

## CHAPTER 4

# PUBLIC FINANCE

As per provision of Government of NCT of Delhi Act, 1991, a Consolidated Fund, separate from that of the Government of India has been constituted with effect from December, 1993. All Revenue and Capital Receipts of Delhi Government are being credited in this fund and all its expenditure under Plan and Non-Plan is being met out of this Fund.

2. Delhi Government's Revenue Receipts consist of Tax Revenue, Non-Tax Revenue and Grants-in-Aid from the Centre. The Tax Revenue covers the receipts under Value Added Tax (VAT), Stamps and Registration Fees, State Excise, Motor Vehicle Tax, Entertainment Tax, Betting Tax, Luxury Tax etc. On the other hand, its Non Tax Revenue mainly comprises Interest Receipts, Dividend and Profit from investments and Service Charges/Fees/Fines etc. from various Government Departments and various public sector undertakings.
3. The Grants-in-Aid from the Centre includes (i) Non-Plan Grant viz discretionary grant in lieu of Share in Central Taxes, Grant for specific purposes depending upon the policy of the Government of India from time to time like compensation to meet the losses on account of phasing out of Central Sales Tax (CST)/implementation of VAT, enhanced compensation to the 1984 riot victims, compensation to Jammu and Kashmir Migrants, grant for improvement of statistical system in various districts of Delhi etc. and (ii) Plan Grants as Central Assistance for Annual Plan including grant in aid for Centrally Sponsored Schemes. etc.
4. Similarly, Delhi Government's Capital Receipt mainly covers recovery of loans and advances from Local Bodies/Undertakings/Government Servants etc. and Small Savings Loan from National Small Savings Fund (NSSF) of the Government of India.
5. The expenditure out of the Consolidated Fund of Delhi is broadly maintained under the Heads of Plan, Non-Plan and Centrally Sponsored Scheme (CSS). Further, both the Plan & Non-Plan expenditure is maintained under the heads of Revenue and Capital Accounts.
6. The Non-Plan 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 Non- Plan etc. On the other hand, the Non-Plan Capital expenditure of the Delhi Government covers the repayment of loan to the Government of India, Non Plan loans/advances to the Local Bodies/Government Servants, Public Sector Enterprises etc.
7. The Revenue Expenditure under Plan mainly covers Salary/cost of equipments/subsidy/

grant-in-aid etc. On the other hand, the Capital expenditure under Plan covers the Capital Outlay for various infrastructure projects being implemented by 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. Tax Collection of Delhi Government registered a growth of 2.64 per cent in 2014-15 (Prov) as compared to the growth of 10.61 per cent in 2013-14. All components in the tax revenue showed a lesser growth during 2014-15(Prov). Stamps and Registration fees recorded the negative growth of 4.34 per cent in 2014-15. Tax collections under Motor Vehicle Tax, State Excise and VAT recorded a growth of 10.61 per cent, 8.59 per cent and 2.03 per cent respectively while Other Taxes comprising Luxury Tax, Entertainment Tax, Betting Tax, etc, registered a growth of 6.20 per cent during 2014-15(Prov). Entrainment tax including Cable TV Tax recorded the lowest growth of 3.28 per cent during 2014-15 (Prov).
9. Delhi Government has received Small Saving Loan of ₹1764.32 crore in 2014-15 as against ₹836.51 crore received in 2013-14. The higher release of Small Saving Loan during the year 2014-15 due to the increase of saving limits from ₹ 1 lakh to ₹ 1.5 lakh by the Government of India.
10. Like earlier Central Finance Commissions, Delhi has not been covered under the recommendations of Fourteenth Central Finance Commission (14th CFC) whose term covers the period from 2015-16 to 2019-20. Thus, Delhi remains loser on account of the dispensations recommended by the Fourteenth Central Finance Commission to the States which include Share in Central Taxes, Grants-in-aid for Local Bodies on account of basic and performance grants, grants for Calamity Relief, revenue deficit gap grants etc. Now, Delhi only gets discretionary grants in lieu of Share in Central Taxes and that too is stagnant at ₹325 crore since 2001-02. Further, in pursuance of the recommendations of the 13th Finance Commission for providing grants for improving statistical system in State and district level, the Government of India released a special grant of ₹2 crore to Delhi for the said purpose during 2014-15.
11. 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. Present formula for devolution of funds to Local Bodies in Delhi have been extended based on the recommendations of the Third Delhi Finance Commission whose tenure completed in 2010-11. The Delhi Government has already set up the Fourth Delhi Finance Commission under the Chairmanship of Sh. P.S. Bhatnagar and the Commission has already submitted their report to the Government of NCT of Delhi. The decision regarding the Commission's recommendations are still pending.

12. The present Delhi Government has already implemented a subsidy scheme at 50 per cent on the existing tariff to the domestic consumers of electricity consuming upto 400 units per month with effect from March 2015. Accordingly Government has released an amount of ₹32 crore on this account during 2014-15. The Government also implemented a scheme of giving 20KL of free water per month to domestic water consumers in Delhi from March 2015 onwards. Government of NCT of Delhi had released an amount of ₹20.83 crore to Delhi Jal Board for meeting the expenditure on account of giving free water to consumers for the month of March 2015.
13. Delhi has maintained its consistent Revenue Surplus which was ₹6079.53 crore in 2014-15 as compared to ₹5614.16 crore in 2013-14. Delhi's revenue surplus was 1.35 per cent of GSDP in 2014-15 as compared to all states figure of 0.43 per cent of GDP for 2014-15(BE).
14. The private stage carriage buses run by individual private operators have been replaced with a new scheme for operation of cluster buses being operated by corporate entities to provide better services and safety of journey to the commuters of Delhi. According to the scheme the Government has to meet the gap between the cost of operation and revenue earned from such bus scheme. Thus, presently, the Delhi Government has to bear the working losses of both, DTC and Cluster bus scheme.
15. Delhi Jal Board (DJB) has succeeded in meeting their operating expenses from 2010-11. No Non Plan Assistance was provided to them since 2010-11. During 2013-14 they have maintained a revenue surplus of ₹63.65 crore and the same has been reduced and turned into a revenue deficit of ₹14.46 crore during 2014-15 (Prov).
16. The Delhi Urban Shelter Improvement Board (DUSIB) has been 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 Jhomprie settlements, Resettlement of such residents, etc. During 2014-15 Government of NCT of Delhi provided a non plan loan of ₹ 45 crore for meeting their salary and other administrative expenses.
17. The Municipal Corporation of Delhi (MCD) has been 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. These three new Municipal Corporations have inherited debt liabilities in view of poor financial conditions of erstwhile MCD. The Delhi Government

provided a Non Plan loan of ₹1000 crore in 2012-13 and ₹250 crore in 2013-14. Due to the limited availability of resources. During the year 2014-15, Government of NCT of Delhi has not supported loan facilities to the Municipal Corporations of Delhi.

18. Delhi's outstanding debt at the end of March 2015 was ₹29171.71 crore excluding 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 6.47 per cent GSDP during 2014-15 as against the estimated figure 21.2 per cent in case of all states during 2014-15(BE).
19. The flow of Central Assistance (CA) to Delhi has decreased from ₹861.81 crore in 2012-13 to ₹717.81 crore in 2013-14. Such reduction in Central Assistance in 2013-14 is mainly because of the reduction on account of release of Normal central Assistance, special grant for JNNURM and non release on account of Vegetable Initiatives for Urban Cluster (VIUC) a sub scheme of Rashtriya Krishi Vikas Yojana (RKVY). From 2014-15 onwards, Planning Commission instructed to include the release under Centrally Sponsored Schemes as a part of Central Plan Assistance. Accordingly during 2014-15, Government of NCT of Delhi made a revised provision of ₹2650 crore consist of ₹900 crore on account of Centrally Sponsored Schemes, ₹400 crore for JNNURM, ₹ 500 crore for water projects, ₹200 crore for improving power supply, ₹ 325 crore as Normal Central Assistance, ₹54.45 crore as NSAP, ₹ 267.75 crore as Central Road Fund and remaining ₹2.8 crore under VIUC and NEGAP. As against this, GNCTD receives an amount of ₹2018.87 crore consist of ₹325 crore on account of Normal Central Assistance, ₹54.57 crore as NSAP, ₹267.75 crore as Central Road Fund, ₹350.03 crore as JNNURM, ₹200 crore for improving power supply, ₹203.72 crore for water projects and ₹617.80 crore for Centrally Sponsored Schemes (CSS).
20. Similarly, the Non-Plan Grants from the Centre has also decreased considerably from ₹2093.82 crore in 2010-11 to ₹ 734.05 crore in 2011-12, ₹68.49 crore in 2012-13, ₹1.91 crore in 2013-14 and ₹2.93 crore in 2014-15 mainly because of reduction in compensation on account of phasing out of Central Sales Tax (CST)/ implementation of Value Added Tax (VAT). It is also important to indicate that Government of India released an amount of ₹452 crore during the year 2014-15 on account of CST/ VAT compensation; GNCTD received the same during the current financial year i.e. 2015-16.

21. The Fiscal Deficit of Delhi during 2014-15 (Prov) was at ₹221.25 crore which is 0.049 per cent of GSDP as compared to the estimated all states figure of 2.35 per cent of GDP during 2014-15(BE).
22. Thus, the overall Financial Position of Delhi is sound.
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 Receipt

- 24.1 As per population Census- 2011, the population of Delhi has 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. Thus, in view of increased population growth, 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 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 RECEIPT

(₹Crore)

No	Sources	2007-08	2011-12	AAG 2007-12 (%)	2012-13	2013-14	2014-15 (Prov)
<b>1.</b>	<b>Tax Revenue</b>						
a.	Stamps & Registration	1318.40	2240.27	17.39	3098.07	2969.08	2840.09
b.	State Excise	1301.25	2533.72	18.39	2869.74	3151.63	3422.39
c.	Value Added Tax	8310.49	13750.95	13.70	15803.69	17925.71	18289.33
d.	Taxes on Motor Vehicles	420.20	1049.19	26.54	1240.18	1409.27	1558.83
e.	Other Taxes	432.46	397.54	-3.89	419.84	463.00	491.70
<b>f.</b>	<b>Total (Tax Revenue)</b>	<b>11782.80</b>	<b>19971.67</b>	<b>14.54</b>	<b>23431.52</b>	<b>25918.69</b>	<b>26602.34</b>
<b>2.</b>	<b>Non Tax Revenue</b>	<b>1816.70</b>	<b>460.86</b>	<b>-19.30</b>	<b>626.93</b>	<b>659.14</b>	<b>635.33</b>
<b>3.</b>	<b>Grants from Centre</b>	<b>1312.89</b>	<b>1960.64</b>	<b>17.91</b>	<b>1502.52</b>	<b>1402.86</b>	<b>2346.82</b>
<b>4.</b>	<b>Total Revenue Receipts</b>	<b>14912.39</b>	<b>22393.17</b>	<b>13.19</b>	<b>25560.97</b>	<b>27980.69</b>	<b>29584.49</b>

Sources: 1. Figures for 2007-08 to 2012-13 are from Finance Accounts, GNCTD.

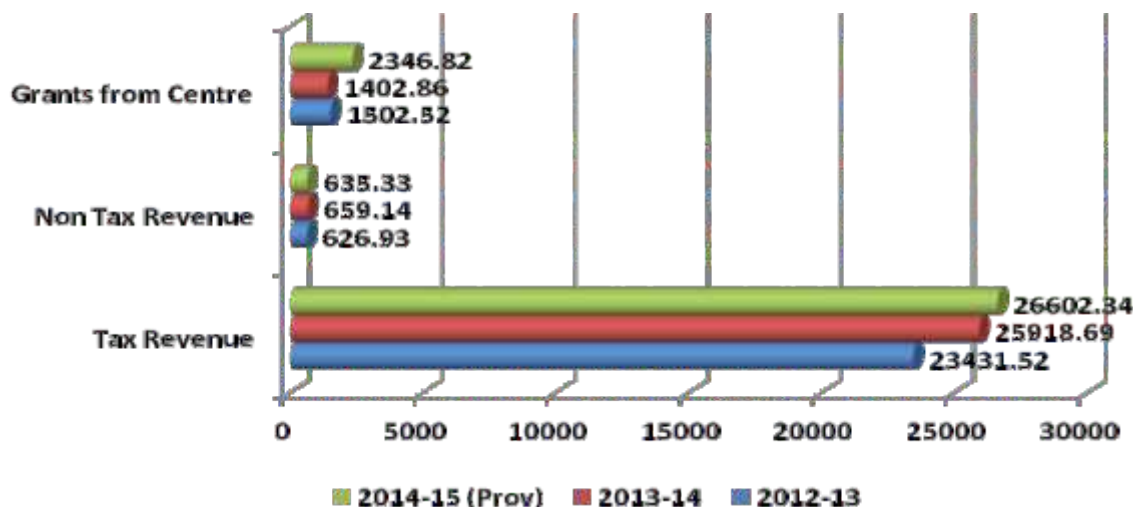
2. Figures for 2013-14 and 2014-15 are from Principal Account Office, GNCTD.

Note: AAG – Average Annual Growth (%).

**Chart 4.1**

**REVENUE RECEIPT OF DELHI GOVERNMENT DURING 2012-13 TO 2014-15 (PROV)**

(₹crore)

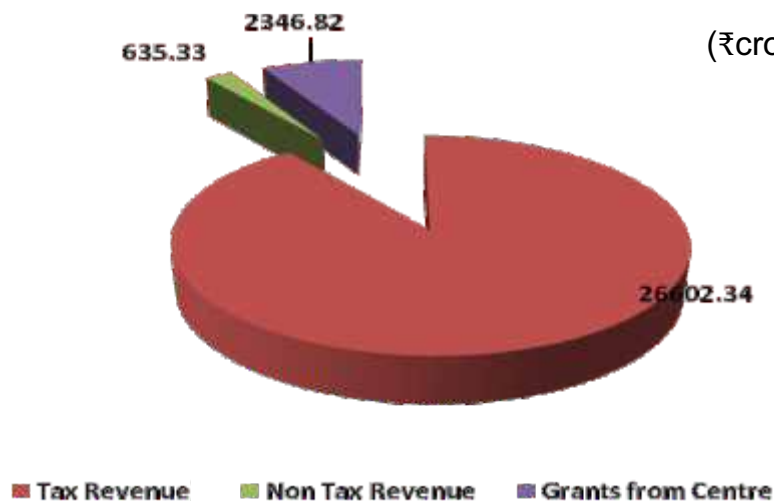


24.3 The total Revenue Collection of Delhi Government was ₹29584.49 crore (6.56% of GSDP) in 2014-15 as against ₹27980.69 crore (7.15% of GSDP) collected during 2013-14. During 2014-15 the growth of revenue receipts recorded at 5.73 per cent. It is also pertinent to indicate the fact that during 2014-15, the tax collection growth considerably lesser than 2013-14 and its growth recorded at 2.64 per cent against 10.61 per cent recorded during 2013-14. While the growth of grants from the centre has increased and its growth as recorded at 67.29 per cent. The growth of non tax revenue of the Government of NCT of Delhi has recorded at a negative growth at 3.61 per cent during 2014-15.

**Chart 4.2:**

**REVENUE RECEIPT OF DELHI GOVERNMENT DURING 2014-15 (TENTATIVE)**

(₹crore)



24.4 The major source of Revenue Receipt of Delhi Government during 2014-15 is its Tax Revenue which was ₹26602.34crore (89.92%) followed by Grants from the Centre at ₹2346.82 crore (7.93%) and Non-Tax Revenue at ₹635.33 crore (2.15%). Chart 4.2 represents the Tax Revenue; own Non-Tax Revenue and Grant-in-Aid from the Centre during 2014-15.

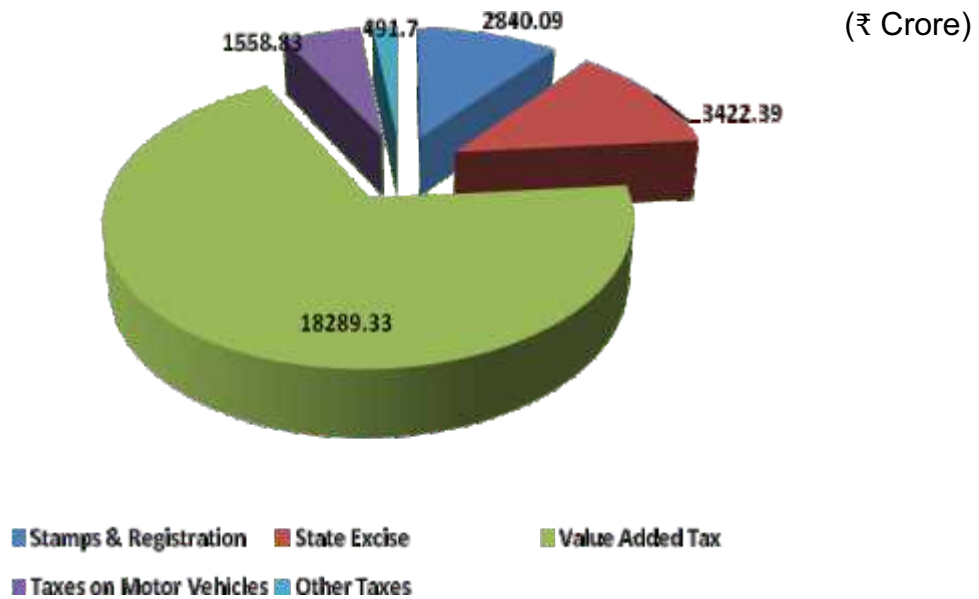
## 25. Tax Revenue

25.1 The Tax Revenue of Delhi Government was ₹26602.34 crore (5.90 per cent of GSDP) in 2014-15 as compared to ₹25918.69 crore (6.63 per cent of GSDP) in 2013-14. Delhi's Tax Revenue registered a growth of 2.64 per cent in 2014-15 as compared to the Growth of 10.61 per cent in 2013-14. The main items of Tax Revenue of Delhi Government during 2014-15 are Value Added Tax (VAT) which was ₹18289.33 crore (68.75%) followed by State Excise at ₹3422.39 crore (12.86%), Stamps & Registration Fees at ₹2840.09 crore (10.68%), Taxes on Motor Vehicle at ₹1558.83 crore (5.86%) and other Taxes & Duties on Commodities and Services (including Entertainment, Betting & Luxury Tax) at ₹491.70 crore (1.85%). The details regarding the collection of various tax revenue collections during 2012-13, 2013-14 and 2014-15 (Prov) is presented in the following Statement. (Ref. Chart 4.3 and Table 4.1).

**Statement 4.2**  
**TAX COLLECTION: 2012-15**

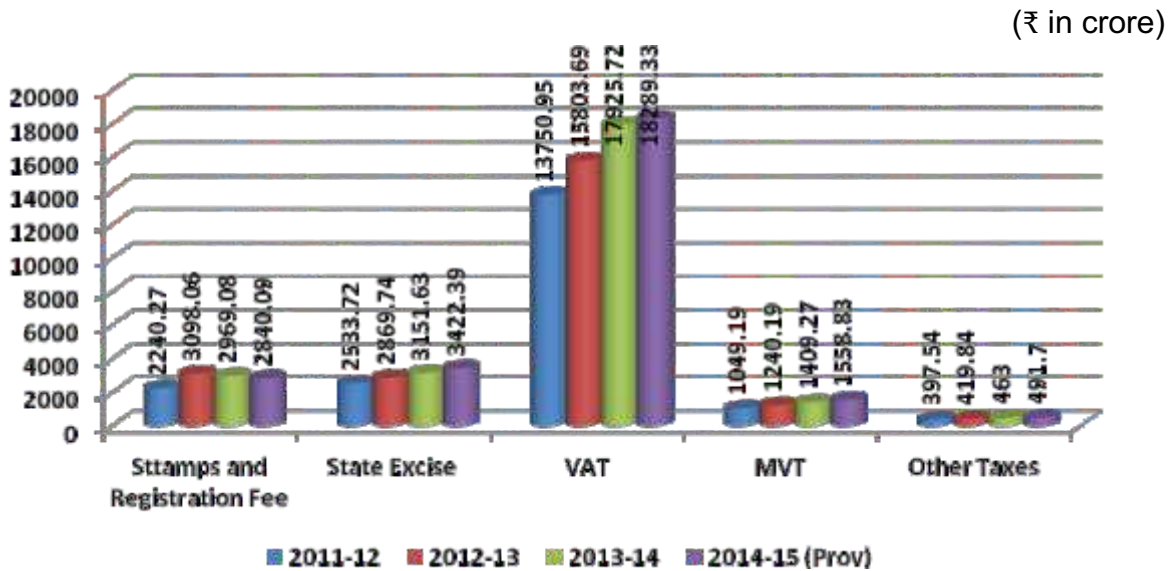
No	Sources	2012-13	2013-14	2014-15 (Prov)	Growth (%)	
					2013-14	2014-15 (Prov)
a.	Stamps & Registration (including Land revenue)	3098.07	2969.08	2840.09	-4.16	-4.34
b.	State Excise	2869.74	3151.63	3422.39	9.82	8.59
c.	Value Added Tax	15803.69	17925.71	18289.33	13.43	2.03
d.	Taxes on Motor Vehicles	1240.18	1409.27	1558.83	13.63	10.61
e.	Other Taxes	419.84	463.00	491.70	10.28	6.20
<b>f.</b>	<b>Total (Tax Revenue)</b>	<b>23431.52</b>	<b>25918.69</b>	<b>26602.34</b>	<b>10.61</b>	<b>2.64</b>

**Chart 4.3**  
**TAX REVENUE OF DELHI GOVERNMENT IN 2014-15.**



25.2. The year-wise position of collection of various Taxes and their percentage share and growth during 2012-13 to 2014-15 are shown in Chart 4.4 and Statement 4.3 respectively.

**Chart 4.4**  
**YEAR-WISE POSITION OF COLLECTION OF TAXES: 2011-15**





**Statement 4.3**  
**PERCENTAGE SHARE OF VARIOUS TAXES & THEIR GROWTH**  
**DURING 2012-13 TO 2014-15.**

(Per cent)

Sl. No	Sources	Tax Revenue Receipts		
		2012-13	2013-14	2014-15 (Prov)
1.	Stamps and Registration Fees	13.22 (38.29)	11.46 (-4.16)	10.68 (-4.34)
2.	State Excise	12.24 (13.26)	12.16 (9.82)	12.86 (8.59)
3.	Value Added Tax (VAT)	67.45 (14.93)	69.16 (13.43)	68.75 (2.03)
4.	Taxes on Motor Vehicles	5.29 (18.20)	5.44 (13.63)	5.86 (10.61)
5.	Other Taxes & Duties on Commodities & Services	1.80 (5.61)	1.85 (10.28)	1.85 (6.20)
<b>6.</b>	<b>Total</b>	<b>100.00 (17.32)</b>	<b>100.00 (10.61)</b>	<b>100.00 (2.64)</b>

Sources: Figures for 2012-13, 2013-14 and 2014-15 are from Principal Account Office of GNCTD.

Notes: - Figure in parenthesis represents growth over previous year.

25.3 The annual growth of Tax Revenue during 2014-15 (Prov) was 2.64 per cent as compared to the growth of 10.61 per cent during 2013-14. The growth rate of tax revenue reduced during the last two years and the same was mainly because of global economic slowdown which adversely affected the collection under Stamps and Registration Fees, VAT and other Taxes and Duties on commodities and services. Stamps & Registration Fees registered an annual growth of 38.29 per cent during 2012-13 as compared to the negative growth of 4.34 per cent during 2014-15. Similarly, VAT registered a growth of 2.03 per cent during 2014-15 against the growth of 14.93 per cent during 2012-13. The growth of other Taxes & Duties on Commodities & Services was 6.20 per cent during 2014-15 as compared to the growth of 5.61 per cent during 2012-13. However, the growth in collection of Taxes on Motor Vehicle was lesser at 10.61 per cent during 2014-15 as compared to the growth of 18.20 per cent and 13.63 per cent during 2012-13 and 2013-14 respectively. Similarly the growth of State Excise was also lesser at 8.59 per cent during 2014-15 as compared to the growth of 13.26 per cent and 9.82 per cent during 2012-13 and 2013-14.

## 26. Non Tax Revenue

26.1 The Delhi Government's own Non-Tax Revenue mainly consists of interest receipt 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 services 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**  
**2011-12 TO 2014-15 (PROV).**

(₹ in crore)

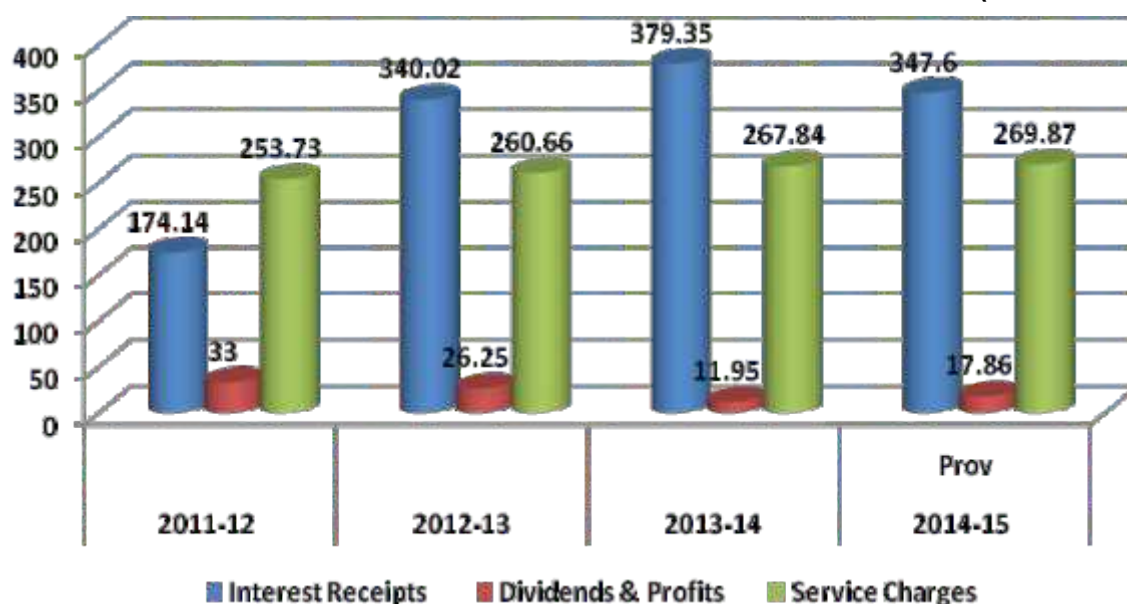
No	Sources	2011-12	2012-13	2013-14	2014-15 Prov
1.	Interest Receipts	174.14	340.02	379.35	347.60
2.	Dividends & Profits	33.00	26.25	11.95	17.86
3.	Service Charges	253.73	260.66	267.84	269.87
4.	<b>Total</b>	<b>460.87</b>	<b>626.93</b>	<b>659.14</b>	<b>635.33</b>

Sources: 1. Figures for 2011-12 to 2012-13 are from Finance Accounts, GNCTD.

2. Figures for 2013-14 to 2014-15 are from Principal Account Office, GNCTD.

**Chart 4.5**  
**BREAK-UP OF OWN NON-TAX REVENUE**

(₹ in crore)



26.2 Delhi's own Non-Tax Revenue was ₹635.33 crore in 2014-15 (0.14% of the GSDP) as compared to ₹659.14 crore (0.17 per cent of GSDP in 2013-14) received during 2013-14. During 2014-15 Delhi Government's own Non Tax Revenue consisted interest receipt at ₹347.6 crore (54.71%) followed by service charges of ₹269.87 crore (42.47%) and dividends and profits at ₹17.86 crore (2.81%).

## 27. Grant-in-Aid from the Centre

- 27.1 The Government of India have categorized the states as Special Category and Non Special Category States for the purpose of providing funds based on some norms generally revenue base of a state, border region, etc. In financial matter, Delhi has been categorized under Non-Special Category.
- 27.2 The Grant-in-aid to Delhi from the Centre consists of discretionary grant in lieu of Share in Central Taxes, Non-Plan grant for specific purposes like compensation on account of phasing out of Central Sales Tax (CST)/implementation of VAT, Grant under Central Assistance for Annual Plan of Delhi and also grants for Centrally Sponsored Schemes (CSS). The details of grant-in-aid from Centre to Delhi during 2007-08 to 2014-15 are mentioned in Statement 4.5.

**Statement 4.5**  
**GRANT-IN-AID FROM CENTRE**

(₹ Crore)

No	Years	Grant in lieu of Share in Central Taxes	Compensation on account of Implementation of VAT/ Phasing out of CST	Grants in Aid for CSS	Grants under Central Plan Assistance	Other Grants from GOI	Grants in Aid from Centre (Total)	As % of GSDP
1.	2007-08	325	183.70	58.26	720.30	25.63	1312.89	0.83
2.	2008-09	325	517.57	72.37	793.10	162.75	1870.79	0.99
3.	2009-10	325	1566.02	131.10	1472.23	41.73	3536.08	1.62
4.	2010-11	325	2001.75	130.39	1808.19	92.07	4357.40	1.72
5.	2011-12	325	653.85	167.03	734.56	80.20	1960.64	0.68
6.	2012-13	325	200.00	158.77	1106.61	137.50	1927.88	0.58
7.	2013-14	325	8.57	249.22	861.81	57.92	1502.52	0.38
8.	2014-15 (Pro)	325	--	617.80	1401.07	2.95	2346.82	0.52

Sources: 1. Figures for 2007-08 to 2010-11 are from Finance Accounts, GNCTD.

2. Figures from 2011-12 to 2014-15 are from Principal Account Office, GNCTD.

- 27.3 The Delhi Government has received Grant-in-aid of ₹2346.82 crore in 2014-15 as compared to ₹1502.52 crore in 2013-14. One of the main reasons for steep increase in the grant-in-aid from the Centre during 2014-15 was the increase in receipt on account of water development programmes, power sector support, increase in release of Central Road Fund which was the arrears of previous years, increase in release on account of Centrally sponsored schemes, etc.

## 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 2007-08 to 2014-15.

**Statement 4.6:**  
**TAX BUOYANCY IN DELHI**

No	Years	VAT	State Excise	Motor Vehicle Tax	Stamps & Registration Fee	Other Taxes	Total
1	2007-08	0.78	0.90	0.96	2.65	0.91	0.97
2	2008-09	0.51	0.46	-0.01	-2.01	-0.37	0.17
3	2009-10	0.72	1.06	0.70	1.22	-1.94	0.70
4	2010-11	1.19	1.45	3.28	2.84	0.72	1.40
5	2011-12	1.03	1.84	3.55	4.80	1.82	1.56
6	2012-13	0.90	0.80	1.09	2.30	0.34	1.04
7	2013-14	0.80	0.59	0.81	-0.25	0.61	0.63
8	2014-15	0.13	0.56	0.69	-0.28	0.40	0.17

28.2. The Tax Buoyancy of Delhi was highest at 1.56 at the terminal year of 11th Plan i.e. during 2011-12 as compared to the tax buoyancy of 0.17 during 2014-15 and 2008-09. The Tax Buoyancy was lowest during the above said years due to global economic slowdown. The impact was severe in case of Stamps & Registration Fees, VAT and other Taxes as reflected in their Tax Buoyancy of (-) 0.28, 0.13 and 0.40 respectively during 2014-15.

## 29. Tax Effort

29.1 Though Delhi is one among the higher per capita income States in the country, its position is 16th in terms of Own Tax/GSDP ratio (6.7%) during 2014-15 (BE). The Tax/GSDP ratio in 2014-15(BE) are Maharashtra (7.2%), Rajasthan (7.0%), Haryana (6.8%), Jharkhand (5.5%), Orissa (6.4%), Bihar (6.4%) and West Bengal (5.7%). 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**

(₹ Crore)

No	Years	Tax Revenue		Tax Revenue as Percentage of	
		Delhi	All State	GSDP of Delhi	GDP of All States
1.	2004-05	7106.13	189133.44	7.08	6.36
2.	2005-06	8939.28	212307.34	7.75	6.26
3.	2006-07	10155.80	252548.45	7.49	6.39
4.	2007-08	11782.80	286546.00	7.46	6.25
5.	2008-09	12180.70	330405.00	6.43	6.23
6.	2009-10	13447.86	363061.00	6.18	5.94
7.	2010-11	16477.75	460710.00	6.52	6.36
8.	2011-12	19971.67	557395.53	6.96	6.31
9.	2012-13	23431.52	654550.60	7.00	6.55
10	2013-14	25918.70	752855.70	6.63	6.64
11	2014-15 (Prov)	26602.34	839868.90	5.90	6.67

### 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 under Plan and Non-Plan, 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 (PLAN & NON-PLAN) OF DELHI GOVERNMENT DURING 2012-13 TO 2014-15(PRO)**

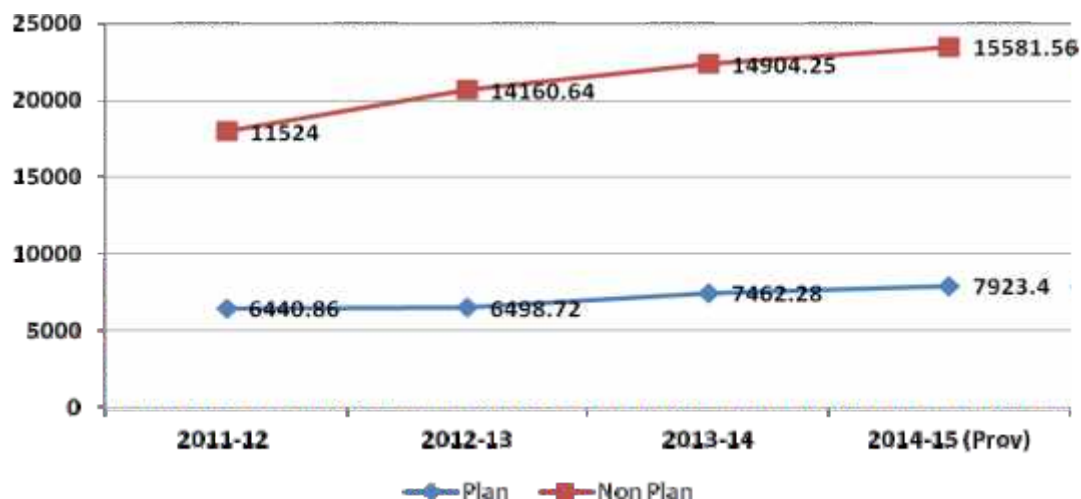
(₹Crore)

No	Items	2012-13	2013-14	2014-15 (Prov)
<b>Total Revenue Expenditure (1+2)</b>		20659.36	22366.53	23504.96
1.	<b>Plan of which</b>	6498.72	7462.28	7923.40
a	Loan Repayment	1287.99	1325.29	1346.72
2.	<b>Non Plan of which</b>	14160.64	14904.25	15581.56
a	Interest Payment	2862.88	2824.29	2774.00

Sources: Figures for 2011-12 are from Principal Account Office, GNCTD.

**Chart 4.6**  
**REVENUE EXPENDITURE (PLAN & NON-PLAN) OF DELHI GOVERNMENT DURING 2011-12 TO 2014-15(PROV).**

(₹ in crore)



30.2 The Total Revenue Expenditure of Delhi Government was ₹23504.96 crore in 2014-15 (Prov) with a growth of 5.09 per cent. Statement 4.9 indicates the percentage growth of Revenue Expenditure during 2012-15. Out of the total revenue expenditure of ₹23504.96 crore in 2014-15 (Prov), an amount of ₹ 7923.40 crore (33.71 per cent) was under Plan and remaining ₹15581.56 crore (66.29 per cent) was under Non-Plan.

**Statement 4.9**  
**GROWTH OF REVENUE EXPENDITURE OF DELHI GOVERNMENT.**

(Per cent)

No	Items	2012-13	2013-14	2014-15 (Prov)
<b>I</b>	<b>Total Revenue Expenditure (1+2)</b>	<b>15.00</b>	<b>8.26</b>	<b>5.09</b>
1	<b>Plan of which</b>	<b>0.90</b>	<b>14.83</b>	<b>6.18</b>
a	Loan Repayment	18.39	2.90	1.62
<b>2.</b>	<b>Non Plan of which</b>	<b>22.88</b>	<b>5.25</b>	<b>4.54</b>
a	Interest Payment	-1.86	-1.35	-1.78

### 31. Interest Payment to Government of India

31.1 The interest liability of Government during a year depends on its outstanding debt in the previous year. The Delhi Government has made interest payment of ₹2774 crore in 2014-15 which is 10.43 per cent of its Tax Revenue during the year. Delhi's outstanding debt at the end of March 2015 was ₹29171.71 crore excluding 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. The decision regarding the payment amounting to ₹3326.39 crore as mentioned received as Non Plan loan from Government of India during 2013-14 is not yet been finalized. 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.**

Sl. No	Years	Percentage of Tax Revenue
1	2007-08	21.25
2	2008-09	20.62
3	2009-10	18.39
4	2010-11	15.65
5	2011-12	14.61
6	2012-13	12.22
7	2013-14	10.90
8	2014-15 (Prov)	10.43

### 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 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 2011-12, 2012-13 and 2014-15. Based on the recommendations of Third Delhi Finance Commission, 4% of the net tax proceeds of Delhi Government is being devolved to the Local Bodies as their Basic Tax Share, 5% (maximum limit) of the net tax proceeds is being devolved as Non-Plan grant towards meeting expenditure on education/resettlement colonies and 1.5% of the net tax proceeds would be available as municipal reform funds to the successor entities of MCD

and NDMC if there is improvement in their revenue and economy in expenditure. The Delhi Government has already set up the Fourth Delhi Finance Commission under the Chairmanship of Sh. P.S. Bhatnagar and the Commission has already submitted their report to the Government of NCT of Delhi. The decision regarding the Commission's recommendations are still pending. 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.**

(₹ Crore)

Sl. No	Details	Period of 1 <sup>st</sup> DFC (1996-01)	Period 2 <sup>nd</sup> DFC (2001-06)	Period of 3 <sup>rd</sup> DFC( 2006-11)		
				2006-08 (Based on the Recommendation of 2 <sup>nd</sup> DFC)	2008-11 (Based on the Recommendation of 3 <sup>rd</sup> DFC)	2006-11 Total
1	<b>Grants in Aid</b>					
	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	<b>Basic Tax Share</b>					
	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	<b>Total</b>					
	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
	<b>Total</b>	<b>1625.94</b>	<b>3129.81</b>	<b>2304.99</b>	<b>4277.61</b>	<b>6582.60</b>

32.3 The devolution of funds to Local Bodies during the tenure (2006-11) of 3rd DFC is. ₹6582.60 crore with a growth of 103.19 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 and ₹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) has been 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 2011-12 to 2014-15(Prov).



### Statement 4.12

## YEAR-WISE DEVOLUTION OF FUNDS TO LOCAL BODIES IN DELHI

(₹ Crore)

No	Local Bodies	2011-12	2012-13	2013-14	2014-15 Prov
<b>1</b>	<b>Education (1+2)</b>	<b>838.70</b>	<b>1002.42</b>	<b>1093.98</b>	<b>1146.23</b>
a	North DMC	777.16	411.07	452.59	462.81
b	South DMC		313.91	345.66	353.46
c	East DMC		207.94	228.96	234.14
d	NDMC	26.02	29.38	28.12	33.45
e	DCB	3.43	3.87	3.64	25.12
<b>f</b>	<b>Total</b>	<b>806.61</b>	<b>966.17</b>	<b>1058.97</b>	<b>1108.98</b>
<b>2</b>	<b>Secondary Education</b>	<b>32.09</b>	<b>36.25</b>	<b>35.01</b>	<b>37.25</b>
	NDMC	32.09	36.25	35.01	37.25
<b>3</b>	<b>Maintenance of School Building</b>				
a	North DMC	38.78	16.87	18.68	20.92
b	South DMC		12.89	14.26	15.97
c	East DMC		8.54	9.45	10.58
<b>d</b>	<b>Total</b>	<b>38.78</b>	<b>38.30</b>	<b>42.39</b>	<b>47.47</b>
<b>4</b>	<b>Maintenance of Resettlement Colonies</b>				
a	North DMC	125.04	44.06	44.06	44.06
b	South DMC		33.65	33.65	33.65
c	East DMC		22.29	22.29	22.29
<b>d</b>	<b>Total</b>	<b>125.04</b>	<b>100.00</b>	<b>100.00</b>	<b>100.00</b>
<b>5</b>	<b>Maintenance of Capital Assets</b>				
a	North DMC	31.46	14.55	16.11	18.04
b	South DMC		14.55	16.11	18.04
c	East DMC		9.19	10.17	11.39
d	NDMC	1.32	1.49	1.38	-6.46
<b>e</b>	<b>Total</b>	<b>32.78</b>	<b>39.78</b>	<b>43.77</b>	<b>41.01</b>
<b>6</b>	<b>Construction of Dhobi Ghatt</b>				
	NDMC	0.10	0.10	0.10	0.10
<b>7</b>	<b>Basic Tax Assignments</b>				
a	North DMC	690.61	279.67	270.25	302.66
b	South DMC		358.79	346.70	395.62
c	East DMC		151.13	146.04	163.55
d	NDMC	23.66	27.10	26.19	22.00
e	DCB	14.02	15.84	15.32	17.16
<b>f</b>	<b>Total</b>	<b>728.29</b>	<b>832.53</b>	<b>804.50</b>	<b>900.99</b>
<b>8</b>	<b>Municipal Reform Fund</b>	<b>0.00</b>	<b>150.00</b>	<b>0.00</b>	<b>0.00</b>
<b>9</b>	<b>Total Devolution</b>	<b>1763.69</b>	<b>2163.13</b>	<b>2084.74</b>	<b>2235.80</b>

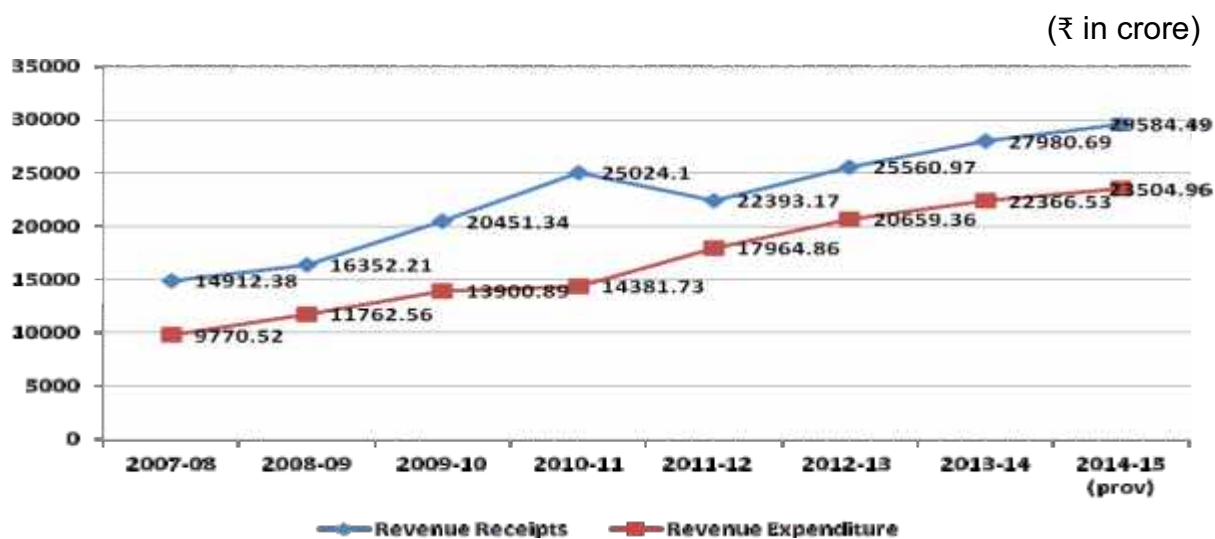
Source: PAO, GNCTD.

32.5 During 2014-15 a total of ₹2235.80 was devolved to Local Bodies, of which an amount of ₹848.49 crore (37.95 per cent) was devolved to North Delhi Municipal Corporation, ₹816.74 crore (36.53 per cent) was devolved to South Delhi Municipal Corporation ₹441.95 crore (19.77 per cent) was devolved to East Delhi Municipal Corporation and ₹ 86.34 crore (3.86 per cent) and ₹42.28 crore (1.89 per cent) were devolved to NDMC and DCB respectively.

### 33. Revenue Surplus

33.1 Delhi has a distinct character of having consistent Revenue Surplus. The Delhi's Revenue Surplus was ₹6079.53 crore in 2014-15(Prov). Chart 4.7 indicates the revenue receipt and revenue expenditure position of Delhi Government during 2007-08 to 2014-15 (Prov).

**Chart 4.7**  
**REVENUE RECEIPT & REVENUE EXPENDITURE OF DELHI GOVERNMENT.**



33.2. The position regarding the revenue receipts, revenue expenditure and revenue surplus/deficit of Delhi viz.-a-viz. all States during the period 2004-05 to 2014-15(Prov) is mentioned in Statement 4.13. Further, Chart No.4.8 indicates the position of revenue surplus/deficit of Delhi Government.

### Statement 4.13

## REVENUE SURPLUS/DEFICIT OF ALL STATES & GNCTD DURING 2004-15.

(₹ in crore)

Sl. No	Years	Receipts		Expenditure		Surplus (+)/ Deficit (-)	
		All States	Delhi	All States	Delhi	All States	Delhi
1	2004-05	372075.00	8562.63	408497.00	5827.48	-36422.00	2735.15
2	2005-06	431021.12	10843.53	438033.92	6515.39	7012.80	4532.59
3	2006-07	530556.00	12193.61	505699.00	7755.48	24857.00	4438.13
4	2007-08	623748.00	14912.38	580805.00	9770.52	42943.00	5141.86
5	2008-09	694657.00	16352.21	681985.00	11762.56	12672.00	4589.65
6	2009-10	807388.00	20451.34	854051.00	13900.89	-46663.00	6550.45
7	2010-11	935350.00	25024.10	932300.00	14381.73	3050.00	10642.37
8.	2011-12	1141470.00	22393.17	1135380.00	17964.86	6090.00	4428.31
9.	2012-13	1252020.00	25560.97	1231700.00	20659.36	20320.00	4901.61
10	2013-14	1498620.00	27980.69	1495660.00	22366.53	2960.00	5614.16
11	2014-15 (Prov/BE)	1856660.00	29584.49	1802490.00	23504.96	54170.00	6079.53

### As percentage of GSDP/GDP

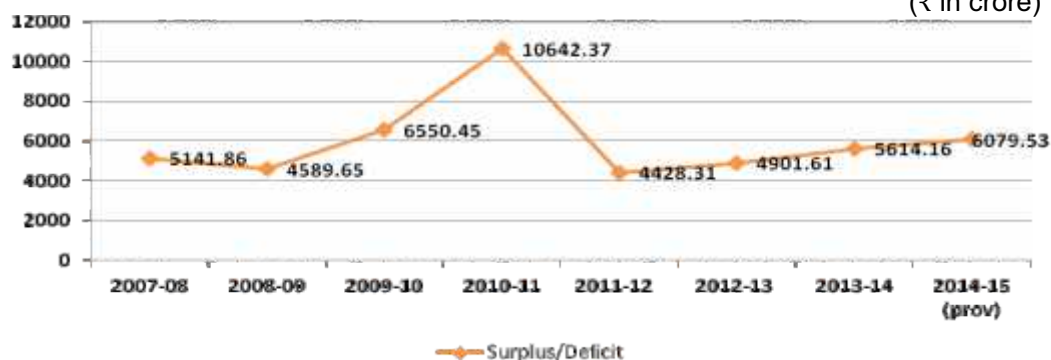
1	2004-05	12.52	8.53	13.75	5.81	-1.23	2.73
2	2005-06	12.72	9.40	12.92	5.65	-0.21	3.93
3	2006-07	13.42	8.99	12.80	5.72	0.63	3.27
4	2007-08	13.61	9.44	12.68	6.19	0.94	3.26
5	2008-09	17.85	8.63	17.52	6.21	0.33	2.42
6	2009-10	17.94	9.40	18.97	6.39	-1.04	3.01
7	2010-11	13.07	9.90	13.03	5.69	0.04	4.21
8	2011-12	12.92	7.80	12.85	6.26	0.07	1.54
9.	2012-13	12.53	7.63	12.33	6.17	0.20	1.46
10	2013-14	13.21	7.15	13.18	5.72	0.03	1.44
11	2014-15 (Prov/BE)	14.80	6.56	14.37	5.21	0.43	1.35

Sources: 1. Finance Accounts, GNCTD.  
2. Principal Account Office, GNCTD.

### Chart. 4.8

## REVENUE SURPLUS OF DELHI GOVERNMENT DURING 2007-15.

(₹ in crore)



## 34. Capital Receipt

34.1 The 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

(₹ Crore)

No	Sources	2011-12	2012-13	2013-14	2014-15 (Prov)
1.	Small Saving Loan	556.08	922.41	836.51	1764.32
2.	Recovery of Loan & Advances	376.25	724.90	802.90	271.99
3.	Block Loan, CSS Loan & Power Loan	--	--	3326.39	--
	<b>Total Capital Receipts</b>	<b>932.33</b>	<b>1647.31</b>	<b>4965.80</b>	<b>2036.31</b>

Sources: 1. Figures for 2011-12 from Finance Accounts, GNCTD.

2. Figures for 2012-13, 2013-14, 2014-15 are from Principal Account Office, GNCTD.

34.2 During 2014-15 (Prov), Delhi Government's Capital Receipt was ₹2036.31 crore as compared to ₹4965.80 crore received during the previous year (2013-14). One of the main reasons for sharp decline in Capital Receipts during 2014-15 was due to the power loan amounting to ₹ 3326.39 crore received during 2013-14. The receipt of small saving loan during 2014-15 (prov) was at ₹1764.32 crore indicated a growth of 111 per cent and the same was due to the increase in the individual saving limit by the central government from ₹1 lakh to ₹1.5 lakh per annum. On the contrary, the recovery of loans and advances reduced significantly from ₹802.90 crore in 2013-14 to ₹271.99 crore in 2014-15(Prov).

## 35. Capital Expenditure

35.1 The capital expenditure of Delhi Government takes place both under Plan & Non-plan. The capital expenditure under Plan 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 Non-Plan capital expenditure includes mainly by repayment of loan to Government of India, loans and advances towards Government sector undertakings for meeting their working losses, and also non plan loan, if any, provided to the Local Bodies/ Public Enterprises, etc. The Statement 4.15 and Chart 4.9 indicate the capital disbursement of Delhi Government.

**Statement 4.15**  
**CAPITAL EXPENDITURE OF DELHI GOVERNMENT**

(₹ Crore)

No	Sources	2011-12	2012-13	2013-14	2014-15 (Prov)
1.	Plan	7259.44	6905.77	6777.91	6032.49
2.	Non Plan	1178.12	2293.68	4907.16	1444.50
	a. Of which Loan Repayment	1087.88	1287.99	1325.29	1346.72
3.	<b>Total Capital Expenditure</b>	<b>8437.56</b>	<b>9199.45</b>	<b>11685.07</b>	<b>7476.99</b>

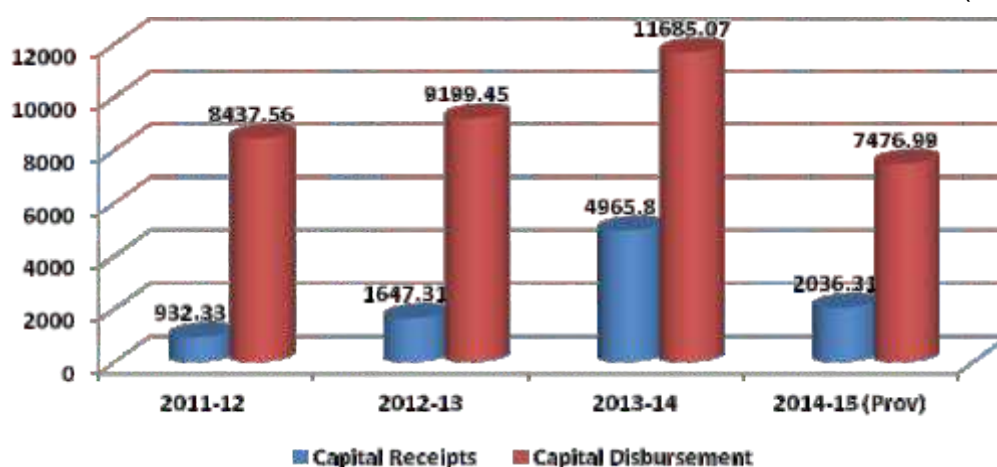
Sources: 1. Figures for 2011-12 from Finance Accounts, GNCTD.

2. Figures for 2012-13, 2013-14, 2014-15 are from Principal Account Office, GNCTD.

**Chart 4.9**

**CAPITAL RECEIPTS & CAPITAL EXPENDITURE OF DELHI GOVERNMENT**

(₹Crore)



35.2 The total capital expenditure of Delhi Government during 2014-15(Prov) was ₹7476.99 crore which is about 24.13 per cent of the total expenditure of ₹30981.95 crore. Out of total capital expenditure of ₹7476.99 crore in 2014-15 (Prov), the expenditure under Plan was ₹6032.49 crore (80.68%) and the remaining ₹1444.50 crore (19.31%) was under Non-Plan. The Non Plan Capital expenditure sharply reduced to ₹1444.50 crore in 2014-15 (Prov) from ₹ 4907.16 crore in 2013-14 due to the disbursement of liabilities of DESU/DVB through the release of power dues of ₹3326.39 crore during the said period.

### 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 GNCTD DURING 2002-15.**

(₹ Crore)

Sl. No	Years	Loan Received	Loan Repaid			Outstanding Debt		Interest Payment
			Loan Repaid	Loan Prepaid Total	Total	Beginning of the year	End of the year	
1.	2002-03	3638.55*	122.49	798.47	920.96	8635.52	11353.11	1114.78
2.	2003-04	4664.48*	169.33	1530.88	1700.21	11353.11	14317.38	1367.27
3.	2004-05	4011.35*	101.65	2200.00	2301.65	14317.38	16027.08	1568.56
4.	2005-06	5896.45	58.25	165.42	223.67	16027.08	21699.86	1672.82
5.	2006-07	4002.14	133.79	0.00	133.79	21669.86	568.25	2210.24
6.	2007-08	746.02	222.19	752.90	975.09	25568.25	25339.18	2504.34
7.	2008-09	428.74	386.06	0.00	386.06	25339.18	25381.86	2511.87
8.	2009-10	1769.00	606.47	0.00	606.47	25381.86	26544.39	2472.93
9.	2010-11	4388.94	793.06	0.00	793.06	26544.39	30140.27	2579.52
10.	2011-12	556.08	1087.88	0.00	1087.88	30140.27	29608.47	2917.26
11.	2012-13	922.41	1287.99	0.00	1287.99	29608.47	29242.89	2862.88
12.	2013-14	4162.90**	1325.29	0.00	1325.29	29242.89	32080.50	2824.29
13.	2014-15(Prov)	1764.32	1346.72	.00	1346.72	32080.50	32498.10	2773.99

Sources: 1. Figures for 2002-03 to 2010-11 are from Finance Accounts, GNCTD.

2. Figures for 2011-12 are from Principal Account Office, GNCTD.

Notes:- \* includes Block Loan to the tune of ₹361.71 crore, ₹256.41 crore & ₹278.91 crore during 2002-03, 2003-04 and 2004-05 respectively,

\*\* includes the power loan received during 2013-14 ₹3326.39 crore from Government of India for settling outstanding liabilities of DESU/DVB Period.

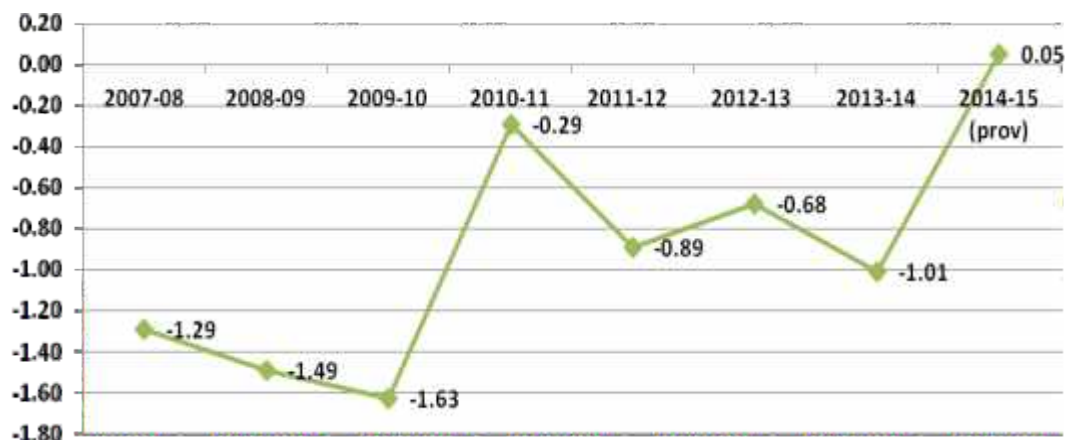
36.2 Delhi Government's outstanding debt stood at ₹32498.10 crore at the end of March 2015 including the power loan amounting to ₹3326.39 crore received during 2013-14. Such outstanding debt is mainly on account of receipt of Small Savings Loan from National Small Savings Fund (NSSF) and power loan for settling outstanding liabilities of DESU/DVB received during 2013-14 from the Government of India. As a result of above outstanding debt, the Delhi Government has paid an amount of ₹2774 crore as interest and ₹1346.72 crore as repayment of principle to the Government of India during 2014-15.

### 37. Fiscal Deficit

37.1 The Fiscal Deficit is a summary statistical measure that indicates the net borrowing requirement of the Government from all sources. The Delhi Government had a Fiscal deficit of ₹221.25 crore during 2014-15 (Prov) which is 0.049 per cent of GSDP as compared to the all States estimated figure of 2.35 per cent of GDP during 2014-15(BE).

Chart 4.10

GROSS FISCAL DEFICIT/ SURPLUS AS PERCENTAGE OF GSDP OF DELHI



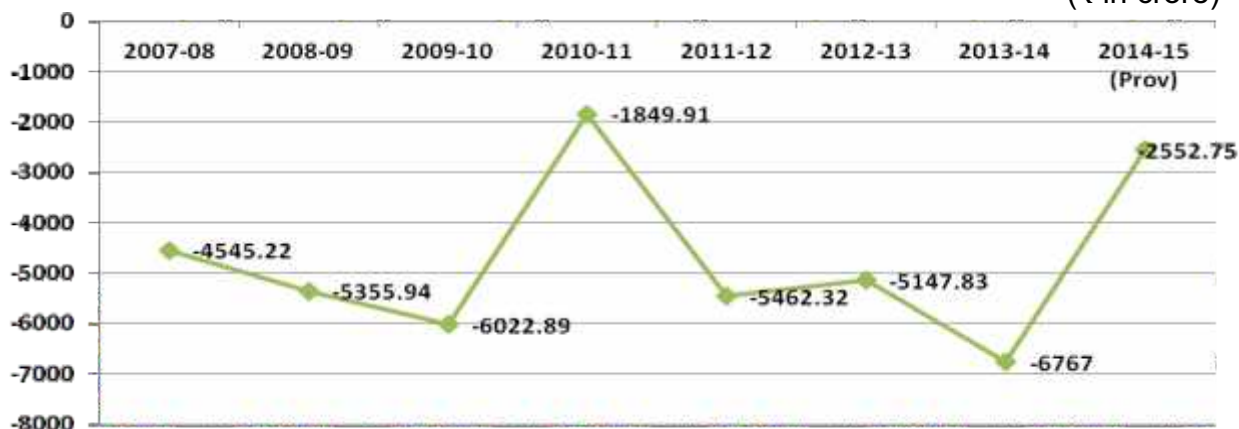
38. Primary Deficit

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 Governments Primary surplus was ₹2552.79 crore in 2014-15(Prov) as compared to the Primary surplus of ₹6767 crore in 2013-14. Chart 4.11 indicates the Primary Deficit of Delhi Government during 2007-08 to 2014-15 (Prov).

Chart 4.11

PRIMARY DEFICIT OF DELHI GOVERNMENT.

(₹ in crore)



39. Assistance to Public Utilities

39.1 The financial performance of Public Utilities in Delhi have an impact on the finances of the Government, because, Non-Plan assistance in the form of loan/grant/subsidy is being provided to them to meet their non plan deficit. This as a result, reduces the resources for

Annual Plan of Delhi Government to that extent. Non-Plan 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 Non-Plan assistance. The financial position of Delhi Transport Corporation (DTC) and Non Plan assistance provided by Delhi Government to them is presented in Statement 4.17 and Chart 4.12.

**Statement 4.17**  
**FINANCIAL POSITION OF DTC**

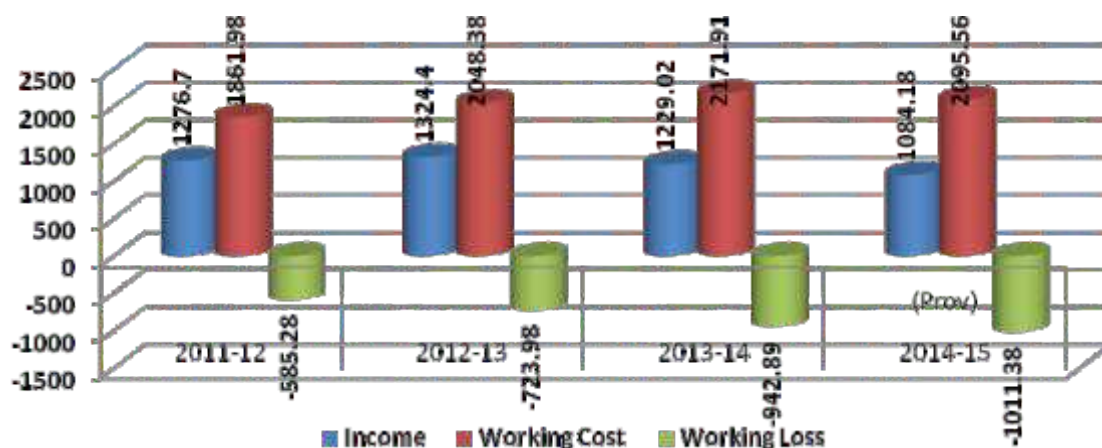
(₹Crore)

Sl. No	Details	2011-12	2012-13	2013-14	2014-15 (Prov)
1.	<b>Income</b>	<b>1276.70</b>	<b>1324.40</b>	<b>1229.02</b>	<b>1084.18</b>
2.	<b>Working Cost</b>	<b>1861.98</b>	<b>2048.38</b>	<b>2171.91</b>	<b>2095.56</b>
3.	<b>Working Loss (1-2)</b>	<b>-585.28</b>	<b>-723.98</b>	<b>-942.89</b>	<b>-1011.38</b>
4.	<b>Assistance Provided by GNCTD</b>				
	<b>a. Non-Plan Assistance to meet working losses</b>				
	i. Cash Non Plan Grant	529.00	775	900	1000
	ii. Subsidy to DTC for free/ Concessional Fares	60.00	71.14	74.00	83.00
	<b>Grant Total (i+ii)</b>	<b>589.00</b>	<b>846.14</b>	<b>974.00</b>	<b>1083.00</b>

Source: - Delhi Transport Corporation.

**Chart 4.12**  
**FINANCIAL POSITION OF DTC**

(₹crore)



39.1.2 The working losses (i.e Revenue Receipt minus Non Plan Expenditure excluding Interest Payment and Depreciation) of DTC was ₹1011.38 crore in 2014-15 (prov) with a growth of



7.26 per cent over the working deficit of ₹ 942.89 crore in 2013-14. Till the year 2010-11, Delhi Government used to meet the working losses of DTC by providing them Non Plan loan. However, this system has been changed from 2011-12 by providing them Non Plan Grant instead of Non Plan Loan to meet their working losses.

39.1.3 Further, Delhi Government has also discontinued the old practice of recovering the interest dues of DTC by converting the interest into Non Plan loan from the year 2011-12. Besides these, Delhi Government provides subsidy to DTC to defray the cost of free/ concessional passes issued by DTC on the direction of the Government of Delhi. Delhi Government provided a subsidy of ₹83 crore to DTC in 2014-15 (Prov).

39.1.4 Besides above Delhi Government also provides fund in the form of equity share to DTC for purchase of buses and capital works. During 2011-12, Government of Delhi has released equity share of ₹201 crore. But the fund is still not utilised for purchase of buses and Transport Department have surrendered the entire money to Government of NCT of Delhi.

### (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 from 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.

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

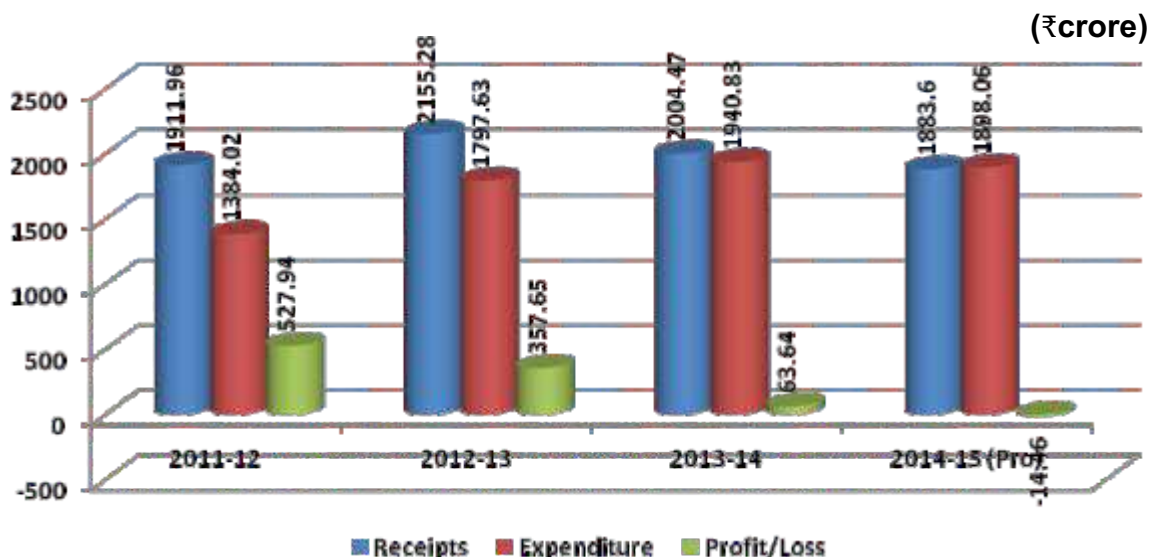
### Statement 4.18 FINANCIAL POSITION OF DJB

(₹crore)					
No	Details	2011-12	2012-13	2013-14	2014-15 (Pro)
1.	<b>Revenue Receipts</b>				
	a. Water	1547.83	1426.08	1482.84	1530.22
	b. Sewerage	94.31	464.19	233.01	76.04
	c. Others	269.82	265.01	288.62	277.34
	<b>d. Total</b>	<b>1911.96</b>	<b>2155.28</b>	<b>2004.47</b>	<b>1883.60</b>
2.	<b>Revenue Expenditure</b>				
	a. Establishment	827.54	986.51	1051.86	1130.37
	b. Electricity	354.52	449.23	491.26	540.05
	c. Raw Water	23.50	30.17	17.30	21.89
	d. Property Tax	7.46	7.46	10.40	9.67
	e. Repair & Maintenance	117.92	132.57	150.23	127.76
	f. Chemical, Stores& Purchase	29.20	24.05	32.12	24.77
	g. Others	23.88	167.64	187.66	43.55
	<b>f. Total</b>	<b>1384.02</b>	<b>1797.65</b>	<b>1940.82</b>	<b>1898.06</b>
3.	<b>Working Surplus/ Deficit (excluding Debt Charges &amp; Depreciation) (1-2)</b>	<b>527.94</b>	<b>357.63</b>	<b>63.65</b>	<b>-14.46</b>
4.	<b>Plan Fund Released</b>	<b>1561.04</b>	<b>1715.18</b>	<b>1550.00</b>	<b>1789.00</b>

Source: - Delhi Jal Board.

39.2.3 It may be inferred from the above table that operation of Delhi Jal Board during 2014-15(Prov) recorded a deficit of ₹ 14.46 crore. But Delhi Jal Board recorded consecutive working surplus during 2011-12, 2012-13 and 2013 respectively.

**Chart 4.13**  
**Financial Position of DJB**



### (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 7 independent companies namely, three Distribution Companies [ BSES- Rajdhani, BSES-Yamuna and NDPL], one Transmission Company [i.e. Delhi Transco Ltd.(DTL)], two Generation Companies[i.e. Indraprastha Power Generation Company Ltd.(IPGCL) and Pragati Power Corporation Ltd.(PPCL)] and one Holding Company [i.e. Delhi Power Company Ltd. (DPCL)]. While the DISCOMs are private Companies, the others are all Government owned companies. Presently, Non-Plan assistance is being provided to the Power Utilities in Delhi i.e. to DPCL towards meeting the CPSU dues and subsidy at 50 per cent to consumers of electricity consuming upto 400 units per month with effect from 1st March 2015. During the previous financial year GNCTD has released an amount of ₹291.94 crore for meeting the CPSU dues and electricity subsidy.

## 40. Finances of Local Bodies

40.1 For civic administration, the NCT of Delhi has been divided into five areas, working independently 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). The first three new Municipal Corporations have been created after trifurcation of the erstwhile Municipal Corporation of Delhi (MCD). The information regarding area and population of trifurcated Municipal Corporations of Delhi are not readily available. The area and density of population in Municipal Corporations 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)

Sl. No	Local Bodies	Area (Sq. Km)	Population (Lakh)	Density of Population (Persons per Sq. Km)
1.	Municipal Corporations 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
4.	<b>Total</b>	<b>1483.00</b>	<b>167.88</b>	<b>11320</b>

40.2 The position of opening balance, receipts, expenditure and closing balance of New Delhi Municipal Council (NDMC) during 2010-15 is presented in Statement 4.20 and Chart 4.14.

### Statement 4.20

#### FINANCIAL POSITION OF NEW DELHI MUNICIPAL COUNCIL 2010-15

(₹ in crore)

Sl. No	Years	Opening Balance*	Receipts	Expenditure	Closing Balance*
1.	2010-11	3748.46	2047.50	2341.76	3803.97
2.	2011-12	3803.97	2154.04	2212.87	3571.99
3.	2012-13	3571.99	2365.14	2029.97	3907.16
4.	2013-14	3907.16	2777.81	2610.88	4074.09
5.	2014-15(RE)	4074.09	3017.80	2927.87	4164.02

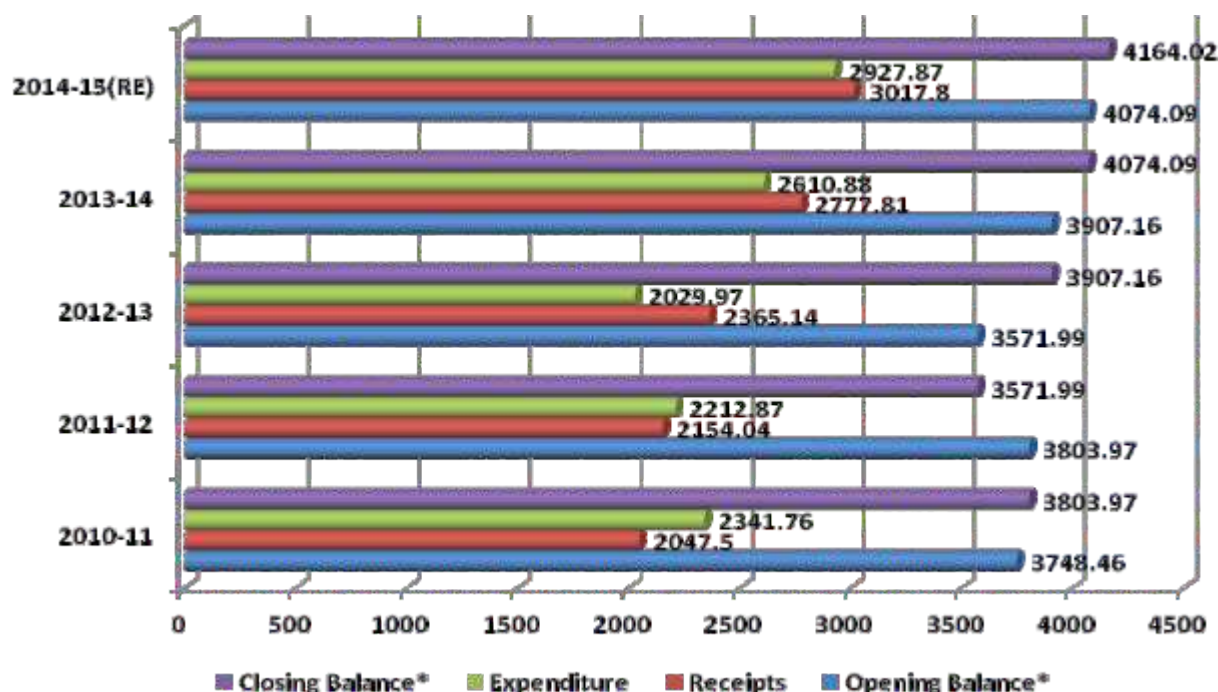
Source: - New Delhi Municipal Council.

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

**Chart 4.14**

**FINANCIAL POSITION OF NEW DELHI MUNICIPAL COUNCIL 2010-15.**

(₹ in crore)



40.3 The following Statement 4.21 and Charts 4.15 indicate non-plan income and expenditure of erstwhile Municipal Corporation of Delhi (MCD) during 2002-03 to 2011-12 and its three new entities viz North Municipal Corporation, South Municipal Corporation & East Delhi Municipal Corporation during 2012-15(RE)

**Statement 4.21**

**NON-PLAN INCOME & EXPENDITURE OF MCD DURING: 2002-12 AND ITS THREE SUCCESSOR CORPORATIONS DURING 2012-15**

(₹ in crore)

Sl. No	Years	Opening Balance	Income	Expenditure	Closing Balance
I	<b>Municipal Corporation of Delhi (MCD)</b>				
1.	2002-03	0.17	1659.50	1624.07	35.60
2.	2003-04	35.60	1682.84	1677.73	40.71
3.	2004-05	40.71	2258.48	1950.47	348.72
4.	2005-06	348.72	2134.12	2136.43	346.41
5.	2006-07	346.41	2807.75	2248.39	905.77
6.	2007-08	905.77	3285.92	2829.92	1361.77
7.	2008-09	1361.77	3176.96	3641.43	897.30
8.	2009-10	897.30	3638.54	4410.89	124.95
9.	2010-11	124.95	6126.48	553.08	718.35
10.	2011-12	718.35	5601.20	6224.47	95.08

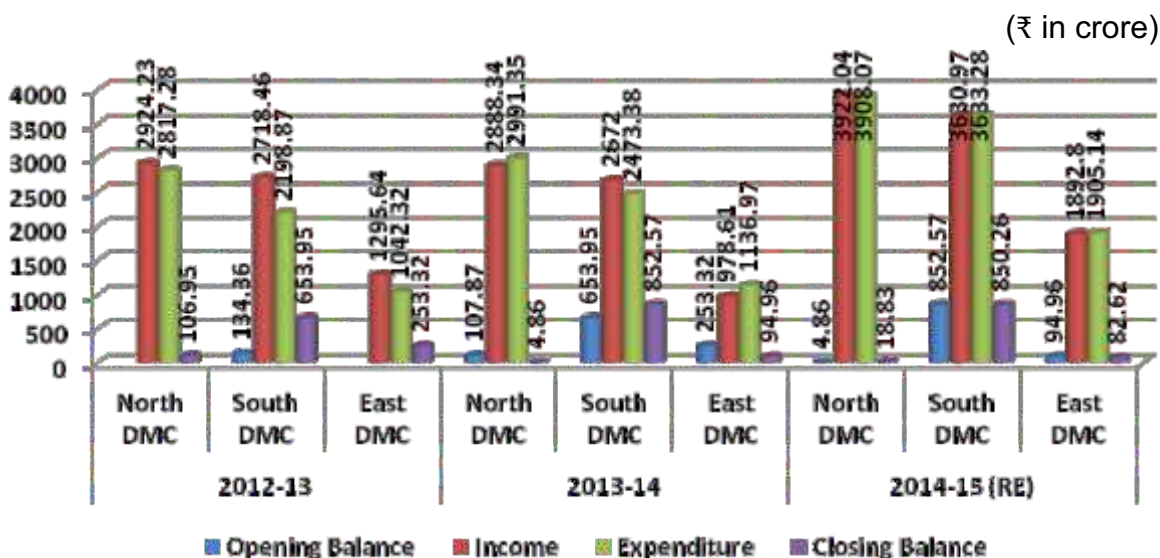
II	Successor New Corporations of MCD				
11.	<b>2012-13</b>	<b>134.36</b>	<b>6938.53</b>	<b>6058.47</b>	<b>1015.14</b>
	North DMC	--	2924.43	2817.28	107.15
	South DMC	134.36	2718.46	2198.87	653.95*
	East DMC	--	1295.64	1042.32	253.32
12	<b>2013-14</b>	<b>1015.14</b>	<b>6538.95</b>	<b>6601.7</b>	<b>952.39</b>
	North DMC	107.87	2888.34	2991.35	4.86
	South DMC	653.95*	2672.00	2473.38	852.57*
	East DMC	253.32	978.61	1136.97	94.96
13	<b>2014-15(RE)</b>	<b>952.39</b>	<b>9445.81</b>	<b>9446.49</b>	<b>951.71</b>
	North DMC	4.86	3922.04	3908.07	18.83
	South DMC	852.57*	3630.97	3633.28	850.26*
	East DMC	94.96	1892.80	1905.14	82.62

Source: - Municipal Corporation of Delhi.

Note:\* means includes reserve surplus

Chart 4.15

### OPENING BALANCE, INCOME, EXPENDITURE AND CLOSING BALANCE OF NEW MUNICIPAL CORPORATIONS (NORTH, SOUTH AND EAST) DURING 2012-15



## 41. Plan Financing

41.1 Financing of Annual Plan of Delhi is almost similar to that of other States. However, Delhi does not get the benefit of the dispensations recommended by the successive Finance Commissions to the States and also it can not take resort to Market Borrowing/Negotiated loan/Provident Fund etc for its plan financing. The following Statement 4.22 indicates the achievement of resources in the first three years of 12th Plan (2012-17).

## Statement 4.22

### Achievement of Resources during First three Years of 12th Plan (2012-15)

(₹ in crore)

No.	Item	Achievement/ Expected Resources during (2012-16) (at current prices)		
		2012-13	2013-14	2014-15 Prov
1	2	3	4	5
<b>1</b>	<b>Tax Revenue</b>	<b>23431.52</b>	<b>25918.69</b>	<b>26602.34</b>
	of which			
1.1	VAT	15803.69	17925.71	18289.33
1.2	Stamps & Regd. Fees	3098.07	2969.08	2840.09
1.3	Taxes on Motor Vehicle	1240.18	1409.27	1558.83
1.4	State Excise	2869.74	3151.63	3422.39
1.5	Other Taxes & Duties on Commodities & Services	419.84	463.00	491.70
(i)	Entertainment Tax (incl. Cable TV Tax )	117.38	146.14	150.94
(ii)	Betting Tax	8.30	10.10	10.12
(iii)	Luxury Tax	294.16	306.76	330.64
<b>2</b>	<b>Own Non Tax Revenue</b>	<b>626.93</b>	<b>659.14</b>	<b>635.33</b>
	Of Which:			
I	Interest	340.02	379.35	325.91
II	Dividends & Profits	26.25	26.15	17.86
III	Service Charges	260.66	253.64	269.87
3	Share in Central Taxes	325.00	325.00	325.00
4	Non-Plan Grants from GOI	66.49	1.91	2.91
<b>5</b>	<b>Non-Plan Revenue Receipt (1+2+3+4)</b>	<b>24449.94</b>	<b>26904.74</b>	<b>27565.62</b>
<b>6</b>	<b>Net Non Plan Revenue Exprdr. (Excluding subsidy to DTC/ DJB/Power Utilities)</b>	<b>14160.64</b>	<b>14904.25</b>	<b>15581.56</b>
<b>7</b>	<b>Balance from Current Revenue (BCR) (including Share in Central Taxes) (5-6)</b>	<b>10289.30</b>	<b>12000.49</b>	<b>11984.06</b>
<b>8</b>	<b>Contribution of Public Utilities</b>	Nil	Nil	Nil
<b>9</b>	<b>Net Misc. Capital Receipt (MCR) (i-ii)</b>	<b>-1568.78</b>	<b>-777.86</b>	<b>-1172.51</b>
(i)	Capital Receipt (Excl. Small Savings Loan)	724.90	4129.30	271.99
(ii)	Non-Plan Capital Expenditure (Excl. Non-Plan Loan to DTC, DJB etc.)	2293.68	4907.16	1444.50
10	Small Saving Loan (Gross)	922.41	836.50	1764.32
11	Normal Repayment	1287.99	1325.29	1346.72

12	Pre-Payment of Loan	Nil	Nil	Nil
13	Net Small Saving loan(10-11-12)	-365.58	-488.79	417.60
14	Opening Balance	4569.45	1985.75	880.64
15	<b>Delhi's Own Resources Total (7+8+9+11+12+13+14)</b>	<b>14212.38</b>	<b>14044.88</b>	<b>13456.51</b>
16	<b>Central Plan Assistance (i+ii+iii)</b>	<b>861.81</b>	<b>717.81</b>	<b>1401.07</b>
(i)	Normal Assistance	281.75	272.26	325.00
(ii)	Special Grant for JNNURM	543.61	255.67	350.15
(ii)	Other Misc Schemes	36.45	189.88	725.92
17	CSS receipts including Opening Balance	316.05*	358.14	617.80
18	<b>Aggregate Resources (15+16+18)</b>	<b>15390.24</b>	<b>15120.83</b>	<b>15475.38</b>
19	<b>Plan Expenditure/Outlay(Including CSS)</b>	<b>13404.49</b>	<b>14240.19</b>	<b>13955.89</b>
20	<b>Resources Surplus (18-19)</b>	<b>1985.75</b>	<b>880.64</b>	<b>1519.49</b>

\* including Opening Balance.

## 42. Debt and Non-Debt Ratio of Plan Funding

42.1 The debt and non-debt financing of Plan expenditure of Delhi is presented in Statement 4.23.

### Statement 4.23 DEBT & NON DEBT FINANCING OF ANNUAL PLAN OF DELHI.

(₹ in crore)

Sl. No	Item	2011-12	2012-13	2013-14	2014-15 (Pro)
1.	Non-Debt	9900.27 (72.26)	9838.38 (73.40)	12298.68 (86.37)	12830.42 (91.94)
2.	Debt	3800.03 (27.74)	3566.11 (26.60)	1941.51 (13.63)	1125.47 (8.06)
3.	<b>Plan Expenditure (including CSS)</b>	<b>13700.30</b>	<b>13404.49</b>	<b>14240.19</b>	<b>13955.89</b>

42.2 The Plan expenditure in Delhi was ₹13955.89 crore during 2014-15 (Prov), out of which about 8.06 per cent of the expenditure has been met from out of debt resources and the remaining 91.94 per cent from Non-Debt resources like Balance from Current Revenue (BCR), Miscellaneous Capital Receipt (MCR), Grants under Central Plan Assistance etc.

### 43. Credit Deposit Ratio

43.1 At the end of March 2014 there were 2279 branches of all scheduled commercial banks in Delhi. The average population covered per branch in Delhi was 7366. The total deposits and credit of all banks in Delhi at the end of March 2014 were ₹611874 crore and ₹606879 crore respectively. The Credit Deposit Ratio (CDR) in Delhi was higher at 99.18% than the national average of 74.22%. The information regarding per capita deposit, credit and CDR is presented in Statement 4.24.

#### **Statement 4.24** **PER CAPITA DEPOSIT, CREDIT AND CDR OF DELHI & ALL INDIA**

**(As on 31<sup>st</sup> March 2014)**

Sl. No	Details	Delhi	All India
1.	Population in thousands (as per 2011)	16788	1210855
2.	Number of Banks	2279	80312
3.	Population Per Bank	7366	15077
4.	Deposits (₹ Crore)	611874	5951241
5.	Per Capita Deposit (₹)	364471	49149
6.	Credit (₹ Crore)	606879	4416817
7.	Per Capita Credit (₹)	361496	36477
8.	Credit Deposit Ratio (%)	99.18	74.22

Source: Economic Survey, Government of India 2014-15