

CHAPTER 4

PUBLIC FINANCE

As per the provision of Government of NCT of Delhi Act, 1991, a Consolidated Fund, separate from that of the Government of India had been constituted with effect from December, 1993. All Revenue and Capital Receipts of Delhi Government are credited in to this Fund and all the Govt. expenditure is met out of this Fund.

2. The Expenditure Budget of Government of NCT of Delhi is mainly financed from its own tax revenue, which includes revenue collection from GST, VAT, Excise, Stamp Duty and Motor Vehicle Tax. In addition, there is non-tax revenue and transfers from Government of India in the form of loan and grant under various items. It is important to highlight here that 69.48 % of total Tax Revenue in 2022-23 came from GST & VAT, 11.71% from Excise, 12.72% from Stamp Duty and 6.09% from MVT.
3. Besides the tax revenue, there are transfers of Grants-in-Aid / Other receipts from the Centre, which mainly includes (i) Grants in lieu of Share in Central Taxes and duties (now it has been clubbed with “Normal Central Assistance” from BE 2023-24 onwards), (ii) Compensation for implementation of GST (has been stopped w.e.f. July, 2022, however, ₹1137.80 crore is received as GST compensation upto December, 2023 against the arrears of previous year amounting to ₹1500.00 crore as RE 2023-24 from Government of India) (iii) Grant in aid for Centrally Sponsored Schemes (iv) Normal Central Assistance (v) Contribution to Union Territory Disaster Response Fund (vi) Loan for Externally Aided Projects - WTP at Chandrawal (vii) Enhanced compensation to 1984 riot victims.
4. Similarly, Delhi Government's Capital Receipts mainly cover recovery of loans and advances from Local Bodies/Undertakings/Government Servants etc. and Small Savings Loan from National Small Savings Fund (NSSF).
5. The expenditure out of the Consolidated Fund of Delhi is broadly maintained under the Heads of Establishment and Scheme/Programme/Projects including Centrally Sponsored Scheme (CSS). Further, both Establishment and Scheme/Programme/Projects expenditure is maintained under the Heads of Revenue and Capital Account. The classification of expenditure into Plan and Non Plan was removed from financial year 2017-18 and now there is only Revenue and Capital Classification.

6. The Establishment Revenue expenditure of Delhi Government mainly covers the items like salary and office expenses, interest payment to Government of India, devolution of funds to Local Bodies, Grant-in-Aid to various Public Sector Enterprises (PSEs)/Institutions, Subsidies, if any, being provided by the Government to defray the cost of some items/ services under Revenue Establishment head etc. On the other hand, the Establishment Capital expenditure of the Delhi Government covers the repayment of loan to the Government of India, loans/advances to the Local Bodies/Government Servants, Public Sector Enterprises etc.
7. The Revenue Expenditure under scheme/programme/projects mainly covers cost of equipment's, grant-in-aid, reimbursement of Service charges etc. On the other hand, the Capital expenditure under scheme/programme/projects covers the Capital Outlay for various infrastructure projects being implemented by the Government Departments including Equity capital to the Public Sector Enterprises etc. and loans & advances being provided for remunerative schemes/projects of Local Bodies/PSEs, etc.
8. Delhi Legislative Assembly passed the State Goods and Services Act on 31st May 2017 and thus GST rolled out in Delhi w.e.f. 01-07-2017. As a result, erstwhile VAT (excluding items like petroleum, liquor etc) & other taxes viz. Entertainment tax, Luxury Tax and Cable TV tax subsumed in GST. Trade & Tax Department, GNCTD made all efforts for smooth migration of all existing VAT dealers in new regime of Goods & Services Tax. Dissemination of related information through printed brochures, deployment of Sahayata Vahans, one to one contact, organizing camps in major markets, setting up of GST support committees in markets etc were such important steps taken by the Trade & Tax Department.
9. Tax Collection of Delhi Government registered a robust growth of 18.35% during 2022-23(Prov.) compared to the positive growth of 36% in 2021-22. Stamps and Registration Tax (including land Revenue) recorded the growth of 15.56% in 2022-23 (Prov.). GST (including VAT and other taxes of Luxury and Entertainment etc.) recorded a substantial growth of 32.19%. Tax collections under State Excise had a robust growth of 1.10%. Motor Vehicles Tax has shown the highest growth of 47.47%. The tax collection for the year 2023-24 is budgeted with a growth of 12.30% over the previous year.
10. Delhi Government has received Small Saving Loan of ₹3251.22 Crore during 2022-23(Prov.) as against ₹5000 Crore in 2021-22.
11. Like earlier Central Finance Commissions, Delhi has not yet been covered under the Term of reference of Fifteenth Central Finance Commission (15th CFC) whose term covers the period from 2020-21 to 2025-26. Thus, the dispensations to be recommended by the Fifteenth Central Finance Commission to the States which include Share in Central Taxes, Grants-in-aid for Local Bodies, Revenue

Deficit grants, Sectoral grants, grants for Calamity Relief etc may not cover Delhi. On this issue, the Govt. of NCT of Delhi has already requested Govt. of India to take suitable measures to get covered Delhi under the purview of Sixteen Central Finance Commission. Now, Delhi only gets discretionary grants in lieu of Share in Central Taxes and that too is stagnant at ₹325 Crore since 2001-02. The Normal Central Assistance to NCT of Delhi during 2000-01 was ₹370 Crore and after 22 years, it is still remained as ₹626 Crore in 2022-23. Further, Grants in lieu of Share in Central Taxes' and 'Central Assistance to UTs' have been clubbed in 'Central Assistance to UTs' from BE 2023-24 onwards with a budget provision of ₹951 Crore in Financial Year 2023-24.

12. On the other hand, as per Constitutional requirement, the Government of NCT of Delhi is making devolution of funds to its Local Bodies based on the recommendations of Delhi Finance Commission being set up from time to time. The formula for devolution of funds to Local Bodies in Delhi based on the recommendations of the Third Delhi Finance Commission (Tenure 2006-07 to 2010-11) was extended up to 2015-16. The Delhi Government set up the Fourth DFC and Fifth DFC for the period 2011-12 to 2015-16 & 2016-17 to 2020-21 respectively and both the Commissions submitted their report to the Government of NCT of Delhi. The Govt. of NCT of Delhi vide Cabinet Decisions No 2669 & 2670 dt 01.01.2019 decided to implement the recommendations of 5th DFC for the period 2016-17 to 2020-21 and to continue the devolution of net tax proceeds for the period 2011-12 to 2015-16 as per 3rd DFC in place of 4th DFC as the Govt. has decided not to implement the 4th DFC. It was also decided that the devolution of funds already made for the period 2011-12 to 2015-16 (period of 4th DFC) as per formula of 3rd DFC, to DMCs, Delhi Cantonment Board and New Delhi Municipal Council shall be treated as final and no recoveries shall be made.
13. The Delhi Government has implemented a subsidy scheme at 100 % on the existing tariff to the domestic consumers of electricity consuming upto 200 units per month and 50 per cent on existing tariff to the domestic consumers upto 400 units per month with effect from 1st March 2015. Now, the Govt. of NCT of Delhi in FY 2022-23 had amended the existing Electricity Subsidy Scheme with voluntary Subsidy Scheme (VSS) and make it applicable to only those consumers, who opted for the voluntary subsidy w.e.f. 1st October, 2022. Accordingly, Government has released an amount of ₹3161.22 Crore on this account during 2022-23. The Government also implemented a scheme of giving 20KL of free water per month to domestic water consumers in Delhi from March 2015 onwards. Accordingly, Government released an amount of ₹466.41 Crore on this account during 2022-23 to Delhi Jal Board for meeting the expenditure on account of giving free water to consumers.
14. Delhi has maintained its consistent Revenue Surplus; it recorded ₹14456.90 Crore during 2022-23(Prov.) as compared to ₹3269.92 Crore in 2021-22. The budgeted revenue surplus for 2023-24 (BE) is ₹5768.69 Crore which is 0.52% of GSDP.

15. The Private Stage Carriage Buses run by individual private operators have been replaced with the scheme for operation of Cluster Buses being operated by corporate entities to provide better transportation services and safety of journey to the commuters of Delhi. According to the scheme, the Government has to meet the viability gap between the cost of operation and revenue earned from such Cluster Bus Scheme. Delhi Government has also to bear the working losses of DTC besides the burden of subsidy for concessional bus passes being operational in both DTC and Cluster buses. Further, the Government has allowed facility of free travel to Women in DTC and Cluster buses since October, 2019. Accordingly, during 2022-23, Government released an amount of ₹200.00 Crore to DTC and ₹200.00 Crore to cluster buses for meeting the expenditure on account of giving free travel to Women. Further, the Delhi Government provided a subsidy of ₹50.00 Crore to DTC during 2022-23 (Prov.) for concessional passes.
16. Delhi Jal Board (DJB) has succeeded in meeting out its operating expenses from 2010-11. No Assistance was provided to them since 2010-11, however, loan is being provided to DJB by Delhi Government. During 2012-13 to 2015-16, they have maintained revenue surplus. However, it turned into revenue deficit during 2016-17 to 2022-23 and 2023-24 (BE).
17. The Delhi Urban Shelter Improvement Board (DUSIB) was constituted by the Government of NCT of Delhi with effect from 10th July 2010. The DUSIB is looking after the matters relating to notifying slum areas, providing civic amenities to Jhuggie Jhoprie settlements, resettlement of such colonies, etc. During 2022-23 Government of NCT of Delhi provided a Ways and Means loan of ₹319.15 Crore for meeting their salary and other administrative expenses.
18. Delhi's outstanding debt at the end of March, 2023 was ₹40017.55 Crore including the non-plan loan received during 2013-14 from Government of India for meeting the outstanding liabilities of DVB/DESU amount of ₹3326.39 Crore. Thus, the outstanding debt of Delhi Government constitutes 3.94% of GSDP during 2022-23.
19. The flow of funds received from Govt. of India to GNCTD increased to the tune of ₹14759.29 Crore in 2022-23 (Prov.) compared to ₹8467.31 Crore in 2021-22. Grants under CSS has reduced from ₹991.93 Crore in 2021-22 to ₹981.79 Crore in 2022-23 whereas, ₹325 Crore is received as the Grants in lieu of Share in Central Taxes' and ₹626 Crore as Normal Central Assistance during 2022-23. Further, grants under compensation for implementation of GST is increased from ₹6445.96 Crore in 2021-22 to ₹12817.02 Crore in 2022-23. Grants of ₹9.49 Crore is received under 1984 riot victims in 2022-23.
20. There is Fiscal surplus of ₹4565.32 Crore during 2022-23 (Prov.) which is 0.45% of GSDP as compared to Fiscal Deficit of ₹7021.42 Crore in 2021-22 which is 0.80% of GSDP.

21. Thus, the overall expenditure of Delhi in the year 2022-23 was lower to its income by an amount of ₹3101.37 Crore.

22. Direct Benefit Transfer (DBT)

22.1 Direct Benefit Transfer (DBT) is an attempt to change the mechanism of transferring benefits. This program aims to transfer subsidies/benefits directly to the beneficiaries through their bank accounts. The emphasis on delivering benefits directly reduces leakages, increases beneficiary choice and eliminates intermediaries between the beneficiary and the state.

22.2 The primary aim of the Direct Benefit Transfer program is to bring transparency and terminate pilferage from distribution of funds sponsored by Government of India and Govt. of NCT of Delhi. Under DBT, benefit or subsidy is directly transferred to beneficiaries after verification and authentication of data of beneficiaries using Aadhaar numbers or biometric input and linking bank account details.

22.3 Total 105 Schemes of which 40 under Centrally Sponsored Schemes and 65 State Schemes, are being implemented under DBT in NCT of Delhi.

22.4 Overall 96.76% beneficiaries (98.92% beneficiaries under CSS and 79.33% under State Schemes) have been seeded with Aadhaar up to December 2023. All payments under various welfare schemes of Centrally Sponsored Schemes to beneficiaries are made through DBT mode of PFMS portal except in DBT Schemes being implemented by Directorate of Training and Technical Education (DTTE).

22.5 Total savings accrued due to implementation of Aadhaar based DBT is 154.11 Crore as reported by Department of Social Welfare, Department for Welfare of SC/ST/OBC and Department of Women and Child Development.

22.6 Delhi DBT Portal has been made live and integrated with Bharat DBT Portal. DBT implementing departments upload schemes wise data on Delhi DBT portal monthly which is pulled over by DBT Mission once in a month.

23. The details of inflow and outflow of funds of Delhi Government and some of its important financial features are described in the following paragraphs:-

24. Revenue Receipts

24.1 As per population Census-2011, the population of Delhi recorded a decadal growth of 21.20 per cent during 2001-2011 as compared to the growth of 17.67 per cent at the all India level. In view of high population growth of Delhi, it is necessary for the Government to augment its revenue to finance its development schemes/projects in order to cater to the needs and aspirations of the people in Delhi.

- 24.2 Revenue receipts can broadly be categorized as Tax Revenue, Non-Tax Revenue and Grants-in-aid and other receipts from the Central Government. The position of revenue receipts of Delhi Government is presented in Statement 4.1 and Charts 4.1 and 4.2 (Ref. Table 4.1 for further details).

STATEMENT 4.1

REVENUE RECEIPTS OF THE GOVT. OF NCT OF DELHI

(₹ in Crore)

S. No.	Item of receipt	2012-13	2019-20	TGR 2012-20	2020-21	2021-22	2022-23 (Prov.)	2023-24 (BE)
1.	Stamps and registration (Including Land Revenue)	3098.07	4609.01	7.20	3552.98	5212.09	6022.91	6000.00
2.	State Excise	2869.74	5068.01	8.83	4108.15	5487.58	5547.97	7365.00
3.	VAT	15803.69	5474.67	-15.78	4411.20	5099.46	5582.06	5700.00
4.	State Goods and Services Tax	NA	19464.95	0.00	15676.15	22263.43	27324.11	31500.00
5.	Taxes on Vehicles	1240.18	1948.09	7.51	1676.18	1955.68	2884.08	3000.00
6.	Other taxes & duties on goods and services	419.84	1.14	-52.21	0.67	0.45	1.44	0.00
A	Tax Revenue (1 to 6)	23431.52	36565.87	7.09	29425.33	40018.68	47362.56	53565.00
B	Non-Tax Revenue	626.93	1096.89	4.97	979.67	826.99	580.99	1050.00
C	Grants and other receipts from the centre	1502.52	9473.05	25.97	11458.60	8467.31	14759.29	8137.00
D	Total Revenue Receipts (A to C)	25560.97	47135.81	8.99	41863.60	49312.99	62702.84	62752.00

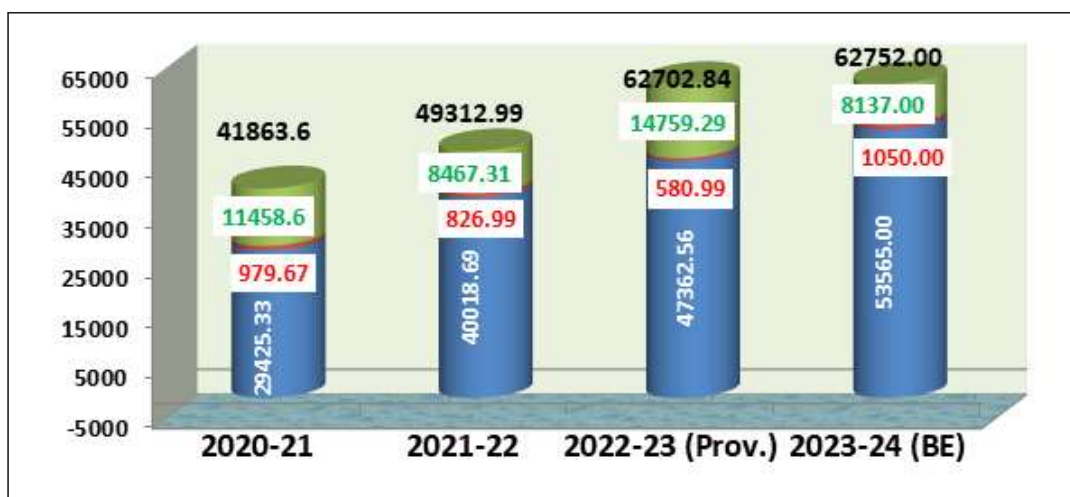
Sources: 1. Figures for 2012-13 to 2021-22 are from Finance Accounts, GNCTD.

2. Figures for 2022-23 & 2023-24 are from Budget document, GNCTD.

Note: TGR –Trend Growth Rate (%).

CHART 4.1

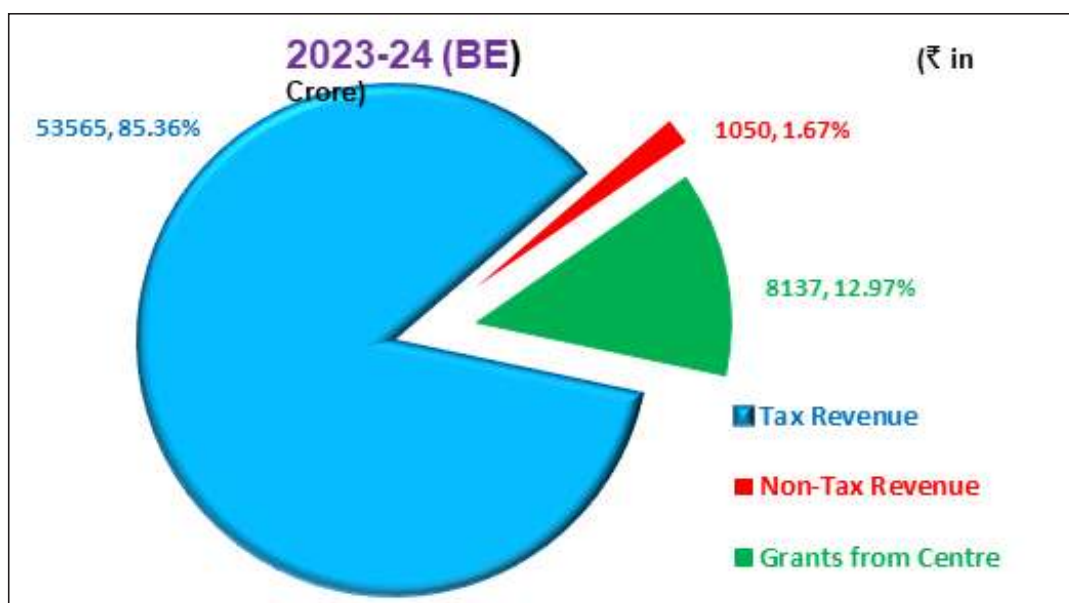
REVENUE RECEIPTS OF DELHI GOVERNMENT FROM 2020-21 TO 2023-24 (BE)



24.3 The total Revenue Collection of Delhi Government was ₹62702.84 Crore (6.18% of GSDP) in 2022-23 as against to ₹49312.99 Crore (5.60% of GSDP) during 2021-22. During 2022-23(Prov.), the Revenue Receipts increased significantly with a growth rate of 27.15% mainly due to increase in Tax Revenue collection. It is also pertinent to mention the fact that during 2022-23, the tax collections grew by 18.35% compared to 36% in 2021-22. The growth of Own non-tax revenue of the Government of NCT of Delhi has declined by 29.75% in 2022-23 compared to decline of 15.58% in 2021-22. Growth rate of grants/ other receipts from the Centre have also increased by 74.31 % in 2022-23 from a Negative growth of 26.11 % in 2021-22. The targeted revenue collection for the year 2023-24(BE) is ₹62752.00 Crore with the growth of 0.08% over the previous year.

CHART 4.2

REVENUE RECEIPT OF DELHI GOVERNMENT DURING 2023-24 (BE)



24.4 Chart 4.2 represents the Tax Revenue, Non-Tax Revenue and Grant-in-Aid/ other Receipts from the Centre during 2023-24(BE). The major source of Revenue Receipts of Delhi Government during 2023-24 is its Own Tax Revenue which is ₹53565 Crore (85.36%) followed by Grants/ Receipts from the Centre at ₹8137 Crore (12.97%) and Non-Tax Revenue at ₹1050 Crore (1.67%).

25. Tax Revenue

25.1 The targeted tax collection for the year 2023-24 (BE) is ₹53565 Crore with the growth of 12.30% over the previous year. The Tax Revenue of Delhi Government was ₹47362.56 Crore (4.67% of GSDP) in 2022-23 as compared to ₹40018.68 Crore (4.54% of GSDP) in 2021-22. Delhi's Tax Revenue registered a growth of 18.35 % in 2022-23 compared to the positive growth of 36% in 2021-22. The main items of Tax Revenue of Delhi Government during 2022-23 are Goods

and Services Tax (including other Taxes & Duties on Commodities and Services which incorporates Entertainment, Betting & Luxury Tax) which was ₹27325.55 Crore (57.69%), followed by Value Added Tax (VAT) which was ₹5582.06 Crore (11.79%), followed by State Excise at ₹5547.97 Crore (11.71%), followed by Stamps & Registration Fees at ₹6022.91 Crore (12.72%) and Taxes on Motor Vehicles at ₹2884.08 Crore (6.09%). The details regarding the collection of various tax revenue collections during 2019-20 to 2022-23 (Prov.) is presented in the following Statement 4.2. (Ref. Chart 4.3 and Table 4.1)

STATEMENT 4.2

TAX COLLECTION OF GOVT. OF NCT OF DELHI DURING 2019-20 to 2022-23 (Prov.)

(₹ in Crore)

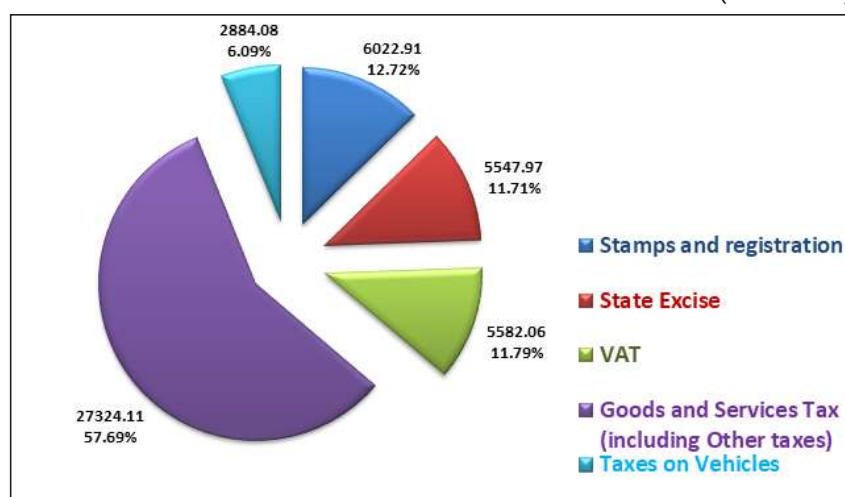
S. No.	Item	2019-20	2020-21	2021-22	2022-23	2019-20	2020-21	2021-22	2022-23 (Prov.)
		Actual			Prov.	Growth over previous year (in %)			
1.	Stamps and registration (Including Land Revenue)	4609.01	3552.98	5212.09	6022.91	3.37	-22.91	46.70	15.56
2.	State Excise	5068.01	4108.15	5487.58	5547.97	0.79	-18.94	33.58	1.10
3.	VAT	5474.67	4411.2	5099.46	5582.06	-6.98	-19.43	15.60	9.46
4.	State Goods and Services Tax*	19464.95	15676.15	22263.43	27324.11	1.45	-19.46	42.02	22.73
5.	Taxes on Vehicles	1948.09	1676.18	1955.68	2884.08	-5.19	-13.96	16.67	47.47
6.	Other taxes & duties on goods and services	1.14	0.67	0.45	1.44	-89.34	-41.23	-32.84	220.00
Tax Revenue (1 to 6)		36565.87	29425.33	40018.68	47362.56	-0.16	-19.53	36.00	18.35

Note: *Other Taxes are majorly subsumed in GST since July 2017.

CHART 4.3

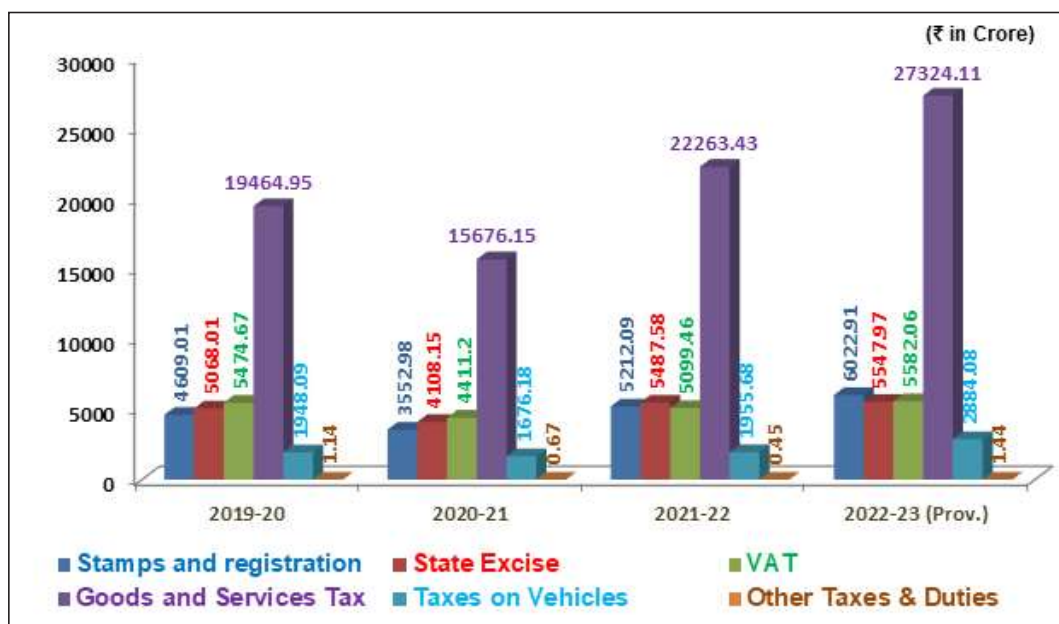
TAX REVENUE OF DELHI GOVERNMENT DURING 2022-23 (Prov.)

(₹ in Crore)



- 25.2. The year-wise position of collection of various Taxes and their percentage share during 2019-20 to 2022-23 is shown in Chart 4.4 and Statement 4.3 respectively.

CHART 4.4
COLLECTION OF TAXES: 2019-20 TO 2022-23 (PROV.)



STATEMENT 4.3
PERCENTAGE SHARE OF VARIOUS TAXES DURING 2019-20 TO 2022-23 (PROV.)
(in percent)

S. No.	Item	2019-20	2020-21	2021-22	2022-23
		Actual			Prov.
1.	Stamps and registration (Including Land Revenue)	12.60	12.08	13.02	12.72
2.	State Excise	13.87	13.96	13.71	11.71
3.	VAT	14.97	14.99	12.74	11.79
4.	State Goods and Services Tax	53.23	53.27	55.64	57.69
5.	Taxes on Vehicles	5.33	5.70	4.89	6.09
6.	Other taxes & duties on goods and services	0.00	0.00	0.00	0.00
	Total	100.00	100.00	100.00	100.00

Source: Figures for 2019-20 to 2021-22 are from Finance Accounts and 2022-23 are from Principal Account Office of GNCTD.

25.3 The annual growth of Tax Revenue during 2022-2023 (Prov.) was recorded 18.35% compared to the positive growth of 36% during 2021-22. Stamps and Registration (including Land Revenue) registered a growth of 15.56% during 2022-23 compared to a positive growth of 46.70% during 2021-22. State Excise growth also decreases from positive growth of 33.58% during 2021-22 to 1.10% during 2022-23. State Goods and Services Tax also showed a tremendous positive growth of 22.73% during 2022-23 against the positive growth of 42.02% during 2021-22. VAT also registered a growth of 9.46% during 2022-23 against the growth of 15.60% during 2021-22. Similarly, Motor Vehicle Taxes also registered a robust growth of 47.47% during 2022-23 from the growth of 16.67% during 2021-22. Besides these, other Taxes & Duties on Commodities & Services registered a significant growth of 220.0% in 2022-23 compared to the negative growth of 32.84% during 2021-22.

26. Non Tax Revenue

26.1 The Delhi Government's own Non-Tax Revenue mainly consists of interest receipts on account of loans and advances provided by Delhi Government to its Local Bodies and Undertakings, dividends and profits from investments in various Public Sector Undertakings and service charges/fees/fines etc. from various Government Departments. Statement 4.4 and Chart 4.5 indicates the position of Own Non Tax Revenue of Delhi Government.

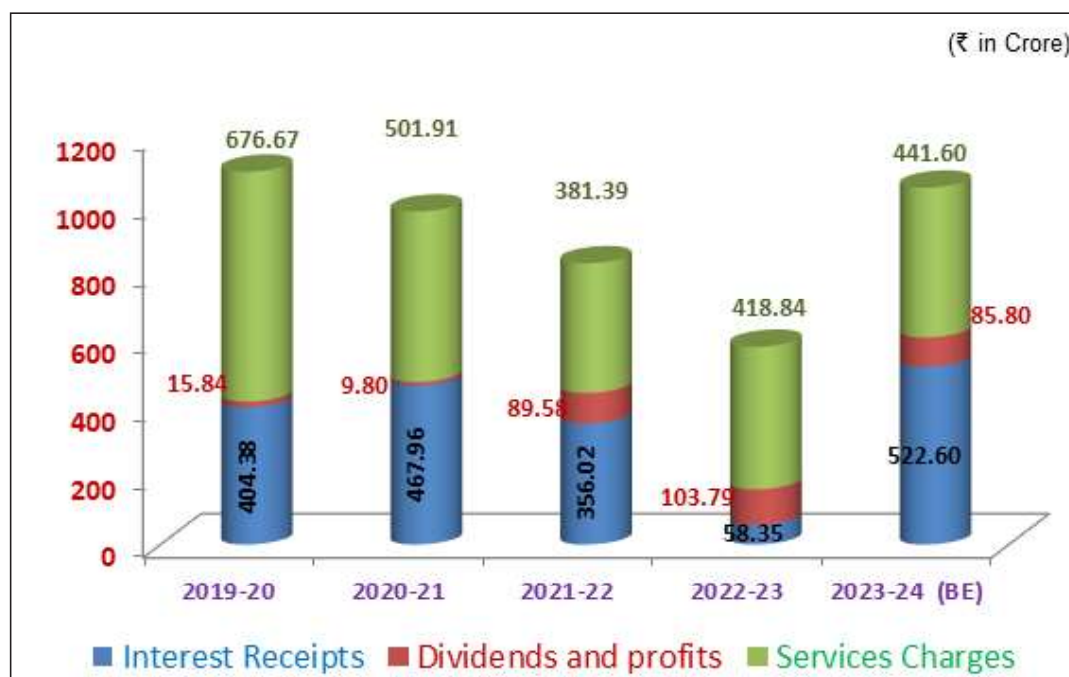
STATEMENT 4.4

OWN NON-TAX REVENUE OF GNCTD DURING 2019-20 TO 2023-24 (BE)

(₹ in crore)

S. No.	Item	2019-20	2020-21	2021-22	2022-23	2023-24
		Actual			(Prov.)	BE
1.	Interest Receipts	404.38	467.96	356.02	58.35	522.60
2.	Dividends and profits	15.84	9.80	89.58	103.79	85.80
3.	Services Charges	676.67	501.91	381.39	418.84	441.60
	Total	1096.89	979.67	826.99	580.99	1050.00

CHART 4.5
BREAK-UP OF OWN NON-TAX REVENUE



- 26.2 The budgeted collection under Non-Tax Revenue for the year 2023-24(BE) is ₹1050 crore. Delhi's own Non-Tax Revenue was ₹580.99 crore in 2022-23(0.06% of the GSDP) as compared to ₹826.99 crore (0.09% of GSDP) in 2021-22. During 2022-23, Delhi Government's own Non Tax Revenue consisted service charges of ₹418.84 crore (72.09%) followed by interest receipts at ₹58.35 crore (10.04%) and dividends & profits at ₹103.79 crore (17.87%).

27. Grant-in-Aid/ Receipts from the Centre

- 27.1 The Government of India has categorized all the states into two categories viz; Special Category States and General Category States for the purpose of providing funds for developmental programme/ schemes based on some norms like revenue base of a state, border region etc.
- 27.2 The Grant-in-aid/ receipts to Delhi from the Centre consists of discretionary grant in lieu of Share in Central Taxes, Establishment grant for specific purposes like compensation on account of phasing out of Central Sales Tax (CST)/Implementation of VAT/ Implementation of GST, Grant under Central Assistance for Annual outlay of Delhi and also grants for Centrally Sponsored Schemes(CSS). Further, GST Compensation has been stopped w.e.f. July, 2022 and ₹1137.80 Crore is received as GST compensation upto December, 2023 against the arrears of previous year amounting to ₹1500.00 Ccrore as RE 2023-24 from Government of India. The details of grant-in-aid from Centre to Delhi during 2019-20 to 2023-24 (BE) are mentioned in Statement 4.5.

STATEMENT 4.5

GRANT-IN-AID/ OTHER RECEIPTS FROM THE CENTRE TO DELHI GOVT DURING 2019-20 TO 2023-2024 (BE)

S. No.	Item	2019-20	2020-21	2021-22	2022-23 (Prov.)	2023-24 (BE)
1.	Grant in lieu of Share in Central Taxes	325.00	325.00	325.00	325	0.00
2.	Enhance compensation to 1984 riot victims	0.00	0.00	3.43	9.49	2.00
3.	Compensation for Implementation of GST	7436.00	5521.65	6445.96	12817.02	3802.00
4.	DDRF	0.00	161.49	75.00	0.00	15.00
5.	Normal Central Assistance	472.00	626.00	626.00	626.00	951.00
6.	Centrally Sponsored Scheme	1169.48	1441.46	991.93	981.79	3167.00
7.	Other Grants	70.56*	0.00	0.00	0.00	0.00
8.	EAP-WTP at Chandrawal	225.00	0	0	0	200.00
9.	Reversal of IGST Devolution and Apportionment of IGST	0.00	3383.00	0.00	0.00	0.00
Total Grants		9698.04	11458.6	8467.32	14759.30	8137.00
Grants as % to GSDP		1.22	1.54	0.96	1.45	0.73

Source: Finance Accounts of GNCTD for various years and budget document.

* Out of ₹70.56 Crore, ₹69.26 Crore received under the Central Assistance to GNCTD towards Intra State Movement and handling of food grains and fair price dealers margin under NFSA during Financial Year 2019- 20 and ₹1.30 Crore received from M/O Law & Justice & Empowerments, GOI for setting up of 02 Special Courts in Delhi during financial year 2019-20.

- 27.3 The flow of funds received from Govt. of India to GNCTD increased to the tune of ₹14759.30 Crore in 2022-23 (Prov.) as compared to ₹8467.32 Crore in 2021-22.

28. Tax Buoyancy

- 28.1 The Tax Buoyancy indicates the relative growth in Tax Revenue with reference to the growth in the economy being measured by the growth of Gross State Domestic Product (GSDP). The following statement indicates the Tax Buoyancy of Delhi Government during 2018-19 to 2023-24 (BE).

STATEMENT 4.6
TAX BUOYANCY IN DELHI

S. No.	Item	2018-19	2019-20	2020-21	2021-22	2022-23 (Prov.)	2023-24 (BE)
1.	Stamps and registration (Including Land Revenue)	0.93	0.46	3.74	2.54	1.03	-0.04
2.	State Excise	1.45	0.11	3.09	1.82	0.07	3.57
3.	Goods and Services Act	4.58*	0.19	3.17	2.28	1.50	1.67
4.	Other taxes & duties on goods and services	-10.75					
5.	VAT	-5.29	-0.95	3.17	0.85	0.63	0.23
6.	Taxes on Vehicles	-0.32	-0.70	2.28	0.91	3.14	0.44
Total		0.28	-0.02	3.18	1.95	1.21	1.43

28.2. The Tax Buoyancy of Delhi was 1.21 during 2022-23 compared to 1.95 during 2021-22. The Tax Buoyancy was the lowest during 2019-20.

29. Tax Effort

29.1 Though Delhi is one among the higher per capita income States in the country, its position is 27th in terms of Own Tax/GSDP ratio (4.67%) during 2022-23, out of General Category States categorized by Govt. of India.

29.2 Out of General Category States categorized by Govt. of India, Tax/GSDP ratio in 2022-23 (BE) are Uttar Pradesh (9.8%), Puducherry, Goa (9.5%), Telangana (9.3%), Jammu & Kashmir (8.0%), Maharashtra (7.7%), Rajasthan (7.2%), Kerala (7.0%), Haryana (6.7%). Tax/GSDP ratio of Delhi during 2023-24 (BE) is 4.84%. The following Statement indicates the position of Tax Revenue of Delhi as percentage of GSDP viz.-a-viz. the position of all States.

STATEMENT 4.7**TAX REVENUE AS % OF GSDP/GDP OF DELHI VIS-À-VIS ALL STATES**

(₹ in Crore)

S. No.	Years	Delhi		All States	
		Tax Revenue	% of GSDP	Tax Revenue	% of GSDP
1.	2013-14	25919	5.84	712419	6.46
2.	2014-15	26604	5.38	779278	6.43
3.	2015-16	30225	5.49	847145	6.30
4.	2016-17	31140	5.05	912911	6.01
5.	2017-18	35717	5.27	1130460	6.69
6.	2018-19	36625	4.96	1214840	6.49
7.	2019-20	36566	4.61	1223993	6.09
8.	2020-21	29425	3.95	1171878	5.91
9.	2021-22	40019	4.54	1472520	6.27
10.	2022-23(Prov.)	47363	4.67	1802296	6.62
11.	2023-24 (BE)	53565	4.84	2123047	7.16

Source:

i. RBI- State Finances- A study of Budgets (for all states except Delhi).

ii. Figures for 2013-14 to 2021-22 are from Finance Accounts, 2022-23 are from Principal Account Office and 2023-24 from Budget Documents, GNCTD.

30. Revenue Expenditure

- 30.1 The revenue expenditure of the Government of Delhi consists of salary, office expenses, grant-in-aid/subsidy to Institutions/ Local Bodies, interest payment to Government of India etc. The position of revenue expenditure of Government of Delhi is presented in Statement 4.8 and Chart 4.6.

STATEMENT 4.8**REVENUE EXPENDITURE (ESTABLISHMENT AND SCHEME/ PROJECTS) OF DELHI GOVERNMENT DURING 2014-15 TO 2023-24 (BE)**

(₹ in Crore)

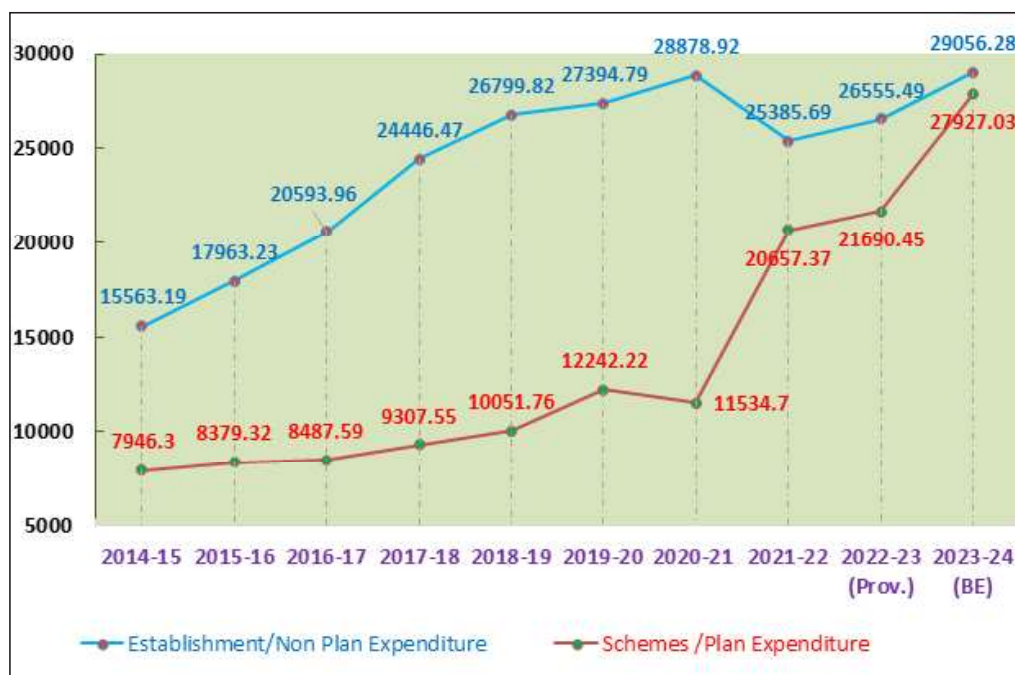
S. No.	Years	Establishment Exp	Interest Payment out of Establishment Exp; (i.e. out of column 3)	Programmes/ Schemes/ Projects	Total Revenue Expenditure (3)+(5)
(1)	(2)	(3)	(4)	(5)	(6)
1.	2014-15	15563.19	2774.00	7946.30	23509.49
2.	2015-16	17963.23	2809.81	8379.32	26342.55
3.	2016-17	20593.96	2882.52	8487.59	29081.55
4.	2017-18	24446.47	2870.67	9307.55	33754.02
5.	2018-19	26799.82	2867.11	10051.76	36851.58
6.	2019-20	27394.79	2751.87	12242.22	39637.02
7.	2020-21	28878.92	2873.83	11534.70	40413.62
8.	2021-22	25385.69	3274.24	20657.37	46043.06
9.	2022-23	26555.49	3266.36	21690.45	48245.94
10.	2023-24 (BE)	29056.28	3094.32	27927.03	56983.31

Sources: Figures for 2014-15 to 2021-22 are from Finance Accounts, 2022-23 are from Principal Account Office and 2023-24 from Budget Document, GNCTD.

CHART 4.6

REVENUE EXPENDITURE (PLAN & NON-PLAN) DURING 2014-15 TO 2016-17 AND DURING 2017-18 to 2023-24(BE) (PROGRAMME/SCHEMES AND ESTABLISHMENT)

(₹ in Crore)



Note: The Plan / Non Plan dichotomy was done away with as a Fiscal reform since F.Y. 2017-18.

- 30.2 The Total Revenue Expenditure of Delhi Government was ₹48245.94 Crore during 2022-23 (Prov.) with a growth of 4.78%. Statement 4.9 indicates the percentage growth of Revenue Expenditure during 2018-19 to 2022-23 (Prov.).

STATEMENT 4.9

GROWTH OF REVENUE EXPENDITURE OF DELHI GOVERNMENT

(Per cent)

Items	2018-19	2019-20	2020-21	2021-22	2022-23
Total Revenue Expenditure	9.18	7.56	1.96	13.93	4.78

31. Interest Payment to Government of India

- 31.1 The interest liability of a Government during a year depends on its outstanding debt in the previous year. The Delhi Government has made interest payment of ₹3266.36 Crore in 2022-23 (Prov.) which is 6.90 per cent of its own Tax Revenue during the year. Delhi's outstanding debt at the end of March 2023 was ₹40017.55 Crore including the non plan loan received during 2013-14 from Government of India for meeting out the outstanding liabilities of DVB/DESU amounting to ₹3326.39 Crore. The decision regarding the payment of ₹3326.39

Crore received as Non Plan loan from Government of India during 2013-14 is yet to be finalized as the Government of NCT of Delhi has been requesting the Government of India to convert the said amount into Grant in Aid. The position of interest payment of Delhi Government as percentage of its Tax Revenue is shown in the following Statement.

STATEMENT 4.10

INTEREST PAYMENT AS PERCENTAGE OF TAX REVENUE OF DELHI GOVT.

(₹ in Crore)

S. No.	Years	Tax Revenue	Interest Payment	(%)
1.	2012-13	23431.52	2862.88	12.22
2.	2013-14	25918.69	2824.29	10.90
3.	2014-15	26603.90	2774.00	10.43
4.	2015-16	30225.16	2809.81	9.30
5.	2016-17	31139.89	2882.52	9.26
6.	2017-18	35717.02	2870.67	8.03
7.	2018-19	36624.67	2867.11	7.82
8.	2019-20	36565.87	2751.87	7.52
9.	2020-21	29425.33	2873.83	9.77
10.	2021-22	40018.69	3274.24	8.18
11.	2022-23 (Prov.)	47362.56	3266.36	6.90
12.	2023-24 (BE)	53565.00	3094.32	5.78

32. Devolution of funds to Local Bodies

- 32.1 Devolution of funds to Local Bodies in Delhi (i.e. MCD or its successor entities & NDMC) is being made as per the Government's decision based on the recommendations of Delhi Finance Commission (DFC). The devolution of funds to Local Bodies covers Basic Tax Share (i.e. share out of net Tax proceeds from Delhi Government) and Non-Plan (up to 2016-17 and Establishment since 2017-18) Grant for specific purposes like education, maintenance of resettlement colonies etc. Though Delhi Cantonment Board (DCB) is not regarded as a Local Body but devolution of funds to them is also being made based on the recommendations of the Delhi Finance Commission.
- 32.2 The formula for devolution of funds to Local Bodies in Delhi as decided by Delhi Government based on the recommendations of the Third Delhi Finance Commission whose term was 2006-11, has been extended to the years from 2011-12 to 2016-17. Based on the recommendations of Third Delhi Finance Commission, 4% of the net tax proceeds of Delhi Government was devolved to the Local Bodies as their Basic Tax Share, 5% of the net tax proceeds devolved

as Non-Plan (up to 2016-17 and Establishment during 2017-18) and grants towards meeting expenditure on education/resettlement colonies and 1.5% of the net tax proceeds was available as municipal reform funds to the successor entities of MCD and NDMC for improvement in their revenue and economy in expenditure. The Fourth Delhi Finance Commission submitted its report to the Delhi Government, however, the same was not considered. Afterwards, the Govt. of NCT of Delhi vide Cabinet decisions No. 2669 and 2670 dated 01.01.2019 decided to implement the recommendations of 5th DFC for the period 2016-17 to 2020-21. A Statement indicating the Devolution of funds to Local Bodies during the tenure of 1st, 2nd & 3rd DFC is as follows.

STATEMENT 4.11

DEVOLUTION OF FUNDS TO LOCAL BODIES IN DELHI

(₹ in Crore)

S. No.	Details	Period of 1 st DFC (1996-01)	Period 2 nd DFC (2001-06)	Period of 3 rd DFC (2006-11)		
				2006-08 (Based on the Recommendation of 2 nd DFC)	2008-11 (Based on the Recommendation of 3 rd DFC)	2006-11 Total
1.	Grants in Aid					
	a. MCD	644.53	1380.34	1035.11	2577.74	3612.85
	b. NDMC	48.83	91.50	64.42	170.67	235.09
	c. DCB	4.82	7.08	3.89	14.31	18.20
	d. Total	698.18	1478.92	1103.42	2762.72	3866.14
2.	Basic Tax Share					
	a. MCD	872.01	1576.83	1151.18	1456.30	2607.48
	b. NDMC	44.60	51.13	38.09	39.92	78.01
	c. DCB	11.15	22.93	12.30	18.67	30.97
	d. Total	927.76	1650.89	1201.57	1514.89	2716.46
3.	Total					
	a. MCD	1516.54	2957.17	2186.29	4034.04	6220.33
	b. NDMC	93.43	142.63	102.51	210.59	313.10
	c. DCB	15.97	30.01	16.19	32.98	49.17
	Total	1625.94	3129.81	2304.99	4277.61	6582.60

32.3 The devolution of funds to Local Bodies during the tenure (2006-11) of 3rd DFC was ₹6582.60 Crore with a growth of 110.32 per cent over the devolution during the tenure of 2nd DFC. Out of the total devolution of ₹6582.60 Crore during the tenure of 3rd DFC, an amount of ₹6220.33 Crore (94.5 per cent) was devolved to MCD, ₹313.10 Crore (4.8 per cent) and ₹49.17 Crore (0.7 per cent) respectively were devolved to NDMC and DCB.

32.4 The Municipal Corporation of Delhi (MCD) was trifurcated into North Delhi Municipal Corporation, South Delhi Municipal Corporation and East Delhi

Municipal Corporation vide Government of Delhi's Notification dated 13th January 2012 to provide better municipal services to the residents of Delhi. The following Statement indicates the year-wise devolution of funds to Local Bodies during 2013-14 to 2018-19.

STATEMENT 4.12(A)

YEAR-WISE DEVOLUTION OF FUNDS TO LOCAL BODIES IN DELHI

(₹ in Crore)

S. No.	Item	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
1	Elementary Education	1058.97	1108.98	1116.90	1291.54	1340.22	1113.19
a	North DMC	452.59	462.81	475.96	550.56	571.36	474.68
b	South DMC	345.66	353.46	363.50	420.48	436.36	362.52
c	East DMC	228.96	234.14	240.79	278.53	289.05	240.14
d	NDMC	28.12	33.45	32.25	36.94	38.24	31.55
e	DCB	3.64	25.12	4.40	5.03	5.21	4.30
2	Secondary Education (NDMC)	35.01	37.25	40.23	46.00	47.61	39.28
3	Maintenance of School Building	42.39	47.47	48.70	55.68	57.65	47.55
a	North DMC	18.68	20.92	21.46	24.54	25.40	20.95
b	South DMC	14.26	15.97	16.39	18.73	19.40	16.00
c	East DMC	9.45	10.58	10.85	12.41	12.85	10.60
4	Maintenance of Resettlement Colonies	100.00	100.00	100.00	100.00	100.00	75.01
a	North DMC	44.06	44.06	44.06	44.06	44.06	33.05
b	South DMC	33.65	33.65	33.65	33.65	33.65	25.24
c	East DMC	22.29	22.29	22.29	22.29	22.29	16.72
5	Maintenance of Capital Assets	43.77	41.01	50.29	57.50	59.51	49.40
a	North DMC	16.11	18.04	18.51	21.16	21.90	18.07
b	South DMC	16.11	18.04	18.51	21.16	21.90	18.07
c	East DMC	10.17	11.39	11.68	13.37	13.83	11.71
d	NDMC	1.38	-6.46	1.59	1.81	1.88	1.55
6	Construction of Dhobi Ghatt (NDMC)	0.10	0.10	0.10	0.10	0.0	0.0
7	Basic Tax Assignments	804.50	893.66	958.90	1022.43	1093.94	2364.99
a	North DMC	270.25	302.66	332.93	332.64	367.48	894.72
b	South DMC	346.70	388.29	398.36	455.50	471.44	388.94
c	East DMC	146.04	163.55	179.91	179.75	198.57	1034.76
d	NDMC	26.19	22.00	30.10	34.41	35.62	29.39
e	DCB	15.32	17.16	17.60	20.13	20.83	17.18
8	Municipal Reform Fund (MRF)	0.00	0.00	0.00	374.00	446.34	490.00
a	North DMC	0.00	0.00	0.00	145.30	NA	NA
b	South DMC	0.00	0.00	0.00	118.00		
c	East DMC	0.00	0.00	0.00	110.70		
	Total (Transfers excluding MRF)	2084.74	2228.47	2315.12	2573.25	2698.93	3689.42

Source: PAO, GNCTD.

- 32.5 As decided by the Cabinet vide decision No. 2670 dated 01.01.2019, the net proceeds of tax revenue will be devolved to local bodies as per recommendations of 5th DFC. Thus, total devolution of funds shall be 12.5% of net tax collection. This consist of 6% Basic Tax Assignment and 6.5% sector specific grants i.e. Health, Education and Urban Development. Accordingly, the devolution / allocation of funds for the period 2019-20 to 2023-24 (BE) to Local bodies are as under:

STATEMENT 4.12 (B)

DEVOLUTION OF FUNDS TO LOCAL BODIES IN DELHI FOR THE YEAR 2019-20 TO 2023-24 (BE)

(₹ in Crore)

S. No.	Item	2019-20	2020-21	2021-22	2022-23 (Prov.)	2023-24 (BE)
A	BTA	2520.70	2068.73	1670.40	2265.88	2492.47
a	North DMC	872.03	764.81	619.11	573.61	0.00
b	South DMC	409.52	405.26	328.06	303.95	0.00
c	East DMC	1207.68	864.83	700.07	648.62	0.00
d	Unified MCD	0.00	0.00	0.00	702.65	2451.72
e	New Delhi Municipal Corporation	17.57	20.07	12.02	21.98	24.18
f	Delhi Cantonment Board	13.90	13.76	11.14	15.07	16.57
B	Sector Specific Grants (1+2+3)	2269.58	2217.06	1771.34	2652.56	2659.35
1	Education Sector (including MDM)*	1516.43	1322.34	1184.43	1677.19	1713.22
a	North DMC	661.33	607.01	532.51	12.87	0.00
b	South DMC	460.92	403.94	379.41	10.55	0.00
c	East DMC	391.57	309.72	270.59	12.06	0.00
d	Unified MCD	0.00	0.00	0.00	1635.42	1713.22
e	New Delhi Municipal Corporation	2.50	1.37	1.65	5.51	0.00
f	Delhi Cantonment Board	0.11	0.30	0.27	0.78	0.00
2	Health Sector	260.75	231.62	182.80	430.43	346.69
a	North DMC	135.75	110.65	87.30	27.69	0.00
b	South DMC	55.00	56.17	44.30	14.07	0.00
c	East DMC	70.00	64.80	51.20	16.21	0.00
d	Unified MCD	0.00	0.00	0.00	372.46	346.69
e	New Delhi Municipal Corporation	0.00	0.00	0.00	0.00	0.00
3	Urban Development Sector	492.40	663.10	404.11	544.94	599.44
a	North DMC	212.40	307.13	171.12	162.60	0.00
b	South DMC	80.00	94.89	83.82	79.65	0.00
c	East DMC	200.00	163.08	149.17	141.75	0.00
d	Unified MCD	0.00	0.00	0.00	160.94	599.44
	Grand Total (A)+(B)	4790.28	4285.79	3441.74	4918.44	5151.82

* Note: The release for MDM includes Central Share of Grant

- 32.6 During 2022-23 (Prov.) a total of ₹4918.44 was devolved to Local Bodies, of which an amount of ₹776.77 Crore (15.79%) was devolved to North Delhi Municipal Corporation, ₹408.22 Crore (8.30%) was devolved to South Delhi Municipal Corporation, ₹818.64 Crore (16.64%) was devolved to East Delhi Municipal Corporation and ₹27.49 Crore (0.56%) and ₹15.85 Crore (0.32%) were devolved to NDMC and DCB respectively. Total ₹2871.47 (58.38%) Crore were devolved to Unified MCD. ₹5151.82 Crore was budgeted in 2023-24 (BE) as devolution to local bodies.

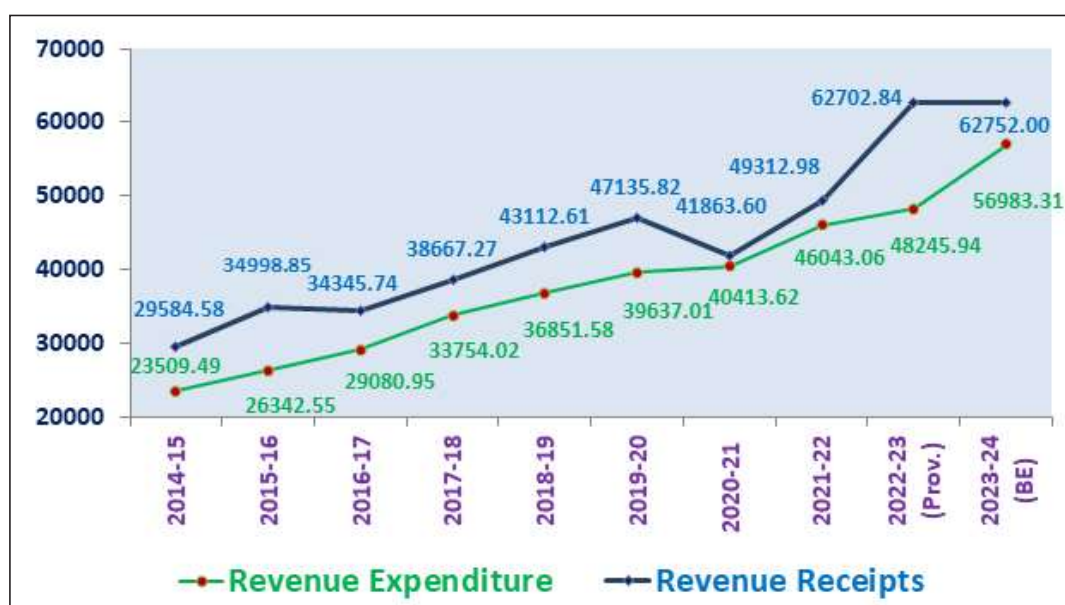
33. Revenue Surplus

- 33.1 Delhi has a distinct character of having consistent Revenue Surplus. The budgeted Revenue Surplus for the year 2023-24(BE) is ₹5768.69 Crore. Chart 4.7 indicates the revenue receipt and revenue expenditure position of Delhi Government during 2014-15 to 2023-24(BE).

CHART 4.7

REVENUE RECEIPT & REVENUE EXPENDITURE OF DELHI GOVERNMENT

(₹ in Crore)



- 33.2. The position regarding the Revenue surplus/deficit and Fiscal surplus/deficit of Delhi viz.-a-viz. all States during the period 2014-15 to 2023-24(BE) is mentioned in Statement 4.13. Further, Chart No.4.8 indicates the position of revenue surplus of Delhi Government.

STATEMENT 4.13

REVENUE SURPLUS/DEFICIT OF ALL STATES & GNCTD DURING 2014-15 TO 2023-24 (BE)

(₹ in crore)

S. No.	Years	Revenue Surplus(+) / Deficit(-)		Fiscal Surplus(+) / Deficit (-)	
		Delhi	All States	Delhi	All States
1.	2014-15	6075	-45704	219	-327190
2.	2015-16	8656	-5380	1322	-420670
3.	2016-17	5264	-40490	-1051	-534330
4.	2017-18	4913	-18840	113	-410490
5.	2018-19	6261	-17769	2147	-462770
6.	2019-20	7499	-121495	-417	-524710
7.	2020-21	1450	-371222	-6708	-804574
8.	2021-22	3270	-102032	-7021	-654678
9.	2022-23 (Prov.)	14457	-125385	4565	-923810
10.	2023-24(BE)	5769	-34919	-10386	948261
Revenue Surplus(+) / Deficit(-)				(Percent to GSDP/GDP)	
1.	2014-15	1.23	-0.37	0.04	-2.63
2.	2015-16	1.57	-0.04	0.24	-3.05
3.	2016-17	0.85	-0.26	-0.17	-3.47
4.	2017-18	0.72	-0.11	0.02	-2.40
5.	2018-19	0.85	-0.09	0.29	-2.45
6.	2019-20	0.95	-0.60	-0.05	-2.61
7.	2020-21	0.19	-1.87	-0.90	-4.06
8.	2021-22	0.37	-0.43	-0.80	-2.79
9.	2022-23 (Prov.)	1.42	-0.46	0.45	-3.39
10.	2023-24 (BE)	0.52	-0.12	-0.94	3.20

Sources: 1. Finance Accounts, GNCTD, 2023-24 (BE) from Budget Document.

2. RBI – State Finances – A study of Budgets.

CHART. 4.8

REVENUE SURPLUS OF DELHI GOVERNMENT DURING 2014-15 to 2023-24 (BE)

(₹ in crore)



34. Capital Receipts

- 34.1 Delhi Government's capital receipts consist of loan from National Small Savings Fund (NSSF), recovery of loans and advances from Local Bodies/Public Utilities /Government Servants, etc. The information regarding the capital receipts of Delhi Government is presented in the following Statement.

STATEMENT 4.14

CAPITAL RECEIPTS OF DELHI GOVERNMENT DURING 2018-19 to 2023-24 (BE)

(₹ in Crore)

S. No.	Sources	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23 (Prov.)	2023-24 (BE)
1.	Small Saving Loan	1906.34	2800.00	4540.60	9500.00	5000.00	3251.22	10000.00
2.	Block Loans- in lieu of GST compensation shortfall	0.00	0.00	0.00	5865.00	6192.67	0.00	0.00
2.	Recovery of Loan & Advances	690.42	1643.90	822.65	631.48	622.78	1257.66	621.99
3	Loan under EAP	0.00	80.00	225.00	0.00	0.00	0.00	0.01
Total Capital Receipts		2596.76	4523.90	5588.25	15996.48	11815.45	4508.88	10622.00

Source: 1. Figures for 2018-19 to 2021-22 are from Finance Accounts, GNCTD.

2. Figures for 2022-23 (Prov.) are from Principal Account Office and 2023-24 from Budget Documents, GNCTD.

- 34.2 During 2022-23 (Prov.) Delhi Government's Capital Receipt was ₹4508.88 Crore compared to ₹11815.45 Crore received during the previous year 2021-22. One of the main reasons for decline in Capital Receipts during 2022-23 (Prov.) was due to lower small saving loan amounting to ₹3251.22 Crore received compared to ₹5000 Crore during 2021-22. There is no receipt of Block Loans which is in lieu of GST compensation shortfall provided by Govt. of India in FY 2022-23 as compare to ₹6192.67 during 2021.22. The Recovery of loans and advances was ₹1257.66 Crore in 2022-23 (Prov.) from ₹622.78 Crore in 2021-22. The budgeted capital receipts for 2023-24 (BE) is ₹10622.00 Crore.

35. Capital Expenditure

- 35.1 The capital expenditure of Delhi Government is reported under Plan & Non-plan (up to 2016-17) and under Schemes/Projects and Establishment from 2017-18. The capital expenditure under Schemes/ Programs covers the expenditure like capital outlay for various infrastructure projects of the Government and loans and advances to the Local Bodies/Undertakings for development projects/ schemes while the Establishment capital expenditure includes repayment of loan to Government of India, and non plan loan, if any, provided to the Local Bodies etc. The Statement 4.15 and Chart 4.9 indicate the capital receipts and disbursement of Delhi Government.

STATEMENT 4.15

CAPITAL EXPENDITURE OF DELHI GOVERNMENT DURING 2017-18 to 2023-24 (BE)

(₹ in Crore)

S. No.	Sources	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23 (Prov.)	2023-24 (BE)
1.	Plan/ Scheme Exp.*	4883.93	5566.94	8037.59	7688.59	9688.96	10092.10	15772.97
2.	Non Plan/ Estt. & Admn. Exp.*	2288.90	3827.37	3511.65	4365.83	5440.32	5772.31	6043.72
	Of which Loan Repayment	1682.43	3636.35	2811.10	3265.17	4215.16	4715.16	5040.29
Total Capital Expenditure		7172.83	9394.31	11549.24	12054.42	15129.28	15864.41	21816.69

Source: 1. Figures for 2017-18 to 2021-22 are from Finance Accounts, GNCTD.

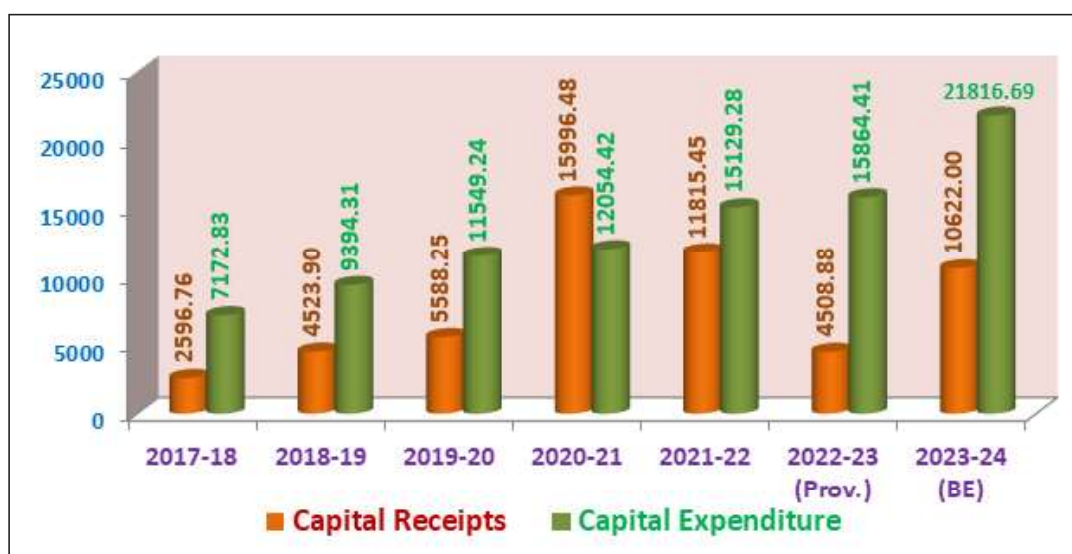
2. Figures for 2022-23 are from Principal Account Office and 2023-24 from budget document, GNCTD.

*Plan & Non Plan have been merged in 2017-18; the classification now is Scheme/Projects in place of Plan and Establishment in place of Non Plan.

CHART 4.9

CAPITAL RECEIPTS & CAPITAL EXPENDITURE OF DELHI GOVERNMENT DURING 2017-18 to 2023-24 (BE)

(₹ in Crore)



- 35.2 The total capital expenditure of Delhi Government during 2022-23 (Prov.) was ₹15864.41 Crore which is 24.75% of the total expenditure of ₹64110.35 Crore. Out of total capital expenditure of ₹15864.41 crore during 2022-23 (Prov.), the expenditure incurred under Schemes/Projects was ₹10092.10 Crore (63.61%) and the remaining ₹5772.31 Crore (36.39%) was under Estt. & Admn. Expenditure. The budgeted total capital expenditure for 2023-24 (BE) is ₹21816.69 Crore which is 27.69% of the total expected expenditure of ₹78800 Crore.

36. Public Debt

- 36.1 The Statement 4.16 indicates the outstanding Debt of Delhi Government and its debt servicing liability.

STATEMENT 4.16

PUBLIC DEBT OF DELHI GOVT. DURING 2013-14 to 2022-23

(₹ in Crore)

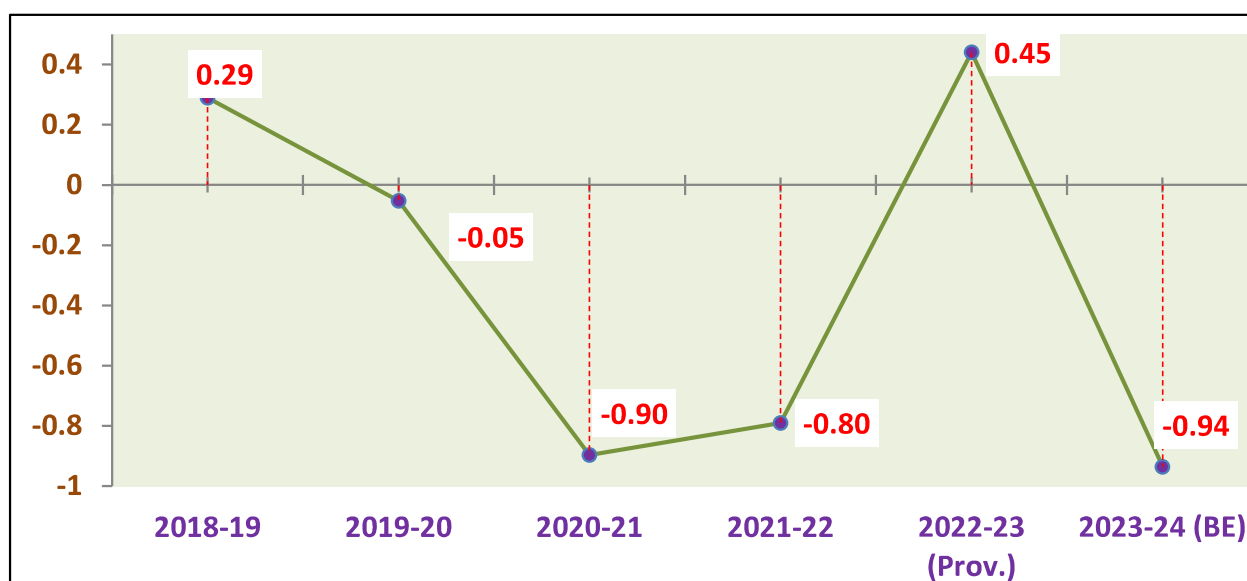
S. No.	Years	Outstanding Debt at the beginning of the year	Amount Received	Amount Repaid	O/s at the end
1.	2013-14	29242.70	4162.90	1325.29	32080.31
2.	2014-15	32080.31	1764.32	1346.72	32497.91
3.	2015-16	32497.91	2241.13	1435.18	33303.86
4.	2016-17	33303.86	1695.53	1654.62	33344.77
5.	2017-18	33344.77	1906.34	1682.43	33568.68
6.	2018-19	33568.68	2800.00	3636.35	32732.33
7.	2019-20	32732.33	4540.60	2811.10	34461.83
8.	2020-21	34461.83	9500.00	3265.17	40696.66
9.	2021-22	40696.66	5000.00	4215.16	41481.50
10.	2022-23 (Prov.)	41481.50	3251.22	4715.17	40017.55

Source: Figures for 2013-14 to 2022-23 are from Detailed Demand for Grants 2023-24, GNCTD.

- 36.2 Delhi Government's outstanding debt stood at ₹40017.55 Crore at the end of March 2023 including the power sector loan amounting to ₹3326.39 Crore received during 2013-14. Such outstanding debt is mainly on account of Small Savings Loan from National Small Savings Fund (NSSF) and loan received from Ministry of Power, Govt. of India to settle outstanding liabilities of DESU/ DVB received during 2013-14 from Ministry of Power, Government of India. As a result of above outstanding debt, the Delhi Government has paid an amount of ₹3266.36 Crore as interest and ₹4715.17 Crore as repayment of principal to the Government of India during 2022-23.

37. Fiscal Deficit/ Surplus

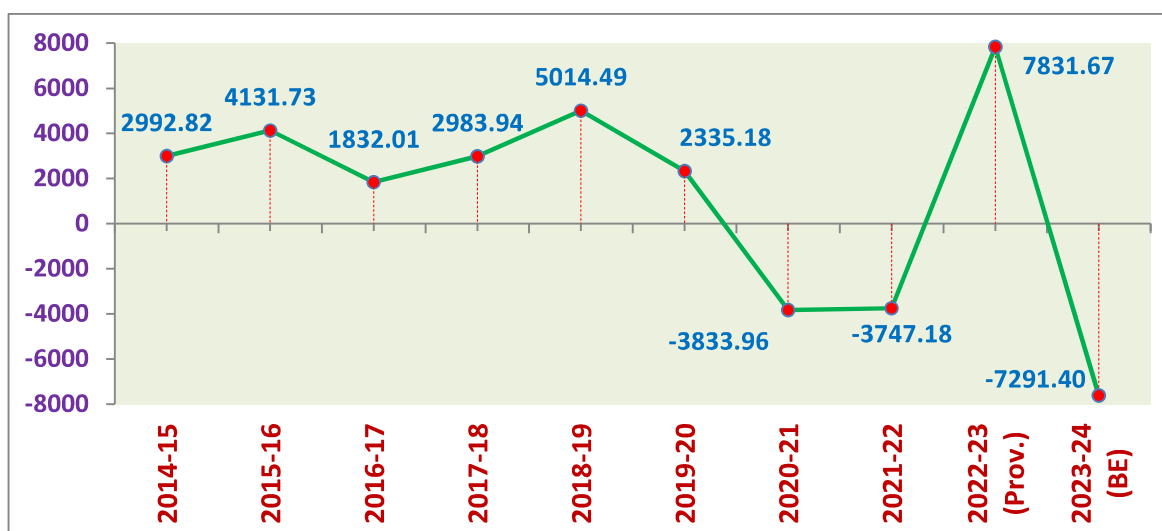
- 37.1 The Fiscal Deficit is a summary of statistical measure that indicates the net borrowing requirement of the Government from all sources. The Delhi Government recorded a Fiscal Deficit of ₹7021.41 Crore in FY 2021-22 as compare to Fiscal Surplus of ₹4565.31 Crore in 2022-23. Chart 4.10 indicates the fiscal deficit/ surplus as percentage of GSDP during 2018-19 to 2023-24 (BE). However, the Government has projected the fiscal deficit of ₹10385.72 Crore during 2023-24 (BE) which is 0.97% of GSDP.

CHART 4.10**GROSS FISCAL DEFICIT/SURPLUS AS PERCENTAGE OF GSDP OF DELHI DURING 2018-19 TO 2023-24 (BE)****38. Primary Deficit**

38.1 Primary Deficit (i.e. the fiscal deficit net of interest payment) is a measure of the net borrowing requirements of the Government to fund its total current consumption and investment expenditure. The Delhi Government's Primary Deficit recoded at ₹3747.17 Crore during 2021-22 as compared to Primary surplus of ₹7831.68 Crore during 2022-23. However, Delhi Government projected a primary deficit of ₹7291.40 Crore during 2023-24 (BE). Chart 4.11 indicates the Primary Deficit/Surplus of Delhi Government during 2014-15 to 2023-24 (BE).

CHART 4.11**PRIMARY DEFICIT/SURPLUS OF DELHI GOVERNMENT DURING 2014-15 to 2023-24 (BE)**

(₹ in Crore)



39. Assistance to Public Utilities

39.1 The financial performance of Public Utilities in Delhi has an impact on the finances of the Government, because, financial assistance under the establishment expenditure in the form of loan/grant/subsidy is being provided to them to meet their deficit. This as a result, reduces the resources for Annual Outlay for Scheme/ Projects of Delhi Government to that extent. Financial assistance to various Public Utilities in Delhi is as follows:

(a) Delhi Transport Corporation (DTC)

39.1.1 The DTC is incurring working losses and accordingly, the Delhi Government is obliged to meet such losses by providing them financial assistance. The financial position of Delhi Transport Corporation (DTC) and financial assistance provided by Delhi Government to them is presented in Statement 4.17 and Chart 4.12.

STATEMENT 4.17

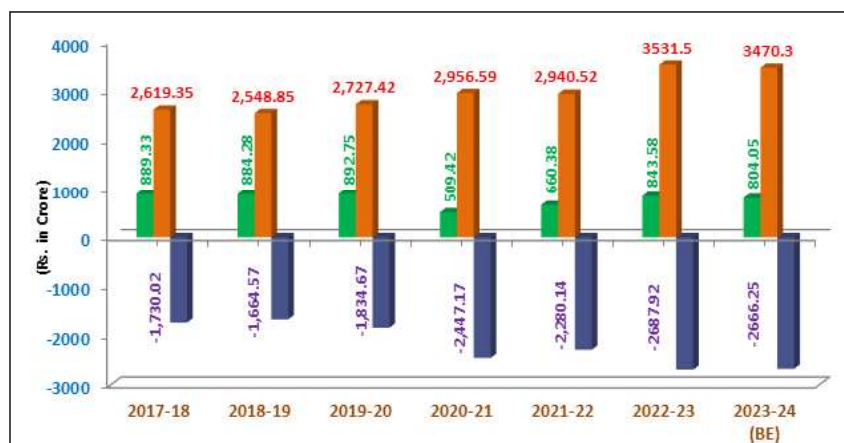
FINANCIAL POSITION OF DTC AND ASSISTANCE PROVIDED BY DELHI GOVT.

(₹ in Crore)

S. No.	Item	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23 (Prov.)	2023-24 (BE)
1.	Income	889.33	884.28	892.75	509.42	660.38	843.58	804.05
2.	Working Cost	2,619.35	2,548.85	2,727.42	2,956.59	2,940.52	3531.50	3470.30
3.	Working Loss (1-2)	-1,730.02	-1,664.57	-1,834.67	-2,447.17	-2,280.14	-2687.92	-2666.25
4.	Assistance provided by GNCTD							
(a)	Grant	2,007.00	1,825.00	2,030.00	2,475.00	2,320.00	2350.00	2250.00
(b)	Subsidy for Free/ Concessional Passes	60.80	61.54	50.98	18.40	38.46	50.00	50.00
(c)	Subsidy for Free Travelling for Lady Passengers	0.00	0.00	105.76	92.84	130.48	200.00	150.00

CHART 4.12

FINANCIAL POSITION OF DTC



39.1.2 The working losses (i.e. Revenue Receipt Minus Establishment Expenditure excluding Interest Payment and Depreciation) of DTC was ₹2666.25 crore in 2023-24 (BE) in comparison of ₹2687.92 crore in 2022-23 (Prov.). Till the year 2010-11, the Delhi Government used to meet the working losses of DTC by providing them with the loan, from the year 2011-12, the system has been changed by providing them with Grant, instead of Loan, in order to meet working losses.

39.1.3 Further, the Delhi Government has also discontinued the old practice of recovering the interest dues of DTC by converting the interest into a loan from the year 2011-12. Besides these, the Delhi Government provides a subsidy to DTC to defray the cost of free/concessional passes issued by DTC on the direction of the Government. The Delhi Government provided a subsidy of ₹50.00 crore to DTC during 2022-23 (Prov.) for concessional passes.

(b) Delhi Jal Board (DJB)

39.2.1 Presently, DJB is managing its operational expenses from its own resources after implementation of revised Water Tariff with effect from 1st January 2010. DJB has not asked for Non Plan assistance from Delhi Government since 2010-11. The Delhi Government has also implemented one of the famous subsidy scheme of free water supply upto 20 KL per month for the domestic water consumers in Delhi from March 2015 onwards. During the year 2022-23, Delhi Government provided a subsidy of ₹466.41 Crore to DJB for meeting out the expenditure for free water supply to consumers, against the budget of ₹600.00 Crore.

39.2.2 The financial position of Delhi Jal Board (DJB) as well as assistance provided by Delhi Government to it for capital projects is presented in Statement 4.18 and Chart 4.13.

STATEMENT 4.18

FINANCIAL POSITION OF DJB 2017-18 TO 2023-24 (BE)

(₹ in crore)

S. No.	Details	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23 (RE)	2023-24 (BE)
1	Revenue Receipts							
	a. Water and Sewerage	2018.69	1944.33	2215.74	1824.83	1516.30	2549.12	2530.67
	b. Others	217.50	267.70	815.81	1273.09	1289.03	1792.89	1642.05
	Total Revenue Receipts (a+b)	2236.19	2212.03	3031.55	3097.92	2805.33	4342.01	4172.72
2	Revenue Expenditure							
	a. Establishment	1669.38	1766.93	1852.75	1806.50	1905.67	2321.27	2612.38
	b. Electricity / Power	604.18	558.14	613.12	653.96	694.66	775.00	815.75
	c. Cost of Raw Water	26.10	23.73	20.42	28.10	28.85	25.00	35.00
	d. Property Tax & Others	89.96	97.33	65.39	63.05	0.00	23.00	12.00
	e. Repair & Maintenance	175.03	297.35	306.48	358.64	433.24	478.58	561.19
	f. General Store & Chemicals	17.42	29.71	26.11	31.18	39.12	40.35	51.80
	g. Other Expenses Rebate on Arrear to Consumers	-	-	-	3.92	--	-	-
	h. Rebate on LPSC to consumers	-	-	491.33	23.44	-	408.31	-
	Total Revenue Expenditure (a to h)	2582.07	2773.19	3375.60	2968.79	3101.54	4071.51	4088.12
3	Less: Non-Plan Assistance (for ways and means support)	-	-	-	900.00	900.00	900.00	900.00
	Working Surplus/ Deficit (excluding debt charges & depreciation) (1-2-3)	-345.88	-561.16	-344.05	-770.87	-1196.21	-629.50	-815.40
4	Schemes/ Projects income and expenditure							
	a. Capital Income (fund released)	1730.00	2315.98	2359.50	3584.00	1561.77	3205.62	4839.50
	b. AMRUT Income	137.01	-	145.46	-	72.78	111.14	131.62
	Total Capital income (a+b)	1867.01	2315.98	2504.96	3584.00	1634.55	3316.76	4971.12
	a. Capital expenditure	1546.24	1893.84	2181.75	2048.68	2390.17	3479.36	4839.50
	b. AMRUT Expenditure	65.53	90.14	92.06	44.44	50.62	103.47	25.38
	Total Capital Expenditure (a+b)	1611.77	1983.98	2273.81	2093.12	2440.79	3582.83	4864.88

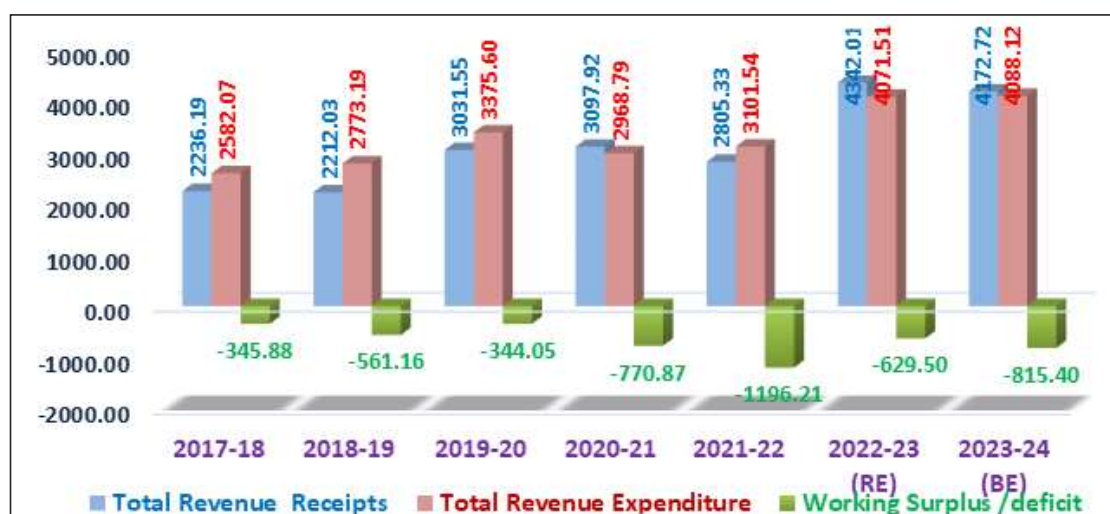
Source: Figures are extracted from Budget books, DJB (Data above provided on accrual basis).

#Note: The Central Share scheme like Namami Gange and YAP-III have been excluded from the above fund received (income) and expenditure. (Expenditure occurred till Oct-23 for 23-24 in AMRUT)

39.2.3 It may be observed from the above table that operation of Delhi Jal Board for the year 2023-24 (BE) indicates a deficit of ₹815.40 Crore. Besides, Delhi Jal Board recorded consecutive working deficit since 2017-18 to 2022-23 (RE); ₹345.88 Crore (2017-18), ₹561.16 Crore (2018-19), ₹344.05 Crore (2019-20), ₹770.87 Crore (2020-21), ₹1196.21 Crore (2021-22), ₹629.50 Crore (2022-23: RE).

CHART 4.13**FINANCIAL POSITION OF DJB 2017-18 TO 2023-24 (BE)**

(₹ in crore)

**(C) Power Utilities**

39.3.1 Power Sector in Delhi has undergone a major transformation since 2002. From a single State Electricity Board called Delhi Vidyut Board (DVB), the entire sector was divided into 6 independent companies including, three Power Distribution Companies [BSES- Rajdhani, BSES-Yamuna and Tata Power Delhi Distribution Limited TPDDL], one Transmission Company [i.e. Delhi Transco Ltd.(DTL)], one Power Generation Company [i.e. Indraprastha Power Generation Company Ltd. (IPGCL)] and one Holding Company [i.e. Delhi Power Company Ltd. (DPCL)]. After unbundling of erstwhile DVB, one more Power Generation Company namely Pragati Power Corporation Ltd. (PPCL) came into existence. While BYPL, BRPL & TPDDL are private companies, the other companies i.e. DTL, DPCL, IPGCL & PPCL are all Government owned.

39.3.2 In FY 2022-23 there were total 68.51 lakh electricity connections in Delhi, out of which ₹57.43 lakh were Domestic connections whereas there are around 60.00 lakh domestic connections estimated for the FY 2023-24. GNCTD has released an amount of ₹3161.22 Crore for Electricity Subsidy for the FY 2022-23 & a provision of ₹3250 Crore has been kept for the FY 2023-24 (BE).

39.3.3 Now, the Govt. of NCT of Delhi in FY 2022-23 had amended the existing Electricity Subsidy Scheme with voluntary Subsidy Scheme (VSS) and make it applicable to only those consumers, who opt for the voluntary subsidy w.e.f. 1st October, 2022. The same is extended for the FY 2023-24 w.e.f. 1st April 2023 to 31st March 2024.

STATEMENT - 4.18 (A)
Details of the subsidy released w.e.f. FY 2015-16 to 2023-24
(₹ in Crore)

Year	Slab	Subsidy per unit	Total Amount Released
2015-16 to 2017-18			
April 2015 to March 2018	0-200 units 201-400 units	₹2.00/- ₹2.975/- (i.e. 50% subsidy on Energy charge)	₹1442.75 (FY 2015-16) ₹1577.94 (FY 2016-17) ₹1676.70 (FY 2017-18)
2018-19			
April 2018 to March 2019	0-400 units	₹ 2.00/- (Additional subsidy of ₹100/connection/month consuming upto 100 units/month)	₹1699.29 (FY 2018-19)
2019-20			
April 2019 to July 2019	0-400 units	₹2.00/- (Additional subsidy of ₹100/connection/month consuming upto 100 units/month)	₹2405.59
Aug 2019 to March 2020	0-200 units	Entire amount will be paid through Subsidy	
	201-400 units	Upto ₹800/month will be paid by Subsidy	
2020-21 to 2023-24			
Aug 2020 to March 2024	0-200 units	Entire amount will be paid through Subsidy	₹2939.99 (FY 2020-21) ₹3250.00 (FY 2021-22) ₹3161.22 (FY 2022-23)
	201-400 units	Upto ₹800/month will be paid by Subsidy	₹3250.00 (Provision kept for the FY 2023-24)

40. Finances of Local Bodies

- 40.1 Earlier, for civic administration, the NCT of Delhi was divided into five areas, working independently of each other, namely the North Delhi Municipal Corporation, South Delhi Municipal Corporation, East Delhi Municipal Corporation, New Delhi Municipal Council (NDMC) and Delhi Cantonment Board (DCB). Now, first three existing civic bodies, East Delhi Municipal Corporation (EDMC), North Delhi Municipal Corporation (NDMC) and South Delhi Municipal Corporation

(SDMC) are re-unified into a single entity on 22nd day of May, 2022 as Municipal Corporation of Delhi. The area and density of population in Municipal Corporation of Delhi as a whole, New Delhi Municipal Council and Delhi Cantonment Board as per the census of 2011 is presented in Statement 4.19.

STATEMENT 4.19

ESTIMATED AREA & DENSITY OF POPULATION OF LOCAL BODIES IN DELHI

(Approximate)

S. No.	Local Bodies	Area (Sq. Km)	Population (Lakh)	Density of Population (Persons per Sq. Km)
1.	Municipal Corporation of Delhi	1397.29	164.20	11751
2.	New Delhi Municipal Council	42.74	2.58	6032
3.	Delhi Cantonment Board	42.97	1.10	2568
	Total	1483.00	167.88	11320

40.2 The position of opening balance, receipts, expenditure and closing balance of New Delhi Municipal Council (NDMC) during 2018-19 to 2023-24 (BE) is presented in Statement 4.20 and Chart 4.14.

STATEMENT 4.20

FINANCIAL POSITION OF NEW DELHI MUNICIPAL COUNCIL 2018-19 TO 2023-24 (BE)

(₹ in Crore)

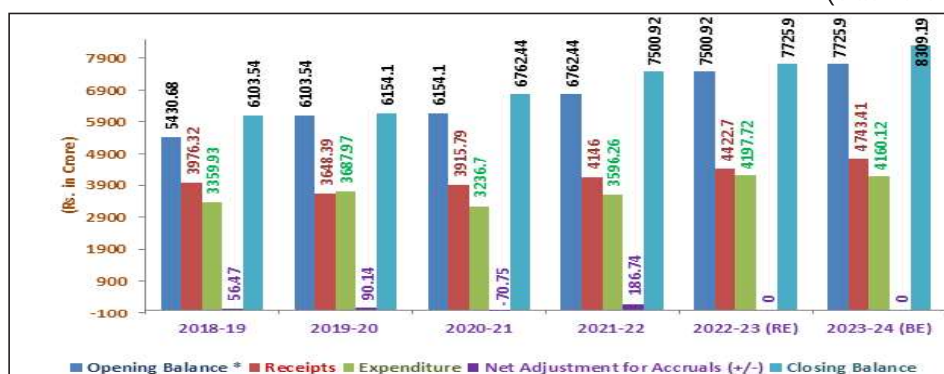
S. No.	Item	2018-19	2019-20	2020-21	2021-22	2022-23 (RE)	2023-24 (BE)
1.	Opening Balance*	5430.68	6103.54	6154.10	6762.44	7500.92	7725.90
2.	Receipts	3976.32	3648.39	3915.79	4146.00	4422.70	4743.41
3.	Expenditure	3359.93	3687.97	3236.70	3596.26	4197.72	4160.12
4.	Net Adjustment for Accruals (+/-)	56.47	90.14	-70.75	186.74	0.00	0.00
5.	Closing Balance	6103.54	6154.10	6762.44	7500.92	7725.90	8309.19

Source: New Delhi Municipal Council.

CHART 4.14

FINANCIAL POSITION OF NEW DELHI MUNICIPAL COUNCIL 2018-19 TO 2023-24 (BE)

(₹ in Crore)



- 40.3 The following Statement 4.21 indicates non-plan income and expenditure of three entities of Municipal Corporation of Delhi (MCD) viz North Municipal Corporation, South Municipal Corporation and East Delhi Municipal Corporation during 2017-18 to 2022-23 (BE).

STATEMENT 4.21 (A)

NON-PLAN INCOME & EXPENDITURE OF MCD 2017-18 TO 2022-23 (BE)

(₹ in Crore)

S. No.	Item	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23 (3 erstwhile MCDs)
North Delhi Municipal Corporation							
1	Opening Balance	464.54	366.85	83.91	38.93	0.10	142.06
2 (a)	Receipts	3490.74	3993.81	3816.50	3874.62	3901.36	431.8
(b)	Loan from GNCTD	0.00	0.00	0.00	0.00	0.00	0.00
(c)	Internal Borrowing	0.00	0.00	482.50	126.19	944.05	0.00
3	Total Receipts (a+b+c)	3490.74	3993.81	4299.00	4000.81	4845.41	431.8
4	Expenditure	3588.43	4276.75	4343.98	4039.64	4703.45	566.88
5	Closing Balance	366.85	83.91	38.93	0.10	142.06	6.98
South Delhi Municipal Corporation							
1	Opening Balance	1295.97	1366.51	1454.90	1319.80	604.05	420.48
2	Receipts	4048.06	4040.49	3698.51	2755.96	3529.49	460.17
3	Expenditure	3977.52	3952.10	3833.61	3471.71	3713.06	456.4
4	Closing Balance	1366.51	1454.90	1319.80	604.05	420.48	424.25
East Delhi Municipal Corporation							
1	Opening Balance	172.35	273.12	365.38	453.09	329.11	7.56
2	Receipts	1738.38	2393.28	2073.92	1493.77	1452.33	272.77
3	Expenditure	1637.61	2301.02	1986.21	1617.75	1773.88	226.76
4	Closing Balance	273.12	365.38	453.09	329.11	7.56	53.57

Source: Municipal Corporation of Delhi.

- 40.4. The following Statement-4.22 indicates non-plan income and expenditure of Municipal Corporation of Delhi (MCD) during 2022-23 (RE) to 2023-24 (BE).

STATEMENT 4.21 (B)**NON-PLAN INCOME & EXPENDITURE OF MCD 2022-23 AND 2023-24 (BE)**

S. No.	Item	2022-23 (RE)	2023-24 (BE)
1	Opening Balance	484.8	508.23
2	Receipts	14827.73	15523.96
3	Expenditure	14804.30	16024.46
4	Closing Balance	508.23	7.73

Source: Municipal Corporation of Delhi.

41. Financing of Annual Outlay for Schemes/Projects of Delhi Govt.

- 41.1 Financing of Annual Outlay for Schemes/Projects of Delhi is almost similar to that of other States. However, Delhi does not get the benefit of the dispensations recommended by the successive Central Finance Commissions to the States and also it cannot take resort to Market Borrowing/Negotiated loans/Provident Fund etc for its plan financing. The following Statement 4.22 indicates the achievement of resources during 2018-19 to 2023-24 (BE).
- 41.2 Plan Expenditure & Non Plan Expenditure have been merged in 2017-18 as per directions of Ministry of Finance, Govt. of India. Hence, the classification now is Scheme/Projects in place of Plan and Establishment in place of Non Plan.

STATEMENT 4.22 (A)**ACHIEVEMENT OF RESOURCES DURING 2018-19 TO 2023-24 (BE)**

(₹ in Crore)

S. No	Item	2018-19	2019-20	2020-21	2021-22	2022-23 (Prov.)	2023-24 (BE)
1	Tax Revenue (i to v)	36624.67	36565.87	29425.34	40018.69	47362.56	53565.00
i	VAT/SGST	25072.32	24939.62	20087.35	27362.89	32907.61	37200.00
a	VAT	5885.75	5474.67	4411.20	5099.46	5582.06	5700.00
b	SGST	19186.57	19464.95	15676.15	22263.43	27324.11	31500.00
ii	Stamps & Regd. Fee	4458.73	4609.01	3552.98	5212.09	6022.91	6000.00
iii	Taxes on Motor Vehicle	2054.75	1948.09	1676.18	1955.68	2884.08	3000.00
iv	State Excise	5028.19	5068.01	4108.15	5487.58	5547.97	7365.00
v	Other Taxes	10.68	1.14	0.67	0.45	1.44	0.00
a	Entertainment Tax (including Cable TV Tax)	1.86	0.09	0.04	0.00	0.15	0.00
b	Betting Tax	-1.13	0.01	-0.01	0.00	0.00	0.00
c	Luxury Tax	9.95	1.04	0.64	0.36	1.28	0.00
d	Other Receipts	0.00	0.00	0.00	0.09	0.00	0.00
2	Own Non- Tax Revenue	644.17	1096.89	979.67	826.99	580.99	1050.00
3	Capital Receipts	1643.90	822.65	631.48	622.78	1257.66	621.99
4	Share in Central Taxes	325.00	325.00	325.00	325.00	325.00	0.00

S. No	Item	2018-19	2019-20	2020-21	2021-22	2022-23 (Prov.)	2023-24 (BE)
5	GST/VAT/CST Compensation	4182.00	7436.00	5521.65	6445.96	12817.02	3802.00
6	Centrally Sponsored Schemes	807.03	1169.48	1441.46	991.93	981.79	3167.00
7	Other Grants/ Receipts from GOI	529.74	542.56	4170.49	704.43	635.49	1168.01
8	Small Saving Fund	2800.00	4540.60	9500.00	5000.00	3251.22	10000.00
9	Loan under EAP	80.00	225.00	0.00	0.00	0.00	0.00
10	Block Loan in lieu of GST Compensation	0.00	0.00	5865.00	6192.67	0.00	0.00
11	Opening Balance	2972.52	4363.14	5900.94	11292.98	11249.08	5426.00
12	Total Funds	50609.03	57087.19	63761.03	72421.43	78460.80	78800.00
13	Total Expenditure	46245.89	51186.26	52468.04	61172.34	64110.35	78800.00
i	Estt & Admn. Expenditure	30627.19	30906.45	33244.75	30826.01	32327.80	35100.00
a	Revenue	26799.82	27394.79	28878.92	25385.69	26555.49	29056.28
b	Capital	3827.37	3511.65	4365.83	5440.32	5772.31	6043.72
ii	Scheme Expenditure	15618.70	20279.81	19223.29	30346.33	31782.55	43700.00
a	Revenue	10051.76	12242.22	11534.70	20657.37	21690.45	27927.03
b	Capital	5566.94	8037.59	7688.59	9688.96	10092.10	15772.97

STATEMENT 4.22 (B)

ACHIEVEMENT OF RESOURCES DURING 2013-14 TO 2016-17

(₹ in Crore)

S. No.	Item	2013-14	2014-15	2015-16	2016-17
A	Tax Revenue	25918.69	26603.90	30225.16	31139.89
1	VAT	17925.71	18289.31	20245.82	21144.24
2	Stamps & Regn. Fees (incl. Land Revenue)	2969.08	2841.67	3434.11	3145.94
3	Taxes on Motor Vehicle	1409.27	1558.83	1607.01	1808.78
4	State Excise	3151.63	3422.39	4237.69	4251.40
5	Other Taxes & Duties on Commodities & Services (a to c)	463.00	491.70	700.53	789.53
a	Entertainment Tax (incl. Cable TV Tax)	146.14	150.84	241.28	264.07
b	Betting Tax	10.10	9.88	19.28	33.29
c	Luxury Tax	306.76	330.98	439.97	492.17
B	Own Non Tax Revenue	659.14	632.55	515.40	380.69
1	Interest	379.35	350.52	82.53	81.39
2	Dividends & Profits		12.90	12.32	11.28
3	Service Charges & Others	279.79	269.13	420.55	288.02
C	Share in Central Taxes	325.00	325.00	325.00	325.00
D	Non Plan Grants from Govt. of India	1.91	2.95	2580.02	793.72
E	Revenue Receipts (A+B+C+D)	26904.74	27564.40	33645.58	32639.30
F	Net Non Plan Revenue Expenditure	14904.25	15563.19	17963.23	20585.32
G	Balance from Current Revenue (E-F)	12000.49	12001.21	15682.35	12053.98
H	Misc. Capital Receipts (1-2)	-777.86	-1169.64	-2214.27	-2361.99
1	Capital Receipts	4129.30	227.61	83.42	212.49
2	Non Plan Capital Expenditure	4907.16	1397.25	2297.69	2574.48

S. No.	Item	2013-14	2014-15	2015-16	2016-17
I	Small Saving Loan	836.50	1764.32	2241.13	1695.53
J	Delhi's Own Resources (excluding opening balance (G+H+I))	12059.13	12595.89	15709.21	11387.52
K	Central Plan Assistance	1075.95	1550.19	1303.27	1706.44
L	Other Grant from GOI	0.00	470.00	50.00	0.00
M	Aggregate Resources for Annual Plan (without opening balance) (J+K+L)	13135.08	14616.08	17062.48	13093.96
N	Opening Balance	1985.74	880.64	1517.06	3644.94
O	Aggregate Resources for Annual Plan including opening balance (M+N)	15120.82	15496.72	18579.54	16738.90
P	Plan Outlay/Expenditure	14240.19	13979.66	14934.60	14103.56
a	Plan	13927.49	13378.95	14145.70	13204.54
b	CSS	312.70	600.71	788.90	899.02
Q	Resources Surplus (O-P)	880.63	1517.06	3644.94	2635.34

CHAPTER AT A GLANCE

➤	All Revenue and Capital Receipts of Delhi Government are credited in to Consolidated Fund and all the Govt. expenditure is met out of this Fund.
➤	Around 69.48% of total Tax Revenue in 2022-23 came from GST & VAT, 11.71% from Excise, 12.72% from Stamp Duty and 6.09% from MVT.
➤	Delhi Legislative Assembly passed the State Goods and Services Act on 31st May 2017 and thus GST rolled out in Delhi w.e.f. 01-07-2017. As a result, erstwhile VAT, (excluding items like petroleum, liquor etc.) & other Taxes viz Entertainment Tax) Luxury Tax and Cable TV tax subsumed in GST.
➤	Tax Collection of Delhi Government registered a growth of 18.35% during 2022-23 (Prov.) compared to the growth of 36% in 2021-22. The tax collection for the year 2023-24 is budgeted with a growth of 12.30% over the previous year.
➤	The Normal Central Assistance to NCT of Delhi during 2000-01 was ₹370 crore and after 22 years, it is still remained as ₹626 crore in 2022-23 Further, 'Grants in lieu of Share in Central Taxes' and 'Central Assistance to UTs' have been clubbed in 'Central Assistance to UTs' from BE 2023-24 onwards with a budget provision of ₹951 Crore in FY 2023-24.
➤	Delhi has maintained its consistent Revenue Surplus; it recorded ₹14456.90 crore during 2022-23 (Prov.) as compared to ₹3269.92 crore in 2021-22. The budgeted revenue surplus for 2023-24 (BE) is ₹5768.69 crore which is 0.52% of GSDP.
➤	During 2022-23, Government of Delhi released an amount of ₹200.00 crore to DTC and ₹200.00 crore to cluster buses for meeting the expenditure on account of giving free travel to Women.

➤	Delhi's outstanding debt at the end of March, 2023 was ₹40017.55 crore including the non-plan loan received during 2013-14 from Government of India for meeting the outstanding liabilities of DVB/DESU amount of ₹3326.39 crore. Thus, the outstanding debt of Delhi Government constitutes 3.94% of GSDP during 2022-23.
➤	Overall 96.76% beneficiaries (98.92% beneficiaries under CSS and 79.33% under State Schemes) have been seeded with Aadhaar up to December 2023. All payments under various welfare schemes of Centrally Sponsored Schemes to beneficiaries are made through DBT mode of PFMS portal except in DBT Schemes being implemented by DTTE.
➤	The total Revenue Collection of Delhi Government was ₹62702.84 crore (6.18% of GSDP) in 2022-23 as against ₹49312.98 crore (5.60% of GSDP) during 2021-22.
➤	During 2022-23 (Prov.), Delhi Government's Capital Receipt was ₹4508.88 crore compared to ₹11815.45 crore received in the previous year 2021-22. One of the main reasons for decline in Capital Receipts during 2022-23 (Prov.) was due to lower small saving loan amounting to ₹3251.22 crore received compared to ₹5000 crore during 2021-22.
➤	The total Capital Expenditure of Delhi Government during 2022-23 (Prov.) was ₹15864.41 crore which is 24.75% of the total expenditure of ₹64110.35 crore.
➤	The Delhi Government has recorded Fiscal Surplus of ₹4565.31 crore during 2022-23 as compared to fiscal deficit of ₹7021.42 crore during 2021-22.
➤	The Delhi Government's has recorded Primary surplus of ₹7831.67 crore during 2022-23 as compared to the Primary deficit of ₹3747.17 crore during 2021-22. However, Delhi Government projected a primary deficit of ₹7291.40 crore during 2023-24 (BE).
➤	In FY 2022-23, there were total 68.51 lakh electricity connections in Delhi, out of which 57.43 lakh were Domestic connections whereas there are around 60.00 lakh domestic connections estimated for the FY 2023-24. GNCTD has released an amount of ₹ 3161.22 crore for Electricity Subsidy for the FY 2022-23 & a provision of ₹3250 crore has been kept for the FY 2023-24 (BE).