

APPENDICES

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

Sl. No.	Particulars	Figures
1.	Area	1,483 sq. km
2.	Population	
	Population (2011 census)	1.70 crore
	Population 2023	2.14 crore
3.	Density of Population (Projected population as on 01.03.2022 by Ministry of Health and Family Welfare) (All India Density = 422.46 persons per Sq. Km)	14,402.56 persons per Sq. Km.
4.	Population below poverty line (BPL) (All India Average = 21.92 per cent)	9.91 per cent
5.	Literacy Rate (All India Average= 73.00 per cent)	86.20 per cent
6.	Infant mortality Rate (IMR) (2020) (per 1000 live births) (All India Average =28 per 1000 live births)	12
7.	Life expectancy at birth (2016-20) (All India Average = 70 years)	75.8 years
8.	Gross State Domestic Product (GSDP) 2022-23 at current prices	₹ 10,43,759 crore
9.	Per Capita GSDP/ GDP CAGR (2013-14 to 2022-23)	
	NCT of Delhi	7.83 per cent
	All India	9.12 per cent
10.	GSDP/ GDP CAGR (2013-14 to 2022-23)	
	NCT of Delhi	9.96 per cent
	All India	10.34 per cent
11.	Population Growth (2013 to 2023)	11.68 per cent (All India) 21.75 per cent

Source:

- Area :Forest Survey Report (2021)
- Population: Population Projections for India and States 2011-2036 by National Commission on Population, Ministry of Health and Family Welfare
- Population below Poverty line: Ministry of Statistics and Programme Implementation (MoSPI)
- Literacy Rate :Census 2011
- IMR:SRS Bulletin (2020)
- Life expectancy: SRS Based Life Tables (2016-20)
- GSDP: National Statistical Office, Ministry of Statistics and Programme Implementation

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

(₹ in crore)

	2018-19	2019-20	2020-21	2021-22	2022-23
Part A. Receipts					
1. Revenue Receipts	43,113	47,136	41,864	49,313	62,703
(i) Tax Revenue	36,625	36,566	29,425	40,019	47,363
State Goods and Service Tax (SGST)	19,187	19,465	15,676	22,263	27,324
Taxes on Agricultural Income	-	-	-	-	-
Taxes on Sales, Trade, etc.	5,886	5,475	4,411	5,099	5,582
State Excise	5,028	5,068	4,108	5,488	5,548
Taxes on Vehicles	2,055	1,948	1,676	1,956	2,884
Stamp Duty and Registration fees	4,459	4,606	3,549	5,212	6,023
Land Revenue	0	3	4	0	0
Other Taxes	10	1	1	1	2
(ii) Non-Tax Revenue	644	1,097	980	827	581
(iii) State's share of Union taxes and duties	-	-	-	-	-
(iv) Grants in aid from Government of India	5,844	9,473	11,459	8,467	14,759
2. Miscellaneous Capital Receipts	-	-	-	-	-
3. Recoveries of Loans and Advances	1,644	823	631	623	1,258
4. Total Revenue (1+2+3)	44,757	47,959	42,495	49,936	63,961
5. Public Debt Receipts	2,880	4,765	15,365	11,193	3,251
Internal Debt (excluding Ways and Means Advances and Overdrafts)	-	-	-	-	-
Net transactions under Ways and Means Advances and Overdrafts	-	-	-	-	-
Loans and Advances from Government of India	2,880	4,765	15,365	11,193	3,251
6. Total Receipts in Consolidated Fund (4+5)	47,637	52,724	57,860	61,129	67,212
7. Contingency Fund Receipts	95	143	79	74	52
8. Public Account Receipts	-	-	-	-	-
9. Total Receipts of the State (6+7+8)	47,732	52,867	57,939	61,203	67,264
Part B. Expenditure /Disbursement					
10. Revenue Expenditure	36,852	39,637	40,414	46,043	48,246
General Services (including interest payments)	7,605	7,083	6,295	6,953	7,322
Social Services	21,663	22,145	22,693	26,294	27,177
Economic Services	5,219	6,530	8,514	9,328	9,423
Grants-in-aid-and contributions	2,365	3,879	2,912	3,468	4,323
11. Capital Expenditure	3,266	5,472	4,699	8,311	8,065
General Services	180	389	246	374	625
Social Services	1,755	3,572	2,669	5,062	4,566
Economic Services	1,331	1,511	1,784	2,875	2,874
12. Disbursement of Loans and Advances	2,402	3,266	4,090	2,603	3,084
13. Total Expenditure (10+11+12)	42,520	48,375	49,203	56,957	59,395
14. Repayments of Public Debt	3,636	2,811	3,265	4,215	4,715
Internal Debt (excluding Ways and Means Advances and Overdrafts)	-	-	-	-	-
Net transactions under Ways and Means Advances and Overdraft	-	-	-	-	-
Loans and Advances from Government of India	3,636	2,811	3,265	4,215	3,251
15. Appropriation to Contingency Fund	90	0	0	0	0
16. Total disbursement out of Consolidated Fund (13+14+15)	46,246	51,186	52,468	61,172	64,110
17. Contingency Fund disbursements	5	143	79	74	52
18. Public Account disbursements	-	-	-	-	-
19. Total disbursement by the State (16+17+18)	46,251	51,329	52,547	61,246	64,162
Part C. Deficits					
20. Revenue Deficit(-)/Revenue Surplus (+)(1-10)	6,261	7,499	1,450	3,270	14,457

	2018-19	2019-20	2020-21	2021-22	2022-23
21. Fiscal Deficit(-)/Fiscal Surplus(+) (4-13)	2,237	-416	-6,708	-7,021	4,566
22. Primary Deficit(-)/Primary Surplus(+) (21+23)	5,104	2,336	-3,834	-3,747	7,832
Part D. Other data					
23. Interest Payments (included in revenue expenditure)	2,867	2,752	2,874	3,274	3,266
24. Financial Assistance to local bodies etc.	-	-	-	-	-
25. Ways and Means Advances/Overdraft availed (days)	-	-	-	-	-
Ways and Means Advances availed (days)	-	-	-	-	-
Overdraft availed (days)	-	-	-	-	-
26. Interest on ways and Means Advances/Overdraft	-	-	-	-	-
27. Gross State Domestic Product (GSDP)	7,38,389	7,92,911	7,63,435	9,04,642	10,43,759
28. Outstanding fiscal liabilities	32,812	34,767	46,867*	53,844*	52,380
29. Outstanding guarantees (year-end) (including interest)	-	-	-	-	-
30. Maximum amount guaranteed (year-end)	-	-	-	-	-
Part E: Fiscal Health Indicators					
I Resource Mobilisation					
Own Tax revenue/GSDP (in per cent)	4.96	4.61	3.85	4.42	4.54
Own Non-Tax revenue/GSDP (in per cent)	0.09	0.14	0.13	0.09	0.06
II Expenditure Management					
Total Expenditure/GSDP	5.76	6.10	6.44	6.30	5.69
Total Expenditure/Revenue Receipts	98.62	102.63	117.53	115.50	94.72
Revenue Expenditure/Total Expenditure	86.67	81.94	82.14	80.84	81.23
Expenditure on Social Services/ Total Expenditure	55.08	53.16	51.55	55.05	53.44
Expenditure on Economic Services/Total Expenditure	15.40	16.62	20.93	21.42	20.70
Capital Expenditure/Total Expenditure	7.68	11.31	9.55	14.59	13.58
Capital Expenditure on Social and Economic Services/ Total Expenditure	7.26	10.51	9.05	13.94	12.53
III Management of Fiscal Imbalances					
Revenue deficit (surplus)/GSDP	0.85	0.95	0.19	0.36	1.39
Fiscal deficit (surplus)/GSDP	0.30	-0.05	-0.88	-0.78	0.44
Primary Deficit(surplus)/GSDP	0.69	0.29	-0.50	-0.41	0.75
IV Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP	4.44	4.38	5.37**	4.62**	5.02
Fiscal Liabilities/RR	76.11	73.76	111.95	109.19	83.54
Primary deficit vis-a-vis quantum spread	5,458.31	-883.35	76.04	-58.02	162.02
Debt Redemption (Principal + Interest)/Total Debt Receipts	-	-	-	-	-
V Other Fiscal Health Indicators					
Return on Investment	0.07	0.08	0.05	0.43	0.49

Note-Figures have been rounded to the nearest decimal.

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

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

Appendix 3.1
(Referred to in paragraph 3.3.1)
Details of cases where supplementary provision (₹ one crore or more) proved unnecessary

(₹ in crore)						
Sl. No.	Name and No. of the Grant	Original grant/appropriation	Supplementary Grant	Total Grant	Expenditure	Savings out of Total Grant
Revenue (Voted)						
1	Grant No. 5 - Home	882.19	46.51	928.70	851.04	77.66
2	Grant No. 6 - Education	13,856.58	220.92	14,077.50	12,957.37	1,120.13
3	Grant No. 7 - Medical & Public Health	7,062.23	95.17	7,157.40	6,376.85	780.55
4	Grant No 9 - Industries	588.80	36.53	625.33	474.26	151.07
5	Grant No. 11- UD & PWD	11,715.70	377.65	12,093.35	10,207.46	1,885.89
	Total	34,105.50	776.78	34,882.28	30,866.98	4,015.30
Revenue (Charged)						
6	Grant No. 7 - Medical & Public Health	8.49	4.05	12.54	3.95	8.59
	Total	8.49	4.05	12.54	3.95	8.59
Capital (Voted)						
7	Grant No. 3 - Administration of Justice	32.00	7.00	39.00	18.76	20.24
8	Grant No. 8- Social Welfare	2,493.32	1,211.47	3,704.79	1,631.09	2,073.70
	Total	2,525.32	1,218.47	3,743.79	1,649.85	2,093.94
	Grand Total	36,639.31	1,999.30	38,638.61	32,520.78	6,117.83

Source: Principal Accounts Office, GNCTD

Appendix 3.2
(Referred to in paragraph 3.3.2)
Excess/unnecessary re-appropriation of funds where final savings were more than ₹ 15 crore

(₹ in crore)

Sl. No.	Grant No. and Name	Head of Account (Sub-Head-wise)	Provisions				Actual Expenditure	Final Savings	Reasons as per head-wise appropriation accounts of GNCTD
			Original	Supplementary	Re-appropriation	Total			
Revenue Charged									
Revenue Voted									
1.	Grant No. 06 Education	2202.01.113.97- Samagra Shiksha (CSS)	275.00	0.01	1.99	277.00	191.50	85.50	Delayed release of Central Share by GOI & subsequent State Share.
2.		2202.01.113.96 - Samagra Shiksha (Top up) - Elementary Education	0	0.03	145.92	145.95	0	145.95	Opening of new budget head for top up and non-approval of Cabinet Note for the year 2022-23.
3.		2202.01.113.95 - Samagra Shiksha - Teacher Education (Top up) (State Share)	0	0.01	22.09	22.10	0	22.10	
4	Grant No. 7- Medical and Public Health	2210.01.800.41 - Delhi State Health Mission (State Share)	60.00	0.01	19.99	80.00	57.52	22.48	Less Central share / funds received from GoI resulting in non-transfer of State share to DSHM.
5.	Grant No.8- Social Welfare	2235.02.789.98 -Unemployment Allowance to disabled persons (SCSP)	39.00	0.01	5.99	45.00	0.21	44.79	Payments made from SCSP head due to introduction of NSAP portal with no provision to upload SC/ST beneficiaries separately.
6.	Grant No. 10- Development	2053.00.093.82- Services for Various Religious Activities	35.11	0.01	32.99	68.11	17.69	50.42	It was anticipated that fund will be required for clearing liabilities of previous years in respect of various religious activities But, due to administrative reasons, the fund which was kept in BE/RE-2022-23 could not be utilised

Sl. No.	Grant No. and Name	Head of Account (Sub-Head-wise)	Provisions				Actual Expenditure	Final Savings	Reasons as per head-wise appropriation accounts of GNCTD
			Original	Supplementary	Re-appropriation	Total			
7.	Grant No.11- Urban Development and Public Works	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	The Finance Department had returned the proposal with the remark that administration department had not taken into account the unspent balance permitted and adjusted in the released amount.
8		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	Saving was mainly due to only Rs. 490000 received from GOI in year 2022-23 against the expected balance allocation of Rs. 980000 thousands.
9		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	•While the provisions were made for final balance allocation of AMRUT 1.0 in 2022-23, the final balance of ₹ 15,55,300 (thousands) were released by GoI in June 2023 only. The mission was initially projected to culminate by 31.03.2023 but the timeline was later on extended to 31.03.2024.
Total			774.11	0.12	447.6	1,221.83	589.03	632.8	
Capital voted									
10	Grant No 5- Home	4070.00.800.88 Capital Outlay on Other Administrative Service-Other Expenditure- Central Jail	10.00	0.01	16.99	27.00	6.85	20.15	Non-finalisation of some proposals

Sl. No.	Grant No. and Name	Head of Account (Sub-Head-wise)	Provisions				Actual Expenditure	Final Savings	Reasons as per head-wise appropriation accounts of GNCTD
			Original	Supplementary	Re-appropriation	Total			
11	Grant No. 11	4210.01.110.65 Remodeling of Existing Hospitals	500.00	0.01	27.99	528.00	466.95	61.05	Delay in execution of work, Restrictions imposed by NGT from time to time, Non-submission of bills by the contractors / agencies in time. Non-filling up of various vacant posts, due to late issue of RE, Non-utilisation of funds and non-receipt of the expected arbitration award
Total			510.00	0.02	44.98	555.00	473.8	81.2	
Grand Total			1284.11	0.14	492.58	1776.83	1062.83	714.00	

Source: Principal Accounts Office, GNCTD

Appendix 3.3
(Referred to in paragraph 3.3.3)
**Details of grants having large savings (savings above ₹ 500 crore) during
the year 2022-23**

(₹ in crore)								
Sl. No.	Name and No. of the Grant	Original grant appropriation	Supplement -ary Grant	Total Grant	Expenditure	Savings out of Total Grant	Surrender	Savings excluding surrender
Revenue (Voted)								
1	Grant No.6- Education	13,856.58	220.92	14077.50	12,957.37	1,120.13	72.93	1,047.20
2	Grant No.7- Medical and Public Health	7,062.23	95.17	7157.40	6,376.85	780.55	105.50	675.05
3	Grant No.8 - Social Welfare	9,967.72	0.55	9968.27	8,531.81	1,436.46	749.71	686.75
4	Grant No. 10- Development	3,339.20	864.76	4203.97	3,431.26	772.71	0.04	772.67
5	Grant No.11 - Urban Development and Public Works Department	11,715.71	377.65	12093.35	10,207.46	1,885.89	913.21	972.68
	Total	45,941.44	1,559.05	47500.49	41,504.75	5,995.74	1,841.39	4,154.35
Capital (Voted)								
6	Grant No.8- Social Welfare	2,493.32	1,211.47	3704.79	1,631.09	2,073.70	102.96	1,970.74
7	Grant No.10 - Development Department	1,177.95	0.04	1177.99	290.97	887.02	797.41	89.61
8	Grant No.11- Urban Development and Public Works Department	12,493.82	0.29	12494.11	9,038.52	3,455.59	2,917.58	538.01
	Total	16,165.09	1,211.80	17376.89	10,960.58	6,416.31	3,817.95	2,598.36
	Grand Total	62,106.53	2,770.85	64,877.38	52,465.33	12,412.05	5,659.34	6,752.71

Source: Principal Accounts Office, GNCTD

Appendix 3.4
(Referred to in paragraph 3.3.3)
Details of savings (in excess of ₹ 10 crore) that lapsed at the end of March 2023

(₹ in crore)

Sl. No.	Name and No. of the Grant	Original grant/ Appropriation	Supplementary Grant/ Appropriation	Total grant/ Appropriation	Expenditure	Savings	Surrender during the year	Lapsed
Revenue (Voted)								
1	Grant No. 2 General Administration	849.06	0.08	849.14	431.95	417.19	352.47	64.72
Reasons¹ for Savings and Surrender: Savings occurred inter alia on account of vacant posts, transfer of incumbents, receipt of less bills, less advertisement & publicity, less expenditure incurred on salary/wages, due to transfer/retirement of officials and less number of medical claims received (Publicity Directorate) etc.(₹ 167.96 crore). Surrender of savings was attributed inter alia to non-implementation of scheme, due to less advertisement & publicity, less number of examinations, non-start of unified call center etc.								
2	Grant No.3 Administration of Justice	1,260.10	331.21	1,591.31	1,367.38	223.93	43.55	180.38
Reasons for Savings and Surrender: Savings occurred inter alia on account of vacant posts, transfer of incumbents, receipt of less bills, reimbursement of arrears of the stenographers not finalised due to administrative reasons, late receipt of sanctions for the payment of 64 dedicated Law Researchers for commercial courts, proposal for hiring additional cleaning staff could not be finalized and late receipt of bills from vendors (Session Courts), etc. (₹ 137.59 crore) . Surrender of savings was attributed inter alia to vacant posts, transfer of incumbents etc.								
3	Grant No.4 Finance	389.56	0.21	389.77	259.23	130.54	28.61	101.93
Reasons for Savings and Surrender: Savings occurred inter alia on account of non-implementation Excise Adhesive Labels till March 2023 and non-utilisation of Secret Service funds, etc. (₹ 32.18 crore). Surrender of savings was attributed inter alia to vacant posts, transfer of incumbents and due to non-filling of requisite posts & less procurement etc.								
4	Grant No.5 Home	882.19	46.51	928.70	851.04	77.66	25.10	52.56
Reasons for Savings and Surrender: Savings occurred inter alia on account of vacant posts, receipt of less medical claims and late finalisation of tender process for procurement of medicines, etc (₹ 74.62 crore). Surrender of savings was attributed inter alia to vacant posts, transfer of incumbents and due to non-finalisation of tenders etc.								
5	Grant No.6 Education	13,856.58	220.92	14,077.50	12,957.37	1,120.13	72.93	1,047.20
Reasons for Savings and Surrender: Savings occurred inter alia on account of unification of three MCDs (₹ 1,460 crore crore), less Grants in Aid and delayed release of Central Share by GOI & subsequent State Share (₹ 139.74 crore), less procurement and less expenditure in wages of EDP staff (₹ 105.41 crore), etc. Surrender of savings was attributed inter alia to vacant posts, transfer of incumbents and less procurement, less release of grants etc.								
6	Grant No.7 Medical and Public Health	7,062.23	95.17	7157.40	6376.85	780.55	105.50	675.05
Reasons for Savings and Surrender: Savings occurred inter alia on account of release of less Grants in Aid and ₹ 78.52 crore could not be released as same were adjusted against unspent balance of previous year with the DSHM (AAMC) by the Finance Department etc (₹ 150.73 crore). Surrender of savings was attributed inter alia to inter unification of 3 MCDs and release of less grants in aid etc.								
7	Grant No.8 Social Welfare	9,967.72	0.55	9,968.27	8,531.81	1,436.46	749.71	686.75
Reasons for Savings and Surrender: Savings occurred inter alia on account of non-implementation of the scheme of Delhi Shopping Festival (₹ 250 crore), transfer of scheme of renewal and promotion of retail market to Urban Development Department (₹ 100 crore), less beneficiaries, death and PFMS returns i.e. undisbursed pension return by bank and stop of duplicate cases within the scheme (₹215.30 crore), introduction of NSAP portal with provision to upload SC/ST beneficiaries separately resulting in payments being made from SCSP head (₹ 179.99 crore) etc. Surrender of savings was attributed inter alia to non-implementation of scheme etc.								
8	Grant No.9 Industries	588.81	36.53	625.34	474.26	151.08	53.98	97.10
Reasons for Savings and Surrender: Savings occurred inter alia on account of non-implementation of the scheme of 'Launch of Dilli Bazar Platform', 'Gandhi Nagar Garment Hub of Dilli', 'Regeneration of non-conforming Industrial area', 'Kisan Mitra Yojana', 'Campaign for Door step Delivery of Ration', 'Mukhya Mantri Ghar Ghar Rashan Yojana,' etc.(₹135 crore). Surrender of savings was attributed inter alia to non-notification of the scheme of Medical Oxygen Production Policy of Delhi etc.								

¹ As per Appropriation Accounts and surrender statement.

Sl. No.	Name and No. of the Grant	Original grant/ Appropriation	Supplementary Grant/ Appropriation	Total grant/ Appropriation	Expenditure	Savings	Surrender during the year	Lapsed
9	Grant No.11 Urban Development and Public Works Department	11,715.71	377.65	12,093.35	10,207.46	1,885.89	913.21	972.68
Reasons for Savings and Surrender: Savings occurred inter alia on account of less release of grant to DJB for Raw Water (₹ 262.50 crore), Yamuna Rejuvenation (₹ 407.76 crore) and sewage facility in unauthorised colonies (₹ 918.41 crore); release of grant to DJB on average basis for subsidy to consumers (₹ 133.59 crore), unification of three MCDs (BTA to local bodies) (₹ 508.73 crore) etc. Surrender of savings was attributed inter alia to less release of grant etc.								
Total Revenue Voted		46,571.96	1,108.83	47,680.78	41,457.35	6223.43	2,345.06	3,878.37
Capital (Voted)								
10	Grant No.5 Home	357.93	0.01	357.94	232.59	125.35	97.44	27.91
Reasons for Savings and Surrender: Savings occurred inter alia on account of procurement of less machinery & equipment, non-finalisation of tenders, due to heavy deviations in some proposals for purchase of Fire Fighting Vehicles which were not approved by Finance Department and non-submission of some bills by some vendors (₹ 108.06 crore). Surrender of savings was attributed inter alia to less procurement of machinery and equipment etc.								
11	Grant No.6 Education	517.97	0.03	518.00	179.05	338.95	171.72	167.23
Reasons for Savings and Surrender: Savings occurred inter alia on account of due to slow pace of work by PWD with respect to Infrastructure projects of Autonomous Institutions/Universities, release of fund to PWD on the basis of progress of work (₹ 100.56 crore) etc. Surrender of savings was attributed inter alia to non-implementation of scheme, slow pace of work etc.								
12	Grant No.7 Medical and Public Health	213.87	0.02	213.89	151.82	62.07	38.46	23.61
Reasons for Savings and Surrender: Savings occurred inter alia on account of procurement of less machinery & equipment and non-payment of 2 CT Scan due to administrative reasons (₹ 40.44 crore) etc. Surrender of savings was attributed inter alia to less procurement of machinery and equipment etc.								
13	Grant No.8 Social Welfare	2,493.32	1,211.47	3,704.79	1,631.09	2,073.70	102.96	1,970.74
Reasons for Savings and Surrender: Savings occurred inter alia on account of due to non-release of loan & advances and non-materialisation of proposal relating to Subordinate Debts for land acquisition for MRTS (₹ 413 crore), non-materialisation of proposal relating to (i) equity capital to MRT Authority, (ii) loan to MRTS for reimbursement of Central taxes and (iii) installation of CCTV cameras in DTC and Cluster buses (₹ 1,607.50 crore) etc.. Surrender of savings was attributed inter alia to non-release of loan and advances etc.								
14	Grant No.10 Development Department	1,177.95	0.04	1,177.99	290.97	887.02	797.41	89.61
Reasons for Savings and Surrender: Savings occurred inter alia on account of unification of 3 MCDs (₹ 1,163.91 crore), etc. Surrender of savings was attributed inter alia to less major work, slow pace of work etc.								
15	Grant No.11 Urban Development and Public Works Department	12,493.82	0.29	12,494.11	9,038.52	3,455.59	2,917.58	538.01
Reasons for Savings and Surrender: Savings occurred inter alia on account of non-implementation of Chief Minister Local Area Development (CMLAD) scheme and non-receipt of proposal for CMLAD till 31st March 2023 (₹ 300 crore), Construction of digital classrooms :-delay in execution of work relating to due to (i) implementation of GRAP by CAQM, (ii)restrictions imposed by NGT from time to time; non-submission of bills by the contractors / agencies timely, non-filling of various vacant posts, non-utilisation of funds and non-receipt of expected arbitration award (₹150 crore), non-approval of Mehrauli Badarpur Corridor payment (₹ 120 crore); Development of unauthorised colonies :- slow pace of work, non utilisation of funds by Power Department for HT/ LT lines in unauthorised colonies and non utilisation of funds by the executive agencies i.e. DSIIDC & I&FC.(₹ 124.17 crore); Slow pace of work relating to Mukhya Mantri Sadak Punrotthan Yojana (₹ 144.60 crore), etc. Surrender of savings was attributed inter alia to less release of loan, deferment of projects, slow pace of expenditure etc.								
Total Capital Voted		17,254.86	1,211.86	18,466.72	11,524.04	6,942.68	4,125.57	2,817.11
Grand Total		63,826.82	2,320.69	66,147.50	52,981.39	13,166.11	6,470.63	6,695.48

Source: Principal Accounts Office, GNCTD

Appendix 3.5
(Referred to in paragraph 3.4.1)
Details of lump sum provisions made during the year 2022-23

(₹ in crore)

Sl. No	Grant No and Name	Head of Account	Lump sum provision	Expenditure from lump sum provision	Stated purpose
1.	7- Medical and public Health (Revenue –Voted)	2210.06.800.70.00.42	20.0	1.39	Awaited
2.	10-Development (Capital –Voted)	5425.00.208.84.00.42	0.81	0.37	Awaited
3.	11-Urban Development and Public Works Department (Capital –Voted)	4055.00.212.90.00.42	29.50	26.48	Awaited
4.		4070.00.800.89.00.42	32.50	24.90	Awaited
5.		4202.01.800.97.00.42	50.00	47.43	Awaited
6.		4202.03.800.89.00.42	50.00	49.29	Awaited
7.		4202.04.101.99.00.42	2.88	2.73	Awaited
8.		4210.03.102.98.00.42	1.00	0.92	Awaited
9.		4235.02.101.87.00.42	2.66	1.47	Awaited
10.		4235.02.104.94.00.42	6.53	2.16	Awaited
11.		4235.02.800.90.00.42	10.00	8.73	Awaited
12.		11-Urban Development and Public Works Department (Capital –Charged)	5054.04.800.99.00.42	55.00	39.52
Total			260.88	205.39	

Source: Principal Accounts Office, GNCTD

Appendix 3.6
(Referred to in paragraph 3.5.2)
Schemes for which Revised outlay (₹ one crore and above) was made but no expenditure was incurred

(₹ in crore)

Sl. No.	Grant No. and name	Head/Scheme Name	Approved outlay	Revised outlay	Actual Expenditure
Revenue Voted					
1.	Grant No.04-Finance	2043.00.101.93- Implementation of Goods & Service Tax System	1.00	1.00	NIL
2.	Grant No.04-Finance	2043.00.101.92- Bill Banvao Inaam Pao	1.00	1.00	NIL
3.	Grant No.06 -Education	2202.01.113.96- Samagra Shiksha (Top up) - Elementary Education	0.03	145.95	NIL
4.	Grant No.06 -Education	2202.01.113.95- Samagra Shiksha (Top up) – State Share-Teachers Education	0.01	22.10	NIL
5.	Grant No.06-Education	2202.02.101.97- Grant In Aid to Delhi Board of School Education	30.00	7.00	NIL
6.	Grant No.06-Education	2202.02.109.62- Conduct of Educational Conferences	5.00	1.00	NIL
7.	Grant No.06-Education	2202.02.109.60- Virtual School	2.00	2.00	NIL
8.	Grant No.06-Education	2202.02.109.56- Desh Bhakti Pathyakrama	2.00	2.00	NIL
9.	Grant No.06-Education	2202.02.109.53- Grants in Aid to School of Specialised Excellence	100.00	19.00	NIL
10.	Grant No.06-Education	2202.02.109.51- Entrepreneurship Development Programme Promotional Activities	30.00	10.00	NIL
11.	Grant No.06-Education	2202.02.109.49- Grants in Aid to DSEU for incubation Business Blaster Teams	0.01	5.00	NIL
12.	Grant No.06-Education	2202.02.109.47- Grants in Aid to DCPCR for Desh ke Mentor	0.02	5.00	NIL
13.	Grant No.06-Education	2202.02.113.94- Samagra Shiksha (Top-up) Secondary Education.	0.01	11.80	NIL
14.	Grant No.06-Education	2202.02.109.68- Setting up of studio for online lectures	1.00	1.00	NIL
15.	Grant No.06-Education	2203.00.112.44- Setting up of Incubation Centre in University/Colleges	4.00	4.00	NIL
16.	Grant No.06-Education	2203.00.112.35- Grants in Aid to Delhi Pharmaceutical Sciences and Research University for Meditation & Yoga	15.00	3.57	NIL
17.	Grant No.06-Education	2230.03.101.91.00- Pradhan Mantri Kausal Vikas Yojna (CSS)	24.00	21.50	NIL
18.	Grant No.06-Education	2230.03.789.95.00- Pradhan Mantri Kaushal Vikas Yojna (CSS)(SCSP)	1.01	3.50	NIL
19.	Grant No.06-Education	2202.03.102.82- Grant-in-Aid to Dr.B.R. Ambedkar University for Archival Research in Indian Language	2.00	2.00	NIL
20.	Grant No.06-Education	2205.00.001.88- Campaign on the inspiring life of Dr. B.R. Ambedkar	10.00	10.00	NIL
21.	Grant No.06-Education	2205.00.102.56.97- Street Theatre and Performing Arts	5.00	5.00	NIL

Sl. No.	Grant No. and name	Head/Scheme Name	Approved outlay	Revised outlay	Actual Expenditure
22.	Grant No.06-Education	2205.00.102.48- Grants-in-Aid to Garhwali, Kumaoni & Jaunsari Academy	2.00	1.54	NIL
23.	Grant No.06-Education	2205.00.102.38 -Mukhyamantri Art & Culture Promotion Scheme	5.00	1.00	NIL
24.	Grant No.06-Education	2205.00.102.36 -Festival of India	10.00	10.00	NIL
25.	Grant No.06-Education	2202.03.102.87- Grants in Aid to Ambedkar University for Early Childhood Care Centre	0.01	1.00	NIL
26.	Grant No.06-Education	2202.03.102.85- Special Grant to Universities & Collages	10.00	1.00	NIL
27.	Grant No.06-Education	2202.03.102.83- Grant-In-Aid to DSEU for Spoken English Programme	0.01	1.00	NIL
28.	Grant No.06-Education	2202.03.104.74- Grants in Aid for New Courses in Delhi Government Aided Colleges	50.00	1.00	NIL
29.	Grant No.07-Medical and Public Health	2210.01.110.50- Grant-in-aid for Delhi State Health Mission for Women Mohalla Clinic	14.50	1.00	NIL
30.	Grant No.07-Medical and Public Health	2210.01.200.72- Grant in aid for Covid-19 Emergency Response and health system prepedness package (NRHM)	200.01	244.00	NIL
31.	Grant No.07-Medical and Public Health	2210.06.800.67- Grant-in-aid to Rogi Kalyan Samiti	10.00	2.00	NIL
32.	Grant No.08-Social Welfare	2235.02.104.60- Indira Gandhi National Disability Pension Scheme (IGNDPS) (-NSAP) (CSS)	2.35	2.35	NIL
33.	Grant No.08-Social Welfare	2235.03.101.98 Indira Gandhi National Old Age Pension Scheme (IGNOAPS) (NSAP) (CSS)	44.50	44.50	NIL
34.	Grant No.08-Social Welfare	2235.03.102.98- National Family Benefit Scheme(NSAP) (CSS)	4.67	4.67	NIL
35.	Grant No.08-Social Welfare	2235.02.102.22- Training of Parents, AWWs & Anganwadi Samitis (Early Childhood Education)	2.00	1.00	NIL
36.	Grant No.08-Social Welfare	2235.02.102.16.92- Anganwadi Services Scheme - Procurement of Aadhar Enrolment Kit	1.71	1.70	NIL
37.	Grant No.08-Social Welfare	2235.02.103.13.98- Samarthya - Pradhan Mantri Matru Vandana Yojana (PMMVY)	1.80	1.08	NIL
38.	Grant No.08-Social Welfare	2235.02.103.13.97-PMMVY- Flexi Fund	2.10	3.50	NIL
39.	Grant No.08-Social Welfare	2235.02.103.13.92- Sambal - One stop center	0.02	1.90	NIL
40.	Grant No.08-Social Welfare	2235.02.103.18- Behavioural change for dignity of women	12.00	1.00	NIL
41.	Grant No.08-Social Welfare	2235.02.103.13.90- Beti bachao beti poadhao	0.02	1.00	NIL
42.	Grant No.08-Social Welfare	2236.02.101.71- Additional Diet under Supplementary Nutrition programme	10.00	1.00	NIL
43.	Grant No.08-Social Welfare	2225.01.190.97- Financial Assistance to DSCFDC for SC/STs	2.53	1.75	NIL

Sl. No.	Grant No. and name	Head/Scheme Name	Approved outlay	Revised outlay	Actual Expenditure
44.	Grant No.08-Social Welfare	2225.01.789.79- Jai Bheem Mukhya Mantri Pratibha Vikas Yojna (SCSP)	70.00	1.50	NIL
45.	Grant No.08-Social Welfare	2225.03.277.75- Jai Bhim Mukhyamantri Pratibha Vikas Yojna for Minorities/OBC/EWS	90.00	4.86	NIL
46.	Grant No.08-Social Welfare	2235.02.200.78- Scheme for Birth & Death Anniversary of Eminent Personalities	2.00	1.90	NIL
47.	Grant No.08-Social Welfare	3055.00.001.87- Feeder Bus service/Electric Vehicles	1.00	1.00	NIL
48.	Grant No.08-Social Welfare	3055.00.190.89- other grants to MRTS	0.01	1.00	NIL
49.	Grant No.08-Social Welfare	3452.80.001.84- Public engagement for Council of Member	6.00	6.00	NIL
50.	Grant No.09-Industries	3456.00.001.94- Campaign for Door Step Delivery of Ration	10.00	5.00	NIL
51.	Grant No.09-Industries	3456.00.103.93- Provision for Market intervention to check the rising prices of Essential Commodity	5.00	2.00	NIL
52.	Grant No.10-Development	2515.00.800.77- IDRUV Works including water bodies through DVDB including 5% outlay for Repair of IDRUV works (General)	1.40	1.40	NIL
53.	Grant No.10-Development	2052.00.090.48- Grant-in-aid to Delhi Wakf Board	63.01	71.45	NIL
54.	Grant No.10-Development	2225.04.102.97- Multi - Sectoral Development Programme for Minority concentration Districts (CSS)	9.00	9.00	NIL
55.	Grant No.10-Development	2245.05.101.99- Delhi Disaster Response Fund (Centre Share)	15.00	15.00	NIL
56.	Grant No.10-Development	2245.05.101.98- Delhi Disaster Response Fund (State Share)	5.00	3.75	NIL
57.	Grant No.10-Development	2406.04.103.98- Catchment Area Treatment Plant Financed from State Compensatory Afforestation Fund (SCAF)	1.05	1.00	NIL
58.	Grant No.10-Development	2015.00.106.98.98- Expenses on election	0.01	1.30	NIL
59.	Grant No.10-Development	2015.00.106.95.98- Expenses on election	0.01	2.50	NIL
60.	Grant No.10-Development	3435.04.103.86 -Grant to DPCC for Smog Tower	3.00	3.00	NIL
61.	Grant No.10-Development	3435.04.103.85- Grant to DPCC for Real time source apportionment and forecasting for Advance Air Pollution Management in Delhi	2.01	2.80	NIL
62.	Grant No.11-Urban Development and Public Works	2070.00.800.90- Reimbursement of Fines, Forefeiture to MCD	2.50	1.78	NIL
63.	Grant No.11-Urban Development and Public Works	2217.05.800.85- Market Development Fund	1.01	2.00	NIL

Sl. No.	Grant No. and name	Head/Scheme Name	Approved outlay	Revised outlay	Actual Expenditure
64.	Grant No.11-Urban Development and Public Works	2217.80.191.04.95- Urban Development Department for capacity Building and A & OE (CSS)	2.70	5.00	NIL
65.	Grant No.11-Urban Development and Public Works	3475.00.108.94- Deen Dayal Antodaya Yojana/ National Urban Livelihood Mission (CSS)	23.35	5.32	NIL
66.	Grant No.11-Urban Development and Public Works	2810.00.105.98- Generation Based Insensitive Scheme for Solar Energy	5.01	8.60	NIL
Revenue Voted Total			936.39	769.57	Nil
Capital Voted					
67.	Grant No.06-Education	4202.01.202.92- Virtual School	8.00	8.00	NIL
68.	Grant No.06-Education	4202.01.202.91- Setting up of school science museum	50.00	3.00	NIL
69.	Grant No.06-Education	4202.01.202.90- Boarding School For Homeless Children	4.00	1.00	NIL
70.	Grant No.06-Education	4250.00.201.83.98- Skill Strengthening for Industrial Value Enhancement Result Area-I (STRIVE)	3.10	2.31	NIL
71.	Grant No.06-Education	4202.04.101.96- Infrastructure Development	5.00	1.00	NIL
72.	Grant No.06-Education	4202.04.800.85- Construction/ Renovation of ACL Building	15.00	10.00	NIL
73.	Grant No.06-Education	4202.01.203.96- Allotment of land and Construction of building of Indraprastha Vishwavidyalaya	20.00	16.00	NIL
74.	Grant No.08-Social welfare	4235.02.101.82- Scheme for Implementation of Persons with disabilities act 1995 (SIPDA) (CSS)	5.00	5.00	NIL
75.	Grant No.08-Social welfare	5055.00.050.86- Construction of Bus queue Shelters	75.00	1.00	NIL
76.	Grant No.08-Social welfare	7055.00.190.96- Subordinate Debts for land acquisition for MRTS	413.00	312.00	NIL
77.	Grant No.08-Social welfare	7055.00.190.90- Equity Capital to DMRC (Metro Lite)	25.00	1.00	NIL
78.	Grant No.09-Industries	5475.00.102.88- Providing Accommodation to District forum & state commission	2.00	2.00	NIL
79.	Grant No.10-Development	4403.00.101.92- Construction of Veterinary College	1.01	1.53	NIL
80.	Grant No.10-Development	4250.00.101.99- Disaster Contingency Plan/Disaster Response Fund	5.00	5.00	NIL
81.	Grant No.11-Urban Development and Public Works	4217.60.051.95- Chief Minister Local Area Development	300.00	1.00	NIL
82.	Grant No.11-Urban Development and Public Works	4202.01.202.89- Construction of Digital Classrooms	150.00	1.00	NIL
83.	Grant No.11-Urban Development and Public Works	4202.01.203.89- Construction of Ambedkar University Delhi (AUD) Campus – Dheerpur	50.00	1.00	NIL

Sl. No.	Grant No. and name	Head/Scheme Name	Approved outlay	Revised outlay	Actual Expenditure
84.	Grant No.11-Urban Development and Public Works	4202.01.203.88- Construction of Ambedkar University Delhi (AUD) Campus – Rohini	50.00	1.00	NIL
85.	Grant No.11-Urban Development and Public Works	4202.01.203.87- Construction of Delhi Teachers University	50.00	15.00	NIL
86.	Grant No.11-Urban Development and Public Works	4801.05.800.87- Shifting of HT/LT transmission Electricity Lines	8.00	8.00	NIL
87.	Grant No.11-Urban Development and Public Works	4810.00.101.99- Renewable Energy	10.00	10.00	NIL
Capital Voted Total			1,249.11	405.84	NIL
Grand Total			21,85.50	1,175.41	NIL

Appendix 3.7
(Referred to in paragraph 3.5.2)
Schemes for which provision (₹ one crore and above) was made but were
withdrawn in revised outlay

(₹ in crore)

Sl. No.	Grant No.	Head/Scheme Name	Approved outlay	Revised outlay
Revenue Voted				
1.	Grant No.02- General administration	2052.00.090.38 -Chief Minister Communication with Public	20.00	0.00
2.	Grant No.02- General administration	2070.00.104.97- Directorate of vigilance	8.67	0.00
3.	Grant No.03- Administration of Justice	2014.00.103.98 -Setting up of Special Courts for trial of Criminal Cases related to elected MPs and MLAs. to deal with	2.60	0.00
4.	Grant No.04- Finance	2052.00.090.36- Delhi Mission 2047 - Study, Policy, Planning and Execution	5.00	0.00
5.	Grant No.04- Finance	3451.00.102.95- Grants in Aid to Bureau for investment & Enterprises in Delhi	1.00	0.00
6.	Grant No.06- Education	2202.01.101.91 -Development of Curriculum by appointing a Committee of Experts	1.00	0.00
7.	Grant No.06- Education	2202.02.104.98 -Promotion of Teachers Innovation Activities	5.00	0.00
8.	Grant No.06- Education	2202.02.109.72- School Health Scheme & Issue of Multi-Purpose Students I-Cards	10.00	0.00
9.	Grant No.06- Education	2202.02.109.71- Promotion of extra- curricular activities after school hours in single shifted schools	5.00	0.00
10.	Grant No.06- Education	2202.02.109.54- Grant-In-Aid to DBSE for Online Assessment	25.00	0.00
11.	Grant No.06- Education	2202.02.109.50- Boarding School for Homeless Children	6.00	0.00
12.	Grant No.06- Education	2202.03.001.98- Grants in Aid to DTU for Student mentoring programme	5.00	0.00
13.	Grant No.06- Education	2202.80.001.83 -Conduct of Special Classes for development of spoken English Skills & Communicative Competence	11.69	0.00
14.	Grant No.06- Education	2202.80.001.82- Education Minister Engagement / Communication with public	10.00	0.00
15.	Grant No.06- Education	2204.00.101.79- Grants-in-Aid to North Delhi Municipal Corporation for improvement of Physical Education	1.00	0.00
16.	Grant No.06- Education	2204.00.101.78- Grants-in-Aid to South Delhi Municipal Corporation for improvement of Physical Education	1.00	0.00
17.	Grant No.06- Education	2204.00.101.77- Grants-in-Aid to East Delhi Municipal Corporation for improvement of Physical Education	1.00	0.00
18.	Grant No.06- Education	2230.03.101.93- Entrepreneurship Development Programme for Students (ITI)	2.80	0.00

Sl. No.	Grant No.	Head/Scheme Name	Approved outlay	Revised outlay
19.	Grant No.06-Education	2202.03.001.96- Grants in Aid to Delhi Higher & Technical Education Assurance Scheme (Under Delhi Higher education Aid Trust)	60.00	0.00
20.	Grant No.06-Education	2202.03.102.84 -Grant In Aid to Sports University	50.01	0.00
21.	Grant No.06-Education	2202.03.800.84- Spoken English Programme	25.00	0.00
22.	Grant No.07-Medical and Public Health	2210.01.200.84- Aam Aadmi Dental Clinic	4.5	0.00
23.	Grant No.07-Medical and Public Health	2210.01.200.75- Grants in Aid for Operational cost for Covid - 19 Vaccination for Health Care Workers(HCWs) and front Line Workers (FCWs) (CSS)	6.00	0.00
24.	Grant No.07-Medical and Public Health	2210.01.200.70- Grants in Aid for operational cost for COVID-19 Vaccination for Health Care Workers (HCWs) and Front Line Workers (FCWs) (State Share)	4.00	0.00
25.	Grant No.07-Medical and Public Health	2210.80.800.59- Delhi Arogaya Kosh	50.00	0.00
26.	Grant No.07-Medical and Public Health	3454.02.800.95.99 -Information Technology	1.00	0.00
27.	Grant No.07-Medical and Public Health	2210.05.105.67 -Establishment of DDU Medical College	1.00	0.00
28.	Grant No.07-Medical and Public Health	2210.06.102.85- Strengthening of Food Safety Ecosystems (CSS)	1.08	0.00
29.	Grant No.08-Social welfare	2235.02.102.17.91- Scheme for Adolescent Girls (SAG) Other than Nutrition Component	1.00	0.00
30.	Grant No.08-Social welfare	2235.02.102.16.94- Scheme for adolescent Girls (SAG)-Nutrition Component	1.00	0.00
31.	Grant No.08-Social welfare	2235.02.102.16.93- Scheme for Adolescent Girls (SAG) Other than Nutrition Component	1.00	0.00
32.	Grant No.08-Social welfare	2235.02.103.17- Mahila Shayata Prokosht (Mahila Help Desk)	2.00	0.00
33.	Grant No.08-Social welfare	2235.02.789.91.97- Scheme for Adolescent Girls (SAG)-Nutrition Component-State Share (CSS)	1.00	0.00
34.	Grant No.08-Social welfare	2235.02.789.92.97- Scheme for Adolescent Girls (SAG)-Nutrition Component	1.00	0.00
35.	Grant No.08-Social welfare	2225.01.277.42- Chief Minister Junior scholarship Scheme For Student Upto Middle classes	49.00	0.00

Sl. No.	Grant No.	Head/Scheme Name	Approved outlay	Revised outlay
36.	Grant No.08-Social welfare	3452.01.190.73- Grants in Aid to DTTDC for Aam Aadmi Canteen	5.00	0.00
37.	Grant No.08-Social welfare	3452.01.190.70- Grants in Aid to DTTDC for Redevelopment of Dilli's Food Hubs	20.00	0.00
38.	Grant No.08-Social welfare	3452.01.190.69- Grants in Aid to DTTDC for Dilli Shopping Festival	250.00	0.00
39.	Grant No.08-Social welfare	3452.01.190.67- Grants in Aid to DTTDC for Delhi International Film Festival	25.00	0.00
40.	Grant No.08-Social welfare	3452.01.190.66- Grants in Aid to DTTDC for Dilli Films Fund	30.00	0.00
41.	Grant No.08-Social welfare	3452.80.104.63- Grants in Aid to DTTDC for Delhi ki Diwali	15.00	0.00
42.	Grant No.08-Social welfare	3452.80.104.62 Grants in Aid to DTTDC for Purvanchal Festival	10.00	0.00
43.	Grant No.08-Social welfare	3452.80.104.61- Grants in Aid to DTTDC for 75th Anniversary Celebration of Independence of India	10.00	0.00
44.	Grant No.08-Social welfare	3452.80.104.59- Grants in Aid to DTTDC for Tourism & Heritage Fellowships	1.00	0.00
45.	Grant No.09-Industries	2851.00.004.91- Research and development of Start-up	50.00	0.00
46.	Grant No.09-Industries	2851.00.004.90- Start-up Festival	10.00	0.00
47.	Grant No.09-Industries	2852.08.600.90- PM Formulation of Micro Food Processing Enterprises Schemes (CSS)	6.34	0.00
48.	Grant No.09-Industries	2852.80.104.98- Grants in Aid to DSIIDC for Cloud Kitchen Cluster	25.00	0.00
49.	Grant No.09-Industries	2852.80.104.97- Grants in Aid to DSIIDC to Launch of Dilli Bazaar Platform	20.00	0.00
50.	Grant No.09-Industries	2852.80.104.96- Grants in Aid to DSIIDC to promotion and development of Dilli Electronic City	10.00	0.00
51.	Grant No.09-Industries	2852.80.104.95- Grants in Aid to DSIIDC for Gandhi Nagar Garment Hub of Dilli	25.00	0.00
52.	Grant No.09-Industries	2852.80.104.94- Grants in Aid to DSIIDC for regeneration of non-conforming industrial area	25.00	0.00
53.	Grant No.09-Industries	2230.02.101.72- Rozgar Bazar	12.00	0.00
54.	Grant No.09-Industries	3456.00.102.93- Computerisation of TPDS- (CSS)	3.20	0.00
55.	Grant No.09-Industries	3475.00.106.90- Strengthening of Legal Metrology Wing (CSS)	1.20	0.00
56.	Grant No.10-Development	2401.00.104.94- Paramparagat Krishi Vikas Yojna (CSS)	4.71	0.00
57.	Grant No.10-Development	2215.02.107.99- Grants in Aid for Financial Assistance for Installation of STPs	1.00	0.00
58.	Grant No.10-Development	3435.03.103.87- Assistance to NGOs in the promotion, conservation & preservation of environment	1.00	0.00

Sl. No.	Grant No.	Head/Scheme Name	Approved outlay	Revised outlay
59.	Grant No.10-Development	3435.03.103.86- Environment Data Generation, Survey, Research project and other activities	2.00	0.00
60.	Grant No.11-Urban Development and Public Works	2215.02.191.79- Subsidy to Mukhyamantri Muft Sewer Connection Yojna	23.00	0.00
61.	Grant No.11-Urban Development and Public Works	2216.05.800.99- Security & Sanitation Services for Houses of Council of Ministers	1.50	0.00
Revenue Voted Total			967.30	0
Revenue Charged				
62.	Grant No.03-Administration of Justice	2015.00.102.00- Electoral Officers	1.00	0.00
63.	Grant No.08-Social Welfare	7055.00.190.90- Equity Capital to DMRC (Metro Lite)	1.00	0.00
Revenue Charged Total			2.00	0.00
Capital Voted				
64.	Grant No.02-General administration	4059.60.051.75- Development of Online Examination Centre at Wazirpur and Parpatganj	43.00	0.00
65.	Grant No.06-Education	4202.02.104.87- Setting up new Polytechnics (CSS)	4.00	0.00
66.	Grant No.06-Education	4250.00.201.86- Upgradation of Government ITIs in to Model ITIs (CSS)	1.75	0.00
67.	Grant No.07-Medical and Public Health	4210.01.200.93- Mobile Van Clinics for Eye & Ear Care Services	1.00	0.00
68.	Grant No.07-Medical and Public Health	4210.04.107.90- Setting Up of Viral Research And diagnostic Laboratory (Central sector Scheme)	2.98	0.00
69.	Grant No.08-Social Welfare	7055.00.190.91- Land Acquisition (Metro Lite)	25.00	0.00
70.	Grant No.11-Urban Development and Public Works	4059.60.051.77- Construction of Haj House	1.00	0.00
71.	Grant No.11-Urban Development and Public Works	4235.02.104.93- Construction of building at Seva Sadan Complex, Lambor	40.00	0.00
72.	Grant No.11-Urban Development and Public Works	5054.04.101.95- Flyover at Majnu ka Tilla and Metcalf House on Outer Ring Road	1.00	0.00
73.	Grant No.11-Urban Development and Public Works	5054.04.101.70 Construction of ROB / RUB on Railway Crossing No. LC-12 on Khera Kalan to Khera Khurd Road	25.00	0.00

Sl. No.	Grant No.	Head/Scheme Name	Approved outlay	Revised outlay
74.	Grant No.11-Urban Development and Public Works	5054.04.337.90- New Bypass Road along Ring Road from Wazirabad to DND Flyover	5.00	0.00
75.	Grant No.11-Urban Development and Public Works	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	0.00
76.	Grant No.11-Urban Development and Public Works	5054.04.337.83- Comprehensive Scheme for Decongestion of Mukarba Chowk	5.00	0.00
77.	Grant No.11-Urban Development and Public Works	5054.04.337.80- Mehrauli-Badarpur Corridor (Payment to DMRC)	120.00	0.00
78.	Grant No.11-Urban Development and Public Works	4801.05.800.86- Conversion of 11KV Network from Bare Conductor to Insulated Conductor under Jagmagati Delhi Program	22.18	0.00
Capital Voted Total			346.91	0.00
Grand Total			1,316.21	0.00

Appendix 3.8
(Referred to in paragraph 3.5.3(iii))
Grants with more than 50 per cent of expenditure in March alone

(₹ in crore)

Sl. No.	Grant No.	Head of Account	Total Expenditure	Total Expenditure in March including supplementary	Percentage of Expenditure for March 2023
1	03--Administration of Justice	2235.01.800.92.00.31	63.96	32.95	51.53
2	05--Home	4055.00.800.99.00.52	15.65	12.70	81.19
3	05--Home	4070.00.800.98.00.52	204.24	198.10	96.99
4	06--Education	2202.01.112.84.00.31	24.26	14.00	57.70
5	06--Education	2202.01.112.99.00.21	122.32	72.48	59.26
6	06--Education	2202.02.105.95.00.31	46.63	28.66	61.46
7	06--Education	2202.02.113.98.00.35	12.12	10.12	83.49
8	07 - Medical and public health	4210.01.110.92.00.52	13.42	12.71	94.73
9	08--Social Welfare	2225.01.277.71.00.50	52.40	35.06	66.92
10	08--Social Welfare	3452.80.104.71.00.31	16.69	12.32	73.79
11	09--Industries	3456.00.102.85.00.50	137.60	82.95	60.29
12	11- Urban Development and Public Works	2215.01.191.98.00.35	85.57	60.57	70.79
13	11- Urban Development and Public Works	2215.02.106.99.00.35	20.34	19.09	93.85
14	11- Urban Development and Public Works	3604.00.200.80.93.31	702.65	508.73	72.40
15	11- Urban Development and Public Works	5054.04.101.77.00.53	34.52	19.61	56.80
16	11- Urban Development and Public Works	5054.04.101.79.00.53	87.32	60.83	69.66
17	11- Urban Development and Public Works	5054.043.37.86.00.53	34.75	20.10	57.83
18	11- Urban Development and Public Works	6215.01.190.98.00.55	40.0	31.25	78.13
19	11- Urban Development and Public Works	6215.01.191.75.00.55	128.23	90.73	70.76
20	11- Urban Development and Public Works	6215.01.191.77.00.55	84.14	44.14	52.46
21	11- Urban Development and Public Works	6215.02.191.85.00.55	104.18	84.18	80.80
22	11- Urban Development and Public Works	6215.02.191.95.00.55	18.49	12.24	66.20
Total			2,049.48	1,463.52	

Source: Principal Accounts Office, GNCTD

Appendix 3.9
(Referred to in paragraph 3.5.4)
Centrally Sponsored Schemes for which provision (₹ one crore and above) was made but no expenditure was incurred

(₹ in crore)

Sl. No.	Grant No.	Head/Scheme Name	Approved outlay	Revised outlay	Actual Expenditure
Revenue Voted					
1.	Grant No.06	2230.03.101.91.00- Pradhan Mantri Kausal Vikas Yojna (CSS)	24.00	21.50	NIL
2.	Grant No.06	2230.03.789.95.00- Pradhan Mantri Kaushal Vikas Yojna (CSS)(SCSP)	1.01	3.50	NIL
3.	Grant No.08	2235.02.104.60- Indira Gandhi National Disability Pension Scheme (IGNDPS) (NSAP) (CSS)	2.35	2.35	NIL
4.	Grant No.08	2235.03.101.98- Indira Gandhi National Old Age Pension Scheme (IGNOAPS) (NSAP) (CSS)	44.50	44.50	NIL
5.	Grant No.08	2235.03.102.98- National Family Benefit Scheme(NSAP) (CSS)	4.67	4.67	NIL
6.	Grant No.10	2225.04.102.97- Multi - Sectoral Development Programme for Minority concentration Districts (CSS)	9.00	9.00	NIL
7.	Grant No.11	2217.80.191.04.95- Urban Development Department for capacity Building and A & OE (CSS)	2.70	5.00	NIL
8.	Grant No.11	3475.00.108.94- Deen Dayal Antodaya Yojana/ National Urban Livelihood Mission (CSS)	23.35	5.32	NIL
Total			111.58	95.84	NIL
Capital (Voted)					
9.	Grant No.08	4235.02.101.82- Scheme for Implementation of Persons with disabilities act 1995 (SIPDA) (CSS)	5.00	5.00	NIL
Total			5.00	5.00	NIL
Grand Total			116.58	100.84	NIL

Appendix 3.10
(Referred to in paragraph 3.6(e))

Excess/unnecessary re-appropriation of funds where final savings were more than ₹ one crore in Grant No-6-Education during the period 2020-21 to 2022-23

(₹ in crore)

Sl. No.	Head of Account	Original budget	Supplementary	Re-appropriation	Total provision	Actual Expenditure	Savings out of total provision
2022-23							
Revenue-Voted							
1.	2202.01.113.96 -Samagra Shiksha (Top up) - Elementary Education	0.00	0.03	145.92	145.95	0.00	145.95
2.	2202.01.113.95 -Samagra Shiksha - Teacher Education (Top up) (State Share)	0.00	0.01	22.09	22.10	0.00	22.10
3.	2202.02.109.89 -Menstrual Hygiene in Girls	15.00	0.00	1.20	16.20	14.95	1.25
4.	2202.02.109.49 -Grants in Aid to DSEU for incubation Business Blaster Teams	0.00	0.01	4.99	5.00	0.00	5.00
5.	2202.02.109.47 -Grants in Aid to DCPCR for Desh ke Mentor	0.00	0.02	4.98	5.00	0.00	5.00
6.	2202.02.113.98 -Samagra Shiksha (State Share)	42.00	0.02	11.35	53.37	37.70	15.67
7.	2202.02.113.97- Samagra Shiksha (CSS)	60.00	0.01	9.99	70.00	56.54	13.46
8.	2202.02.113.94- Samagra Shiksha (CSS) (top Up) Secondary Education	0.00	0.01	11.79	11.80	0.00	11.80
9.	2204.00.102.66 -Self Defence for Girls Students in Schools	2.00	0.01	7.65	9.66	0.06	9.60
10.	2204.00.104.99 -Promotion of sports	15.61	0.00	1.55	17.16	14.09	3.07

Sl. No.	Head of Account	Original budget	Supplementary	Re-appropriation	Total provision	Actual Expenditure	Savings out of total provision
11.	2230.03.789.95.00- Pradhanmantri Kaushal Vikas Yojana CSS (SCSP)	1.00	0.01	2.49	3.50	0.00	3.50
12.	2202.03.102.87 -Grants in Aid to Ambedkar University for Early Childhood Care Centre	0.00	0.01	0.99	1.00	0.00	1.00
13.	2202.03.102.83 -Grant-In-Aid to DSEU for Spoken English Programme	0.00	0.01	0.99	1.00	0.00	1.00
Revenue Voted Total (2022-23)		135.61	0.15	225.98	361.74	123.34	238.4
Capital (Voted)							
14.	4250.00.201.88- Equipment	12.00	0.01	5.81	17.82	10.67	7.15
Capital Voted Total (2022-23)		12.00	0.01	5.81	17.82	10.67	7.15
Grand Total		147.61	0.16	231.79	379.56	134.01	245.55
2021-22							
Revenue Voted							
15.	2202.01.112.95- GIA to North Delhi Municipal Corporation for mid-day meal programme (CSS)	13.00	0.01	5.18	18.19	11.00	7.19
16.	2202.02.113.98 -Samagra Shiksha (State Share)	42.00	0.01	1.99	44.00	18.22	25.78
17.	2202.02.113.97- Samagra Shiksha (CSS)	50.00	0.01	14.99	65.00	20.75	44.25
18.	2204.00.103.78- Cash incentives to Outstanding players/sportsmen & Rajiv Gandhi sports Award	15.00	0.01	3.50	18.51	13.64	4.87
19.	2203.00.112.50- GIA to Delhi Pharmaceutical Sciences & Research University	34.25	0.03	1.72	36.00	33.96	2.04
20.	2230.03.003.99 - Craftsman training scheme	114.18	0.04	2.03	116.25	109.83	6.42

Sl. No.	Head of Account	Original budget	Supplementary	Re-appropriation	Total provision	Actual Expenditure	Savings out of total provision
21.	2230.03.003.76 - Privatisation of security & sanitation in the institutions under directorate	7.74	0.01	0.25	8.00	6.75	1.25
22.	2202.03.102.87 - GIA Ambedkar University for Early Childhood care Centre	0.10	0.01	1.89	2.00	0	2.00
Revenue Voted Total (2021-22)		276.27	0.13	31.55	307.95	214.15	93.8
2020-21							
Revenue Voted							
23.	2202.01.112.98 -GIA to aided schools for mid- day programme (CSS)	3.18	0.01	3.10	6.29	3.11	3.18
24.	2202.01.112.95 - GIA to North Delhi Municipal Corporation for mid-day meal programme (CSS)	13.00	0.01	12.00	25.01	12.71	12.31
25.	2202.01.112.94- GIA to South Delhi Municipal Corporation for mid-day meal programme (CSS)	12.00	0.01	8.59	20.60	10.41	10.19
26.	2202.01.112.93- GIA to East Delhi Municipal Corporation for mid-day meal programme (CSS)	7.80	0.01	6.40	14.21	7.32	6.89
27.	2202.01.112.88 - GIA to North Delhi Municipal Corporation for Mid-day Meal programme (State share)	9.00	0.01	4.49	13.50	2.64	10.86
28.	2202.01.112.87- GIA to South Delhi Municipal Corporation for Mid-day Meal programme (State share)	8.00	0.01	3.12	11.13	2.17	8.96
29.	2202.01.112.86- GIA to East Delhi Municipal Corporation for Mid-day Meal programme (State share)	5.00	0.01	2.67	7.68	1.47	6.21

Sl. No.	Head of Account	Original budget	Supplementary	Re-appropriation	Total provision	Actual Expenditure	Savings out of total provision
30.	2202.01.789.99- Mid-Day Meal for Children (CSS) (SCSP)	5.40	0.01	4.29	9.70	4.46	5.24
31.	2202.01.789.94- Mid-Day Meal For Children (CSS) (SCSP)	2.00	0.01	0.38	2.39	0.89	1.50
32.	2202.01.789.88 -GIA to North Delhi Municipal Corporation for mid-day Meal Programme (State Share) (SCSP)	2.00	0.01	0.95	2.96	0.58	2.38
33.	2202.01.789.87- GIA to South Delhi Municipal Corporation for mid-day Meal Programme (State Share) (SCSP)	1.70	0.01	0.73	2.44	0.46	1.98
34.	2202.01.789.86- GIA to East Delhi Municipal Corporation for mid-day Meal Programme (State Share) (SCSP)	1.10	0.01	0.58	1.69	0.32	1.37
35.	2203.00.105.86 -Polytechnics, Direction & Admin	175.48	0.01	6.52	182.01	156.33	25.68
36.	2202.03.102.87 - GIA to Ambedkar University for Early Childhood care Centre	0.60	0.01	1.39	2.00	0	2.00
Total Revenue Voted (2020-21)		246.26	0.14	55.21	301.61	202.87	98.75

Source: Appropriation Accounts

Appendix 3.11
(Referred to in paragraph 3.6 (f))
Revised outlay (₹ one crore or more) remained unutilised under Grant
No: 06-Education

(₹ in crore)

Sl. No.	Head/ Scheme Name	Approved outlay (original budget)	Revised Outlay	Actual Expenditure
2020-21				
Revenue Voted				
1.	2202.02.109.69- Organising Parent Workshops by Delhi Commission for Protection for Child Rights(DCPCR)	20.00	1.50	Nil
2.	2202.02.109.68- Setting up studio for transmission of online lectures	1.00	1.00	Nil
3.	2202.02.109.64- Talent promotion of children with special needs (CWSN)	2.00	2.00	Nil
4.	2202.80.001.85- GIA to Delhi Commission for protection of child rights (DCPCR)	2.00	1.00	Nil
5.	2202.80.001.82- Education minister engagement / communication with public	10.00	10.00	Nil
6.	2202.80.001.74 Conduct of special classes for development of mathematical skill and competence	8.00	1.75	Nil
7.	2202.80.789.97- Menstrual Hygiene in girls	4.00	2.50	Nil
8.	2204.00.101.79- GIA to North Delhi Municipal corporation for improvement of physical Education	1.00	1.00	Nil
9.	2204.00.101.78- GIA to South Delhi Municipal corporation for improvement of physical Education	1.00	1.00	Nil
10.	2204.00.101.77- GIA to East Delhi Municipal corporation for improvement of physical Education	1.00	1.00	Nil
11.	2204.00.104.53- GIA to Sports Association	1.00	1.00	Nil
12.	2204.00.104.46- Providing sports kits to students	65.00	1.00	Nil
13.	2204.00.104.44- Maintenance of Sports infrastructure	5.00	5.00	Nil
14.	2203.00.112.41- Research Grant Scheme	10.00	10.00	Nil
15.	2205.00.102.79 -GIA to Sahitya Kala Parishad for organisation of state function	7.00	3.50	Nil
16.	2202.03.102.87- GIA to Ambedkar university for Early childhood care centre	0.60	2.00	Nil
17.	2202.03.102.86- Delhi teachers University	5.00	1.00	Nil
18.	2202.03.800.85 -Entrepreneurship development programme for students	1.50	1.50	Nil
Capital Voted				
19.	4202.03.800.98- Development of play grounds, sports complex, swimming pools etc.	24.65	20.00	Nil

Sl. No.	Head/ Scheme Name	Approved outlay (original budget)	Revised Outlay	Actual Expenditure
20.	4250.00.201.86- Upgradation of Govt. ITIs into Model ITIs (CSS)	2.95	1.55	Nil
21.	4202.04.101.98- Delhi Kala Kendra	10.00	1.00	Nil
22.	4202.01.203.96- Allotment of land and construction of building of Indraprastha Visvavidhyaalya	0.00	10.25	Nil
23.	4202.01.203.91- Establishment of sports university	20.00	1.00	Nil
2021-22				
Revenue Voted				
24.	2202.02.109.72- School health scheme and issue of multipurpose students I Cards	22.00	2.00	Nil
25.	2202.02.109.68- Setting up studio for transmission of online lectures	1.00	1.00	Nil
26.	2202.02.109.62- Conduct of educational conference	50.0	1.00	Nil
27.	2202.02.109.61- Sainik School and Academy	2.00	1.00	Nil
28.	2202.02.109.60- Virtual School	2.00	1.00	Nil
29.	2202.02.109.56- Desh Bhakti Pathyakrama	2.00	1.00	Nil
30.	2202.02.109.54- GIA to DBSE for online assessment	0.00	15.00	Nil
31.	2202.80.001.82- Education minister engagement / communication with public	10.00	1.00	Nil
32.	2203.00.112.41- Research Grant Scheme	10.00	5.00	Nil
33.	2202.03.001.99- Innovation initiatives for students	1.00	1.00	Nil
34.	2202.03.102.87- GIA to Ambedkar University for early childhood care centre	0.10	2.00	Nil
35.	2202.03.102.85- Special grant to university and colleges	20.00	10.00	Nil
36.	2202.80.004.87- Higher Education fellowship	4.00	4.00	Nil
Capital Voted				
37.	4202.01.202.93- Sainik School & Academy	18.00	0.06	Nil
38.	4202.03.800.98- Development of Playgrounds and Sports Complex and Swimming Pool etc	24.65	5.00	Nil
2022-23				
Revenue Voted				
39.	2202.01.113.96- Samagra Shiksha (Top up) - Elementary Education	0.00	145.95	Nil
40.	2202.01.113.95- Samagra Shiksha Teacher Education (Top up) – State Share	0.00	22.10	Nil
41.	2202.02.101.97 -Grant In Aid to Delhi Board of School Education	30.00	7.00	Nil
42.	2202.02.109.68- Setting up of Studio for transmission of Online Lectures	1.00	1.00	Nil

Sl. No.	Head/ Scheme Name	Approved outlay (original budget)	Revised Outlay	Actual Expenditure
43.	2202.02.109.63- Mukhyamantri Pariksha Fees SahaytaYojana for Class X and XII Students	1.00	0.08	Nil
44.	2202.02.109.62- Conduct of Educational Conferences	5.00	1.00	Nil
45.	2202.02.109.60- Virtual School	2.00	2.00	Nil
46.	2202.02.109.56- Desh Bhakti Pathyakrama	2.00	2.00	Nil
47.	2202.02.109.53- GIA to School specialised Excellence	100.00	19.00	Nil
48.	2202.02.109.51-Entrepreneurship Development Programme Promotional Activities	30.00	10.00	Nil
49.	2202.02.109.49- Grants in Aid to DSEU for incubation Business Blaster Teams	0.00	5.00	Nil
50.	2202.02.109.47- Grants in Aid to DCPCR for Desh ke Mentor	0.00	5.00	Nil
51.	2202.02.113.94 -Samagra Shiksha (Top up) - Secondary Education	0.00	11.8	Nil
52.	2203.00.112.44- Setting up of Incubation Centre in University/Colleges	4.0	4.0	Nil
53.	2203.00.112.35- Grants in Aid to Delhi Pharmaceutical Sciences and Research University for Meditation & Yoga	15.00	3.57	Nil
54.	2230.03.101.91- Pradhanmantri Kaushal Vikas Yojna	24.0	21.50	Nil
55.	2230.03.789.95.00 -Pradhan Mantri Kaushal Vikas Yojna (CSS)(SCSP)	1.00	3.50	Nil
56.	2202.03.102.82 -Grant-in-Aid to Dr. B.R. Ambedkar University for Archival Research in Indian Language	2.00	2.00	Nil
57.	2205.00.001.88- Campaign on the inspiring life of Dr. B.R. Ambedkar	10.00	10.00	Nil
58.	2205.00.102.56.97- Street Theatre and Performing Arts	5.00	5.00	Nil
59.	2205.00.102.48 -GIA to Garhwali, Kumaoni,Janusari Academy	2.00	1.54	Nil
60.	2205.00.102.38- Mukhyamantri Art & Culture Promotion Scheme	5.00	1.00	Nil
61.	2205.00.102.36-Festival of India	10.00	10.00	Nil
62.	2202.03.102.87- Grants in Aid to Ambedkar University for Early Childhood Care Centre	0.00	1.00	Nil
63.	2202.03.102.85- Special Grant to Universities & Collages	10.00	1.00	Nil
64.	2202.03.102.83- Grant-In-Aid to DSEU for Spoken English Programme	0.00	1.00	Nil
65.	2202.03.104.74 -Grants in Aid for New Courses in Delhi Government Aided Colleges	50.00	1.00	Nil
Capital-Voted				
66.	4202.01.202.92 -Virtual School	8.00	8.00	Nil

Sl. No.	Head/ Scheme Name	Approved outlay (original budget)	Revised Outlay	Actual Expenditure
67.	4202.01.202.91- Setting up of School Science Museum	50.00	3.00	Nil
68.	4202.01.202.90- Boarding School For Homeless Children	4.00	1.00	Nil
69.	4250.00.201.83.98- Skill Strengthening for Industrial Value Enhancement Result Area-I (STRIVE)	3.10	2.31	Nil
70.	4202.04.101.96- Infrastructure Development	5.00	1.00	Nil
71.	4202.04.800.85- Construction/ Renovation of ACL Building	15.00	10.00	Nil
72.	4202.01.203.96- Allotment of land and Construction of building of Indraprastha Vishwavidyalaya	20.00	16.00	Nil

Appendix 3.12
(Referred to in paragraph 3.6(g))
Rush of expenditure under Grant No. 06-Education

(₹ in crore)

Sl. No.	Head of Account	Total Provision	Total Expenditure	Total Exp. Incurred			
				Total Expenditure during the last qtr.	% of Expenditure During the last qtr.	Total Expenditure in March including supp.	% of Expenditure for March
2020-2021							
1	2202.01.113.97.00.31-Samagra Shiksha (CSS)	200.00	102.07	66.69	65.33	66.69	65.33
2	2202.01.113.98.00.31-Samagra Shiksha (State Share)-Grants-in-aid General	200.00	79.87	53.14	66.53	53.14	66.53
3	2202.01.113.98.00.36 Samagra Shiksha (State Share)- Grants-in-aid Salaries	35.00	32.10	28.80	89.72	28.80	89.72
4	2202.02.113.95.00.01-Samagra Shiksha-Teachers Education	21.00	17.50	17.50	100.00	17.50	100.00
2021-2022							
5	2202.02.101.97.00.31-Grants-in aid to Delhi Board of Secondary Education	30.00	30.00	25.00	83.33	25.00	83.33
6	2202.02.109.53.00.31-Grants-in-Aid to School of Specialised Excellence	38.00	38.00	38.00	100.00	38.00	100.00
7	2202.02.113.95.00.01-Samagra Shiksha-Teachers Education	45.00	42.80	40.57	94.79	40.57	94.79
8	2202.02.789.94.00.33-Subsidy for school uniforms to the students (SCSP)	45.00	37.75	37.75	100.00	29.07	77.00
9	2202.02.800.40.00.33-Subsidy for school uniforms to the students	185.00	181.67	151.67	83.49	109.97	60.53
10	2202.03.102.84.00.31-Grants-in Aid to Sports University	44.25	44.25	34.25	77.40	34.25	77.40
11	2202.80.107.82.00.34-Welfare of educationally backward minority students	20.00	18.15	18.15	100.00	18.15	100.00
12	2230.03.101.91.00.31-Pradhan Mantri Kaushal Vikas Yojana (CSS)	26.37	18.99	14.30	75.32	14.30	75.32
13	4202.01.203.91.00.53-Establishment of Sports University	15.00	14.91	14.91	100.00	14.91	100.00

Sl. No.	Head of Account	Total Provision	Total Expenditure	Total Exp. Incurred			
				Total Expenditure during the last qtr.	% of Expenditure During the last qtr.	Total Expenditure in March including supp.	% of Expenditure for March
14	4202.01.203.96.00.53- Allotment of land and construction of building of Indraprastha Vishwavidyalaa	10.25	10.25	10.25	100.00	10.25	100.00
15	4202.01.600.94.00.53- Outsourcing of work of school buildings	135.00	132.28	124.23	93.92	87.76	66.35
16	4202.02.105.82.00.53- Infrastructure projects of Autonomous Institutions/Universities	625.00	558.33	404.36	72.42	381.77	68.38
2022-2023							
17	2202.01.112.84.00.31- Grants-in-aid to Municipal Corporation of Delhi for Mid Day Meal Programme (State Share)	54.38	24.26	24.26	100.00	14.00	57.70
18	2202.01.112.85.00.31- Grants-in-aid to Municipal Corporation of Delhi for Mid Day Meal Programme (CSS)	115.05	45.54	45.54	100.00	45.54	100.00
19	2202.01.112.99.00.21- Mid-day Meal for children (CSS)	138.56	122.32	72.48	59.26	72.48	59.26
20	2202.02.105.95.00.31- Grants-in-Aid to SCERT	63.50	46.63	28.66	61.46	28.66	61.46
21	2202.02.113.98.00.35- Samagra Shiksha (state Share)	12.50	12.12	10.12	83.49	10.12	83.49
22	2202.03.001.95.00.31- Grants in Aid to Delhi Higher Education aid trust for Merit Cum Means linked Financial Assistance	17.00	17.00	17.00	100.00	17.00	100.00
23	2202.80.107.82.00.34- Welfare of educationally backward minority students	20.00	19.12	19.12	100.00	19.12	100.00

Appendix 5.1
(Referred to in paragraph 5.3.1)
List of SPSEs

Sl. No.	Sector and Name of the State Public Sector Enterprises
Government Companies	
Finance	
1.	Delhi SC /ST /OBC Minorities and Handicapped Financial Development Corporation Limited (DSCFDC)
Infrastructure	
2.	Shahjahanabad Redevelopment Corporation (SRDC)
3.	Delhi State Industrial & Infrastructure Development Corporation Limited (DSIIDC)
Power	
4.	Indraprastha Power Generation Company Limited (IPGCL)
5.	Pragati Power Corporation Limited (PPCL)
6.	Delhi Transco Limited (DTL)
7.	Delhi Power Company Limited (DPCL)
Services	
8.	Delhi Tourism and Transportation Development Corporation Limited (DTTDC)
9.	Delhi State Civil Supplies Corporation Limited (DSCSC)
10.	Geospatial Delhi Limited (GDL)
Transport	
11.	Delhi Transport and Infrastructure Development Corporation Limited (DTIDC)
Statutory Corporations	
Finance	
12.	Delhi Financial Corporation (DFC)
Transport	
13.	Delhi Transport Corporation (DTC)
Government Controlled other Company	
Services	
14.	Intelligent Communication Systems India Limited (ICSIL- Associate Company of DSIIDC)
Inactive Government Companies²	
15.	Delhi Creative Arts Development Limited (DCADL- Subsidiary of DSIIDC)
16.	DSIIDC Liquor Limited (DLL- Subsidiary of DSIIDC)
17.	DSIIDC Maintenance Services Limited (DMSL- Subsidiary of DSIIDC)
18.	DSIIDC Energy Limited (DEL- Subsidiary of DSIIDC)

² These four companies do not have any operations, however, they are preparing and sending their Annual financial statements for Audit.

Appendix 5.2
(Referred to in paragraph 5.4.1)

Statement showing position of equity and outstanding loans relating to State PSEs as on 31 March 2023

(₹ in crore)

Sl. No.	Sector & Name of the SPSE	Name of the Department	Month and year of incorporation	Equity at close of the year 2022-23 ³				Long term loans outstanding at close of the year ⁴ 2022-23			
				GNCTD	GoI	Others	Total	GNCTD	GoI	Others	Total
1	2	3	4	5 (a)	5 (b)	5 (c)	5 (d)	6 (a)	6 (b)	6 (c)	6 (d)
A	Power Sector										
1	Indraprastha Power Generation Company Limited	Power	Jan 2001	596.54	0.00	140.00	736.54	0.00	0.00	0.00	0.00
2	Pragati Power Corporation Limited	Power	Jan 2001	2074.19	0.00	0.00	2074.19	441.98	0.00	172.03	614.01
3	Delhi Transco Limited	Power	July 2001	3691.00	0.00	260.00	3951.00	0.00	0.00	197.05	197.05
4	Delhi Power Company Limited	Power	July 2001	745.05	0.00	0.00	745.05	0.00	0.00	0.00	0.00
5	DSIIDC Energy Limited	Industries	May 2011	0.00	0.00	0.01	0.01	0.00	0.00	0.00	0.00
	Total A			7106.78	0.00	400.01	7506.79	441.98	0.00	369.08	811.06
B	Finance Sector										
6	Delhi SC/ ST/ OBC Minorities, Handicapped Financial and Development Corporation Limited	Welfare of SC/ ST/ OBC/ Minorities	Jan-83	38.12	11.88	0.00	50.00	68.24	0.00	0.00	68.24
7	Delhi Financial Corporation	Finance	Apr-67	26.48	0.00	0.12	26.60	33.00	0.00	0.00	33.00
	Total B			64.60	11.88	0.12	76.60	101.24	0	0	101.24
C	Service Sector										
8	Delhi State Civil Supplies Corporation Limited	Food, Supplies and Consumer Affairs	Nov-80	6.99	0.00	0.00	6.99	52.14	0.00	0.00	52.14
9	Delhi Tourism and Transportation Development Corporation Limited	Tourism	Dec-75	6.28	0.00	0.00	6.28	0.00	0.00	0.00	0.00
10	Geospatial Delhi Limited	Information Technology	May-08	10.76	0.00	0.00	10.76	0.00	0.00	0.00	0.00
11	Delhi Creative Arts Development Limited	Industries	May-11	0.00	0.00	0.01	0.01	0.00	0.00	0.00	0.00
12	DSIIDC Liquor Limited	Industries	May-11	0.00	0.00	0.01	0.01	0.00	0.00	0.06	0.06

³ Figures as per latest accounts/information received as on 31 October 2023 and annual accounts of 2022-23

⁴ Loans include current maturity of GNCTD loans shown in accounts as current liabilities.

Sl. No.	Sector & Name of the SPSE	Name of the Department	Month and year of incorporation	Equity at close of the year 2022-23 ³				Long term loans outstanding at close of the year ⁴ 2022-23			
				GNCTD	GoI	Others	Total	GNCTD	GoI	Others	Total
1	2	3	4	5 (a)	5 (b)	5 (c)	5 (d)	6 (a)	6 (b)	6 (c)	6 (d)
13	DSIIDC Maintenance Services Limited	Industries	May-11	0.00	0.00	0.01	0.01	0.00	0.00	0.00	0.00
14	Intelligent Communication Systems India Limited	Joint Venture of DSIIDC and TCIL	Apr-87	0.00	0.00	1.00	1.00	0.00	0.00	0.00	0.00
	Total C			24.03	0.00	1.03	25.06	52.14	0.00	0.06	52.20
D	Infrastructure Sector										
15	Delhi State Industrial & Infrastructure Development Corporation Limited	Industries	Feb-71	21.00	0.00	0.00	21.00	0.00	0.00	0.00	0.00
16	Shahjahanabad Redevelopment Corporation	Urban Development	May-08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total D			21.00	0.00	0.00	21.00	0.00	0.00	0.00	0.00
E	Transport Sector										
17	Delhi Transport and Infrastructure Development Corporation Limited	Transport	Aug-10	10.65	0.00	0.00	10.65	0.00	0.00	0.00	0.00
18	Delhi Transport Corporation	Transport	Nov-71	1,983.85	0.00	0.00	1,983.85	11,676.14	0.00	0.00	11,676.14
	Total E			1994.50	0.00	0.00	1994.50	11676.14	0.00	0.00	11676.14
	Total A + B + C + D + E			9210.91	11.88	401.16	9623.95	12271.50	0	369.14	12640.64

Appendix 5.3
(Referred to in Paragraphs 5.5.1, 5.7.1 and 5.7.2)
Summarised financial results of State Public Sector Enterprises for the latest year for which accounts are received

(₹ in crore)

Sl. No.	Activity & Name of the SPSEs	Period of accounts	Year in which received	Net profit/ loss before interest and tax	Net profit/ loss after interest and tax	Turn over	Paid up capital	Capital Employed ⁵	Net Worth ⁶	Accumulated Profit/ loss (net of free reserves)
1	2	3	4	5	6	7	8	9	10	11
A	SPSEs in which GNCTD had invested									
A1	Power									
1	Indraprastha Power Generation Company Limited	2020-21	2022-23	218.75	141.77	275.66	736.54	2,302.57	2,302.57	1,566.47
2	Pragati Power Corporation Limited	2020-21	2022-23	1,044.36	652.47	3,038.36	2,074.19	7,695.35	6,845.15	4,771.55
3	Delhi Transco Limited	2021-22	2022-23	969.77	766.22	1,556.94	3,951.00	5,008.20	4,811.13	860.13
4	Delhi Power Company Limited	2020-21	2021-22	161.67	139.64	0.00	745.05	396.24	63.60	-681.45
	Total A1			2,394.55	1,700.1	4,870.96	7,506.78	15,402.36	14,022.45	6,516.7
A2	Others									
5	Delhi SC/ST/OBC Minorities, Handicapped Financial and Development Corporation Limited	2018-19	2023-24	-9.96	-10.58	0.65	45.20	104.61	28.07	-17.13
6	Delhi State Civil Supplies Corporation Limited	2021-22	2022-23	-3.65	-4.36	705.27	6.99	59.55	57.41	50.41
7	Delhi State Industrial and Infrastructure Development Corporation Limited	2021-22	2022-23	164.30	144.68	789.65	21.00	1,197.04	1,197.04	1,176.04
8	Delhi Tourism and Transportation Development Corporation Limited	2021-22	2022-23	-0.37	-0.81	845.68	6.28	208.68	208.68	202.40
9	Delhi Transport and Infrastructure Development Corporation Limited	2021-22	2022-23	27.82	20.79	77.76	10.65	195.19	195.19	184.54

⁵ Capital Employed is the sum total of the Paid up Capital, Long Term Loans and Accumulated Profit/Loss minus Deferred Revenue Expenditure. Deferred Revenue Expenditure of ₹ 0.44 crore in respect of IPGCL and ₹ 0.59 crore in respect of PPCL was deducted to arrive at the Capital Employed figures

⁶ Net worth is the sum total of the paid-up capital and free reserves and surplus minus accumulated losses and deferred revenue expenditure. Deferred Revenue Expenditure of ₹ 0.44 crore in respect of IPGCL and ₹ 0.59 crore in respect of PPCL was deducted to arrive at the net worth figures

State Finances Audit Report for the year ended 31 March 2023

Sl. No.	Activity & Name of the SPSEs	Period of accounts	Year in which received	Net profit/ loss before interest and tax	Net profit/ loss after interest and tax	Turn over	Paid up capital	Capital Employed ⁵	Net Worth ⁶	Accumulated Profit/ loss (net of free reserves)
1	2	3	4	5	6	7	8	9	10	11
10	Delhi Financial Corporation	2022-23	2023-24	-12.94	-17.14	3.61	26.60	20.29	-12.71	-39.31
11	Delhi Transport Corporation	2021-22	2022-23	-108.33	-8,498.35	558.78	1,983.85	-47,081.04	-58,757.18	-60,741.03
12	Geospatial Delhi Limited	2021-22	2022-23	3.42	2.53	5.74	10.76	31.12	31.12	20.36
13	Shahjahanabad Redevelopment Corporation	2020-21	2021-22	0	0	0	0	0	0	0
	Total A2			60.29	-8,363.24	2987.14	2,111.33	-45,264.56	-57,052.38	-59,163.72
	Total A (A1+A2)			2,454.84	-6,663.14	7,858.1	9,618.11	-29,862.2	-43,029.9	-5,264.7
B	SPSEs in which GNCTD had not invested									
B1	Power									
14	DSI IDC Energy Limited	2021-22	2022-23	0.00	0.00	0.00	0.01	0.22	0.22	0.21
	Total B1			0.00	0.00	0.00	0.01	0.22	0.22	0.21
B2	Others									
15	Delhi Creative Arts Development Limited	2021-22	2022-23	0.00	0.00	0.00	0.01	-0.06	-0.06	-0.07
16	DSI IDC Liquor Limited	2022-23	2023-24	0.00	0.00	0.00	0.01	0.00	-0.06	-0.07
17	DSI IDC Maintenance Services Limited	2021-22	2022-23	0.00	0.00	0.00	0.01	-0.09	-0.09	-0.10
18	Intelligent Communication Systems India Limited	2021-22	2022-23	8.21	5.55	165.92	1.00	41.26	41.26	40.26
	Total B2			8.21	5.55	165.92	1.03	41.11	41.05	40.02
	Total B (B1+B2)			8.21	5.55	165.92	1.04	41.33	41.27	40.23
	Grand Total (A+B)			2,463.05	-6,657.59	8,024.02	9,619.15	-29,820.9	-42,988.7	-52,606.8

Appendix 5.4
(Referred to in Paragraph 5.13.1)
Impact of the Comments on the Profitability of Government Companies

Sl. No.	Name of the Company	Comments
1	DSI IDC (2021-22)	<ul style="list-style-type: none"> • The Company has accounted for the interest earned of ₹ 47.16 crore on DIDOM funds as its own income instead of showing the same as part of DIDOM Fund. This resulted in overstatement of Other Income and understatement of DIDOM Fund by ₹ 47.16 crore each. Consequently, Profit for the year was overstated by ₹ 47.16 crore. • The property tax of amounting ₹ 0.53 crore paid for the years 2011-12 to 2021-22 in respect of Industrial Workers Housing complexes has been wrongly booked as Work-in-Progress. This resulted in understatement of Other Expenses and overstatement of Inventories – WIP Housing by ₹ 0.53 crore each. Consequently, Profit for the year was also overstated by the same amount.
2	DSCFDC (2016-17)	<ul style="list-style-type: none"> • Cases of incorrect accounting includes booking of expenditure of ₹ 0.51 crore as advance and non-booking of expenditure of ₹ 0.18 crore from advance of ₹ 0.27 crore to PWD and non-inclusion of ₹ 1.25 crore payable to PWD for Annual Repair & Maintenance of various Electrical Installations and Mechanical Equipment for the period 2009-16 as expenditure till March 2016. The above resulted in understatement of expenditure by ₹ 0.18 crore (2016-17), understatement of prior period expenses by ₹ 1.25 crore (2009-10 to 2015-16), understatement of current liabilities by ₹ 1.25 crore, overstatement of advance by ₹ 0.78 crore (₹ 0.51 crore + ₹ 0.27 crore) and consequent understatement of losses by ₹ 1.43 crore (₹ 1.25 crore + ₹ 0.18 crore)
3	DSCFDC (2017-18)	<ul style="list-style-type: none"> • Other Expenses does not include ₹ 1.43 crore payable to PWD for Annual Repair & Maintenance (ARMO) of various Electrical Installations and Mechanical Equipment for the period 2009-17 and the expenditure of ₹ 0.26 crore (as intimated by PWD) for the year 2017-18, which was to be booked as expenditure for the current year. The company had made payment amounting to ₹ 0.78 crore to PWD till 2017, however, the same has been booked as advance to PWD. No payment was made during the year 2017-18. This resulted in understatement of expenditure by ₹ 0.26 crore (2017-18), understatement of Prior Period Expenses by ₹ 1.43 crore (2009-10 to 2016-17), understatement of Current Liabilities by ₹ 1.69 crore (₹ 1.43 crore + ₹ 0.26 crore), and of losses by ₹ 1.69 crore.
4	IPGCL (2020-21)	<ul style="list-style-type: none"> • Non-inclusion of property tax amounting to ₹ 14.89 crore for the period 2004-05 to 2020-21 payable to SDMC, has resulted in understatement of Current Liabilities and Other Expenses by ₹ 14.89 crore each, with consequent overstatement of Profit to the same extent.
5	PPCL (2020-21)	<ul style="list-style-type: none"> • Non-inclusion of property tax amounting to ₹ 4.70 crore payable to South Delhi Municipal Corporation, has resulted in understatement of Other Current Liabilities and Other Expenses by ₹ 4.70 crore, each with consequent overstatement of Profit to the same extent.
6	DTIDC (2021-22)	<ul style="list-style-type: none"> • The Company has not provided for interest of ₹ 7.83 crore on unpaid amount of ₹ 22.67 crore, payable to Public Works Department (PWD) on account of interest earned on funds from PWD parking deposit, as on 31.03.2022. This resulted in overstatement of Income and understatement of Other Financial Liabilities by ₹ 7.83 crore, each. Consequently, Profit was also overstated by ₹ 7.83 crore.

Sl. No.	Name of the Company	Comments
		<ul style="list-style-type: none"> • The Company has not provided for interest liability of ₹ 0.70 crore on the balance interest amount of ‘Studies and Advisory Consultancy’ of ₹ 1.27 crore from 24.05.2014 to 31.03.2022”. This resulted in understatement of Other Financial Liabilities as well as Expenditure by ₹ 0.70 crore, each. Consequently the Profit was also overstated by ₹ 0.70 crore. • The Company received High Capacity Bus System (HCBS) fund amounting to ₹ 17.48 crore through Department of Transport (DoT), GNCTD at the time of incorporation of the Company (August 2010) and though the same was refunded (May 2018) to DoT, but interest liability of ₹14.47 crore was not provided for in the accounts. This resulted in understatement of Other Financial Liabilities and overstatement of Income by ₹ 14.47 crore, each. Consequently, the Profit was also overstated by ₹ 14.47 crore. • As per clause No 4.1 of Outdoor Advertising Policy for Delhi, 50 <i>per cent</i> revenue is to be shared with Municipal Corporation of Delhi (MCD). However, the Company has provided only 25 <i>per cent</i> liability/expenses for MCD share in case of all the concessionaires”. This resulted in understatement of ‘Other Current Liabilities’ and ‘Other Expenses (MCD share)’ by ₹ 4.91 crore. Consequently, ‘Profit’ for the year was also overstated to the same extent.

Appendix 5.5
(Referred to in Paragraph 5.13.1)
Impact of the Comments on Financial Position of Government Companies

Sl. No.	Name of the Company	Comments
1	DSCSC (2021-22)	<ul style="list-style-type: none"> The Company executes a civil work of ₹ 1.93 crore relating to renovation of entire existing roads and harvesting system of complex at Siraspur godown constructed by IFCD was completed to the extent of 80 <i>per cent</i> and put to use w.e.f. 21.05.2020. This has been booked as Capital Work in Progress instead of Property, Plant & Equipment (Buildings), which resulted in overstatement of Capital Work in Progress and understatement of Property, Plant & Equipment (Buildings) by ₹ 1.93 crore.
2	DTTDC (2021-22)	<ul style="list-style-type: none"> The Company failed to capitalize and put to use Installation & Commissioning of Lifts and escalators at Delhi Haat, Janakpuri for ₹ 1.43 crore for the last eight years as no further work could be carried out due to problem of water seepage in lift shafts. This resulted in overstatement of Capital Work-in-Progress and understatement of Provision for losses on unutilised CWIP by ₹ 1.43 crore.
3	DTIDC (2021-22)	<ul style="list-style-type: none"> The Company has not accounted for the Running Account bill (utilisation of fund) for an amount ₹ 5.59 crore against Capital Advance of ₹ 14.34 crore to D.I.M.T.S. This resulted in understatement of Capital Work in Progress and overstatement of Capital Advances by ₹ 5.59 crore, each. Accrued interest on FDRs in Canara bank and UCO Bank amounting to ₹ 0.91 crore and ₹ 0.39 crore, respectively were accounted for as principal amount of FDRs (with maturity of more than three months) instead of showing it as interest accrued on FDRs. This resulted in overstatement of Deposits (with maturity of more than three months) and understatement of Interest Accrued on Deposits (with maturity of more than three months) by ₹ 1.30 crore, each.
4	DSIIDC (2021-22)	<ul style="list-style-type: none"> The Company booked the Deposit work of CISF at Narela Ph-I & II of ₹ 0.06 crore as the work executed through its own fund and booked the Repair and maintenance work of Bituminous, Storm Water drain and Boundary drain etc. of ₹ 1.51 crore from its own funds as the Deposit work of CISF. This resulted in understatement of Current Assets- Inventories - Work-in-Progress (housing) and Other Financial Liabilities (Advance against Deposit Works - CISF) by ₹ 1.45 crore (₹ 1.51 crore – ₹ 0.06 crore) each. The excess expenditure of ₹ 1.64 crore incurred on maintenance of Poorva Sanskriti Kendra (PSK) as Deposit Work has been wrongly adjusted against the Advances against Deposit Work instead of booking it as recoverable from PSK. This resulted in understatement of Other Financial Liabilities (Advance against Deposit work) and Current Assets (Receivables) by ₹ 1.64 crore each.
5	DSCFDC (2016-17)	<ul style="list-style-type: none"> Inclusion of the work sheds amounting to ₹ 1.09 crore in Plant and Machinery instead of Buildings resulted in overstatement of Plant and Machinery and understatement of Buildings by ₹ 1.09 crore. The Board of Directors of the Company in its meeting approved to waive off the loan amount/dues of ₹ 2.69 crore. However, no provision of the same was made in the books of accounts. This resulted in overstatement of loan and advances and understatement of provision by ₹ 2.69 crore. Consequently, the reserve and surplus was also overstated by the same extent.

Sl. No.	Name of the Company	Comments
		<ul style="list-style-type: none">• Non -provision against unrecovered loan amount of ₹ 5.04 crore, from the beneficiaries, resulted in overstatement of loan and advances and understatement of provision by ₹ 5.04 crore. Consequently, the reserve and surplus was also overstated by the same extent.
6	DSCFDC (2017-18)	<ul style="list-style-type: none">• The Board of Directors of the Company in its meeting approved to waive off the loan amount/dues of ₹ 2.69 crore. However, no provision of the same was made in the books of accounts. This resulted in overstatement of loan and advances and understatement of provision by ₹ 2.69 crore. Consequently, the reserve and surplus was also overstated by the same extent.• Non -provision against unrecovered loan amount of ₹ 4.94 crore from the beneficiaries, resulted in overstatement of loan and advances and understatement of provision by ₹ 5.04 crore. Consequently, the reserve and surplus was also overstated by the same extent.• Five Fixed Deposits (FD) amounting to ₹ 4.75 crore, having maturity period more than 12 months, should have been shown under Non-current assets under 'Other bank balances' instead of cash and cash equivalents under Cash and Bank balances. Further, accrued interest of these five FDs amounting to ₹ 5.35 lakh was also not accounted in accounts. This resulted in overstatement of Current Assets (Cash and Bank balances) and understatement of Non-Current Assets (Other Bank balances) by ₹ 4.80 crore, each.

Appendix 5.6
(Referred to in Paragraph 5.13.2)

Impact of the Comments on the profitability and financial position of Statutory Corporations

Delhi Transport Corporation (2021-22)

- Old outstanding liabilities of ₹ 1.38 crore pertaining to the period 1997-98 to 2010-11 appearing persistently in the accounts of the Corporation without any adjustment were not written back with the approval of the Competent Authority. This resulted in overstatement of Current Liabilities and understatement of Income by ₹ 1.38 crore. Consequently, Loss for the year was also overstated by ₹ 1.38 crore.
- Capital work at Subhash Place Depot amounting to ₹ 0.77 crore was completed on 31 January 2022, but not capitalized, which resulted in overstatement of Capital Work in Progress and understatement of Fixed Asset by ₹ 0.77 crore.
- Non-provision for doubtful receivables in respect of M/s Trimax IT Infrastructure & Services Ltd., in view of insolvency proceedings and non-consideration of claims in Resolution Plan, resulted in overstatement of Sundry debtors & Other Receivables and understatement of Net Loss by ₹ 29.10 crore.

An amount of ₹ 16.51 crore, deposited by the Corporation with the Hon'ble High Court in the case of M/s Green Delhi BQS Limited vs DTC, is recoverable from DTIDCL instead of booking the same as Advances and Deposits. This resulted in overstatement of Advances and Deposits {Advances CED (Bills)} and understatement of Sundry Debtors and Other Receivables by ₹ 16.51 crore, each.

