
Accounts at a Glance

2014-15

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Figures of receipts and expenditures shown in this document (Except those in the chapter “Financial Statements” and “Debt & other Liabilities”) have been netted as per the Budget Documents.

Accounts at a Glance

2014-15

Introduction

The Accounts at a Glance provide a macro level overview of the financial information like estimates and actuals of receipts and expenditure, assets and liabilities, savings and reserves, investments, disinvestments, debt and deficits of the Union Government, in a reader friendly format. Detailed financial information as audited by the C&AG is provided in the Finance Accounts and Appropriation Accounts.

Article 150 of the Constitution of India provides for maintenance of the Government accounts “in such form as the President may, on the advice of the Comptroller & Auditor General, prescribe”. The executive powers to prescribe the form and content of accounts are vested in the Controller General of Accounts (CGA), Ministry of Finance under the Allocation of Business Rules, 1961. CGA has also been entrusted with the responsibility of preparation of Finance Accounts and Appropriation Accounts (Civil) of the Union Government.

The Finance Accounts consists of the account of the Union Government as a whole, incorporating transactions of Civil Ministries and non-Civil Ministries, i.e., Defence, Post and Railways. The transactions are being compiled by the O/o Controller General of Accounts. The Finance Accounts contain the Union Government’s annual financial statements, including the accounts of receipts and outgoings from the Consolidated Fund of India, the Public Accounts, the accounts of public debt, other liabilities and assets as recorded in the Accounts.

The Appropriation Accounts (Civil) incorporating transaction of Civil Ministries/Departments (6 Appropriations and 95 Grants) are compiled and consolidated by the O/o Controller General of Accounts for presentation to Parliament. In accordance with Art 114 of the Constitution for Appropriation to be passed by Parliament before expenditure is incurred, the Appropriation Accounts are prepared to show compliance by the Ministries/Departments of the Union Government with the appropriations voted by Parliament under various demands. Explanations are provided of significant variances (both excesses and savings) between the original Demand for Grants and final appropriation and actual expenditure. The Appropriation Accounts of Defence (except Ministry of Defence and Defence pension), Railways, Posts are prepared by the respective Ministries/Departments.

Overview

Receipt, Expenditure & Deficit

Total receipts during 2014-15 were ₹ 16,63,673 crores. Gross tax receipts were ₹ 12,41,424 crores, of which ₹ 3,37,809 crores (27.21% of gross) was transferred to States and Union Territories as their share of taxes. Net tax revenue retained by the Central Government was ₹ 9,03,615 crores. Total Non-debt receipts were ₹ 11,52,856 crores, leaving a gap of ₹ 5,10,817 crores as the Fiscal Deficit, which was met through borrowings.

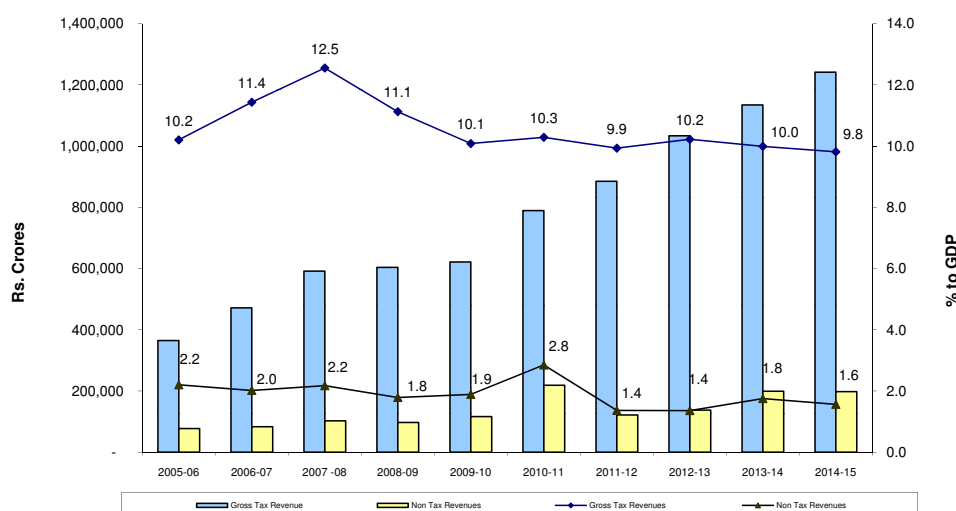
Total Government expenditure from Consolidated Fund of India was ₹ 16,63,673 crores, of which, Revenue expenditure was ₹ 14,66,992 crores (88%) and Capital expenditure was ₹ 1,96,681 crores (12%). The share of Plan expenditure and Non-plan expenditure in total expenditure was 28% (₹ 4,62,643 crores), and 72 % (₹ 12,01,030 crores) respectively.

Financial Highlights 2014-15					
(₹ Crores)					
	Description	R.E.	Actuals	Actuals	YTY
		2014-15	2014-15	2013-14	Growth
1	Revenue Receipts	11,26,294	11,01,381	10,14,719	9%
2	Tax Revenue (Net to Centre)	9,08,463	9,03,615	8,15,854	11%
3	Non-Tax Revenue	2,17,831	1,97,766	1,98,865	-1%
4	Capital Receipts	42,236	51,475	41,865	23%
5	Recoveries of Loans	10,886	13,738	12,497	10%
6	Other Receipts	31,350	37,737	29,368	28%
7	Total Receipts (1+4)	11,68,530	11,52,856	10,56,584	9%
8	Non-Plan Expenditure	12,13,224	12,01,030	11,06,120	9%
9	On Revenue Account	11,21,897	11,09,395	10,19,040	9%
10	Interest Payments	4,11,354	4,02,444	3,74,254	8%
11	On Capital Account	91,327	91,635	87,080	5%
12	Plan Expenditure	4,67,934	4,62,643	4,53,327	2%
13	On Revenue Account	3,66,883	3,57,597	3,52,732	1%
14	On Capital Account	1,01,051	1,05,046	1,00,595	4%
15	Total Expenditure (8+12)	16,81,158	16,63,673	15,59,447	7%
16	Revenue Expenditure(9+13)	14,88,780	14,66,992	13,71,772	7%
17	Of Which, Grants for creation of Capital Assets	1,31,898	1,30,760	1,29,839	1%
18	Capital Expenditure (11+14)	1,92,378	1,96,681	1,87,675	5%
19	Revenue Deficit (16-1)	3,62,486	3,65,611	3,57,053	2%
20	Effective Revenue Deficit (19-17)	2,30,588	2,34,851	2,27,214	3%
21	Fiscal Deficit [15-7]	5,12,628	5,10,817	5,02,863	2%
22	Primary Deficit (21-10)	1,01,274	1,08,373	1,28,609	-16%

During the last decade, Gross Tax receipts of the Government have increased manifold from ₹ 3,64,649 crores [2005-06] to ₹ 12,41,424

crores [2014-15]. In terms of GDP, Gross Tax Revenue during 2014-15 was 9.81% of GDP.* Gross Tax Revenue, as a percentage of GDP has declined during the decade, from 10.2% in 2005-06 to 9.8% in 2014-15. This is because while actual collections have increased, GDP has also increased. In the last decade, as a percentage of GDP, the Gross Tax Revenue has averaged at 10% of GDP, and non-Tax Revenue at 1.7% of GDP. Non-Tax Revenues have also declined from 2.2% of GDP in 2005-06 to 1.56% in 2014-15..

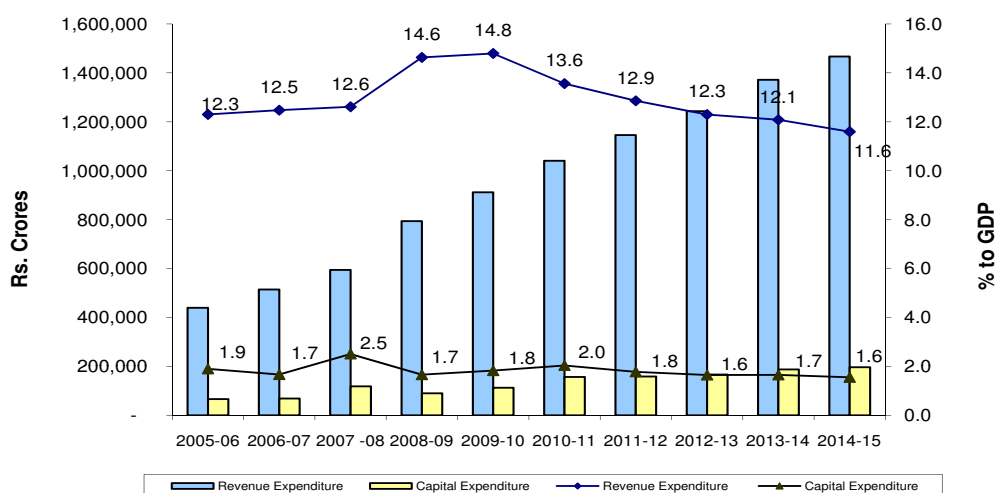
GOI Revenue Receipts



Revenue Expenditure has increased as compared to the last financial year. In terms of percentage of GDP, however, it was 11.59% of GDP as compared to 12.08% during the previous financial year. Capital expenditure was 1.55% of GDP in 2014-15.

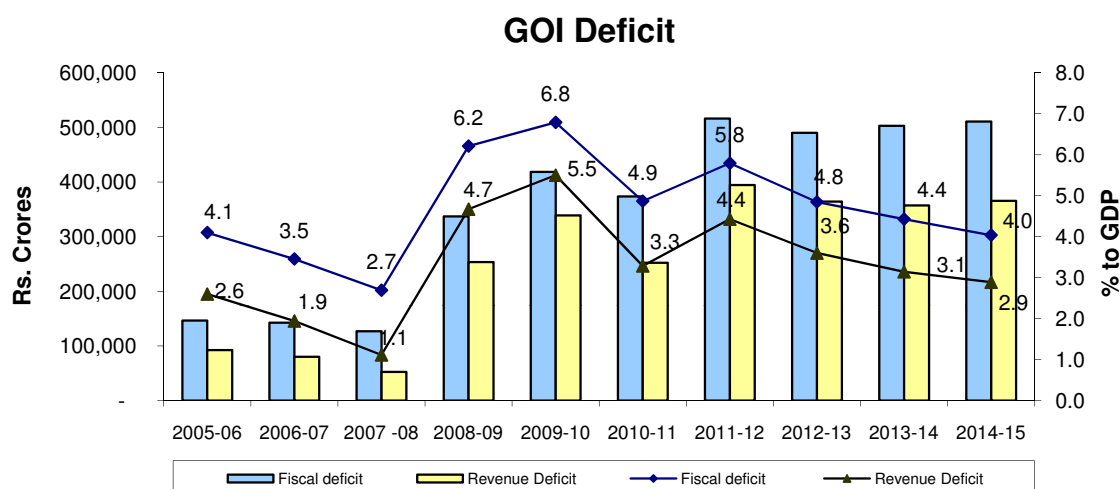
During the decade 2005-2015, it is seen that Revenue Expenditure have averaged at 12% of GDP and Capital Expenditure at 1.8% of GDP.

GOI Expenditure



* GDP for the year 2014-15 is ₹ 126.54 lakh crores as shown in "Budget at a Glance 2015-16".

During 2014-15, Net receipts of the Central Government were sufficient to meet only 69% of total expenditure, leaving a deficit of ₹ 5,10,817 crores. The Revenue deficit for the year was ₹ 3,65,611 crores. In terms of GDP, Fiscal deficit was 4.04% of GDP, and Revenue Deficit was 2.89% of GDP.



Sources of Financing the Deficit

During 2014-15, the deficit of ₹ 5,10,817 crores was financed mainly from Internal Debt of ₹ 4,92,433 crores and External Debt of ₹ 12,933 crores. Resource generated through borrowings being less than the deficit, led to a decrease in the Cash Balance by ₹ 77,844 crores. The Cash Balance at the end of 2014-15 was ₹ 9,774 crores.

Financing of Deficit				
(₹ Crores)				
Description	2014-15		2013-14	
Internal Debt	4,92,433	96%	4,76,016	95%
Market Loans	4,45,138	87%	4,57,551	91%
Treasury Bills	9,179	2%	7,729	2%
Compensation and Other Bonds	(-) 193	0%	(-) 209	0%
Others	38,309	7%	10,945	2%
External Debt including Revolving fund	12,933	3%	7,292	1%
Cash Draw Down	77,844	15%	(-) 19,166	(-)4%
Public Account	-72,393	-14%	38,721	8%
Total Financing	5,10,817	100%	5,02,863	100%

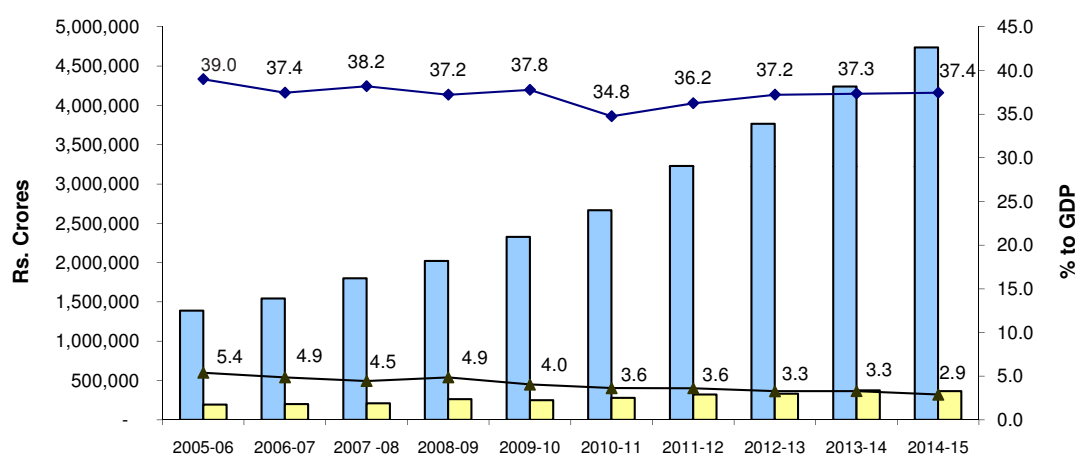
Debt & other Liabilities

During the year, Government contracted fresh debt of ₹ 42,18,197 crores and discharged past debt of ₹ 37,07,700 crores. The net result was an increase in Public Debt by ₹ 5,10,497 crores. The total stock of debt outstanding as on 31.3.2015 was ₹ 49,35,805 crores. Total interest bearing obligations at the end of 2014-15 were ₹ 55,26,725 crores, and total liabilities were ₹ 56,06,815 crores.

Changes in Debt & other Liabilities					
(₹ Crores)					
Description	1 st April, 2014	Additions	Discharges	31 st March, 2015	Increase/Decrease
Debt*	44,25,308	42,18,197	37,07,700	49,35,805	5,10,497
Small Savings, PF etc. **	4,88,000	4,99,555	5,05,402	4,82,153	-5,847
Other Interest Bearing Obligations	95,479	60,386	47,098	1,08,767	13,288
Other -Interest Bearing Obligations	60,582	2,17,839	1,98,331	80,090	19,508
Total Debt & Other Liabilities	50,69,369	49,95,977	44,58,531	56,06,815	5,37,446

In the last 10 years, Public Debt [at current value] has grown over three fold from ₹ 15,83,957 crores in 2005-06 to ₹ 51,04,675 crores in 2014-15. In terms of GDP, Public Debt [at current value] has decreased from 44.40% of GDP in 2005-06 to 40.34% of GDP at the end of 2014-15. At the end of 2014-15, Internal Debt was 37.45% of GDP and External Debt [at current value] was 2.90% of GDP..

GOI Debt



Ten year summary of Receipts and Expenditures, Public Debt and other Liabilities is placed at Appendix-1.

* External Debt (₹ 1,97,514 Crores) has been taken at historical value. If it were to be taken at current value (₹ 3,66,384 Crores) the figure for Public Debt as on 31st March 2015 would be ₹ 51,04,675 Crores.

** Total liability of Central Government on account of Small Savings, PF etc. as on 31st March 2015 is ₹ 11,52,363 crores. Out of this, ₹ 90,707 crores is accumulated deficit, investment of ₹ 54,34,99 crores made in Special State Govt. Securities, ₹ 1,500 crores in IIFCL and ₹ 34,504 crores related to POLIF invested with Pvt. Fund managers leaving net outstanding liability of ₹ 4,82,153 crores on this account.

Sources and Application of Funds

During the year 2014-15, Government raised revenues of ₹11,52,856 crores (net of Devolution to States & Union Territories) and Debt of ₹ 42,13,066 crores. Total funds received in the Consolidated Fund of India were, thus, ₹ 53,65,922 crores. Out of this ₹ 37,07,700 crores were utilized to repay past debt and ₹ 16,63,673 crores were spent on Government's current activities. Total spending from Consolidated Fund of India were, thus, ₹ 53,71,373 crores. Excess of expenditure over receipts by ₹ 5,451 crores together with net payment of ₹ 72,393 crores from Public Account led to a decrease in the Cash Balance by ₹ 77,844 crores.

Sources and Application of Funds					
(₹ Crores)					
	Sources			Application	
	2014-15	2013-14		2014-15	2013-14
Revenues	11,52,856	10,56,584	Expenditure	16,63,673	15,59,447
Tax	9,03,615	8,15,854	Plan	4,62,643	4,53,327
Non Tax	1,97,766	1,98,865	Non Plan	12,01,030	11,06,120
Non-Debt Capital	51,475	41,865	<i>Interest Payment</i>	4,02,444	3,74,254
Other Sources	42,18,517	40,14,155	Other Applications	37,07,700	35,11,291
Fresh Debt	42,13,066	39,94,599	Debt Repayment	37,07,700	35,11,291
Internal*	41,79,532	39,69,183	Internal	36,87,099	34,93,167
External	33,534	25,416	External	20,601	18,124
Cash Draw Down	77,844	(-)19,166			
Public Account	-72,393	38,721			
Total	53,71,373	5,070,738	Total	53,71,373	5,070,738

As compared to the previous year, Tax receipts during 2014-15 increased by 11%. However, Non-tax receipts decreased marginally by 1% leading to overall increase in Government receipts by 9%. The overall Government expenditure during 2014-15 increased by 7% with Revenue Expenditure increasing by 7% and Capital Expenditure by 5%. Plan expenditure increased by 2% only, while Non-Plan expenditure increased by 9%.

* Net of Securities issued to IMF and Asian/African Development fund(total ₹ 5,131 crores during the year 2014-15)

Analysis of Actuals vis-à-vis Budget

Receipts

Net Tax Revenue of the Central Government during 2014-15 was ₹ 9,03,615 crores which was 99.47% of the Revised Estimates and Non-tax revenue (₹ 1,97,766 crores) was 90.79% of the Revised Estimates (₹ 2,17,831 crores) . Total Revenue receipts (₹ 11,01,381 crores) were 97.79% of the Revised Estimates.

Non-debt Capital receipts (₹ 51,475 crores) comprising mainly of disinvestment receipts and recoveries of loans & advances, were 121.87% of the Revised Estimates. Total expenditure of the Government was ₹ 16,63,673 crores whereas Total Non-debt receipts were ₹ 11,52,856 crores leaving a Fiscal Deficit of ₹ 5,10,817 crores during 2014-15. The deficit was met through 'Debt Financing' and 'Cash Reserve of the Central Government' which was 99.65% of the Revised Estimates. Total Debt receipt of the Government including net of the Public Account during the year was ₹ 4,32,973 crores which was 81.96% of the Revised Estimates. The Cash Reserve of the Government reduced by ₹ 77,844 crores as against Revised Estimates of (-) ₹ 15,671 crores.

RECEIPTS 2014-15						
(₹ Crores)						
		BE (2014-15)	RE (2014-15)	Actuals (2014-15)	Actual vs. RE in %	Actuals (2013-14)
REVENUE RECEIPTS						
1	Tax Revenue (Gross Tax Revenue)	13,64,524	12,51,391	12,44,885	99.48	11,38,734
	Corporation Tax	4,51,005	4,26,079	4,28,925	100.67	3,94,678
	Taxes on Income	2,84,266	2,78,599	2,65,733	95.38	2,42,857
	Wealth Tax	950	950	1,085	114.21	1,007
	Customs	2,01,819	1,88,713	1,88,016	99.63	1,72,085
	Union Excise Duties	2,07,110	1,85,480	1,89,953	102.41	1,70,199
	Service Tax	2,15,973	1,68,132	1,67,969	99.90	1,54,778
	Taxes of Union Territories	3,401	3,438	3,204	93.19	3,130
	Less- NCCD Transferred to the National Calamity Contingency Fund/ National Disaster Response Fund	5,050	5,120	3,461	67.60	4,650
	Less- States' share	3,82,216	3,37,808	3,37,809	100.00	3,18,230
	1(a) Centre's Net Tax Revenue	9,77,258	9,08,463	9,03,615	99.47	8,15,854

2	Non-Tax Revenue					
	Interest receipts	19,751	22,166	23,712	106.97	21,868
	Dividend and Profits	90,229	88,781	89,833	101.18	90,435
	External Grants	2,405	2,811	1,600	56.92	3,618
	Other Non Tax Revenue	99,009	1,02,830	81,259	79.02	81,470
	Receipts of Union Territories	1,111	1,243	1,362	109.57	1,474
	Total Non Tax Revenue	2,12,505	2,17,831	1,97,766	90.79	1,98,865
	Total Revenue Receipts 1(a)+2	11,89,763	11,26,294	11,01,381	97.79	10,14,719
3	Capital Receipts					
A	Non-debt Receipts					
	Recoveries of loans and advances@	10,527	10,886	13,738	126.20	12,497
	Miscellaneous Capital Receipts	63,425	31,350	37,737	120.37	29,368
	Total	73,952	42,236	51,475	121.87	41,865
B	Debt Receipts*					
	Market Loans	4,61,205	4,46,922	4,45,138	99.60	4,53,551
	Short term borrowings	34,553	51,169	9,179	17.94	7,729
	External Assistance (Net)	5,734	9,705	12,933	133.26	7,292
	Securities issued against Small Savings	8,229	33,276	32,226	96.84	12,357
	State Provident Fund (Net)	12,000	10,000	11,920	119.20	9,752
	Other Receipts (Net)	-7,704	-22,773	-78,423	344.37	31,348
	Total	5,14,017	5,28,299	4,32,973	81.96	5,22,029
	Total Capital Receipts (A+B)	5,87,969	5,70,535	4,84,448	84.91	5,63,894
4	DRAW-DOWN OF CASH BALANCE	17,160	-15,671	77,844		-19,166
	Total Receipts (1a+2+3+4)	17,94,892	16,81,158	16,63,673	98.96	15,59,447
	Financing of Fiscal deficit (3B+4)	5,31,177	5,12,628	5,10,817	99.65	5,02,863
	Receipts under MSS (Net)	20,000	0	0	0	0

Expenditure

Total expenditure of the Government during the year 2014-15 was ₹ 16,63,673 crores which was 98.96% of the Revised Estimates. While Non-Plan Expenditure was 98.99 % of the Revised Estimates, Non-Plan Revenue expenditure was 98.89% of the Revised Estimates, and Non-Plan Capital expenditure was 100.34%. Of the Non-Plan

* The receipts are net of repayments.

@ excludes recoveries of short-term loans and advances from states, loans to Government servants, etc amounting to ₹12,808 crores.

Revenue Expenditure, the expenditure on Pensions was 114.57% of the Revised Estimates. Of the Non-Plan Capital Expenditure, Loans to Public enterprises was 155.80%.

As regards Plan Expenditures, except for expenditure on Economic services, expenditure on other sectors exceeded the Revised Estimates. Total Plan Expenditure was 98.87% of the Revised Estimates.

		BE (2013-14)	RE (2013-14)	Actuals (2014-15)	Actual vs. RE in %	Actual (2013-14)
1	NON-PLAN EXPENDITURE					
A	Revenue Expenditure					
1	Interest Payments and Pre-payment Premium	4,27,011	4,11,354	4,02,444	97.83	3,74,254
2	Defence Service	1,34,412	1,40,405	1,36,807	97.44	1,24,374
3	Subsidies	2,60,658	2,66,692	2,58,299	96.85	2,54,745
4	Grants to State and U.T. Governments	69,936	80,258	77,125	96.10	60,551
5	Pensions	81,983	81,705	93,611	114.57	74,896
6	Police	46,390	48,112	47,768	99.29	42,095
7	Assistance to States from National Disaster Response Fund (NDRF)	5,050	5,120	3,461	67.60	4,650
8	Other General Services (Organs of State, tax collection, external affairs etc.)	26,401	25,804	26,147	101.33	23,761
9	Social Services (Education, Health, Broadcasting etc.)	25,324	25,601	25,939	101.32	25,687
10	Economic Services (Agriculture, Industry, Power, Transport, Communications, Science & Technology etc.)	26,797	27,106	26,480	97.69	24,747
11	Postal Deficit	6,908	6,378	6,121	95.97	5,339
12	Expenditure of Union Territories without Legislature	4,468	4,626	4,834	104.50	4,578
13	Amount met from National Disaster Response Fund (NDRF)	-5,050	-5,120	-3,461	67.60	-4,650
14	Grants to Foreign Governments	4,321	3,856	3,820	99.07	4,013
	Total Revenue Non-Plan Expenditure	11,14,609	11,21,897	11,09,395	98.89	10,19,040

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B	Capital Expenditure					
1	Defence Services	94,588	81,965	81,887	99.90	79,125
2	Non Plan Capital Outlay	10,039	7,771	8,180	105.26	7,430
3	Loans to Public Enterprises	653	853	1,329	155.80	993
4	Loans to State and U.T. Government	83	80	73	91.25	80
5	Loans to Foreign Governments	158	0	0	-	156
6	Others	-172	647	73	11.28	-706
7	Expenditure of U.T. without Legislature	-66	11	93	845.45	2
Total Capital Non-Plan Expenditure		1,05,283	91,327	91,635	100.34	87,080
Total Non-Plan Expenditure		12,19,892	12,13,224	12,01,030	98.99	11,06,120
2	Plan Expenditure					
A.	Revenue Expenditure					
	1. General services	871	471	557	118.05	1,296
	2. Social services	33,706	26,985	28,515	105.67	1,02,219
	3. Economic services	1,15,744	91,752	71,361	77.78	1,14,377
	4. Grants-in-aid & Contribution	3,00,166	2,45,128	2,57,164	104.91	1,34,840
	5. Expenditure of UTs	3,016	2,547	^^	-	^^
	Total Revenue Plan Expenditure	4,53,503	3,66,883	3,57,597	97.47	3,52,732
B.	Capital Expenditure					
	1. General services	7,309	3,493	4,033	115.46	4,841
	2. Social services	6,193	4,233	4,375	103.38	3,458
	3. Economic services	83,465	71,689	68,911	96.12	73,622
	4. Loans & Advances	22,813	20,235	27,727	137.02	18,674
	5. Expenditure of UTs	1,717	1,401	^^	-	^^
	Total Capital Plan Expenditure	1,21,497	1,01,051	1,05,046	103.95	1,00,595
	Total Plan Expenditure(A+B)	5,75,000	4,67,934	4,62,643	98.87	4,53,327
Total Expenditure		17,94,892	16,81,158	16,63,673	98.96	15,59,447

^^ Actual expenditure on UTs is subsumed in the expenditure of remaining sectors.

Financial Statements

Statement of Financial Position			
(₹ Crores)			
		31st March, 2015	31st March, 2014
	LIABILITIES	56,07,315	50,68,235
A.	Public Debt	49,35,805	44,25,348
	1. Internal Debt	47,38,291	42,40,767
	2. External Debt	1,97,514	1,84,581
B.	Contingency Fund	500	500
C.	Liabilities on Public Account (Net of investments/ advances)	6,71,010	6,42,387
	1. Reserve Funds	35,452	30,343
	2. Deposits and Advances	1,53,405	1,24,035
	3. Small Savings, Provident Funds etc.	4,82,153	4,88,009
	ASSETS	56,07,315	50,68,235
A.	Cash & Cash Equivalent	1,66,957	1,37,582
	1. Cash Balance	9,774	87,582
	2. Short Term Cash Investment	1,57,183	50,000
B.	Other Financial Assets	6,08,323	5,60,803
	1. Equity Investments in PSUs	3,51,679	3,19,613
	2. Loans and Advances	2,56,644	2,41,190
	a. States/ UTs	1,51,221	1,49,867
	b. PSUs	1,05,423	91,323
	3. Suspense and Miscellaneous	71,413	80,721
C.	Accumulated Deficit*	47,60,622	42,89,129

Source: Union Government Finance Accounts (2014-15)-Gross figures

* Represents cumulative deficit and surplus of the past years

Operating Statement		
(₹ Crores)		
	2014-15	2013-14
Receipts		
Revenue Account	13,28,909	12,17,794
Tax Revenue	9,07,327	8,20,766
Non-Tax Revenue	4,19,982	3,93,410
Grants-in-aid	1,600	3,618
Other Receipts	37,740	29,368
Disinvestment of PSU	1,418	4,231
Others	36,322	25,137
Total Receipts	13,66,649	12,47,162
Expenditure		
Revenue Account	16,95,137	15,75,097
General Services	7,52,908	6,79,852
Social Services	59,437	1,33,981
Economic Services	5,44,682	5,61,860
Grants-in-aid	3,38,109	1,99,404
Capital Account	1,38,504	1,30,532
General Services	90,185	88,064
Social Services	4,875	3,813
Economic Services	43,444	38,655
Miscellaneous	4,534	661
Total Expenditure	18,38,175	17,06,290
Prior Period Adjustments	-33	603
Deficit*	4,71,493	4,59,731

Source: Union Government Finance Accounts (2014-15)-Gross Figures

* Deficit is carried forward to the Statement of Financial Position and shown as Accumulated Deficit.

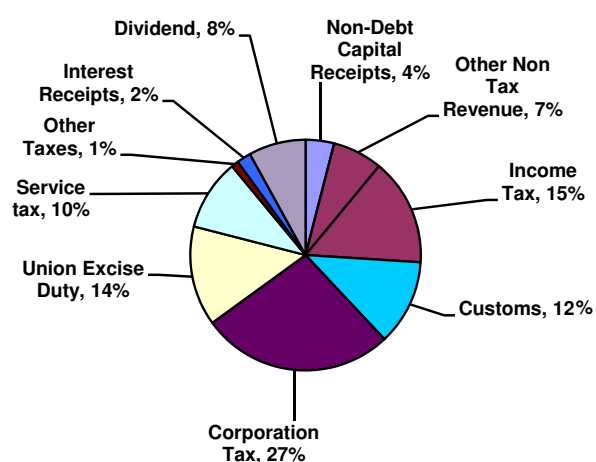
Statement of Receipts and Disbursements		
(₹ Crores)		
	2014-15	2013-14
Receipts	64,61,898	59,59,637
Consolidated Fund of India	56,11,392	52,66,677
Tax Revenue	9,07,327	8,20,766
Non Tax Revenue	4,19,982	3,93,410
Grants in aid & contributions	1,600	3,618
Misc. Capital Receipts	37,740	29,368
Public Debt	42,18,196	39,94,966
Loans & Advances	26,547	24,549
Contingency Fund of India	0	0
Public Account	8,50,506	6,92,960
Small Savings, Provident Fund	4,99,555	4,07,541
Reserve Funds	1,47,041	1,27,520
Deposits & Advances	1,73,422	1,51,607
Suspense & Misc.	28,484	2,744
Remittances	2,004	3,548
Disbursements	65,39,742	59,40,471
Consolidated Fund of India	56,16,843	52,86,232
General Services	7,52,908	6,79,852
Social Services	59,437	1,33,981
Economic Services	5,44,682	5,61,860
Grants in aid & contributions	3,38,109	1,99,404
Capital Outlay	1,72,085	1,68,844
Repayment of Debt	37,07,700	35,11,291
Loans & Advances	41,922	31,000
Transfer to Contingency Fund of India	0	0
Public Account	9,22,899	6,54,239
Small Savings, Provident Fund	5,05,402	3,89,826
Reserve Funds	1,41,932	1,24,057
Deposits & Advances	1,45,877	1,26,063
Suspense & Misc.	1,16,526	13,110
Remittances	13,162	1,183
Receipts Over Disbursements	-77,844	19,166
Opening Cash Balance	87,618	68,452
Closing Cash Balance	9,774	87,618

Source: Union Government Finance Accounts (2014-15)-Gross Figures.

Receipts

Receipts of the Government are classified into Revenue receipts and Non-debt Capital receipts. Revenue receipts include Tax revenues and Non-tax revenues. During 2014-15, Tax revenues constituted about 78 % of the total Government Non-debt receipts. Remaining revenues came from Non-tax revenues (17%) and Non-debt Capital receipts (5%). Corporation Tax, Income Tax, Service Tax, Customs & Union Excise continue to be the biggest revenue sources of the Government, Corporation Tax (27%), Union Excise Duties (14%), Income Tax (16%), Custom duties (12%), Service tax(10%), Interest receipts(2%) and Dividend (8%) are the major contributors to Non-debt Government receipts.

CFI Receipts (2014-15)



Total GOI receipts [net of devolution of taxes to the States] for 2014-15 were ₹ 11,52,856 crores. Tax revenues increased by 11% from ₹ 8,15,854 crores to ₹ 9,03,615 crores, while Non-Tax revenue decreased marginally by 1% from ₹ 1,98,865 crores to ₹ 1,97,766 crores. Other receipts increased substantially by 23% over the previous year. This resulted in an overall increase of 9% in total GOI receipts. Other receipts of the Government during 2014-15 mainly comprise of ₹ 23,477 crores received on account of premium on disinvestment of PSUs. Premium received from the disinvestment of “Coal India Ltd.” was ₹ 21,901 crores.

Non-Debt Receipts (₹ Crores)			
Description	2014-15	2013-14	Growth
Tax Revenue	9,03,615	815,854	11%
Non-Tax Revenue	1,97,766	198,865	-1%
Other Receipts	51,475	41,865	23%
Total Non-Debt Receipts	11,52,856	1,056,584	9%

Tax Revenue

Tax Revenue collections (net to Centre) have gone up from ₹ 8,15,854 crores in 2013-14 to ₹ 9,03,615 crores in 2014-15. Corporation Tax, Income Tax, Customs duty and Service tax, all increased by 9% over the previous year whereas Union Excise Duties increased by 12% and Security Transaction Tax by 47%.

Tax Revenues (₹ Crores)								
Description	2014-15			2013-14			YTY Growth on Gross Tax	
	Gross	Devolu- tion to States	Net	Gross	Devolu- tion to States	Net		
1 Corporation Tax	4,28,925	1,18,235	3,10,690	3,94,678	1,07,296	2,87,382	9%	
2 Income Tax	2,58,326	84,431	1,73,895	2,37,817	70,651	1,67,166	9%	
3 Interest Tax	6	-	6	8	-	8	-30%	
4 Fringe Benefit Tax	-8	-	-8	5	-	5	-265%	
5 Expenditure Tax	11	3	8	9	-	9	21%	
6 Wealth Tax	1,085	319	766	1,007	295	712	8%	
7 Securities Transactions Tax	7,398	-	7,398	5,018	-	5,018	47%	
8 Customs	1,88,016	54,759	1,33,257	1,72,085	52,054	1,20,031	9%	
9 Union Excise Duties	1,89,038	30,920	1,58,118	1,69,455	36,764	1,32,691	12%	
10 Service Tax	1,67,969	49,142	1,18,827	1,54,778	51,170	1,03,608	9%	
11 Other Taxes	915	-	915	744	-	744	23%	
12 Taxes of Union Territories	3,204	-	3,204	3,130	-	3,130	2%	
13 Surcharge transferred to NCCF	(-3,461)	-	(-3,461)	(-4,650)	-	(-4,650)	-26%	
	12,41,424	3,37,809	9,03,615	11,34,084	3,18,230	8,15,854	9%	

Non-Tax Revenue

Non-Tax revenue of the Government mainly accrues in the form of Interest Receipts, Dividends and Profits from Public Enterprises and fees/ charges for providing various services. Non-Tax Revenue collections decreased by ₹ 1,099 crores from ₹ 1,98,865 crores in 2013-14 to ₹ 1,97,766 crores during 2014-15.

Non-Tax Revenues (₹ Crores)				
Sl. No.	Description	2014-15	2013-14	YTY Growth (%)
1.	Interest Receipts	23,712	21,868	8%
2.	Dividends and Profits	89,833	90,435	1%
3.	Non- Tax Revenue of UTs	1,362	1,474	-8%
4.	Other Non-Tax Revenue	82,859	85,088	-3%
	Total Non-Tax Revenue	1,97,766	1,98,865	-1%

Interest Receipts (Gross)

Interest Receipt is one of the main sources of Non-Tax Revenues to Government. Interest accrues on account of loans extended to various entities including State and Union Territory Governments. Interest from State and Union Territory Governments account for 17% of total Interest Receipts. Railways (19%) and Public Sector & Other Undertakings (4%) are other significant contributors.

Total Interest Receipts (Gross) during 2014-15 was ₹ 48,007 crores. As compared to previous year, Interest Receipts increased by ₹ 3,980 crores (9%). Interest Receipts from Public Sector Undertakings, Departmental Commercial Undertakings and Railways increased from the previous year, whereas Interest Receipts from States & UTs reduced by ₹ 578 crores. Interest Receipts from Railways have increased by 15% [₹1,165 crores] from ₹ 7,983 crores in 2013-14 to ₹ 9,148 crores in 2014-15.

Interest Receipts (Gross)					
(₹ Crores)					
S. No.	Sources	2014-15	2013-14	2012-13	2011-12
1.	States/ UTs	8,367	8,985	9,406	10,040
2.	Railways	9,148	7,983	5,441	5,630
3.	Departmental Commercial Undertakings	1,323	1,108	1,149	6,064
4.	Public Sector and other Undertakings	2,052	1,726	2,998	1,968
5.	Others	27,117	24,225	19,866	16,352
	Total	48,007	44,027	38,860	40,054

Dividends

Dividends on investments made by Government decreased by ₹ 581 crores from ₹ 90,442 crores during 2013-14 to ₹ 89,861 crores during 2014-15. Dividends from PSUs and Nationalized banks showed a significant decrease; while dividend received from RBI increased significantly.

Dividend - Major Sources					
(₹ Crores)					
S.No.	Major Sources	2014-15	2013-14	2012-13	2011-12
1.	Public Sector and other Undertakings	32,996	47,333	30,630	29,034
2.	LIC of India	1,635	1,437	1,282	1,138
3.	Nationalized Banks	2,456	8,184	5,656	5,029
4.	Reserve Bank of India	52,679	33,010	16,010	15,009
5.	Others	95	478	184	399

Non-Debt Capital Receipts

Non-Debt Capital Receipts mainly comprise of sale proceeds of Government assets, including disinvestment of Government holding in Public Enterprises. During the year 2014-15 an amount of ₹ 1,415 crores was received on account of Disinvestments of PSUs and ₹ 23,477 crores was collected on account of Premium on disinvestment of PSUs.

Capital Receipts					
(₹ Crores)					
S.No.	Source	2014-15	2013-14	2012-13	2011-12
1.	Disinvestments of Public Sector and other Undertakings	1,415	4,231	2,761	401
2.	Premium received on Disinvestments of Public Sector and other Undertakings	23,477	14,023	22,647	13,627
3.	Other Capital Receipts	12,845	11,114	482	4,060
	TOTAL	37,737	29,368	25,890	18,088

Statement showing Non-Tax Revenue of the Union Government and Statement of Commercial Receipts are placed at Appendix-2 and Appendix-3 respectively.

Expenditure

Total expenditure of the Government during 2014-15 was ₹ 16,63,673 crores. Expenditure increased by ₹ 1,04,226 crores [7%] over the previous year. Revenue expenditure was ₹ 14,66,992 crores, an increase of ₹ 95,220 crores [7%] over the previous year and Capital Expenditure was ₹ 1,96,681 crores, a marginal increase of ₹ 9,006 crores over the previous year. The share of Capital expenditure as a percentage of total expenditure was 12%.

Expenditure							
(₹ Crores)							
Description	2014-15			2013-14			YTY
	Plan	Non Plan	Total	Plan	Non Plan	Total	Growth
Revenue	3,57,597	11,09,395	14,66,992	3,52,732	10,19,040	13,71,772	7%
General Services	557	7,07,857	7,08,414	1,296	6,40,335	6,41,632	10%
Social Services	28,515	27,461	55,976	1,02,219	27,112	1,29,331	-57%
Economic Services	71,361	2,93,132	3,64,493	1,14,377	2,87,028	4,01,405	-9%
Grants-in-Aid	2,57,164	80,945	3,38,109	1,34,840	64,565	1,99,404	70%
Capital	1,05,046	91,635	1,96,681	1,00,595	87,080	1,87,675	5%
General Services	4,033	86,152	90,185	4,841	83,222	88,063	2%
Social Services	4,375	500	4,875	3,458	356	3,814	28%
Economic Services	68,911	3,492	72,403	73,622	2,979	76,601	-5%
Loans & Advances	27,727	1,491	29,218	18,674	523	19,197	52%
Total Expenditure	4,62,643	12,01,030	16,63,673	4,53,327	11,06,120	15,59,447	7%

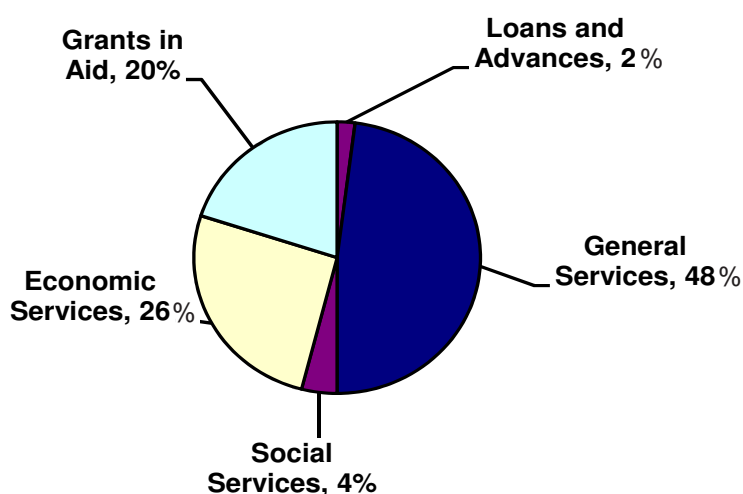
Out of the total capital expenditure of ₹ 1,96,681 crores, ₹ 1,67,463 crores (85%) was incurred on asset formation, rest was in the form of loans & advances (15%).

Year	Asset Formation	Loans & Advances	Total
2005-06	53,869	81%	66,362
2006-07	58,759	85%	68,778
2007-08	1,06,940	90%	1,18,238
2008-09	75,572	84%	90,158
2009-10	97,032	86%	1,12,378
2010-11	1,31,620	84%	1,56,605
2011-12	1,30,575	82%	1,58,580
2012-13	1,45,144	87%	1,66,858
2013-14	1,68,478	90%	1,87,676
2014-15	1,67,463	85%	1,96,681

Sectoral Allocation

Overall, the expenditure on General Services was ₹ 7,98,599 crores (48% of total expenditure). This includes expenditure on Organs of States, Fiscal Services, Pensions, Defence, etc. Expenditure on Social Services was ₹ 60,851 crores (4% of the total expenditure) and on Economic Services ₹ 4,36,896 crores (26% of the total expenditure). ₹ 3,38,109 crores (20% of the total expenditure) were released as Grants-in-Aid to State Governments, other Public Institutions, and various other bodies. Loans and advances extended during the year amounted to ₹ 29,218 crores (2% of the total expenditure).

Expenditure



Plan Expenditure

Plan expenditure during 2014-15 was ₹ 4,62,643 crores. As compared to the previous year's expenditure of ₹ 4,53,327 crores, Plan expenditure increased by 2%.

Major Plan Schemes

Government of India restructured the Centrally Sponsored Schemes (CSS) during BE 2014-15. Accordingly, 126 CSS major Plan Schemes were restructured into 66 schemes, which include 17 major programmes. In BE 2014-15, funds were provided under these schemes as Additional Central Assistance to State Plan schemes. A much higher allocation of ₹ 3,38,408 crores in State Plan 2014-15 against BE 2013-14 of ₹1,36,254 crores reflects this change.

Statement showing expenditure on Major Plan Schemes is placed at appendix-4

Non-Plan Expenditure

Non-Plan expenditure during 2014-15 was ₹ 12,01,030 crores compared to previous year's expenditure of ₹ 11,06,120 crores, an increase of 9%. Interest payments (₹ 4,02,444 crores) alone accounted for 34% of total Non-Plan expenditure. Defence expenditure (₹ 2,18,694 crores) and Subsidies (₹ 2,58,299 crores) were other major items of Non-Plan expenditure.

Non-Plan Expenditure – Major Components (₹ Crores)					
Description	2014-15		2013-14		YTY Growth
Interest	4,02,444	34%	3,74,254	34%	8%
Subsidies	2,58,299	22%	2,54,745	23%	1%
Defence	2,18,694	18%	2,03,499	18%	7%
Pensions	93,611	7%	74,896	7%	25%
Police	47,768	4%	43,952	4%	9%
Grants-in-Aid	80,945	7%	64,565	5%	25%
Loans	1,491	0%	523	0%	185%
NP exp of UTs	4,928	1%	4,578	1%	8%
Others	92,850	8%	85,108	8%	9%
Total	12,01,030	100%	11,06,120	100%	9%

Interest payments and expenditure on Defence increased by 8% and 7% respectively over the previous year. Expenditure on subsidies also increased marginally by 1%. Expenditure on Pensions (₹ 93,611 crores) and Grants-in-Aid (₹ 80,945 crores) increased substantially by 25%, whereas expenditure on Police increased by 9% over the previous year.

Subsidies

Expenditure on subsidies increased from ₹ 2,54,745 crores in 2013-14 to ₹ 2,58,299 crores in 2014-15, an increase of 1% over the previous year. Subsidy on Food, Fertilizer and Petroleum was ₹1,17,671 crores, ₹ 71,090 crores and ₹ 60,269 crores respectively. Petroleum subsidies has come down substantially by 29% from the previous year. Subsidy payment on other items also decreased by 6%. Food Subsidies and Fertilizer Subsidies, however, increased by 28% and 5% respectively.

Major Subsidies (₹ Crores)			
Description	2014-15	2013-14	YTY Growth
Food	1,17,671	92,000	28%
Fertilizer	71,090	67,485	5%
Petroleum	60,269	85,378	(-)29%
Others	9,269	9,902	(-)6%
Total	2,58,299	2,54,745	1%

1. Statement showing details of Non-Plan expenditure of Union Government is placed at Appendix-5. Pay & Allowances constitute an important part of the Non-Plan expenditure. Statement showing Ministry wise/ Department wise expenditure on pay & Allowances is placed at Appendix-6.
2. Statement showing details of subsidies is placed at Appendix-7.

Interest Subsidy for the year 2014-15 was ₹ 7,659 crores. It has decreased by ₹ 460 crores compared to the previous year. Main component of Interest Subsidy was on account of subvention for providing short term credit to farmers (₹ 6,000 crores). Other subsidies also decreased from ₹ 1,782 crores in 2013-14 to ₹ 1,610 crores during 2014-15.

Net Lending

Major beneficiaries of Government's lending operations are State/UT Governments and various public corporations and institutions. During 2014-15, Government advanced fresh loans of ₹ 41,922 crores and received ₹ 26,547 crores as repayment of loans advanced in the past. This resulted in an increase in the stock of advances by ₹ 15,375 crores. At the end of 2014-15, Government's advances stood at ₹ 2,56,644 crores.

Lending by Government						
(₹ Crores)						
S. No.	Description	01-Apr-14	Additions	Receipts	31-Mar-15	Increase/Decrease
1.	State Governments	1,45,809	11,940	10,583	1,47,166	1,357
2.	UT Governments	4,058	72	75	4,055	(-)3
3.	Foreign Governments	7,819	2,114	722	9,211	1,392
4.	Govt. Corporation, Non-Govt Institution, Local Funds, Cultivator etc.	83,005	27,647	14,891	95,761	12,756
5.	Government Servants	578	149	276	451	(-)127
	Total	2,41,269	41,922	26,547	2,56,644	15,375

Investments

During 2014-15 Government invested ₹ 33,581 crores in Public Sector Undertakings (PSUs) etc. Total Government investment in companies stood at ₹ 4,72,159 crores as on 31st March 2015.

Government Investments in Companies etc.		
(₹ Crores)		
S.No.	Description	Amount Invested
1.	Statutory Corporations	6,580
2.	Government Companies	3,02,332
3.	International Bodies	63,877
4.	State Co-operative Banks/Other Banks	99,092
5.	Co-operative Societies	278
	Total	4,72,159

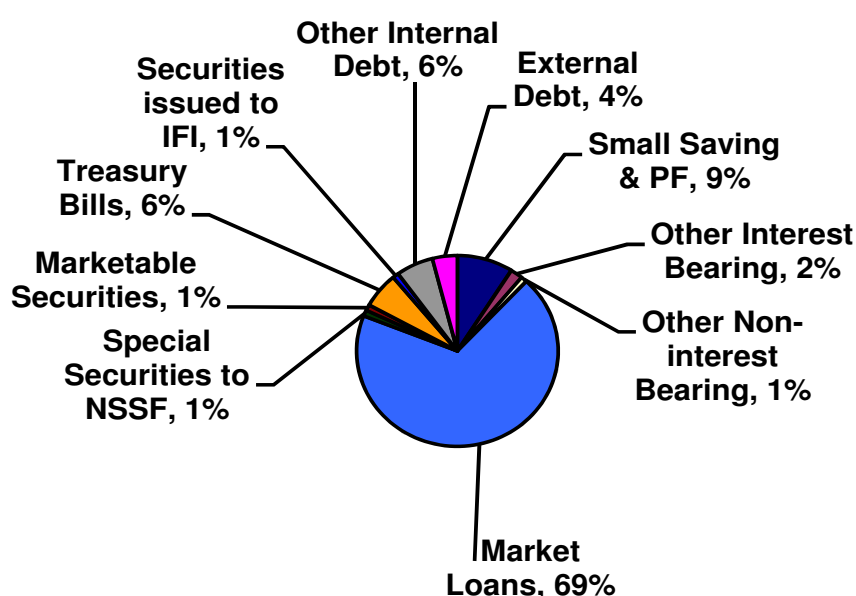
Ministry-wise/Department-wise details of Plan and Non-Plan expenditure is placed at Appendix-8.

Debt and Other Liabilities

To bridge the excess of expenditure over revenue, Government resorts to borrowings from Internal and External sources, termed as Public Debt. In addition to this, accruals in the Public Account also serve as a source to finance Government's deficit budgeting.

Total liabilities of the Government as on 31st March 2015 were ₹ 56,06,815 crores. Internal Debt was ₹ 47,38,291 crores (83%), External Debt [at historical value] was ₹ 1,97,514 crores (4%) and other liabilities were ₹ 6,71,010 crores (13%).

GOI Debt & Other Obligations



As on 31st March 2015, total Public Debt [External Debt taken at historical value] stood at ₹ 49,35,805 crores. Public Debt increased by 12% during the year from ₹ 44,25,308 crores at the beginning of the year. Public Debt at current rate of exchange as on 31.3.2015 was ₹ 51,04,675 crores against ₹ 46,15,250 crores as on 31.3.2014.

Internal Debt

Major components of Internal Debt are Market Loans, Special Securities issued to RBI, Special Central Govt. securities issued against net collection of small savings since 1.4.1999, Compensation and other Bonds etc. In addition borrowings from Treasury Bills, Securities issued to International Financial Institutions etc. also forms part of Internal Debt.

* Total liability of Central Government on account of Public Account as on 31-3-2015 is ₹ 13,41,220 crore. Out of this, ₹ 90,707 crore is accumulated deficit, investment of ₹ 5,43,499 crore made in Special State Govt. Securities, ₹ 1,500 crore in IIFCL and ₹ 34,504 crore related to POLIF invested with Pvt. Fund managers leaving net outstanding liability of ₹ 6,71,010 crore on this account.

Total stock of Internal Debt increased from ₹ 42,40,727 crores at the beginning of the year to ₹ 47,38,291 crores at the end of the year. Market loans increased by ₹ 4,50,138 crores to ₹ 38,91,734 crores.

Internal Debt (₹ Crores)					
Source	1 st April, 2014	Additions	Discharges	31 st March, 2015	Increase/ Decrease
Market Loans	34,41,596	6,29,374	1,79,236	38,91,734	4,50,138
Securities issued to IFIs	35,181	11,973	759	46,395	11,214
364 days TBs	1,36,956	1,49,201	1,43,005	1,43,152	6,196
Ways and Means Advances	-	3,16,116	3,16,116	-	-
14 days TBs	86,816	22,16,125	22,17,262	85,679	(-)1,137
Marketable securities	72,818	-	5,000	67,818	(-)5,000
Special Central Govt. Sec. to NSSF (31.3.99)	64,569	-	-	64,569	-
Special Central Govt. Sec. to NSSF (1.4.99)	34,294	3,450	1,302	36,442	2,148
Special Central Govt. sec. issued against balances under PLI	20,894	-	-	20,894	-
Market Stabilization Scheme	-	-	-	-	-
Others	3,47,603	8,58,424	8,24,419	3,81,608	34,005
Total Internal Debt	42,40,727	41,84,663	36,87,099	47,38,291	4,97,564

The Market Stabilization Scheme (MSS) was introduced in 2004-05 to absorb excess liquidity available in the market, mainly due to large foreign exchange inflows. The outstanding balance under Market Stabilization Scheme as on 31.3.2015 is NIL.

External Debt

The stock of External Debt [at historical rate of exchange] at the end of 2014-15 is ₹ 1,97,514 crores, which works out to 4 % of total outstanding debt. At current rate of exchange [as on 31.3.2015] this works out to ₹ 3,66,384 crores - a decrease of ₹ 8,099 crores from ₹ 3,74,483 crores outstanding as on 31.3.2014.

External Debt (₹ Crores)						
Source	At Historical Exchange Rates					Current Value
	1 st April 2014	Additions	Discharges	31 st March 2015	Increase/Decrease	
I.D.A.	59,097	8,425	7,936	59,586	489	1,52,169
Japan	44,923	10,417	3,718	51,622	6,699	75,252
A.D.B.	39,515	6,562	2,250	43,827	4,312	57,935
Germany	2,127	499	1,190	1,436	(-)691	12,611
IBRD	38,814	5,635	4,150	40,299	1,485	57,107
IFAD	814	192	78	928	114	2,145
USA	(-)1,115	0	178	(-) 1,293	(-) 178	1,329
Others	406	1,804	1,101	1,109	703	7,836
Total External Debt	1,84,581	33,534	20,601	1,97,514	12,933	3,66,384

External Debt in foreign currency is shown in the table below.

External Debt in Foreign Currency (₹ Crores)						
Source	Currency	1 st April, 2014	Additions	Discharges	31 st March 2015	Increase/Decrease
ADB	USD	855	107	37	925	70
Germany	Euro	193	7	15	185	(-)8
IBRD	USD	888	92	68	912	24
IDA	USD	276	0	24	252	(-)24
IDA	SDR	1,556	88	70	1,574	18
Japan	Yen	1,35,572	14,289	6,687	1,43,174	7,602
Russian Fed	₹	647	0	28	619	(-)28
Russian Fed	USD	91	0	13	78	(-)13

Liabilities on Public Account

As on 31st March, 2015, total liabilities on Public Account were ₹ 6,71,010 crores. Interest bearing liabilities amounted to ₹ 5,90,920 crores and the remaining ₹ 80,090 crores were to non-interest bearing.

Liabilities on Public Account (₹ Crores)					
Description	1 st April, 2014	Additions	Discharges	31 st March 2015	Increase/Decrease
Small Savings, PF etc.	4,88,000	4,99,555	5,05,402	4,82,153	-5,847
Other Interest Bearing	95,479	60,386	47,098	1,08,767	13,288
Reserve Funds	8,227	45,820	44,174	9,873	1,646
Deposits	87,252	14,566	2,924	98,894	11,642
Other-Interest Bearing	60,582	2,17,839	1,98,331	80,090	19,508
Reserve Funds	22,116	1,01,21	97,757	25,580	3,464
Deposits	38,466	1,16,618	1,00,574	54,510	16,044
Total	6,44,061	7,77,780	7,50,831	6,71,010	26,949

National Small Savings Fund (NSSF)

The National Small Savings Fund was established on 1.4.1999 in the Public Account of India. The Fund receives money from subscribers of various small saving schemes, and invests the balance available with it in Central and State Government Securities. The investment pattern is as per norms determined from time to time by the Government of India. Since 1st April, 2002, the entire net collection of small savings is invested back in Special Securities of the States and Union Territories (with Legislatures) in proportion to collections from the respective States/Union Territories.

NSSF collections [Net] during 2014-15 were ₹ 49,937 crores. The Funds income [on its investments] and expenditure during this period were ₹ 72,019 crores and ₹ 83,351 crore respectively. Investments of NSSF increased by ₹ 56,579 crores during the year. Thus, the balance under the Fund decreased from ₹ 1,08,540 crores at the beginning of the year to ₹ 90,566 crores at the end of the year.

National Small Savings Fund					
(₹ Crores)					
Description	1st April, 2014	Additions	Discharges	31st March, 2015	Increase/Decrease
Inflows	8,58,350	3,76,753	2,54,797	9,80,306	1,21,956
Collections	8,58,350	3,04,734	2,54,797	908,287	49,937
Savings Deposits	3,98,993	2,15,121	2,08,702	4,05,412	6,419
Savings Certificates	1,88,174	23,381	28,229	1,83,326	(-)4,848
Public Provident Funds	2,71,183	66,232	17,866	3,19,549	48,366
Income on Investments		72,019		72,019	72,019
Outflows	7,49,810	25,077	1,65,007	8,89,740	1,39,930
Investments of NSSF	7,49,810	25,077	81,656	8,06,389	56,579
Central Government Securities	2,29,165	1,302	33,528	2,61,391	32,226
State Government Securities	5,19,145	23,775	48,128	5,43,498	24,353
Investments under other Instruments	1,500	0	0	1,500	0
Expenditure of NSSF			83,351	83,351	83,351
Balance	1,08,540	3,51,676	89,790	90,566	-17,974

As on 31st March 2015, the total stock of Fund liabilities towards subscribers of its schemes was ₹ 9,08,287 crores, of which ₹ 4,05,412 crores are held against Savings Deposits, ₹ 1,83,326 crores against Savings Certificates and ₹ 3,19,549 crores in Public Provident Fund. Funds investments at the end of 2014-15 were ₹ 8,06,389 crores,

out of which, ₹ 5,43,498 crores are invested in State Government Securities, ₹ 2,61,391 crores are invested in Central Govt. Securities and the remaining ₹ 1,500 crores invested in other instruments.

Contingent Liabilities

Under Article 292 of the Constitution, the Union Government may give guarantees within such limits, if any, as may be fixed by Parliament by law. The Fiscal Responsibility and Budget Management (FRBM) Rules stipulate that the Central Government shall not give guarantees aggregating to an amount exceeding 0.5 per cent of GDP in any financial year beginning with the financial year 2004-05.

The Statement of Guarantees is in accordance with the relevant 'Indian Government Accounting Standard's effective from 01.04.2010.

Under these provisions, Government gives guarantees to various Public Sector Undertakings, Banks and other public institutions for repayment of their borrowings and payment of interest thereon, repayment of their share capital and payment of minimum dividend, and payment against supplies of materials and equipment on credit basis, etc. These guarantees constitute Government's contingent liabilities that have to be discharged from the Consolidated Fund of India, in case of any default by the beneficiaries of such guarantees.

During 2014-15, the maximum amount of guarantee which the Government entered into was ₹ 3,05,519 crores. As on 31st March, 2015 guarantees for ₹ 2,94,700 crores remained outstanding. The net accretion of guarantees for the year 2014-15 is ₹ 41,456 crores which is 0.33% of GDP. Government realized ₹ 776 crores as guarantee fees as against ₹ 682 crores realized during 2013-14.

Government Guarantees				
(₹ Crores)				
	Description	31-Mar-14	31-Mar-15	Increase/ Decrease
I	Guarantees to RBI, banks, and other financial Institutions for repayment of principal and interest etc.	71,838	77,508	5,670
II	Guarantees to statutory corporations and financial institutions for repayment of share capital, payment of minimum dividend, repayment of bonds/loans etc.	27,834	31,020	3,186
III	Guarantees in pursuance of agreements with International Financial Institutions, foreign lending agencies, foreign governments etc. towards repayment of principal, payment of interest/ commitment charges on loan etc. and payment against agreements for supplies to companies, corporations, Port Trusts etc.	1,52,962	1,85,562	32,600
IV	Counter guarantees to Banks for letters of authority to foreign suppliers for supplies to companies/corporations	610	610	—
V	To Railways/State Electricity Boards	—	—	—
VI	Performance Guarantees for fulfillment of contracts/projects awarded to Indian companies in foreign countries.	—	—	—
VII	Any Other	—	—	—
	Total	2,53,244	2,94,700	41,456

Appropriation Accounts

For the year 2014-15, Parliament approved a total provision of ₹ 5,784,779 crores under 101 Grants for the Civil Ministries of the Union Government. This provision was revised upwards during the year to ₹ 5,825,575 crores through Supplementary Grants etc of ₹ 40,796 crores. The final provision of ₹ 5,825,575 crores was higher by ₹ 109,758 crores [2%] compared to previous year.

Actual expenditure during the year against this provision was ₹ 52,89,683 crores. Expenditure under the charged portion was ₹ 42,11,160 crores with savings of ₹ 3,85,683 crores, while expenditure under voted portion was ₹ 10,78,523 crores, with savings of ₹ 1,50,209 crores.

Summary of Appropriation Accounts (Civil)

(₹ Crores)

	Original Provision	Final Provision	Variance	Actual Expenditure	Variance
	(1)	(2)	(3)=(2)-(1)	(4)	(5)=(4)-(2)
Charged	4,596,386	4,596,843	457	4,211,160	(-)385,683
Voted	1,188,393	1,228,732	40,339	1,078,523	(-)150,209
Total	5,784,779	5,825,575	40,796	5,289,683	(-)535,892

Voted expenditure constituted 20% of the total expenditure, the remaining 80% was charged expenditure.

Charged Expenditure

The charged expenditure of Civil Ministries during 2014-15 mainly comprised Repayment of Debt (₹ 3,707,700 crores), Interest Payments (₹ 425,098 crores) and Transfer to States and Union Territory Governments (₹ 73,711 crores). These three together formed 99.88% of the total charged expenditure. The Appropriation- "Repayment of Debt" includes an amount of ₹ 3,490,183 crores on account of discharge of treasury bills of different maturities and Ways and Means Advances.

Excess

There were three instance of excess over total provisions in Revenue Section and two instances in Capital Section.

Excess over Budgeted Provision (₹ Crores)							
Grant No.	Name of Grant/ Appropriation	Amount of Grant/ Appropriation		Actual expenditure		Excess	
		Revenue	Capital	Revenue	Capital	Revenue	Capital
20	Ministry of Defence						
	Charged	1.09	6.73	7.78	6.73	6.69	*0.00
21	Defence Pensions						
	Charged	10.00	-	14.55	-	4.55	-
	Voted	50999.30	-	60435.20	-	9435.90	-
77	Ministry of Power						
	Voted	-	2986.51	-	9179.92	-	6193.41

* The amount of excess was ₹ 12 thousands.

Reason for excess is as under:-

Grant/ Appropriation		Section	Excess (₹crores)	Reasons
No.	Description			
20	Defence	Revenue Charged	6.69	Due to requirement of additional funds towards salaries owing to court's order.
		Capital Charged	0.00	Due to settlement of full payment to contractors as per court directives.
21	Defence Pensions	Revenue Charged	4.55	Due to implementation of court judgements.
		Revenue Voted	9435.90	Due to induction of more number of retirees and booking of pending pension scrolls received from banks to clear amount under suspense.
77	Ministry of Power	Capital Voted	6193.41	Due to issue of bonus debentures by National Thermal Power Corporation of India Ltd. at the fag end of the year.

Savings

During 2014-15, savings of ₹ 5,51,532 crores occurred in respect of Civil Grants / Appropriations. There was also excess expenditure aggregating to ₹ 15,640 crores. Significant savings occurred under the following Grants / Appropriations.

Significant Savings				
Grant/ Appropriation		Section	Savings (₹ crores)	Reasons
No.	Description			
17	Department of Food and Public Distribution	Revenue Voted	5029	Due to non-adjustment of bills.
34	Department of Financial Services	Capital Voted	13725	Due to providing of less capital support to Public Sector Banks for maintaining a Tier-1 Capital to Risk Assets Ratio at desired level and requirement of less funds towards recapitalization of Public Sector Banks through National Investment Fund owing to insufficient disinvestment receipts.
35	Appropriation – Interest Payments	Revenue Charged	24784	Due to premium earned in switching and buyback operations, softening of interest rates and lower volume of borrowings, lower issuance of treasury bills and less utilization of ways and means advance, overdraft on account of availability of surplus cash in the Government account and lower investment by the State Government.
36	Transfers to State and Union Territory Governments	Revenue Voted	9439	Due to occurrence of less calamities, non receipt of utilization certificate and prescribed audited anticipated expenditure statements by State Governments and non-allocation of funds by NITI Aayog to eligible special category States.
38	Repayment of Debt	Capital Charged	356325	Due to lower volume of buyback, less utilization of ways and means advance and overdraft owing to surplus in cash balance of GOI and less issuance of treasury bills and Cash Management Bill.

47	Department of Health and Family Welfare	Revenue Voted	6505	Due to requirement of less funds towards procurement of supplies, non taking off of some schemes, receipt of less proposals from state Governments and reduction of provision at revised estimates stage by the Ministry of Finance.
59	Department of School Education and Literacy	Revenue Voted	14615	Due to receipt of less viable proposals, less collection of education cess and cut imposed at revised estimates stage by the Ministry of Finance.
84	Department of Rural Development	Revenue Voted	13117	Due to non-implementation of schemes, receipt of less proposals and reduction of provision at revised estimates stage by the Ministry of Finance.
106	Ministry of Water Resources,	Revenue Voted	9728	Due to non-finalization of appraisal/ approval process of the schemes and reduction of provision at revised estimates stage by the Ministry of Finance.

Detailed statement of Grants/Appropriations involving savings of ₹100 crores and above is placed at Appendix-10.

Glossary

Reporting Entity

The financial statements and accounts presented herewith pertain to the Government of India and Union Territories of Andaman & Nicobar Islands, Chandigarh, Dadra & Nagar Haveli, Daman & Diu and Lakshadweep. Accounts of other public entities such as State Governments, other Union Territories, Government owned business enterprises, Autonomous Bodies etc. are not included.

Accounts have been prepared in accordance with the Constitutional provisions under Article 151(1).

Form & Content of Accounts

Article 150 of the Constitution provides for maintenance of the Government accounts “in such form as the President may, on the advice of the Comptroller & Auditor General, prescribe”. The executive powers to prescribe the form and content of accounts are delegated to the Controller General of Accounts, Ministry of Finance under the Allocation of Business Rules. In exercise of these powers Government Accounting Rules, 1990 have been framed, which lay down the general principles of Government accounting.

The manner in which public financial resources are to be managed is also prescribed in the Constitution. In accordance with the provisions of Article 266, all Government revenues, including loans raised by the government and proceeds from lending operations are credited to the Consolidated Fund of India (CFI) and all other moneys received by the Government are credited to Public Account. All Government expenditures are met from the Consolidated Fund of India.

A Contingency Fund, with a corpus of ₹ 500 crores, is also maintained as an imprest with the Government for meeting unforeseen expenditures pending authorization from Parliament.

Appropriation of moneys out of the CFI is done in accordance with the Constitutional provisions contained in Articles 112 to 117.

Cash Basis of Accounting

Accounts of the Government are maintained on cash basis. Revenues and expenditures are recognized in the period in which they are collected or paid for. Amounts due to or due by the Government during the period are not recognized.

The Government accounts mainly record:

- (a) cash flows into and out of Government cash balance maintained by the Reserve Bank of India,
- (b) stock of Government's liabilities (Public Debt and transactions on Public Account) and financial assets (Loans & Advances), and
- (c) certain non-cash transactions (Inter-fund transfers between Consolidated Fund, Contingency Fund and Public Account, in-kind external assistance, write off of losses and conversion of past loans into grants etc.).

The financial statements and accounts are maintained under the historical cost convention. The External Debt has been shown at the exchange rate applicable at the time of contracting the debt. Similarly, Government financial investments (Equity and Loans) are shown at their historical value. No provision is made for impairments to the value of such assets.

The basis of accounting being cash, physical assets are not depreciated or amortized. The losses or write-offs of the physical assets at the end of their life are also not recognized or expensed.

The financial statements presented here do not include the liability of the Government towards superannuation benefits of those Government employees, who are covered under the defined benefit scheme of pension and are paid on 'Pay As You Go' basis.

Accounting Period

The accounts follow an annual budgetary cycle of April to March.

Currency

Accounts are maintained in Indian Rupees. Foreign currency transactions (both receipts and payments) are also recorded in Indian Rupees at applicable conversion rates.

Revenue & Capital Receipts/Expenditure

Revenue receipts include all tax and non-tax receipts, except those resulting from sale of assets.

Revenue expenditures are expenditures that are recurring in nature and are supposed to be met out of revenue receipts. Transfer payments to State Governments and other entities, including those meant for asset creation by the recipient, are also treated as revenue expenditures.

Capital receipts mainly include sale proceeds of government assets, including those realized from divestment of Government equity in PSUs.

Capital Expenditures are those that are incurred with the objective of increasing concrete assets of a material and permanent character. These

include expenditures incurred on acquisition of immovable assets, machinery and equipment and Government equity investments. Debt operations of the Government are also treated as capital expenditures.

Exchange Variations

Foreign loans are recorded at the historical exchange rate, i.e. the exchange rate prevalent at the time of contracting the debt. Repayments of such loans are also recorded at the exchange rates prevalent at the time of repayments. The loss/gain on external loans due to exchange variation is expensed to “8680-Misc. Government Account” after the loan is fully paid off.

External Assistance

External aid in the form of aid material, equipment or other supplies is also recognized at the value of such aid and recorded as receipts. Allocation of such material for use by Government departments or disbursal as grants-in-aid to other entities is recorded as revenue expenditure.

Accounting Standards

The statement on guarantees is compliant with the relevant ‘Indian Government Accounting Standards’ relating to disclosure requirements on Guarantees.

Fiscal Deficit

The fiscal deficit is the difference between the government’s total expenditure and its total receipts (excluding borrowing). The elements of the fiscal deficit are (a) the revenue deficit, which is the difference between the government’s current (or revenue) expenditure and total current receipts (that is, excluding borrowing) and (b) capital expenditure. Fiscal deficit can be financed by borrowing from the Reserve Bank of India (which is also called deficit financing or money creation) and market borrowing (from the money market that is mainly from banks).

Primary Deficit

The Fiscal deficit minus interest payment gives Primary Deficit. It can be interpreted as the excess non-interest expenditure of the Government over receipts.

Effective Revenue Deficit

Effective Revenue Deficit is the difference between revenue deficit and grants for creation of capital assets. It can be interpreted as the difference between the government's current expenditure (on revenue account) and revenue receipts less grants for creation of capital assets which is recorded as revenue expenditure.

Plan and Non-Plan Expenditure

Non-Plan expenditure is a generic term, which is used to cover all expenditure of the Government which are of obligatory in nature e.g. interest payments, pensionary charges and statutory transfers to State and Union Territory Governments. A part of the expenditure relates to essential functions of the state e.g. Defence, Internal Security, external affairs and revenue collection. All other expenditure is Plan expenditure. It may either Revenue expenditure or Capital expenditure.

Ways and Means Advances (WMA)

The Reserve Bank of India provides Ways and Means Advances (WMA) to the State Governments to help them to tide over temporary mismatches in the cash flow of their receipts and payments. Such advances, are under the RBI Act, '..repayable in each case not later than three months from the date of making that advance'. There are two types of WMA – normal and special.

RE/BE/Actuals

The BE (Budget Estimates) is the expenditure and receipt provision of the Government for the financial year commencing from 1st April of that year which is usually presented in the Parliament shortly before the commencement of the financial year. In the Budget Document of an year the RE i.e. Revised Estimates for the previous year are also depicted which are more or less the actual estimated expenditure of the government. However the actual expenditure or Actuals is compiled after taking into account the exact expenditure made by the Government for the year and is depicted in the Finance Accounts and Appropriation Accounts.

Borrowings

The Government resorts to borrowings from Internal and External sources known as Public Debt to finance the deficit of the Government. In addition to this the Public Account is also a source of finance

to Government's Deficit. The Internal borrowing mainly comprises Market Loans.

Structure of Accounts

Government accounts are kept in the following three parts: -

I. Consolidated Fund of India

All revenues received by Government by way of taxation like income tax, central excise, custom, land revenue (tax revenues) and other receipts flowing to Government in connection with the conduct of Government business like receipts from Railways, Posts, Transport etc. (non-tax revenues) are credited into the Consolidated Fund. Similarly, all loans raised by Government by issue of Public notification, treasury bills (internal debt) and loans obtained from foreign governments and international monetary institutions (External Debt) and all moneys received by Government in repayment of loans and interest thereon are also credited into this Fund. All expenditure incurred by the Government for the conduct of its business including repayment of internal and External Debt and release of loans to States/Union Territory Governments for various purposes is debited against this Fund.

CFI transactions are classified using functional classification divided into functions and programs [largely conforming to plan heads of development but for Constitutional and other requirements] with a 6-tier hierarchical structure as follows:

- Major Head – representing a major function of the Government.
- Sub-Major Head – representing a sub-function of the Government.
- Minor Head – representing a program of the Government.
- Sub Head – representing a scheme.
- Detailed Head – representing a sub-scheme and
- Object Head – for the object of expenditure [e.g. salaries, office expenses].

Expenditure transactions are also classified into 'Plan' or 'Non-Plan' expenditures and 'Voted' or 'Charged' expenditures.

II. Contingency Fund Of India

This is in the nature of an imprest and is kept at the disposal of the President of India to enable the Government to meet unforeseen

expenditure pending its authorization by the Parliament. The money is to be used to provide immediate relief to victims of natural calamities and also to implement any new policy decision taken by the Government pending its approval by the Parliament. In all such cases, after Parliament convenes in the next session, a Bill is presented indicating the total expenditure to be incurred on the scheme/ project during the current financial year. After the bill is voted by Parliament, the money already spent out of the Contingency Fund is recouped by debiting the expenditure to the concerned functional Major Head etc. in the Consolidated Fund of India.

III. Public Account of India

All Public Moneys received by Government other than those, which are to be credited to the Consolidated Fund of India, are accounted for under the Public Account. The receipts into the Public Account and disbursements out of it are not subject to vote by Parliament. Receipts under this account mainly flow from the sale of Savings Certificates, contributions into General Provident Fund and Public Provident Fund, Security Deposits and Earnest Money Deposits received by the Government. In respect of such receipts, the Government acts as a Banker or Trustee and refunds the money after completion of the contract/event. The Public Account also includes various suspense and remittance heads.

Transaction on Public Account are recorded as receipts and disbursements and classified into the following broad categories:

- Small Savings
- Reserve Funds
- Deposits & Advances
- Suspense & Misc.
- Remittances
- Cash Balance

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Ten Year Summary

(₹ Crores)

	2005-06	2006-07	2007 -08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15
Revenue Receipts	3,47,462	4,34,387	5,41,925	5,40,259	5,72,811	7,88,471	7,51,158	8,79,231	10,14,719	11,01,381
Gross Tax Revenue	3,64,649	4,71,512	5,91,347	6,03,498	6,21,368	7,89,172	8,84,900	10,33,424	11,34,084	12,41,424
Corporation Tax	1,01,277	1,44,306	1,92,911	2,13,395	2,44,725	2,98,688	3,22,816	3,56,326	3,94,678	4,28,925
Income Tax	55,976	75,093	1,02,644	1,06,046	1,22,370	1,39,102	1,64,525	1,96,843	2,37,817	2,58,325
Customs	65,067	86,327	1,04,119	99,879	83,324	1,35,813	1,49,328	1,65,346	1,72,085	1,88,016
Union Excise Duties	1,11,226	1,17,612	1,23,425	1,08,402	1,02,991	1,37,701	1,44,901	1,75,845	1,69,455	1,89,038
Service Tax	23,055	37,597	51,301	60,941	58,422	71,016	97,509	1,32,601	1,54,778	1,67,969
Net Tax Revenue to Center	2,70,264	3,51,182	4,39,547	4,43,319	4,56,536	5,69,869	6,29,486	7,41,877	8,15,854	9,03,615
Non Tax Revenues	77,198	83,205	1,02,378	96,940	1,16,275	2,18,602	1,21,672	1,37,354	1,98,865	1,97,766
Interest Receipts	22,032	21,371	21,061	20,717	21,783	19,718	20,252	20,760	21,868	23,712
Dividends & Profits	25,451	29,309	34,500	38,607	50,250	47,991	50,608	53,761	90,435	89,833
Non Debt Capital receipts	12,226	6,426	43,895	6,705	33,194	35,266	36,938	40,950	41,865	51,475
Disinvestment Proceeds	1,570	-	4,387	22	2,233	1,676	401	2,761	4,231	1,415
Expenditure	5,06,123	5,83,386	7,12,732	8,83,956	10,24,488	11,97,328	13,04,365	14,10,371	15,59,447	16,63,673
Plan Expenditure	1,40,638	1,69,860	2,05,082	2,75,235	3,03,393	3,79,065	4,12,375	4,13,627	4,53,327	4,62,643
Non Plan Expenditure	3,65,485	4,13,526	5,07,650	6,08,721	7,21,095	8,18,263	8,91,990	9,96,744	11,06,120	12,01,030
Revenue Expenditure	4,39,761	5,14,608	5,94,494	7,93,798	9,11,810	10,40,723	11,45,785	12,43,513	13,71,772	14,66,992
Capital Expenditure	66,362	68,778	1,18,238	90,158	1,12,678	1,56,605	1,58,580	1,66,858	1,87,675	1,96,681
Lending Minus Repayment	692	(8,672)	1,385	1,077	3,382	11,388	1,586	5,441	6,451	15,375
Fiscal deficit	1,46,435	1,42,573	1,26,912	3,36,992	4,18,483	3,73,591	5,16,269	4,90,190	5,02,863	5,10,817
Revenue Deficit	92,299	80,221	52,569	2,53,539	3,38,999	2,52,252	3,94,627	3,64,282	3,57,053	3,65,611
Effective Revenue Deficit						1,64,765	2,61,036	2,48,572	2,27,214	2,34,851
Primary Deficit	13,805	(-7699)	(44,118)	1,44,788	2,05,390	1,39,569	2,43,119	1,77,020	1,29,296	1,08,373
Public Debt (Balances)	15,83,957	17,46,207	20,09,755	22,83,900	25,77,645	29,45,992	35,53,519	40,96,570	46,15,250	51,04,675
Internal Debt	13,89,758	15,44,975	17,99,651	20,19,841	23,28,339	26,67,115	32,30,622	37,64,566	42,40,767	47,38,291

	2005-06	2006-07	2007 -08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15
External Debt (Current Value)	1,94,199	2,01,232	2,10,104	2,64,059	2,49,306	2,78,877	3,22,897	3,32,004	3,74,483	3,66,384
Other GOI liabilities	3,84,842	4,38,842	4,66,602	5,56,235	5,83,279	5,86,457	5,97,766	6,10,016	6,44,061	6,71,010
Percentage to GDP										
Revenue Receipts	9.7	10.5	11.50	9.96	9.29	10.27	8.43	8.69	8.94	8.70
Gross Tax Revenues	10.2	11.4	12.55	11.12	10.08	10.28	9.93	10.22	9.99	9.81
Non Tax Revenues	2.2	2.0	2.17	1.79	1.89	2.85	1.37	1.36	1.75	1.56
Expenditure	14.2	14.1	15.12	16.29	16.62	15.60	14.64	13.95	13.73	13.15
Revenue Expenditure	12.3	12.5	12.61	14.63	14.79	13.56	12.86	12.30	12.08	11.59
Capital Expenditure	1.9	1.7	2.51	1.66	1.83	2.04	1.78	1.65	1.65	1.55
Fiscal deficit	4.1	3.5	2.69	6.21	6.79	4.87	5.79	4.85	4.43	4.04
Revenue Deficit	2.6	1.9	1.12	4.67	5.50	3.29	4.43	3.60	3.14	2.89
Effective Revenue Deficit						2.15	2.93	2.46	2.00	1.86
Public Debt	44.4	42.3	42.64	42.09	41.82	38.39	39.87	40.51	40.64	40.34
Internal Debt	39.0	37.4	38.18	37.22	37.77	34.75	36.25	37.22	37.35	37.45
External Debt	5.4	4.9	4.46	4.87	4.04	3.63	3.62	3.28	3.30	2.90

Non-Tax Revenue 2014-15

(₹ Crores)

	Description	2014-15			2013-14		
		RE	Actual	%	RE	Actual	%
A	Interest Receipts						
	Gross	43209.06	47985.19	111	42629.42	43991.35	103
	Less- Receipts incidental to Market Borrowings	19424.31	22654.12	117	20434.34	20945.98	103
	Waiver of Interest	1619.01	1619.01	100	1177.24	1177.24	100
	Net	22165.74	23712.06	107	21017.84	21868.13	104
B	Dividends and Profits	88781.09	89833.04	101	88187.93	90434.52	103
C	Non- Tax Revenue of UTs	1243.35	1362.26	110	1097.01	1474.13	134
D	Other Non-Tax Revenue						
	1. Fiscal Services -	744.00	1393.59	187	193.21	883.77	457
	Other General Services	15661.22	13479.52	86	13030.28	11745.63	90
	Less- Write off of loans/Waiver of interest against State Govt.	0.00	0.00	0	63.69	63.68	100
	Less-Waiver of Guarantee Fee	7.71	7.71	100	12.11	11.47	95
	Less-Contribution & recoveries towards pension & other retirement benefits	1000.00	0.00	0	1000.00	0.00	0
	2. Net	14653.51	13471.81	92	11954.48	11670.48	98
	3. Social Services	3702.60	1674.87	45	1355.48	1263.89	93
	Economic Services-						
	Gross	100608.38	81395.59	81	81577.70	83192.61	102
	Less-Write down of equity	0.00	0.00	0	12.95	12.95	100
	-Receipts from other General Eco. Services	4.50	2.31	51	4.50	4.58	102
	4. Net	100603.88	81393.28	81	81560.25	83175.08	102
	Total Other Non-Tax Revenue(1+2+3+4)	119703.99	97933.55	82	95063.42	96993.22	102
	Less						
	Commercial Departments	16873.59	16675.27	99	15275.33	15522.94	102
	Net Other Non-Tax Revenue	102830.40	81258.28	79	79788.09	81470.28	102
	Grants-in-Aid and Contributions	2811.09	1599.87	57	3134.84	3618.07	115
	TOTAL	217831.67	197765.51	91	193225.71	198865.13	103

Commercial Receipts 2014-15

(₹ Crores)

S.N.	Description	2014-15			2013-14		
		RE	Actual	%	RE	Actual	%
	General Services						
1	Canteen Stores Depot	14575.00	13501.72	92.64	12508.00	11694.58	93.50
	Economic Services						
2	Delhi Milk Scheme	410.43	393.50	95.88	371.40	323.04	86.98
3	Opium & Alkaloid Factories	287.82	255.94	88.92	316.47	347.56	109.82
4	Fuel Frabrication Facilities	2418.43	1816.83	75.61	2166.38	1587.99	73.30
5	Fuel Inventory	1964.39	2123.74	108.11	2162.93	2064.25	95.44
6	Heavy water Pool Management	1120.00	1120.00	100.00	910.00	910.00	100.00
7	Badarpur Thermal Power Station	224.60	228.88	101.91	240.63	245.88	102.18
8	Light Houses & Lightships	240.00	220.40	91.83	230.00	223.80	97.30
9	Postal Receipts	11327.92	11635.98	102.72	9787.52	10730.42	109.63
10	Indian Railways	163450.13	161017.25	98.51	144167.82	143213.88	99.34
	TOTAL	196018.72	192314.24	98.12	172861.15	171341.40	99.12

Highlights of Expenditure on Major Schemes in 2014-15

Appendix-4

(₹ Crores)

S. No.	Ministry	Scheme	2014-15 Budget Estimates	2014-15 Revised Estimates	2014-15 Actuals	2013-14 Actuals
1	Agriculture	Rashtriya Krishi Vikas Yojana	9,954	8,237	8,443	7,052
		National Food Security Mission	2,030	1,830	1,873	2,027
2	Health and Family Welfare	National Health Mission	21,943	17,661	18,064	18,311
3	HRD	Sarva Shiksha Abhiyan	28,258	24,380	24,097	24,802
		National Programme for Mid-Day Meals in Schools	13,215	11,051	10,523	10,918
		Rashtriya Madhyamik Shiksha Abhiyan	5,000	3,480	3,398	3,046
4	Panchayati Raj	Backward Regions Grant Fund	5,650	2,837	2,837	2,800
5	Power	Rajiv Gandhi Grameen Vidyutikaran Yojana	5,144	2,886	2,874	2,939
6	Road Transport and Highways	Investment of National Highways Authority of India including Remittances of Toll	15,014	15,014	15,014	11,627

S. No.	Ministry	Scheme	2014-15 Budget Estimates	2014-15 Revised Estimates	2014-15 Actuals	2013-14 Actuals
7	Rural Development	Mahatma Gandhi National Rural Employment Guarantee Scheme	33,000	33,000	32,993	32,977
		Aajeevika	4,000	2,693	2,022	2,103
		Rural Housing	15,184	12,984	12,982	11,105
		Pradhan Mantri Gram Sadak Yojana	21,700	9,807	9,805	14,188
		Drinking Water Supply & Sanitation (National Rural Drinking Water Programme)	11,000	9,700	9,691	9,219
		Drinking Water Supply & Sanitation (Swachh Bharat Abhiyan)	4,260	3,990	3,103	2,800
8	Urban Development	Swachh Bharat Abhiyan	-	1,690	859	-
9	Women and Child Development	Integrated Child Development Services	18,195	16,597	16,581	16,254

NON PLAN EXPENDITURE 2014-15

(₹ Crores)

A	Description	2014-15			2013-14		
		RE	Actual	%	RE	Actual	%
1	Interest Payments						
	Gross	430778.53	425098.26	98.68	400500.66	395199.59	98.68
	Less accrued interest	19424.31	22654.12	116.63	20434.34	20945.98	102.50
	Net	411354.22	402444.14	97.83	380066.32	374253.61	98.47
2	Defence	140404.76	136807.20	97.44	124799.89	124374.31	99.66
3	Major Subsidies (Food, Sugar, Fertilisers and Petroleum	253913.12	249030.38	98.08	245451.50	244843.27	99.75
4	Interest and Other Subsidies	12778.72	9268.91	72.53	10064.75	9901.68	98.38
5	Postal Deficit	6377.89	6120.62	95.97	5880.09	5339.28	90.80
6	Police	48112.04	47767.62	99.28	43147.64	42094.88	97.56
7	Pensions	81704.55	93610.72	114.57	74076.48	74896.18	101.11
8	General Elections	606.58	580.64	95.72	772.08	711.47	92.15
9	Other General Services (Organs of State, tax collection, external affairs, etc.)	25198.78	25566.23	101.46	22285.04	23050.04	103.43
10	Social Services (education, health, broadcasting, etc.)	25601.36	25938.90	101.32	25437.92	25687.33	100.98
11	Assistance to States Calamity Relief Work-Gross	5120.00	3460.88	67.60	4650.00	4649.94	100.00
	Less amount met from NCCF/NDRF	5120.00	3460.88	67.60	4650.00	4649.94	100.00
	Net	0.00	0.00		0.00	0.00	
12	Dividend Relief and other concessions to Railways	4659.03	4681.36	100.48	4170.00	4046.06	97.03

	Description	2014-15			2013-14		
13	Economic Services	22446.82	21798.52	97.06	21290.07	20700.40	97.23
14	Grants to State and UT Govts.	80257.89	77124.90	96.10	61616.71	60551.08	98.27
15	Expenditure of Union Territories without Legislature	4625.27	4834.60	104.53	4442.37	4576.46	103.02
16	Grants to Foreign Governments	3856.06	3820.23	99.07	4187.75	4013.42	95.84
	Total Revenue Expenditure	1121897.09	1109394.97	98.88	1027688.61	1019039.47	99.16
	B Capital Expenditure						
1	Defence	81965.24	81886.98	99.90	78872.23	79125.06	100.32
2	Other Non-Plan Capital Outlay	7771.39	8179.80	105.26	7804.07	7430.29	95.21
3	Loans to Public Enterprises	853.27	1328.71	155.72	559.48	993.07	177.50
4	Loans to State and UT Govts.	79.72	72.94	91.50	83.45	80.35	96.29
5	Loans to Foreign Governments	0.00	0.00	0.00	158.00	156.00	98.73
6	Other Non-Plan Loans	646.19	72.61	11.24	-172.18	-706.20	410.15
7	Expenditure of Union Territories without Legislature	11.47	93.54	815.52	-91.34	1.38	-1.51
	Total Capital Expenditure	91327.28	91634.58	100.34	87213.71	87079.95	99.85
	TOTAL	1213224.37	1201029.55	98.99	1114902.32	1106119.42	99.21

EXPENDITURE ON PAY AND ALLOWANCES FOR THE YEAR 2014-15

(₹ Crores)

Grant No.	Name of the Ministries/ Departments	Amount
	MINISTRY OF AGRICULTURE	
1	Department of Agriculture and Co-operation	231.40
2	Department of Agricultural Research and Education	3.65
3	Department of Animal Husbandry, Dairying and Fisheries	133.89
	DEPARTMENT OF ATOMIC ENERGY	
4	Atomic Energy	2515.50
5	Nuclear power Scheme	2.02
	MINISTRY OF CHEMICALS AND FERTILISERS	
6	Department of Chemicals and Petro Chemicals	12.91
7	Department of Fertilizers	16.29
8	Department of Pharmaceuticals	9.30
	MINISTRY OF CIVIL AVIATION	
9	Ministry of Civil Aviation	74.18
	MINISTRY OF COAL	
10	Ministry of Coal	19.17
	MINISTRY OF COMMERCE AND INDUSTRY	
11	Department of Commerce	362.34
12	Department of Industrial Policy and Promotion	144.06
	MINISTRY OF COMMUNICATIONS AND INFORMATION TECHNOLOGY	
13	Department of Posts	11626.31
14	Department of Telecommunications	249.03
15	Department of Information Technology	493.12

Grant No.	Name of the Ministries/ Departments	Amount
	MINISTRY OF CONSUMER AFFAIRS, FOOD AND PUBLIC DISTRIBUTION	
16	Department of Consumer Affairs	52.78
17	Department of Food and Public Distribution	54.80
	MINISTRY OF CORPORATE AFFAIRS	
18	Ministry of Corporate Affairs	84.36
	MINISTRY OF CULTURE	
19	Ministry of Culture	287.39
	MINISTRY OF DEFENCE	
20-21	Ministry of Defence(Civil)	1816.31
22-26	Ministry of Defence(Defence)	92006.81
	MINISTRY OF DEVELOPMENT OF NORTH EASTERN REGION	
28	Ministry of Development of North Eastern Region	17.84
29	MINISTRY OF DRINKING WATER AND SANITATION	
	Ministry of Drinking Water & Sanitation	6.54
	MINISTRY OF EARTH SCIENCES	
30	Ministry of Earth Sciences	312.49
	MINISTRY OF ENVIRONMENT AND FORESTS	
31	Ministry of Environment and Forests	176.53
	MINISTRY OF EXTERNAL AFFAIRS	
32	Ministry of External Affairs	1345.19
	MINISTRY OF FINANCE	
33	Department of Economic Affairs	81.41
34	Department of Financial Services	67.41
39	Department of Expenditure	61.31
41	Indian Aduit and Accounts	2714.24
42	Department of Revenue	203.03

Grant No.	Name of the Ministries/ Departments	Amount
43	Direct Taxes-CBDT	2455.50
44	Indirect Taxes-CBEC	3181.18
45	Department of Disinvestment	4.92
	MINISTRY OF FOOD PROCESSING INDUSTRIES	
46	Ministry of Food Processing Industries	10.98
	MINISTRY OF HEALTH AND FAMILY WELFARE	
47	Department of Health & Family Welfare	1622.84
48	Department of Ayurveda, Yoga, Naturopathy, Unani, Siddha and Homeopathy (AYUSH)	13.28
50	Department of Aids Control	4.19
	MINISTRY OF HEAVY INDUSTRIES AND PUBLIC ENTERPRISES	
51	Department of Heavy Industry	13.34
52	Department of Public Enterprises	6.01
	MINISTRY OF HOME AFFAIRS	
53	Department of Home Affairs	415.81
54	Cabinet	72.47
55	Police	37598.22
56	Other Expdr of MHA	371.34
	MINISTRY OF HOUSING AND URBAN POVERTY ALLEVIATION	
58	Ministry of Housing & Urban Poverty Alleviation	8.90
	MINISTRY OF HUMAN RESOURCE DEVELOPMENT	
59	Department of School Education & Literacy	14.88
60	Department of Higher Education	72.13
	MINISTRY OF INFORMATION AND BROADCASTING	
61	Ministry of Information and Broadcasting	225.70
	MINISTRY OF LABOUR AND EMPLOYMENT	
62	Ministry of Labour and Employment	377.30

Grant No.	Name of the Ministries/ Departments	Amount
	MINISTRY OF LAW AND JUSTICE	
63	Election Commission	24.14
64	Law and Justice	104.51
65	Supreme Court of India	121.92
	MINISTRY OF MICRO, SMALL AND MEDIUM ENTERPRISES COMMERCE AND INDUSTRY	
66	Ministry of Micro, Small and Medium Enterprises	121.17
	MINISTRY OF MINES	
67	Ministry of Mines	545.53
	MINISTRY OF MINORITY AFFAIRS	
68	Ministry of Minority Affairs	11.95
	MINISTRY OF NEW AND RENEWABLE ENERGY	
69	Ministry of New and Renewable Energy	20.40
	MINISTRY OF OVERSEAS INDIAN AFFAIRS	
70	Ministry of Overseas Indian Affairs	8.49
	MINISTRY OF PANCHAYATI RAJ	
71	Ministry of Panchayati Raj	6.23
	MINISTRY OF PARLIAMENTARY AFFAIRS	
72	Ministry of Parliamentary Affairs	8.90
	MINISTRY OF PERSONNEL, PUBLIC GRIEVANCES AND PENSION	
73	Ministry of Personnel, Public Grievances and Pensions	525.40
74	Central Vigilance Commission	15.57
	MINISTRY OF PETROLEUM AND NATURAL GAS	
75	Ministry of Petroleum and Natural Gas	18.13
	MINISTRY OF PLANNING	
76	Ministry of Planning	89.70
	MINISTRY OF POWER	
77	Ministry of Power	85.65

Grant No.	Name of the Ministries/ Departments	Amount
	THE PRESIDENT, PARLIAMENT, UNION PUBLIC SERVICE COMMISSION AND THE SECRETARIAT OF THE VICE PRESIDENT	
78	President Secretariat	22.63
79	Lok sabha	265.89
80	Rajya Sabha	140.52
81	UPSC	81.89
82	Vice President Sectt	2.25
	MINISTRY OF ROAD TRANSPORT AND HIGHWAYS	
83	Ministry of Road Transport & Highways	408.48
	MINISTRY OF RURAL DEVELOPMENT	
84	Department of Rural Development	28.57
85	Department of Land Resources	7.09
	MINISTRY OF SCIENCE AND TECHNOLOGY	
86	Department of Science and Technology	321.95
87	Department of Scientific and Industrial Research	8.21
88	Department of Biotechnology	14.75
	MINISTRY OF SHIPPING	
89	Ministry of Shipping	102.62
	MINISTRY OF SOCIAL JUSTICE AND EMPOWERMENT	
90	Ministry of Social Justice and Empowerment	31.96
91	Disability Affairs	5.96
	DEPARTMENT OF SPACE	
92	Department of Space	1409.66
	MINISTRY OF STATISTICS AND PROGRAMME IMPLEMENTATION	
93	Ministry of Statistics and Programme Implementation	285.81
	MINISTRY OF STEEL	
94	Ministry of Steel	14.87

Grant No.	Name of the Ministries/ Departments	Amount
	MINISTRY OF TEXTILES	
95	Ministry of Textiles	167.27
	MINISTRY OF TOURISM	
96	Ministry of Tourism	34.42
	MINISTRY OF TRIBAL AFFAIRS	
97	Ministry of Tribal Affairs	13.79
	UNION TERRITORIES (WITHOUT LEGISLATURE)	
98	Andman & Nicobar	1192.32
99	Chandigarh	1365.27
100	Dadar & Nagar Haveli	138.74
101	Daman & Diu	122.33
102	Lakshadweep	109.63
	MINISTRY OF URBAN DEVELOPMENT	
103	Department of Urban Development	268.03
104	Public Works	972.25
105	Stationery and printing	174.60
	MINISTRY OF WATER RESOURCES	
106	Ministry of Water Resources	474.54
	MINISTRY OF WOMEN AND CHILD DEVELOPMENT	
107	Ministry of Women & Child Development	29.63
	MINISTRY OF YOUTH AFFAIRS AND SPORTS	
108	Ministry of Youth Affairs & Sports	18.21
	TOTAL	171592.43

STATEMENT OF SUBSIDIES(2014-15)

CATEGORY	Gr. No.	Maj Head	BE	RE	ACTUALS
MAJOR SUBSIDIES-----					
FOOD	17	2408	115000.00	122675.81	117671.16
INDIGENOUS(UREA) FERTILIZER	7	2852	36000.00	38200.01	38200.01
IMPORTED (UREA) FERTILIZER	7	2401	12300.00	12100.00	12223.09
SALE OF DECONTROLLED FERTILIZER WITH CONCESSION TO FARMERS	7	2401	24670.30	20667.30	20667.30
PETROLEUM SUBSIDY	75	2802	63426.95	60270.00	60268.82
TOTAL MAJOR SUBSIDIES			251397.25	253913.12	249030.38
INTEREST SUBSIDIES-----					
INTEREST SUBSIDY TO HINDUSTAN STEELWORKS CONSTRUCTION FOR LOANS RAISED FROM BANKS FOR IMPLEMENTATION OF VRS--	94	2852	44.11	44.11	44.05
KHADI & VILLAGE INDUSTRIES COMMISSION--					
1. FOR KHADI INDUSTRIES	66	2851	21.25	21.25	21.25
2. FOR OTHER VILLAGE INDUSTRIES	66	2851	5.36	5.36	5.36
INTEREST SUBSIDY TO LIC FOR PENSION PLAN FOR Sr. CITIZENS	34	2235	111.49	111.24	111.24
INTEREST SUBVENTION FOR PROVIDING SHORT TERM CREDIT TO FARMERS	34	2416	6000.00	9476.71	6000.00
INTEREST SUBSIDY TO BANKS UNDER EXPORT PROMOTION	11	3453	1625.00	1435.00	1427.00
INTEREST EQUALISATION SUPPORT TO EXIM BANK OF INDIA	33	3475	450.00	0.00	0.00
PAYMENT OF INTEREST SUBSIDY FOR HOUSING LOANS TO NODAL AGENCIES i.e. RBI & NATIONAL HOUSING BANK	34	2885	50.00	50.00	50.00

CATEGORY	Gr. No.	Maj Head	BE	RE	ACTUALS
INTEREST SUBSIDY TO HINDUSTAN SHIPYARD LTD.	20	2852	5.67	3.50	0.00
TOTAL INTEREST SUBSIDIES			8312.88	11147.17	7658.90
OTHER SUBSIDIES-----					
IMPLEMENTATION OF MIS/PSS	1	2401	80.00	70.00	77.35
SUBSIDY FOR OPERATIONS OF HAJ CHARTERS	9	3053	550.00	583.84	577.08
SUBSIDY ON MAINTENANCE OF BUFFER STOCK OF SUGAR	17	2408	5.00	5.00	4.94
SUBSIDY TO NON-CENTRAL PSU SHIPYARDS AND PRIVATE SECTOR SHIPYARDS	89	2852	0.01	0.00	0.00
SUBSIDY FOR HELICOPTER SERVICES IN NORTH EASTERN REGION	56	3053	76.45	53.41	53.41
SUBSIDY TO ASSAM GAS PROJECT	6	2852	0.01	0.01	0.00
WRITE OFF OF LOAN AND PENAL INTEREST ON GOI LOAN OUTSTANDING AGAINST HFCL, MFL, FACT, FCI & PDIL	7	3475	0.01	0.01	0.00
SUBSIDY TO JUTE CORPORATION OF INDIA TOWARDS MARKET OPERATION	95	2852	0.01	0.01	0.00
PROCUREMENT OF COTTON BY COTTON CORPORATION OF INDIA UNDER PRICE SUPPORT	95	2852	120.00	0.00	0.00
SCHEME FOR EXTENDING FINANCIAL ASSISTANCE TO SUGAR UNDERTAKINGS-2014	17	2408	100.00	703.77	703.77
INCENTIVE ON MARKETING AND PROMOTION SERVICES FOR RAW SUGAR PRODUCTION	17	2408	0.00	200.00	183.87
ASSISTANCE TO NATIONAL SHIP DESIGN AND RESEARCH CENTRE	89	2852	6.00	6.00	4.30
SUBSIDY ON IMPORT OF PULSES	16	2408	10.00	9.50	5.29
TOTAL-OTHER SUBSIDIES			947.49	1631.55	1610.01

Expenditure of Ministries/ Departments 2014-15
(Figures shown are net of Receipts and Recoveries)

Appendix-8

(₹ Crores)

Grt No.	Ministry/ Department	Plan		Non-Plan		Total	
		RE	Actual	RE	Actual	RE	Actual
1	Agriculture and Co-operation	5325.69	4751.64	322.00	319.89	5647.69	5071.53
	Revenue	5297.34	4726.96	321.34	319.29	5618.68	5046.25
	Capital	28.35	24.68	0.66	0.60	29.01	25.28
2	Agricultural Research and Education	2500.00	2456.82	2384.00	2383.19	4884.00	4840.01
	Revenue	2500.00	2456.82	2384.00	2383.19	4884.00	4840.01
	Capital	0.00	0.00	0.00	0.00	0.00	0.00
3	Animal Husbandry,Dairying and Fisheries	908.91	829.94	86.57	86.61	995.48	916.55
	Revenue	892.11	820.29	85.90	86.15	978.01	906.44
	Capital	16.80	9.65	0.67	0.46	17.47	10.11
4	Atomic Energy	3500.00	3460.74	4200.00	4676.21	7700.00	8136.95
	Revenue	1173.00	1166.27	3217.00	3689.59	4390.00	4855.86
	Capital	2327.00	2294.47	983.00	986.62	3310.00	3281.09
5	Nuclear Power Schemes	562.60	562.50	650.00	309.51	1212.60	872.01
	Revenue	171.10	171.00	650.00	309.51	821.10	480.51
	Capital	391.50	391.50	0.00	0.00	391.50	391.50
6	Chemicals and Petro Chemicals	173.00	151.38	52.73	44.23	225.73	195.61
	Revenue	137.49	119.58	52.72	44.23	190.21	163.81
	Capital	35.51	31.80	0.01	0.00	35.52	31.80

Grt No.	Ministry/ Department	Plan		Non-Plan		Total	
		RE	Actual	RE	Actual	RE	Actual
7	Fertilizers	2.32	2.04	70992.73	71009.30	70995.05	71011.34
	Revenue	2.05	2.04	70992.69	71009.30	70994.74	71011.34
	Capital	0.27	0.00	0.04	0.00	0.31	0.00
8	Pharmaceuticals	87.49	75.64	49.55	48.23	137.04	123.87
	Revenue	61.00	49.15	39.88	38.56	100.88	87.71
	Capital	26.49	26.49	9.67	9.67	36.16	36.16
9	Civil Aviation	6000.00	5926.27	711.74	699.96	6711.74	6626.23
	Revenue	176.90	111.33	711.74	699.96	888.64	811.29
	Capital	5823.10	5814.94	0.00	0.00	5823.10	5814.94
10	Coal	500.00	473.87	47.72	225.92	547.72	699.79
	Revenue	500.00	473.87	47.72	49.79	547.72	523.66
	Capital	0.00	0.00	0.00	176.13	0.00	176.13
11	Commerce	1535.16	1461.65	3587.40	3434.78	5122.56	4896.43
	Revenue	1142.48	1087.44	3587.40	3434.78	4729.88	4522.22
	Capital	392.68	374.21	0.00	0.00	392.68	374.21
12	Industrial Policy and Promotion	1700.00	1641.00	238.20	225.70	1938.20	1866.70
	Revenue	1695.84	1640.75	238.20	225.70	1934.04	1866.45
	Capital	4.16	0.25	0.00	0.00	4.16	0.25
13	Posts	300.00	306.71	6379.89	6124.84	6679.89	6431.55
	Revenue	139.85	137.98	6377.89	6120.61	6517.74	6258.59
	Capital	160.15	168.73	2.00	4.23	162.15	172.96

Grt No.	Ministry/ Department	Plan		Non-Plan		Total	
		RE	Actual	RE	Actual	RE	Actual
14	Telocommunications	2970.58	2943.87	7412.07	7994.86	10382.65	10938.73
	Revenue	2329.43	2304.88	7212.07	7694.86	9541.50	9999.74
	Capital	641.15	638.99	200.00	300.00	841.15	938.99
15	Information Technology	2151.00	2735.63	116.30	112.56	2267.30	2848.19
	Revenue	2077.10	2605.14	116.30	112.56	2193.40	2717.70
	Capital	73.90	130.49	0.00	0.00	73.90	130.49
16	Consumer Affairs	140.00	131.93	75.88	69.48	215.88	201.41
	Revenue	121.90	116.00	75.88	69.48	197.78	185.48
	Capital	18.10	15.93	0.00	0.00	18.10	15.93
17	Food and Public Distribution	150.00	140.57	123000.00	117981.14	123150.00	118121.71
	Revenue	60.91	51.65	123000.00	117981.14	123060.91	118032.79
	Capital	89.09	88.92	0.00	0.00	89.09	88.92
18	Corporate Affairs	23.00	17.93	228.92	208.27	251.92	226.20
	Revenue	21.76	16.69	209.92	191.10	231.68	207.79
	Capital	1.24	1.24	19.00	17.17	20.24	18.41
19	Culture	1500.00	1417.30	659.00	646.58	2159.00	2063.88
	Revenue	1473.75	1393.24	659.00	646.58	2132.75	2039.82
	Capital	26.25	24.06	0.00	0.00	26.25	24.06
20	Defence	0.00	0.00	4892.23	5860.87	4892.23	5860.87
	Revenue	0.00	0.00	3696.76	4672.99	3696.76	4672.99
	Capital	0.00	0.00	1195.47	1187.88	1195.47	1187.88

Grt No.	Ministry/ Department	Plan		Non-Plan		Total	
		RE	Actual	RE	Actual	RE	Actual
21	Defence Pensions	0.00	0.00	50000.00	60449.75	50000.00	60449.75
	Revenue	0.00	0.00	50000.00	60449.75	50000.00	60449.75
	Capital	0.00	0.00	0.00	0.00	0.00	0.00
22	Defence Services-Army	0.00	0.00	98310.79	96780.95	98310.79	96780.95
	Revenue	0.00	0.00	98310.79	96780.95	98310.79	96780.95
	Capital	0.00	0.00	0.00	0.00	0.00	0.00
23	Defence Services-Navy	0.00	0.00	13935.79	13678.87	13935.79	13678.87
	Revenue	0.00	0.00	13935.79	13678.87	13935.79	13678.87
	Capital	0.00	0.00	0.00	0.00	0.00	0.00
24	Defence Services-Air Force	0.00	0.00	20185.86	19741.06	20185.86	19741.06
	Revenue	0.00	0.00	20185.86	19741.06	20185.86	19741.06
	Capital	0.00	0.00	0.00	0.00	0.00	0.00
25	Defence -Ordance Factories	0.00	0.00	1672.65	830.86	1672.65	830.86
	Revenue	0.00	0.00	1672.65	830.86	1672.65	830.86
	Capital	0.00	0.00	0.00	0.00	0.00	0.00
26	Defence Services-Research & Development	0.00	0.00	6299.67	5775.46	6299.67	5775.46
	Revenue	0.00	0.00	6299.67	5775.46	6299.67	5775.46
	Capital	0.00	0.00	0.00	0.00	0.00	0.00
27	Capital Outlay on Defence Services	0.00	0.00	81965.24	81886.98	81965.24	81886.98
	Revenue	0.00	0.00	0.00	0.00	0.00	0.00
	Capital	0.00	0.00	81965.24	81886.98	81965.24	81886.98

Grt No.	Ministry/ Department	Plan		Non-Plan		Total	
		RE	Actual	RE	Actual	RE	Actual
28	Development of North Eastern Region	470.50	371.08	25.45	24.37	495.95	395.45
	Revenue	336.00	236.15	22.45	22.37	358.45	258.52
	Capital	134.50	134.93	3.00	2.00	137.50	136.93
29	Drinking Water & Sanitation	158.00	32.72	7.31	7.08	165.31	39.80
	Revenue	158.00	32.72	7.31	7.08	165.31	39.80
	Capital	0.00	0.00	0.00	0.00	0.00	0.00
30	Earth Sciences	925.00	900.28	408.65	393.59	1333.65	1293.87
	Revenue	872.64	832.08	408.62	393.58	1281.26	1225.66
	Capital	52.36	68.20	0.03	0.01	52.39	68.21
31	Environment and Forests	828.98	801.88	214.60	85.31	1043.58	887.18
	Revenue	765.47	740.06	208.22	79.77	973.69	819.83
	Capital	63.51	61.82	6.38	5.54	69.89	67.36
32	External Affairs	3900.00	3379.67	8720.00	8759.81	12620.00	12139.48
	Revenue	1488.40	1266.25	8530.00	8590.14	10018.40	9856.39
	Capital	2411.60	2113.42	190.00	169.67	2601.60	2283.09
33	Economic Affairs	8343.76	8112.96	6050.81	6092.18	14394.57	14205.14
	Revenue	7770.76	7747.96	5586.05	5515.19	13356.81	13263.15
	Capital	573.00	365.00	464.76	576.99	1037.76	941.99
34	Financial Services	9650.00	9500.00	11963.51	7994.57	21613.51	17494.57
	Revenue	350.00	250.00	11145.22	7428.31	11495.22	7678.31
	Capital	9300.00	9250.00	818.29	566.26	10118.29	9816.26

Grt No.	Ministry/ Department	Plan		Non-Plan		Total	
		RE	Actual	RE	Actual	RE	Actual
35	Finance-Interest Payments (Appropriation)	0.00	0.00	411354.22	402444.14	411354.22	402444.14
	Revenue	0.00	0.00	411354.22	402444.14	411354.22	402444.14
	Capital	0.00	0.00	0.00	0.00	0.00	0.00
36	Finance-Transfer to State & UTs	0.00	0.00	65000.00	62138.31	65000.00	62138.31
	Revenue	0.00	0.00	65000.00	62138.31	65000.00	62138.31
	Capital	0.00	0.00	0.00	0.00	0.00	0.00
37	Finance-Loans to Govt.Servants,etc.	0.00	0.00	-175.00	-126.76	-175.00	-126.76
	Revenue	0.00	0.00	0.00	0.00	0.00	0.00
	Capital	0.00	0.00	-175.00	-126.76	-175.00	-126.76
38	Finance-Repayment of Debt	0.00	0.00	0.00	0.00	0.00	0.00
	Revenue	0.00	0.00	0.00	0.00	0.00	0.00
	Capital	0.00	0.00	0.00	0.00	0.00	0.00
39	Expenditure	3.50	3.50	141.01	139.22	144.51	142.72
	Revenue	3.50	3.50	141.01	139.22	144.51	142.72
	Capital	0.00	0.00	0.00	0.00	0.00	0.00
40	Pensions	0.00	0.00	24500.00	25297.68	24500.00	25297.68
	Revenue	0.00	0.00	24500.00	25297.68	24500.00	25297.68
	Capital	0.00	0.00	0.00	0.00	0.00	0.00
41	Indian Aduit and Accounts	0.00	0.00	3093.42	3006.05	3093.42	3006.05
	Revenue	0.00	0.00	3082.42	2999.85	3082.42	2999.85
	Capital	0.00	0.00	11.00	6.20	11.00	6.20

Grt No.	Ministry/ Department	Plan		Non-Plan		Total	
		RE	Actual	RE	Actual	RE	Actual
42	Revenue	0.00	0.00	11445.60	11013.06	11445.60	11013.06
	Revenue	0.00	0.00	11394.73	11012.85	11394.73	11012.85
	Capital	0.00	0.00	50.87	0.21	50.87	0.21
43	Direct Taxes-CBDT	0.00	0.00	4326.97	4131.43	4326.97	4131.43
	Revenue	0.00	0.00	4178.97	4092.29	4178.97	4092.29
	Capital	0.00	0.00	148.00	39.14	148.00	39.14
44	Indirect Taxes-CBEC	0.00	0.00	4470.50	4291.19	4470.50	4291.19
	Revenue	0.00	0.00	4320.50	4162.39	4320.50	4162.39
	Capital	0.00	0.00	150.00	128.80	150.00	128.80
45	Disinvestment	0.00	0.00	35.00	22.35	35.00	22.35
	Revenue	0.00	0.00	35.00	22.35	35.00	22.35
	Capital	0.00	0.00	0.00	0.00	0.00	0.00
46	Food Processing Industries	474.68	442.27	17.74	17.00	492.42	459.27
	Revenue	474.68	442.27	17.74	17.00	492.42	459.27
	Capital	0.00	0.00	0.00	0.00	0.00	0.00
47	Health & Family Welfare	5609.18	4897.38	4642.00	5654.54	10251.18	10551.92
	Revenue	4569.65	4025.02	4642.00	5654.54	9211.65	9679.56
	Capital	1039.53	872.36	0.00	0.00	1039.53	872.36
48	Ayurveda, Yoga, Naturopathy, Unani, Siddha and Homeopathy (AYUSH)	346.36	341.77	224.22	154.04	570.58	495.81
	Revenue	335.54	330.95	224.22	154.04	559.76	484.99
	Capital	10.82	10.82	0.00	0.00	10.82	10.82

Grt No.	Ministry/ Department	Plan		Non-Plan		Total	
		RE	Actual	RE	Actual	RE	Actual
49	Health Research	610.00	590.65	322.00	320.13	932.00	910.78
	Revenue	610.00	590.65	322.00	320.13	932.00	910.78
	Capital	0.00	0.00	0.00	0.00	0.00	0.00
50	Aids Control	373.16	362.97	0.00	0.00	373.16	362.97
	Revenue	373.16	362.97	0.00	0.00	373.16	362.97
	Capital	0.00	0.00	0.00	0.00	0.00	0.00
51	Heavy Industry	685.00	590.97	600.00	606.37	1285.00	1197.34
	Revenue	610.00	517.22	42.23	40.60	652.23	557.82
	Capital	75.00	73.75	557.77	565.77	632.77	639.52
52	Public Enterprises	5.00	4.82	9.00	8.90	14.00	13.72
	Revenue	5.00	4.82	9.00	8.90	14.00	13.72
	Capital	0.00	0.00	0.00	0.00	0.00	0.00
53	Home Affairs	500.00	434.72	765.32	717.17	1265.32	1151.89
	Revenue	449.19	393.70	742.08	703.44	1191.27	1097.14
	Capital	50.81	41.02	23.24	13.73	74.05	54.75
54	Home Affairs-Cabinet	0.00	0.00	458.54	439.48	458.54	439.48
	Revenue	0.00	0.00	458.54	439.48	458.54	439.48
	Capital	0.00	0.00	0.00	0.00	0.00	0.00
55	Home Affairs-Police	3742.50	3707.31	50372.45	50303.71	54114.95	54011.02
	Revenue	199.66	168.92	48216.09	47914.64	48415.75	48083.56
	Capital	3542.84	3538.39	2156.36	2389.07	5699.20	5927.46

Grt No.	Ministry/ Department	Plan		Non-Plan		Total	
		RE	Actual	RE	Actual	RE	Actual
56	Other Expenditure of Home Affairs	120.00	69.25	1857.37	1628.51	1977.37	1697.76
	Revenue	70.00	60.36	1821.73	1598.91	1891.73	1659.27
	Capital	50.00	8.89	35.64	29.60	85.64	38.49
57	Home Affairs-Trasfers to UT Govts.	0.00	0.00	587.50	587.00	587.50	587.00
	Revenue	0.00	0.00	515.50	515.00	515.50	515.00
	Capital	0.00	0.00	72.00	72.00	72.00	72.00
58	Housing & Urban Poverty Alleviation	454.43	163.15	13.44	12.91	467.87	176.06
	Revenue	454.43	163.15	13.44	12.91	467.87	176.06
	Capital	0.00	0.00	0.00	0.00	0.00	0.00
59	School Education & Literacy	2651.44	2596.58	3287.10	3243.81	5938.54	5840.39
	Revenue	2651.44	2596.58	3287.10	3243.81	5938.54	5840.39
	Capital	0.00	0.00	0.00	0.00	0.00	0.00
60	Higher Education	12602.53	12574.75	10700.00	10577.73	23302.53	23152.48
	Revenue	12602.53	12574.75	10700.00	10577.73	23302.53	23152.48
	Capital	0.00	0.00	0.00	0.00	0.00	0.00
61	Information and Broadcasting	752.00	718.86	2424.80	2417.59	3176.80	3136.45
	Revenue	719.94	689.06	2424.80	2417.59	3144.74	3106.65
	Capital	32.06	29.80	0.00	0.00	32.06	29.80
62	Labour and Employment	544.75	376.64	2880.47	2861.06	3425.22	3237.70
	Revenue	534.47	369.30	2879.60	2858.00	3414.07	3227.30
	Capital	10.28	7.34	0.87	3.06	11.15	10.40

Grt No.	Ministry/ Department	Plan		Non-Plan		Total	
		RE	Actual	RE	Actual	RE	Actual
63	Election Commission	0.00	0.00	70.00	69.18	70.00	69.18
	Revenue	0.00	0.00	69.00	68.18	69.00	68.18
	Capital	0.00	0.00	1.00	1.00	1.00	1.00
64	Law and Justice	141.88	19.54	944.25	827.22	1086.13	846.76
	Revenue	141.88	19.54	889.88	795.23	1031.76	814.77
	Capital	0.00	0.00	54.37	31.99	54.37	31.99
65	Supreme Court of India	0.00	0.00	150.00	149.92	150.00	149.92
	Revenue	0.00	0.00	150.00	149.92	150.00	149.92
	Capital	0.00	0.00	0.00	0.00	0.00	0.00
66	Micro,Small and Medium Enterprises	2500.00	2384.57	385.02	382.03	2885.02	2766.60
	Revenue	2492.00	2377.89	384.22	381.88	2876.22	2759.77
	Capital	8.00	6.68	0.80	0.15	8.80	6.83
67	Mines	330.00	324.07	547.05	543.61	877.05	867.68
	Revenue	295.26	291.58	547.05	543.61	842.31	835.19
	Capital	34.74	32.49	0.00	0.00	34.74	32.49
68	Minority Affairs	2372.32	2301.37	25.00	19.56	2397.32	2320.93
	Revenue	2342.32	2271.37	25.00	19.56	2367.32	2290.93
	Capital	30.00	30.00	0.00	0.00	30.00	30.00
69	New and Revewable Energy	541.00	501.70	13.89	13.48	554.89	515.18
	Revenue	446.00	406.70	13.89	13.48	459.89	420.18
	Capital	95.00	95.00	0.00	0.00	95.00	95.00

Grt No.	Ministry/ Department	Plan		Non-Plan		Total	
		RE	Actual	RE	Actual	RE	Actual
70	Overseas Indian Affairs	5.00	0.00	94.00	64.09	99.00	64.09
	Revenue	5.00	0.00	74.00	44.09	79.00	44.09
	Capital	0.00	0.00	20.00	20.00	20.00	20.00
71	Panchayati Raj	80.00	70.60	0.69	0.42	80.69	71.02
	Revenue	80.00	70.60	0.69	0.42	80.69	71.02
	Capital	0.00	0.00	0.00	0.00	0.00	0.00
72	Parliamentary Affairs	0.00	0.00	14.17	13.79	14.17	13.79
	Revenue	0.00	0.00	14.17	13.79	14.17	13.79
	Capital	0.00	0.00	0.00	0.00	0.00	0.00
73	Personnel, Public Grievances and Pensions	227.00	227.39	832.03	791.77	1059.03	1019.16
	Revenue	141.36	141.43	828.09	787.89	969.45	929.32
	Capital	85.64	85.96	3.94	3.88	89.58	89.84
74	Central Vigilance Commission	0.00	0.00	0.00	20.84	0.00	20.84
	Revenue	0.00	0.00	0.00	20.84	0.00	20.84
	Capital	0.00	0.00	0.00	0.00	0.00	0.00
75	Petroleum and Natural Gas	2402.00	0.00	60341.22	60310.18	62743.22	60310.18
	Revenue	2.00	0.00	60341.22	60310.18	60343.22	60310.18
	Capital	2400.00	0.00	0.00	0.00	2400.00	0.00
76	Planning	1780.73	1722.69	90.31	82.89	1871.04	1805.58
	Revenue	1259.33	1205.68	90.31	82.89	1349.64	1288.57
	Capital	521.40	517.01	0.00	0.00	521.40	517.01

Grt No.	Ministry/ Department	Plan		Non-Plan		Total	
		RE	Actual	RE	Actual	RE	Actual
77	Power	5700.00	13313.67	-102.00	-108.82	5598.00	13204.85
	Revenue	4317.31	4207.49	-102.00	-108.82	4215.31	4098.67
	Capital	1382.69	9106.18	0.00	0.00	1382.69	9106.18
78	President Secretariat	0.00	0.00	42.00	41.65	42.00	41.65
	Revenue	0.00	0.00	42.00	41.65	42.00	41.65
	Capital	0.00	0.00	0.00	0.00	0.00	0.00
79	Lok Sabha	0.00	0.00	534.20	466.07	534.20	466.07
	Revenue	0.00	0.00	534.20	466.07	534.20	466.07
	Capital	0.00	0.00	0.00	0.00	0.00	0.00
80	Rajya Sabha	0.00	0.00	320.23	288.07	320.23	288.07
	Revenue	0.00	0.00	320.23	288.07	320.23	288.07
	Capital	0.00	0.00	0.00	0.00	0.00	0.00
81	UPSC	0.00	0.00	188.81	188.68	188.81	188.68
	Revenue	0.00	0.00	188.81	188.68	188.81	188.68
	Capital	0.00	0.00	0.00	0.00	0.00	0.00
82	Sectt- Vice President	0.00	0.00	3.67	3.67	3.67	3.67
	Revenue	0.00	0.00	3.67	3.67	3.67	3.67
	Capital	0.00	0.00	0.00	0.00	0.00	0.00
83	Road Transport & Highways	25114.40	25335.76	5555.00	5617.95	30669.40	30953.71
	Revenue	10082.03	10597.31	3817.54	3784.01	13899.57	14381.32
	Capital	15032.37	14738.45	1737.46	1833.94	16769.83	16572.39

Grt No.	Ministry/ Department	Plan		Non-Plan		Total	
		RE	Actual	RE	Actual	RE	Actual
84	Rural Development	6185.28	5405.00	47.73	47.30	6233.01	5452.30
	Revenue	6185.28	5405.00	47.73	47.30	6233.01	5452.30
	Capital	0.00	0.00	0.00	0.00	0.00	0.00
85	Land Resources	7.43	6.82	8.95	8.37	16.38	15.19
	Revenue	7.43	6.82	8.95	8.37	16.38	15.19
	Capital	0.00	0.00	0.00	0.00	0.00	0.00
86	Science and Technology	2500.00	2496.69	398.00	393.15	2898.00	2889.84
	Revenue	2494.22	2491.14	396.97	392.45	2891.19	2883.59
	Capital	5.78	5.55	1.03	0.70	6.81	6.25
87	Scientific and Industrial Research	1600.00	1594.16	1800.00	1799.37	3400.00	3393.53
	Revenue	1584.43	1579.33	1800.00	1799.37	3384.43	3378.70
	Capital	15.57	14.83	0.00	0.00	15.57	14.83
88	Biotechnology	1395.00	1327.38	22.21	19.59	1417.21	1346.97
	Revenue	1395.00	1327.38	22.21	19.59	1417.21	1346.97
	Capital	0.00	0.00	0.00	0.00	0.00	0.00
89	Shipping	450.00	442.83	609.00	586.79	1059.00	1029.62
	Revenue	130.06	125.64	670.80	653.14	800.86	778.78
	Capital	319.94	317.19	-61.80	-66.35	258.14	250.84
90	Social Justice and Empowerment	1844.30	1759.38	52.05	49.94	1896.35	1809.32
	Revenue	1182.30	1097.38	52.05	49.94	1234.35	1147.32
	Capital	662.00	662.00	0.00	0.00	662.00	662.00

Grt No.	Ministry/ Department	Plan		Non-Plan		Total	
		RE	Actual	RE	Actual	RE	Actual
91	Disability Affairs	374.98	337.84	66.06	65.45	441.04	403.29
	Revenue	337.98	301.26	66.06	65.45	404.04	366.71
	Capital	37.00	36.58	0.00	0.00	37.00	36.58
92	Space	4500.00	4473.81	1326.00	1325.00	5826.00	5798.81
	Revenue	2059.49	2025.95	1326.00	1325.00	3385.49	3350.95
	Capital	2440.51	2447.86	0.00	0.00	2440.51	2447.86
93	Statistics and Programme Implementation	309.32	266.15	430.08	451.98	739.40	718.13
	Revenue	304.10	262.42	430.08	451.98	734.18	714.40
	Capital	5.22	3.73	0.00	0.00	5.22	3.73
94	Steel	7.00	-5.12	65.92	64.09	72.92	58.97
	Revenue	7.00	-5.12	65.92	64.09	72.92	58.97
	Capital	0.00	0.00	0.00	0.00	0.00	0.00
95	Textiles	3068.53	2883.32	683.54	666.87	3752.07	3550.19
	Revenue	3058.53	2876.31	612.95	596.58	3671.48	3472.89
	Capital	10.00	7.01	70.59	70.29	80.59	77.30
96	Tourism	604.00	524.30	82.99	76.65	686.99	600.95
	Revenue	591.70	522.60	82.99	76.65	674.69	599.25
	Capital	12.30	1.70	0.00	0.00	12.30	1.70
97	Tribal Affairs	609.44	600.15	21.88	20.48	631.32	620.63
	Revenue	539.44	530.15	21.88	20.48	561.32	550.63
	Capital	70.00	70.00	0.00	0.00	70.00	70.00

Grt No.	Ministry/ Department	Plan		Non-Plan		Total	
		RE	Actual	RE	Actual	RE	Actual
103	Urban Development	7460.89	7038.34	1013.00	1077.15	8473.89	8115.49
	Revenue	791.61	481.90	742.24	799.57	1533.85	1281.47
	Capital	6669.28	6556.44	270.76	277.58	6940.04	6834.02
104	Urban Development-Public Works	290.00	207.77	1815.00	1897.24	2105.00	2105.01
	Revenue	18.10	17.91	1480.34	1529.52	1498.44	1547.43
	Capital	271.90	189.86	334.66	367.72	606.56	557.58
105	Urban Development	0.00	0.00	48.43	94.81	48.43	94.81
	Revenue	0.00	0.00	48.28	94.79	48.28	94.79
	Capital	0.00	0.00	0.15	0.02	0.15	0.02
106	Water Resources	2119.44	1646.80	609.32	572.21	2728.76	2219.01
	Revenue	2010.53	1550.38	615.44	583.12	2625.97	2133.50
	Capital	108.91	96.42	-6.12	-10.91	102.79	85.51
107	Women & Child Development	503.23	447.93	88.39	103.29	591.62	551.22
	Revenue	503.23	447.93	88.39	103.29	591.62	551.22
	Capital	0.00	0.00	0.00	0.00	0.00	0.00
108	Youth Affairs & Sports	862.11	856.11	148.61	126.92	1010.72	983.03
	Revenue	862.11	856.11	148.61	126.92	1010.72	983.03
	Capital	0.00	0.00	0.00	0.00	0.00	0.00
	Railways	30100.00	30121.16	0.00	0.00	30100.00	30121.16
	Revenue	0.00	0.00	0.00	0.00	0.00	0.00
	Capital (Heads 5002 and 5003)	30100.00	30121.16	0.00	0.00	30100.00	30121.16

Grt No.	Ministry/ Department	Plan		Non-Plan		Total	
		RE	Actual	RE	Actual	RE	Actual
I	Central Ministries/Departments						
	Total	189765.80	189093.79	1208587.63	1196102.49	1398353.43	1385196.28
	Revenue	102045.50	97339.60	1117271.82	1104561.45	1219317.32	1201901.05
	Capital	87720.30	91754.19	91315.81	91541.04	179036.11	183295.23
II	STATE PLANS (including DONER)						
	Total	271723.68	267433.66	0.00	0.00	271723.68	267433.66
	Revenue	259793.68	255506.83	0.00	0.00	259793.68	255506.83
	Capital	11930.00	11926.83	0.00	0.00	11930.00	11926.83
	State Plans	270394.18	266109.67	0.00	0.00	270394.18	266109.67
	Revenue	258494.18	254212.35	0.00	0.00	258494.18	254212.35
	Capital	11900.00	11897.32	0.00	0.00	11900.00	11897.32
1	Agriculture and Cooperation	14203.81	14183.07	0.00	0.00	14203.81	14183.07
	Revenue	14203.81	14183.07	0.00	0.00	14203.81	14183.07
	Capital	0.00	0.00	0.00	0.00	0.00	0.00
3	Animal Husbandry,Dairying and Fisheries	890.04	904.73	0.00	0.00	890.04	904.73
	Revenue	890.04	904.73	0.00	0.00	890.04	904.73
	Capital	0.00	0.00	0.00	0.00	0.00	0.00
48	Ayurveda, Yoga,Naturopathy, Unani, Siddha and Homeopathy (AYUSH)	117.36	119.03	0.00	0.00	117.36	119.03
	Revenue	117.36	119.03	0.00	0.00	117.36	119.03
	Capital	0.00	0.00	0.00	0.00	0.00	0.00
11	Commerce	564.84	564.84	0.00	0.00	564.84	564.84
	Revenue	564.84	564.84	0.00	0.00	564.84	564.84
	Capital	0.00	0.00	0.00	0.00	0.00	0.00

Grt No.	Ministry/ Department	Plan		Non-Plan		Total	
		RE	Actual	RE	Actual	RE	Actual
15	Information Technology	444.00	644.97	0.00	0.00	444.00	644.97
	Revenue	444.00	644.97	0.00	0.00	444.00	644.97
	Capital	0.00	0.00	0.00	0.00	0.00	0.00
29	Drinking Water & Sanitation	11938.50	12049.03	0.00	0.00	11938.50	12049.03
	Revenue	11938.50	12049.03	0.00	0.00	11938.50	12049.03
	Capital	0.00	0.00	0.00	0.00	0.00	0.00
31	Environment and Forests	720.64	711.67	0.00	0.00	720.64	711.67
	Revenue	720.64	711.67	0.00	0.00	720.64	711.67
	Capital	0.00	0.00	0.00	0.00	0.00	0.00
36	Finance-Transfer to State & UTs	68021.00	65968.84	0.00	0.00	68021.00	65968.84
	Revenue	56121.00	54071.52	0.00	0.00	56121.00	54071.52
	Capital	11900.00	11897.32	0.00	0.00	11900.00	11897.32
46	Food Processing Industries	124.61	124.61	0.00	0.00	124.61	124.61
	Revenue	124.61	124.61	0.00	0.00	124.61	124.61
	Capital	0.00	0.00	0.00	0.00	0.00	0.00
47	Health & Family Welfare	18589.06	18596.80	0.00	0.00	18589.06	18596.80
	Revenue	18589.06	18596.80	0.00	0.00	18589.06	18596.80
	Capital	0.00	0.00	0.00	0.00	0.00	0.00

Grt No.	Ministry/ Department	Plan		Non-Plan		Total	
		RE	Actual	RE	Actual	RE	Actual
50	Aids Control	890.89	888.87	0.00	0.00	890.89	888.87
	Revenue	890.89	888.87	0.00	0.00	890.89	888.87
	Capital	0.00	0.00	0.00	0.00	0.00	0.00
55	Home Affairs	2233.20	2223.57	0.00	0.00	2233.20	2223.57
	Revenue	2233.20	2223.57	0.00	0.00	2233.20	2223.57
	Capital	0.00	0.00	0.00	0.00	0.00	0.00
58	Housing & Urban Poverty Alleviation	2527.76	2202.24	0.00	0.00	2527.76	2202.24
	Revenue	2527.76	2202.24	0.00	0.00	2527.76	2202.24
	Capital	0.00	0.00	0.00	0.00	0.00	0.00
59	School Education & Literacy	40656.56	39695.05	0.00	0.00	40656.56	39695.05
	Revenue	40656.56	39695.05	0.00	0.00	40656.56	39695.05
	Capital	0.00	0.00	0.00	0.00	0.00	0.00
60	Higher Education	387.47	0.00	0.00	0.00	387.47	0.00
	Revenue	387.47	0.00	0.00	0.00	387.47	0.00
	Capital	0.00	0.00	0.00	0.00	0.00	0.00
62	Labour and Employment	882.38	884.34	0.00	0.00	882.38	884.34
	Revenue	882.38	884.34	0.00	0.00	882.38	884.34
	Capital	0.00	0.00	0.00	0.00	0.00	0.00
64	Law and Justice	845.40	936.00	0.00	0.00	845.40	936.00
	Revenue	845.40	936.00	0.00	0.00	845.40	936.00
	Capital	0.00	0.00	0.00	0.00	0.00	0.00

Grt No.	Ministry/ Department	Plan		Non-Plan		Total	
		RE	Actual	RE	Actual	RE	Actual
68	Minority Affairs	766.46	766.44	0.00	0.00	766.46	766.44
	Revenue	766.46	766.44	0.00	0.00	766.46	766.44
	Capital	0.00	0.00	0.00	0.00	0.00	0.00
71	Panchayati Raj	3320.00	3319.53	0.00	0.00	3320.00	3319.53
	Revenue	3320.00	3319.53	0.00	0.00	3320.00	3319.53
	Capital	0.00	0.00	0.00	0.00	0.00	0.00
83	Road Transport & Highways	2607.06	2064.75	0.00	0.00	2607.06	2064.75
	Revenue	2607.06	2064.75	0.00	0.00	2607.06	2064.75
	Capital	0.00	0.00	0.00	0.00	0.00	0.00
84	Rural Development	61907.71	61800.89	0.00	0.00	61907.71	61800.89
	Revenue	61907.71	61800.89	0.00	0.00	61907.71	61800.89
	Capital	0.00	0.00	0.00	0.00	0.00	0.00
85	Land Resources	2491.25	2491.22	0.00	0.00	2491.25	2491.22
	Revenue	2491.25	2491.22	0.00	0.00	2491.25	2491.22
	Capital	0.00	0.00	0.00	0.00	0.00	0.00
90	Social Justice and Empowerment	3534.90	3551.22	0.00	0.00	3534.90	3551.22
	Revenue	3534.90	3551.22	0.00	0.00	3534.90	3551.22
	Capital	0.00	0.00	0.00	0.00	0.00	0.00
91	Disability Affairs	0.02	0.00	0.00	0.00	0.02	0.00
	Revenue	0.02	0.00	0.00	0.00	0.02	0.00
	Capital	0.00	0.00	0.00	0.00	0.00	0.00

Grt No.	Ministry/ Department	Plan		Non-Plan		Total	
		RE	Actual	RE	Actual	RE	Actual
93	Statistics and Programme Implementation	3950.00	3350.00	0.00	0.00	3950.00	3350.00
	Revenue	3950.00	3350.00	0.00	0.00	3950.00	3350.00
	Capital	0.00	0.00	0.00	0.00	0.00	0.00
95	Textiles	431.47	405.50	0.00	0.00	431.47	405.50
	Revenue	431.47	405.50	0.00	0.00	431.47	405.50
	Capital	0.00	0.00	0.00	0.00	0.00	0.00
96	Tourism	495.00	342.36	0.00	0.00	495.00	342.36
	Revenue	495.00	342.36	0.00	0.00	495.00	342.36
	Capital	0.00	0.00	0.00	0.00	0.00	0.00
97	Tribal Affairs	3240.56	3231.80	0.00	0.00	3240.56	3231.80
	Revenue	3240.56	3231.80	0.00	0.00	3240.56	3231.80
	Capital	0.00	0.00	0.00	0.00	0.00	0.00
103	Urban Development	2431.10	2921.41	0.00	0.00	2431.10	2921.41
	Revenue	2431.10	2921.41	0.00	0.00	2431.10	2921.41
	Capital	0.00	0.00	0.00	0.00	0.00	0.00
106	Water Resources	3280.56	3261.04	0.00	0.00	3280.56	3261.04
	Revenue	3280.56	3261.04	0.00	0.00	3280.56	3261.04
	Capital	0.00	0.00	0.00	0.00	0.00	0.00
107	Women & Child Development	17763.83	17768.22	0.00	0.00	17763.83	17768.22
	Revenue	17763.83	17768.22	0.00	0.00	17763.83	17768.22
	Capital	0.00	0.00	0.00	0.00	0.00	0.00

Grt No.	Ministry/ Department	Plan		Non-Plan		Total	
		RE	Actual	RE	Actual	RE	Actual
108	Youth Affairs & Sports	136.74	137.63	0.00	0.00	136.74	137.63
	Revenue	136.74	137.63	0.00	0.00	136.74	137.63
	Capital	0.00	0.00	0.00	0.00	0.00	0.00
28	DONER	1329.50	1323.99	0.00	0.00	1329.50	1323.99
	Revenue	1299.50	1294.48	0.00	0.00	1299.50	1294.48
	Capital	30.00	29.51	0.00	0.00	30.00	29.51
	North Eastern Region	595.00	589.49	0.00	0.00	595.00	589.49
	Revenue	565.00	559.98	0.00	0.00	565.00	559.98
	Capital	30.00	29.51	0.00	0.00	30.00	29.51
	Central Pool of Resources for North East and Sikkim	704.50	704.50	0.00	0.00	704.50	704.50
	Revenue	704.50	704.50	0.00	0.00	704.50	704.50
	Capital	0.00	0.00	0.00	0.00	0.00	0.00
	Special Package for Bodoland Territorial council	30.00	30.00	0.00	0.00	30.00	30.00
	Revenue	30.00	30.00	0.00	0.00	30.00	30.00
	Capital	0.00	0.00	0.00	0.00	0.00	0.00
III	UNION TERRITORIES	6444.15	6116.13	4636.74	4926.96	11080.89	11043.09
	Revenue	5043.68	4750.38	4625.27	4833.42	9668.95	9583.80
	Capital	1400.47	1365.75	11.47	93.54	1411.94	1459.29
A	Union Territories with Legislature	2494.62	2269.30	0.00	0.00	2494.62	2269.30
	Revenue	2494.62	2269.30	0.00	0.00	2494.62	2269.30
	Capital	0.00	0.00	0.00	0.00	0.00	0.00

Grt No.	Ministry/ Department	Plan		Non-Plan		Total	
		RE	Actual	RE	Actual	RE	Actual
57	National Capital Territory of Delhi	347.20	339.59	0.00	0.00	347.20	339.59
	Revenue	347.20	339.59	0.00	0.00	347.20	339.59
	Capital	0.00	0.00	0.00	0.00	0.00	0.00
57	Puducherry	792.23	803.44	0.00	0.00	792.23	803.44
	Revenue	792.23	803.44	0.00	0.00	792.23	803.44
	Capital	0.00	0.00	0.00	0.00	0.00	0.00
57	UT Schemes(Others)	1355.19	1126.27	0.00	0.00	1355.19	1125.95
	Revenue	1355.19	1126.27	0.00	0.00	1355.19	1125.95
	Capital	0.00	0.00	0.00	0.00	0.00	0.00
B	Union Territories without Legislature	3949.53	3846.83	4636.74	4926.96	8586.27	8773.79
	Revenue	2549.06	2481.08	4625.27	4833.42	7174.33	7314.50
	Capital	1400.47	1365.75	11.47	93.54	1411.94	1459.29
98	Andaman and Nicobar Islands	1733.00	1716.10	1506.05	1594.54	3239.05	3310.64
	Revenue	1314.65	1314.04	1480.16	1588.98	2794.81	2903.02
	Capital	418.35	402.06	25.89	5.56	444.24	407.62
99	Chandigarh	615.16	610.72	2370.49	2452.23	2985.65	3062.95
	Revenue	379.66	375.22	2385.83	2367.68	2765.49	2742.90
	Capital	235.50	235.50	-15.34	84.55	220.16	320.05
100	Dadra and Nagar Haveli	651.74	647.19	122.73	123.62	774.47	770.81
	Revenue	389.61	385.09	119.93	120.82	509.54	505.91
	Capital	262.13	262.10	2.80	2.80	264.93	264.90

Grt No.	Ministry/ Department	Plan		Non-Plan		Total	
		RE	Actual	RE	Actual	RE	Actual
101	Daman and Diu	554.17	538.56	133.12	136.74	687.29	675.30
	Revenue	247.77	242.75	132.45	136.07	380.22	378.82
	Capital	306.40	295.81	0.67	0.67	307.07	296.48
102	Lakshadweep	395.46	334.26	504.35	619.83	899.81	954.09
	Revenue	217.37	163.98	506.90	619.87	724.27	783.85
	Capital	178.09	170.28	-2.55	-0.04	175.54	170.24
	IV- Total Central Assistance for States and Uts(II+III)	278167.83	273549.79	4636.74	4926.96	282804.57	278476.75
	Revenue	264837.36	260257.21	4625.27	4833.42	269462.63	265090.63
	Capital	13330.47	13292.58	11.47	93.54	13341.94	13386.12
	GRAND TOTAL	467933.63	462643.58	1213224.37	1201029.45	1681158.00	1663673.03
	Revenue	366882.86	357596.81	1121897.09	1109394.87	1488779.95	1466991.68
	Capital	101050.77	105046.77	91327.28	91634.58	192378.05	196681.35

Maturity Profile of interest Bearing Market loans

Appendix-9

YEAR	(₹ Crores)
Maturing upto 31.03.2015	141462.91
Maturing in 2016	154329.85
Maturing in 2017	303886.80
Maturing in 2018	185234.68
Maturing in 2019	171000.00
Maturing in 2020	366000.00
Maturing in 2021	226213.32
Maturing in 2022	357097.02
Maturing in 2023	185582.59
Maturing in 2024	178000.00
Maturing in 2025	90000.00
Maturing in 2026	170489.20
Maturing in 2027	256068.12
Maturing in 2028	110000.00
Maturing in 2030	151884.55
Maturing in 2032	240643.64
Maturing in 2033	25000.00
Maturing in 2034	60000.00
Maturing in 2035	52350.00
Maturing in 2036	86000.00
Maturing in 2039	13000.00
Maturing in 2040	90000.00
Maturing in 2041	90000.00
Maturing in 2042	90000.00
Maturing in 2043	76472.28
Maturing in 2044	21000.00
TOTAL	3891714.96

**GRANTS/APPROPRIATIONS INVOLVING SAVING OF Rs.100 CRORES AND ABOVE
FOR THE YEAR 2014-15**

(₹ Crores)

Gr.No.	Name of grant or appropriation	“Amount of grant / appropriation”		Expenditure		Saving	
		Revenue	Capital	Revenue	Capital	Revenue	Capital
1.	Department of Agriculture and Cooperation Voted	22603.11	0.00	19488.31	0.00	3114.80	0.00
2.	Department of Agricultural Research and Education Voted	6144.44	0.00	4840.03	0.00	1304.41	0.00
3.	Department of Animal Husbandry , Dairying and Fisheries Voted	2726.16	0.00	2208.59	0.00	517.57	0.00
4.	Atomic Energy Voted	0.00	4408.46	0.00	3384.26	0.00	1024.20
5.	Nuclear Power Schemes Voted	4223.49	674.00	3724.25	391.50	499.24	282.50
7.	Department of Fertilisers Voted	77112.31	0.00	75091.86	0.00	2020.45	0.00
8.	Department of Pharmaceuticals Voted	217.83	0.00	87.71	0.00	130.12	0.00
9.	Ministry of Civil Aviation Voted	0.00	6545.10	0.00	5814.95	0.00	730.15
10.	Ministry of Coal Voted	0.00	1647.00	0.00	1048.83	0.00	598.17
11.	Department of Commerce Voted	5552.02	0.00	5135.38	0.00	416.64	0.00

Gr.No.	Name of grant or appropriation	“Amount of grant / appropriation”		Expenditure		Saving	
		Revenue	Capital	Revenue	Capital	Revenue	Capital
12.	Department of Industrial Policy and Promotion Voted	0.00	105.75	0.00	0.25	0.00	105.50
14.	Department of Telecommunications Voted	14267.08	3798.01	11922.15	938.99	2344.93	2859.02
15.	Department of Electronics & Information Technology Voted	3734.12	0.00	3452.61	0.00	281.51	0.00
17.	Department of Food and Public Distribution Voted	123992.20	10678.26	118963.68	10485.37	5028.52	192.89
19.	Ministry of Culture Voted	2443.06	0.00	2045.13	0.00	397.93	0.00
20.	Ministry of Defence Voted	18270.67	1620.72	18166.93	1181.15	103.74	439.57
28.	Ministry of Development of North Eastern Region Voted	2151.80	353.50	1553.00	208.01	598.80	145.49
29.	Ministry of Drinking Water & Sanitation Voted	15377.50	0.00	12201.46	0.00	3176.04	0.00
30.	Ministry of Earth Sciences Voted	1515.07	187.06	1233.14	68.21	281.93	118.85
31.	Ministry of Environment and Forests Voted	2488.41	0.00	1794.81	0.00	693.60	0.00
32.	Ministry of External Affairs Voted	11264.37	3466.01	9861.83	2286.99	1402.54	1179.02
33.	Department of Economic Affairs Voted	16157.52	12515.86	15271.98	9894.36	885.54	2621.50

Gr.No.	Name of grant or appropriation	“Amount of grant / appropriation”		Expenditure		Saving	
		Revenue	Capital	Revenue	Capital	Revenue	Capital
34.	Department of Financial Services Voted	11745.25	24795.03	7910.33	11069.56	3834.92	13725.47
35.	Appropriation - Interest Payments Charged	449882.66	0.00	425098.26	0.00	24784.40	0.00
36.	Transfers to State and Union Territory Governments Charged	64675.00	13000.00	61813.32	11897.32	2861.68	1102.68
	Voted	70757.00	0.00	61318.27	0.00	9438.73	0.00
38.	Appropriation Repayment of Debt Charged	0.00	4064025.03	0.00	3707699.65	0.00	356325.38
40.	Pensions Voted	25370.00	0.00	25170.63	0.00	199.37	0.00
41.	Indian Audit and Accounts Department Voted	3221.05	0.00	3112.80	0.00	108.25	0.00
42.	Department of Revenue Voted	11759.91	106.01	11332.52	0.21	427.39	105.80
43.	Direct Taxes Voted	4342.89	752.01	4093.25	69.87	249.64	682.14
44.	Indirect Taxes Voted	4884.02	271.32	4164.24	128.80	719.78	142.52
46.	Ministry of Food Processing Industries Voted	785.89	0.00	596.74	0.00	189.15	0.00
47.	Department of Health & Family Welfare Voted	36481.41	1964.52	29976.13	872.36	6505.28	1092.16

Gr.No.	Name of grant or appropriation	“Amount of grant / appropriation”		Expenditure		Saving	
		Revenue	Capital	Revenue	Capital	Revenue	Capital
48.	Department of Ayurveda, Yoga and Naturopathy, Unani, Siddha and Homoeopathy (AYUSH) Voted	1252.09	0.00	674.37	0.00	577.72	0.00
49.	Department of Health Research Voted	1017.70	0.00	910.78	0.00	106.92	0.00
50.	Department of AIDS Control Voted	1702.00	0.00	1287.39	0.00	414.61	0.00
51.	Department of Heavy Industry Voted	1139.56	0.00	968.12	0.00	171.44	0.00
53.	Ministry of Home Affairs Voted	1534.45	0.00	1108.57	0.00	425.88	0.00
55.	Police Voted	51031.41	9863.51	50611.76	5939.02	419.65	3924.49
56.	Other Expenditure of the Ministry of Home Affairs Voted	2230.27	259.54	1672.36	38.49	557.91	221.05
58.	Ministry of Housing and Urban Poverty Alleviation Voted	6008.68	0.00	2735.40	0.00	3273.28	0.00
59.	Department of School Education and Literacy Voted	82695.14	0.00	68079.89	0.00	14615.25	0.00
60.	Department of Higher Education Voted	27656.08	0.00	23169.18	0.00	4486.90	0.00
61.	Ministry of Information and Broadcasting Voted	3287.18	0.00	3128.73	0.00	158.45	0.00

Gr.No.	Name of grant or appropriation	“Amount of grant / appropriation”		Expenditure		Saving	
		Revenue	Capital	Revenue	Capital	Revenue	Capital
62.	Ministry of Labour and Employment Voted	5783.82	0.00	4309.55	0.00	1474.27	0.00
64.	Law and Justice Voted	1992.88	0.00	1750.92	0.00	241.96	0.00
66.	Ministry of Micro, Small and Medium Enterprises Voted	3693.51	0.00	2761.00	0.00	932.51	0.00
67.	Ministry of Mines Voted	1011.01	0.00	835.58	0.00	175.43	0.00
68.	Ministry of Minority Affairs Voted	3614.06	0.00	3060.51	0.00	553.55	0.00
69.	Ministry of New and Renewable Energy Voted	2762.39	295.00	2223.10	295.00	539.29	0.00
71.	Ministry of Panchayati Raj Voted	7000.70	0.00	3390.56	0.00	3610.14	0.00
75.	Ministry of Petroleum and Natural Gas Voted	63542.02	2400.00	60310.18	0.00	3231.84	2400.00
76.	Ministry of Planning Voted	1828.38	786.49	1291.32	517.01	537.06	269.48
77.	Ministry of Power Voted	8228.16	2986.51	4637.51	9179.92	3590.65	0.00
83.	Ministry of Road Transport and Highways Voted	20103.39	37436.27	18672.70	35770.82	1430.69	1665.45
84.	Department of Rural Development Voted	121746.83	0.00	108630.20	0.00	13116.63	0.00
85.	Department of Land Resources Voted	3759.13	0.00	2506.41	0.00	1252.72	0.00

Gr.No.	Name of grant or appropriation	“Amount of grant / appropriation”		Expenditure		Saving	
		Revenue	Capital	Revenue	Capital	Revenue	Capital
86.	Department of Science and Technology Voted	3546.03	0.00	2899.92	0.00	646.11	0.00
87.	Department of Scientific and Industrial Research Voted	3671.17	0.00	3378.70	0.00	292.47	0.00
88.	Department of Biotechnology Voted	1517.24	0.00	1346.97	0.00	170.27	0.00
89.	Ministry of Shipping Voted	1258.70	516.09	1005.33	334.89	253.37	181.20
90.	Department of Social Justice and Empowerment Voted	5750.77	662.00	4737.47	662.00	1013.30	0.00
91.	Department of Disability Affairs Voted	595.91	0.00	366.83	0.00	229.08	0.00
92.	Department of Space Voted	3583.58	3656.58	3370.19	2450.86	213.39	1205.72
93.	Ministry of Statistics and Programme Implementation Voted	4905.79	0.00	4065.05	0.00	840.74	0.00
95.	Ministry of Textiles Voted	5547.74	0.00	3890.06	0.00	1657.68	0.00
96.	Ministry of Tourism Voted	1965.22	0.00	985.33	0.00	979.89	0.00
97.	Ministry of Tribal Affairs Charged	3913.63	0.00	3437.59	0.00	476.04	0.00
	Voted	517.40	0.00	345.09	0.00	172.31	0.00
98.	Andaman and Nicobar Islands Voted	3132.76	566.65	2957.44	448.61	175.32	118.04

Gr.No.	Name of grant or appropriation	“Amount of grant / appropriation”		Expenditure		Saving	
		Revenue	Capital	Revenue	Capital	Revenue	Capital
99.	Chandigarh Voted	3044.70	0.00	2934.86	0.00	109.84	0.00
101.	Daman and Diu Voted	1291.03	0.00	1171.33	0.00	119.70	0.00
103.	Department of Urban Development Voted	8713.64	8826.22	4160.13	6688.74	4553.51	2137.48
104.	Public Works Voted	0.00	832.33	0.00	557.53	0.00	274.80
106.	Ministry of Water Resources, River Development and Ganga Rejuvenation Voted	15143.17	228.63	5414.79	96.43	9728.38	132.20
107.	Ministry of Women and Child Development Voted	21193.91	0.00	18541.14	0.00	2652.77	0.00
108.	Ministry of Youth Affairs and Sports Voted	1768.14	0.00	1144.14	0.00	624.00	0.00

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