



Accounts at a Glance
2012-13

Controller General of Accounts
Department of Expenditure
Ministry of Finance

Accounts at a Glance

2012-13

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Accounts at a Glance

2012-13

Introduction

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 the responsibilities of the Controller General of Accounts (CGA), Ministry of Finance under the Allocation of Business Rules. CGA has also been entrusted with the responsibility of preparation of Finance Accounts and Appropriation Accounts (Civil) of the Union Government.

Finance Accounts comprising the accounts of the Union Government as a whole incorporating transactions of Civil Ministries and non-Civil Ministries, i.e., Defence, Post and Railways are being compiled by the Controller General of Accounts. They contain 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.

Article 114 of the Constitution prescribes that “No money shall be withdrawn from the Consolidated Fund of India except under appropriation made by law passed in accordance with the provisions of this article”. Appropriation Accounts are prepared to show compliance by the Government Departments with the appropriations provided by Parliament under various demands. Explanations are provided for significant variances (both excesses and savings) between the original Demand and final appropriation and actual expenditure. The Appropriation Accounts incorporating transaction of all Civil Ministries are being compiled by the Controller General of Accounts for presentation in Parliament. The Appropriation Accounts of Non-Civil Ministries are being prepared by the respective Departments / Ministries.

During the year 2012-13, the Controller General of Accounts prepared Finance Accounts of Union Government. Appropriation Accounts are prepared for Civil Ministries having 5 Appropriations and 94 Grants.

The Accounts at a Glance has been prepared to provide a summarized view of the financial performance as detailed in the Finance Accounts and Appropriation Accounts (Civil) for the year 2012-13, which contain audited financial statements of the Government.

Overview

Receipt, Expenditure & Deficit*

During the year 2012-13, total receipts which include borrowings were ₹ 1,410,371 crores. Gross Tax receipts were ₹1,033,424 crores, out of which ₹ 291,547 crores (28.21%) were transferred to States and Union Territories as their share of taxes. The net tax revenue retained by the Centre was ₹ 741,877 crores. Total Non-Debt receipts (net of devolution) of the Government were ₹ 920,181 crores.

Total Government expenditure from Consolidated Fund of India was ₹ 1,410,371 crores. Out of which, revenue expenditure was ₹ 1,243,513 crores (88%) and capital expenditure was ₹166,858 crores (12%). Share of Plan expenditure and non-plan expenditure in the total expenditure was 29% (₹ 413,627 crores), and 71 % (₹ 996,744 crores) respectively.

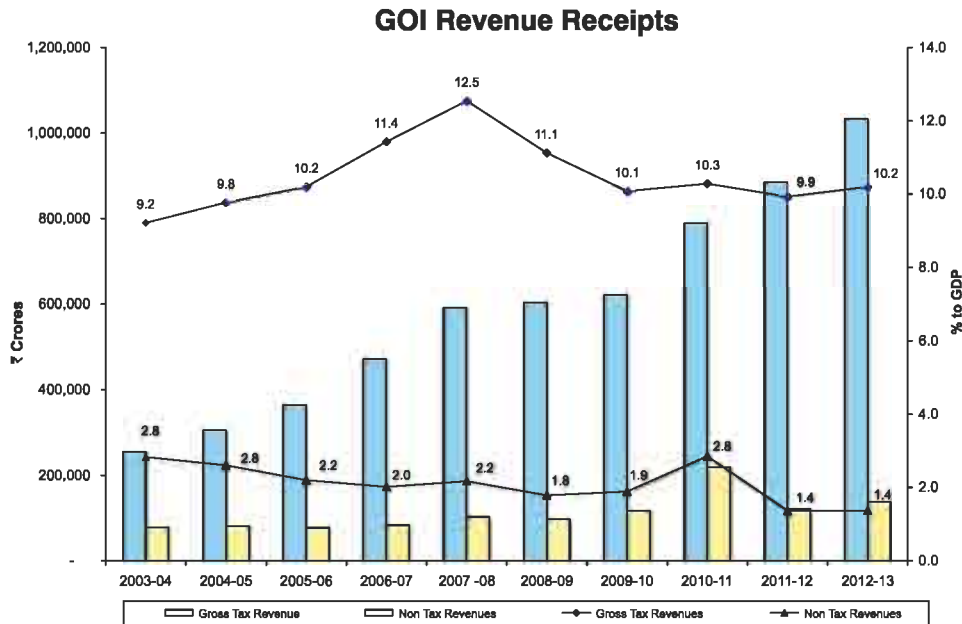
Financial Highlights 2012-13

(₹ Crores)

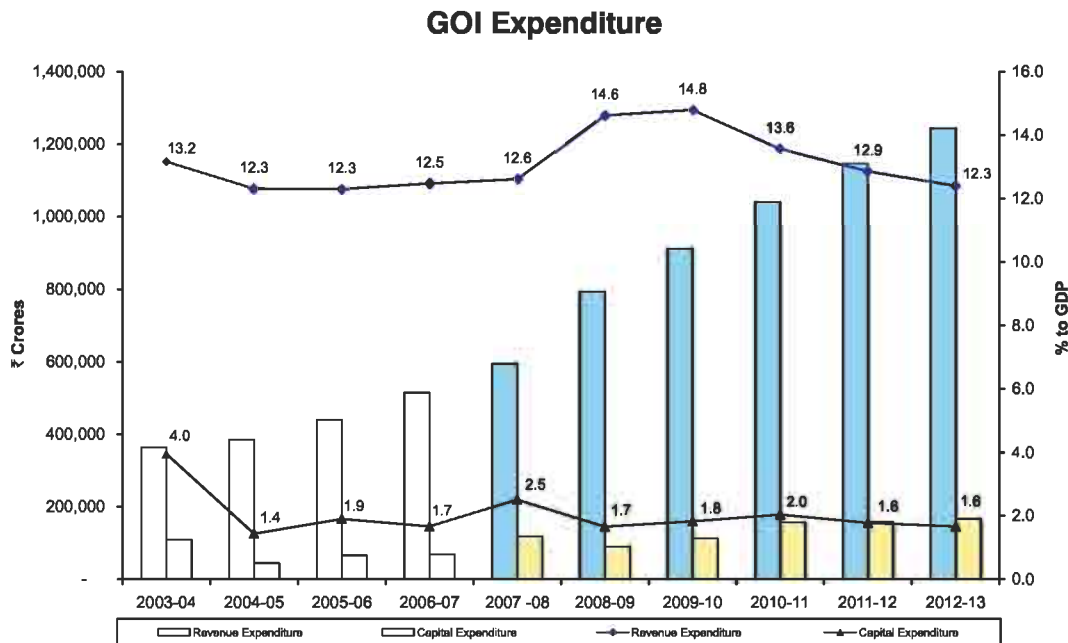
	Description	R.E. 2012-13	Actuals 2012-13	Actuals 2011-12	YTY Growth
1	Revenue Receipts	871,828	879,231	751,158	17%
2	Tax Revenue (Net to Centre)	742,115	741,877	629,486	18%
3	Non-Tax Revenue	129,713	137,354	121,672	13%
4	Capital Receipts	38,073	40,950	36,938	11%
5	Recoveries of Loans	14,073	15,060	18,850	20%
6	Other Receipts	24,000	25,890	18,088	43%
7	Total Receipts (1+4)	909,901	920,181	788,096	17%
8	Non-Plan Expenditure	1,001,638	996,744	891,990	12%
9	On Revenue Account	919,699	914,308	812,049	13%
10	Interest Payments	316,674	313,170	273,150	15%
11	On Capital Account	81,939	82,436	79,941	3%
12	Plan Expenditure	429,187	413,627	412,375	0%
13	On Revenue Account	343,373	329,205	333,736	1%
14	On Capital Account	85,814	84,422	78,639	7%
15	Total Expenditure (8+12)	1,430,825	1,410,371	1,304,365	8%
16	Revenue Expenditure (9+13)	1,263,072	1,243,513	1,145,785	9%
17	Of Which, Grants for creation of Capital Assets	124,275	115,710	132,591	13%
18	Capital Expenditure (11+14)	167,753	166,858	158,580	5%
19	Revenue Deficit (16-1)	391,244	364,282	394,627	8%
20	Effective Revenue Deficit (19-17)	266,969	248,572	261,036	5%
21	Fiscal Deficit [15-7]	520,924	490,190	516,269	5%
22	Primary Deficit (21-10)	204,250	177,020	243,119	27%

* 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.

Over the last decade, Gross Tax Revenues of the Government have increased almost four times from ₹ 254,348 crores [2003-04] to ₹1,033,424 crores [2012-13]. In terms of GDP, Gross Tax Revenue during 2012-13 was 10.2 % of GDP.* Non-Tax Revenues have declined from 2.8 % of GDP in 2003-04 to 1.4 % in 2012-13.



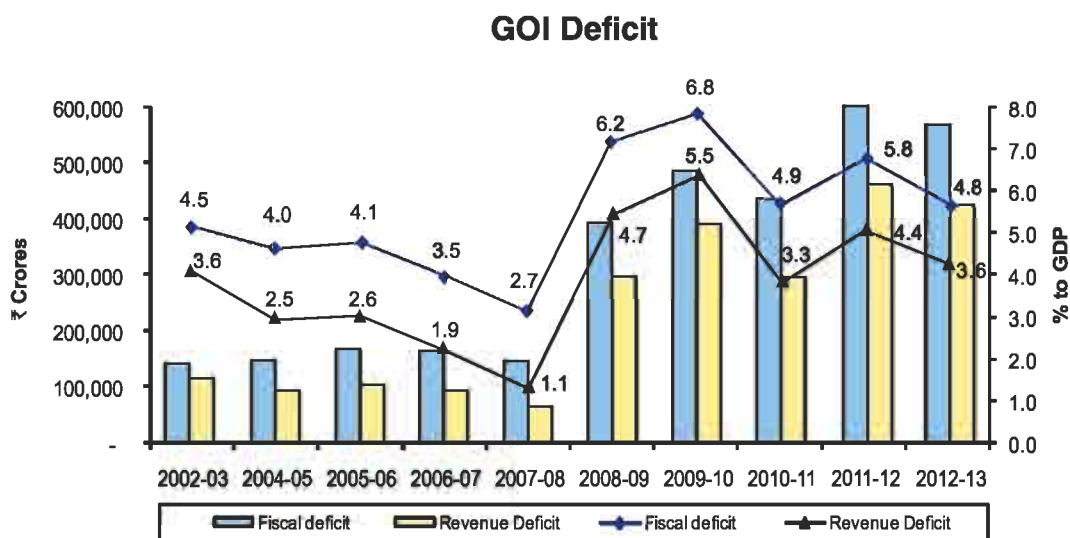
Revenue Expenditure has increased from the last year. In terms of percentage of GDP, however, it was 12.3% of GDP as compared to 12.9% during previous year. Capital expenditure was 1.6% of GDP in 2012-13.



* GDP Figure for 2012-13 has been taken as ₹ 10,113,281 crores as per 1st RE data released by Ministry of Statistics & Programme Implementation.

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The net receipts of the Centre were sufficient to meet only 65% of the total expenditure, leaving a deficit of ₹ 490,190 crores. The Revenue deficit for the year was ₹ 364,282 crores. In terms of GDP, Fiscal deficit was 4.8 % of GDP and Revenue Deficit was 3.6% of GDP.



Sources of Financing the Deficit

The deficit of ₹490,190 crores was financed mainly from Internal Debt of ₹529,621 crores and External Debt of ₹7,201 crores. Resource generated through borrowing, being more than deficit, led to increase in Cash Balance by ₹ 51,012 crores.

Financing of Deficit (₹ Crores)

Description	2012-13		2011-12	
Internal Debt	529,621	108%	553,186	107%
Market Loans	467,356	95%	436,211	85%
Treasury Bills	53,350	11%	126,866	25%
Compensation and Other Bonds	(-) 4,882	(-)1%	(-)11,988	(-)2%
Others	13,797	3%	2,097	0%
External Debt including Revolving fund	7,201	1%	12,449	2%
Cash Draw Down	(-) 51,012	(-)10%	(-)15,990	(-)3%
Public Account	4,380	1%	(-)33,376	(-)6%
Total Financing	490,190	100%	516,269	100%

Debt & other Liabilities

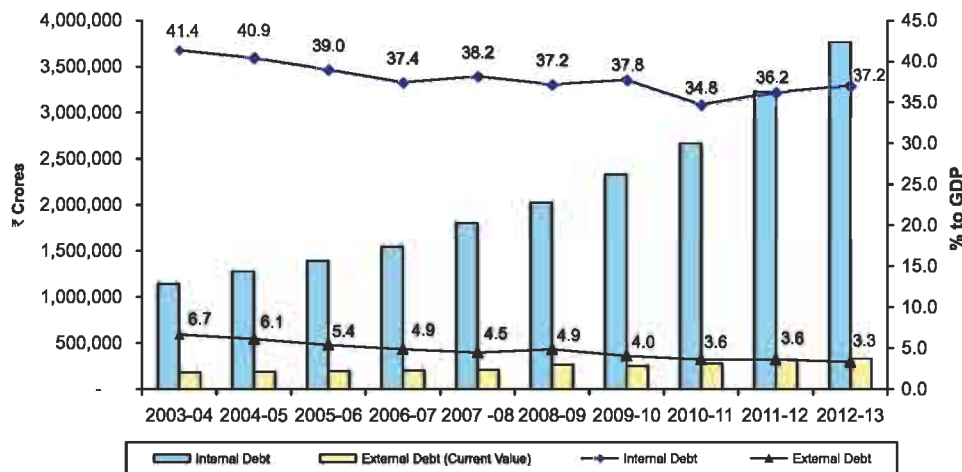
During the year, Government contracted fresh Debt of ₹ 3,968,038 crores and discharged past Debt to the extent of ₹ 3,426,893 crores. The net result was an increase in public Debt by ₹ 541,145 crores. The total stock of Debt outstanding as on 31.3.2013 was ₹ 3,941,855 crores. Total interest bearing obligations at the end of 2012-13 were ₹ 4,495,838 crores and total liabilities were ₹ 4,551,871 crores.

Changes in Debt & other Liabilities (₹ Crores)

Description	1 st April, 2012	Additions	Discharges	31 st March, 2013	Increase/Decrease
Debt*	3,400,710	3,968,038	3,426,893	3,941,855	541,145
Small Savings, PF etc. **	463,889	381,315	375,092	470,112	6,223
Other Interest Bearing Obligations	74,414	51,034	41,577	83,871	9,457
Other non-Interest Bearing Obligations	59,464	180,056	183,487	56,033	(-),3,431
Total Debt & Other Liabilities	3,998,477	4,580,443	4,027,049	4,551,871	553,394

In the last 10 years, Public Debt [at current value] has grown over three fold from ₹ 1,325,909 crores in 2003-04 to ₹ 4,096,570 crores in 2012-13. In terms of GDP, Public Debt [at current value] has decreased from 48% of GDP in 2003-04 to 40.5% of GDP at the end of 2012-13. At the end of 2012-13, Internal Debt was 37.2% of GDP and External Debt [at current value] was 3.3% of GDP.

GOI Debt



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

* External Debt (₹177,289 Crores) has been taken at historical value. If it were to be taken at current value (₹ 332,004 Crores) the figure for Public Debt as on 31st March 2013 would be ₹ 4,096,570 Crores.

** Total liability of Central Government on account of Small Savings, PF etc. as on 31-3-2013 is ₹ 988,833 crores. Out of this, investment of ₹ 517,221 crores has been made in Special State Govt. Securities and ₹1,500 crores in IIFCL leaving net outstanding liability of ₹470,112 crores on this account.

Sources and Application of Funds

During the year 2012-13, Government raised revenues of ₹920,181 crores (net of devolution to States & Union Territories) and Debt of ₹3,963,715 crores. Total funds received in the Consolidated Fund of India were, thus, ₹4,883,896 crores. Out of this ₹3,426,893 crores were utilized to repay past Debt and ₹1,410,371 crores were spent on Government's current activities. This resulted in an increase of ₹46,632 crores in Consolidated Fund of India, which increased the Govt. Cash Balance by ₹51,012 crores.

Sources and Application of Funds (₹ Crores)

	Sources		Application		
	2012-13	2011-12		2012-13	2011-12
Revenues	920,181	788,096	Expenditure	1,410,371	1,304,365
Tax	741,877	629,486	Plan	413,627	412,375
Non Tax	137,354	121,672	Non Plan	996,744	891,990
Non-Debt Capital	40,950	36,938	Interest Payment	313,170	273,150
Other Sources	3,917,083	4,012,198	Other Applications	3,426,893	3,495,929
Fresh Debt	3,963,715	4,061,564	Debt Repayment	3,426,893	3,495,929
Internal*	3,940,406	4,035,530	Internal	3,410,785	3,482,343
External	23,309	26,034	External	16,108	13,586
Cash Draw Down	(-51,012)	(-15,990)			
Public Account	4,380	(-33,376)			
Total	4,837,264	4,800,294	Total	4,837,264	4,800,294

Compared to previous year, Tax receipts increased by 18% and non-Tax Receipts increased by 13% leading to overall increase in Government receipts by 17%. Government expenditure increased by 8%. Revenue Expenditure increased by 9% over the previous year whereas capital expenditure increased by 5%. Plan expenditure increased marginally while Non-Plan expenditure increased by 12%.

* Net of Securities issued to International Financial Institutions
(₹ 4,323 crores during the year 2012-13)

Significant Accounting Policies

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

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- (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 disbursement 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

Financial Statements

Statement of Financial Position (₹ Crores)

		31 st March, 2013	31 st March, 2012
	LIABILITIES	4,537,838	3,988,159
A.	Public Debt	3,941,855	3,400,710
	1. Internal Debt	3,764,566	3,230,622
	2. External Debt	177,289	170,088
B.	Contingency Fund	500	500
C.	Liabilities on Public Account (Net of investments/ advances)	595,483	586,949
	1. Reserve Funds	26,880	27,291
	2. Deposits and Advances	98,491	95,769
	3. Small Savings, Provident Funds etc.	470,112	463,889
	ASSETS	4,537,838	3,988,159
A.	Cash & Cash Equivalent	118,451	51,024
	1. Cash Balance	68,451	17,440
	2. Short Term Cash Investment	50,000	33,584
B.	Other Financial Assets	589,989	567,055
	1. Equity Investments in PSUs	282,811	253,377
	2. Loans and Advances	235,342	230,435
	a. States/ UTs	148,900	144,352
	b. PSUs	86,442	86,083
	3. Suspense and Miscellaneous	71,836	83,242
C.	Accumulated Deficit*	3,829,398	3,370,080

Source: Union Government Finance Accounts (2012-13)

* Represents cumulative deficit and surplus of the past years

Operating Statement
(₹ Crores)

	2012-13	2011-12
Receipts		
Revenue Account	1,055,891	910,277
Tax Revenue	744,914	633,704
Non-Tax Revenue	308,666	273,611
Grants-in-aid	2,311	2,962
Other Receipts	25,890	18,088
Disinvestment of PSU	2,761	401
Others	23,129	17,687
Total Receipts	1,081,781	928,365
Expenditure		
Revenue Account	1,420,473	1,305,195
General Services	586,927	521,326
Social Services	116,712	111,577
Economic Services	535,434	492,398
Grants-in-aid	181,400	179,894
Capital Account	117,531	109,757
General Services	79,479	76,178
Social Services	5,102	4,583
Economic Services	32,950	28,996
Miscellaneous	3,484	3,584
Total Expenditure	1,541,488	1,418,536
Prior Period Adjustments	-389	377
Deficit*	459,318	490,548

Source: Union Government Finance Accounts (2012-13)

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

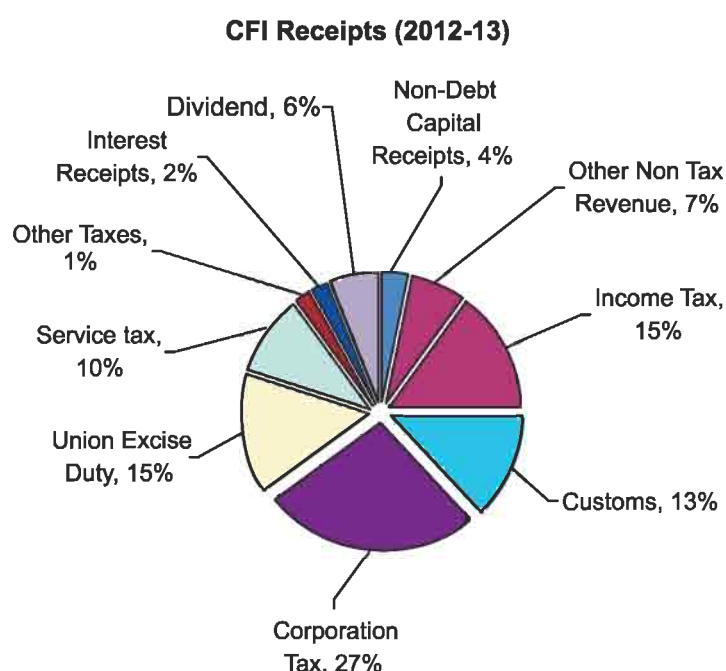
Statement of Receipts and Disbursements
(₹ Crores)

	2012-13	2011-12
Receipts	5,737,226	5,649,026
Consolidated Fund of India	5,076,442	5,028,360
Tax Revenue	744,914	633,704
Non Tax Revenue	308,666	273,610
Grants in aid & contributions	2,311	2,962
Misc. Capital Receipts	25,890	18088
Public Debt	3,968,038	4,063,177
Loans & Advances	26,623	36,818
Contingency Fund of India	0	0
Public Account	660,784	620,667
Small Savings, Provident Fund	381,315	372,828
Reserve Funds	117,117	108,076
Deposits & Advances	147,398	128,283
Suspense & Misc.	11,832	4,894
Remittances	3,122	6,586
Disbursements	5,686,214	5,633,036
Consolidated Fund of India	5,029,811	4,978,993
General Services	586,927	521,326
Social Services	116,712	111,577
Economic Services	535,434	492,398
Grants in aid & contributions	181,400	179,894
Capital Outlay	150,382	139,465
Repayment of Debt	3,426,893	3,495,929
Loans & Advances	32,063	38,404
Transfer to Contingency Fund of India	0	0
Public Account	656,403	654,043
Small Savings, Provident Fund	375,092	358,502
Reserve Funds	117,529	102,402
Deposits & Advances	144,676	133,761
Suspense & Misc.	16,275	56,476
Remittances	2,831	2,902
Receipts Over Disbursements	51,012	15,990
Opening Cash Balance	17,439	1,449
Closing Cash Balance	68,451	17,439

Source: Union Government Finance Accounts (2012-13).

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 the year 2012-13, Tax Revenues constituted about 81% of the total Government Non-Debt receipts. Remaining revenues came from Non-Tax Revenues (15%) and Non-Debt Capital Receipts (4%). Corporation Tax, Income Tax, Customs & Union Excise continue to be the biggest revenue sources for the Government, contributing nearly 70% of the total Government Non-Debt receipts. Corporation Tax (27%), Union Excise Duties (15%), Income Tax (15%), Custom Tax (13%), Service Tax (10%), Interest (2%) and Dividend (6%) are the major contributors to Non-Debt Government receipts.



The total GOI receipts [net of devolution of taxes to the States] for the year 2012-13 were ₹920,181 crores. Tax Revenues increased by 18% from ₹629,486 crores to ₹741,877 crores while Non-Tax Revenue increased by 13% from ₹121,672 crores to ₹137,354 crores. This resulted in overall increase in total GOI receipts by 17%. Other receipts of the Government during 2012-13 mainly comprise of an amount of ₹22,647 crores received on account of premium on disinvestment of PSUs.

Non-Debt Receipts			
(₹ Crores)			
Description	2012-13	2011-12	Growth
Tax Revenue	741,877	629,486	18%
Non-Tax Revenue	137,354	121,672	13%
Other Receipts	40,950	36,938	11%
Total Non-Debt Receipts	920,181	788,096	17%

Tax Revenue

Tax Revenue collections (net to Centre) have gone up from ₹629,486 crores in 2011-12 to ₹741,877 crores in 2012-13 - an increase of ₹112,391 crores [18%]. Major increases were seen in Service Tax (36%), Income Tax(20%), Wealth tax (7%), Corporation tax (10%), Custom (11%) and Union Excise Duties(21%). Security Transaction Tax, however, decreased by 12%.

Tax Revenues (₹ Crores)								
Description	2012-13			2011-12			YTY Growth on Gross Tax	
	Gross	Devolution to States*	Net	Gross	Devoluti on to States	Net		
1 Corporation Tax	356,326	104,964	251,362	322,816	100,720	222,096	10%	
2 Income Tax	196,843	62,840	134,003	164,525	51,161	113,364	20%	
3 Interest Tax	6	-	6	3	-	3	100%	
4 Fringe Benefit Tax	-44	-	-44	174	-	174	(-)125%	
5 Expenditure Tax	15	-	15	21	-	21	(-)29%	
6 Wealth Tax	844	177	667	787	389	398	7%	
7 Securities Transactions	4,997	-	4,997	5,656	-	5,656	(-)12%	
8 Banking Cash Transactions	0	-	0	0	-	0	0%	
9 Customs	165,346	48,558	116,788	149,328	44,367	104,961	11%	
10 Union Excise Duties	175,845	33,001	142,844	144,901	28,709	116,192	21%	
11 Service Tax	132,601	42,007	90,594	97,509	30,068	67,441	36%	
12 Other Taxes	361	-	361	671	-	671	(-)46%	
13 Taxes of Union Territories	3,094	-	3,094	2,507	-	2,507	23%	
14 Surcharge transferred to NCCF	(-)2,810	-	(-)2,810	(-)3,998	-	(-)3,998	(-)30%	
	1,033,424	291,547	741,877	884,900	255,414	629,486	18%	

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 increased by ₹15,682 crores [13%] from ₹121,672 crores in 2011-12 to ₹137,354 crores during 2012-13.

Non-Tax Revenues (₹ Crores)				
Sl. No.	Description	2012-13	2011-12	YTY Growth (%)
1.	Interest Receipts	20,760	20,252	3%
2.	Dividends and Profits	53,761	50,608	6%
3.	Non- Tax Revenue of UTs	1,117	1,015	10%
4.	Other Non-Tax Revenue	61,716	49,797	24%
	Total Non-Tax Revenue	137,354	121,672	13%

Interest Receipts (Gross)

Interest Receipts is one of the main sources of non-Tax Revenues to Government. Interest mainly comes from the State/Union Territory Governments on account of loans extended to them by the Union Government. This alone forms 24% of the total Interest Receipts. Railways (14%) and Public Sector & Other Undertakings (8%) are other significant contributors.

Total Interest Receipts (Gross) during 2012-13 were ₹38,860 crores. Compared to previous year, Interest Receipts decreased by ₹1194 crores (3%). Interest Receipts from Departmental Commercial Undertakings decreased by huge margin of ₹4915 crores and from Railways by ₹189 crores. Interest Receipts from Public Sector and other Undertakings, however, increased from ₹1,968 crores in 2011-12 to ₹2,998 crores in 2012-13. Interest Receipts from States & UTs have also come down by ₹634 crores.

Interest Receipts (Gross)					
(₹ Crores)					
S. No.	Sources	2012-13	2011-12	2010-11	2009-10
1.	States/ UTs	9,406	10,040	10,496	11,443
2.	Railways	5,441	5,630	4,916	5,518
3.	Departmental Commercial Undertakings	1,149	6,064	161	162
4.	Public Sector and other Undertakings	2,998	1,968	5,966	5,382
5.	Others	19,866	16,352	13,760	13,344
	Total	38,860	40,054	35,299	35,849

Dividends

During 2012-13, dividends of ₹53,762 crores were received on investments made by Government which is higher by ₹3,153 crores than what was received during 2011-12.

Dividend - Major Sources					
(₹ Crores)					
S.No.	Major Sources	2012-13	2011-12	2010-11	2009-10
1.	Public Sector and other Undertakings	30,630	29,034	24,695	20,198
2.	LIC of India	1,282	1,138	1,031	929
3.	Nationalized Banks	5,656	5,029	3,354	3,981
4..	Reserve Bank of India	16,194	15,009	18,759	25,009

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 2012-13 an amount of ₹2,761 crores was received on account of Disinvestments of PSUs and an amount of ₹ 22,647 crores was received on account of Premium on disinvestment of PSUs.

Capital Receipts (₹ Crores)

S.No.	Source	2012-13	2011-12	2010-11	2009-10
1.	Disinvestments of Public Sector and other Undertakings	2,761	401	1,676	2,233
2.	Premium received on Disinvestments of Public Sector and other Undertakings	22,647	13,627	20,601	21,366
3.	Other Capital Receipts	482	4,060	569	983
	TOTAL	25,890	18,088	22,846	24,582

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

Expenditure

The total expenditure of the Government during 2012-13 was ₹1,410,371 crores. Expenditure increased by ₹106,006 crores [8%] over the previous year. Revenue expenditure was ₹1,243,513 crores, an increase of ₹97,728 crores [9%] over the previous year and Capital Expenditure was ₹166,858 crores, an increase of ₹8,278 crores [5%] over the previous year. The share of Capital expenditure as a percentage of total expenditure was 12%.

Expenditure (₹ Crores)							
Description	2012-13			2011-12			YTY
	Plan	Non Plan	Total	Plan	Non Plan	Total	Growth
Revenue	329,205	914,308	1,243,513	333,736	812,049	1,145,785	9%
General Services	532	553,853	554,385	615	490,431	491,046	13%
Social Services	91,304	22,597	113,901	86,733	20,846	107,579	6%
Economic Services	107,192	286,634	393,827	120,181	247,085	367,266	7%
Grants-in-Aid	130,177	51,223	181,400	126,207	53,687	179,894	1%
Capital	84,422	82,436	166,858	78,639	79,941	158,580	5%
General Services	4,725	74,753	79,479	4,036	72,143	76,179	4%
Social Services	4,882	220	5,102	4,377	197	4,574	12%
Economic Services	58,421	2,142	60,563	50,120	-299	49,822	22%
Loans & Advances	16,394	5,320	21,714	20,106	7,900	28,005	(-22%)
Total Expenditure	413,627	996,744	1,410,371	412,375	891,990	1,304,365	8%

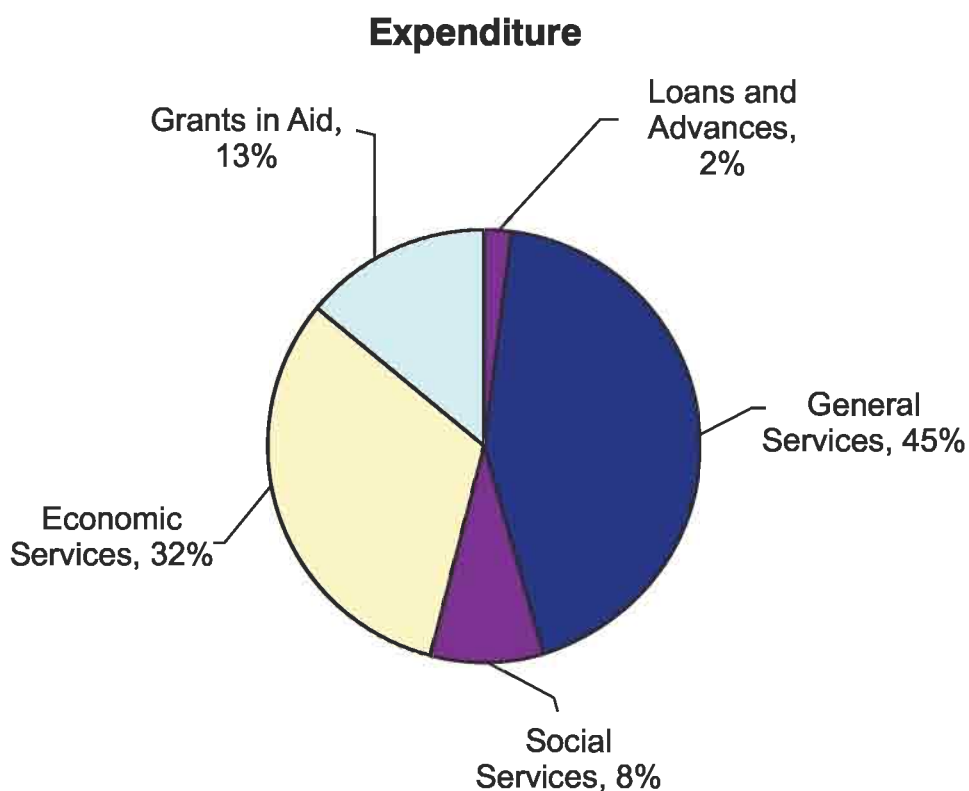
Out of the total capital expenditure of ₹166,858 crores, ₹145,144 crores (87%) was incurred on asset formation, rest was in the form of loans & advances (13%).

Capital Expenditure (₹ Crores)							
	Asset Formation		Repayment of Debt*		Loans & Advances		Total
2003-04	35,678	32%	46,211	42%	28,739	26%	110,628
2004-05	40,549	36%	32,675	29%	40,107	35%	113,331
2005-06	53,869	81%			12,493	19%	66,362
2006-07	58,759	85%			10,019	15%	68,778
2007-08	106,940	90%			11,298	10%	118,238
2008-09	75,572	84%			14,586	16%	90,158
2009-10	97,032	86%			15,346	14%	112,378
2010-11	131,620	84%			24,985	16%	156,605
2011-12	130,575	82%			28,005	18%	158,580
2012-13	145,144	87%			21,714	13%	166,858

* Shows Repayment of Debt not covered by fresh Debt.

Sectoral Allocation

Overall, the expenditure on General Services was ₹633,864 crores (45% of the total expenditure). This includes expenditure on Organs of States, Fiscal Services, Pensions, Defence, etc. Expenditure on Social Services was ₹119,003 crores (8% of the total expenditure) and on Economic Services ₹454,390 crores (32% of the total expenditure). ₹181,400 crores (13% 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 ₹21,714 crores (2% of the total expenditure).



Plan Expenditure

Plan expenditure during 2012-13 was ₹413,627 crores. Compared to the previous year's figure of ₹412,375 crores, plan expenditure increased marginally.

Non-Plan Expenditure

Non-Plan expenditure during 2012-13 was ₹996,744 crores compared to previous year's figure of ₹891,990 crores, an increase of 12%. Interest payments (₹313,170 crores) alone accounted for 31% of total Non-Plan expenditure. Defence expenditure (₹181,776 crores) and Subsidies (₹257,174 crores) were other major items of Non-Plan expenditure.

Non-Plan Expenditure – Major Components (₹ Crores)					
Description	2012-13		2011-12		YTY Growth
Interest	313,170	31%	273,150	31%	15%
Subsidies	257,174	26%	217,903	24%	18%
Defence	181,776	18%	170,913	19%	6%
Pensions	69,478	7%	61,166	7%	14%
Police	37,285	4%	33,474	4%	11%
Grants-in-Aid	51,223	5%	53,687	6%	(-) 5%
Loans	5,320	1%	7,900	1%	(-) 33%
Others	81,318	8%	73,797	8%	11%
Total	996,744	100%	891,990	100%	12%

Interest payments increased by 15% over the previous year, whereas expenditure on Defence and Subsidies increased by 6% and 18% respectively. Expenditure on Pensions (₹69,478 crores) and Police (₹37,285 crores) increased by 14% and 11% respectively over the previous year. Expenditure on Loans decreased by 33% over the previous year.

Subsidies

The expenditure on subsidies increased from ₹217,902 crores in 2011-12 to ₹257,174 crores in 2012-13, an increase of 18% over the previous year. Subsidy on Food, Fertilizer and Petroleum were ₹85,000 crores, ₹65,708 crores and ₹96,880 crores respectively.

Major Subsidies (₹ Crores)			
Description	2012-13	2011-12	YTY Growth
Food	85,000	72,822	17%
Fertilizer	65,708	70,032	(-) 6%
Petroleum	96,880	68,481	41%
Others	9,586	6,567	46%
Total	257,174	217,902	18%

1. Statement showing details of Non-Plan expenditure of Union Government is placed at Appendix-4. 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-5
2. Statement showing details of subsidies is placed at appendix-6

Accounts at a Glance

Food Subsidies increased by 17% and Fertilizer Subsidies decreases by 6% whereas Petroleum Subsidy increased substantially by 41%. The subsidy bill on other items also increased by 46%.

Interest Subsidy has increased by ₹2,221 crores compared to the previous year. Main component of Interest Subsidy was subvention for providing short term credit to farmers (₹5,400 crores). Other subsidies have also increased from ₹1,573 crores in 2011-12 to ₹2,316 crores during 2012-13.

Net Lending

Major beneficiaries of Government's lending operations are State/UT Governments and various public corporations and institutions. During 2012-13, Government advanced fresh loans of ₹32,064 crores and received ₹26,623 crores as repayment of loans advanced in the past. Thus, there was a marginal increase in the stock of advances by ₹5,441 crores. At the end of 2012-13, Government's advances stand at ₹ 235,342 crores.

Lending by Government (₹ Crores)						
S. No.	Description	01-Apr-12	Additions	Receipts	31-Mar-13	Increase/ Decrease
1.	State Governments	143,547	10,661	9,396	144,812	1,265
2.	UT Governments	804	3,399	115	4,088	3,284
3.	Foreign Governments	4,978	1,838	277	6,539	1,561
4.	Govt. corporation, Non-Govt Institution, Local Funds, Cultivator etc.	79,677	15,982	16,486	79,173	(-)504
5.	Government Servants	895	184	349	730	(-)165
	Total	229,901	32,064	26,623	235,342	5,441

Investments

During the year Government invested ₹32,851 crores in Public Sector Undertakings (PSUs) etc. Total Government investment in companies stood at ₹400,781 crores as on 31st March 2013.

Government Investments in Companies etc. (₹ Crores)

S.No.	Description	Amount Invested
1.	Statutory Corporations	6,502
2.	Government Companies	263,136
3.	International Bodies	57,847
4.	State Co-operative Banks/Other Banks	73,019
5.	Co-operative Societies	277
	Total	400,781

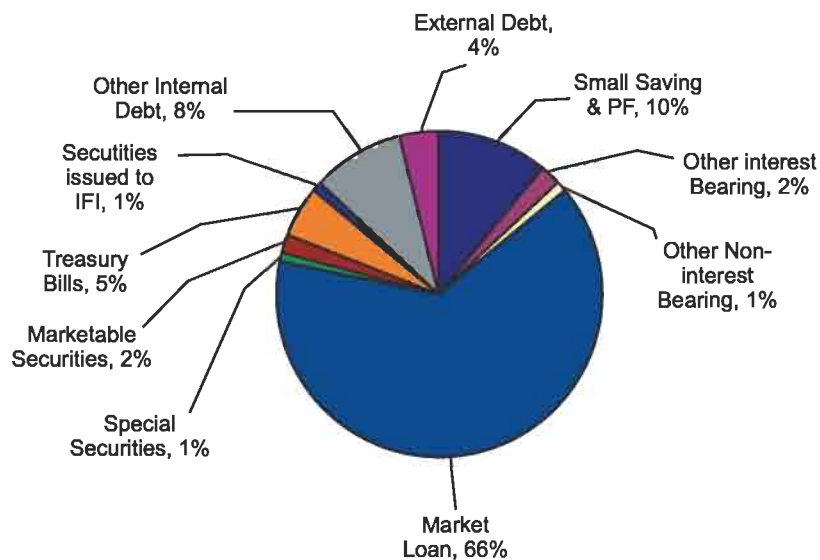
Ministry-wise/Department-wise details of Plan and Non-Plan expenditure is placed at Appendix-7.

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 2013 were ₹4,551,871 crores. Internal Debt was ₹3,764,566 crores (83%), External Debt [at historical value] was ₹177,289 crores (4%) and other liabilities were ₹610,016 crores* (13%).

GOI Debt & Other Obligations



As on 31st March 2013, total Public Debt [External Debt taken at historical value] stood at ₹ 3,941,855 crores. Public Debt increased by 16% during the year from ₹ 3,400,710 crores at the beginning of the year. Public Debt at current rate of exchange as on 31.3.2013 was ₹4,096,570 crores against ₹3,553,519 crores as on 31.3.2012.

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 to this, borrowings from Treasury Bills, Securities issued to International Financial Institutions etc. also forms part of Internal Debt.

Total stock of Internal Debt increased from ₹3,230,622 crores at the beginning of the year to ₹3,764,566 crores at the end of the year. Market loans increased by ₹467,356 crores to ₹2,984,309 crores.

* Total liability of Central Government on account of Public Account as on 31-3-2013 is ₹1,128,737 crores. Out of this, investment of ₹ 517,221 crores has been made in Special State Govt. Securities and investment of ₹1,500 crores in IIFCL, leaving net outstanding liability of ₹610,016 crores, on this account.

Internal Debt (₹ Crores)					
Source	1st April, 2012	Additions	Discharges	31st March, 2013	Increase/Decrease
Market Loans	2,516,953	558,000	90,644	2,984,309	467,356
Securities issued to IFIs	29,625	4,323	1,722	32,226	2,601
364 days TBs	90,378	130,471	90,382	130,467	40,089
Ways and Means Advances	-	124,648	124,648	-	-
14 days TBs	97,800	2,437,546	2,416,966	118,380	20,580
Marketable securities	76,818	-	-	76,818	-
Special Central Govt. Sec. to NSSF (31.3.99)	64,569	-	-	64,569	-
Special Central Govt. Sec. to NSSF (1.4.99)	33,259	-	1,302	31,957	(-),302
Market Stabilization Scheme	-	-	-	-	-
Others	321,220	689,741	685,121	325,840	4,620
Total Internal Debt	3,230,622	3,944,729	3,410,785	3,764,566	533,944

Market Stabilization Scheme was introduced in the financial year 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 31.3.2013 is NIL.

External Debt

The stock of External Debt [at historical rate of exchange] at the end of 2012-13 is ₹177,289 crores, which works out to 4 % of total outstanding debt. At current rate of exchange [as on 31.3.2013] this works out to ₹332,004 crores-increase of ₹9,107 crores from ₹322,897 crores outstanding as on 31.3.2012.

External Debt (₹ Crores)						
Source	At Historical Exchange Rates					
	1st April 2012	Additions	Discharges	31st March 2013	Increase/Decrease	Current Value
I.D.A.	54,661	5,473	5,075	55,059	398	141,119
Japan	36,207	7,891	4,115	39,983	3,776	73,120
A.D.B.	33,250	4,933	1,536	36,647	3,397	44,301
Germany	2,843	443	901	2,385	(-)458	13,826
IBRD	38,778	3,072	2,994	38,856	78	48,239
IFAD	611	147	60	698	87	1,789
USA	(-)227	0	42	(-) 269	(-) 42	1,460
Others	3,965	1,350	1,385	3,930	(-) 35	8,150
Total External Debt	170,088	23,309	16,108	177,289	7,201	332,004

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

Maturity profile of Interest Bearing Market Loans is placed at Appendix-8

External Debt in Foreign Currency (in Crores)

Source	Currency	1 st April, 2012	Additions	Discharges	31 st March 2013	Increase/Decrease
ADB	USD	757	89	28	818	61
Germany	Euro	202	6	12	196	(-6)
IBRD	USD	890	56	55	891	1
IDA	USD	325	0	25	300	(-25)
IDA	SDR	1,518	58	44	1,532	14
Japan	Yen	124,310	10,048	6,234	128,124	3,814
Russian Fed	₹	702	0	27	675	(-27)
Russian Fed	USD	123	0	17	106	(-17)

Liabilities on Public Account

As on 31st March, 2013, total liabilities on Public Account were ₹610,016 crores. Interest bearing liabilities amounted to ₹553,983 crores and the remaining ₹56,033 crores were to non-interest bearing.

Liabilities on Public Account (₹ Crores)					
Description	1 st April, 2012	Additions	Discharges	31 st March 2013	Increase/Decrease
Small Savings, PF etc.	463,889	381,315	375,092	470,112	6,223
Other Interest Bearing	74,414	51,034	41,577	83,871	9,457
Reserve Funds	2,393	36,714	33,824	5,283	2,890
Deposits	72,021	14,320	7,753	78,588	6,567
Other non-Interest Bearing	59,464	180,056	183,487	56,033	(-3,431)
Reserve Funds	24,899	80,403	83,705	21,597	(-3,302)
Deposits	34,565	99,654	99,783	34,436	(-129)
Total	597,767	612,405	600,156	610,016	12,249

National Small Savings Fund

National Small Savings Fund (NSSF) 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 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 2012-13 were ₹24,352 crores. Funds income [on its investments] and expenditure during this period were ₹66,223 crores and ₹80,312 crores respectively. Investments of NSSF decreased by ₹8,569 crores during the year. Thus, the balance under the Fund increased from ₹63,233 crores at the beginning of the year to ₹64,927 crores at the end of the year.

National Small Savings Fund (₹ Crores)					
Description	1st April, 2012	Additions	Discharges	31st March, 2013	Increase/Decrease
Inflows	790,193	300,376	209,801	880,768	90,575
Collections	790,193	234,153	209,801	814,545	24,352
Savings Deposits	376,440	168,704	162,040	383,104	6,664
Savings Certificates	209,786	21,091	35,075	195,802	(-)13,984
Public Provident Funds	203,967	44,358	12,686	235,639	31,672
Income on Investments		66,223		66,223	66,223
Outflows	726,960	24,047	112,928	815,841	88,881
Investments of NSSF	726,960	24,047	32,616	735,529	8,569
Central Government Securities	208,183	1,303	9,928	216,808	8,625
State Government Securities	517,277	22,744	22,688	517,221	(-)56
Investments under other Instruments	1,500	0	0	1,500	0
Expenditure of NSSF			80,312	80,312	80,312
Balance	63,233	276,329	96,873	64,927	1,694

As on 31st March 2013, the total stock of Funds liabilities towards subscribers of its schemes was ₹814,545 crores, of which ₹383,104 crores is held against Savings Deposits, ₹195,802 crores against Savings Certificates and ₹235,639 crores as Public Provident Fund. Funds investments at the end of 2012-13 were ₹735,529 crores, out of which, ₹517,221 crore are invested in State Government Securities, ₹216,808 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 the year 2012-13, the maximum amount of guarantee for which the Government have entered into agreement was ₹242,915 crores. As on 31st March, 2013 guarantees for ₹233,769 crores remained outstanding. The net

accretion of guarantees for the year 2012-13 is ₹36,938 crores which is 0.37% of GDP. Government realized ₹608 crores as guarantee fees as against ₹469 crores realized during 2012-13.

Government Guarantees				
(₹ Crores)				
	Description	31-Mar-12	31-Mar-13	Increase/ Decrease
I	Guarantees to RBI, banks, and other financial Institutions for repayment of principal and interest etc.	67,319	77,597	10,278
II	Guarantees to statutory corporations and financial institutions for repayment of share capital, payment of minimum dividend, repayment of bonds/loans etc.	10,795	19,308	8,590
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.	118,184	136,254	18,070
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	196,831	233,769	36,938

Appropriation Accounts

For the year 2012-13, Parliament approved a total provision of ₹5,264,486 crores under 99 Grants for the Civil Ministries of the Union Government. This provision was revised upwards during the year to ₹5,345,368 crores through Supplementary Grants etc of ₹80,882 crores. The final provision of ₹5,345,368 crores was higher by ₹409,811 crores [8%] compared to previous year.

Actual expenditure during the year against this provision was ₹4,793,466 crores. Expenditure under the charged portion was ₹3,816,396 crores with savings of ₹373,909 crores, while expenditure under voted portion was ₹977,070 crores, with savings of ₹177,993 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	4,185,430	4,190,305	4,875	3,816,396	(-) 373,909
Voted	1,079,056	1,155,063	76,007	977,070	(-) 177,993
Total	5,264,486	5,345,368	80,882	4,793,466	(-) 551,902

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

Charged Expenditure

The charged expenditure of Civil Ministries during 2012-13 mainly comprised Repayment of Debt (₹3,426,893 crores), Interest Payments (₹330,183 crores) and Transfer to States and Union Territory Governments (₹55,906 crores). These three together formed 99.91% of the total charged expenditure. The Appropriation- "Repayment of Debt" includes an amount of ₹ 3,311,674 crores on account of discharge of treasury bills of different maturities and Ways and Means Advances.

Excess

There were five instances of excess over total provisions under Charged and Voted portions of Revenue section of Grants. Bulk of the excess occurred under Grant No. 21-Defence Pensions & Grant No.34- Appropriation-Interest Payments, where provision exceeded by ₹3863.71 crores and ₹695.25 crores respectively.

Excess over Entire Provision							
(₹ Crores)							
Grant No.	Name of Grant/ Appropriation	Amount of Grant/ Appropriation		Actual expenditure		Excess	
		Revenue	Capital	Revenue	Capital	Revenue	Capital
21	Defence Pensions						
	<i>Charged</i>	0.82	-	4.82	-	4.00	-
	Voted	39499.18	-	43362.89	-	3863.71	-
34	Appropriation- Interest Payments						
	<i>Charged</i>	329487.43	-	330182.68	-	695.25	-
40	Indian Audit and Accounts Department						
	Voted	2561.55	-	2563.61	-	2.06	-
101	Department of Urban Development						
	<i>Charged</i>	44.23	-	44.61	-	0.38	-

Savings

During 2012-13, savings of ₹556,467 crores occurred in respect of Civil Grants / Appropriations. There was also excess expenditure aggregating to ₹4,565 crores. Significant savings occurred under the following Grants/ Appropriations.

Significant Savings				
Grant/ Appropriation		Section	Savings (₹ Crores)	Reasons
No.	Description			
01	Department of Agriculture and Co-operation	Revenue Voted	2480	Due to receipt of less proposals and availability of unspent balance of previous year with implementing agencies.
14	Department of Telecommunications	Revenue Voted	3985	Due to non-implementation of Wireless Broadband scheme, non-receipt of claims for Optical Fibre Cable Augmentation and non-implementation of National Optical Fibre net work.
32	Department of Economic Affairs	Capital Voted	52110	Due to non-requirement of funds towards subscription to International Monetary Fund (In securities and In cash)

Grant/ Appropriation		Significant Savings		
No.	Description	Section	Savings (₹ Crores)	Reasons
35	Transfers to State and Union Territory Governments	Revenue Charged	13104	Due to non-fulfillment of the prescribed terms and conditions by some State Governments.
		Revenue Voted	21476	Due to less receipt of proposals from Ministry of Water resources and Planning Commission, non-release of matching share by State Governments, withdrawal of projects and delay in commencement of scheme under JNNURM and less proceeds from Dis-investment under National Investment Fund.
37	Repayment of Debt	Capital Charged	359181	Due to less recourse to Ways and Means Advances owing to better cash management and non-utilisation of instrument for the purpose of short-term mismatches in cash balances owing to Availability of surplus cash balance under Cash Management Bills.
46	Department of Health and Family Welfare	Revenue Voted	5110	Due to non-settlement of bill of procurement agencies, availability of unspent balances with state societies under NVBDC program and RCH Flexible Pool for State PIPs .
54	Police	Capital Voted	2999	Due to non-finalisation of proposals, non-completion of work of Office/Residential building of Central Reserve Police, NSG, Assam Rifles and Sashastra Seema Bal by CPWD and requirement of less funds by the Department of Supply.
58	Department of School Education and Literacy	Revenue Voted	4691	Due to less collection of education cess and receipt of less proposals under Scheme for Setting up of 6000 Model Schools at Block Level as Bench Mark of Excellence and Adult Education & Skill

Grant/ Appropriation		Significant Savings		Reasons
No.	Description	Section	Savings (₹ Crores)	
				Development Scheme.
59	Department of Higher Education	Revenue Voted	4869	Due to non-receipt of viable proposals under University Grant Commission, Central Universities, National Mission in Education through ICT and Improvement in the Pay scale of University and College Teachers.
75	Ministry of Power	Revenue Voted	9200	Due to availability of unspent balance and slow progress of work in some states under Rajiv Gandhi Gramin Vidyutikaran Yojana and non-achievement of the target fixed for disinvestment.
81	Ministry of Road Transport and Highways	Revenue Voted	2836	Due to revision in work targets owing to extended monsoon season under Maintenance By Road Wing and non-receipt of statutory clearance/environmental clearance from the concerned agencies under Transfer to National Highways PBFF.
		Capital Voted	5611	Due to non-receipt of statutory clearance from the National Highways Authority of India and non-finalisation of loan with World Bank.
82	Department of Rural Development	Revenue Voted	26267	Due to receipt of less proposals from State Governments under Indira Awaas Yojana and Swaranjayanti Gram Swarozgar Yojana.

Detail statement of Grants/Appropriations involving savings of ₹ 100 crore and above is place at appendix-9.

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Appendix-1

Ten Year Summary

(₹ Crores)

	03-04	04-05	05-06	06-07	07-08	08-09	09-10	10-11	11-12	12-13
Revenue Receipts	265,054	306,013	347,462	434,387	541,925	540,259	572,811	788,471	751,158	879,231
Gross Tax Revenue	254,348	304,958	364,649	471,512	591,347	603,498	621,368	789,172	884,900	1,033,424
Corporation Tax	63,562	82,680	101,277	144,306	192,911	213,395	244,725	298,688	322,816	356,326
Income Tax	41,379	49,258	55,976	75,093	102,644	106,046	122,370	139,102	164,525	196,843
Customs	48,629	57,611	65,067	86,327	104,119	99,879	83,324	135,813	149,328	165,346
Union Excise Duties	90,774	99,125	111,226	117,612	123,425	108,402	102,991	137,701	144,901	175,845
Service Tax	7,891	14,200	23,055	37,597	51,301	60,941	58,422	71,016	97,509	132,601
Net Tax Revenue to Center	186,982	224,798	270,264	351,182	439,547	443,319	456,536	569,869	629,486	741,877
Non Tax Revenues	78,072	81,215	77,198	83,205	102,378	96,940	116,275	218,602	121,672	137,354
Interest Receipts	38,538	35,714	22,032	21,371	21,061	20,717	21,783	19,718	20,252	20,760
Dividends & Profits	21,160	22,939	25,451	29,309	34,500	38,607	50,250	47,991	50,608	53,761
Non Debt Capital receipts	16,953	66,467	12,226	6,426	43,895	6,705	33,194	35,266	36,938	40,950
Disinvestment Proceeds	16,632	4,364	1,570	0	4,387	22	2,233	1,676	401	2,761
Expenditure	472,444	497,682	506,123	583,386	712,732	883,956	1,024,488	1,197,328	1,304,365	1,410,371
Plan Expenditure	122,280	132,292	140,638	169,860	205,082	275,235	303,393	379,065	412,375	413,627
Non Plan Expenditure	350,164	365,390	365,485	413,526	507,650	608,721	721,095	818,263	891,990	996,744
Revenue Expenditure	363,316	384,351	439,761	514,608	594,494	793,798	911,810	1,040,723	1,145,785	1,243,513
Capital Expenditure	109,128	44,798	66,362	68,778	118,238	90,158	112,678	156,605	158,580	166,858
Lending Minus Repayment	(-38,497)	663	692	-8672	1,385	1,077	3,382	11,388	1,586	5,441
Fiscal deficit	123,272	125,202	146,435	142,573	126,912	336,992	418,483	373,591	516,269	490,190
Revenue Deficit	98,262	78,338	92,299	80,221	52,569	253,539	338,999	252,252	394,627	364,282
Effective Revenue Deficit								164,765	261,036	248,572
Primary Deficit	(-816)	(-1732)	13,805	(-7699)	(-44,118)	144,788	205,390	139,569	243,119	177,020
Public Debt (Balances)	1,325,909	1,467,242	1,583,957	1,746,207	2,009,755	2,283,900	2,577,645	2,945,992	3,553,519	4,096,570
Internal Debt	1,141,706	1,275,971	1,389,758	1,544,975	1,799,651	2,019,841	2,328,339	2,667,115	3,230,622	3,764,566
External Debt (Current Value)	184,203	191,271	194,199	201,232	210,104	264,059	249,306	278,877	322,897	332,004
Other GOI liabilities	333,725	356,037	384,842	438,842	466,602	556,235	583,279	586,457	597,767	610,016
Percentage to GDP										
Revenue Receipts	9.6	9.8	9.7	10.5	11.5	10.0	9.3	10.3	8.4	8.7
Gross Tax Revenues	9.2	9.8	10.2	11.4	12.5	11.1	10.1	10.3	9.9	10.2
Non Tax Revenues	2.8	2.6	2.2	2.0	2.2	1.8	1.9	2.8	1.4	1.4
Expenditure	17.1	15.9	14.2	14.1	15.1	16.3	16.6	15.6	14.6	13.9
Revenue Expenditure	13.2	12.3	12.3	12.5	12.6	14.6	14.8	13.6	12.9	12.3
Capital Expenditure	4.0	1.4	1.9	1.7	2.5	1.7	1.8	2.0	1.8	1.6
Fiscal deficit	4.5	4.0	4.1	3.5	2.7	6.2	6.8	4.9	5.8	4.8
Revenue Deficit	3.6	2.5	2.6	1.9	1.1	4.7	5.5	3.3	4.4	3.6
Effective Revenue Deficit								2.1	2.9	2.5
Public Debt	48.0	47.0	44.4	42.3	42.6	42.1	41.8	38.4	39.9	40.5
Internal Debt	41.4	40.9	39.0	37.4	38.2	37.2	37.8	34.8	36.2	37.2
External Debt	6.7	6.1	5.4	4.9	4.5	4.9	4.0	3.6	3.6	3.3

Appendix-2

Non-Tax Revenue 2012-13

Description	2012-13		2011-12		%
	RE	Actuals	RE	Actuals	
A Interest Receipts					
Gross	35002.23	38845.09	34687.21	40030.65	115
Less- Receipts incidental to Market Borrowings	17323.33	17001.06	8616.90	13832.22	161
Waiver of Interest	1084.03	1084.03	5945.72	5946.12	100
Net	16594.87	20760.00	20124.59	20252.31	101
B Dividends and Profits	55442.84	53760.74	50122.03	50608.10	101
C Non-Tax Revenue of UTs	1123.09	1117.06	1104.94	1014.53	92
D Other Non-Tax Revenue					
Fiscal Services	87.61	786.42	129.42	129.38	100
Other General Services	13236.37	10391.61	13936.55	9137.39	66
Less - Write off of loans to State Govt./guarantee	325.35	231.71	2555.00	2088.09	82
Less - Contribution & recoveries towards pension & other retirement benefits	1000.00	0.00	1000.00	0.00	0
Net	11911.02	10159.90	10381.55	7049.30	68
Social Services	1147.42	4765.71	2551.78	948.04	37
Economic Services-					
Gross	54758.53	57499.79	48914.22	51137.58	105
Less - Waiver of Loans to PSU	0.00	0.00		9.09	...
- Receipts from other General Eco. Services	4.75	5.86	17.34	19.31	111
Net	54753.78	57493.93	48896.88	51109.18	105
Total Other Non-Tax Revenue	70661.45	73205.96	61959.61	59235.90	96
Less					
Commercial Departments	14109.69	13800.14	12050.50	12401.04	103
Net Other Non-Tax Revenue	56551.76	59405.82	49909.11	46834.86	94
Grants-in-Aid and Contributions	2761.62	2310.80	3476.59	2962.34	85
TOTAL	129712.56	137354.42	124737.26	121672.14	98

Appendix-3

Commercial Receipts 2012-13

S.N.	Description	2012-13				2011-12		%
		RE	Actuals	%	RE	Actuals		
	General Services							
1	Canteen Stores Depot	10800.00	10111.07	93.62	10800.00	9729.49	90.09	
	Economic Services							
2	Delhi Milk Scheme	366.46	341.14	93.09	341.70	311.95	91.29	
3	Opium & Alkaloid Factories	440.03	312.74	71.07	432.47	383.93	88.78	
4	Fuel Frabrication Facilities*	2133.79	1393.34	65.30	1459.28	1346.82	92.29	
5	Fuel Inventory*	1950.00	1917.13	98.31	1800.00	1845.25	102.51	
6	Heavy water Pool Management*	990.00	990.00	100.00	5900.00	5900.00	100.00	
7	Badarpur Thermal Power Station	256.66	262.44	102.25	315.03	420.81	133.58	
8	Light Houses & Lightships	200.00	206.85	103.43	180.00	192.93	107.18	
9	Postal Receipts	8762.75	9366.50	106.89	7522.02	7899.35	105.02	
10	Indian Railways	128202.23	126180.43	98.42	106646.78	106245.27	99.62	
	TOTAL	154101.92	151081.64	98.04	135397.28	134275.80	99.17	

* Actuals in these cases are as furnished separately by Department of Atomic Energy.

Accounts at a Glance

S.N.	Description	2012-13			2011-12		
		RE	Actuals	%	RE	Actuals	%
12	Dividend Relief and other concessions to Railways	3021.23	2923.14	96.75	3250.26	2686.37	82.65
13	Economic Services	18943.84	19090.93	100.78	20451.37	18934.57	92.58
14	Grants to State and UT Govts.	57901.11	47995.40	82.89	55322.34	51523.45	93.13
15	Expenditure of Union Territories without Legislature	4146.83	4271.11	103.00	3734.50	3832.59	102.63
16	Grants to Foreign Governments	3228.87	3227.96	99.97	2105.17	2163.15	102.75
	Total Revenue Expenditure	919699.43	914308.11	99.41	815739.51	812048.68	99.55
B.	Capital Expenditure						
1	Defence	69578.63	70499.12	101.32	66143.81	67902.38	102.66
2	Other Non-Plan Capital Outlay	8101.94	6729.31	83.06	9616.82	4209.31	43.77
3	Loans to Public Enterprises	468.51	1052.44	224.64	593.48	1024.98	172.71
4	Loans to State and UT Govts.	3406.92	3406.39	99.98	75.10	72.00	95.87
5	Loans to Foreign Governments	700.00	700.00	100.00	250.00	248.31	99.32
6	Other Non-Plan Loans	-161.00	160.78	-99.86	-175.70	6554.46	-3730.48
7	Expenditure of Union Territories without Legislature	-156.23	-112.16	71.79	-127.46	-70.54	55.34
	Total-capital Expenditure	81938.77	82435.88	100.61	76376.05	79940.90	104.67
	TOTAL	1001638.20	996743.99	99.51	892115.56	891989.58	99.99

(₹ Crores)

Appendix-5

EXPENDITURE ON PAY AND ALLOWANCES FOR THE YEAR 2012-13

Accounts at a Glance

Grant No.	Name of the Ministries / Departments	(₹ Crores) Amount
1	MINISTRY OF AGRICULTURE Department of Agriculture and Cooperation	204.41
2	Department of Agricultural Research and Education	3.14
3	Department of Animal Husbandry, Dairying and Fisheries	119.52
4	DEPARTMENT OF ATOMIC ENERGY Atomic Energy	2080.21
5	Nuclear Power Schemes	26.78
6	MINISTRY OF CHEMICALS AND FERTILISERS Department of Chemicals and Petro-Chemicals	12.33
7	Department of Fertilisers	14.93
8	Department of Pharmaceuticals	7.78
9	MINISTRY OF CIVIL AVIATION Ministry of Civil Aviation	14.73
10	MINISTRY OF COAL Ministry of Coal	56.89
11	MINISTRY OF COMMERCE AND INDUSTRY Department of Commerce	16.77
12	Department of Industrial Policy and Promotion	319.94
13	MINISTRY OF COMMUNICATIONS AND INFORMATION TECHNOLOGY Department of Posts	112.32
14	Department of Telecommunications	10052.69
		219.79

Contd.....

(₹ Crores)

Grant No.	Name of the Ministries / Departments	Amount
15	Department of Information Technology	403.95
16	MINISTRY OF CONSUMER AFFAIRS, FOOD AND PUBLIC DISTRIBUTION	49.41
17	Department of Consumer Affairs	49.59
18	Department of Food and Public Distribution	75.02
19	MINISTRY OF CORPORATE AFFAIRS	258.35
20-21	Ministry of Corporate Affairs	1534.70
22-27	MINISTRY OF CULTURE	76710.91
28	Ministry of Culture	14.73
29	MINISTRY OF DEFENCE	270.33
30	Ministry of Defence(Civil)	150.90
31	Ministry of Defence(Defence)	1061.45
32	MINISTRY OF DEVELOPMENT OF NORTH EASTERN REGION	62.08
33	Ministry of Development of North Eastern Region	53.91
	MINISTRY OF EARTH SCIENCES	
	Ministry of Earth Sciences	
	MINISTRY OF ENVIRONMENT AND FORESTS	
	Ministry of Environment and Forests	
	MINISTRY OF EXTERNAL AFFAIRS	
	Ministry of External Affairs	
	MINISTRY OF FINANCE	
	Department of Economic Affairs	
	Department of Financial Services	

Grant No.	Name of the Ministries / Departments	(₹ Crores) Amount
38	Department of Expenditure	50.88
40	Indian Audit and Accounts Department	2236.64
41	Department of Revenue	167.18
42	Direct Taxes	1998.65
43	Indirect Taxes	2728.01
44	Department of Disinvestment	3.48
45	MINISTRY OF FOOD PROCESSING Ministry of Food Processing Industries	9.26
46	MINISTRY OF HEALTH AND FAMILY WELFARE Department of Health and Family Welfare	1414.29
47	Department of Ayurveda, Yoga & Naturopathy, Unani, Siddha & Homeopathy	11.07
49	Department of AIDS Control	1.84
50	MINISTRY OF HEAVY INDUSTRIES AND PUBLIC ENTERPRISES Department of Heavy Industry	12.02
51	Department of Public Enterprises	5.38
52	MINISTRY OF HOME AFFAIRS Ministry of Home Affairs	362.05
53	Cabinet	220.82
54	Police	28255.52
55	Other Expenditure of the Ministry of Home Affairs	237.28

Contd.....

(₹ Crores)

Grant No.	Name of the Ministries / Departments	Amount
57	MINISTRY OF HOUSING AND URBAN POVERTY ALLEVIATION Ministry of Housing and Urban Poverty Alleviation	7.58
58	MINISTRY OF HUMAN RESOURCE DEVELOPMENT Department of School Education and Literacy	13.40
59	Department of Higher Education	67.54
60	MINISTRY OF INFORMATION AND BROADCASTING Ministry of Information and Broadcasting	194.12
61	MINISTRY OF LABOUR AND EMPLOYMENT Ministry of Labour and Employment	323.49
62	MINISTRY OF LAW AND JUSTICE Election Commission	17.42
63	Law and Justice	92.07
64	Supreme Court of India	94.73
65	MINISTRY OF MICRO, SMALL AND MEDIUM ENTERPRISES Ministry of Micro, Small and Medium Enterprises	105.53
66	MINISTRY OF MINES Ministry of Mines	485.91
67	MINISTRY OF MINORITY AFFAIRS Ministry of Minority Affairs	9.37
68	MINISTRY OF NEW AND RENEWABLE ENERGY Ministry of New and Renewable Energy	19.91

Grant No.	Name of the Ministries / Departments	Amount (₹ Crores)
69	MINISTRY OF OVERSEAS INDIAN AFFAIRS Ministry of Overseas Indian Affairs	6.97
70	MINISTRY OF PANCHAYATI RAJ Ministry of Panchayati Raj	5.02
71	MINISTRY OF PARLIAMENTARY AFFAIRS Ministry of Parliamentary Affairs	6.95
72	MINISTRY OF PERSONNEL, PUBLIC GRIEVANCES AND PENSIONS M/o Personnel, Public Grievances and Pensions	444.51
73	MINISTRY OF PETROLEUM AND NATURAL GAS Ministry of Petroleum and Natural Gas	14.99
74	MINISTRY OF PLANNING Ministry of Planning	79.54
75	MINISTRY OF POWER Ministry of Power	80.90
76	THE PRESIDENT, PARLIAMENT, UNION PUBLIC SERVICE COMMISSION AND THE SECRETARIAT OF THE VICE PRESIDENT President Secretariat	18.14
77	Lok Sabha	247.23
78	Rajya Sabha	125.62
79	Union Public Service Commission	70.92
80	Secretariat of the Vice-President	1.87

Contd.....

(₹ Crores)

Grant No.	Name of the Ministries / Departments	Amount
81	MINISTRY OF ROAD TRANSPORT AND HIGHWAYS Ministry of Road Transport and Highways	361.74
82	MINISTRY OF RURAL DEVELOPMENT Department of Rural Development	25.13
83	Department of Land resources	5.69
84	MINISTRY OF DRINKING WATER AND SANITATION Ministry of Drinking Water and Sanitation	4.85
85	MINISTRY OF SCIENCE AND TECHNOLOGY Department of Science and Technology	301.62
86	Department of Scientific and Industrial Research	6.41
87	Department of Biotechnology	13.49
88	MINISTRY OF SHIPPING Ministry of Shipping	90.52
89	MINISTRY OF SOCIAL JUSTICE AND EMPOWERMENT Ministry of Social Justice and Empowerment	30.58
90	DEPARTMENT OF SPACE Department of Space	1075.84
91	MINISTRY OF STATISTICS AND PROGRAMME IMPLEMENTATION M/o Statistics and Programme Implementation	243.75
92	MINISTRY OF STEEL Ministry of Steel	14.48

Grant No.	Name of the Ministries / Departments	(₹ Crores) Amount
93	MINISTRY OF TEXTILES Ministry of Textiles	164.38
94	MINISTRY OF TOURISM Ministry of Tourism	30.48
95	MINISTRY OF TRIBAL AFFAIRS Ministry of Tribal Affairs	10.98
96	UNION TERRITORIES(WITHOUT LEGISLATURE) Andaman and Nicobar Islands	1007.41
97	Chandigarh	1088.88
98	Dadra and Nagar Haveli	115.87
99	Daman and Diu	92.02
100	Lakshadweep	94.13
101	MINISTRY OF URBAN DEVELOPMENT Department of Urban Development	250.92
102	Public Works	866.50
103	Stationery and Printing	167.25
104	MINISTRY OF WATER RESOURCES Ministry of Water Resources	409.12
105	MINISTRY OF WOMEN AND CHILD DEVELOPMENT Ministry of Women and Child Development	27.25
106	MINISTRY OF YOUTH AFFAIRS AND SPORTS Ministry of Youth Affairs and Sports	15.87
	TOTAL	140706.10

Appendix-6

Statement of Subsidies 2012-13

CATEGORY	GR. NO.	Maj. Head	BE	RE	(₹ Crores)	
					BE	Actuals
MAJOR SUBSIDIES-----			179554.00	247853.97	247588.43	
Food	17	2408	75000.00	85000.00	85000.00	
Indigenous (Urea) Fertilizer	7	2852	19000.00	20000.00	20000.00	
Imported (Urea) Fertilizer	7	2401	13398.00	15398.00	15132.46	
Sale of Decontrolled Fertilizer with Concession to Farmers	7	2401	28576.00	30576.10	30576.10	
Petroleum Subsidy	73	2802	43580.00	96879.87	96879.87	
INTEREST SUBSIDIES-----			7967.69	7415.88	7270.25	
Interest Subsidy for Loans raised from Banks for Implementation of VRS --						
1. Hindustan Steel Works Construction Ltd.	92	2852	46.90	44.11	44.05	
2. Mecon Ltd.	92	2852	1.64	0.00	0.00	
Interest Subsidy of Bank Finance to PSUs for Implementation of VRS	50	2852	14.00	0.00	0.00	
Interest Subsidy to Goan Bank	33	2885	0.04	0.00	0.00	

CATEGORY	GR. NO.	Maj. Head	(₹ Crores)		
			BE	RE	Actuals
Khadi & Village Industries Commission --					
1. For Khadi Industries	65	2851	22.00	0.10	0.00
2. For Other Village Industries	65	2851	5.36	0.10	0.00
Interest Subsidy to LIC for Pension Plan for Sr. Citizens	33	2235	182.25	140.00	99.55
Interest Subvention for Providing Short Term Credit to Farmers	33	2416	6000.00	5400.00	5400.00
Interest Subsidy to Banks under Export Promotion	11	3453	1000.00	1000.00	1000.00
Interest Equalisation Support to Exim Bank of India	32	3475	225.00	290.00	290.00
Interest Subvention to Co-operative Sugar Mills through NABARD	17	2408	30.50	30.50	30.50
Payment of Interest Subsidy for Housing Loans to Nodal Agencies i.e. RBI & National Housing Bank	33	2885	400.00	500.00	400.00
Interest Subsidy to Hindustan Shipyard Ltd.	20	2852	40.00	11.07	6.15
Other subsidies (details given separately)*			2493.38	2384.58	2315.55

Contd.....

Other Subsidies (2012-13)

CATEGORY	GR. NO.	Maj. Head	(₹ Crores)		
			BE	RE	ACTUALS
Grant to NAFED for MIS/PSS	1	2401	110.00	90.00	90.00
Subsidy for Operations of HAJ Charters	9	3053	655.00	923.00	907.62
Subsidy on Maintenance of Buffer Stock of Sugar	17	2408	17.00	4.00	4.00
Payments to STC for loss on Edible Oil Imports	17	3456	0.01	0.00	0.00
Subsidy to Shipyards --					
1. Cochin Shipyard Ltd.	88	2852	0.01	0.00	0.00
2. Non-Central PSU Shipyards and Private Sector Shipyards	88	2852	400.00	220.00	220.00
Subsidy for Helicopter Services in North Eastern Region	55	3053	60.00	25.00	25.00
Subsidy to Assam Gas Project	6	2852	0.01	0.00	0.00
Compensation for Exchange Loss--					
1. Exchange Loss under NRI Bond Scheme	32	3475	0.50	0.00	0.00
Write-off Loans-- HFCL, MFL, FACT, FCI & PDIL	7	3475	0.01	0.01	0.00
Subsidy to Jute Corporation of India towards Market Operation	93	2852	55.00	55.00	55.00
Procurement of Cotton by cotton Corporation of India under Price Support	93	2852	200.00	120.53	68.07

CATEGORY	GR. NO.	Maj. Head	BE	RE	₹ Crores)	
					ACTUALS	ACTUALS
Reimbursement of Internal Transport and Freight Charges to Sugar Factories on Export Shipment of Sugar	17	2408	25.00	5.00	4.78	
Scheme for Extending Financial Assistance to Sugar Undertakings -2007	17	2408	51.73	51.73	51.73	
Reimbursement of Shortages in Handling of Imported Fertilizers by FCI	17	2408	0.01	0.00	0.00	
Subsidy on Import of Edible Oils	17	2408	615.09	617.98	617.03	
Subsidy to Public Sector General Insurance Companies for Community Based Universal Health Insurance Scheme	33	2235	0.01	0.01	0.00	
Assistance to National Ship Design and Research Centre	88	2852	4.00	2.32	2.32	
Subsidy of Import of Pulses	16	2408	300.00	270.00	270.00	
TOTAL-OTHER SUBSIDIES			2493.38	2384.58	2315.55	

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Appendix-7

Expenditure of Ministries/ Departments 2012-13
(Figures shown are net of Receipts and Recoveries)

Grant No.	Ministry/ Department	Plan		Non-Plan		Total	
		RE	Actual	RE	Actual	RE	Actual
1	Agriculture and Co-operation	9467.32	9255.34	306.62	297.66	9773.94	9553.00
	Revenue	9422.03	9213.96	306.02	297.12	9728.05	9511.08
	Capital	45.29	41.38	0.60	0.54	45.89	41.92
2	Agricultural Research and Education	2520.00	2461.44	2100.00	2048.31	4620.00	4509.75
	Revenue	2520.00	2461.44	2100.00	2048.31	4620.00	4509.75
	Capital	0.00	0.00	0.00	0.00	0.00	0.00
3	Animal Husbandry, Dairying and Fisheries	1800.00	1716.15	78.20	75.52	1878.20	1791.67
	Revenue	1783.08	1704.37	78.20	75.52	1861.28	1779.89
	Capital	16.92	11.78	0.00	0.00	16.92	11.78
4-5	Atomic Energy	3175.00	3111.64	3653.59	4359.67	6828.59	7471.31
	Revenue	1154.99	1140.32	2963.36	3697.23	4118.35	4837.55
	Capital	2020.01	1971.32	690.23	662.44	2710.24	2633.76

(₹ Crores)

Grant No.	Ministry/ Department	Plan		Non-Plan		Total	
		RE	Actual	RE	Actual	RE	Actual
6	Chemicals and Petro Chemicals	1637.00	1606.56	110.22	75.82	1747.22	1682.38
		1608.27	1584.86	110.22	75.82	1718.49	1660.68
	Capital	28.73	21.70	0.00	0.00	28.73	21.70
7	Fertilizers	10.00	9.40	66000.00	65628.87	66010.00	65638.27
		9.95	9.40	65999.96	65628.87	66009.91	65638.27
	Capital	0.05	0.00	0.04	0.00	0.09	0.00
8	Pharmaceuticals	85.00	51.22	36.79	36.13	121.79	87.35
		75.00	46.22	36.79	36.13	111.79	82.35
	Capital	10.00	5.00	0.00	0.00	10.00	5.00
9	Civil Aviation	6200.00	6078.16	1008.72	991.28	7208.72	7069.44
		170.86	66.06	1008.72	991.28	1179.58	1057.34
	Capital	6029.14	6012.10	0.00	0.00	6029.14	6012.10
10	Coal	416.00	390.76	46.03	44.30	462.03	435.06
		416.00	390.76	46.03	44.32	462.03	435.08
	Capital	0.00	0.00	0.00	-0.02	0.00	-0.02
11	Commerce	1800.00	1764.37	2908.00	2878.17	4708.00	4642.54
		973.85	940.94	2908.00	2878.17	3881.85	3819.11
	Capital	826.15	823.43	0.00	0.00	826.15	823.43
12	Industrial Policy and Promotion	1200.00	1167.05	199.26	196.84	1399.26	1363.89
		1128.40	1108.96	199.26	196.84	1327.66	1305.80
	Capital	71.60	58.09	0.00	0.00	71.60	58.09

Contd.....

Accounts at a Glance

Grant No.	Ministry/ Department	Plan		Non-Plan		Total	
		RE	Actual	RE	Actual	RE	Actual
		(₹ Crores)					
13	Posts	300.00	185.21	5843.06	5386.94	6143.06	5572.15
	Revenue Capital	97.40 202.60	40.22 144.99	5838.06 5.00	5385.66 1.28	5935.46 207.60	5425.88 146.27
14	Telocommunications	2393.00	2383.93	5688.88	6277.88	8081.88	8661.81
	Revenue Capital	805.70 1587.30	800.55 1583.38	5688.88 0.00	6277.88 0.00	6494.58 1587.30	7078.43 1583.38
15	Information Technology	2000.00	1650.01	47.95	42.67	2047.95	1692.68
	Revenue Capital	1847.50 152.50	1507.14 142.87	47.95 0.00	42.67 0.00	1895.45 152.50	1549.81 142.87
16	Consumer Affairs	150.00	126.40	331.30	330.31	481.30	456.71
	Revenue Capital	137.83 12.17	117.96 8.44	331.30 0.00	330.31 0.00	469.13 12.17	448.27 8.44
17	Food and Public Distribution	85.00	83.38	86141.16	86136.42	86226.16	86219.80
	Revenue Capital	61.42 23.58	59.86 23.52	86141.16 0.00	86136.42 0.00	86202.58 23.58	86196.28 23.52
18	Corporate Affairs	28.00	24.43	201.22	181.53	229.22	205.96
	Revenue Capital	8.00 20.00	8.00 16.43	190.42 10.80	173.50 8.03	198.42 30.80	181.50 24.46
19	Culture	864.00	802.94	586.15	584.68	1450.15	1387.62
	Revenue Capital	826.00 38.00	775.00 27.94	586.15 0.00	584.68 0.00	1412.15 38.00	1359.68 27.94

Grant No.	Ministry/ Department	Plan		Non-Plan		Total	
		RE	Actual	RE	Actual	RE	Actual
		(₹ Crores)					
20-21	Defence (Civil Estimates)						
	Revenue	0.00	0.00	44500.00	48866.35	44500.00	48866.35
	Capital	0.00	0.00	42781.86	47268.70	42781.86	47268.70
		0.00	0.00	1718.14	1597.65	1718.14	1597.65
22-27	Defence Services-Army						
	Revenue	0.00	0.00	178503.52	181775.77	178503.52	181775.77
	Capital	0.00	0.00	108924.89	111276.65	108924.89	111276.65
		0.00	0.00	69578.63	70499.12	69578.63	70499.12
28	Development of North Eastern Region						
	Revenue	146.50	119.60	23.60	23.49	170.10	143.09
	Capital	50.50	23.63	19.60	19.49	70.10	43.12
		96.00	95.97	4.00	4.00	100.00	99.97
29	Earth Sciences						
	Revenue	820.00	810.99	375.00	361.41	1195.00	1172.40
	Capital	696.95	692.37	374.90	361.34	1071.85	1053.71
		123.05	118.62	0.10	0.07	123.15	118.69
30	Environment and Forests						
	Revenue	1800.00	1624.15	199.49	129.22	1999.49	1753.37
	Capital	1735.37	1564.48	183.38	113.39	1918.75	1677.87
		64.63	59.67	16.11	15.83	80.74	75.50
31	External Affairs						
	Revenue	1620.00	1614.01	8442.00	8500.76	10062.00	10114.77
	Capital	482.00	476.01	7442.00	7497.78	7924.00	7973.79
		1138.00	1138.00	1000.00	1002.98	2138.00	2140.98
32	Economic Affairs						
	Revenue	3160.00	3180.00	4243.34	3938.72	7403.34	7118.72
	Capital	2722.45	2722.45	3909.97	3785.19	6632.42	6507.64
		437.55	457.55	333.37	153.53	770.92	611.08

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Accounts at a Glance

Grant No.	Ministry/ Department	Plan		Non-Plan		Total	
		RE	Actual	RE	Actual	RE	Actual
33	Financial Services	14652.00	14652.00	7160.42	6836.47	21812.42	21488.47
	Revenue	0.00	0.00	7159.42	6835.81	7159.42	6835.81
	Capital	14652.00	14652.00	1.00	0.66	14653.00	14652.66
34-37	Finance-Interest Payments (Appropriation)	0.00	0.00	371865.96	358582.83	371865.96	358582.83
	Revenue	0.00	0.00	372030.96	358748.05	372030.96	358748.05
	Capital	0.00	0.00	-165.00	-165.22	-165.00	-165.22
38-40	Expenditure	2.88	2.88	21156.34	22180.36	21159.22	22183.24
	Revenue	2.88	2.88	21151.34	22175.76	21154.22	22178.64
	Capital	0.00	0.00	5.00	4.60	5.00	4.60
41-43	Revenue	0.00	0.00	7675.40	7637.79	7675.40	7637.79
	Revenue	0.00	0.00	7199.66	7196.91	7199.66	7196.91
	Capital	0.00	0.00	475.74	440.88	475.74	440.88
44	Disinvestment	0.00	0.00	25.83	17.73	25.83	17.73
	Revenue	0.00	0.00	25.83	17.73	25.83	17.73
	Capital	0.00	0.00	0.00	0.00	0.00	0.00
45	Food Processing Industries	660.00	651.70	10.16	9.57	670.16	661.27
	Revenue	660.00	651.70	10.16	9.57	670.16	661.27
	Capital	0.00	0.00	0.00	0.00	0.00	0.00

(₹ Crores)

Grant No.	Ministry/ Department	Plan				Non-Plan		Total			
		RE		Actual		RE	Actual	RE	Actual		
46	Health & Family Welfare Revenue Capital	22000.00	20908.19	3927.00	4225.12	25927.00	25133.31	20507.68	19608.24	24434.68	23833.36
		1492.32	1299.95	0.00	0.00	1492.32	1299.95	0.00	0.00	1492.32	1299.95
47	Ayurveda, Yoga, Naturopathy, Unani, Siddha and Homeopathy (AYUSH) Revenue Capital	670.00	580.61	191.00	134.76	861.00	715.37	669.40	580.61	860.40	715.37
		0.60	0.00	0.00	0.00	0.60	0.00	0.00	0.60	0.00	0.00
48	Health Research Revenue Capital	464.00	460.31	261.00	260.13	725.00	720.44	464.00	460.31	725.00	720.44
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
49	Aids Control Revenue Capital	1759.56	1316.07	0.00	0.00	1759.56	1316.07	1751.56	1314.71	1751.56	1314.71
		8.00	1.36	0.00	0.00	8.00	1.36	0.00	0.00	8.00	1.36
50	Heavy Industry Revenue Capital	406.66	404.03	377.61	358.17	784.27	762.20	345.45	344.03	383.06	367.32
		61.21	60.00	340.00	334.88	401.21	394.88	61.21	60.00	401.21	394.88
51	Public Enterprises Revenue Capital	10.00	6.17	8.99	8.55	18.99	14.72	10.00	6.17	18.99	14.72
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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Grant No.	Ministry/ Department	Plan		Non-Plan		Total	
		RE	Actual	RE	Actual	RE	Actual
52-56	Home Affairs	6828.00	6036.03	41605.86	41742.00	48433.86	47778.03
	Revenue	1932.39	1184.96	39760.23	39983.61	41692.62	41168.57
	Capital	4895.61	4851.07	1845.63	1758.39	6741.24	6609.46
57	Housing & Urban Poverty Alleviation	950.00	926.74	7.34	6.44	957.34	933.18
	Revenue	950.00	926.74	7.34	6.44	957.34	933.18
	Capital	0.00	0.00	0.00	0.00	0.00	0.00
58	School Education & Literacy	42729.00	42821.35	2813.00	2810.08	45542.00	45631.43
	Revenue	42729.00	42821.35	2813.00	2810.08	45542.00	45631.43
	Capital	0.00	0.00	0.00	0.00	0.00	0.00
59	Higher Education	13479.00	12703.23	7798.00	7720.01	21277.00	20423.24
	Revenue	13479.00	12703.23	7798.00	7720.01	21277.00	20423.24
	Capital	0.00	0.00	0.00	0.00	0.00	0.00
60	Information and Broadcasting	676.00	611.98	2017.40	2013.16	2693.40	2625.14
	Revenue	292.71	257.27	2017.40	2013.16	2310.11	2270.43
	Capital	383.29	354.71	0.00	0.00	383.29	354.71
61	Labour and Employment	2000.00	1702.89	1943.87	1942.48	3943.87	3645.37
	Revenue	1993.90	1697.67	1942.99	1941.81	3936.89	3639.48
	Capital	6.10	5.22	0.88	0.67	6.98	5.89
62	Election Commission	0.00	0.00	43.78	38.60	43.78	38.60
	Revenue	0.00	0.00	38.78	38.60	38.78	38.60
	Capital	0.00	0.00	5.00	0.00	5.00	0.00

(₹ Crores)

(₹ Crores)

Grant No.	Ministry/ Department	Plan		Non-Plan		Total	
		RE	Actual	RE	Actual	RE	Actual
63	Law and Justice	825.00	787.44	424.81	395.90	1249.81	1183.34
	Revenue	825.00	787.44	423.79	395.89	1248.79	1183.33
	Capital	0.00	0.00	1.02	0.01	1.02	0.01
64	Supreme Court of India	0.00	0.00	120.05	116.73	120.05	116.73
	Revenue	0.00	0.00	120.05	116.73	120.05	116.73
	Capital	0.00	0.00	0.00	0.00	0.00	0.00
65	Micro, Small and Medium Enterprises	2541.95	2037.87	289.70	287.60	2831.65	2325.47
	Revenue	2459.54	1960.07	288.90	287.50	2748.44	2247.57
	Capital	82.41	77.80	0.80	0.10	83.21	77.90
66	Mines	321.59	304.91	499.95	493.35	821.54	798.26
	Revenue	162.42	158.67	499.95	493.35	662.37	652.02
	Capital	159.17	146.24	0.00	0.00	159.17	146.24
67	Minority Affairs	2200.00	2157.98	18.26	16.31	2218.26	2174.29
	Revenue	2100.36	2058.34	18.26	16.31	2118.62	2074.65
	Capital	99.64	99.64	0.00	0.00	99.64	99.64
68	New and Renewable Energy	1150.00	1087.13	13.47	13.14	1163.47	1100.27
	Revenue	1068.80	1006.13	13.47	13.14	1082.27	1019.27
	Capital	81.20	81.00	0.00	0.00	81.20	81.00
69	Overseas Indian Affairs	0.00	0.00	85.00	82.92	85.00	82.92
	Revenue	0.00	0.00	75.00	72.79	75.00	72.79
	Capital	0.00	0.00	10.00	10.13	10.00	10.13

Contd.....

Accounts at a Glance

Grant No.	Ministry/ Department	Plan		Non-Plan		Total		
		RE	Actual	RE	Actual	RE	Actual	
70	Panchayati Raj	266.00	216.54	0.66	0.54	266.66	217.08	
		Revenue	216.54	0.66	0.54	266.66	217.08	
		Capital	0.00	0.00	0.00	0.00	0.00	0.00
71	Parliamentary Affairs	0.00	0.00	12.15	10.51	12.15	10.51	
		Revenue	0.00	0.00	12.15	10.51	12.15	10.51
		Capital	0.00	0.00	0.00	0.00	0.00	0.00
72	Personnel, Public Grievances and Pensions	167.43	149.12	668.20	671.88	835.63	821.00	
		Revenue	104.11	100.93	665.04	668.77	769.15	769.70
		Capital	63.32	48.19	3.16	3.11	66.48	51.30
73	Petroleum and Natural Gas	10.00	0.00	97504.10	97423.04	97514.10	97423.04	
		Revenue	10.00	0.00	97022.60	96941.54	97032.60	96941.54
		Capital	0.00	0.00	481.50	481.50	481.50	481.50
74	Planning	1542.00	1403.20	74.18	73.40	1616.18	1476.60	
		Revenue	1278.50	1146.00	74.18	73.40	1352.68	1219.40
		Capital	263.50	257.20	0.00	0.00	263.50	257.20
75	Power	4708.00	2327.22	3193.93	3174.23	7901.93	5501.45	
		Revenue	2820.18	639.27	-132.46	-152.16	2687.72	487.11
		Capital	1887.82	1687.95	3326.39	3326.39	5214.21	5014.34

(₹ Crores)

(₹ Crores)

Grant No.	Ministry/ Department	Plan		Non-Plan		Total	
		RE	Actual	RE	Actual	RE	Actual
76-80	President Secretariat	0.00	0.00	939.04	928.78	939.04	928.78
	Revenue	0.00	0.00	939.04	928.78	939.04	928.78
	Capital	0.00	0.00	0.00	0.00	0.00	0.00
81	Road Transport & Highways	15932.81	15797.99	4532.35	4388.24	20465.16	20186.23
	Revenue	12152.17	12159.30	2669.76	2555.51	14821.93	14714.81
	Capital	3780.64	3638.69	1862.59	1832.73	5643.23	5471.42
82	Rural Development	52000.00	50142.69	44.83	44.76	52044.83	50187.45
	Revenue	52000.00	50142.69	44.83	44.76	52044.83	50187.45
	Capital	0.00	0.00	0.00	0.00	0.00	0.00
83	Land Resources	3000.00	2986.40	7.20	7.14	3007.20	2993.54
	Revenue	3000.00	2986.40	7.20	7.14	3007.20	2993.54
	Capital	0.00	0.00	0.00	0.00	0.00	0.00
84	Drinking Water & Sanitation	13000.00	12963.41	5.26	5.22	13005.26	12968.63
	Revenue	13000.00	12963.41	5.26	5.22	13005.26	12968.63
	Capital	0.00	0.00	0.00	0.00	0.00	0.00
85	Science and Technology	2175.00	2138.31	375.19	376.60	2550.19	2514.91
	Revenue	2148.23	2117.85	374.14	375.62	2522.37	2493.47
	Capital	26.77	20.46	1.05	0.98	27.82	21.44
86	Scientific and Industrial Research	1555.00	1544.84	1401.00	1400.82	2956.00	2945.66
	Revenue	1555.00	1544.84	1401.00	1400.82	2956.00	2945.66
	Capital	0.00	0.00	0.00	0.00	0.00	0.00

Contd.....

Accounts at a Glance

Grant No.	Ministry/ Department	Plan		Non-Plan		Total	
		RE	Actual	RE	Actual	RE	Actual
87	Biotechnology	1300.00	1267.85	15.72	14.99	1315.72	1282.84
	Revenue	1300.00	1267.85	15.72	14.99	1315.72	1282.84
	Capital	0.00	0.00	0.00	0.00	0.00	0.00
88	Shipping	502.00	495.15	403.00	388.66	905.00	883.81
	Revenue	161.28	157.74	491.87	470.16	653.15	627.90
	Capital	340.72	337.41	-88.87	-81.50	251.85	255.91
89	Social Justice and Empowerment	5012.00	4848.61	93.20	91.11	5105.20	4939.72
	Revenue	4809.35	4645.96	93.20	91.11	4902.55	4737.07
	Capital	202.65	202.65	0.00	0.00	202.65	202.65
90	Space	3800.00	3783.23	1080.00	1073.05	4880.00	4856.28
	Revenue	1747.97	1741.58	1080.00	1073.05	2827.97	2814.63
	Capital	2052.03	2041.65	0.00	0.00	2052.03	2041.65
91	Statistics and Programme Implementation	486.00	373.71	337.81	376.46	823.81	750.17
	Revenue	470.21	363.92	337.81	376.46	808.02	740.38
	Capital	15.79	9.79	0.00	0.00	15.79	9.79
92	Steel	26.49	23.28	214.48	213.21	240.97	236.49
	Revenue	26.49	23.28	214.48	213.21	240.97	236.49
	Capital	0.00	0.00	0.00	0.00	0.00	0.00

(₹ Crores)

Grant No.	Ministry/ Department	Plan				Non-Plan		Total	
		RE		Actual	RE	Actual	RE	Actual	
93	Textiles	4500.00	3615.61	757.78	810.55	757.78	5310.55	4373.39	
	Revenue	4469.83	3593.66	656.01	708.71	656.01	5178.54	4249.67	
	Capital	30.17	21.95	101.77	101.84	101.77	132.01	123.72	
94	Tourism	950.00	768.61	68.30	70.28	68.30	1020.28	836.91	
	Revenue	948.00	766.61	68.30	70.28	68.30	1018.28	834.91	
	Capital	2.00	2.00	0.00	0.00	0.00	2.00	2.00	
95	Tribal Affairs	1427.46	1384.14	15.94	15.55	15.94	1443.01	1400.08	
	Revenue	1359.36	1316.04	15.94	15.55	15.94	1374.91	1331.98	
	Capital	68.10	68.10	0.00	0.00	0.00	68.10	68.10	
101-103	Urban Development	5837.37	5776.79	2688.21	2586.27	2688.21	8423.64	8465.00	
	Revenue	402.45	332.45	2204.06	2129.82	2204.06	2532.27	2536.51	
	Capital	5434.92	5444.34	484.15	456.45	484.15	5891.37	5928.49	
104	Water Resources	650.00	512.99	512.01	559.85	512.01	1209.85	1025.00	
	Revenue	536.50	430.98	515.63	558.05	515.63	1094.55	946.61	
	Capital	113.50	82.01	-3.62	1.80	-3.62	115.30	78.39	
105	Women & Child Development	17180.00	16953.07	82.65	83.00	82.65	17263.00	17035.72	
	Revenue	17180.00	16953.07	82.65	83.00	82.65	17263.00	17035.72	
	Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00	

Contd.....

Grant No.	Ministry/ Department	Plan		Non-Plan		Total	
		RE	Actual	RE	Actual	RE	Actual
106	Youth Affairs & Sports						
	Revenue	889.60	757.71	116.00	113.59	1005.60	871.30
	Capital	888.30	756.60	116.00	113.59	1004.30	870.19
		1.30	1.11	0.00	0.00	1.30	1.11
	Railways						
	Revenue	24265.00	24131.89	0.00	0.00	24265.00	24131.89
	Capital (Heads 5002 and 5003)	0.00	0.00	0.00	0.00	0.00	0.00
		24265.00	24131.89	0.00	0.00	24265.00	24131.89
I	Central Ministries/Departments						
	Total	317184.62	304739.01	997058.10	992000.04	1314242.72	1296739.05
	Revenue	243771.57	232352.45	915035.10	909523.98	1158806.67	1141876.43
	Capital	73413.05	72386.56	82023.00	82476.06	155436.05	154862.62
II	STATE PLANS (including DONER)						
	Total	107147.12	104197.40	0.00	0.00	107147.12	104197.40
	Revenue	96068.12	93492.09	0.00	0.00	96068.12	93492.09
	Capital	11079.00	10705.31	0.00	0.00	11079.00	10705.31
	State Plans						
	Revenue	105566.54	102673.92	0.00	0.00	105566.54	102673.92
	Capital	94566.54	92021.22	0.00	0.00	94566.54	92021.22
		11000.00	10652.70	0.00	0.00	11000.00	10652.70
1	Agriculture and Cooperation						
	Revenue	8400.00	8400.00	0.00	0.00	8400.00	8400.00
	Capital	0.00	0.00	0.00	0.00	0.00	0.00

Grant No.	Ministry/ Department	Plan		Non-Plan		Total	
		RE	Actual	RE	Actual	RE	Actual
35	Finance-Transfer to State & UTs Revenue Capital	85543.00	82892.44	0.00	0.00	85543.00	82892.44
		74543.00	72239.74	0.00	0.00	74543.00	72239.74
		11000.00	10652.70	0.00	0.00	11000.00	10652.70
70	Panchayati Raj Revenue Capital	3734.00	3720.19	0.00	0.00	3734.00	3720.19
		3734.00	3720.19	0.00	0.00	3734.00	3720.19
		0.00	0.00	0.00	0.00	0.00	0.00
81	Road Transport & Highways Revenue Capital	2267.00	2266.75	0.00	0.00	2267.00	2266.75
		2267.00	2266.75	0.00	0.00	2267.00	2266.75
		0.00	0.00	0.00	0.00	0.00	0.00
91	Statistics and Programme Implementation Revenue Capital	3950.00	3722.00	0.00	0.00	3950.00	3722.00
		3950.00	3722.00	0.00	0.00	3950.00	3722.00
		0.00	0.00	0.00	0.00	0.00	0.00
95	Tribal Affairs Revenue Capital	1672.54	1672.54	0.00	0.00	1672.54	1672.54
		1672.54	1672.54	0.00	0.00	1672.54	1672.54
		0.00	0.00	0.00	0.00	0.00	0.00
28	DONER Revenue Capital	1580.58	1523.48	0.00	0.00	1580.58	1523.48
		1501.58	1470.87	0.00	0.00	1501.58	1470.87
		79.00	52.61	0.00	0.00	79.00	52.61

Contd.....

Accounts at a Glance

Grant No.	Ministry/ Department	Plan		Non-Plan		Total	
		RE	Actual	RE	Actual	RE	Actual
	North Eastern Region	805.58	732.07	0.00	0.00	805.58	732.07
	Revenue	726.58	679.46	0.00	0.00	726.58	679.46
	Capital	79.00	52.61	0.00	0.00	79.00	52.61
	Central Pool of Resources for North East and Sikkim	775.00	775.00	0.00	0.00	775.00	775.00
	Revenue	775.00	775.00	0.00	0.00	775.00	775.00
	Capital	0.00	0.00	0.00	0.00	0.00	0.00
	Special Package for Bodoland Territorial council	0.00	16.41	0.00	0.00	0.00	16.41
	Revenue	0.00	16.41	0.00	0.00	0.00	16.41
	Capital	0.00	0.00	0.00	0.00	0.00	0.00
III	UNION TERRITORIES(A+B)	4855.30	4691.18	4580.10	4343.96	9435.40	9435.14
	Revenue	3533.02	3360.80	4664.33	4784.14	8197.35	8144.94
	Capital	1322.28	1330.38	-84.23	-40.18	1238.05	1290.20
A	Union Territories with Legislature	1478.74	1349.17	589.50	585.00	2068.24	1934.17
	Revenue	1478.74	1349.17	517.50	513.00	1996.24	1862.17
	Capital	0.00	0.00	72.00	72.00	72.00	72.00
56	National Capital Territory of Delhi	900.00	868.73	4.50	0.00	904.50	868.73
	Revenue	900.00	868.73	4.50	0.00	904.50	868.73
	Capital	0.00	0.00	0.00	0.00	0.00	0.00

(₹ Crores)

Grant No.	Ministry/ Department	Plan		Non-Plan		Total	
		RE	Actual	RE	Actual	RE	Actual
		(₹ Crores)					
56	Puducherry Revenue Capital	578.74	480.44	585.00	585.00	1163.74	1065.44
		578.74	480.44	513.00	513.00	1091.74	993.44
		0.00	0.00	72.00	72.00	72.00	72.00
B	Union Territories without Legislature Revenue Capital	3376.56	3342.01	3990.60	4158.96	7367.16	7500.97
		2054.28	2011.63	4146.83	4271.14	6201.11	6282.77
		1322.28	1330.38	-156.23	-112.18	1166.05	1218.20
96	Andaman and Nicobar Islands Revenue Capital	1507.67	1484.08	1241.34	1258.12	2749.01	2742.20
		1050.28	1032.59	1227.99	1245.63	2278.27	2278.22
		457.39	451.49	13.35	12.49	470.74	463.98
97	Chandigarh Revenue Capital	624.95	623.61	2071.89	2128.35	2696.84	2751.96
		328.11	325.51	2248.99	2257.12	2577.10	2582.63
		296.84	298.10	-177.10	-128.77	119.74	169.33
98	Dadra and Nagar Haveli Revenue Capital	567.02	564.89	108.66	109.38	675.68	674.27
		337.42	335.08	105.08	105.82	442.50	440.90
		229.60	229.81	3.58	3.56	233.18	233.37
99	Daman and Diu Revenue Capital	426.75	424.89	116.00	115.94	542.75	540.83
		202.61	200.78	115.33	115.27	317.94	316.05
		224.14	224.11	0.67	0.67	224.81	224.78

Contd.....

Accounts at a Glance

Grant No.	Ministry/ Department	Plan		Non-Plan		Total	
		RE	Actual	RE	Actual	RE	Actual
100	Lakshadweep	250.17	244.54	452.71	547.17	702.88	791.71
	Revenue	135.86	117.67	449.44	547.30	585.30	664.97
	Capital	114.31	126.87	3.27	-0.13	117.58	126.74
	IV- Total Central Assistance for States and U'Ts(II+III)	112002.42	108888.58	4580.10	4743.96	116582.52	113632.54
	Revenue	99601.14	96852.89	4664.33	4784.14	104265.47	101637.03
	Capital	12401.28	12035.69	-84.23	-40.18	12317.05	11995.51
	GRAND TOTAL(I+IV)	429187.04	413627.59	1001638.20	996744.00	1430825.24	1410371.59
	Revenue	343372.71	329205.34	919699.43	914308.12	1263072.14	1243513.46
	Capital	85814.33	84422.25	81938.77	82435.88	167753.10	166858.13

(₹ Crores)

**Maturity Profile of
Interest bearing Market Loans**

YEAR	(₹ Crores)
Maturing upto 31-03-2013	70736.13
Maturing in 2014	151861.96
Maturing in 2015	200673.95
Maturing in 2016	187129.85
Maturing in 2017	303886.80
Maturing in 2018	176234.68
Maturing in 2019	118000.00
Maturing in 2020	227000.00
Maturing in 2021	226213.32
Maturing in 2022	304097.02
Maturing in 2023	19000.00
Maturing in 2024	102000.00
Maturing in 2025	59000.00
Maturing in 2026	75000.00
Maturing in 2027	167068.12
Maturing in 2028	26000.00
Maturing in 2030	73000.00
Maturing in 2032	154643.64
Maturing in 2034	60000.00
Maturing in 2035	42350.00
Maturing in 2036	86000.00
Maturing in 2039	13000.00
Maturing in 2040	72000.00
Maturing in 2041	60000.00
Maturing in 2042	9000.00
Total	2983895.46

Appendix-9

GRANTS/APPROPRIATIONS INVOLVING SAVING OF
₹ 100 CRORES AND ABOVE FOR THE YEAR 2012-13

Grant No. and Name of Grant or Appropriation	Voted	Amount of Grant/ Appropriation		Expenditure		Saving	
		Revenue	Capital	Revenue	Capital	Revenue	Capital
001 Department of Agriculture and Cooperation		20466.80		17986.47		2480.33	
002 Department of Agricultural Research and Education		5392.04		4618.64		773.40	
003 Department of Animal Husbandry, Dairying and Fisheries		2338.60		2140.91		197.69	
004 Atomic Energy		5564.05	3822.32	5330.74	2581.75	233.31	1240.57
005 Nuclear Power Schemes			567.07		181.33		385.74
006 Department of Chemicals and Petrochemicals		1764.00		1663.22		100.78	
007 Department of Fertilisers			244.04				244.04
008 Department of Pharmaceuticals		211.04		82.40		128.64	
009 Ministry of Civil Aviation		1179.62	6155.82	1057.34	6012.10	122.28	143.72
011 Department of Commerce		4054.85	971.68	3868.09	825.09	186.76	146.59
012 Department of Industrial Policy and Promotion		1494.19		1320.41		173.78	
014 Department of Telecommunications		11587.39		7602.36		3985.03	

Grant No. and Name of Grant or Appropriation	Voted	Amount of Grant/ Appropriation		Expenditure		Saving	
		Revenue	Capital	Revenue	Capital	Revenue	Capital
015	Department of Information Technology	2877.54		1759.68		1117.86	
016	Department of Consumer Affairs	614.42		478.82		135.60	
020	Ministry of Defence	14723.46	1874.56	14011.84	1597.65	711.62	276.91
028	Ministry of Development of North Eastern Region	1750.33	349.00	1513.99	227.75	236.34	121.25
029	Ministry of Earth Sciences	1464.45		1058.45		406.00	
030	Ministry of Environment and Forests	3012.34		1921.19		1091.15	
031	Ministry of External Affairs	8288.95	2403.01	7977.90	2142.80	311.05	260.21
032	Department of Economic Affairs	9199.72	58961.13	7612.69	6850.79	1587.03	52110.34
033	Department of Financial Services	8535.26	15902.02	7265.10	14652.66	1270.16	1249.36
034	Appropriation - Interest Payments	329487.43		330182.68			
035	Transfers to State and Union Territory Governments	58357.46	12000.00	45253.42	10652.70	13104.04	1347.30
		105786.55		84310.13		21476.42	
037	Appropriation - Repayment of Debt		3786074.35		3426892.94		359181.41

Contd.....

Grant No. and Name of Grant or Appropriation	Voted	Amount of Grant/ Appropriation		Expenditure		Saving	
		Revenue	Capital	Revenue	Capital	Revenue	Capital
		(₹ Crores)					
039 Pensions	Voted	19710.00		19519.56		190.44	
041 Department of Revenue	Voted	1167.05		795.52		371.53	
042 Direct Taxes	Voted		809.29		424.51		384.78
043 Indirect Taxes	Charged Voted		119.21		9.95		109.26
046 Department of Health & Family Welfare	Voted	30685.78	2298.32	25575.94	1299.95	5109.84	998.37
047 Department of Ayurveda, Yoga and Naturopathy, Unani, Siddha and Homoeopathy	Voted	1161.23		755.19		406.04	
048 Department of Health Research	Voted	908.03		720.44		187.59	
049 Department of AIDS Control	Voted	1751.56		1314.71		436.85	
050 Department of Heavy Industry	Voted	558.87		374.09		184.78	
052 Ministry of Home Affairs	Voted	2925.38		1580.37		1345.01	
054 Police	Voted		9333.60		6334.39		2999.21
055 Other Expenditure of the Ministry of Home Affairs	Voted	1725.56		1542.24		183.32	
056 Transfers to Union Territory Governments	Voted	2154.89		1849.21		305.68	

Grant No. and Name of Grant or Appropriation		Voted	Amount of Grant/ Appropriation		Expenditure		Saving	
			Revenue	Capital	Revenue	Capital	Revenue	Capital
057	Ministry of Housing and Urban Poverty Alleviation		1163.01		936.55		226.46	
058	Department of School Education and Literacy		70559.80		65868.40		4691.40	
059	Department of Higher Education		25379.08		20510.43		4868.65	
060	Ministry of Information and Broadcasting			544.01		354.71		189.30
061	Ministry of Labour and Employment		4634.46		3826.56		807.90	
063	Law and Justice		1515.60		1183.62		331.98	
065	Ministry of Micro, Small and Medium Enterprises		3071.88		2439.28		632.60	
067	Ministry of Minority Affairs		3054.70		2074.68		980.02	
068	Ministry of New and Renewable Energy		1456.48		1162.72		293.76	
070	Ministry of Panchayati Raj		5350.76		3937.27		1413.49	
074	Ministry of Planning		1661.23	515.80	1219.42	259.11	441.81	256.69
075	Ministry of Power		10949.40	5464.22	1749.17	5228.58	9200.23	235.64
081	Ministry of Road Transport and Highways		22495.36	24643.50	19659.11	19032.60	2836.25	5610.90

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	Grant No. and Name of Grant or Appropriation	Voted	Amount of Grant/ Appropriation		Expenditure		Saving	
			Revenue	Capital	Revenue	Capital	Revenue	Capital
082	Department of Rural Development	Voted	129923.04		103656.25		26266.79	
083	Department of Land Resources	Voted	3208.20		2993.54		214.66	
084	Ministry of Drinking Water and Sanitation	Voted	14005.25		13079.28		925.97	
085	Department of Science and Technology	Voted	2842.89		2502.79		340.10	
086	Department of Scientific and Industrial Research	Voted	3475.10		2945.66		529.44	
087	Department of Biotechnology	Voted	1500.40		1282.84		217.56	
088	Ministry of Shipping	Voted	1403.45	583.09	837.37	365.54	566.08	217.55
089	Ministry of Social Justice and Empowerment	Voted	5708.33		4768.85		939.48	
090	Department of Space	Voted	3575.94	3138.22	2814.47	2041.65	761.47	1096.57
091	Ministry of Statistics and Programme Implementation	Voted	4926.36		4464.86		461.50	
093	Ministry of Textiles	Voted	7775.70		4261.72		3513.98	
094	Ministry of Tourism	Voted	1279.98		932.26		347.72	
095	Ministry of Tribal Affairs	Charged Voted	3627.80 410.21		2722.11 282.41		905.69 127.80	

Grant No. and Name of Grant or Appropriation	Voted	Amount of Grant/ Appropriation		Expenditure		Saving	
		Revenue	Capital	Revenue	Capital	Revenue	Capital
		(₹ Crores)					
096 Andaman and Nicobar Islands	Voted		739.25			469.34	269.91
099 Daman and Diu	Voted		350.44			224.78	125.66
100 Lakshadweep	Voted		261.11			128.01	133.10
101 Department of Urban Development	Voted	1321.73	6346.84	1089.46	5419.66		927.18
104 Ministry of Water Resources	Voted	1937.32		971.09			966.23
105 Ministry of Women and Child Development	Voted	18584.03		17036.81			1547.22
106 Ministry of Youth Affairs and Sports	Voted	1150.75		997.81			152.94

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