

Appendices

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

	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

		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 <i>etc.</i>	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	Supplementary Grant	Re-appropriation	Total	Expenditure	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	Supplementary Grant	Re-appropriation	Total	Expenditure	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	Supplementary	Re-appropriation	Total Provision	Actual Expenditure	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	Supplementary	Re-appropriation	Total Provision	Actual Expenditure	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	Supplementary	Re-appropriation	Total Provision	Actual Expenditure	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

<i>(₹ in crore)</i>						
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 Dual 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)

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
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'

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	(in ₹)
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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	44,17,592.14	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	3,790.98	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	1,431.90	1979-80	45 years
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	48,000.00	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

