

INTRODUCTION TO THE OUTCOME BUDGET

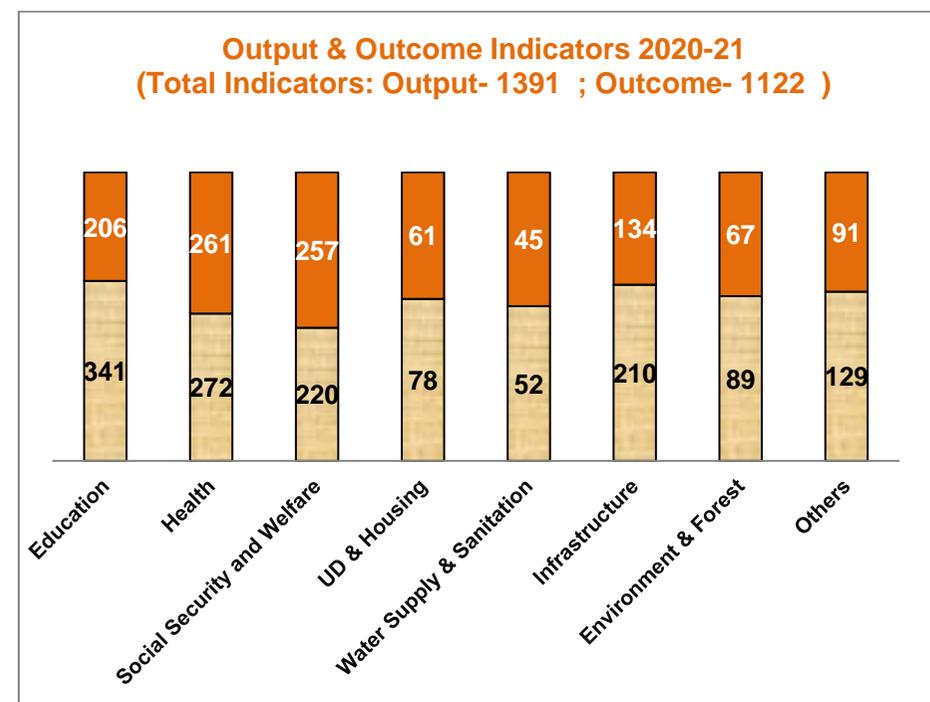
The Outcome based Budgeting approach, introduced in 2017-18, has become instrumental in analyzing benefits derived by the citizens of Delhi against the Government's expenditure towards the same. The Outcome Budget has proven to be an innovative tool with the potential to ensure transparency and accountability in public spending. It has brought about a marked shift in the hitherto focus of the Government of NCT of Delhi, from merely delivering services to achieving targeted outcomes. This relatively new approach makes ample room for taking effective remedial measures if and when discrepancies are observed in the implementation of a scheme, project or programme.

Elaborating on the key terms used within the document, outputs refer to the tangible infrastructure or services provided by the public machinery and outcomes signify how the people of Delhi would avail benefits from the expenses made in the provision of said infrastructure and/or services. The examples below would help explain the link between outputs and outcomes better –

Outputs	Outcomes
1. Total posts of nursery teachers sanctioned	1. Pupil Teacher Ratio (PTR) in Nursery/KG classes
2. Number of students attended special classes to improve communication skills of the students	2. Percentage of students achieved desired level of proficiency in soft skills
3. Number of disability camps conducted	3. Total number of Persons with Disabilities attending camps

SUMMARY OF OUTCOME BUDGET 2020-21

All the major Departments and agencies under the Government of NCT of Delhi have been categorized into 8 sectors within the Outcome Budget 2020-21. The document elaborates the performance of 595 schemes, projects and programmes spanning across 1391 output indicators and 558 schemes across 1122 outcome indicators. The sector wise specifics are represented here:



Major schemes and programmes have been enlisted along with the respective output and outcome indicators for each Department. It has been ensured that the indicators chosen to measure the performance of the corresponding scheme be SMART (i.e. Specific, Measureable, Attributable, Realistic and Targeted) as well as comparable to similar programmes across and within departments.

Further, care was taken that while defining indicators, reliable sources corresponding said indicator are available. In certain instances where reliable sources of data aren't yet available, the indicators are set to NA (Not Available). In other situations, data is recorded by the Departments but hasn't been made available to be included in the Outcome Budget on account of paucity of time and the corresponding indicators are set at NR (Not Responded). Data for the same is to be provided in the future.

STRUCTURE OF THE OUTCOME BUDGET

The 2nd column provides the name of the scheme which is being implemented by the concerned department, along with the budget allocated for it. In case the budget is marked to be divided into capital and revenue expenditures, a breakup of the same has been given using the initials R for Revenue Expenditure and C for Capital Expenditure.

The 3rd column highlights the objective of the scheme or programme. In case of large schemes with multiple objectives,

each has been specified and the corresponding Output and Outcome indicators are aligned with the respective objective.

Columns 4 to 7 contain the details of the Output Indicators while columns 8 to 11 lay down the particulars of the Outcome Indicators. The achievements against indicators for the year 2019-20 have been designated as the 'baseline'. Meanwhile targets have been set against all indicators for the year 2020-21. The correlation between Output and Outcome indicators has been made explicit in their alignment. In a few cases, a certain output indicator is linked with various outcome indicators as opposed to the more common place one to one mapping between the two.

The 12th column is earmarked for departments to highlight their concern with regards to the targets and/or achievements, or attach a small explanatory note for any reported data.

The Outcome Budget 2020-21 marks the successful completion of another year of this pioneering approach to ensure greater departmental responsibility through quantifiable indicators. On account of the adoption of the outcome budgeting procedure to report periodic achievements, a dedicated system to record and analyze data has been set up. This system can be made more sophisticated in the future. Meanwhile, any feedback and suggestions for improvement are welcome and may be shared at delhibudget@gov.in.