Table 1.24: Arrears of assessment

Sl. No.	Head of Revenue	Cases pending at the beginning of 2024-25	New cases due for assessment during 2024-25	Total cases due for assessment	Cases disposed of during 2024-25	Balance at the end of the year	Percentage of disposal
1.	Taxes/VAT on Sales, Trade, etc.	0	12,483	12,483	12,483	0	100

Source: Department of Trade and Taxes, GNCTD

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

The cases of evasion of tax detected, cases finalised and the demands for additional tax raised are important indicators of revenue collection efforts of the GNCTD.

The details of cases of evasion of tax detected by the Department of Trade and Taxes, cases finalised and the demand for additional tax raised; during the year 2024- 25, as reported by the departments concerned, are depicted in **Table 1.25**.

Table 1.25: Evasion of tax detected

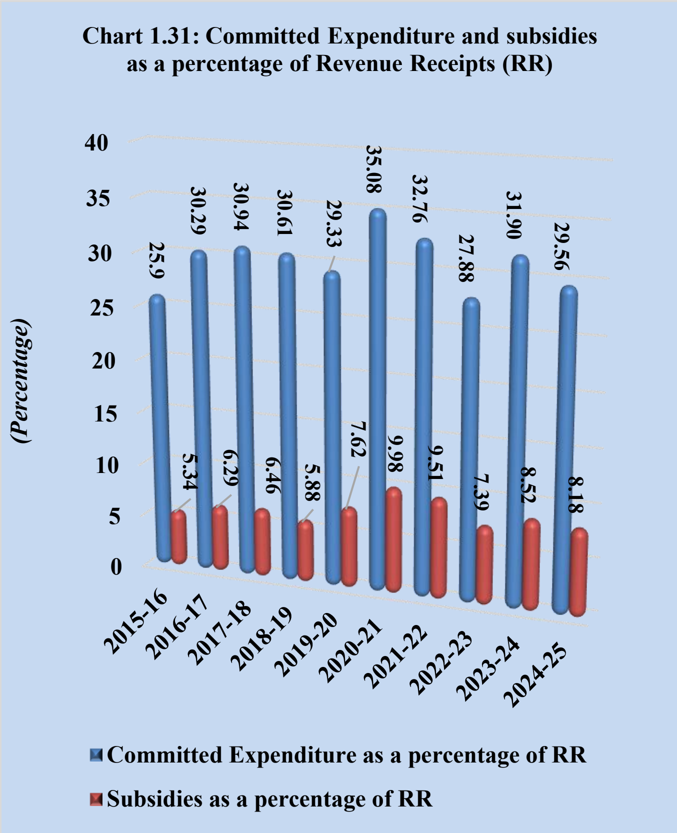
Sl. No.	Head of revenue	Cases pending as on 31 March 2024	Cases detected during 2024-25	Total	No. of cases in which assessment / investigation completed and additional demand with penalty, etc. raised		No. of cases pending for finalisation as on 31 March 2025
					No. of cases	Amount of demand *(₹ in crore)*	
1.	Goods and Services Tax	25	39	64	20	13.67	44
	Total	**25**	**39**	**64**	**20**	**13.67**	

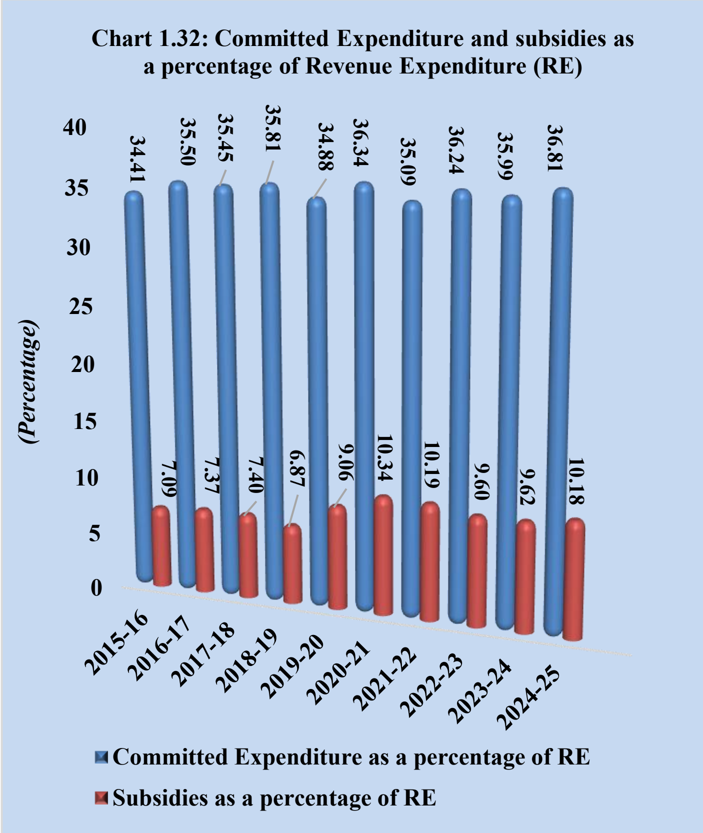
Source: Department of Trade and Taxes, GNCTD

1.4.6 Issues on expenditure side

A. Fiscal stress from committed expenditure and subsidies

Chart 1.31 and **Chart 1.32** depicts Committed Expenditure and subsidies together as a percentage of Revenue Receipts and Revenue Expenditure during the FY 2015-25 respectively.





In 2024-25, the GNCTD's committed expenditure of ₹ 18,398 crore comprising Salaries and Wages, Allowances and leave travel Concession (₹ 15,727 crore), pensions of ex-MLAs and freedom fighter (₹ 4.70 crore) and interest payments (₹ 2,666 crore), accounted for approximately 29.56 *per cent* of the Revenue Receipts. In addition, subsidies amounted to ₹ 5,090 crore, bringing the total inflexible expenditure to ₹ 23,488 crore, which was nearly 37.74 *per cent* of the GNCTD's revenue receipts. The high and inflexible nature of such expenditure significantly compresses fiscal space, limiting the GNCTD's ability to allocate resources towards capital investment and developmental priorities. This structural imbalance increases the risk of persistent revenue and primary deficits, constrains long-term fiscal sustainability and reduces the government's capacity to respond to emergent socio-economic challenges.

There is an urgent need for expenditure reform through rationalization of subsidies, improved targeting and prudent management to enhance fiscal flexibility and ensure a sustainable fiscal path.

1.5 Conclusion

- GNCTD's own revenue buoyancy w.r.t. GSDP during 2024-25 was greater than one, indicating that the significant 9.17 *per cent* growth in GSDP did translate into a proportional rise in the GNCTD's own revenue mobilization.

  During 2024-25, NCT of Delhi was fourth State /UT in terms of largest revenue surplus. GNCTD consistently reported a revenue surplus during 2020-25 which ranged from ₹ 1,450 crore to ₹ 14,457 crore and as a percentage of GSDP ranged from 0.19 to 1.45 during this period. Further, GNCTD was the only State/UT besides Puducherry reporting a fiscal surplus of ₹5,724 crore (0.47 *per cent* of GSDP) during 2024-25. However, it is pertinent to mention that while GNCTD does not get any share in Union Taxes, for the year 2024-25 the pensionary liabilities of GNCTD (excluding pension liabilities of Ex-MLAs and freedom fighters in Delhi) of ₹ 2,241.45 crore and the expenditure on account of the Delhi Police of ₹ 11,595.91 crore were borne by the Union Government, which are quite substantial.

- Between 2015-16 and 2024-25, revenue expenditure increased from ₹ 26,343 crore (4.78 *per cent* of GSDP) to ₹ 49,986 crore (4.11 *per cent* of GSDP). It consistently made up a significant portion (78 to 88 *per cent*) of the total expenditure during this period, growing at a compound annual growth rate of 6.61 *per cent.*

- Under the revenue expenditure, the quantum of committed expenditure on interest payments, salaries and pensions constituted 34-37 *per cent* of revenue expenditure during the period 2015-25. Committed expenditure increased at a compound annual growth rate of 7.33 *per cent* during that period.

- There is an increasing trend of subsidies, from ₹ 1,868 crore in 2015-16 to ₹ 5,090 crore in 2024-25, which ranged from 6.87 *per cent* to 10.34 *per cent* of the total revenue expenditure during 2015-25. Power subsidies constituted a significant portion, ranging from 67 *per cent* to 73 *per cent* of the total subsidies during this period.

- Capital expenditure as a percentage of GSDP was quite low and ranged from 0.30 to 0.95 during 2015-25. The GNCTD spent ₹ 3,695 crore only on capital account during 2024-25 which was 6.53 *per cent* of the total expenditure.

- Ratio of Interest payment to revenue receipts significantly came down from 8.03 in 2015-16 to 4.28 in 2024-25 which indicated a sustainable debt trajectory.

1.6 Recommendations

Government should

(i) strengthen revenue mobilization by improving tax compliance, updating property valuation systems and enforcing a clear non-tax revenue policy, especially for dividends and interest receipts, etc.

(ii) enhance capital expenditure along with its quality and prioritization by increasing allocations to infrastructure sectors, avoiding misclassification of expenditures and ensuring capital outlay keeps pace with economic growth.

CHAPTER–II

Budgetary Management

Chapter-II: Budgetary Management

This chapter reviews Government of National Capital Territory of Delhi's budgetary process, revealing significant gaps between budget estimates and actual expenditure, with issues like injudicious re-appropriation, non-essential supplementary and large & persistent savings. It highlights weaknesses in financial planning, control and compliance, stressing the need for realistic budgeting, timely fund utilisation, etc.

2.1 Budget Process

In compliance with Article 202 of the Constitution of India, in respect of every financial year, a statement of the estimated receipts and expenditure of the State for that year, called the Annual Financial Statement (Budget), is to be laid before State Legislature. Similarly, in accordance with 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 2024-25, GNCTD administered 15 grants/ appropriations. The estimates of the expenditure show 'charged' and 'voted' items[1] of expenditure separately and distinguish expenditure on revenue accounts from other expenditure. Legislative authorization is necessary before incurring any expenditure by GNCTD.

As per the GNCTD's Budget Manual, the Finance Department is responsible for preparing the annual budget by obtaining estimates from various departments. The departmental estimates of receipts and expenditure are prepared by Controlling Officers on the advice of the heads of departments and submitted to the Finance Department on prescribed dates. The Finance Department consolidates the estimates and prepares the Detailed Estimates called 'Demand for Grants'. The GNCTD's budget majorly comprises the following documents:

- ✓ Annual Financial Statement
- ✓ Demand for Grants
- ✓ Others

[1] ***Charged expenditure:*** *Certain categories of expenditure (e.g. salaries of Constitutional authorities, loan repayments, etc.), constitute a charge on the Consolidated Fund of the GNCTD and are not subject to vote by the Legislature.* ***Voted expenditure:*** *All other expenditure is voted by the Legislature.*

2.2 Budget projection and gap between expectation and actual

Efficient management of tax administration/other receipts and public expenditure holds the key for optimum utilization of resources, strengthens scheme implementation and achievement of fiscal targets. Persistent savings/excesses indicate need for improvement in the underlying budgetary processes.

Details of total appropriation obtained from legislature of NCT of Delhi (actual expenditure and savings) are summarized in **Table 2.1**.

Table 2.1 Actual expenditure vis-à-vis budget provision during the financial year 2024-25

(₹ in crore)

	Nature of Expenditure	Original Grant/ Approp-riation	Supplementary Grant/Approp-riation	Total Budget	Actual expenditure	Savings	Surrender during 2024-25	
							Amount	*Per cent*
Voted	I. Revenue	57,655.70	1,414.32	59,070.02	47,081.85	11,988.17	7,672.31	64.00
	II. Capital	5,887.46	937.76	6,825.22	3709.19	3116.03	2,031.18	65.18
	III. Loans & Advances	4,255.51	2,318.57	6,574.08	2876.04	3698.04	1,550.93	41.94
Total Voted		67,798.67	4,670.65	72,469.32	53,667.08	18,802.24	11,254.42	59.86
Charged	I. Revenue	3,314.83	35.28	3,350.11	3,285.70	64.41	6.61	10.26
	II. Capital	31.95	33.10	65.05	44.09	20.96	2.31	11.02
	III. Public Debt	4,914.33	0	4,914.33	4,914.32	0.01	0	0
	IV. Loans & Advances	0	0	0	0	0	0	0
Total Charged		8,261.11	68.38	8,329.49	8,244.11	85.38	8.92	10.45
Appropriation to Contingency Fund (if any)		0	0	0	0	0	0	0
	Grand Total	**76,059.78**	**4,739.03**	**80,798.81**	**61,911.19**	**18,887.62**	**11,263.34**	**59.63**

Source: Appropriation Accounts

Note: *The expenditures shown above are gross figures without considering the recoveries adjusted in the accounts as reduction of expenditure under Revenue Heads (₹ 381.73 crore) and Capital Heads (₹ 58.44 crore)*

GNCTD had envisaged ₹ 80,798.81 crore for spending on its activities/scheme against which the disbursement/expenditure was ₹ 61,911.19 crore, resulting in saving of ₹ 18,887.62 crore. Of the total savings of ₹ 18,887.62 crore, an amount of ₹ 11,263.34 crore was surrendered and the remaining ₹ 7,624.28 crore lapsed at the end of March 2025. Thus, 23.38 *per cent* of the budget authorized by the legislature could not be spent by GNCTD. Estimating expenditure much more than actual requirement was indicative of deficient budgeting exercise.

Trends in the original budget, revised budget estimates and actual expenditure for the period 2020-21 to 2024-25 are given in **Table 2.2**:

Table 2.2: Original budget, revised estimates and actual expenditure during Financial Year 2020-21 to 2024-25

(₹ in crore)

	2020-21	2021-22	2022-23	2023-24	2024-25
Original Budget	65,000.00	69,000.00	75,829.94	78,927.80	76,059.78
Supplementary Budget	891.87	3,081.08	3,298.34	2,990.43	4,739.03
Total Budget (TB)	65,891.87	72,081.08	79,128.28	81,918.23	80,798.81
Revised Estimate (RE)	59,000.00	67,000.00	72,500.00	74,900.00	69,500.00
Actual Expenditure (AE)	52,895.76	61,542.00	65,012.57	66,590.87	61,911.19
Savings/excess	12,996.11	10,539.08	14,115.71	15,327.36	18,887.62
Percentage of supplementary to the original provision	1.37	4.47	4.34	3.79	6.23
Percentage of Savings/ Excess to the overall Provision	19.72	14.62	17.84	18.71	23.38
TB-RE	6,891.87	5,081.08	6,628.28	7,018.23	11,298.81
RE-AE	6,104.24	5,458.00	7,487.43	8,309.13	7,588.81
(TB-RE) as percentage of TB	10.46	7.05	8.38	8.58	13.98
(RE-AE) as percentage of TB	9.26	7.57	9.46	10.14	9.39

Source: Budget At A Glance and Appropriation Accounts of the respective years

Chart 2.1: Trend showing BE, RE and Actuals

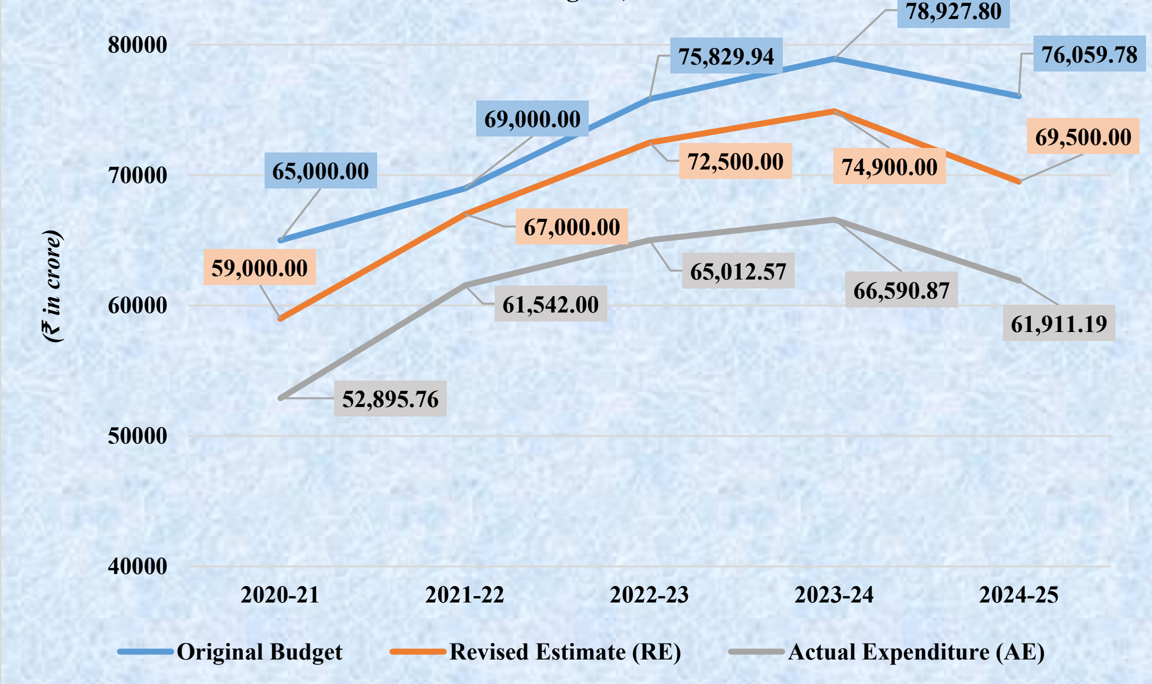


Table 2.2 and **Chart 2.1** show that over the years from 2020-21 to 2024-25, RE was always lower than TB of GNCTD. The gap between RE and TB showed an increasing trend during the last four years i.e. 2021-22 (7.05 *per cent*) to 2024-25 (13.98 *per cent*). The supplementary provisions during the years 2020-21 to 2024-25 constituted 1.37 *per cent* to 6.23 *per cent* of the original provisions. However, the supplementary provisions proved unnecessary as the expenditure did not come up even to the level of original budget provisions. The overall savings ranged from 14.62 *per cent* to 23.38 *per cent* of the budget provisions during the period 2020-2025.

Further, actual expenditure consistently remained below the RE across all five years, indicating continued inefficiency in expenditure planning. The RE–AE gap was to the tune ₹ 6,104.24 crore in 2020-21 and ₹ 7,588.81 crore in 2024-25, showing that even mid-year corrections through RE were not fully aligned with actual spending capacity.

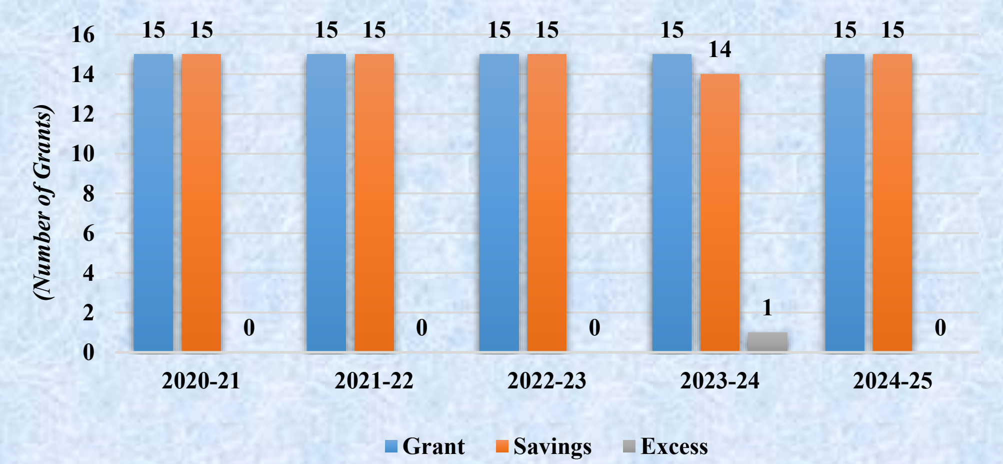
2.3 Budget marksmanship

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.

A year-wise analysis of grants, excesses[2] and savings provides valuable insights into the efficiency of budget execution and financial management by GNCTD. It has been depicted in **Chart 2.2.**

Chart 2.2: Year-wise Grants, Excesses and Savings



The expenditure composition outturn for FY 2024-25 is given in **Table 2.3**.

Table 2.3: Expenditure composition overall deviation FY 2024-25

(₹ in crore)

Section	Overall Deviation (*per cent*)	Range of Deviation (*per cent*)	Number of Grants
Revenue (voted)	20.29	0 to 25	06
		+ 25 to 50	04
		+ 50 to 100	02
		No provision	03
Capital (Voted)	50.85	0 to 25	00
		+ 25 to 50	02
		+ 50 to 100	10
		No provision	03

[2] *"Excesses" refer to more expenditure over budget provisions.*

(₹ in crore)

Section	Overall Deviation (*per cent*)	Range of Deviation (*per cent*)	Number of Grants
Revenue (Charged)	1.92	0 to 25	02
		+ 25 to 50	05
		+ 50 to 100	05
		No provision	03
Capital (Charged)	0.42	0 to 25	02
		+ 25 to 50	01
		+ 50 to 100	02
		No provision	10

From the above table it can be seen that in Revenue (Voted) section, overall deviation in outturn compared with sanctioned budget was 20.29 *per cent*. This was due to deviation ranging up to 25 *per cent* in six grants, from +25 *per cent* to 50 *per cent* in four grants and from +50 to 100 *per cent* in two grants. No provision was, however, made in respect of three grants in Revenue voted section. Similarly, Revenue charged section, overall deviation in outturn compared with sanctioned budget was 1.92 *per cent*. This was due to deviation ranging up to 25 *per cent* in two grants, from +25 *per cent* to 50 *per cent* in five grants and from +50 to 100 *per cent* in five grants. No provision was, however, made in respect of three grants in Revenue charged section.

In Capital (Voted) Section, overall deviation in outturn compared with sanctioned budget was 50.85 *per cent*. This was due to deviation ranging from +25 *per cent* to 50 *per cent* in two grants, from +50 to 100 *per cent* in ten grants. No provision was, however, made in respect of three grants in Capital voted section. Similarly, Capital charged section, overall deviation in outturn compared with sanctioned budget was 0.42 *per cent*. This was due to deviation ranging up to 25 *per cent* in two grants, from +25 *per cent* to 50 *per cent* in one grants, from +50 to 100 *per cent* in two grants. No provision was, however, made in respect of ten grants in Capital charged section.

2.4 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 sections 29 and 30 of the GNCTD's Act, 1991. 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.

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 and that the expenditure required to be charged under the provisions of the Constitution (Article 202) is so charged. It also ascertains whether the expenditure so incurred is in conformity with the law, relevant rules, regulations and instructions.

2.5 Budgetary and accounting process

Brief

Of the total 40 cases of savings exceeding ₹ 100 crore across all the grants, top 20 cases were checked with respect to departmental records and the reasons for savings in respect of these cases were found to be matching. However, in one case (MH 4217.60.050.95- Development of unauthorised colonies), a difference of ₹ 0.90 crore in savings was noticed between the departmental records and Appropriation Accounts.

Further, 'Grant No. 11-Urban Development and Public Works', 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 departmental records and found to be matching.

2.5.1 Excess expenditure and its regularisation

As per Article 205 of the Constitution of India, it is mandatory for GNCTD to get excesses over grants/appropriations regularised by the State Legislature. Although no time limit for regularisation of expenditure has been prescribed under the Article, the regularisation of excess expenditure is done after the completion of discussion of the Appropriation Accounts by the Public Accounts Committee.

(A) Regularisation of excess expenditure of previous financial years

Excess disbursements pertaining to previous years pending regularisation from the Legislature of NCT of Delhi are shown in **Table 2.4**.

Table 2.4: Excess expenditure requiring regularisation

(₹ in crore)

Year	Grant No./ Appropriation	Grant/Appropriation details	Excess expenditure requiring regularisation
2023-24	13	Pensions-(Revenue-Voted)	0.68
Total			**0.68**

Source: Appropriation Accounts of the respective year

To strengthen the legislative oversight over the expenditure from Consolidated Fund of GNCTD, this excess expenditure needs to be regularised at the earliest and measures to contain recurrence of such excess may be taken by GNCTD.

2.5.2 Supplementary Grants rendered non-essential

Section 30 of the GNCTD's Act, 1991 prescribes the requirements of a supplementary or additional grant or appropriation to cater the requirements in excess of the original provisions.

Supplementary demand should be resorted to only in exceptional and urgent cases. While obtaining a supplementary grant, the Department must 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.

It was noticed that in 12 instances of eight grants **(Appendix-2.1)**, where supplementary provisions of ₹ 2,710.16 crore were made, the expenditure did not come up to even original provisions during the year 2024-25, which proved that the supplementary provisions was non-essential.

2.5.3 Injudicious re-appropriation of funds

Re-appropriation is transfer of funds within a grant from one unit of appropriation to another unit where additional funds are needed. During 2024- 25, re-appropriation orders under 11 grants amounting to ₹ 3,883.10 crore were issued. Re-appropriation orders amounting to ₹ 4.30 crore were issued on 31 March 2025.

Scrutiny of Appropriation Accounts for the year 2024-25 revealed that under 16 sub-heads (**Appendix-2.2**) spread across six Grants (wherein there were final savings of more than ₹ 15 crore in each case) augmentation of provision proved unnecessary, as the expenditure was either equal to or did not come up to the level of original/supplementary budget provision. Further, injudicious re-appropriation resulted into cumulative non-utilization (savings) of ₹ 1,445.72 crore (including the re-appropriation of ₹ 889.10 crore) which was indicative of deficient budgeting exercise.

Further, detailed review of Appropriation Accounts for 'Grant No. 11-Urban Development and Public Works' for the period 2022-23 to 2024-25 revealed that in 31 sub-heads the re-appropriation amounting to ₹ 252.51 crore (2022-23) under six sub-heads, ₹ 358.71 crore (2023-24) under 16 sub-heads and ₹ 556.54 crore under nine sub-heads (2024-25) of Revenue and Capital Voted Section proved unnecessary as the departments could not utilise their original/supplementary grants in full and out of these, in 26 instances the departments could not utilise even their original grants in full **(Appendix-2.3)**.

2.5.4 Unspent amount and surrendered appropriation and/or Large Savings/Surrenders

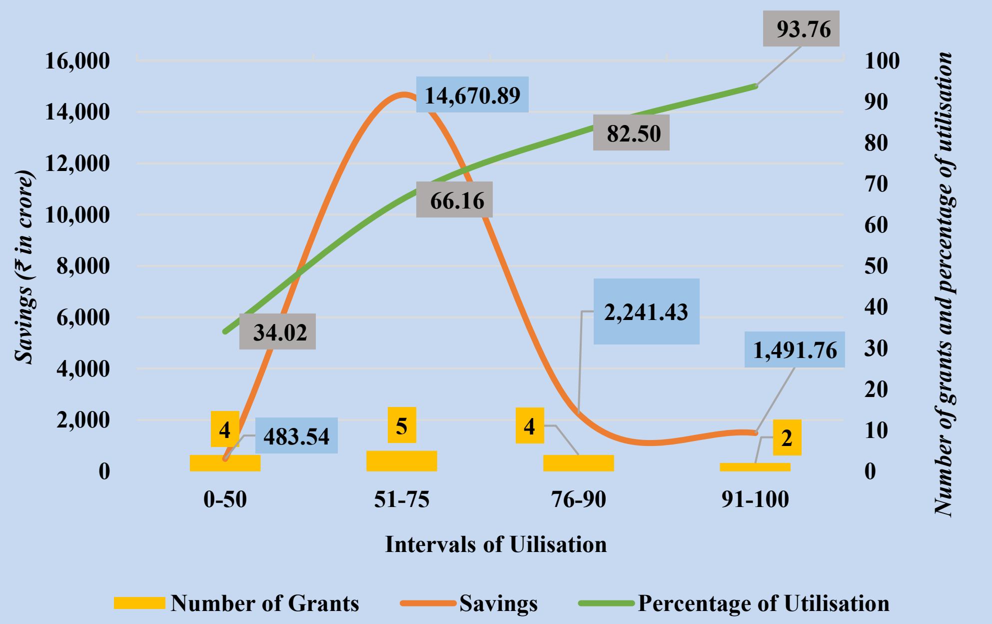
Budget proposals should strive to optimize all foreseeable expenditure to appropriate spending levels to balance the quality of expenditure and reduce under-utilization of budgeted funds. Timely surrenders by the spending units are an important mechanism for optimal reallocation within the approved budget.

The analysis of grants and appropriations showed that in eight cases (under six grants), total provision was of ₹ 67,786.67 crore, actual expenditure was ₹ 51,195.16 crore and savings were ₹ 16,591.51 crore during the year 2024-25. The savings (after surrenders) exceeding ₹ 100 crore in each case were of ₹ 6,748.82 crore (**Appendix 2.4**).

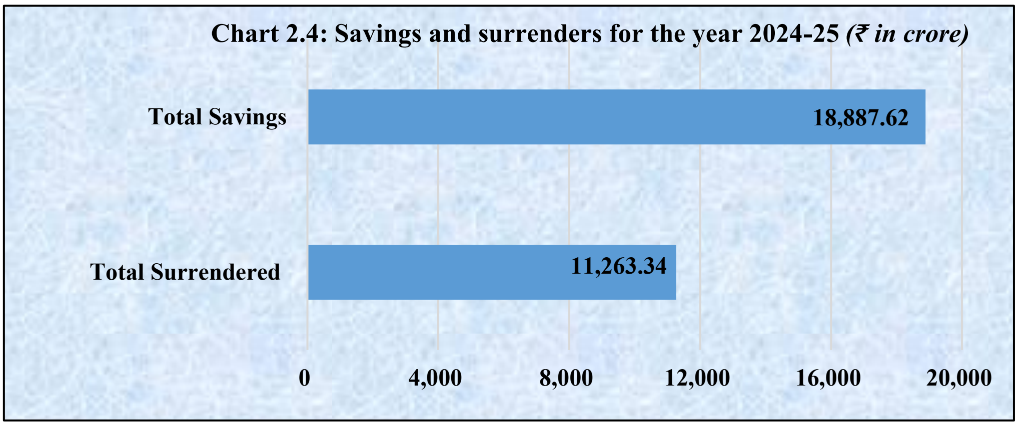
Further, it was also observed that in eight cases under seven grants, there was persistent saving exceeding ₹ 100 crore in each case (**Appendix-2.5**) during 2020-21 to 2024-25.

Detail of grants grouped by the percentage of utilisation along with total savings during 2024-25 has been shown in **Appendix 2.6** and **Chart 2.3**.

Chart 2.3: The distribution of number of Grants/Appropiations grouped by the percentage of utilisation alongwith total savings



It was noticed that savings in 20 cases under ten Grants amounting to ₹ 7,590.45 crore (**Appendix 2.7**) were not surrendered at all. No surrender was accepted on the last day of March 2025.



Source: Appropriation Accounts

Further, detailed review of Appropriation Accounts for 'Grant No. 11- Urban Development and Public Works' for the period 2022-23 to 2024-25 revealed that there was persistent savings exceeding ₹ 10 crore in each case (**Appendix-2.8**).

The repeated pattern of re-appropriation followed by under-utilization reflects inadequate forecasting and planning, lack of real-time expenditure tracking and weak internal controls and oversight.

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

Several policy initiatives taken up by the Government are wholly or partially not executed due to non-approval of scheme guidelines/modalities, non-commencement of works for want of administrative sanction, non-release of budget, etc.

Audit noticed that in 32 schemes under seven grants, there was revised outlay of ₹ 1,517.85 crore (₹ two crore or more in each scheme) but no expenditure was incurred resulting in non-implementation of schemes as shown in **Appendix-2.9**.

Top five Schemes which did not take off due to non-utilisation of the entire revised provision were – (i) Subordinate Debt to DMRC for repayment to JICA Loan (₹ 951.00 crore) (ii) PM Ayushman Bharat Health Infrastructure Mission (Central Share Scheme) (₹ 150.00 crore) (iii) Grant-in-Aid to School of Specialized Excellence (₹ 40.02 crore) (iv) Assistance to State Agencies for Inter-State Movement of Food grains and FPS Dealers Margin under NFSA (State Share) (₹ 40.00 crore) (v) Grant-in-Aid to Delhi Technological University (₹ 39.00 crore). These schemes were flagship or strategic initiatives and their non-implementation reflects serious lapses in execution planning.

Further, in 34 schemes under seven grants, an approved outlay of ₹ 2,961.33 crore was fully withdrawn in revised outlay (**Appendix-2.10**) which highlighted initial allocations being made without readiness for execution and absence of feasibility assessments before budget announcements.

Detailed review of 'Grant No.11 – Urban Development and Public Works' for last three years 2022-23, 2023-24 and 2024-25 revealed that provision was made in various sub-heads but no expenditure was incurred resulting in non-implementation of schemes as shown in **Appendix-2.11.** There were also instances of provisions made in the approved outlay being fully withdrawn in revised outlay, as shown in **Appendix-2.12,** during the years 2022-23, 2023-24 and 2024-25.

2.5.6 Non-adherence to the quarterly expenditure limit

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.

Table 2.5: Rush of Expenditure during FY 2024-25

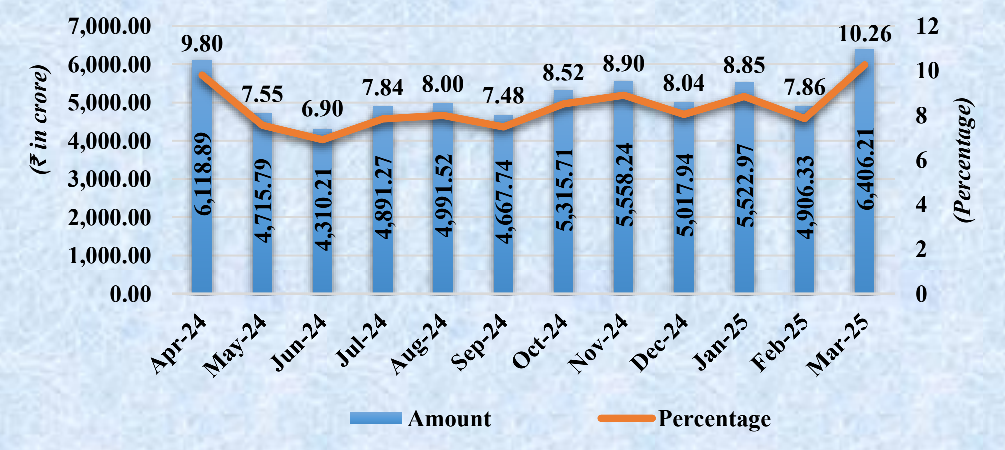
	Amount *(₹ in crore)*	Percentage of Total Expenditure in the year
Last Quarter of the year (Jan to Mar-2025)	14,784.62	23.88
Last month of the year (March-25)	4620.04	7.46
Last day of the year (31st March 2025)	440.17	0.71

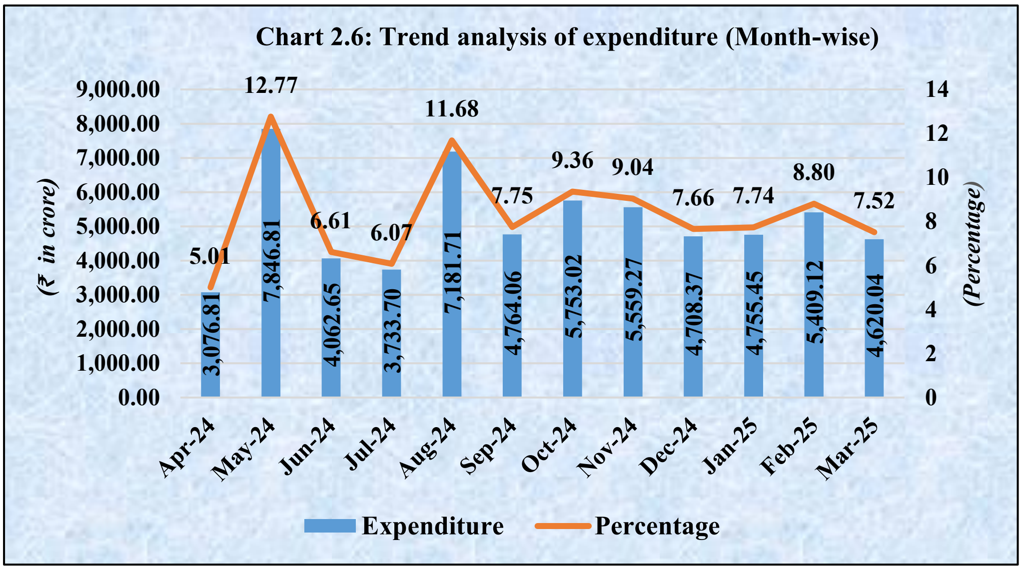
Audit noticed that in 15 sub-heads under five grants, out of total expenditure of ₹ 827.64 crore, expenditure of ₹ 606.23 crore was incurred in last Quarter of 2024-25 and ₹ 597.92 crore in March 2025 which ranged from 50 to 85.12 *per cent* of the total expenditure as detailed in **Appendix-2.13**.

Further, audit noticed that in 6 sub-heads under three grants entire expenditure of ₹ 216.01 crore was incurred in March 2025 as detailed in **Appendix-2.14**.

Trends of total monthly receipts and expenditure during financial year 2024-25 are shown in **Charts 2.5** and **2.6**.

Chart 2.5: Trend analysis of receipts (Month wise)





Monthly expenditure depicted in **Chart 2.6** indicates a somewhat uniform trend.

Audit noticed that in 18 sub-heads under 'Grant No. 11- Urban Development and Public Works' **(Appendix-2.15)** expenditure ranging from 51 to 100 *per cent* was incurred in last month during the years 2022-23 to 2024-25. Further, during 2024-25, rush of expenditure was noticed in only one sub-head and in this case approximately 100 *per cent* expenditure of total sanctioned budget was incurred in last month of the year. Incurring expenditure at the fag end of the year can compromise the quality and effectiveness of spending and increases the risk of financial irregularities.

Furthermore, the monthly trend of expenditure in Major Head 2217-Urban Development under 'Grant No. 11- Urban Development and Public Works' is as under:

(₹ in crore)

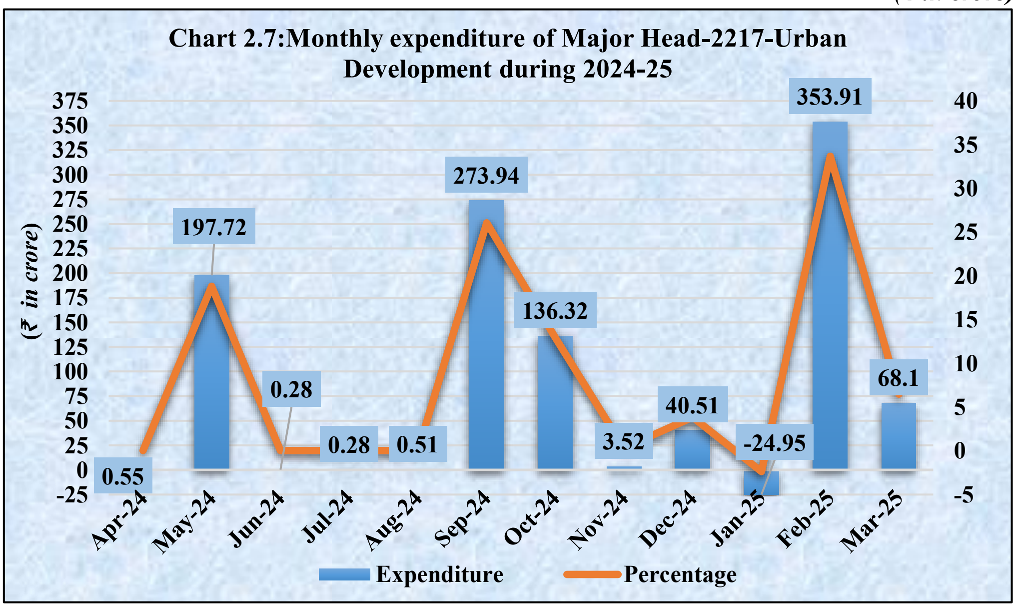


Chart 2.7 shows a mixed trend of expenditure with abnormal hikes during the months of May 2024, September 2024 and February 2025.

2.6 Implementation of selected Centrally Sponsored Schemes in the GNCT of Delhi

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

Table 2.6: Centrally Sponsored Schemes (CSS)

Centrally Sponsored Schemes	Unspent balance as on 31.03.2025 (as percentage of total funds released by the treasury to SNA during 2024-25)	Delay in transfer of Central/ GNCTD Share to SNA Account (Avoidable interest liability leviable @ 7 *per cent* per annum)*	Interest earned on SNA funds not remitted**	GoI share release to treasury of GNCTD (+) Excess/ (-) Less	State share release to GNCTD treasury (+) Excess/(-) Less
1. PM Poshan	₹ 68.34 crore (32.83 *per cent*)	9 days (₹ 4.14 lakh)	₹ 20.00 lakh	(-)8.12 crore	(-)6.78 crore
2.Swachh Bharat Mission (SBM) - Urban	₹ 68.25 crore (34.40 *per cent*)	48 days (₹ 4.60 lakh) 23 days (₹ 77.91 lakh)	₹ 1.03 crore	(+) 174.13 crore	(-) 28.62 crore
3. Indira Gandhi National Widow Pension scheme	₹ 43.43 crore (222.77 *per cent*)	-	-	(-) 8.47 crore	0
4. Saksham Anganwadi and Poshan 2.0	₹ 45.31 crore (9.57 *per cent*)	27 days (₹ 8.30 lakh)	₹ 3.59 lakh	(+) 10.93 crore	(+) 172.36 crore
5. PMMVY	₹ 7.61 crore (14.70 *per cent*)	16 days (₹ 0.10 lakh)	₹ 5.23 lakh	(+) 11.38 crore	(+) 4.71 crore

* *Compliance required under GoI guidelines of February 2023*
***Compliance required under GoI guidelines of June 2021*

Thus, for the five sampled schemes examined in audit, a total of 24.49 *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, GNCTD had to bear interest cost @ 7 *per cent* per annum. Thus, an avoidable interest liability of ₹ 0.95 crore had been created by GNCTD, which has yet to be remitted to the GoI account. Additionally, as per GoI Guidelines of 2021, interest earned on funds in SNA had to be remitted back into the Consolidated Fund of India (CFI). However, for the five schemes examined in audit, interest earned of ₹ 1.32 crore had not been remitted back into CFI.

2.6.1 Single Nodal Agency

During examination of the reports of the PFMS Portal for the year 2024-25, audit noted the following:

i. As per information available on the PFMS portal, ₹ 1,484.05 crore was released to treasury of NCT of Delhi by GoI but only ₹ 1,308 crore were transferred to Single Nodal Agency (SNA) account by GNCTD in 2024-25 resulting in less transfer of ₹ 176.05 crore. In two CSS, GoI transferred ₹ 178.50 crore to GNCTD against which GNCTD released only ₹ 140.31 crore to State Treasury/PAO, resulting in short transfer of ₹ 38.19 crore to the State Treasury.

ii. As per PFMS SNA 01 report, there were unspent balances of ₹ 902.83 crore in SNA accounts during 2024-25.

iii. On one hand GNCTD transferred funds of ₹ 254.26 crore in excess of its proportionate state share in nine CSS and on the other hand GNCTD transferred less funds amounting to ₹ 309.27 crore in nine centrally sponsored schemes with respect to its proportionate state share resulting in overall short transfer of ₹ 55.01 crore.

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 ₹ 5.27 crore at the end of Financial Year 2024-25.

2.6.2 Single Nodal Agency-SPARSH

Ministry of Finance, Department of Expenditure, PFMS Division letter No F. No. 1 (27)/PFMS/2020 dated 13 July 2023 envisages that the GNCTD shall designate a Single Nodal Agency (SNA) for implementing each State Linked Scheme (SLS) corresponding to a CSS. Existing SNAs under the 'SNA model' may also be designated as SNAs under SNA- SPARSH model. Further, in view of Rule 230 (7) of GFR 2017 which prescribes that "The principles of 'just in time release' should be applied for releases in respect of all payments to the extent possible" and to bring about more efficiency in cash management at both Centre and States level, it had been decided to introduce an alternative fund flow mechanism named SNA - SPARSH for CSS funds through an integrated framework of PFMS, State IFMIS and e-Kuber platform of Reserve Bank of India (RBI) in a progressive manner.

In response to an audit enquiry (December 2025) with regard to status of on-boarding of Centrally Sponsored Schemes on SNA-SPARSH, Finance

Department stated (December 2025) that

- State Linked Scheme (SLS)–wise Drawing Accounts for all schemes have been opened with the Reserve Bank of India.
- API integration of PFMS, State IFMIS and the e-Kuber platform of RBI has been completed.
- All Non-DBT schemes and Account-based DBT (Direct Benefit Transfer) schemes have been configured, mapped and successfully on-boarded onto the SNA SPARSH platform of PFMS.
- Mother sanctions have been received in respect of certain Centrally Sponsored Schemes and payments under these schemes are being processed accordingly.
- Integration of IFMIS software with the National Payments Corporation of India (NPCI) for implementation of Aadhaar-based DBT schemes is at the final stage of completion.
- Necessary directions issued to the implementing Departments for on-boarding of Aadhaar-based DBT schemes onto the SNA-SPARSH platform.

2.7 Review of selected Grant ('Grant No. 11- Urban Development and Public Works')

A review of budgetary procedure and control over expenditure in respect of 'Grant No. 11- Urban Development and Public Works' was conducted, wherein variations in original grants, supplementary demands and actual expenditure were analyzed.

a) Introduction:

A review of budgetary procedure and control over expenditure in respect of 'Grant No. 11- Urban Development and Public Works', GNCTD for the years 2022-23 to 2024-25 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) 2052- Urban Development Department, (ii) 2216- Housing, (iii) 2059- Public Works, (iv) 2210- Medical and Public Health, (v) 2235- Land & Building Department, (vi) 2052- Power Department and (vii) 2810- New and Renewable Energy.

b) Budget and Expenditure:

The overall position of Budget provisions, expenditure incurred and savings under the 'Grant No. 11- Urban Development and Public Works' for the last three years is given in **Table 2.7**.

Table 2.7: Budget and Expenditure

(₹ in crore)

Year	Section	Total Provisions	Expenditure	Unutilised Provision (percentage)
2022-23	Revenue (Voted)	12,093.35	10,207.46	1,885.89 (15.59%)
	Capital (Voted)	12,494.11	9,038.52	3,455.59 (27.66%)
	Capital (Charged)	60.00	39.52	20.48 (34.13%)
2023-24	Revenue (Voted)	13022.9	11,063.79	1,959.11 (15.04%)
	Capital (Voted)	12,552.21	7,405.78	5,146.43 (41.00%)
	Capital (Charged)	125.00	124.97	0.03 (0%)
2024-25	Revenue (Voted)	14,128.42	10,364.82	3,763.60 (26.64%)
	Capital (Voted)	8,462.32	4,810.81	3,651.51 (43.15%)
	Capital (Charged)	31.25	31.24	0.01 (0%)

Source: Appropriation Accounts

Table 2.7 shows unutilised budget provisions under Capital (Voted) ranged from 27.66 *per cent* (2022-23) to 43.15 *per cent* (2024-25), which reflects 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 15.04 *per cent* to 26.64 *per cent*.

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. 11- Urban Development and Public Works' during the period 2022-23 to 2024-25 was as under:

Table: 2.8: Non- surrender of savings under 'Grant No. 11- Urban Development and Public Works'

(₹ in crore)

Year	Savings			Amount surrendered (in Percentage)		
	Revenue (Voted)	Capital (Voted)	Capital (Charged)	Revenue (Voted)	Capital (Voted)	Capital (Charged)
2022-23	1,885.89	3,455.59	20.48	913.21 (48.42)	2,917.58 (84.43)	5.00 (24.41)
2023-24	1,959.11	5,146.43	0.03	453.63 (23.15)	3,187.42 (61.93)	0.00 (0.00)
2024-25	3,763.60	3,651.51	0.01	2,859.9 (75.99)	2,130.46 (58.34)	0.00 (0.00)

Source: Appropriation Accounts

2.8 Contingency Fund

The Contingency Fund of GNCTD was established under the Government of National Capital Territory of Delhi Act, 1991 and GNCTD made the Contingency Fund of the NCT of Delhi (Rules), 2018 for regulating all matters connected with or ancillary to the custody of payment of monies into and the withdrawal of monies from the Contingency Fund of GNCTD for meeting unforeseen expenditure. The fund is recouped when Legislature of NCT of Delhi authorizes the additional expenditure. The corpus of the Fund is ₹ 100.00 crore.

2.8.1 Advances from Contingency Fund

Advances from the Contingency Fund are to be made only for meeting expenditure of an unforeseen and emergent character, postponement of which, till its authorisation by the Legislature, would be undesirable.

During FY 2024-25, an amount of ₹ 49.61 crore was withdrawn as an advance by Medical & Public Health, Education and Social Welfare Departments from the Contingency Fund in respect of 2210-Medical And Public Health, 2202- General Education, 4235- Capital Outlay on Social Security Welfare, 2235- Social Security Welfare and 2211- Family Welfare schemes/ programmes. The amounts were fully recouped till the end of the FY 2024-25. Major Head wise details of the expenditure incurred, are given in **Table 2.9**.

Table 2.9: Major Head-wise Expenditure

(₹ in crore)

Sl. No.	Major Heads	Amount
1	2210-Medical and Public Health	0.01
2	2202- General Education,	15.75
3	4235- Capital Outlay on Social Security Welfare,	31.08
4	2235- Social Security Welfare	2.64
5	2211- Family Welfare	0.13
Total		**49.61**

Details of schemes in which amounts were withdrawn as advances from the Contingency Fund, are given in **Table 2.10**.

Table 2.10: Details of schemes in which amount was withdrawn as an advance from Contingency Fund

(₹ in crore)

Sl. No.	Nomenclature of the scheme	Date of sanction	Original budget	Supple-mentary budget	Total	Expendi-ture	Savings / Excess	Advance from Contingency fund
1	Demand No. 07: Medical and Public Health-2210- Medical & Public Health	08.07.2024 & 18.03.2025	0.00	0.01	0.01	0.01	0.00	0.01
2	Demand No. 06: Education-2202- General Education	20.09.2024	5.00	15.00	20.00	15.75	4.25	15.75
3	Demand No. 08 : Social Welfare - 4235- Capital outlay on social security & welfare	16.11.2024	0.00	32.00	32.00	31.08	0.92	31.08
4	Demand No. 08: Social Welfare-2235- Social security & welfare	30.05.2024 & 18.03.2025	0.00	2.64	2.64	2.64	0.00	2.64
5	Demand No. 07: Health and Family Welfare-2211- Family Welfare	15.10.2024	0.00	0.13	0.13	0.13	0.00	0.13
Total			**5.00**	**49.78**	**54.78**	**49.61**	**5.17**	**49.61**

The aforesaid schemes do not give the impression of unforeseen and emergent character justifying the drawal of funds from Contingency Fund.

2.9 Voucher Audit irregularities

For the audit of vouchers, five Pay and Accounts offices namely PAO-VI, X, XI, XII and XXII (operating the grant chosen for detailed review, i.e. 'Grant No.11- Urban Development and Public Works' were selected for the detailed audit of vouchers through Monetary Unit Sampling. No substantive observations were detected in two PAOs and the major audit observations in the remaining three PAOs are as under:

2.9.1 Pay and Accounts Office-VI

i) Release of MLALAD fund without verification of conditional requirements

The Department of Urban Development, GNCTD, releases funds to various executing agencies for implementation of works under the **MLALAD Scheme**. As per the terms and conditions of the scheme, funds are to be released in three instalments:

- **First instalment:** 25 *per cent* of the estimated cost at the time sanction of project/scheme.
- **Second instalment:** 50 *per cent* of the tendered amount (after adjusting the first instalment of 25 *per cent*) upon award of work and submission of a proposal to the Urban Development Department.
- **Final instalment:** The remaining 50 *per cent* amount at the time of completion of the work.

Scrutiny of vouchers related to fund releases to BSES Rajdhani Power Ltd. during the financial year 2024-25 showed deviations from the above prescribed conditions. The deviations in release of funds indicate inadequate scrutiny of supporting documents and non-adherence to the conditional requirements stipulated under the scheme before disbursement of funds, as detailed below:

Table 2.11: Excess release of funds

(₹ in crore)

Sl. No.	Beneficiary Name	Bill No./ dated	Estimated Cost	Fund to be released as per scheme	Fund released	Excess release
1	BSES Rajdhani Power Ltd.	GIA-902/20-09-2024 ***(Jangpura)***	1.99	0.50 (First instalment- 25 *per cent*)	1.12	0.62
2		GIA-903/20-09-2024 ***(Jangpura)***	1.99	0.50 (2nd instalment of 50 *per cent* less 1st instalment)	0.37	(-)0.13
3		GIA-2074/18-12-2024 ***(Najafgarh)***	1.85	0.46 (1st Instalment- 25 *per cent*)	1.03	0.57

ii) Release of funds without verification of supporting documents

Para 3.1.1 of Civil Accounts Manual specifies that as a general rule, all payments in the departmentalized system of accounting are to be made only by the Pay and Accounts Offices (PAOs) of the Ministry/Department after proper pre-check.

Scrutiny of vouchers showed that each voucher contained only a copy of the sanction order of expenditure. To ensure proper verification and compliance before releasing funds, it is essential that copies of all relevant supporting documents are furnished with each voucher. Instances of such deficiencies are detailed below:

Table 2.12: Release of funds without verification of supporting documents

Sl. No.	Object Head Code	Description of Vouchers	No. of vouchers	Beneficiaries	Required document(s)
1.	73	Release of funds for execution of works under the MLALAD Scheme	99	PAO-22, DUSIB, DJB, MCD, BSES Rajdhani Power Ltd.	Authorisation of sanction, Fund Utilization & Payment, Physical Verification & Geo-tagging
2.	31	Release of GIA-General	15	DUSIB, NDMC, MCD, DCB, DJB	Pattern of Assistance, Utilisation Certificates (UCs) (Except DUSIB & DCB), authorisation of sanction
3.	33	Release of Subsidy	01	DJB	Reconciliation of subsidy accounts, details of unspent balance/expenditure along with the UCs, Cabinet-approved certificate confirming that the subsidy amount has been utilised for the intended beneficiaries
4.	35	Release of GIA Creation of Capital Asset	08	DJB, SBM(UD), AMRUT, MCD	Pattern of Assistance, UCs, details of geo-spatial/geotagging in respect of capital project
5.	36	Release of GIA-Salaries	01	MCD	Pattern of Assistance, UCs

In its response, the Department stated (September 2025) that payments are being made to Government Bodies, hence, supporting documents are retained by the executing agency and verified by the Urban Development Department. The reply of department is not acceptable as Pay and Accounts Offices are entrusted with the role of financial custodians not merely processors of payments. Releasing funds solely on the basis of expenditure sanction, without verifying execution and supporting documentation, constitutes a procedural lapse and undermines financial accountability.

2.9.2 Pay and Accounts Office-X & XII

i) Short/Non-Deduction of TDS under Section 194-C of the Income Tax Act, 1961

Section 194C of the Income Tax Act, 1961 provides that tax be deducted at source (TDS) from payments made to contractors for carrying out any work, including supply of labour at the rate of (*i*) one *per cent* where the payment is being made or credit is being given to an individual or a Hindu undivided family; (*ii*) two *per cent* where the payment is being made or credit is being given to a person other than an individual or a Hindu undivided family. No deduction is required if a single payment does not exceed ₹ 30,000 or the aggregate payments in a financial year do not exceed ₹ 1,00,000.

Scrutiny of vouchers related to contingent bills and manpower hiring revealed instances of short deduction and non-deduction of TDS, in violation of the provisions of Section 194C of the Income Tax Act. The details of such cases are summarized below:

Table 2.13: Short/Non-deduction of TDS

(in ₹)

Sl. No.	Name of Vendor	Bill no./Date	Amount of bills	TDS required to be recovered	TDS deducted	Short deduction
1.	M/s Armament Security Services	781/17-2-2025	25,249	505.00	428.00	77.00
		805/24-2-2025	1,75,854	3,517.00	2,981.00	536.00
2.	M/s Krishna HR Solutions	CB-141/10-06-2024	37,500	750.00	0.00	750.00
Total				**4,772.00**	**3,409.00**	**1,363.00**

The GNCTD (October 2025) accepted the observation and assured that such instances will not happen in future.

ii) Non-adherence to Standard Numeric Codes and discrepancies in expenditure booking

The Principal Accounts Office directed (July 2014) all Heads of Departments to adopt uniform sanction orders and ensure strict adherence to the standardized 15-digit numeric codes in all sanction orders to maintain consistency and accuracy in accounting and expenditure booking. Further, Rule 25 (1) of General Financial Rule 2017 stipulates provision of funds for sanction. As per rule, all sanctions to the expenditure shall indicate the details of the provisions in the relevant grant or appropriation wherefrom such expenditure is to be met.

Scrutiny of vouchers related to medical reimbursement claims showed deviations from the prescribed instructions. In several cases, sanction orders were issued with alphanumeric or incomplete codes instead of the prescribed 15-digit Standard Numeric Codes. Further examination also showed that in some instances as indicated below, the codes mentioned in the sanction orders differed from those under which the expenditure was actually booked by the PAO, indicating non-uniformity.

Table 2.14: Non-adherence to Standard numerical codes

Sl. No.	Bill No./Date	Name of Beneficiary	Code Mentioned in Sanction Order	Standard Numeric Code / Booking Code
1	MB-192 / 14.06.2024	Tohit Khan, LDC	2059-Medical	205980001880006
2	MB-261 / 29.11.2024	Subham Yadav, JE (Civil)	Medical	205980001880006
3	MB-444 / 12.01.2025	Anil Singh Yadav, AE (Civil)	2059 Public Works (Medical)	205980001880006
4	MB-192 / 10.10.2024	Pawan Kumar, EE (Civil)	Medical	205980001880006
5	MB-76 / 13.05.2024	Vikas Rana, Chief Engineer	205900095980006	205980001880006
6	MB-616 / 03.03.2025	Prakash Chand Meena, EE (Civil)	205900095980006	205980001880006

As evident from the above, sanction orders were not issued in accordance with the prescribed 15-digit standard numerical code. This not only reflects non-compliance with codified provisions but also increases the risk of misclassification of expenditure and inconsistencies in budget control and reporting.

The GNCTD (October 2025) accepted the observation and assured that such instances will not happen in future.

2.10 Conclusion

- During 2024-25, GNCTD utilized 76.62 *per cent* of the total grants and appropriations authorized by the legislature, while the remaining 23.38 *per cent* remained unspent.

- The supplementary provisions of ₹ 2,710.16 crore proved unnecessary as the expenditure did not come up even to the level of the original provisions.

- Under 32 schemes, there was an approved outlay of ₹ 487.22 crore which was revised to ₹ 1,517.85 crore, but no expenditure was incurred. Further, under 34 schemes, there was approved outlay of ₹ 2,961.33 crore which was fully withdrawn through re-appropriation orders, thereby depriving the beneficiaries of the intended benefits.

- There was rush of expenditure at fag end of the year. Under 15 sub-heads, more than 50 *per cent* of the expenditure was incurred in the month of March 2025.

2.11 Recommendations

Government should

(i) *prepare realistic budget estimates, backed with correct assessment for availability of resources and potential to expend, to avoid large savings and supplementary provisions;*

(ii) *ensure greater accuracy in estimation so as to obviate the need for unnecessary supplementary provisions;*

(iii) *consider formulating strategies for actual execution of major policy decisions in the NCT of Delhi at the time of preparing budgetary estimates; and*

(iv) *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–III

Financial Reporting Practices

Chapter-III: Financial Reporting Practices

This chapter provides broad based perspective of quality of GNCTD Accounts rendered by various authorities of GNCTD and status of compliance with prescribed financial rules, procedures and directives.

Compliance with financial rules, procedures and directives as well as the completeness, timeliness and quality of reporting on the status of such compliance enhances relevance and reliability of the information presented in the financial reports

Issues related to completeness of accounts

3.1 Undischarged liabilities of the Government

Undischarged liabilities, such as non-transfer of collected cess to designated bodies or short remittances to the National Pension System (NPS), *etc.* can have significant long term fiscal and governance implications. These unpaid obligations accumulate over time, creating hidden liabilities that distort the true financial position of the State/UT. Further, delays in cess transfer hinder the intended development or welfare outcomes, defeating the purpose for which such levies were imposed. Over the years, such practices can erode trust, trigger legal liabilities and increase future expenditure obligations, thereby, constraining fiscal space and weakening fiscal sustainability. Such cases are discussed in succeeding paragraphs.

3.1.1 Pendency of refund cases

Promptness in disposal of refund cases is an important indicator of performance of the Department concerned. Out of five[1] tax collection Departments, Trade and Taxes department had provided data on the pendency of refund cases.

The details of refund cases during the year 2024-25, as reported by the departments concerned are at **Table 3.1**.

[1] Trade and Taxes, Excise, Transport, Revenue, Forests

Table 3.1: Details of refund cases

(₹ in crore)

Sl. No.	Particulars	GST		Sales Tax/VAT	
		No. of cases	Amount	No. of cases	Amount
1.	Claims outstanding at the beginning of the year	5,534	989.28	3,175	774.83
2.	Claims received during the year	13,107	1,949.81	822	44.56
3.	Refunds made during the year	7,654	Sanctioned:605.33 Rejected: 199.82	793	41.31
4.	Refunds rejected during the year	1,096	339.31	0	0
5.	Deficiency Memo	981	110.73	-	-
6.	**Balance outstanding at the end of year (1+2)-(3+4+5)**	**8,910**	**1,638.9**	**3,204**	**778.08**

Similar information is awaited from the Departments of Excise, Transport, Revenue and Forests (February 2026).

3.2 Funds outside Government Accounts

3.2.1 Delhi Building and Other Construction Workers' Welfare Board (DBOCWWB)

Scrutiny of records pertaining to office of the Delhi Building and other Construction Workers Welfare Board (DBOCWWB, Board), Govt. of NCT of Delhi during the period from 01 April 2024 to 31 March 2025 showed that ₹ 5,040.26 crore was available with the Board as on 31 March 2025. The details of net receipts along with receipt and utilization of Cess are as follows in **Table 3.2**: -

Table 3.2: Details of receipts and utilisation of cess upto 2024-25

(₹ in crore)

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	9 (5-8)
Opening Balance								4,340.38
2024-25	421.92	2.57	363.49	787.98	81	5.83	86.83	701.15
Less: Income tax deducted/deposited as on 31 March 2025								1.27
Net amount available								**5,040.26**

Source: DBOCWWB, GNCTD

Audit scrutiny showed 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 one *per cent* of the amount of construction cost approved as per the tender notification from the bills as 'Labour Cess' at the time of making payment to the contractors by way of Account Payee Cheque, in favour of the Board within 30 days of making such payment. Later, the Board issued (November 2017) instructions to transfer the collected cess directly through RTGS/NEFT into its bank account of concerned district.

Section 46 of the GNCTD's Act, 1991, subject to the provisions of section 47 provides that all revenues received by GNCTD, all grants made and all moneys received by GNCTD in repayment of loans, loans received from the Government of India shall form one consolidated fund to be titled the Consolidated Fund of the GNCTD. Article 266 (2) provides that all other public moneys received by or on behalf of the Union Government shall be credited to the Public Account of the Union. As pointed in CAG's Audit Report No. 02 of 2025, this procedure of remitting cess directly to the accounts of the Board is not in conformity with the spirit of the above provisions of the Constitution. Further, BOCW Cess Rules, 1998 provide that the cess collected shall be transferred to the Board in the head of account of the Board under the accounting procedures of the State. Accordingly, the collected cess should be depicted firstly in Public Account (even though managed by the Union Government) and transferred to the Board Account from there.

In this regard, an audit query requesting (August 2025) to give reasons for not showing of the Cess into the Government Account was issued to the Board. Reply is awaited (February 2026).

Issues related to transparency

3.3 Delay in Submission of Utilisation Certificates (UCs)

Rule 238 of GFR, 2017 stipulates that where grants-in-aid are sanctioned and cases in which conditions are attached to the utilisation of grants-in-aid in the form of specification of particular objects of expenditure or the time within which the money must be spent or otherwise, the departmental officer on whose signature or countersignature the grants-in-aid bill was drawn should be primarily responsible for certifying to the Accountant General, the fulfilment of the conditions attached to the grants-in aid.

During the year 2024-25, 1,734 UCs amounting to ₹ 19,973.59 crore became due for submission (grant-in-aid bills drawn up to March 2024). Of these, 482 UCs amounting to ₹ 17,323.37 crore were cleared leaving 1,252 outstanding UCs of ₹ 2,650.22 crore **(Appendix 3.1)** as on 31 March 2025.

Age-wise pendency in submission of UCs is detailed below in **Table 3.3**:

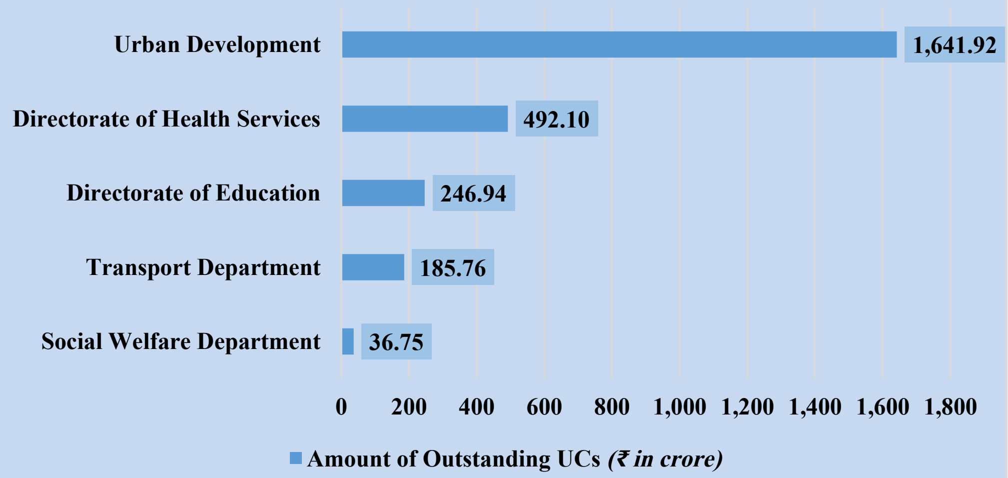
Table 3.3: Age-wise pendency of Utilisation Certificates

(₹ in crore)

	Utilization certificates due		Utilization certificates received		Utilization certificates outstanding	
	No. of UCs	Amount	No. of UCs	Amount	No. of UCs	Amount
Prior to 2019-20	1,225	1,538.29	22	1,166.64	1,203	371.65
2020-21	7	42.84	2	2.00	5	40.84
2021-22	56	278.41	36	59.88	20	218.54
2022-23	25	1,901.30	14	1,331.64	11	569.66
2023-24	421	16,212.75	408	14,763.21	13	1,449.53
Total	**1,734**	**19,973.59**	**482**	**17,323.37**	**1,252**	**2,650.22**

Source: Principal Accounts Office, GNCTD

Chart 3.1: Outstanding UCs in respect of five major departments as on 31 March 2025



Source: Principal Accounts Office, GNCTD

Chart 3.1 shows that UCs amounting to ₹ 2,603.47 crore i.e. 98.24 *per cent* of the total amount of outstanding UCs (₹ 2,650.22 crore) pertained to five departments, of which 61.95 *per cent* pertained to one department *viz.* Urban Development (₹ 1,641.92 crore).

Since non-submission of UCs is fraught with the risk of mis-utilisation, it is imperative that GNCTD should monitor this aspect closely and hold the persons concerned accountable for submission of UCs in a timely manner.

To verify the facts and figures relating to outstanding UCs contained in Finance Accounts of GNCTD, five Departments/Institutions viz., Urban Development Department, Department of Law, Justice & Legislative Affairs, Department of Women and Child Development, General Administrative Department and Divisional Commissioner, Revenue Department were selected for detailed audit. The audit showed significant deficiencies in the maintenance of essential records, which were found to be poorly maintained or unavailable for verification. Further, Utilization Certificates (UCs) for funds released were not submitted as required, resulting in the lack of assurance regarding proper utilization of funds.

Department-wise major observations are tabulated below:

Table 3.4: Department-wise major observations on outstanding UCs

Department/ Institutions	Outstanding UC as per		Format of UC in Form 12A (Rule 238 of GFR,2017)	Interest not remitted (Rule 230(8) of GFR, 2017)	Maintenance of Register of Grants under Rule 234 of GFR, 2017
	Finance Accounts	Departmental Records			
Urban Development Department	₹ 1,641.92 crore	Due to non-submission of relevant sanction orders, audit could not verify the actual amount of UCs due and outstanding.	Delhi Cantonment Board and DUSIB have furnished the UCs in Form 19A	₹ 1.26 crore	Not maintained properly
Department of Law, Justice & Legislative Affairs	₹ 1.37 crore	₹ 35.71 crore		Delhi Dispute Resolution Society (DDRS) earned interest amounting to ₹ 0.04 crore. The Delhi State Legal Services Authority did not disclose the amount of interest earned, but shown income from other sources, which amounted to ₹ 2.11 crore during this period. However, both the departments did not remit the income of ₹ 2.15 crore to Government and utilized the same with the	Not maintained

Department/ Institutions	Outstanding UC as per		Format of UC in Form 12A (Rule 238 of GFR,2017)	Interest not remitted (Rule 230(8) of GFR, 2017)	Maintenance of Register of Grants under Rule 234 of GFR, 2017
	Finance Accounts	**Departmental Records**			
				next year grants, which was against the provision of GFR.	
Department of Women and Child Development	₹ 12.06 crore	₹ 14.11 crore	Directorate of Women and Child Development, GNCT of Delhi had released the grants to the following organisations:- 1. Delhi Commission for Protection of Child Rights 2. Delhi Commission for Women 3. State Child Protection Society 4. Delhi Skill and Entrepreneurship University 5. Child Helpline However, none of the organisation had furnished the Utilisation certificate in the prescribed format.		Not maintained.
General Administrative Department	₹ 11.41 crore	₹ 130.45 crore			Not maintained.
Divisional Commissioner, Revenue Department	₹ 16.85 crore	₹ 2,535.81 crore		₹ 0.09 crore	Not maintained.

It can be seen from above table that irregularities occurred in the form of non-remittance of interest to the Government and the utilization of earned interest along with the subsequent year's grant, indicating a violation of the aforementioned rules.

3.4 Abstract Contingent bills

When money is required in advance or when Drawing and Disbursing Officers (DDOs) are not able to calculate the exact amount required, they are permitted to draw money without supporting documents, through Abstract Contingent

(AC) bills, by debiting service heads and the expenditure is reflected as an expense under the service head.

Rule 118 of the Receipts and Payments Rules provides that Drawing and Disbursing Officers (DDOs) are required to present Detailed Contingent (DC) bills containing vouchers in support of financial expenditure within six months from the date of drawing of such advance. Delayed submission or prolonged non-submission of DC bills may affect the completeness and correctness of accounts.

The details of AC bills, pending adjustment, as on 31 March 2025 are given in **Table 3.5**.

Table 3.5: Age-wise pending adjustment of AC bills

(₹ in crore)

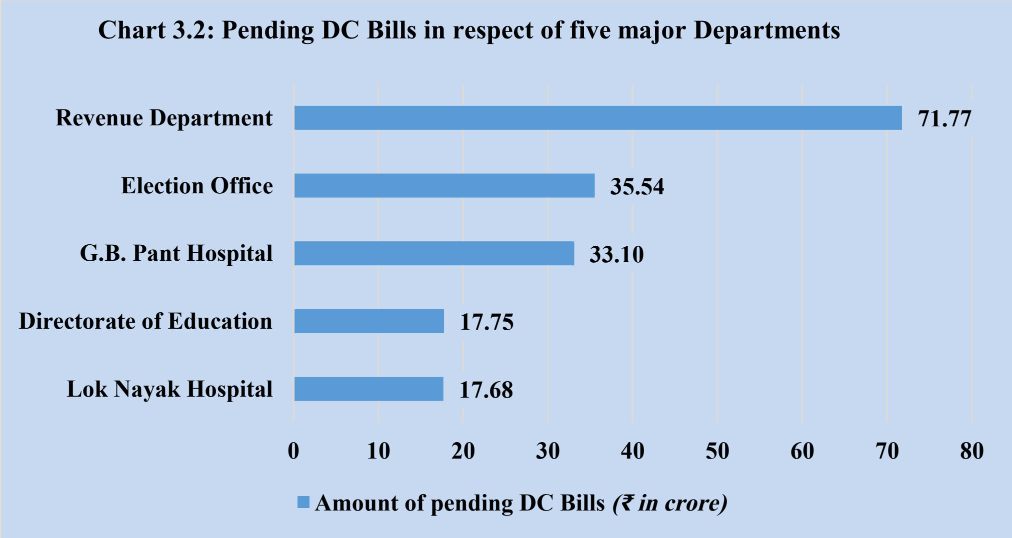
Year	No. of AC Bills	Amount
Up to 2020-21	**3,181**	**160.92**
2021-22	102	14.11
2022-23	125	36.60
2023-24	97	49.96
2024-25	470	61.82
Total	**3,975**	**323.41**

Source: Principal Accounts Office, GNCTD

It can be seen from the above that in all 3,975 AC bills involving ₹ 323.41 crore were outstanding as of March 2025. It was observed that 171 AC bills amounting to ₹ 5.72 crore (3.44 *per cent*) were drawn in March 2025. Information regarding AC Bills adjusted upto 31 March, 2025 was sought from Pr. PAO. In its reply, the Department stated (September 2025) that reasons for pending AC bills have been sought from the concerned PAOs. Further reply is awaited (February 2026).

During the financial year 2024-25, 64 Government Departments did not submit 470 DC bills amounting to ₹ 61.82 crore before closing of the Accounts. Further, against AC bills of ₹ 166.31 crore during 2024-25, an amount of ₹ 5.72 crore (3.44 *per cent*) pertained to March 2025.

The **Chart 3.2** shows five major departments having 54.37 *per cent* (₹ 175.84 crore) of the total outstanding DC bills (₹ 323.41 crore):



Source: Finance Accounts

Non-adjustment of advances for long periods is fraught with the risk of misappropriation and therefore, requires close monitoring by the respective DDOs for ensuring submission of DC bills. Further, to the extent of non-receipt of DC bills, the expenditure shown in the Finance Accounts cannot be asserted as correct or final.

Principal Accounts Office, GNCTD has verified (October 2025) the facts and figures mentioned above.

To verify the facts and figures relating to outstanding AC Bills contained in Finance Accounts of GNCTD, five Departments/Institutions viz Registrar General, Delhi High Court, Dr. Baba Saheb Ambedkar Hospital, Lok Nayak Hospital, Forensic Science Laboratory, Department of Archaeology were selected for detailed audit. Department-wise major observations are discussed in the subsequent paras. The audit observations are tabulated below:

Table 3.6: Department-wise observations on Outstanding AC Bills

Department	**Outstanding AC Bills as per Finance Accounts** *(₹ in crore)*	**Outstanding AC Bills as per Departmental Records** *(₹ in crore)*	**Period of delay in submission of DC Bills (range in days)**	**Maintenance of register of contingent expenditure required under Rule 110 of Receipts and Payments Rules**
Registrar General, Delhi High Court	₹ 3.52 crore	₹ 3.52 crore	3 to 540 days **(Appendix 3.2)**	-

Department	Outstanding AC Bills as per Finance Accounts *(₹ in crore)*	Outstanding AC Bills as per Departmental Records *(₹ in crore)*	Period of delay in submission of DC Bills (range in days)	Maintenance of register of contingent expenditure required under Rule 110 of Receipts and Payments Rules
Dr. Baba Saheb Ambedkar Hospital	₹ 3.97 crore	₹ 3.97 crore	963-7583 days **(Appendix 3.3)**	-
Lok Nayak Hospital	₹ 17.68 crore	₹ 17.68 crore	1382-5458 days **(Appendix 3.4)**	Not maintained
Forensic Science Laboratory	₹ 5.93 crore	₹ 5.98 crore	402-3743 days **(Appendix 3.5)**	-
Department of Archaeology	₹ 6.11 crore	₹ 6.11 crore	409-580 **(Appendix 3.6)**	Not maintained

The Delhi High Court in its reply (September 2025), stated that the delay/pendency is mainly attributable to delays in project completion or non-submission of invoices by NICSI/vendors, despite continuous follow-ups and reminders by the Delhi High Court. The observation remains tenable till final settlement of pending AC bills in question, by Delhi High Court.

The Lok Nayak Hospital in its reply (September 2025) stated that the matter is referred to Purchase Branch for its settlement. The observation remains tenable till final settlement of pending AC bills in question, by the Lok Nayak Hospital.

The Forensic Science Laboratory in its reply (September 2025) stated that the bills pertained to a very old period, making tracing of records difficult, however, efforts are being made to collect relevant details from concerned divisions, with some bills already under process for settlement. The observation remains tenable till final settlement of pending AC bills.

However, the replies from Dr. Baba Saheb Ambedkar Hospital and Department of Archaeology are still awaited (February 2026).

It is recommended to speed-up the follow ups for settlement of pending AC bills and efforts may be undertaken for faster or timely settlement of AC Bills in future.

3.5 Personal Deposit (PD) Accounts

Under the List of Major and Minor Heads of Accounts of Union and States, Personal Deposits are of the nature of deposits not bearing interest opened under 8443-Civil Deposits-106-Personal Deposits.

During the year 2024-25, the details of Personal Deposit of various administrators as mentioned in the Finance Accounts 2024-25 of GNCTD (Notes to Accounts) are given in **Table 3.7**.

Table 3.7: Status of PD Accounts during the year 2024-25

(₹ in crore)

Opening Balance (As on 01-04-2024)		Addition during the year 2024-25*		Disbursement during the year 2024-25*		Closing Balance (As on 31-03-2025)	
No. of Administrators	Amount	No. of Administrators	Amount	No. of Administrators	Amount	No. of Admini-strators	Amount
11	66.99	0	71.27	0	103.90	11	34.36

**Includes the amount of receipt into and payment from the existing PD Accounts*

However, as per Finance Accounts of Government of India (Statement No.13[2] Part-III, Major Head- 8443- 106 Personal Deposit), the details of Opening Balance as on April 2024 , addition and disbursement during the year and the closing balance as on 31st March 2025 are given below:

Table 3.8: Status of Personal Deposits (PD) as per Finance Accounts of GoI (2024-25)

(₹ in crore)

Opening Balance (As on 01-04-2024)	Addition during the year 2024-25	Disbursement during the year 2024-25	Closing Balance (As on 31-03-2025)
Amount	Amount	Amount	Amount
408.27	- 88.97	103.90	215.40

As per the Finance Accounts of GNCTD, the opening balance was ₹ 66.99 crore, receipts during the year were ₹ 71.27 crore and the closing balance was ₹ 34.36 crore. However, the Finance Accounts of Government of India, showed a higher opening balance of ₹ 408.27 crore, negative receipts of ₹ 88.97 crore and a closing balance of ₹ 215.40 crore. Only the disbursement figure of ₹ 103.90 crore matched in both records.

This mismatch in opening balance, receipts and closing balance indicates that proper reconciliation of Personal Deposit accounts has not been carried out. The Government needs to ensure timely reconciliation of balances and disclosure of

[2] The Public Account of GNCTD, in which the Personal Deposits (PD) are depicted, gets merged with the Union Accounts

all administrators' accounts to present a true and fair picture of the Personal Deposits in Finance Accounts.

Principal Accounts Office, GNCTD has verified (October 2025) the facts and figures in above table.

In its reply, Principal Accounts Office, GNCTD stated (September 2025) that it has taken effective steps by holding continuous meetings with the concerned PAOs to reconcile the difference. 77.8 *per cent* of the outstanding difference of ₹ 819.44 crore at the end of 2021-22 has been cleared by the end of 2025 and for remaining difference efforts are being carried out.

Analysis of selected PD Accounts

To verify the facts and figures relating to PD Accounts 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.

3.5.1 Land & Building Department

Non-disbursal of Compensation Funds amounting to ₹ 23.09 crore of Land & Building Department under PD Accounts.

During audit, it was observed that the Land & Building Department was maintaining a Personal Deposit Account in RBI for compensation received from various agencies towards land acquisition.

An amount of ₹ 23.09 crore relating to enhanced compensation remained undisbursed for more than six years and lying in the PD Account of Land and Building Department. The department attributed ₹ 7.19 crore of this amount to pending court cases and non- receipt of clarifications from Land Acquisition Collectors. No explanation was furnished for the balance ₹ 15.90 crore, which could not be verified in audit. Further, a variation of ₹ 1,202.80 was noticed between the cash book and the RBI statement, for which reconciliation is yet to be completed. Keeping money idle in the account for long periods reflects poor planning and weak monitoring.

Further, during scrutiny of Personal Deposit Account transactions of the Land & Building Department for the year 2024-25, variations were noticed between the figures reported by the Principal Accounts Office (Pr. AO) and those recorded by the Finance Branch, Land & Building Department. As per records, additions during the year were shown as ₹ 70.15 crore by Pr. AO against ₹ 70.22 crore reported by Finance Branch, Land & Building Department.

Similarly, disbursements were ₹ 102.84 crore by Pr. AO against ₹ 102.92 crore recorded by Finance Branch, Land & Building Department.

The department stated (September 2025) that the Land & Building Department has submitted its figures as per the Cash Book maintained by Department whereas the PAO reported/reconciled the figures as reflected in RBI statement only.

The mismatch shows that proper reconciliation was not done between the Land & Building Department and Principal Accounts Office, GNCTD, which is needed to keep the accounts accurate.

3.5.2 District & Session Judge Patiala House Court

The Office of the Principal District & Sessions Judge, Patiala House Court, is maintaining a PD Account in the Reserve Bank of India in the name of the Rent Controller for rent deposits made in court cases.

Audit scrutiny revealed that an amount of ₹ 1.48 crore towards enhanced compensation has remained undisbursed for over six years and lying in the PD Account of District & Session Judge, Patiala House Court. The department attributed (September 2025) the non-disbursal to non-submission of withdrawal applications by litigants; however, no efforts were made by the court to expedite the disbursal process.

It was further noticed that no cashbook was maintained for the PD Account, which is a basic financial control requirement.

The department replied (September 2025) that out of above mentioned amount under the Major Head, ₹ 7.34 lakh was liquidated by making transfer entries and efforts are being made to minimize the adverse balance.

3.6 Operation of Minor Head-800

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 in the accounts. Regular operation of Minor Head-800 is to be discouraged, since it renders the accounts opaque. Classification of large amounts under the omnibus Minor Head-800 affects transparency in financial reporting and distorts proper analysis of allocative priorities and quality of expenditure.

i) During the year 2024-25, ₹ 6,253.64 crore under (38) Major Heads of account, constituting 11.06 *per cent* of the total Revenue and Capital expenditure (₹ 56,556.71 crore) was classified under the Minor Head-800-Other Expenditure in the accounts despite availability of appropriate Minor Heads. Audit query (August 2025) was issued to the department. In its reply, the

Principal Accounts Office, GNCTD stated (September 2025) that the reason of increase for booking under Minor head will be provided by the Finance Department of GNCTD. The response of the Finance Department is awaited (February 2026).

Significant expenditure booked under minor head 800-Other Expenditure during 2024-25 are given in **Table 3.9** below:

Table 3.9: Significant Expenditure booked under Minor Head –'800 Other Expenditure'

(₹ in crore)

Sl. 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	2013- Council Of Ministers	7.05	8.67	81.29
2	2041-Taxes on Vehicles	71.34	149.95	47.57
3	2075- Misc. General Services	12.90	13.56	95.12
4	2211-Family Welfare	56.03	66.03	84.86
5	2215-Water Supply and Sanitation	485.70	1,118.51	43.42
6	2250- Other Social Services	0.84	0.84	100.00
7	2404-Diary Development	13.57	13.57	100.00
8	2702-Minor Irrigation	13.61	16.72	81.44
9	2801-Power	3,628.11	3,628.11	100.00
10	4055-Capital outlay on police	16.93	20.07	84.32
11	4711-Capital Outlay on Flood Control Projects	86.81	87.22	99.51
Total		**4,392.89**	**5,123.25**	

The issue was also pointed out in earlier Audit Reports, however, no corrective action has been taken so far. The Government may carry out a comprehensive review of all items presently appearing under Minor Head 800 and ensure that all such receipts and expenditure are booked appropriately under the correct head of accounts to enhance transparency in financial reporting.

The reasons for classification of large amounts under the omnibus Minor Head 800 were asked vide audit query (August 2025). In its reply, the Principal Accounts Office, GNCTD stated (August 2025) that the reasons for increase in booking under Minor head will be provided by the Finance Department of GNCTD. The response of the Finance Department is awaited (February 2026).

ii) During 2024-25, receipts of ₹ 701.87 crore out of total revenue receipts of ₹ 62,232.85 crore, were classified under the Minor Head '800-Other Receipts' which constituted 1.13 *per cent* of the total revenue receipts. Cases of significant revenue receipts booked under Minor Head 800-Other Receipts during 2024-25 are given in **Table 3.10**.

Table 3.10: Significant Receipts booked under Minor Head-'800-Other Receipts'

(₹ in crore)

Sl. No.	Major Head	Booking under Minor Head 800	Total Receipts under the Major Head	Percentage of Receipts
1.	0029-Land Revenue	0.02	0.02	100.00
2.	0059- Public Works	11.21	16.30	68.77
3.	0075 Miscellaneous General Services	0.01	0.01	100.00
4.	0202- Education, Sports Arts and Culture	183.98	186.23	98.79
5.	0210- Medical & Public Health	87.07	117.83	73.90
6.	0217- Urban Development	2.42	2.42	100.00
7.	0230- Labour and Employment	3.48	4.73	73.57
8.	0235-Social Security & Welfare	0.42	0.42	100.00
9.	0403- Animal Husbandry	0.07	0.07	100.00
10.	0406- Forestry and Wild Life	2.61	2.61	100.00
11.	0425-Co-operation	0.03	0.14	21.43
12.	0515- Other Rural Development Programmes	0.02	0.02	100.00
13.	0701- Medium Irrigation	6.67	6.67	100.00
14.	0801- Power	64.20	64.20	100.00
15.	0810-Non Conventional source of energy	9.97	9.97	100.00
16.	0851- Village & Small Industries	0.04	0.04	100.00
17.	1452- Tourism	0.12	0.12	100.00
18.	1456 – Civil Supplies	0.36	0.36	100.00
19.	1475-Other General Economic services	0.01	8.54	0.12
Total		**372.71**	**420.70**	**88.59**

In response to an audit query (August 2025) on reasons for the above, the Finance Department, GNCTD stated (October 2025) that all the concerned departments had been requested that the receipts and expenditure be booked under the correct Head of Account and same be reflected while finalising BE 2026-27.

Issues related to disclosure

3.7 Compliance with Accounting Standards

As per Article 150 of the Constitution of India, the President of India may, on the advice of the Comptroller and Auditor General of India (CAG), prescribe the form of accounts of the Union and of the States. On the advice of the CAG, the President of India has so far notified four Indian Government Accounting Standards (IGAS). Compliance to IGAS-2: Accounting and Classification of

Grants-in-aid and IGAS-3: Loans and Advances made by Government were checked and no deficiencies were noticed therein during 2024-25.

3.8 Submission of Accounts of Autonomous Bodies

The audit of 16 Autonomous bodies/authorities of GNCTD has been entrusted to the CAG under Sections 19 and 20 of the CAG's (Duties, Power and Conditions of Service) Act, 1971. As on 31 March 2025, 31 accounts in respect of 15 out of these 16 Autonomous Bodies (ABs) were pending as detailed in **Table 3.11**.

Table 3.11: Arrears of accounts of Autonomous Bodies as on 31 March 2025

Sl. No.	Name of Body or Authority	Accounts pending since	No. of accounts in arrears as on 30.09.2025
1.	Delhi Jal Board (DJB)	2023-24	2
2.	Delhi Urban Shelter Improvement Board (DUSIB)	2019-20	6
3.	Delhi Electricity Regulatory Commission (DERC)	2024-25	1
4.	Delhi Kalyan Samiti (DKS)	2022-23	3
5.	Delhi State Legal Services Authority (DSLSA)	2020-21	5
6.	Dr. B R Ambedkar University (AUD)	2024-25	1
7.	Guru Gobind Singh Indraprastha University (GGSIPU)	2024-25	1
8.	Delhi Technological University (DTU)	2024-25	1
9.	Indira Gandhi Delhi Technological University for Women (IGDTUW)	2024-25	1
10.	Netaji Subhash University of Technology (NSUT)	2024-25	1
11.	DTC EPF Trust	2024-25	1
12.	Delhi Building and other Construction Workers' Welfare Board (DBOCWWB)	2022-23	3
13.	DTC Pension Trust	2024-25	1
14.	Delhi Pharmaceutical Sciences and Research University (DPSRU)	2024-25	1
15.	Delhi Skill & Entrepreneurship University (DSEU)	2022-23	3
Total			**31**

Source: Departmental data/information

In the absence of timely finalisation of annual accounts, investment of the Government remains outside the scrutiny of Audit and Legislative Assembly. 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 mismanagement and leakage of public money.

For instance, DUSIB had earned interest of ₹ 4.64 crore from the unspent grants during 2021-24, which was, as required under Rule 230 (8) of GFR 2017, neither remitted to the Government nor mentioned in the Utilisation Certificate submitted to the Government for adjusting against further Grants.

The Government may expedite compilation and submission of annual accounts by these bodies/authorities.

Other Issues

3.9 Environment Compensation Charge (ECC)

a) Non-collection of Environment Compensation Charge (ECC) for a period of 280 days.

On the basis of the Hon'ble Supreme Court orders dated 09 October 2015 and 16 December 2015 the Transport Department is collecting the Environment Compensation Charge (ECC) through the Municipal Corporation of Delhi (MCD) from all the entry points in Delhi and which is deposited to the Government Account vide notification dated 04 March 2016.

Scrutiny of data in respect of ECC received from the Pollution Control Division (PCD) of the Transport Department revealed that a total ₹1,624.63 crore was collected during the period from 2015-16 to 2024-25. However, collection during the period from 06 April 2018 to 26 April 2018 (21 days) and 18 December 2020 to 02 September 2021 (259 days) was not found in the data provided to audit.

Reason for the non-collection of ECC during the period stated above was sought vide audit enquiry (September 2025). Reply is awaited (February 2026).

b) Amount of ₹ 843.12 crore collected on account of ECC lying unspent.

As per the Supreme Court's orders dated 09 October 2015, the amount collected as ECC ought to be exclusively used for augmenting public transport and improving roads, particularly for most vulnerable users, that is, cyclists and pedestrians in Delhi.

The Transport Department is collecting the ECC which is deposited under "MH-8443-Civil Deposit" through Transport Department.

As per the data provided, the total year-wise collection of ECC and expenditure is as under:

Table 3.12: Year-wise collection of ECC and expenditure

(₹ in crore)

FY	Amount of ECC	Progressive Total	Expenditure	Progressive Balance
2015-16	144.06	144.06	0	144.06
2016-17	358.11	502.17	0.93	501.24
2017-18	472.63	974.79	0.15	973.71
2018-19	154.49	1,129.28	271.43	856.77
2019-20	89.25	1,218.53	9.00	937.02
2020-21	66.12	1,284.65	0	1003.14
2021-22	39.47	1,324.13	0	1042.62
2022-23	111.58	1,435.71	0	1154.20
2023-24	95.38	1,531.09	500.00	749.58
2024-25	93.54	1,624.63	0	843.12
Grand Total	**1,624.63**		**781.51**	

As per the records made available, the above expenditure of ₹ 781.51 crore was spent at seven instances as per the orders of Hon'ble Supreme Court of India. The amount of ₹ 843.12 crore was found to be unspent as on 31 March 2025. It was also sought whether any policy was framed for utilization of amount collected on account of ECC (Reference: Supreme Court's orders dated 10 April 2018).

c) Deficient Accounting Procedure

The cess collected was being deposited by the Transport department directly in the Public Account under Major Head '8443-Civil Deposit'. Since ECC is GNCTD's receipt, it needs to be recognised initially as a receipt in the Consolidated Fund (CF) of GNCTD and then transferred to Public Account by debiting the CF. Thus, the accounting procedure followed by GNCTD in respect of ECC was found to be deficient.

In this regard, audit enquiry was issued (September 2025) to the Principal Accounts Office, GNCTD. Reply is awaited is awaited (February 2026).

3.10 Other inaccuracies in the statements of Finance Accounts

i) Minus/adverse Balance of Loans and Advances.

Scrutiny of Finance Accounts for the year 2024-25 of GNCT of Delhi revealed that there were Minus/Adverse balances of Loan & Advances in the Statement No.16 (Detailed statement of loan and Advances made by the Government) as given in **Table 3.13**.

Table 3.13: Minus/Adverse Balances

(₹ in crore)

Sl. No.	Head	Description	Sub- Head	Balances as on 31.03.2025
1	6401	Loans for Crops Husbandry	105-Manures and Fertilizers	(-) 0.90
2	7610	Loans to Government Servants	201-House Building Advances	(-) 5.54
3	7610	Loans to Government Servants	202-Advances for Purchase of Motor Conveyances	(-) 2.54
4	7610	Loans to Government Servants	203-Advances for Purchase of Other Conveyances	(-) 0.28
5	7610	Loans to Government Servants	204-Advance for Purchase of Computer	(-) 1.44

It was noticed that no explanatory note had been given with the Statement. This issue had also been pointed out in earlier audit reports, however, no corrective action has been taken so far.

Reasons for the Minus/Adverse balances had been sought (October 2025). The Principal Accounts Office, GNCTD replied (October 2025) that out of above mentioned amount under Major Head '7610-Loans to Government Servants', ₹ 8.82 lakh had been liquidated by making transfer entries and efforts are being made to minimize the adverse balance.

ii) Outstanding arrears of Loans and Advances

Scrutiny of records revealed that the loans of ₹ 1,97,856.44 crore were outstanding as on 31st March 2025 from 18 entities with pendency of arrears ranging from 6 years to 74 years, as detailed in **Appendix 3.7**. Of these, loans amounting to ₹ 63,537.02 crore (Principal ₹ 34,175.11 crore and Interest ₹ 29,361.91 crore) are more than 10 years old.

With respect to the position indicated at Sl. No. 6 of **Appendix 3.7**, 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 Sl. No. 15 of **Appendix 3.7**, IIIT 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.

In its reply, Principal Accounts Office, GNCTD verified the facts and figures and stated (September 2025) that the matter has been referred to concerned department for providing the requisite information.

The same issue had been pointed out in previous audit reports, however, no corrective action has been taken so far.

iii) Cumulated data on investment 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 of 2024-25 revealed that there is a difference of ₹ 289.23 crore in investments shown in Statement No. 11 and 12, as detailed in **Appendix 3.8**.

On being pointed out by audit, Principal Accounts Office, GNCTD accepted the facts and stated (September 2025) that efforts will be made to sort out the differences between investment figures reflected in Statement No.11 and the details of investment mentioned in Statement No.12.

The same issue has been pointed out in previous audit report, however, no corrective action has been taken so far.

iv) Outstanding arrears of Loan and advances (Terms & Conditions not settled)

During scrutiny of the Finance Accounts for the year 2024-25 it was noticed that in disclosure No. 2 of Statement No. 16, on account of two loans to Delhi State Civil Supplies Corporation (DSCSC) (₹ 436.34 lakh) and Delhi S.C. Finance and Development Corporation (₹1,356.94 lakh) the terms and conditions of repayment of loans had not yet been settled though these related to the earliest period of 1998-99 and 1987-88 respectively.

In its reply, the Principal Accounts Office, GNCTD stated (September 2025) that the matter had been referred to the concerned departments and the replies were awaited.

Further, as per Statement No. 12 of Finance Accounts 'Details of Investment up to the end of March 2025, percentage of Government's Investment to the total paid up capital of some Cooperative societies was not shown in the statement. Reasons for percentage not shown in the statement were sought (August 2025).

In its reply, the Principal Accounts Office, GNCTD stated (September 2025) that the matter was referred to the Registrar of Cooperative society, GNCTD. Further reply is awaited (February 2026).

v) 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) for the year 2024-25 of GNCTD revealed that despite outstanding loan arrears on DJB and DUSIB, GNCTD has disbursed fresh loan of ₹ 2,325.51 crore as per details given in **Table 3.14** below:

Table 3.14: Disbursement of fresh loans to defaulting loanee entities

Loanee entity	Amount of arrears as on March 2025 (*₹ in crore*)		Earliest period to which arrears relates	Fresh loan advanced during 2024-25 (*₹ in crore*)	Total outstanding loan (excluding interest) as on 31 March 2025 (*₹ in crore*)
	Principal	Interest			
DJB	40,111.03	44,175.92	1998-99	2,275.51	42,386.54
DUSIB	1,255.21	972.06	2011-12	50.00	1,305.21
Total	**41,366.24**	**45,147.98**		**2,325.51**	**43,691.75**

Reasons for fresh disbursement of loan were enquired (August 2025). In its reply, the Principal Accounts Office, GNCTD stated (September 2025) that the matter has been referred to the State Resource Division and Department of Urban Development. Further responses are awaited (February 2026).

vi) Non-receipt of Dividends on Government Investments

On scrutiny of Annexure to Statement No. 12, which depicts Government investments up to the end of March 2025, it was observed that no amount of dividend has been reflected under the column "dividend received and credited to Government." The details of the Government's investment of ₹ 21,745 crore are depicted in **Appendix 3.9.**

It is evident that despite significant investments, no return in the form of dividend has been credited to the Government. This indicates that the concerned departments had not taken effective action to ensure timely realization of dividend proceeds.

Audit is of the view that non-receipt of dividends not only results in blocking of Government funds without any productive return but also reflects inadequate monitoring of Government investments.

The reasons for non-receipt of dividends were enquired (August 2025). In its reply, the Principal Accounts Office, GNCTD stated (September 2025) that the matter has been referred to the Finance Department of GNCTD to provide the required information. The response of the Finance Department is awaited (February 2026).

vii) Major increase/ decrease in Revenue

Scrutiny of records revealed that there was increase/decrease in the major heads of the receipts (Tax, Non-tax revenue) in the year 2024-25 as compared to the previous year 2023-24. The major increase/decrease in the revenue heads is tabulated below:

Table 3.15: Tax revenue (Major increase/decrease)

(₹ in thousands)

Sl. No.	Major Head	Major Head Description	2023-24	2024-25	Increase(+)/ Decrease(-)	Percentage
1.	0045	Other Taxes & Duties on Commodities and Services	2,460	10,539	8,079	328.41

Table 3.16: Non-Tax Revenue (Major increase/decrease)

(₹ in thousands)

Sl. No.	Major Head	Major Head Description	2023-24	2024-25	Increase (+) /Decrease (-)	Percentage
1.	0049	Interest Receipts	37,60,190	15,63,332	(-)21,96,858	(-)58.42
2.	0051	Public Service Commission	63,602	37,719	(-) 25,883	(-)40.70
3.	0055	Police	73	20	(-)53	(-)72.60
4.	0056	Jails	37,590	82,384	44,794	119.16
5.	0070	Other Administrative services	11,95,859	14,86,612	2,90,753	24.31
6.	0075	Miscellaneous General Services	5	114	109	2180.00
7.	0202	Education, Sports, Art & Culture	9,52,950	18,62,340	9,09,390	95.43
8.	0211	Family welfare	164	10	(-)154	(-)93.90
9.	0217	Urban Development	11,558	24,215	12,657	109.51
10.	0235	Social Security & Welfare	549	4177	3,628	660.84
11.	0403	Animal Husbandry	392	723	331	84.44
12.	0405	Fisheries	162	120	(-) 42	(-)25.93
13.	0406	Forestry & Wild Life	21,383	26,055	4,672	21.85
14.	0425	Cooperation	2,458	1,436	(-) 1,022	(-)41.58
15.	0435	Other Agricultural Programme	202	0	(-) 202	(-)100.00
16.	0515	Other Rural Development Programme	753	193	(-) 560	(-)74.37
17.	0701	Medium Irrigation	3,09,642	66,710	(-) 2,42,932	(-)78.46
18.	0810	Non-Conventional Source of Energy	0	99,704	99,704	Undefined
19.	0851	Village & Small Industries	455	353	(-) 102	(-)22.42
20.	1456	Civil Supply	2,386	3,617	1,231	51.59

Principal Accounts Office, GNCTD replied (September 2025) that all the departments had been requested to provide the reason for increase/decrease in revenue. The responses of the above departments were awaited (February 2026).

3.11 Follow up action on State Finances Audit Report

In every State/UT, the Public Accounts Committee (PAC)/Finance Department require the line departments to provide a *suo-motu* Explanatory Note (EN) on the paragraphs featuring in the Audit Reports within one month of placing the Reports in the Legislature. The line departments are also required to provide Action Taken Notes (ATNs) to the Principal Accountant General for vetting and onward transmission to the PAC within three months of tabling the Reports.

There have been no discussions by the PAC on the SFARs of GNCTD for the years 2020-21, 2021-22 and 2022-23. GNCTD rolled out the Audit Para Monitoring System (APMS) in July 2025 on which the ATNs are being received and processed.

3.12 Conclusion

- The Utilisation Certificates (UC) amounting to ₹ 2,650.22 crore (1,252 UCs) were awaited indicating tendency on the part of the Government to disburse fresh grants without ascertaining proper utilisation of earlier grants.

- Detailed Contingent (DC) bills amounting to ₹ 323.41 crore (3,975 DC bills) were also awaited.

- 15 autonomous bodies did not submit their final accounts for considerable periods. As a result, their financial position could not be assessed and results of investments of the Government remained outside the purview of the Legislature of NCT of Delhi.

These issues indicate weak internal controls in the administrative departments of GNCTD.

3.13 Recommendations

In light of the audit observations, GNCTD may:

(i) *ensure timely submission of Utilisation Certificates by the Departments in respect of the grants released for specific purposes*

(ii) *ensure adjustment of Abstract Contingent bills within the stipulated period, as required under the Rules*

(iii) *put in place a system to expedite the process of compilation and submission of annual accounts by autonomous bodies in order to assess their financial position*

New Delhi
Dated: 11 May 2026

(NAZLI J. SHAYIN)
Principal Accountant General (Audit), Delhi

Countersigned

New Delhi
Dated: 18 May 2026

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

Appendices

APPENDIX – 1.1
(Refer Paragraph 1.1.3)
Time Series data on the GNCTD Finances

(₹ in crore)

	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Part A. Receipts										
1. Revenue Receipts	34,999	34,346	38,667	43,113	47,136	41,864	49,313	62,703	56,798	62,233
(i) Tax Revenue (own)	30,226	31,140	35,717	36,625	36,566	29,425	40,019	47,363	53,681	59,458
State Goods and Services Tax (SGST)	0	0	13,621	19,187	19,465	15,676	22,263	27,324	31,571	35,623
Taxes on Agricultural Income	0	0	0	0	0	0	0	0	0	0
Taxes on Sales, Trade, etc.	20,246	21,144	11,149	5,886	5,475	4,411	5,099	5,582	6,552	7,241
State Excise	4,238	4,251	4,453	5,028	5,068	4,108	5,488	5,548	5,164	5,701
Taxes on Vehicles	1,607	1,809	2,116	2,055	1,948	1,676	1,956	2,884	3,242	3,241
Stamps and Registration fees	3,433	3,144	4,117	4,459	4,606	3,549	5,212	6,023	7,152	7,651
Land Revenue	1	2	2	0	3	4	0	0	0	0
Taxes on Goods and Passengers	0	0	0	0	0	0	0	0	0	0
Other Taxes	701	790	259	10	1	1	1	2	0	1
(ii) Non-Tax Revenue	515	381	766	644	1,097	980	827	581	1,024	911
(iii) State's share of Union taxes and duties	0	0	0	0	0	0	0	0	0	0
(iv) Grants in aid from Government of India[1]	4,258	2,825	2,184	5,844	9,473	11,459	8,467	14,759	2,093	1,864
2. Miscellaneous Capital Receipts	0	0	0	0	0	0	0	0	0	0
3. Recoveries of Loans and Advances	83	212	691	1,644	823	631	623	1,258	98	48
4. Total Revenue and Non debt capital receipts (1+2+3)	35,082	34,558	39,358	44,757	47,959	42,495	49,936	63,961	56,896	62,281
5. Public Debt Receipts	2,241	1,696	1,906	2,880	4,765	15,365	11,193	3,251	0	142
Internal Debt (No Ways and Means Advances and Overdrafts)	0	0	0	0	0	0	0	0	0	0
Net transactions under Ways and Means Advances and Overdrafts	0	0	0	0	0	0	0	0	0	0
Loans and Advances from Government of India	2,241	1,696	1,906	2,880	4,765	15,365	11,193	3,251	0	142
6. Total Receipts in the Consolidated Fund (4+5)	37,323	36,254	41,264	47,637	52,724	57,860	61,129	67,212	56,896	62,423
7. Contingency Fund Receipts	10	0	2	95	143	79	74	52	7	50
8. Public Account Receipts	0	0	0	0	0	0	0	0	0	0
9. Total Receipts of the GNCTD (6+7+8)	37,333	36,254	41,266	47,732	52,867	57,939	61,203	67,264	56,903	62,473
Part B. Expenditure/Disbursement										
10. Revenue Expenditure	26,343	29,302	33,754	36,852	39,637	40,414	46,043	48,246	50,336	49,986

(₹ in crore)

	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Programme	24,589	27,542	31,631	34,592	38,460	39,277	44,544	47,009	49,283	41,985
Administrative	1,754	1,760	2,123	2,260	1,177	1,137	1,499	1,237	1,053	8,001
General Services (including interest payments)	6,427	6,590	7,196	7,605	7,083	6,295	6,953	7,323	7,162	7,567
Social Services	14,818	16,579	19,602	21,663	22,145	22,693	26,294	27,177	28,182	27,973
Economic Services	4,139	5,112	5,862	5,219	6,530	8,514	9,328	9,423	9,773	8,686
Grants-in-Aid and Contribution	959	1,021	1,094	2,365	3,879	2,912	3,468	4,323	5,219	5,760
11. Capital Expenditure	4,723	3,754	3,243	3,266	5,472	4,699	8,311	8,065	6,855	3,695
Program	4,723	3,754	3,243	3,266	5,472	4,699	8,311	8,065	6,729	3,615
Administrative	0	0	0	0	0	0	0	0	126	80
General Services	377	350	228	180	389	246	374	625	469	259
Social Services	1,699	2,130	1,575	1,755	3,572	2,669	5,062	4,566	2,678	1,786
Economic Services	2,647	1,274	1,440	1,331	1,511	1,784	2,875	2,874	3,708	1,650
12. Disbursement of Loans and Advances	2,684	2,553	2,248	2,402	3,266	4,090	2,603	3,084	3,639	2,876
13. Appropriation to the Contingency Fund	0	0	0	0	0	0	0	0	0	0
14. Total Expenditure (10+11+12+13)	33,750	35,609	39,245	42,520	48,375	49,203	56,957	59,395	60,830	56,557
15. Repayments of Public Debt	1,435	1,655	1,682	3,636	2,811	3,265	4,215	4,715	4,994	4,914
Internal Debt (excluding Ways and Means Advances and Overdrafts)	0	0	0	0	0	0	0	0	0	0
Net transactions under Ways and Means Advances and Overdraft	0	0	0	0	0	0	0	0	0	0
Loans and Advances from Government of India	1,435	1,655	1,682	3,636	2,811	3,265	4,215	4,715	4,994	4,914
16. Appropriation to Contingency Fund	10	0	0	90	0	0	0	0	0	0
17. Total disbursement out of Consolidated Fund (14+15+16)	35,195	37,264	40,927	46,246	51,186	52,468	61,172	64,110	65,824	61,471
18. Contingency Fund disbursements	0	0	2	5	143	79	74	52	7	50
19. Public Account disbursements	0	0	0	0	0	0	0	0	0	0
20. Total disbursement by the GNCTD (17+18+19)	35,195	37,264	40,929	46,251	51,329	52,547	61,246	64,162	65,831	61,521
Part C. Deficits										
21. Revenue Deficit (-)/Revenue Surplus (+) (1-10)	8,656	5,044	4,913	6,261	7,499	1,450	3,270	14,457	6,462	12,247
22. Fiscal Deficit (-)/Fiscal Surplus (+) (4-14)	1,332	-1050	113	2,237	-416	-6708	-7021	4,566	-3934	5,724
23. Primary Deficit (-)/Primary Surplus (+) (22+24)	4,142	1,833	2,984	5,104	2,336	-3,834	-3,747	7,832	-840	8,390

(₹ in crore)

	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Part D. Other data										
24. Interest Payments (included in revenue expenditure)	2,810	2,883	2,871	2,867	2,752	2,874	3,274	3,266	3,094	2,666
25. Financial Assistance to local bodies etc.	8,211	8,889	10,081	10,322	10,734	12,553	13,515	15,142	17,047	16,449
26. Gross State Domestic Product (GSDP) (in lakh crore)	5.51	6.16	6.78	7.38	7.93	7.44	8.71	10.00	11.13	12.15
27. Outstanding Fiscal liabilities (year-end)	33,304	33,345	33,569	32,812	34,767	41,002	41,786	40,322	35,329	30,556
Part E: Fiscal Health Indicators *(in per cent)*										
I Resource Mobilisation										
Own Tax Revenue/GSDP	5.49	5.05	5.27	4.96	4.61	3.95	4.60	4.74	4.82	4.89
Own Non-Tax Revenue/GSDP	0.09	0.06	0.11	0.09	0.14	0.13	0.09	0.06	0.09	0.07
Own Revenue/ GSDP	5.58	5.12	5.38	5.05	4.75	4.09	4.69	4.80	4.92	4.97
Own Revenue/ Total Expenditure	91.08	88.52	92.96	87.65	77.86	61.80	71.71	80.72	89.93	106.74
II Expenditure Management										
Total Expenditure/GSDP	6.13	5.78	5.79	5.76	6.10	6.61	6.54	5.94	5.47	4.65
Total Expenditure/Revenue Receipts	96.43	103.67	101.49	98.62	102.63	117.53	115.50	94.72	107.10	90.88
Revenue Expenditure/Total Expenditure	78.05	82.29	86.01	86.67	81.94	82.14	80.84	81.23	82.75	88.38
Expenditure on Social and Economic Services/Total Expenditure	69.04	70.47	72.57	70.48	69.78	72.48	76.48	74.15	72.89	70.89
Capital Expenditure/Total Expenditure	14.00	10.54	8.26	7.68	11.31	9.55	14.59	13.58	11.27	6.53
Capital Expenditure/ GSDP	0.86	0.61	0.48	0.44	0.69	0.63	0.95	0.81	0.62	0.30
III Management of Fiscal Imbalances										
Revenue Surplus/GSDP	1.57	0.82	0.72	0.85	0.95	0.19	0.38	1.45	0.58	1.01
Fiscal Deficit (Surplus)/GSDP	0.24	-0.17	0.02	0.30	-0.05	-0.90	-0.81	0.46	-0.35	0.47
Primary Deficit (Surplus) /GSDP	0.75	0.30	0.44	0.69	0.29	-0.52	-0.43	0.78	-0.08	0.69
IV Debt Sustainability										
Outstanding Liabilities/GSDP	6.05	5.41	4.95	4.44	4.38	5.51	4.80	4.03	3.17	2.51
Interest Payments/Revenue Receipts	8.03	8.39	7.42	6.65	5.84	6.87	6.64	5.21	5.45	4.28

APPENDIX–1.2
(Refer Paragraphs 1.1.4, 1.2.3.1, 1.2.3.2)
Abstract of receipts and disbursements for the year 2024-25

(₹ in crore)

2023-24	Receipts	2024-25	2023-24	Disbursements	2024-25		
					Administrative	Programme	Total
Section A: Revenue							
56,797.79	**I. Revenue Receipts**	**62,232.85**	**50,335.48**	**I. Revenue Expenditure-**	**7,944.58**	**42,041.23**	**49,985.81**
53,680.79	**Tax Revenue**	**59,458.03**	**7,161.88**	**General Services**	**7,566.80**	**0**	**7,566.80**
1,023.86	**Non-Tax Revenue**	**910.80**	**28,181.98**	**Social Services-**	**243.60**	**27,729.39**	**27,972.99**
2,093.14	**Non-Plan Grants**	**1,864.02**	13,958.99	Education, Sports, Art and Culture	49.97	14,577.68	14,627.65
955.34	Grants for Centrally Sponsored Scheme	1486.02	6,680.22	Health and Family Welfare	29.95	6,889.94	6,919.89
1,137.80	Other Transfer/Grants to States	378.00	3,301.64	Water Supply, Sanitation, Housing and Urban Development	1.77	2291.88	2293.65
			31.58	Information and Broadcasting	21.81	1.46	23.27
			83.83	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	-0.28	131.54	131.26
			168.91	Labour and Labour Welfare	43.46	132.52	175.98
			3,942.08	Social Welfare and Nutrition	83.62	3,703.52	3,787.14
			14.73	**Others**	13.30	0.85	14.15
			9,772.43	**Economic Services-**	134.18	8,551.89	8,686.07
			161.65	Agriculture and Allied Activities	30.62	124.48	155.10
			15.25	Rural Development	0	14.00	14.00
			252.16	Irrigation and Flood Control	29.03	214.32	243.35
			3,271.51	Energy	0	3,638.08	3,638.08
			30.37	Industry and Minerals	17.46	10.66	28.12
			5,744.73	Transport	0.50	4,325.60	4,326.10
			65.54	Science, Technology and Environment	0	31.88	31.88
			231.22	General Economic Services	56.57	192.87	249.44

(₹ in crore)

2023-24	Receipts	2024-25	2023-24	Disbursements	2024-25		
					Administrative	Programme	Total
			5,219.19	**Grants-in-aid and Contributions-**	0	5,759.95	5,759.95
			6,462.31	**II. Revenue Surplus carried over**			**12,247.04**
Section B : Capital							
14,450.47	**III. Opening balance**	**5,522.64**	**6,855.41**	**IV. Capital Outlay-**	**79.53**	**3,615.31**	**3,694.84**
0	**IV. Miscellaneous Capital Receipts**	**0**	**469.34**	**General Services-**	**72.11**	**186.66**	**258.77**
98.25	**V. Recoveries of Loans and Advances-**	**47.97**	**2,678.47**	**Social Services-**	**3.13**	**1,782.92**	**1,786.05**
47.27	From Power Projects	47.27	722.35	Education, Sports, Art and Culture	0	282.44	282.44
0.64	From Government Servants	0.48	875.05	Health and Family	0.07	405.71	405.78
50.34	From Others	0.22	997.57	Welfare Water Supply, Sanitation, Housing and Urban Development	0	1,001.87	1,001.87
6,462.31	**VI. Revenue Surplus brought down**	**12,247.04**	0.11	Information and Broadcasting	0.09	0	0.09
0	**VII. Public Debt Receipts-**	142.00	38.05	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	0	36.71	36.71
0	under Overdraft	0	26.55	Social Welfare and Nutrition	2.97	38.35	41.32
0	Loans and Advances from Central Government	142.00	18.79	Others	0	17.84	17.84
0	**VIII. Appropriation to Contingency Fund**	**0**	**3,707.61**	**Economic Services-**	**4.29**	**1,645.73**	**1,650.02**
7.23	**IX. Amount transferred to Contingency Fund**	**49.61**	79.94	Agriculture and Allied Activities	0.24	101.07	101.31
			152.72	Rural Development	0.01	156.99	157.00
			83.05	Irrigation and Flood Control	0	87.51	87.51
			0	Energy	0	0	0
			0.19	Industry and Minerals	0.12	0	0.12
			3,384.61	Transport	0	1,298.90	1,298.90

(₹ in crore)

2023-24	Receipts	2024-25	2023-24	Disbursements	2024-25		
					Administrative	Programme	Total
			0.69	Scientific and Environmental Research	0	0.34	0.34
			6.41	General Economic Services	3.92	0.92	4.84
			3,639.28	**V. Loans and Advances disbursed-**	**0.53**	**2,875.51**	**2,876.04**
				For Power Projects	0	0	0
			0.34	To Government Servants	0.53	0	0.53
			3,638.94	To Others	0	2,875.51	2,875.51
			4,993.69	**VI. Repayment of Public Debt-**	**0**	**4,914.32**	**4,914.32**
			4,993.69	Repayment of Loans and Advances to Central Government	0	4,914.32	4,914.32
			0	**VIII. Appropriation to Contingency Fund**	**0**	**0**	**0**
			7.23	**IX. Expenditure from Contingency Fund**	**0**	**49.61**	**49.61**
			5522.64	**X. Closing balance to be merged with the closing cash balance of Government of India**	**0**	**6,474.45**	**6,474.45**
21,018.26	**Total**	**18,009.26**	**21,018.26**	**Total**	**80.06**	**17,929.20**	**18,009.26**

APPENDIX – 1.3

(Refer Paragraph 1.1.5)

Summarised financial position of the Government of NCT of Delhi as on 31 March 2025

(₹ in crore)

As on 31 March 2024			As on 31 March 2025
Liabilities			
0	**Internal Debt**		0
47,387	**Loans and Advances from Central Government**		**42,614**
18,724	Non-Plan Loans	16,038	
28,663	Loans for State/UTs with Legislature Schemes	26,576	
100	**Contingency Fund**		**100**
-	**Miscellaneous Capital Receipts**		-
1,588	**Balance of capital outlay adopted from CGA during 1994-95**		**1,588**
3,356	**Balance of loans and advances adopted from CGA during 1994-95**		**3,356**
1,29,128	**Cumulative excess of receipts over expenditure**		**1,41,375**
1,81,559	**Total**		**1,89,033**
Assets			
98,215	**Gross Capital Outlay on Fixed Assets**		**1,01,910**
21,437	Investments in shares of Companies, Corporations *etc*.	21,810	
76,778	Other Capital Outlay	80,100	
77,821	**Loans and Advances**		**80,649**
8,658	Loans for Power Projects	8,610	
47,968	Other Development Loans	49,089	
21,195	Loans to Government servants and Miscellaneous loans	22,950	
5,523	**Closing balance merged with closing cash balance of Government of India**		**6,474**
1,81,559	**Total**		**1,89,033**

APPENDIX – 2.1
(Refer Paragraph 2.5.2)
Cases where supplementary provision (₹ 2 crore or more in each case) proved unnecessary

(₹ in crore)

Sl. No.	Number and Name of Grant	Original Provision	Supplementary Provision	Total Budget	Actual Expenditure	Savings out of Original provision
Revenue (Voted)						
1	03- Administration of Justice	2,280.41	105.59	2,386.00	1,884.97	501.03
2	05- Home	1,100.42	54.35	1,154.77	1,035.47	119.30
3	06- Education	16,056.41	77.85	16,134.26	14,773.06	1,361.20
4	07- Medical and Public Health	7,630.88	155.53	7,786.41	6,772.29	1,014.12
5	08- Social Welfare	11,186.08	396.69	11,582.77	7,722.94	3,859.83
6	10- Development	3,916.87	621.85	4,538.72	3,811.04	727.68
Total		**42,171.07**	**1,411.86**	**43,582.93**	**35,999.77**	**7,583.16**
Revenue Charged						
7	03- Administration of Justice	599.42	17.42	616.84	580.60	36.24
Total		**599.42**	**17.42**	**616.84**	**580.60**	**36.24**
Capital (Voted)						
8	04- Finance	78.25	7.56	85.81	35.63	50.18
9	05- Home	140.64	8.77	149.41	53.97	95.44
10	06- Education	101.47	72.08	173.55	50.31	123.24
11	07- Medical and Public Health	257.28	143.81	401.09	112.17	288.92
12	11- Urban Development and Public Works	7,413.66	1,048.66	8,462.32	4,810.81	3,651.51
Total		**7,991.30**	**1,280.88**	**9,272.18**	**5,062.89**	**4,209.29**
Grand Total		**50,761.79**	**2,710.16**	**53,471.95**	**41,643.26**	**11,828.69**

Source: Appropriation Accounts for FY 2024-25

APPENDIX – 2.2
(Refer Paragraph 2.5.3)
Unnecessary re-appropriation (₹ 2 crore or more in each case) of funds during FY 2024-25

(₹ in crore)

Sl. No.	Number and Name of Grant	Head of Account	Original Grant	Supple-mentary Grant	Re-appropria-tion	Total	Expendi-ture	Savings (-)/ Excess (+)
Revenue (Voted)								
1	**Grant No. 06-Education**	2202.01.113.98 Samgra Shiksha (State Share)	132.00	0.02	54.98	187.00	100.62	86.38
2		2202.02.106.89 Free Supply of Text Books	120.00	0.01	16.99	137.00	78.43	58.57
3		2202.02.113.98 Samgra Shiksha (State Share)	28.65	0.02	22.33	51.00	18.27	32.73
4		2202.02.113.97 Samgra Shiksha (Centrally Sponsored Scheme)	65.00	0.01	11.49	76.50	47.70	28.80
5		2202.03.102.89 Grant-in-aid to University of National Law School at New Delhi	44.00	0.02	31.85	75.87	40.87	35.00
6	**Grant No. 07- Medical and Public Health**	2210.01.800.41 Delhi State Health Mission (State Share)	106.66	48.24	44.65	199.55	154.80	44.75
7		2210.01.110.87 G.B. Pant Hospital	447.67	0.02	11.44	459.13	434.05	25.08
8	**Grant No. 08- Social Welfare**	2235.02.103.06 Mahila Samridhi Yojana (Sub Head)	0.00	0.01	49.99	50.00	0.00	50.00
9	**Grant No. 09-Industries**	3456.00.102.85 Assistance to State Agencies for Inter-State Movement of Foodgrains and FPS Dealers Margin Under NFSA (State Share)	36.00	0.00	4.00	40.00	0.00	40.00
10	**Grant No. 10-Development**	3604.00.102.97 Grant-in-aid to Municipal Corporation of Delhi in lieu of shares in taxes	2,210.00	480.01	6.99	2,697.00	2,652.38	44.62
11	**Grant No. 11- Urban Development and Public Works**	2215.01.191.98 Grants in aid to Delhi Jal Board for providing potable water supply in unauthorised colonies	160.00	0.02	17.98	178.00	98.69	79.31
12		2216.05.053.97 Maintenance & Repairs	80.35	0.01	9.61	89.97	66.74	23.23
13		3054.04.105.97 District Roads	325.00	0.03	48.64	373.67	322.16	51.51
	Total		**3,755.33**	**528.42**	**330.94**	**4,614.69**	**4,014.71**	**599.98**

(₹ in crore)

Sl. No.	Number and Name of Grant	Head of Account	Original Grant	Supple-mentary Grant	Re-appropria-tion	Total	Expendi-ture	Savings (-)/ Excess (+)
Capital (Voted)								
14	**Grant No. 07- Medical and Public Health**	4210.01.103.96 PM Ayushman Bharat Health Infrastructure Mission (PM-ABHIM)(CSS)	0.00	143.68	6.32	150.00	0.00	150.00
15		4210.01.103.95 PM Ayushman Bharat Health Infrastructure Mission (PM-ABHIM)(State Share)	0.00	0.01	99.99	100.00	0.00	100.00
16	**Grant No. 11- Urban Development and Public Works**	7615.00.200.75 Loans to Delhi Jal Board for Ways & Means Support	800.00	1,048.15	451.85	2,300.00	1,704.26	595.74
	Total		**800.00**	**1,191.84**	**558.16**	**2,550.00**	**1,704.26**	**845.74**
	Grand Total		**4,555.33**	**1,720.26**	**889.10**	**7,164.69**	**5,718.97**	**1,445.72**

APPENDIX - 2.3

(Refer Paragraph 2.5.3)

Injudicious re-appropriation of funds in 'Grant No. 11- Urban Development and Public Works'

(₹ in crore)

Sl. No.	Head of Account	Original Budget	Supple-mentary	Re-appropria-tion	Total Provision	Actual Expendi-ture	Savings out of total provision
2022-23							
Revenue (Voted)							
1	2215.01.191.98-Grant-in-aid to Delhi Jal Board for providing potable water supply in unauthorised colonies	275.00	0.02	55.65	330.67	273.11	57.56
2	2217.05.191.96-Grants in Aid to NDMC for Smart City (CSS)	50.00	0.01	47.99	98.00	49.00	49.00
3	2217.05.191.95-Grants in Aid to MCDs/NDMC for AMRUT (CSS)	40.00	0.01	114.99	155.00	0.00	155.00
4	2217.80.191.04.95-Urban Development Department for capacity Building and A & OE (CSS)	2.70	0.00	2.30	5.00	0.00	5.00
5	2810.00.105.98-Generation Based Insensitive Scheme for Solar Energy	5.00	0.01	3.59	8.60	0.00	8.60
Capital (Voted)							
6	4210.01.110.65-Remodelling of Existing Hospitals	500	0.01	27.99	528	466.95	61.05
	Total	**872.70**	**0.06**	**252.51**	**1125.27**	**789.06**	**336.21**
2023-24							
Revenue (Voted)							
7	2215.01.102.97.98-Grants in Aid to Delhi Jal Board for Rural Water Supply Programme	5.00	0.01	11.99	17.00	4.79	12.21
8	2215.01.191.98-Grants in Aid to Delhi Jal Board for Providing Potable Water Supply in Unauthorised Colonies	240.00	0.02	66.52	306.54	151.79	154.75
9	2215.01.191.70-Grants in Aid to Delhi Jal Board for Water in Resettlement Colonies	10.00	0.02	8.98	19.00	7.16	11.84
10	2215.02.191.87-Grants in Aid to Delhi Jal Board for Sewage in Rural Villages	4.00	0.01	4.99	9.00	3.00	6.00
11	2217.05.800.88-Provision of Essential Services in Unauthorised Colonies	2.00	0.00	4.52	6.52	0.02	6.50
12	3475.00.108.94-Deen Dayal Antodaya Yojana/National Urban Livelihood Mission (Centrally Sponsored Scheme)	5.37	0.01	2.68	8.06	0.00	8.06

(₹ in crore)

Sl. No.	Head of Account	Original Budget	Supple-mentary	Re-appropria-tion	Total Provision	Actual Expendi-ture	Savings out of total provision
13	2810.00.105.98-Generation Based Incentive Scheme for Solar Energy	5.00	0.01	9.13	14.14	1.17	12.97
Capital (Voted)							
14	6215.01.191.78-Loan to Delhi Jal Board for Improvement of Existing Water Works	250.00	0.01	6.99	257.00	185.62	71.38
15	6215.01.191.76-Loan to Delhi Jal Board for Metering and Leak Management	30.00	0.01	30.99	61.00	24.62	36.38
16	6215.01.191.75-Loan to Delhi Jal Board for Rainy Wells & Tube Wells in Urban Areas	100.00	0.01	26.99	127.00	61.94	65.06
17	6215.01.191.74-Loan to Delhi Jal Board for Staff Quarters & Office Accommodation	20.00	0.02	9.98	30.00	13.00	17.01
18	6215.02.191.86-Loan to Delhi Jal Board for JNNURM Project	25.00	0.01	9.99	35.00	6.38	28.62
19	6215.02.191.85-Loans to Delhi Jal Board for Rehabilitation of Sewerage Under Yamuna Action Plan-III (State Share)	250.00	0.01	124.99	375.00	250.00	125.00
20	6215.02.191.84-Loan to Delhi Jal Board for Trunk Peripheral Sewer and Gravity Duct	150.00	0.01	14.99	165.00	95.16	69.84
21	4059.80.051.76-Installation of Pole for National Flag	1.00	0.01	2.99	4.00	0.00	4.00
22	5054.04.101.92-Construction of Elevated Corridor Barapulla Nallah Ph-III	100.00	0.01	21.99	122.00	95.92	26.08
Total		**1197.37**	**0.18**	**358.71**	**1556.26**	**900.57**	**655.70**
2024-25							
Revenue (Voted)							
23	2215.01.191.98-Grants in Aid to Delhi Jal Board for Providing Potable Water Supply in Unauthorised Colonies	160.00	0.02	17.98	178.00	98.69	79.31
24	2215.01.191.66-Grants In Aid to Delhi Jal Board for Water Quality Control	0.00	0.01	5.99	6.00	0.00	6.00
25	2215.02.106.99-Grants in Aid to Delhi Jal Board for Use of Treated Effluent	4.99	0.01	12.00	17.00	3.01	13.99
26	2217.05.191.91-UD Department for Capacity Building and A&OE in AMRUT 2.0 (CSS) (Sub Head)	0.00	0.01	2.49	2.50	0.00	2.50
27	2216.05.053.97-Maintenance & Repairs (Sub Head)	80.35	0.01	9.61	89.97	66.74	23.23
28	3054.04.105.97-District Roads	325.00	0.03	48.64	373.67	322.16	51.51

(₹ in crore)

Sl. No.	Head of Account	Original Budget	Supple-mentary	Re-appropria-tion	Total Provision	Actual Expendi-ture	Savings out of total provision
Capital (Voted)							
29	6215.01.191.85-Loan To Delhi Jal Board for Water Supply In Urban Villages	6.00	0.01	3.99	10.00	5.87	4.13
30	7615.00.200.75-Loans to Delhi Jal Board for Ways & Means Support	800.00	1048.15	451.85	2300.00	1704.26	595.74
31	5054.04.101.89-Construction of Half Underpass on Orr at Gopalpur Red Light - Jagatpur Bridge	0.00	0.01	3.99	4.00	0.00	4.00
	Total	**1376.34**	**1048.26**	**556.54**	**2981.14**	**2200.73**	**780.41**

APPENDIX – 2.4

(Refer Paragraph 2.5.4)

Grants having large savings, after surrender (exceeding ₹ 100 crore), during FY 2024-25

(₹ in crore)

Sl. No.	Name and No. of the Grant	Total Grant	Expenditure	Savings out of Total Grant	Surrender	Savings (after surrender)
Revenue (Voted)						
1	03- Administration of Justice	2,386.00	1,884.97	501.03	275.22	225.81
2	06- Education	16,134.26	14,773.06	1,361.20	469.33	891.87
3	07- Medical and Public Health	7,786.41	6,772.29	1,014.12	354.52	659.60
4	08- Social Welfare	11,582.77	7,722.94	3,859.83	2,901.81	958.02
5	10- Development	4,538.72	3,811.04	727.68	296.14	431.54
6	11- Urban Development and Public Works	14,128.42	10,364.82	3,763.60	2,859.90	903.70
Total		**56,556.58**	**45,329.12**	**11,227.46**	**7,156.92**	**4,070.54**
Capital (Voted)						
7	08- Social Welfare	2,767.77	1,055.23	1,712.54	555.31	1,157.23
8	11- Urban Development and Public Works	8,462.32	4,810.81	3,651.51	2,130.46	1,521.05
Total		**11,230.09**	**5,866.04**	**5,364.05**	**2,685.77**	**2,678.28**
Grand Total		**67,786.67**	**51,195.16**	**16,591.51**	**9,842.69**	**6,748.82**

Source: Appropriation Accounts for FY 2024-25

APPENDIX – 2.5
(Refer Paragraph 2.5.4)
Grants having persistent savings (exceeding ₹ 100 crore) during FY 2020-21 to FY 2024-25

(₹ in crore)

S. No.	Grant no./ Name of Department	Savings				
		2020-21	2021-22	2022-23	2023-24	2024-25
Revenue (Voted)						
1	02- General Administration	471.81	437.66	417.19	912.64	414.09
2	03- Administration of Justice	163.73	396.27	223.92	384.45	501.03
3	06- Education	3526.60	2770.99	1120.12	1300.01	1361.20
4	08- Social Welfare	1026.88	968.70	1436.46	1037.86	3859.83
5	11- Urban Development and Public Works	560.67	1095.4	1885.89	1959.11	3763.60
Capital (Voted)						
6	07- Medical and Public Health	166.86	156.37	2073.70	126.26	288.92
7	10- Development	828.03	574.62	887.02	269.94	687.23
8	11- Urban Development and Public Works	2253.05	887.76	3455.59	5146.43	3651.51

Source: Appropriation Accounts for FY 2024-25

APPENDIX – 2.6

(Refer Paragraph 2.5.4)

Grant-wise percentage of utilisation of budget and savings, during FY 2024-25

(₹ in crore)

Sl. No.	Number and Name of Grant	Total Budget	Total Expenditure	Savings	Percentage of Utilisation	Range of Utilisation (*per cent*)
1	14- Appropriation to Contingency Fund	0.00	0.00	0.00	0	up to 50
2	01- Legislative Assembly	80.52	26.06	54.46	32	
3	02- General Administration	650.99	222.67	428.32	34	
4	12- Loans	1.30	0.54	0.76	41	
	Total	**732.81**	**249.27**	**483.54**		
5	08- Social Welfare	14355.38	8780.94	5574.44	61	51 to 75
6	09- Industries	376.27	250.92	125.35	67	
7	04- Finance	417.91	278.72	139.19	67	
8	11- Urban Development and public works	22622.05	15206.87	7415.18	67	
9	10- Development	5578.20	4161.47	1416.73	75	
	Total	**43349.81**	**28678.92**	**14670.89**		
10	03- Administration of Justice	3300.64	2587.07	713.57	78	76 to 90
11	13- Pensions GNCT	5.00	4.10	0.90	82	
12	05- Home	1305.15	1089.96	215.19	84	
13	07- Medical and Public Health	8197.11	6885.34	1311.77	84	
	Total	**12807.90**	**10566.47**	**2241.43**		
14	06- Education	16327.87	14836.13	1491.74	91	91 to 100
15	15- Public Debt	7580.42	7580.40	0.02	100	
	Total	**23908.29**	**22416.53**	**1491.76**		
	Grand Total	**80798.81**	**61911.19**	**18887.62**		

Source: Appropriation Accounts for FY 2024-25

APPENDIX - 2.7
(Refer Paragraph 2.5.4)
Savings not surrendered

(₹ in crore)

Sl. No.	Number and Name of Grant	Original Budget	Supplementary Budget	Total Provision	Actual Expenditure	Savings	Surrender during the year	Amount not surrendered
Revenue (Voted)								
1	02- General Administration	609.36	0.03	609.39	195.30	414.09	363.99	50.10
2	03- Administration of Justice	2280.41	105.59	2386.00	1884.97	501.03	275.22	225.81
3	04- Finance	331.90	0.09	331.99	243.07	88.92	49.09	39.83
4	05- Home	1100.42	54.35	1154.77	1035.47	119.30	48.95	70.35
5	06- Education	16056.41	77.85	16134.25	14773.06	1361.19	469.33	891.86
6	07- Medical and Public Health	7630.88	155.53	7786.41	6772.29	1014.12	354.52	659.60
7	08- Social Welfare	11186.08	396.69	11582.77	7722.94	3859.83	2901.81	958.02
8	09- Industries	360.70	0.03	360.73	249.65	111.08	29.36	81.72
9	10- Development	3916.87	621.85	4538.72	3811.04	727.68	296.14	431.54
10	11- Urban Development and public works	14128.10	0.32	14128.42	10364.82	3763.60	2859.90	903.70
	Total	**57601.13**	**1412.33**	**59013.45**	**47052.61**	**11960.84**	**7648.31**	**4312.53**
Revenue (Charged)								
11	03- Administration of Justice	599.42	17.42	616.84	580.60	36.24	0.13	36.11
	Total	**599.42**	**17.42**	**616.84**	**580.60**	**36.24**	**0.13**	**36.11**
Capital (Voted)								
12	03- Administration of Justice	271.50	0.25	271.75	113.15	158.60	141.90	16.70
13	04- Finance	78.25	7.56	85.81	35.63	50.18	0.03	50.15
14	05- Home	140.64	8.77	149.41	53.97	95.44	49.26	46.18
15	06- Education	101.47	72.08	173.55	50.31	123.24	29.57	93.67
16	07- Medical and Public Health	257.29	143.81	401.10	112.17	288.93	0.04	288.89
17	08- Social Welfare	792.96	1974.81	2767.77	1055.23	1712.54	555.31	1157.23
18	10- Development	1033.19	0.28	1033.47	346.23	687.24	636.98	50.26
19	11- Urban Development and Public Works	7413.66	1048.66	8462.32	4810.81	3651.51	2130.46	1521.05
	Total	**10088.96**	**3256.22**	**13345.18**	**6577.50**	**6767.68**	**3543.55**	**3224.13**
Capital (Charged)								
20	03- Administration of Justice	24.21	1.84	26.05	8.35	17.70	0.02	17.68
	Total	**24.21**	**1.84**	**26.05**	**8.35**	**17.70**	**0.02**	**17.68**
	Grand Total	**68313.72**	**4687.81**	**73001.52**	**54219.06**	**18782.46**	**11192.01**	**7590.45**

APPENDIX – 2.8

(Refer Paragraph 2.5.4)

Persistent savings (exceeding ₹ 10 crore) in various heads under 'Grant No. 11-Urban Development and Public Works' during FY 2022-23 to FY 2024-25

(₹ in crore)

Head	2022-23		2023-24		2024-25	
	Savings	*per cent*	Savings	*per cent*	Savings	*per cent*
2215.01.191.98-Grant-in-aid to Delhi Jal Board for providing potable water supply in unauthorised colonies	57.56	17.41	154.75	50.48	79.31	44.56
2215.01.191.64-Grants in Aid to Delhi Jal Board for IT/ Capacity Building	15.25	50.82	11.21	62.28	11.33	75.53
2215.01.800.93-Subsidy to Consumers through Delhi Jal Board	133.59	22.27	136.86	22.81	14.67	2.93
2217.05.191.94-Grants in Aid to MCDs/ NDMC for AMRUT 2.0 (CSS)	241.69	53.24	438.24	100.00	73.75	50.86
4217.60.050.95-Development of unauthorised Colonies	124.18	10.37	208.23	26.03	59.31	8.47
4217.60.051.97-Strengthening and Augmentation of infrastructure i.e. Roads, Streets, Localities, Street Lights etc. in each Assembly Constituency	58.31	25.92	56.86	32.31	13.50	5.62
7615.00.200.81-Loan to Delhi Urban Shelter Improvement Board (DUSIB) for Ways & Mean support	94.95	47.10	100.00	50.00	50.00	50.00

APPENDIX – 2.9
(Refer Paragraph 2.5.5)
Policy initiatives with no expenditure

(₹ in crore)

S. No.	Grant No. and Name of the Department	Head of Account	Name of the scheme	Budget provision	Revised provision	Expenditure
Revenue (Voted)						
1	03- Administration of Justice	2014.00.103.98	Setting up of special courts for trial of criminal cases related to MPs and MLAs to deal with	2.60	2.60	Nil
2	05- Home	2055.00.116.96	DNA Test Lab-Nirbhaya Fund (Centrally Sponsored Scheme)	0.01	2.00	Nil
3	06- Education	2202.02.101.97	Grant-in-Aid to Delhi Board of Secondary Education	7.00	3.00	Nil
4	06- Education	2202.02.109.53	Grant-in-Aid to School of Specialised Excellence	42.00	40.02	Nil
5	06- Education	2202.80.107.82	Welfare of Educationally Backward Minority Students	22.54	20.00	Nil
6	06- Education	2204.00.102.66	Self Defence for Girls Students in Schools	2.00	2.00	Nil
7	06- Education	2204.00.103.77	Mission Excellence - Financial Assistance to Sports Persons	7.00	2.00	Nil
8	06- Education	2203.00.112.51	Grant-in-Aid to Delhi Technological University	41.00	39.00	Nil
9	06- Education	2203.00.112.44	Setting Up of Incubation Center in University/Colleges	1.11	4.51	Nil
10	06- Education	2230.03.101.91	Pradhan Mantri Kaushal Vikas Yojna (Centrally Sponsored Scheme)	9.00	9.00	Nil
11	07- Medical and Public Health	2210.01.200.68	Grant in Aid to IHBAS under the National Tertiary Care Scheme (NTCS) for Centre of Excellence of National Mental Health Programme (NHMP)(CSS)	0.02	10.00	Nil
12	07- Medical and Public Health	2210.06.113.97	Awareness Campaign Vector Borne Diseases and Other Health Issues	5.00	2.00	Nil
13	07- Medical and Public Health	2211.00.102.75	Grants for Expenditure on Post-Partum Units In Hospital	5.00	2.09	Nil
14	08- Social Welfare	2235.02.200.72	National Action Plan for Drug Demand Reduction (NAPDDR) (CSS) (Central Share)	0.03	3.17	Nil
15	08- Social Welfare	2235.02.103.14	Delhi State Mission (Suryodaya)	3.10	3.00	Nil
16	08- Social Welfare	2235.02.103.06	Mahila Samridhi Yojana (Sub Head)	0.01	50.00	Nil
17	08- Social Welfare	3055.00.190.90	Grants in Aid to DTIDC For Implementation of Delhi Electric Vehicle Policy	30.01	20.00	Nil
18	09- Industries	2851.00.001.96	Ease of Doing Business	4.00	2.28	Nil
19	09- Industries	3456.00.102.85	Assistance to State Agencies for Inter-State Movement of Food grains and FPS Dealers Margin Under NFSA (State Share)	36.00	40.00	Nil
20	09- Industries	3456.00.103.93	Provision for Market Intervention to Check the Rising Price of Essential Commodity	5.00	5.00	Nil

(₹ in crore)

S. No.	Grant No. and Name of the Department	Head of Account	Name of the scheme	Budget provision	Revised provision	Expenditure
21	10- Development	3435.04.103.86	Grants in Aid to DPCC for Smoke Towers	3.00	3.00	Nil
		Total		**225.49**	**264.84**	**Nil**
Revenue Charged						
22	08- Social Welfare	2235.02.001.92	Security-Internal & External and Augmentation of Sanitation (SWD)	2.50	2.00	Nil
		Total		**2.50**	**2.00**	**Nil**
Capital (Voted)						
23	06- Education	4202.01.202.82	Purchase of Duel Desk and Other Furniture's in Govt Schools	0.01	10.00	Nil
24	06- Education	4250.00.201.76	Renovation and Up gradation of ITIS (Sub Head)	10.00	4.00	Nil
25	06- Education	4202.01.203.91	Establishment of Sports University	5.01	10.00	Nil
26	07- Medical and Public Health	4210.01.103.96	PM Ayushman Bharat Health Infrastructure Mission (PM-ABHIM)(CSS)	143.68	150.00	Nil
27	07- Medical and Public Health	4210.01.103.95	PM Ayushman Bharat Health Infrastructure Mission (PM-ABHIM)(State Share)	0.01	100.00	Nil
28	07- Medical and Public Health	4210.01.110.98	Hospitals & Dispensary Buildings	100.51	10.21	Nil
29	08- Social Welfare	7055.00.190.89	Subordinate Debt to DMRC for Repayment To JICA Loan (Sub Head)	0.01	951.00	Nil
30	10- Development	4711.03.052.98	Maintenance	0.01	2.00	Nil
31	10- Development	4059.01.051.81	Dy. Commissioner Office	0.02	2.80	Nil
32	10- Development	4070.00.001.41	Strengthening of DDMA Including Command Control Centre (CCC) HR & Training (Sub Head)	0.02	11.00	Nil
		Total		**259.23**	**1,251.01**	**Nil**
		Grand Total		**487.22**	**1,517.85**	**Nil**

APPENDIX – 2.10
(Refer Paragraph 2.5.5)
Policy initiatives with full budget amount withdrawn in revised outlay

(₹ in crore)

Sl. No.	Grant No.	Head	Scheme Name	Approved outlay	Revised outlay
Revenue (Voted)					
1	02- General Administration	2055.00.11.994	GIA to Delhi Police for implementation of safe city project-4077 for safety of women by Delhi police (Nirbhaya Fund) (CSS)	241.95	Nil
2	02- General Administration	2220.60.101.96	Collaboration with media network	18.70	Nil
3	02- General Administration	2220.60.101.94	Delhi model of governance for outreach programme	12.00	Nil
4	02- General Administration	2220.60.101.91	Media campaign on women safety	5.10	Nil
5	06- Education	2202.02.109.56	Desh Bhakti Pathyakrama	2.00	Nil
6	06- Education	2202.02.109.48	Introduction of foreign languages in RPVVS & SOSES	2.00	Nil
7	06- Education	2202.80.001.86	Other misc. scheme	4.23	Nil
8	06- Education	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 (sub head)	2.00	Nil
9	06- Education	2230.03.101.92	Skill strengthening for industrial value enhancement (strive) (centrally sponsored scheme)	2.33	Nil
10	06- Education	2205.00.103.95	GIA to trust/ NGO/foundation/ institutions for conservation restoration & development works of monuments of GNCTD (sub head)	10.00	Nil
11	07- Medical and Public Health	2210.01.200.71	Grant-in-Aid for operational cost for COVID-19 vaccination for health care workers (HCWS) and front line workers (FCWS)	1.01	Nil
12	07- Medical and Public Health	2211.00.101.78	Rural Family Welfare Services Sub centre (Centrally Sponsored Scheme)	7.15	Nil
13	07- Medical and Public Health	2211.00.102.80	Urban family welfare centre (Centrally Sponsored Scheme)	90.11	Nil
14	07- Medical and Public Health	2211.00.102.78	Revamping of Urban Family Welfare Centres (Centrally Sponsored Scheme)	26.27	Nil
15	08- Social Welfare	2235.02.102.36	Incentivised Anganwadi Upgradation Scheme	25.00	Nil
16	08- Social Welfare	2235.02.103.10	Grant-in-aid to SCERT for training of Anganwadi workers & helpers (sub head)	7.00	Nil
17	08- Social Welfare	2235.02.103.09	Mukhyamantri Mahila Samman Yojana (Sub Head)	2000.00	Nil
18	08- Social Welfare	2235.02.200.76	National Action Plan for Drug Demand Reduction (NAPDDR) (Centrally Sponsored Scheme)	5.16	Nil
19	08- Social Welfare	2236.02.101.71	Additional diet under Supplementary Nutrition Programme	10.00	Nil
20	08- Social Welfare	2225.01.277.42	Chief Minister junior scholarship scheme for students upto middle classes	5.00	Nil

(₹ in crore)

Sl. No.	Grant No.	Head	Scheme Name	Approved outlay	Revised outlay
21	08- Social Welfare	2041.00.800.72	Subsidies (GPS tracking charges and sim card cost in auto rickshaws)	5.00	Nil
22	08- Social Welfare	2041.00.800.71	Subsidies (GPS tracking charges and sim card cost in light motor vehicles)	5.00	Nil
23	08- Social Welfare	3055.00.001.84	National Common Mobility Card (NCMC)in cluster buses (Sub Head)	6.99	Nil
24	08- Social Welfare	3055.00.190.91	Deployment of marshal in cluster buses	40.00	Nil
25	08- Social Welfare	3055.00.190.88	Subsidy for electrical vehicles for 579 e buses (sub head)	210.00	Nil
26	08- Social Welfare	3452.01.190.98	Grants in aid to Delhi institute of hotel management & catering technology	2.62	Nil
27	09- Industries	2852.80.104.94	Grant-in-aid to DSIIDDC for regeneration of non-conforming industrial area	5.00	Nil
28	09- Industries	3456.00.001.94	Campaign for door step delivery of ration	5.00	Nil
29	10- Development	2053.00.093.83	Mukhyamantari Teerth Yatra	80.00	Nil
30	10- Development	3435.04.103.83	Grants in aid to DSIIDC for e-waste eco park	15.24	Nil
Total				**2851.86**	
Capital (Voted)					
31	03- Administration of Justice	4059.60.052.97	Setting up of hybrid hearing at district courts (Sub Head)	100.00	Nil
32	06- Education	4250.00.201.84	Skill Strengthening for Industrial Value Enhancement (STRIVE) (Centrally Sponsored Scheme)	5.47	Nil
33	09- Industries	4851.00.102.71	Micro & Small Enterprises Cluster Development Program (MSE CDP) Construction Of Common Facility Centre (CFCs) (State Share) (Sub Head)	2.00	Nil
34	10- Development	4403.00.101.92	Construction OF Veterinary College	2.00	Nil
Total				**109.47**	Nil
Grant Total				**2,961.33**	Nil

Source: Appropriation Accounts of FY 2024-25

APPENDIX – 2.11

(Refer Paragraph 2.5.5)

Policy initiatives with no expenditure of 'Grant No.11-Urban Development and Public Works'

(₹ in crore)

Sl. No.	Head and Name of the scheme	Budget provision	Revised provision	Expenditure
Revenue (Voted) 2022-23				
1	2217.05.800.85- Market Development Fund	1.01	2.00	NIL
2	2217.80.191.04.95- Urban Development Department for capacity Building and A & OE (CSS)	2.70	5.00	NIL
3	3475.00.108.94- Deen Dayal Antodaya Yojana/ National Urban Livelihood Mission (CSS)	23.35	5.32	NIL
4	2810.00.105.98- Generation Based Insensitive Scheme for Solar Energy	5.01	8.60	NIL
Capital (Voted)				
5	4202.01.203.87- Construction of Delhi Teachers University	50.00	15.00	NIL
6	4801.05.800.87- Shifting of HT/LT transmission Electricity Lines	8.00	8.00	NIL
7	4810.00.101.99- Renewable Energy	10.00	10.00	NIL
Revenue (Voted) 2023-24				
1	2217.05.001.98- Renewal and Promotion of Retail Markets	50.00	5.00	NIL
2	2217.05.191.94- Grants in Aid to MCDs/NDMC for AMRUT 2.0 (CSS)	1177.00	438.24	NIL
3.	2217.80.191.04.95- Urban Development department for capacity building and A& OE (CSS)	5.00	2.50	NIL
4.	2217.80.191.04.91-Urban Development department for Public Awareness and IEC Activities (CSS	5.00	2.50	NIL
5.	3475.00.108.94- Deen Dayal Antyodaya Yojana/National Urban Livelihood Mission (CSS)	5.37	8.06	NIL
Capital (Voted)				
6	6215.01.191.69- Loan to Delhi Jal Board for Chandrawal WTP (State Share)	30.00	20.00	NIL
7.	6215.01.191.70- Loan to Delhi Jal Board for Chandrawal WTP -JICA (Central Share)	200.00	200.00	NIL
8	4059.80.051.76- Installation of Pole for National Flag	1.00	4.00	NIL
9	4810.00.101.99- Renewable Energy	10.00	10.00	NIL
Revenue (Voted) 2024-25				
1	2215.01.191.66 Grants In Aid to Delhi Jal Board for Water Quality Control	0.00	6.00	NIL

(₹ in crore)

Sl. No.	Head and Name of the scheme	Budget provision	Revised provision	Expenditure
2	2217.05.191.91 UD Department for Capacity Building And A&OE In AMRUT 2.0 (CSS) (Sub Head)	0.00	2.50	NIL
3	3475.00.108.94 Deen Dayal Antodaya Yojana/National Urban Livelihood Mission (Centrally Sponsored Scheme)	5.09	2.85	NIL
4	2810.00.105.99 Assistance of Promotion of Renewable Energy And Energy Efficiency	2.00	2.00	NIL
Capital (Voted)				
5	5054.04.101.89 Construction Of Half Underpass on ORR At Gopalpur Red Light - Jagatpur Bridge	0.00	4.00	NIL
6	4810.00.101.99 Renewable Energy	10.00	2.00	NIL

Source: Appropriation Accounts of respective Financial Years

APPENDIX – 2.12
(Refer Paragraph 2.5.5)
Policy initiatives with full budget amount withdrawn in revised outlay of 'Grant No.11-Urban Development and Public Works'

(₹ in crore)

Sl. No.	Head & Scheme Name	Approved outlay	Revised outlay
Revenue Voted (2022-23)			
1.	2215.02.191.79- Subsidy to Mukhyamantri Muft Sewer Connection Yojna	23.00	NIL
Capital (Voted) (2022-23)			
2	4235.02.104.93- Construction of building at Seva Sadan Complex, Lambor	40.00	NIL
3	5054.04.101.70 Construction of ROB / RUB on Railway Crossing No. LC-12 on Khera Kalan to Khera Khurd Road	25.00	NIL
4	5054.04.337.90- New Bypass Road along Ring Road from Wazirabad to DND Flyover	5.00	NIL
5	5054.04.337.84- Integrated Transit Corridor Development & Street Network/ Light Connectivity for the corridor of Rohtak Road/ NH-10 (Jwala Heri Market Red Light to Jwalapuri Red Light)	50.00	NIL
6	5054.04.337.83- Comprehensive Scheme for Decongestion of Mukarba Chowk	5.00	NIL
7	5054.04.337.80- Mehrauli-Badarpur Corridor (Payment to DMRC)	120.00	NIL
8	4801.05.800.86- Conversion of 11KV Network from Bare Conductor to Insulated Conductor under Jagmagati Delhi Program	22.18	NIL
Revenue (Voted) (2023-24)			
1.	2215.01.101.99- Subsidy to Consumers Through New Delhi Municipal Council	2.50	NIL
2.	2217.05.800.85-Market Development Fund	2.00	NIL
Capital (Voted) (2023-24)			
3.	4217.60.051.95- Chief Minister Local Area Development	300.00	NIL
4.	7615.00.200.73-Loans to Local Bodies for Ways & Means Support	850.00	NIL
5	420201.202.89- Construction of Digital Classrooms	20.00	NIL
6	4202.01.203.88-Construction of Ambedkar University Delhi (AUD) Campus - Rohini	50.00	NIL
7	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	NIL
8	5054.04.337.80-Mehrauli-Badarpur Corridor (Payment to DMRC)	150.00	NIL
9	4801.05.800.91-Purchase of Land	30.00	NIL
10	4801.05.800.86-Conversion Of 11kv Network from Bare Conductor to Insulated Conductor Under Jagmagati Delhi Program	10.00	NIL
11	4070.00.101.99-State Election Commission	25.15	NIL
Revenue (Voted) (2024-25)			
1	2217.05.191.92 Grant In Aid to Delhi Urban Shelter Improvement Board (DUSIB) (Sub Head)	100.01	NIL
Capital (Voted) (2024-25)			
2	6215.02.191.86 Loan To Delhi Jal Board For JNNURM Project	24.00	NIL

(₹ in crore)

Sl. No.	Head & Scheme Name	Approved outlay	Revised outlay
3	5054.04.101.91 Construction of Half Flyovers	2.00	NIL
4	5054.04.101.76 Construction of flyover at Karawal Nagar, Ghonda and Brijpuri Junction of Mangal Pandey Marg including Elevated Corridor, Footpath, Road Work Including Road Signages, Electrical Works and Drainage	30.00	NIL
5	4801.05.800.91 Purchase of Land	30.01	NIL

Source: Appropriation Accounts of respective Financial Years

APPENDIX – 2.13
(Refer Paragraph 2.5.6)
Head-wise rush of Expenditure during last quarter and last month

(₹ in crore)

Sl No.	Head of Account	Budget Group	Total Budget	Total Expenditure	Expenditure incurred during the last quarter of 2024-25	Expenditure incurred in March 2025 (including Supplementary)	Percentage of total expenditure during the last quarter of 2024-25	Percentage of total expenditure during March 25
03-Administration of Justice								
1	2015.00.106.99.00.18	Voted	35.00	32.60	32.60	24.55	100.00	75.31
Total				**32.60**	**32.60**	**24.55**		
05- Home								
2	2056.00.001.99.00.28	Voted	155.00	153.34	107.83	107.66	70.33	70.21
3	4070.00.001.76.00.52	Voted	53.00	26.38	19.75	19.66	74.88	74.53
Total				**179.72**	**127.58**	**127.32**		
06- Education								
4	2202.01.103.94.00.35	Voted	90.00	90.00	58.68	58.68	65.20	65.20
5	2202.01.113.95.00.02	Voted	36.00	36.00	29.75	29.75	82.64	82.64
6	2202.01.113.97.003.1	Voted	262.00	262.00	203.58	203.58	77.70	77.70
7	2202.01.789.81.00.31	Voted	27.00	27.00	20.58	20.58	76.23	76.23
8	2202.02.113.97.00.31	Voted	46.50	43.05	36.64	36.64	85.12	85.12
9	2202.02.113.98.00.31	Voted	31.00	15.18	10.90	10.90	71.86	71.86
10	2202.03.102.88.00.36	Voted	40.00	40.00	24.50	24.50	61.25	61.25
11	2203.00.102.95.00.31	Voted	25.00	25.00	12.50	12.50	50.00	50.00
12	2203.00.112.50.00.36	Voted	22.00	19.40	11.00	11.00	56.69	56.69
Total				**557.63**	**408.13**	**408.13**		

(₹ in crore)

SI No.	Head of Account	Budget Group	Total Budget	Total Expenditure	Expenditure incurred during the last quarter of 2024-25	Expenditure incurred in March 2025 (including Supplementary)	Percentage of total expenditure during the last quarter of 2024-25	Percentage of total expenditure during March 25
07- Medical and Public Health								
13	2210.01.110.33.00.31	Voted	33.00	29.12	16.50	16.50	56.66	56.66
14	2210.06.800.82.00.31	Voted	15.00	15.00	11.25	11.25	75.00	75.00
Total				**44.12**	**27.75**	**27.75**		
10-Development								
15	2404.00.800.96.00.31	Voted	24.00	13.57	10.17	10.17	75.00	75.00
Total				**13.57**	**10.17**	**10.17**		
Grand total				**827.64**	**606.23**	**597.92**		

APPENDIX – 2.14
(Refer Paragraph 2.5.6)
Sub-heads where entire expenditure was incurred in March 2025

(₹ in crore)

Sl. No.	Grant No.	Name of the Department	Head of Accounts	Name of the Scheme	Types of Budget	Actual Expenditure during March
1	06	Education	2202.01.113.96.00.31	Samgra Shiksha Elementary Education(TOP UP)	Voted	64.15
2	06	Education	2203.00.102.96.00.36	Grants-in-aid to Netaji Subhash University OF Technology	Voted	28.99
3	08	Social Welfare	2235.02.103.22.00.49	Indira Gandhi National Widow Pension Scheme (IGNWPS) NSAP (Centrally Sponsored Scheme)	Voted	19.50
4	08	Social Welfare	3055.00.190.99.00.33	Subsidy to DTC for concessional passes	Voted	16.37
5	08	Social Welfare	5055.00.800.87.00.73	RRTS Corridor	Voted	50.00
6	09	Industries	3456.00.102.86.00.49	Assistance to State Agencies for inter-state movement of food grains and FPS Dealers Margin under NFSA (CSS)	Voted	37.00
Total						**216.01**

APPENDIX - 2.15
(Refer Paragraph 2.5.6)

Rush of Expenditure in 'Grant No. 11- Urban Development and Public Works'

(in ₹)

Sl. No.	Head of Account	Budget Group	Total Budget	Total Expenditure	Total Expenditure during the last quarter	Percentage of expenditure during the last quarter	Total Expenditure in March including supplementary	Percentage of expenditure for March
Financial Year 2022-23								
1	2215.01.191.98.0035	Voted	1,35,57,00,000	85,57,30,000	60,57,30,000	70.79	60,57,30,000	70.79
2	2215.02.106.99.00.35	Voted	22,84,00,000	20,33,96,000	19,08,96,000	93.85	19,08,96,000	93.85
3	2217.05.191.94.00.35	Voted	4,44,00,00,000	2,11,40,59,000	2,11,40,59,000	100	2,11,40,59,000	100
4	3604.00.200.80.93.31	Voted	7,02,65,39,000	7,02,65,39,000	7,02,65,39,000	100	5,08,72,64,000	72.4
5	5054.04.101.77.00.53	Voted	35,00,00,000	34,52,62,520	21,94,90,999	63.57	19,61,20,194	56.8
6	5054.04.101.79.00.53	Voted	90,00,00,000	87,32,37,041	63,83,67,488	73.1	60,83,12,234	69.66
7	5054.04.337.86.00.53	Voted	35,00,00,000	34,75,07,595	21,16,18,234	60.9	20,09,74,913	57.83
8	6215.01.190.98.00.55	Voted	40,00,00,000	40,00,00,000	31,25,00,000	78.13	31,25,00,000	78.13
9	6215.01.191.75.00.55	Voted	1,28,23,00,000	1,28,22,73,000	90,72,73,000	70.76	90,72,73,000	70.76
10	6215.01.191.77.00.55	Voted	84,14,00,000	84,13,74,000	59,13,74,000	70.29	44,13,74,000	52.46
11	6215.02.191.85.00.55	Voted	1,04,18,00,000	1,04,17,99,000	84,17,99,000	80.8	84,17,99,000	80.8
12	6215.02.191.95.00.55	Voted	18,49,00,000	18,49,06,000	12,24,06,000	66.2	12,24,06,000	66.2
Financial Year 2023-24								
13	3054.04.105.97.96.27	Voted	3,75,00,00,000	3,71,48,10,292	3,69,72,57,787	99.53	2,27,91,02,286	61.35
14	4059.01.051.96.00.72	Voted	40,00,00,000	39,81,02,566	21,00,70,530	52.77	20,23,94,315	50.84
15	5054.04.337.94.00.73	Voted	2,53,00,00,000	2,51,17,53,400	1,40,01,05,879	55.74	1,35,20,00,203	53.83
16	5054.04.337.95.00.73	Voted	2,74,00,00,000	2,71,00,96,593	1,58,71,35,407	58.56	1,55,00,95,770	57.2
17	6215.01.190.98.00.55	Voted	19,00,00,000	13,41,00,000	10,91,00,000	81.36	10,91,00,000	81.36
Financial Year 2024-25								
18	2217.80.191.03.00.35	Voted	15,54,00,000	15,53,50,000	15,53,50,000	100	15,53,50,000	100

APPENDIX - 3.1
(Refer Paragraph 3.3)
Details of Utilisation Certificates due, received, cleared and outstanding as on 31st March 2025

(₹ in crore)

Sl. No.	Name of the Department	Outstanding UCs at the beginning of 2024-25		Addition of UCs due during the year 2024-25		UCs cleared during 2024-25		Outstanding UCs at the end of 2024 25	
		Items	Amount	Items	Amount	Items	Amount	Items	Amount
1.	Urban Development Department	0	0	198	7,960.27	97	6,318.35	101	1,641.92
2.	Revenue Department	0	0	28	2,549.64	22	2,532.79	6	16.85
3.	Tourism Department	0	0	10	36.79	10	36.31	0	0.48
4.	Directorate of Education	0	219.60	8	2,551.85	8	2,524.51	0	246.94
5.	Directorate of Higher Education	0	0	32	495.54	32	495.54	0	0
6.	Delhi Legislative Assembly	0	0	1	0.12	1	0.12	0	0
7.	Art, Culture & Language Department	2	0	31	65.40	31	64.90	2	0.50
8.	Environment Department	0	0	4	28.02	4	28.02	0	0
9.	Department of Welfare of SC/ST/OBC and other Minorities	0	0	2	3.63	2	3.43	0	0.20
10.	Law Department	0	0.85	8	98.52	8	98.00	0	1.37
11.	Department of Power	0	3.59	1	20.81	1	21.33	0	3.07
12.	General Administration Department	0	0	1	42.50	1	31.09	0	11.41
13.	Transport Department	0	197.99	12	2,930.53	10	2,942.77	2	185.76
14.	Development Department	0	0	8	5.79	8	5.79	0	0
15.	Directorate of Family Welfare	0	0	3	97.09	3	97.09	0	0
16.	Labour Department	0	0.05	0	0	0	0.05	0	0
17.	Social Welfare Department	1,167	37.58	58	1.61	93	2.44	1132	36.75
18.	Directorate of Training and Technical Education	0	0	9	276.28	9	276.28	0	0
19.	Directorate of Ayush	0	0	11	12.82	11	12.82	0	0
20.	Directorate of Women and Child Development	0	0	8	53.53	8	41.47	0	12.06
21.	Directorate of Health Services	9	741.12	116	1,534.45	116	1,783.47	9	492.10
22.	Industries Department	0	0.35	7	7.25	7	6.79	0	0.81
Total		**1,178**	**1,201.13**	**556**	**18,772.44**	**482**	**17,323.36**	**1,252**	**2,650.22**

APPENDIX - 3.2
(Refer Paragraph 3.4)
Delay in submission of DC Bills (Registrar General, Delhi High Court)

Sl. No.	AC Bill No. and Date	Amount of drawal in ₹	Adjusted vide DC Bill No. and Date***	**Delay in Adjustment (in days)
1.	811 dated 25.04.2024	20,000	DCB-7202 dated 08.01.2025	227
2.	3213 dated 02.08.24	901	DCB-8477 dated 01.03.2025	180
3.	4859 dated 01.10.2024	10,000	DCB-6936 dated 20.12.2024	50
4.	5460 dated 24.10.2024	50,000	DCB-8075 dated 07.02.2025	76
5.	6272 dated 27.11.2024	20,000	DCB-8661 dated 11.03.2025	74
6.	6973 dated 07.02.2024	78,20,146	DCB-3865 dated 30.08.2025	540
7.	7003 dated 24.12.2024	34,91,883	DCB-3865 dated 30.08.2025	219
8.	7363 dated 13.01.2025	15,000	DCB-1394 dated 16.05.2025	93
9.	7589 dated 18.01.2025	38,997	DCB-442 dated 08.04.2025	50
10.	7590 dated 18.01.2025	33,028	DCB-3028 dated 01.08.2025	165
11.	7588 dated 18.01.2025	15,000	DCB-8279 dated 20.02.2025	03
12.	7816 dated 24.01.2025	50,000	DCB 1349 dated 16.05.2025	82
13.	7950 dated 01.02.2025	50,000	DCB 1385 dated 16.05.2025	74
14.	7951 dated 01.02.2025	50,000	DCB 1350 dated 16.05.2025	74
15.	7952 dated 01.02.2025	75,000	DCB 444 dated 07.04.2025	35
16.	7953 dated 01.02.2025	50,000	DCB 3296 dated 13.08.2025	163
17.	7954 dated 01.02.2025	30,000	DCB 440 dated 07.04.2025	35
18.	8252 dated 17.02.2025	50,000	DCB 1305 dated 16.05.2025	58
19.	8433 dated 21.02.2025	25,000	DCB 3149 dated 06.08.2025	136
20.	8453 dated 25.02.2025	12,000	DCB 1355 dated 16.05.2025	50
21.	8472 dated 25.02.2025	25,000	DCB 3494 dated 22.08.2025	148
Total		**1,19,31,955**		

*** Delay was considered after deducting maximum prescribed time of 30 days as per R & P rules.*

**** Dates have been taken as per final date of bills instead of handwritten marking in the reply by the auditee.*

APPENDIX - 3.3

(Refer Paragraph 3.4)

Delay in submission of DC Bills (Dr. Baba Saheb Ambedkar Hospital)

Sl. No.	AC Bill No. and Date	Amount of drawal in ₹	Adjusted vide DC Bill No. and Date	**Delay in Adjustment (in days)
1	349 dated 30.06.2022	2,86,950	DCB-411 dated 17.06.2025	1053
2	761 dated 08.01.2009	4,500	DCB-522 dated 05.07.2025	5992
3	579 dated 22.09.2007	3,180	DCB-556 dated 11.07.2025	6472
4	967 dated 12.01.2008	27,733	DCB-551 dated 10.07.2025	6359
5	1370 dated 03.11.2017	98,99,608	DCB-525 dated 09.07.2025	2775
6	975 dated 24.12.2019	2,54,033	DCB-541 dated 09.07.2025	1994
7	274 dated 16.07.2014	2,03,000	DCB-524 dated 05.07.2025	3977
8	393 dated 04.07.2007	4,000	DCB-523 dated 05.07.2025	6546
9	378 dated 31.08.2004	2,13,812	DCB-521 dated 05.07.2025	7583
10	779 dated 27.10.2022	4,78,420	DCB-410 dated 17.07.2025	963
12	580 dated 22.07.2007	81,875	DCB- 557 dated 23.07.2025	6546
13	840 dated 04.12.2007	2,23,934	DCB-631 dated 25.07.2025	6413
14	205 dated 25.05.2009	67,33,000	DCB-635 dated 29.07.2025	5879
15	124 dated 25.05.2009	79,50,000	DCB-636 dated 29.07.2025	5879
16	206 dated 07.01.2016	38,00,000	DCB-637 dated 29.07.2025	3461
17	179 dated 10.05.2008	10,12,000	DCB-638 dated 29.07.2025	6260
18	1523 dated 07.02.2017	16,20,093	DCB-640 dated 29.07.2025	3064
19	1637 dated 19.03.2015	2,00,000	DCB-646 dated 01.08.2025	3758
Total		**3,29,96,138**		

*** Delay was considered after deducting maximum prescribed time of 30 days as per R & P rules.*

APPENDIX - 3.4

(Refer Paragraph 3.4)

Delay in submission of DC Bills (Lok Nayak Hospital)

Sl. No.	AC Bill No. and Date	Amount of drawal in ₹	Adjusted vide DC Bill No. and Date	**Delay in Adjustment (in days)
1	5114 dated 10.05.2021	50,00,000	DCB-5333 dated 31.03.2025	1391
2	5167 dated 19.05.2021	50,00,000	DCB-5335 dated 31.03.2025	1382
3	5131 dated 13.05.2021	50,00,000	DCB-5334 dated 31.03.2025	1388
4	1545 dated 20.03.2010	7,12,935	DCB-5322 dated 29.03.2025	5458
Total		**1,57,12,935**		

*** Delay was considered after deducting maximum prescribed time of 30 days as per GFR.*

APPENDIX - 3.5
(Refer para 3.4)
Delay in submission of DC Bills (Forensic Science Laboratory)

Sl. No.	AC Bill No. and Date	Amount of drawal in ₹	Adjusted vide DC Bill No. and Date	**Delay in Adjustment (in days)
1	302 dated 01.09.2015	48,11,948	DCB-297 dated 19.08.2025	3610
2	27 dated 21.04.2015	24,78,570	DCB-295 dated 19.08.2025	3743
3	525 dated 09.11.2016	25,13,536	DCB-293 dated 19.08.2025	3175
4	701 dated 13.02.2018	11,92,210	DCB-292 dated 19.08.2025	2715
5	17 dated 17.04.2018	11,37,846	DCB-291 dated 19.08.2025	2651
6	132 dated 28.07.2023	1,82,221	DCB-238 dated 04.08.2025	708
7	191 dated 10.07.2015	78,03,982	DCB-221 dated 19.07.2025	3632
8	380 dated 04.09.2017	20,49,496	DCB-220 dated 19.07.2025	2845
9	379 dated 04.09.2017	24,96,738	DCB-219 dated 19.07.2025	2845
10	137 dated 01.06.2017	17,23,745	DCB-218 dated 19.07.2025	2941
11	479 dated 08.03.2024	1,41,600	DCB-66 dated 13.05.2025	402
Total		**2,65,31,892**		

*** Delay was considered after deducting maximum prescribed time of 30 days as per GFR.*

APPENDIX - 3.6
(Refer Paragraph 3.4)
Delay in submission of DC Bills (Department of Archaeology)

Sl. No.	AC Bill No. and Date	Amount of drawal in ₹	Settled vide DC Bill No. and Date	Delay in Settlement
1	ACB-151 dated 30.08.2023	31,09,278	DCB-36 dated 01.05.2025	580
2	ACB-342 dated 06.03.2024	5,80,00,000	DCB-53 dated 19.05.2025	409
Total		**6,11,09,278**		

*** Delay was considered after deducting maximum prescribed time of 30 days as per GFR.*

APPENDIX - 3.7
(Referred to in para 3.10 (ii))
Outstanding arrears of Loans & Advances

Sl No.	Name of State/UT/Other Loanee	Amount of arrears as on 31st March 2025 (*₹ in lakh*)			Earliest Period to which arrears relate	Pendency (in years)
		Principal	Interest	Total		
1.	Municipal Corporation of Delhi	3,75,226.83	4,69,851.22	8,45,078.05	1950-51	74 years
2.	Delhi Jal Board	40,11,103.11	44,17592.14	84,28,695.25	1998-99	26 years
3.	Delhi Urban Shelter Investment Board	1,25,520.76	97,206.5	2,22,727.26	2011-12	13 years
4.	Delhi Tourism& Transportation Development Corporation Ltd	315.05	0	315.05	1977-78	47 years
5.	Delhi S C Financial Development Corporation Delhi	6,876.06	4,431.57	11,307.63	1987-88	37 years
6.	Delhi State Civil Supplies Corporation Ltd. (DSCSCL)	436.34	1,590.88	2,027.22	1998-99	26 years
7.	Delhi Financial Development Corporation	3,300.00	3790.98	7,090.98	2015-16	09 years
8.	Cooperative Institutions	61.33	249.04	310.37	1962-63	62 years
9.	Delhi Transco Ltd	0	3,753.94	3,753.94	2018-19	06 years
10.	Delhi Power Company Ltd.	3,32,639.00	4,23,248.43	7,55,887.43	2014-15	10 years
11.	Pragati Power Corporation Ltd.	0	4,592.63	4,592.63	2014-15	10 years
12.	Indraprastha Power Generation Company Ltd. (IPGCL)	0	33,769.37	33,769.37	2012-13	12 years
13.	Delhi Development Authority	225.00	1,206.90	1431.90	1979-80	45years
14.	Delhi Transport Corporation	11,67,614.46	82,51,115.36	94,18,729.82	1996-97	28 years
15.	Indraprastha Institute of Information and Technology (IIIT)	48,000.00	0	48000.00	2008-09	16 years
16.	Delhi State Industrial & Infrastructure Development Corporation	0	637.74	637.74	1973-74	51 years
17.	Delhi Khadi & Village Industries Board	119.82	773.56	893.38	2005-06	19 years
18.	Industries	8.39	387.32	395.71	1981-82	43 years
	Grand Total	**60,71,446.15**	**1,37,14,197.58**	**1,97,85,643.73**		

APPENDIX - 3.8

(Refer Paragraph 3.10 (iii))

Mismatch in cumulative data on investments in different Statements of Finance Accounts

Sl. No.	Investment as shown in Statement No. 11	Amount (*₹ in thousand)*
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.	4425.00.107-Investment in Credit Cooperatives	4,852
6.	4425.00.108-Investment in Other Cooperatives	1,557
7.	4425.00.200-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	14,53,53,442
12.	5452.80.190- Investment in Public Sector and other undertakings	2,43,181
	Cumulative Amount of investments at the end of 2024-2025 shown in Statement No. 11	22,09,93,250
	Amount shown in Statement No. 12 and Annexure to Statement 12	21,81,00,891
	Difference between the figure shown in Statement No.12 and cumulative figure of total (13-14)	**28,92,359**

APPENDIX - 3.9
(Refer Paragraph 3.10 (vi))
Details of investments upto the end of March 2025

(₹ in thousand)

Sl. No.	Name of Agency	Investment up to the year 24-25
1	Delhi Cooperative Housing Finance Society Limited	3,02,600
2	Other Cooperative Societies	3,748
3	Labour Cooperative Societies	180
4	Consumer Cooperative Societies	9,296
5	Delhi State Cooperative Bank Ltd.	8,003
6	Poultry Cooperative Societies	10
7	Joint Farming Cooperative Societies	219
8	Marketing Cooperative Societies	159
9	Agriculture Credit Societies	1,423
10	Delhi Financial Corporation	1,80,500
11	Delhi Scheduled Caste Financial Development Corporation	3,81,252
12	Delhi Metro Rail Corporation	12,44,14,752
13	Delhi Transport Corporation	1,98,38,500
14	DIMTS Ltd.	73,045
15	Indraprastha Power Generation Co. Ltd.	59,65,400
16	Delhi Transco Limited	3,69,10,000
17	Delhi Power Company Limited	74,50,500
18	Pragati Power Corporation Ltd.	2,07,41,900
19	DTIDC Ltd.	10,60,660
20	Geospatial Delhi Ltd.	1,07,633
21	Shahjahanabad Redevelopment Corporation	1
Total		**21,74,49,781**

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