

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 around 68% of total Tax Revenue in 2021-22 came from GST & VAT, 14% from Excise, 13% from Stamp Duty and 5% from MVT.
3. Besides the tax revenue, there are transfers of Grants-in-Aid / Other receipts from the Centre, which mainly includes (i) Grant in lieu of Share in Central Taxes and duties, (ii) Compensation for implementation of GST (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) and Loan in lieu of GST Compensation shortfall from the Government of India.
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, and 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 36% during 2021-22 (Prov.) compared to the negative growth of 19.53% in 2020-21. Stamps and Registration Tax (including land Revenue) recorded the highest growth of 46.70% in 2021-22 (Prov.). GST (including VAT and other taxes of Luxury and Entertainment etc.) recorded a substantial growth of 36.22%. Tax collections under State Excise had a robust growth of 33.58%. Motor Vehicles Tax has shown a growth of 16.67%. The tax collection for the year 2022-23 is budgeted with a growth of 19.19% over the previous year.
10. Delhi Government has received Small Saving Loan of ₹ 5000 crore during 2021-22 (Prov.) as against ₹ 9500 crore in 2020-21.
11. Like earlier Central Finance Commissions, Delhi has not yet been covered under the Term of reference of Fifteenth Central Finance Commission (15thCFC) 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 Fifteenth 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 (BE).

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 per cent 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 opt for the voluntary subsidy w.e.f. 1st October, 2022. Accordingly, Government has released an amount of ₹ 3250 crore on this account during 2021-22. 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 ₹ 600 crore on this account during 2021-22 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 ₹ 3269.93 crore during 2021-22 (Prov.) as compared to ₹ 1449.98 crore in 2020-21. The budgeted revenue surplus for 2022-23 (BE) is ₹ 7601.24 crore which is 0.73% 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 2021-22, Government released an amount of ₹ 130.48 crore to DTC and ₹ 126.90 crore to cluster buses for meeting the expenditure on account of giving free travel to Women. Further, the Delhi Government provided a subsidy of ₹ 38.46 crore to DTC during 2021-22 (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 2021-22 and 2022-23 (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 2021-22 Government of NCT of Delhi provided a Ways and Means loan of ₹ 325 crore for meeting their salary and other administrative expenses.
 18. Delhi's outstanding debt at the end of March, 2022 was ₹ 41481.50 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 4.59% of GSDP during 2021-22.
 19. The flow of funds received from Govt. of India to GNCTD decreased to the tune of ₹ 8467.32 crore in 2021-22 (Prov.) compared to ₹ 11458.60 crore in 2020-21. Grants under CSS has reduced from ₹ 1441.46 crore in 2020-21 to ₹ 991.93 crore in 2021-22. Further, the grants of ₹ 626 crore under Normal Central Assistance and ₹ 325 crore under Grants in lieu of Share in Central Taxes is received during 2021-22. However, grants under compensation for implementation of GST is increased from ₹ 5521.65 crore in 2020-21 to ₹ 6445.96 crore in 2021-22. The grant of ₹ 75 crore is received under Delhi Disaster Response Fund during 2021-22. Reimbursement of ₹ 3.43 crore is received from Govt. of India under 1984 riot victims.
 20. There is Fiscal Deficit of ₹ 7021.41 Crore during 2021-22 (Prov.) as compared to Fiscal Deficit of ₹ 6707.79 crore in 2020-21 which is 0.78% of GSDP as compared to 0.88% during 2020-21.
 21. Thus, the overall expenditure of Delhi in the year 2021-22 was higher to its income by a slight amount of approx. ₹ 44 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 87 Schemes of which 38 under Centrally Sponsored Schemes and 49 State Schemes are being implemented under DBT in NCT of Delhi.
- 22.4 Overall 97.32% beneficiaries (98.05% beneficiaries under CSS and 91.75% under State Schemes) have been seeded with Aadhaar up to November 2022. 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 ₹ 119.24 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 (Prov.)	2022-23 (BE)
1.	Stamps and registration (Including Land Revenue)	3098.07	4609.01	7.20	3552.98	5212.09	5000.00
2.	State Excise	2869.74	5068.01	8.83	4108.15	5487.58	9500.00
3.	VAT	15803.69	5474.67	-15.78	4411.20	5099.46	5200.00
4.	State Goods and Services Tax	NA	19464.95	0.00	15676.15	22263.43	26000.00
5.	Taxes on Vehicles	1240.18	1948.09	7.51	1676.18	1955.68	2000.00
6.	Other taxes & duties on goods and services	419.84	1.14	-52.21	0.67	0.45	0.00
7.	Tax Revenue (1 to 6)	23431.52	36565.87	7.09	29425.33	40018.69	47700.00
8.	Non-Tax Revenue	626.93	1096.89	4.97	979.67	826.99	1000.00
9.	Grants and other receipts from the centre	1502.52	9473.05	25.97	11458.60	8467.31	12588.59
10.	Total Revenue Receipts (7 to 9)	25560.97	47135.81	8.99	41863.60	49312.99	61288.59

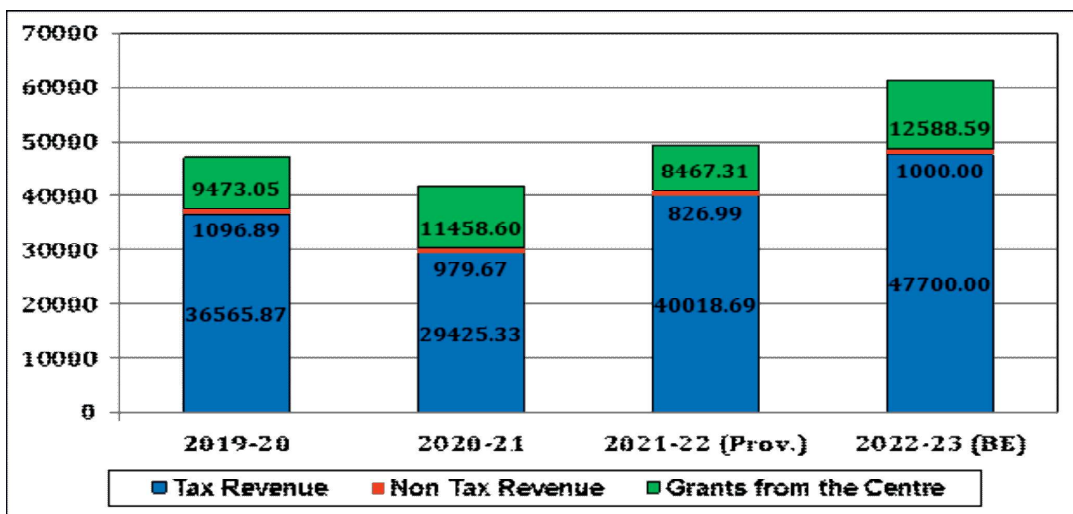
Sources: 1. Figures for 2012-13 to 2020-21 is from Finance Accounts, GNCTD.
2. Figures for 2021-22 & 2022-23 are from Budget document, GNCTD.

Note: TGR – Trend Growth Rate (%).

CHART 4.1

REVENUE RECEIPTS OF DELHI GOVERNMENT 2019-20 TO 2022-23 (BE)

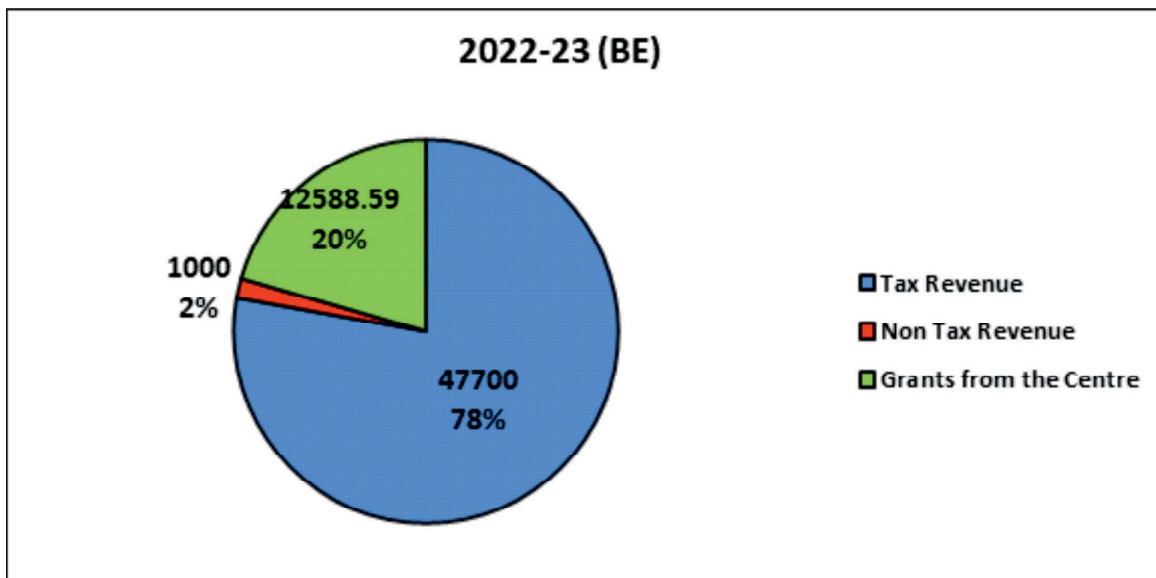
(₹ in Crore)



24.3 The total Revenue Collection of Delhi Government was ₹ 49312.99 crore (5.45% of GSDP) in 2021-22 as against ₹ 41863.60 crore (5.48% of GSDP) during 2020-21. During 2021-22 (Prov.), the Revenue Receipts increased significantly with a growth rate of 17.79% mainly due to increase in Tax Revenue collection. It is also pertinent to mention the fact that during 2021-22, the tax collections grew by 36% compared to decline of 19.53% in 2020-21. The growth of Own non-tax revenue of the Government of NCT of Delhi has declined by 15.58% in 2021-22 compared to decline of 10.69% in 2020-21. Growth rate of grants/ other receipts from the Centre have also decreased significantly to 26.11% in 2021-22 from a positive growth of 20.96% in 2020-21. The targeted revenue collection for the year 2022-23 (BE) is ₹ 61288.59 crore with the growth of 24.28% over the previous year.

CHART 4.1

REVENUE RECEIPTS OF DELHI GOVERNMENT 2019-20 TO 2022-23 (BE)



24.4 Chart 4.2 represents the Tax Revenue; own Non-Tax Revenue and Grant-in-Aid/ other Receipts from the Centre during 2022-23 (BE). The major source of Revenue Receipt of Delhi Government during 2022-23 (BE) is its Tax Revenue which is ₹ 47700 crore (77.83%) followed by Grants/ Receipts from the Centre at ₹ 12588.59 crore (20.54%) and Non-Tax Revenue at ₹ 1000 crore (1.63%).

25. Tax Revenue

25.1 The targeted tax collection for the year 2022-23 (BE) is ₹ 47700 crore with the growth of 19.19% over the previous year. The Tax Revenue of Delhi Government was ₹ 40018.69 crore (4.42% of GSDP) in 2021-22 as compared to ₹ 29425.33 crore (3.85% of GSDP) in 2020-21. Delhi's Tax Revenue registered a robust growth of 36% in 2021-22 compared to the negative growth of 19.53% in 2020-21. The main items of Tax Revenue of Delhi Government during 2021-22 are Goods and Services Tax (including other Taxes & Duties on Commodities and Services which incorporates

Entertainment, Betting & Luxury Tax) which was ₹ 22263.88 crore (55.64%), followed by Value Added Tax (VAT) which was ₹ 5099.46 crore (12.74%) followed by State Excise at ₹ 5487.58 crore (13.71%), Stamps & Registration Fees at ₹ 5212.09 crore (13.02%), Taxes on Motor Vehicle at ₹ 1955.68 crore (4.89%). The details regarding the collection of various tax revenue components during 2018-19 to 2021-22 (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 2018-2022

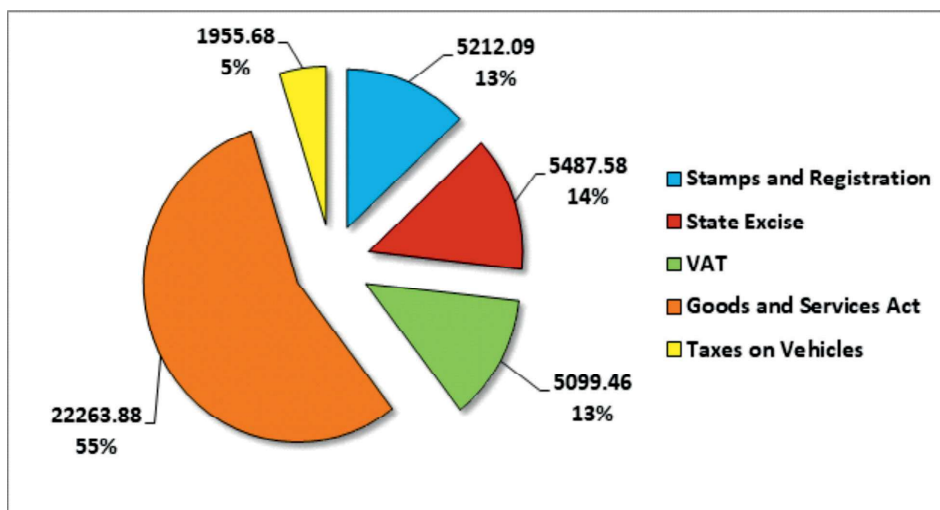
(₹ in Crore)

S. No.	Item	2018-19	2019-20	2020-21	2021-22	2018-19	2019-20	2020-21	2021-22 (Prov.)
		Actual			Prov.	Growth over previous year (in %)			
1.	Stamps and registration (Including Land Revenue)	4458.73	4609.01	3552.98	5212.09	8.26	3.37	-22.91	46.70
2.	State Excise	5028.19	5068.01	4108.15	5487.58	12.90	0.79	-18.94	33.58
3.	VAT	5885.75	5474.67	4411.20	5099.46	-47.21	-6.98	-19.43	15.60
4.	State Goods and Services Tax	19186.57	19464.95	15676.15	22263.43	40.86	1.45	-19.46	42.02
5.	Taxes on Vehicles	2054.75	1948.09	1676.18	1955.68	-2.88	-5.19	-13.96	16.67
6.	Other taxes & duties on goods and services	10.68	1.14	0.67	0.45	-95.88	-89.34	-41.17	-32.84
Tax Revenue (1 to 6)		36624.67	36565.87	29425.33	40018.69	2.54	-0.16	-19.53	36.00

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

CHART 4.3
TAX REVENUE OF DELHI GOVERNMENT 2021-22 (Prov.)

(₹ in Crore)

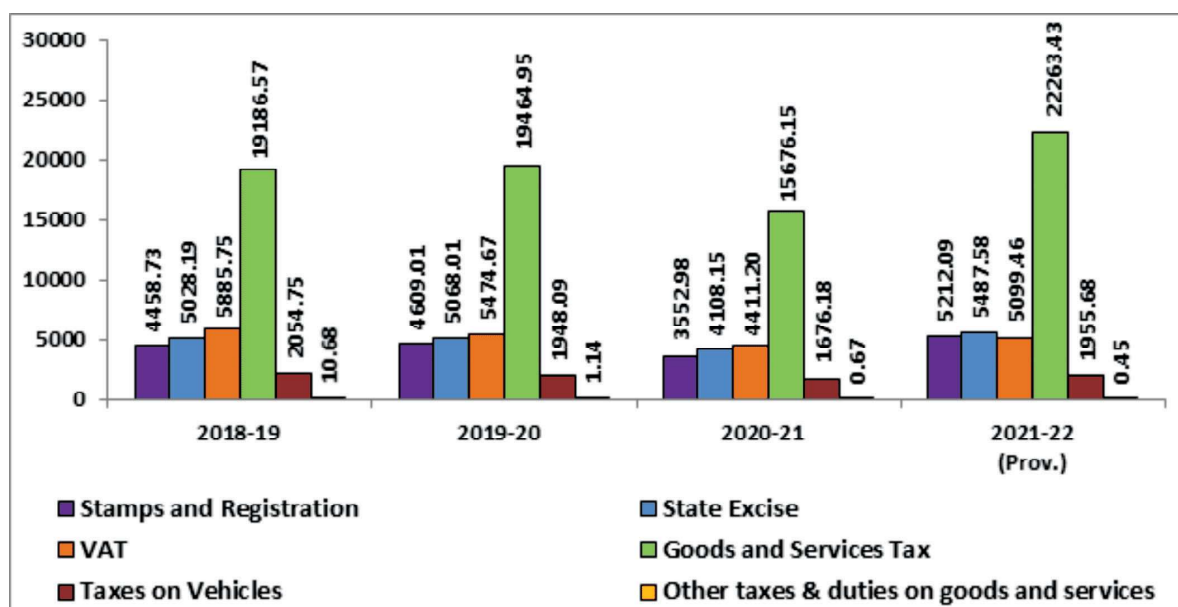


25.2. The year-wise position of collection of various Taxes and their percentage share during 2018-19 to 2021-22 is shown in Chart 4.4 and Statement 4.3 respectively.

CHART 4.4

COLLECTION OF TAXES: 2018-19 to 2021-22 (PROV.)

(₹ in Crore)



STATEMENT 4.3

PERCENTAGE SHARE OF VARIOUS TAXES DURING 2018-19 TO 2021-22 (PROV.)

(in Per cent)

S. No.	Item	2018-19	2019-20	2020-21	2021-22
		Actual			Prov.
1.	Stamps and registration (Including Land Revenue)	12.17	12.60	12.08	13.02
2.	State Excise	13.73	13.87	13.96	13.71
3.	VAT	16.07	14.97	14.99	12.74
4.	State Goods and Services Tax	52.39	53.23	53.27	55.64
5.	Taxes on Vehicles	5.61	5.33	5.70	4.89
6.	Other taxes & duties on goods and services	0.03	0.00	0.00	0.00
	Total	100.00	100.00	100.00	100.00

Sources: Figures for 2018-19 to 2020-21 are from Finance Accounts and 2021-22 are from Principal Account Office of GNCTD.

25.3 The annual growth of Tax Revenue during 2021-2022 (Prov.) was recorded 36% compared to the negative growth of 19.53% during 2020-21. Stamps and Registration (including Land Revenue) registered a robust growth of 46.70% during 2021-22 compared to a negative growth of 22.91% during 2020-21. State Excise growth also increased substantially from negative 18.94 during 2020-21 to 33.58% during 2021-22. State Goods and Services Tax also showed a tremendous growth of 42.02% during 2021-22 against the negative growth of 19.46 during 2020-21. VAT also registered a growth of 15.60% during 2021-22 against the negative growth of 19.43% during 2020-21. Similarly, the growth in collection of Taxes on Motor Vehicle was increased to 16.67% during 2021-22 from the negative growth of 13.96% during 2020-21. However, the growth of other Taxes & Duties on Commodities & Services was negative at 32.84% in 2021-22 compared to the negative growth of 41.17% during 2020-21.

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 2018-19 TO 2022-23 (BE)

(₹ in Crore)

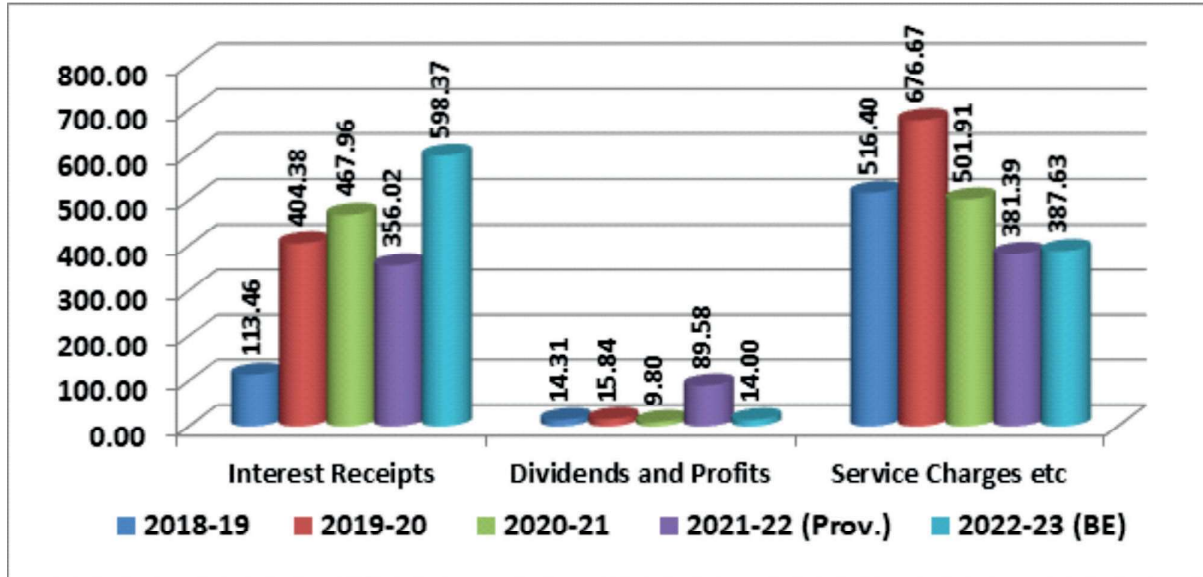
S. No.	Item	2018-19	2019-20	2020-21	2021-22	2022-23
		Actual			Prov.	
1.	Interest Receipts	113.46	404.38	467.96	356.02	598.37
2.	Dividends and profits	14.31	15.84	9.80	89.58	14.00
3.	Services Charges	516.40	676.67	501.91	381.39	387.63
4.	Total	644.17	1096.89	979.67	826.99	1000.00

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

CHART 4.5

BREAK-UP OF OWN NON-TAX REVENUE

(₹ in Crore)



26.2 The budgeted collection under Non-Tax Revenue for the year 2022-23(BE) is ₹ 1000 crore. Delhi's own Non-Tax Revenue was ₹ 826.99 crore in 2021-22 (0.09% of the GSDP) as compared to ₹ 979.67 crore (0.13% of GSDP) received during 2020-21. During 2021-22, Delhi Government's own Non Tax Revenue consisted service charges of ₹ 381.39 crore (46.12%) followed by interest receipt at ₹ 356.02 crore (43.05%) and dividends and profits at ₹ 89.58 crore (10.83%).

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). The details of grant-in-aid from Centre to Delhi during 2018-19 to 2022-23 (BE) are mentioned in Statement 4.5.

STATEMENT 4.5

GRANT-IN-AID/ OTHER RECEIPTS FROM THE CENTRE TO DELHI
GOVT 2018-19 TO 2022-2023 (BE)

(₹ in Crore)

S. No.	Item	2018-19	2019-20	2020-21	2021-22 Prov.	2022-23 (BE)
1.	Grant in lieu of Share in Central Taxes	325.00	325.00	325.00	325.00	325.00
2.	Enhance compensation to 1984 riot victims	10.59	0.00	0.00	3.43	2.00
3.	Compensation for Implementation of GST	4182.00	7436.00	5521.65	6445.96	10000.00
4.	DDRF	0.00	0.00	161.49	75.00	15.00
5.	Normal Central Assistance	449.99	472.00	626.00	626.00	626.00
6.	Centrally Sponsored Scheme	807.03	1169.48	1441.46	991.93	1620.59
7.	Other Grants	69.16*	70.56**	0.00	0.00	0.00
8.	Reversal of IGST Devolution and Apportionment of IGST	0.00	0.00	3383.00	0.00	0.00
Total Grants		5843.77	9473.04	11458.60	8467.32	12588.59
Grants as % to GSDP		0.79	1.19	1.50	0.94	1.21

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

* : Out of ₹ 69.16 Crore, ₹ 67.97 Crore received under the Safe City project for safety of women by Delhi Police in Delhi during Financial Year 2018- 19 and ₹ 1.19 Crore received from M/O Law & Justice & Empowerments, GOI for setting up of 02 Special Courts in Delhi during financial year 2018-19.

** : Out of ₹ 70.56 Crore, ₹ 69.26 Crore received under the Central Assistance to GNCTD towards Intra State Movement and handling of foodgrains 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 decreased to the tune of ₹ 8467.32 crore in 2021-22 (Prov.) as compared to ₹ 11458.60 crore in 2020-21.

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 2017-18 to 2021-22 (Prov.).

STATEMENT 4.6

TAX BUOYANCY IN DELHI

S. No.	Item	2017-18	2018-19	2019-20	2020-21	2021-22 (Prov.)
1.	Stamps and registration (Including Land Revenue)	3.08	0.93	0.46	6.16	2.52
2.	State Excise	0.47	1.45	0.11	5.09	1.82
3.	Goods and Services Tax	NA	4.58	0.19	5.23	2.27
4.	Other taxes & duties on goods and services	-6.70	-10.75			
5.	VAT	-4.71	-5.29	-0.95	5.23	0.84
6.	Taxes on Vehicles	1.69	-0.32	-0.70	3.75	0.90
	Total	1.47	0.28	-0.02	5.25	1.95

28.2. The Tax Buoyancy of Delhi was 1.95 during 2021-22 compared to 5.25 during 2020-21. 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 (4.20%) during 2021-22, out of General Category States categorized by Govt. of India (as per the RBI book- 'State Finances- A study of Budgets of 2022-23).

29.2 Out of General Category States categorized by Govt. of India, Tax/ GSDP ratio in 2022-23 (BE) are Puducherry (10.20%), Uttar Pradesh (10.1%), Telangana (8.30%), Jammu & Kashmir (7.9%), Goa (7.8%), Haryana, Kerala, Rajasthan (7.40%) and Maharashtra (7.2%). Tax/GSDP ratio of Delhi during 2022-23 (BE) is 4.80%. 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	2012-13	23432	5.99	625930	6.29
2	2013-14	25919	5.84	712419	6.34
3	2014-15	26604	5.38	779278	6.25
4	2015-16	30225	5.49	847145	6.15

S.No.	Years	Delhi		All States	
		Tax Revenue	% of GSDP	Tax Revenue	% of GSDP
5	2016-17	31140	5.05	912911	5.93
6	2017-18	35717	5.27	1130460	6.61
7	2018-19	36625	4.96	1214840	6.43
8	2019-20	36566	4.61	1223990	6.09
9	2020-21	29425	3.85	1171878	5.91
10	2021-22 (Prov.)	40019	4.42	1521224	6.48
11	2022-23 (BE)	47700	4.57	1787189	6.57

Source: RBI- 'State Finances- A study of Budgets of 2022-23' for other states and for Delhi, figures for 2012-13 to 2020-21 and 2022-23 (BE) are taken from Finance Accounts and 2021-22 (Prov.) from Principal Accounts Office of 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 2013-14 TO 2022-23(BE)

(₹ in Crore)

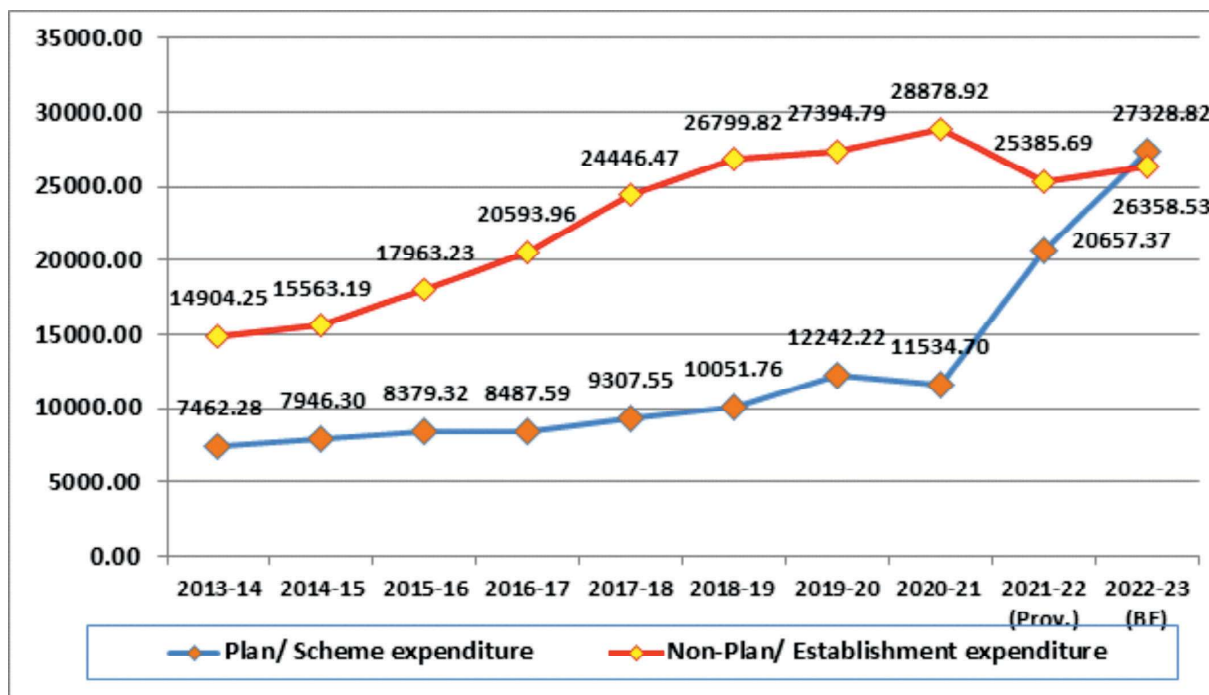
S. No.	Years	Establishment Exp	Interest Payment out of Establishment Exp; (i.e. out of column 3)	Programmes/ Schemes / Projects	Total
(1)	(2)	(3)	(4)	(5)	(6)
1.	2013-14	14904.25	2824.29	7462.28	22366.53
2.	2014-15	15563.19	2774.00	7946.30	23509.49
3.	2015-16	17963.23	2809.81	8379.32	26342.55
4.	2016-17	20593.36	2882.52	8487.59	29081.55
5.	2017-18	24446.47	2870.67	9307.55	33754.02
6.	2018-19	26799.82	2867.11	10051.76	36851.58
7.	2019-20	27394.79	2751.87	12242.22	39637.02
8.	2020-21	28878.92	2873.83	11534.70	40413.62
9.	2021-22 (Prov.)	25385.69	3274.24	20657.37	46043.06
10.	2022-23 (BE)	26358.53	3271.36	27328.82	53687.35

Sources: Figures for 2013-14 to 2020-21 is from Finance Accounts, 2021-22 (Prov.) are from Principal Account Office and 2022-23 from Budget Documents, GNCTD.

CHART 4.6

REVENUE EXPENDITURE (PLAN & NON-PLAN) DURING 2013-14 TO 2016-17 AND DURING 2017-18 to 2022-23 (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 ₹ 46043.06 crore during 2021-22 (Prov.) with a growth of 13.93%. Statement 4.9 indicates the percentage growth of Revenue Expenditure during 2018-19 to 2021-22 (Prov.).

STATEMENT 4.9

GROWTH OF REVENUE EXPENDITURE OF DELHI GOVERNMENT

(₹ in Crore)

Items	2018-19	2019-20	2020-21	2021-22 (Prov.)
Total Revenue Expenditure	9.18	7.56	1.96	13.93

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 ₹ 3274.24 crore in 2021-22 (Prov.) which is 8.18 per cent of its Tax Revenue during the year. Delhi's outstanding debt at the end of March 2022 was ₹ 41481.50 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.	2011-12	19971.67	2917.26	14.61
2.	2012-13	23431.52	2862.88	12.22
3.	2013-14	25918.69	2824.29	10.90
4.	2014-15	26603.90	2774.00	10.43
5.	2015-16	30225.16	2809.81	9.30
6.	2016-17	31139.89	2882.52	9.26
7.	2017-18	35717.02	2870.67	8.03
8.	2018-19	36624.67	2867.11	7.82
9.	2019-20	36565.87	2751.87	7.52
10.	2020-21	29425.33	2873.83	9.77
11.	2021-22 (Prov.)	40018.69	3274.24	8.18
12.	2022-23 (BE)	47700.00	3271.36	6.86

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 1st DFC (1996-01)	Period 2nd DFC (2001-06)	Period of 3rd DFC (2006-11)		
				2006-08 (Based on the Recommendation of 2nd DFC)	2008-11 (Based on the Recommendation of 3rd 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 (1+2)					
	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

S. No.	Item	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
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 2022-23 (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 2022-23 (BE)**

(₹ in Crore)

S. No.	Item	2019-20	2020-21	2021-22 (Prov.)	2022-23 (BE)
A	BTA	2520.70	2068.73	1670.40	2068.73
a	North DMC	872.03	764.81	619.11	764.81
b	South DMC	409.52	405.26	328.06	405.26
c	East DMC	1207.68	864.83	700.07	864.83
d	New Delhi Municipal Corporation	17.57	20.07	12.02	20.07
e	Delhi Cantonment Board	13.90	13.76	11.14	13.76
B	Sector Specific Grants (1+2+3)	2269.58	2217.06	1771.34	2423.53
1	Education Sector (including MDM) *	1516.43	1322.34	1184.44	1565.51

S. No.	Item	2019-20	2020-21	2021-22 (Prov.)	2022-23 (BE)
a	North DMC	661.33	607.01	532.52	685.30
b	South DMC	460.92	403.94	379.41	492.70
c	East DMC	391.57	309.72	270.59	384.30
d	New Delhi Municipal Corporation	2.50	1.37	1.64	2.75
e	Delhi Cantonment Board	0.11	0.30	0.28	0.46
2	Health Sector	260.75	231.62	182.80	296.00
a	North DMC	135.75	110.65	87.33	150.00
b	South DMC	55.00	56.17	44.33	65.00
c	East DMC	70.00	64.80	51.14	81.00
3	Urban Development Sector	492.40	663.10	404.10	562.02
a	North DMC	212.40	307.13	171.11	216.80
b	South DMC	80.00	94.89	83.82	106.20
c	East DMC	200.00	163.08	149.17	189.00
d	New Delhi Municipal Corporation	0.00	98.00	0.00	50.02
	Grand Total (A)+(B)	4790.28	4285.79	3441.74	4492.26

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

32.6 During 2021-22 (Prov.) a total of ₹ 3441.74 was devolved to Local Bodies, of which an amount of ₹ 1410.07 crore (40.97%) was devolved to North Delhi Municipal Corporation, ₹ 835.62 crore (24.28%) was devolved to South Delhi Municipal Corporation, ₹ 1170.97 crore (34.02%) was devolved to East Delhi Municipal Corporation and ₹ 13.66 crore (0.40%) and ₹ 11.42 crore (0.33%) were devolved to NDMC and DCB respectively. ₹ 4492.26 crore was budgeted in 2022-23 (BE) as devolution to local bodies.

32.7 The three civic bodies i.e. 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.

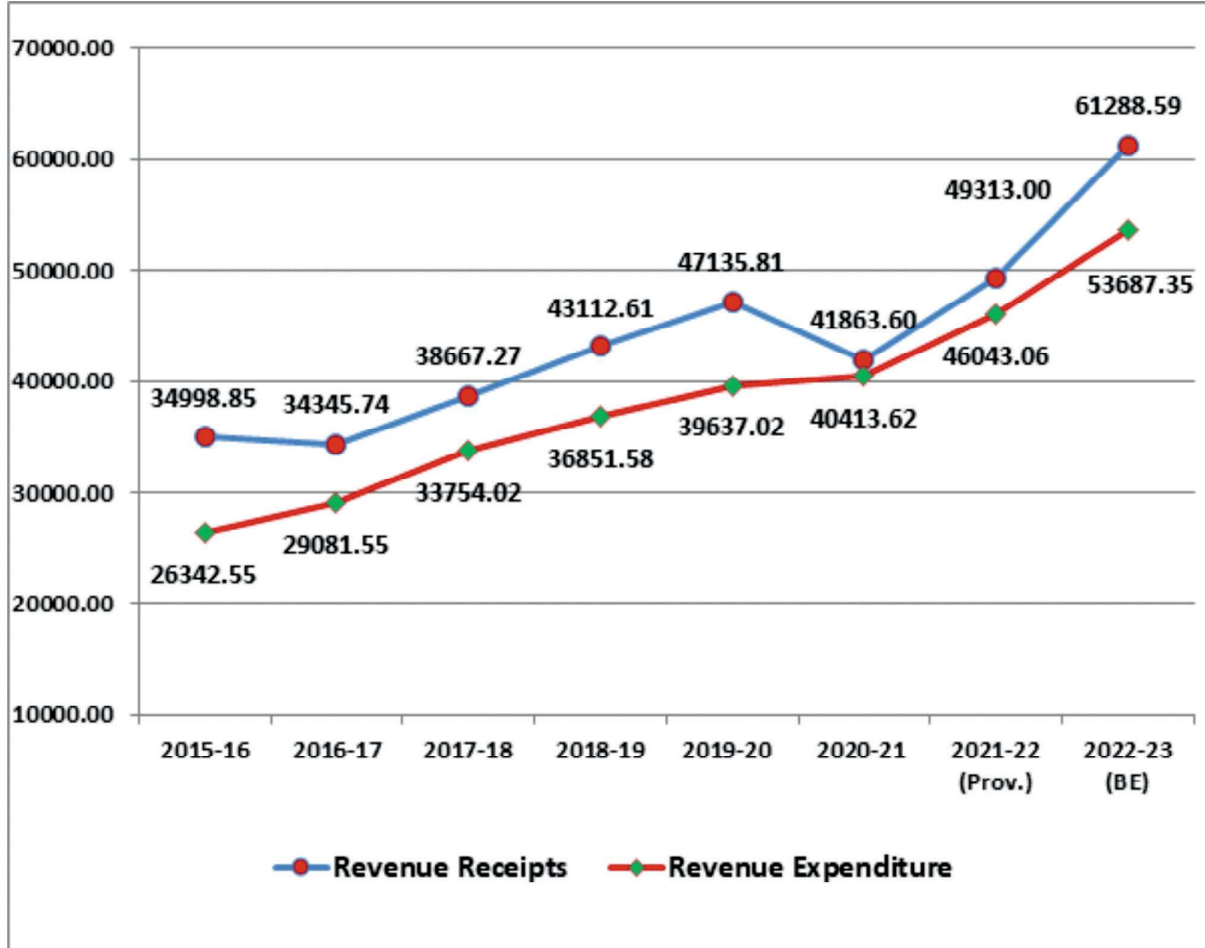
33. Revenue Surplus

33.1 Delhi has a distinct character of having consistent Revenue Surplus. The budgeted Revenue Surplus for the year 2022-23 (BE) is ₹ 7601.24 crore. Chart 4.7 indicates the revenue receipt and revenue expenditure position of Delhi Government during 2015-16 to 2022-23 (BE).

CHART 4.7

REVENUE RECEIPT & REVENUE EXPENDITURE OF DELHI GOVERNMENT

(₹ in Crore)



33.2. The position regarding the revenue surplus/deficit of Delhi viz.-a-viz. all States during the period 2013-14 to 2022-23 (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 2013-14 TO 2022-23 (BE)

(₹ in Crore)

S.No.	Years	Revenue Surplus(+) / Deficit(-)		Fiscal Surplus(+) / Deficit (-)	
		Delhi	All States	Delhi	All States
1.	2013-14	5614	-10563	-3943	-247850
2.	2014-15	6075	-45704	219	-327190
3.	2015-16	8656	-5380	1322	-420670
4.	2016-17	5264	-40490	-1051	-534330

5.	2017-18	4913	-18840	113	-410490
6.	2018-19	6261	-17769	2147	-462770
7.	2019-20	7499	-121495	-417	-524710
8.	2020-21	1450	-371222	-6708	-804574
9.	2021-22 (Prov.)	3270	-215847	-7021	-883335
10.	2022-23 (BE)	7601	-83987	-9194	-882811
		Revenue Surplus(+) / Deficit(-) as % of GSDP		Fiscal Surplus(+) / Deficit (-) as % of GSDP	
1.	2013-14	1.26	-0.09	-0.89	-2.21
2.	2014-15	1.23	-0.37	0.04	-2.63
3.	2015-16	1.57	-0.04	0.24	-3.05
4.	2016-17	0.85	-0.26	-0.17	-3.47
5.	2017-18	0.72	-0.11	0.02	-2.40
6.	2018-19	0.85	-0.09	0.29	-2.45
7.	2019-20	0.95	-0.60	-0.05	-2.61
8.	2020-21	0.19	-1.87	-0.88	-4.06
9.	2021-22 (Prov.)	0.36	-0.92	-0.78	-3.76
10.	2022-23 (BE)	0.73	-0.31	-0.88	-3.25

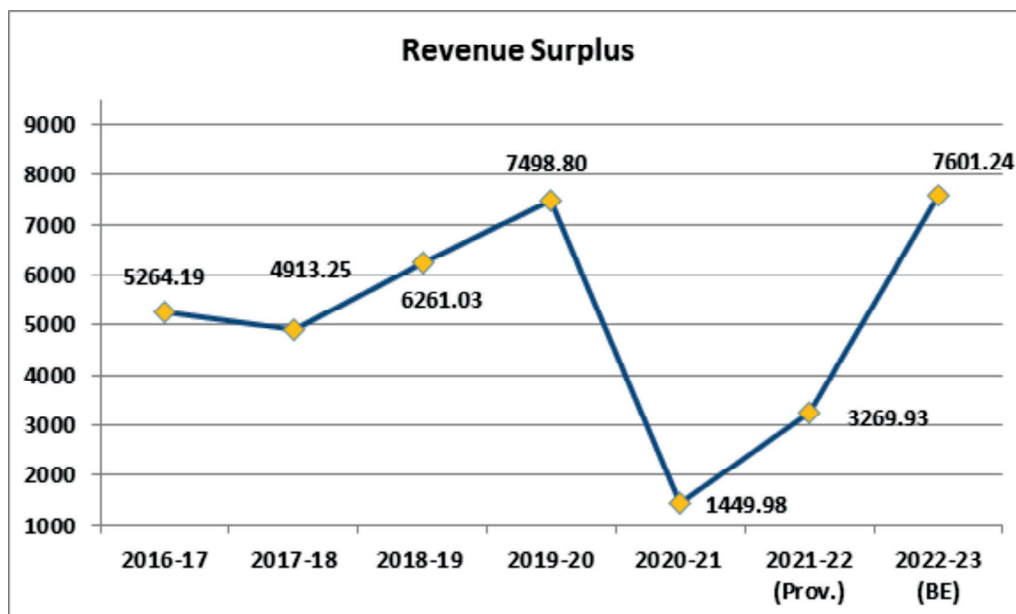
Sources: 1. Finance Accounts, GNCTD, 2022-23 (BE) from Budget Document.

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

CHART 4.8

REVENUE SURPLUS OF DELHI GOVERNMENT DURING 2016-17 to 2022-23 (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 2017-18 to 2022-23 (BE)

(₹ in Crore)

S. No.	Sources	2017-18	2018-19	2019-20	2020-21	2021-22 (Prov.)	2022-23 (BE)
1.	Small Saving Loan	1906.34	2800.00	4540.60	9500.00	5000.00	10000.00
2.	Block Loans- in lieu of GST compensation shortfall	0.00	0.00	0.00	5865.00	6192.67	0.00
3.	Recovery of Loan & Advances	690.42	1643.90	822.65	631.48	622.78	602.43
4.	Loan under EAP	0.00	80.00	225.00	0.00	0.00	200.00
Total Capital Receipts		2596.76	4523.90	5588.25	15996.48	11815.45	10802.43

Sources: 1. Figures for 2017-18 to 2020-21 is from Finance Accounts, GNCTD.

2. Figures for 2021-22 (Prov.) are from Principal Account Office and 2022-23 from Budget Documents, GNCTD.

3. Apart from above, there was an outstanding Non Plan Loan amounting to ₹ 3326.39 crore received from Ministry of Power, Govt. of India in the year 2013-14.

34.2 During 2021-22 (Prov.) Delhi Government's Capital Receipt was ₹ 11815.45 crore compared to ₹ 15996.48 crore received during the previous year 2020-21. One of the main reasons for decline in Capital Receipts during 2021-22 (Prov.) was due to lower small saving loan amounting to ₹ 5000.00 crore received as compared to ₹ 9500 crore during 2020-21. An additional amount of ₹ 6192.67 crore was received in 2021-22 as Block Loans in lieu of GST compensation shortfall provided by Govt. of India as compared to ₹ 5865 crore received during 2020-21. The Recovery of loans and advances was ₹ 622.78 crore in 2021-22 (Prov.) from ₹ 631.48 crore in 2020-21. The budgeted capital receipts for 2022-23 (BE) is ₹ 10802.43 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/ Programmes 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

(₹ in Crore)

S. No.	Sources	2017-18	2018-19	2019-20	2020-21	2021-22 (Prov.)	2022-23 (BE)
1.	Plan/ Scheme Exp.*	4883.93	5566.94	8037.59	7688.59	9688.96	16271.18
2.	Non Plan/ Estt. & Admn. Exp.*	2288.90	3827.37	3511.65	4365.83	5440.32	5841.47
	Of which Loan Repayment	1682.43	3636.35	2811.10	3265.17	4215.16	4715.17
Total Capital Expenditure		7172.83	9394.31	11549.24	12054.42	15129.28	22112.65

Sources: 1. Figures for 2017-18 to 2020-21 are from Finance Accounts, GNCTD.

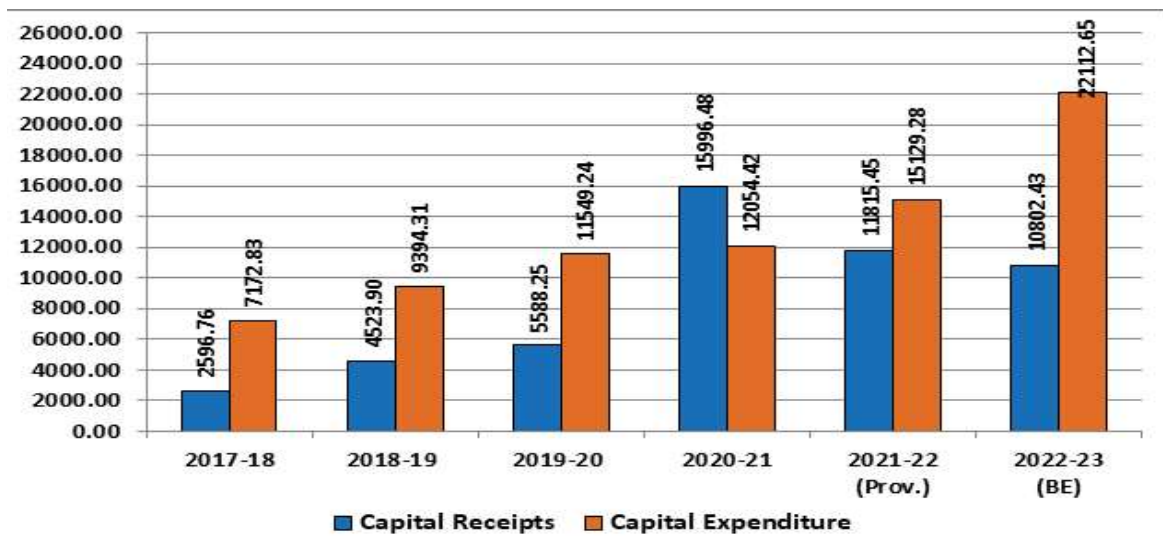
2. Figures for 2021-22 are from Principal Account Office and 2022-23 from budget document, GNCTD.

3. *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 AND CAPITAL EXPENDITURE OF DELHI GOVERNMENT

(₹ in Crore)



35.2 The total capital expenditure of Delhi Government during 2021-22 (Prov.) was ₹15129.28 crore which is 24.73% of the total expenditure of ₹ 61172.34 crore. Out of total capital expenditure of ₹ 15129.28 crore during 2021-22 (Prov), the expenditure incurred under Schemes/Projects was ₹ 9688.96 crore (64.04%) and the remaining ₹ 5440.32 crore (35.96%) was under Estt. & Admn. Expenditure. The budgeted total capital expenditure for 2022-23 (BE) is ₹ 22112.65 crore which is 29.17% of the total expected expenditure of ₹ 75800 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 2012-13 TO 2021-22

(₹ in Crore)

S. No.	Years	Outstanding Debt at the beginning of the year	Amount Received	Amount Repaid	O/s at the end
1.	2012-13	29608.27	922.41	1287.99	29242.7
2.	2013-14	29242.7	4162.9	1325.29	32080.31
3.	2014-15	32080.31	1764.32	1346.72	32497.91
4.	2015-16	32497.91	2241.13	1435.18	33303.86
5.	2016-17	33303.86	1695.53	1654.62	33344.77
6.	2017-18	33344.77	1906.34	1682.43	33568.68
7.	2018-19	33568.68	2800.00	3636.35	32732.33
8.	2019-20	32732.33	4540.60	2811.10	34461.83
9.	2020-21	34461.83	9500.00	3265.17	40696.66
10.	2021-22 (Prov.)	40696.66	5000.00	4215.16	41481.50

Sources: 1. Figures for 2012-13 to 2020-21 is from Detailed Demand for Grants 2021-22, GNCTD.

2. Figure for 2021-22 is from Principal Account Office, GNCTD.

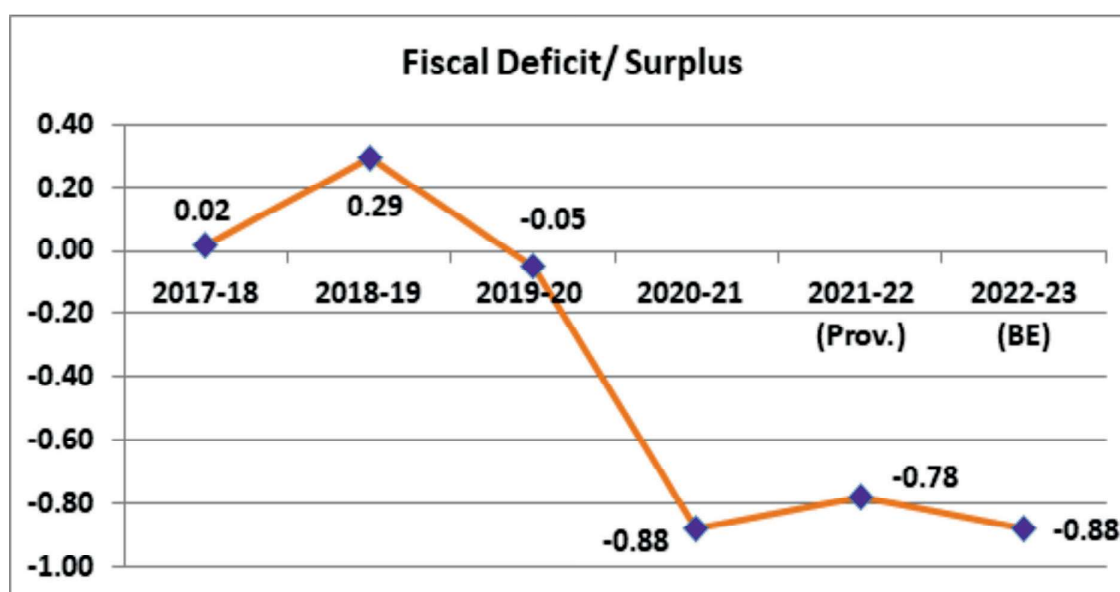
36.2 Delhi Government's outstanding debt stood at ₹ 41481.50 crore at the end of March 2022 including the power sector loan amounting to ₹ 3326.39 crore received during 2013-14. Such outstanding debt is mainly on account of Small Savings Loan from National Small Savings Fund (NSSF) and loan received 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 ₹ 3274.24 crore as interest and ₹ 4215.16 crore as repayment of principal to the Government of India during 2021-22.

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 Fiscal Deficit increased significantly from ₹ 6707.79 crore during 2020-21 to ₹ 7021.41 crore during 2021-22. Chart 4.10 indicates the fiscal deficit/surplus as percentage of GSDP during 2017-18 to 2022-23 (BE). However, the Government has projected the fiscal deficit of ₹ 9193.81 crore during 2022-23 (BE) which is 0.88% of GSDP.

CHART 4.10

GROSS FISCAL DEFICIT/ SURPLUS AS PERCENTAGE OF GSDP OF DELHI

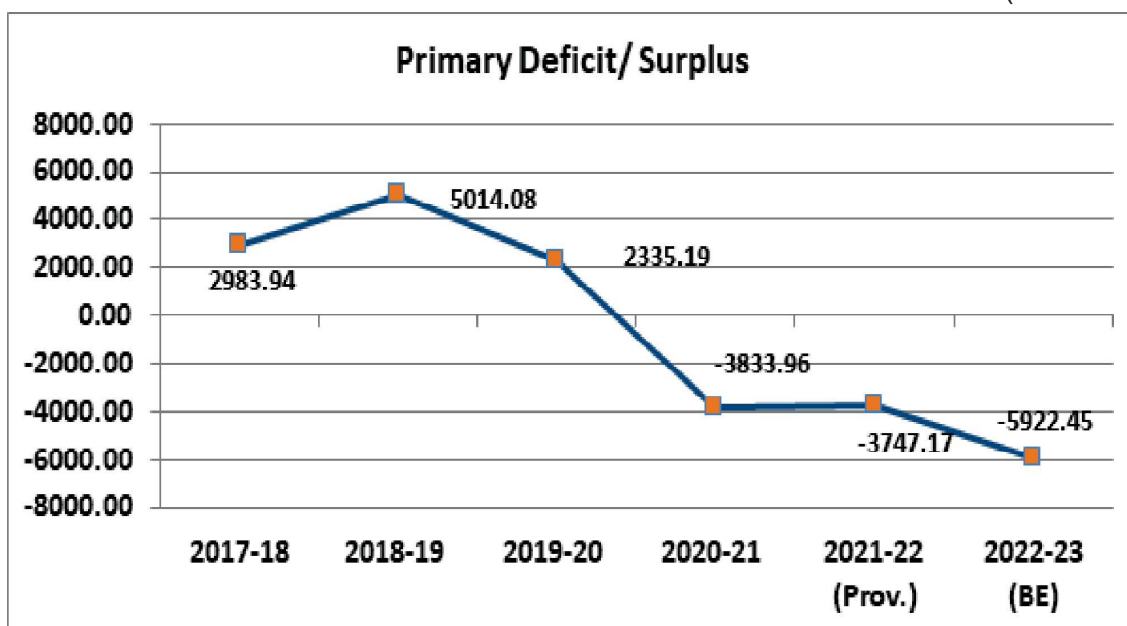


38. Primary Deficit

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 decreased slightly from ₹ 3833.96 crore during 2020-21 to ₹ 3747.17 crore during 2021-22. However, Delhi Government projected a primary deficit of ₹ 5922.45 crore during 2022-23 (BE). Chart 4.11 indicates the Primary Deficit/Surplus of Delhi Government during 2017-18 to 2022-23 (BE).

CHART 4.11

PRIMARY DEFICIT/SURPLUS OF DELHI GOVERNMENT (₹ 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

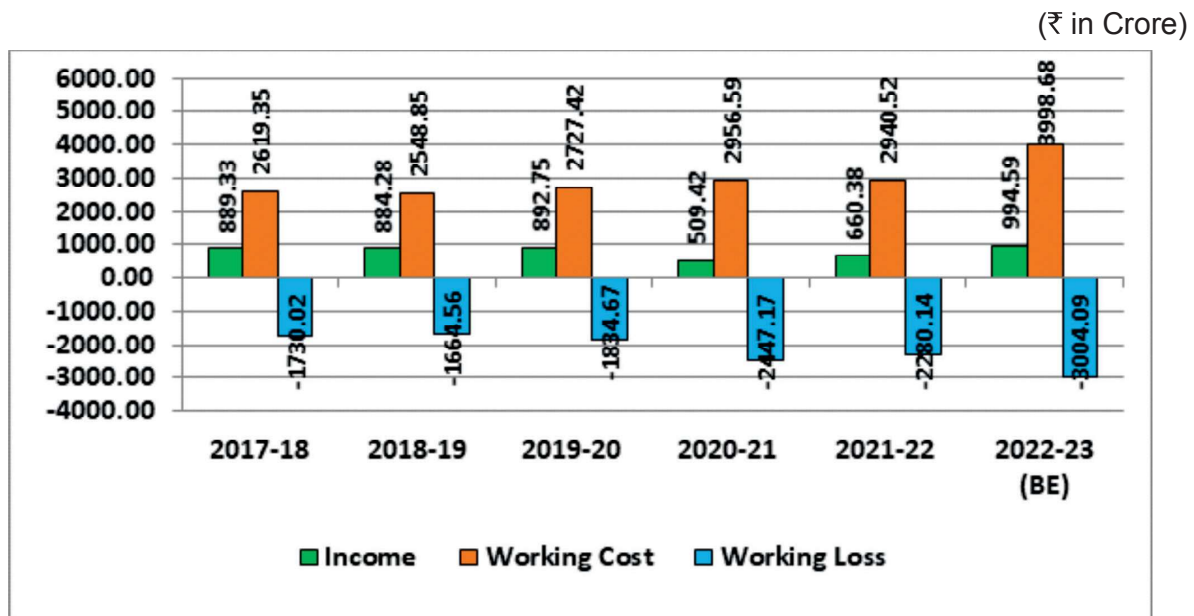
FINANCIAL POSITION OF DTC AND ASSISTANCE PROVIDED BY DELHI GOVT

(₹ in Crore)

S. No.	Item	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23 (BE)
1.	Income	889.33	884.28	892.75	509.42	660.38	994.59
2.	Working Cost	2,619.35	2,548.85	2,727.42	2,956.59	2,940.52	3,998.68
3.	Working Loss (1-2)	-1,730.02	-1,664.57	-1,834.67	-2,447.17	-2,280.14	-3,004.09

S. No.	Item	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23 (BE)
Assistance provided by GNCTD							
4.	Grant	2,007.00	1,825.00	2,030.00	2,475.00	2,320.00	2,350.00
5.	Subsidy for Free/ Concessional Passes	100	100	90.68	78.82	38.46	80.00
6.	Subsidy for Free Travelling for Lady Passengers	0.00	0.00	70.17	114.86	130.48	125.00

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 ₹ 3004.09 crore in 2022-23 (BE) in comparison of ₹ 2280.14 crore in 2021-22 (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 ₹ 38.46 crore to DTC during 2021-22 (Prov.) for concessional passes.

39.1.4 GNCTD gives subsidy to Cluster buses for free travelling for lady passengers. During 2021-22, an amount of ₹ 126.90 crore has been released on Subsidy. Further, a provision of ₹ 125 crore has been made in 2022-23 (BE).

(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 schemes of free water supply upto 20 KL per month for the domestic water consumers in Delhi from March 2015 onwards. During the year 2021-22, Delhi Government provided a subsidy of ₹ 600 crore to DJB for meeting out the expenditure for free water supply to consumers.

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

STATEMENT 4.18

FINANCIAL POSITION OF DJB 2017-18 to 2022-23 (BE)

(₹ in Crore)

S. No.	Details	2017-18	2018-19	2019-20	2020-21	2021-22 (RE)	2022-23 (BE)
1	Revenue Receipts						
	a. Water and Sewerage	2018.69	1944.33	2215.74	1824.83	2356.18	2581.96
	b. Others	217.50	267.70	815.81	1273.09	1193.09	1822.40
	Total Revenue Receipts	2236.19	2212.03	3031.55	3097.92	3549.27	4404.36
2	Revenue Expenditure						
	a. Establishment	1669.38	1766.93	1852.75	1806.50	2174.02	2267.31
	b. Electricity / Power	604.18	558.14	613.12	653.96	699.00	735.00
	c. Cost of Raw Water	26.10	23.73	20.42	28.10	44.00	44.00
	d. Property Tax & Others	89.96	97.33	65.39	63.05	133.26	133.22

S. No.	Details	2017-18	2018-19	2019-20	2020-21	2021-22 (RE)	2022-23 (BE)
	e. Repair & Maintenance	175.03	297.35	306.48	358.64	471.98	533.75
	f. General Store & Chemicals	17.42	29.71	26.11	31.18	43.43	48.40
	g. Other Expenses Rebate on Arrear to Consumers	-	-	-	3.92	-	-
	h. Rebate on LPSC to consumers	-	-	491.33	23.44	-	-
	Total Revenue Expenditure	2582.07	2773.19	3375.60	2968.79	3565.69	3761.68
	Less: Non-Plan Assistance (for ways and means support)	-	-	-	900.00	900.00	900.00
3	Working Surplus/ Deficit (excluding debt charges & depreciation) (1-2)	-345.88	-561.16	-344.05	-770.87	-916.42	-257.32
	Schemes/ Projects/ Plan income and expenditure						
4	a. Capital Income (fund released)	1730.00	2315.98	2359.50	3584.00	1892.76	4016.37
	b. AMRUT Income	137.01	-	145.45	-	72.78	111.14
	Total Capital income (a+b)	1867.01	2315.98	2504.95	3584.00	1965.54	4127.51
	a. Capital expenditure	1546.24	1893.84	2181.75	2048.68	2002.48	6344.50
	b. AMRUT Expenditure	65.53	90.14	92.06	44.44	50.62	61.16
	Total Capital Expenditure (a+b)	1611.77	1983.98	2273.81	2093.12	2053.10	6405.66

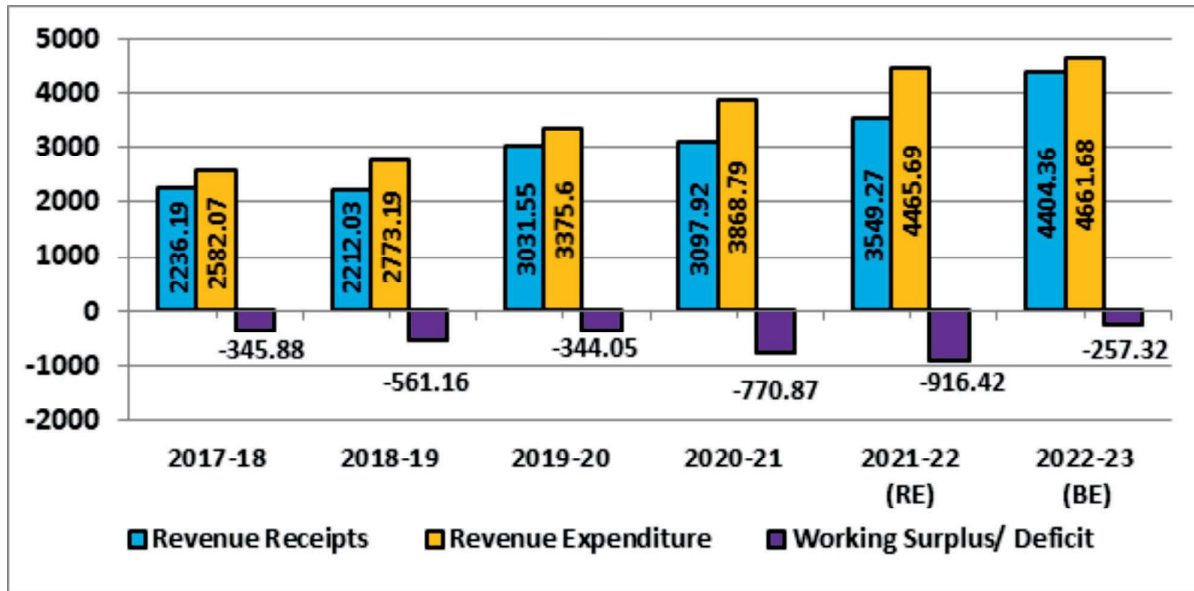
Source: Delhi Jal Board (Data above provided on cash basis).

39.2.3 It may be observed from the above table that operation of Delhi Jal Board for the year 2022-23 (BE) indicates a deficit of ₹ 257.32 crore. Besides, Delhi Jal Board recorded consecutive working deficit since 2017-18 to 2021-22 (RE); ₹ 345.88 crore (2017-18), ₹ 561.16 crore (2018-19), ₹ 344.05 crore (2019-20), ₹ 770.87 crore (2020-21) and ₹ 916.42 crore [2021-22 (RE)].

CHART 4.13

FINANCIAL POSITION OF DJB 2017-18 to 2022-23 (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 2021-22 there were total 66.40 lakh electricity connections in Delhi out of which 55.50 lakh were Domestic connections whereas there are around 58.00 lakh domestic connections estimated for the FY 2022-23. GNCTD has released an amount of ₹ 3250 crore for Electricity Subsidy for the FY 2021-22 & a provision of ₹ 3250 crore has been kept for the FY 2022-23 (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 makes it applicable to only those consumers, who opt for the voluntary subsidy w.e.f. 1st October, 2022. As on 27th Dec 2022, till 02:00 pm, 42 lakh (approx) consumers have opted for the said scheme.

DETAILS OF THE SUBSIDY RELEASED W.E.F. FY 2015-16 TO 2022-23

(₹ in Crore)

Year	Slab	Subsidy per unit	Total Amount Released
2015-16 to 2017-18			
April 2015 to March 2018	0-200 units	₹ 2.00/-	₹1442.75 (FY 2015-16)
	201-400 units	₹ 2.975/-	₹1577.94 (FY 2016-17)
		(i.e. 50% subsidy on Energy charge)	₹1676.70 (FY 2017-18)
2018-19			
April 2018 to March 2019	0-400 units	₹ 2.00/- (Additional subsidy of Rs. 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	Entire amount will be paid through Subsidy	
	201-400	Upto ₹ 800/month will be paid by Subsidy	
2020-21 to 2022-23			
Aug 2020 to March 2023	0-200	Entire amount will be paid through Subsidy	₹2939.99 (FY 2020-21)
			₹3250.00 (FY 2021-22)
	201-400	Upto ₹ 800/month will be paid by Subsidy	₹3250 (Provision kept for the FY 2022-23)

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 2017-18 to 2022-23 (BE) is presented in Statement 4.20 and Chart 4.14.

STATEMENT 4.20

FINANCIAL POSITION OF NEW DELHI MUNICIPAL COUNCIL 2017-18 TO 2022-23 (BE)

(₹ in Crore)

S. No.	Item	2017-18	2018-19	2019-20	2020-21	2021-22 (RE)	2022-23 (BE)
1.	Opening Balance *	4891.55	5430.68	6103.54	6154.10	6762.44	6898.29
2.	Receipts	3622.31	3976.32	3648.39	3915.79	3814.30	4381.43
3.	Expenditure	3186.16	3359.93	3687.97	3236.70	3678.45	4202.48
4.	Net Adjustment for Accruals (+/-)	102.95	56.47	90.14	-70.75	0.00	0.00
5.	Closing Balance	5430.65*	6103.54	6154.10	6762.44	6898.29	7077.24

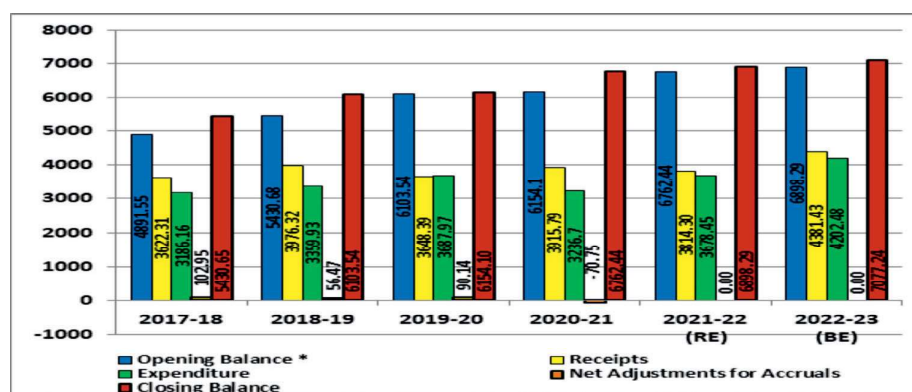
Source: New Delhi Municipal Council.

* Balance Include items on accrued basis along with cash and bank balance

CHART 4.14

FINANCIAL POSITION OF NEW DELHI MUNICIPAL COUNCIL 2017-18 to 2022-23 (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

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 (RE)	2022-23 (BE)
North Delhi Municipal Corporation							
1	Opening Balance	464.54	366.85	83.91	38.93	0.10	7.84
2	Receipts	3490.74	3993.81	3816.50	3874.62	7826.50	7497.95
(a)							
(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	0.00	0.00
3	Total Receipts (a+b+c)	3490.74	3993.81	4299.00	4000.81	7826.50	7497.95
4	Expenditure	3588.43	4276.75	4343.98	4039.64	7818.76	7504.92
5	Closing Balance	366.85	83.91	38.93	0.10	7.84	0.87
South Delhi Municipal Corporation							
1	Opening Balance	1295.97	1366.51	1454.90	1319.80	604.05	139.05
2	Receipts	4048.06	4040.49	3698.51	2755.96	4293.26	4821.44
3	Expenditure	3977.52	3952.10	3833.61	3471.71	4758.26	4915.58
4	Closing Balance	1366.51	1454.90	1319.80	604.05	139.05	44.91
East Delhi Municipal Corporation							
1	Opening Balance	172.35	273.12	365.38	453.09	329.11	93.22
2	Receipts	1738.38	2393.28	2073.92	1493.77	3587.77	3941.55
3	Expenditure	1637.61	2301.02	1986.21	1617.75	3823.66	3970.50
4	Closing Balance	273.12	365.38	453.09	329.11	93.22	64.27

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 2017-18 to 2022-23 (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 2017-18 to 2022-23 (BE)

(₹ in Crore)

S. No.	Item	2017-18	2018-19	2019-20	2020-21	2021-22 (Prov.)	2022-23 (BE)
1	Tax Revenue (i to v)	35717.02	36624.67	36565.87	29425.34	40018.69	47700.00
i	VAT/SGST	24770.01	25072.32	24939.62	20087.35	27362.89	31200.00
a	VAT	11149.17	5885.75	5474.67	4411.20	5099.46	5200.00
b	SGST	13620.84	19186.57	19464.95	15676.15	22263.43	26000.00
ii	Stamps & Regd. Fee	4118.58	4458.73	4609.01	3552.98	5212.09	5000.00
iii	Taxes on Motor Vehicle	2115.76	2054.75	1948.09	1676.18	1955.68	2000.00
iv	State Excise	4453.49	5028.19	5068.01	4108.15	5487.58	9500.00
v	Other Taxes	259.18	10.68	1.14	0.68	0.45	0.00
a	Entertainment Tax (including Cable TV Tax)	83.76	1.86	0.09	0.04	0.00	0.00
b	Betting Tax	5.40	-1.13	0.01	-0.01	0.00	0.00
c	Luxury Tax	170.02	9.95	1.04	0.65	0.36	0.00
d	Other Receipts	0.00	0.00	0.00	0.00	0.09	0.00
2	Own Non- Tax Revenue	766.06	644.17	1096.89	979.67	826.99	1000.00
3	Capital Receipts	690.42	1643.90	822.65	631.48	622.78	602.43
4	Share in Central Taxes	325.00	325.00	325.00	325.00	325.00	325.00
5	GST/VAT/CST Compensation	847.53	4182.00	7436.00	5521.65	6445.96	10000.00
6	Centrally Sponsored Schemes	581.74	807.03	1169.48	1441.46	991.93	1620.59
7	Other Grants/ Receipts from GOI	429.92	529.74	542.56	4170.49	704.43	643.00
8	Small Saving Fund	1906.34	2800.00	4540.60	9500.00	5000.00	10000.00
9	Loan under EAP	0.00	80.00	225.00	0.00	0.00	200.00
10	Block Loan in lieu of GST Compensation	0.00	0.00	0.00	5865.00	6192.67	0.00
11	Opening Balance	2635.34	2972.52	4363.14	5900.94	11292.98	3708.98
12	Total Funds	43899.37	50609.03	57087.19	63761.03	72421.43	75800.00
13	Total Expenditure	40926.85	46245.89	51186.26	52468.04	61172.34	75800.00
i	Estt & Admn. Expenditure	26735.37	30627.19	30906.45	33244.75	30826.01	32200.00
a	Revenue	24446.47	26799.82	27394.79	28878.92	25385.69	26358.53
b	Capital	2288.90	3827.37	3511.65	4365.83	5440.32	5841.47
ii	Scheme Expenditure	14191.48	15618.70	20279.81	19223.29	30346.33	43600.00
a	Revenue	9307.55	10051.76	12242.22	11534.70	20657.37	27328.82
b	Capital	4883.93	5566.94	8037.59	7688.59	9688.96	16271.18

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
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

S. No.	Item	2013-14	2014-15	2015-16	2016-17
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
1	Plan	13927.49	13378.95	14145.70	13204.54
2	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 68% of total Tax Revenue in 2021-22 came from GST & VAT, 14% from Excise 13% from Stamp Duty and 5% 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 robust growth of 36% during 2021-22 (Prov.) compared to the negative growth of 19.53% in 2020-21. The tax collection for the year 2022-23 is budgeted with a growth of 19.19% 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 (BE).
➤	Delhi has maintained its consistent Revenue Surplus; it recorded ₹ 3269.93 crore during 2021-22 (Prov.) as compared to ₹ 1449.98 crore in 2020-21. The budgeted revenue surplus for 2022-23 (BE) is ₹ 7601.24 crore which is 0.73% of GSDP.
➤	During 2021-22, Government released an amount of ₹ 130.48 crore to DTC and ₹ 126.90 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, 2022 was ₹ 41481.50 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 4.59% of GSDP during 2021-22.
➤	Overall 97.32% beneficiaries (98.05% beneficiaries under CSS and 91.75% under State Schemes) have been seeded with Aadhaar up to November 2022. 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 ₹ 49312.99 crore (5.45% of GSDP) in 2021-22 as against ₹ 41863.60 crore (5.48% of GSDP) during 2020-21.
➤	The targeted revenue collection for the year 2022-23 (BE) is ₹ 61288.59 crore with the growth of 24.28% over the previous year.
➤	During 2021-22 (Prov.) Delhi Government's Capital Receipt was ₹ 11815.45 crore compared to ₹ 15996.48 crore received during the previous year 2020-21. One of the main reasons for decline in Capital Receipts during 2021-22 (Prov.) was due to lower small saving loan amounting to ₹ 5000.00 crore received compared to ₹ 9500 crore during 2020-21.
➤	The total capital expenditure of Delhi Government during 2021-22 (Prov.) was ₹ 15129.28 crore which is 24.73% of the total expenditure of ₹ 61172.34 crore.
➤	The Delhi Government Fiscal Deficit increased significantly from ₹ 6707.79 crore during 2020-21 to ₹ 7021.41 crore during 2021-22.
➤	The Delhi Government's Primary Deficit decreased slightly from ₹ 3833.96 crore during 2020-21 to ₹ 3747.17 crore during 2021-22. However, Delhi Government projected a primary deficit of ₹ 5922.45 crore during 2022-23 (BE).
➤	In FY 2021-22 there were total 66.40 lakh electricity connections in Delhi out of which 55.50 lakh were Domestic connections whereas there are around 58.00 lakh domestic connections estimated for the FY 2022-23. GNCTD has released an amount of ₹ 3250 crore for Electricity Subsidy for the FY 2021-22 & a provision of ₹ 3250 crore has been kept for the FY 2022-23 (BE).