



Accounts at a Glance
2011-12

**Controller General of Accounts
Department of Expenditure
Ministry of Finance**

Accounts at a Glance

2011-12

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Accounts at a Glance

2011-12

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Article 114 of the Constitution prescribes that “No money shall be withdrawn from the Consolidated Fund of India except under appropriation made by law passed in accordance with the provisions of this article”.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 2011-12, 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 2011-12, which contain audited financial statements of the Government.

Overview

Receipt, Expenditure & Deficit*

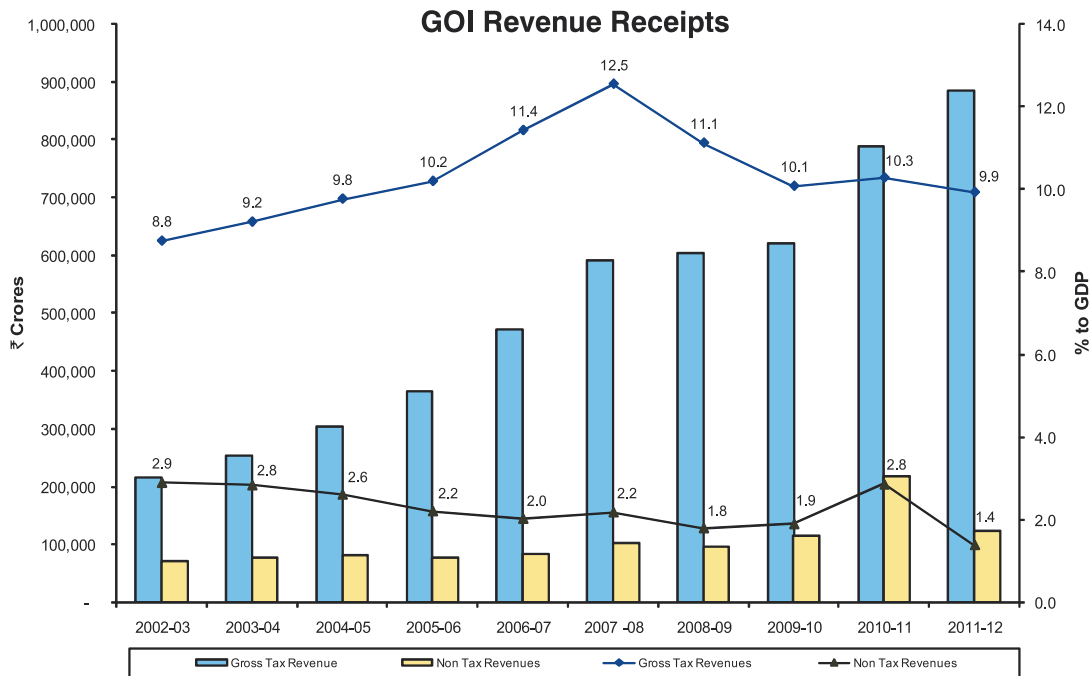
During the year 2011-12, total receipts which include borrowings were ₹1,304,365 crores. Gross Tax receipts were ₹884,900 crores, out of which ₹255,414 crores (28.86%) were transferred to States and Union Territories as their share of taxes. The net tax revenue retained by the Centre was ₹629,486 crores. Total Non-Debt receipts (net of devolution) of the Government were ₹ 788,096 crores.

Total Government expenditure from Consolidated Fund of India was ₹ 1,304,365 crores. Out of which, revenue expenditure was ₹1,145,785 crores (88%) and capital expenditure was ₹158,580 crores (12%). Share of Plan expenditure and non plan expenditure in the total expenditure was 32% (₹ 412,375 crores), and 68 % (₹ 891,990 crores) respectively.

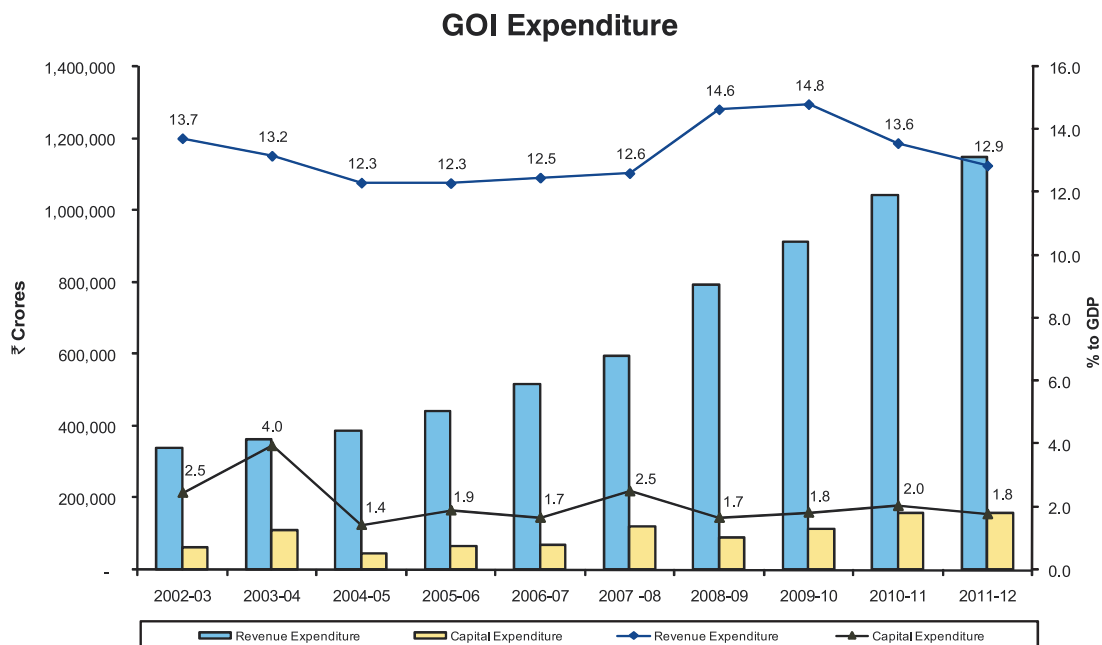
Financial Highlights 2011-12					
(₹ Crores)					
	Description	R.E. 2011-12	Actuals 2011-12	Actuals 2010-11	YTY Growth
1	Revenue Receipts	766,989	751,158	788,471	5%
2	Tax Revenue (Net to Centre)	642,252	629,486	569,869	10%
3	Non-Tax Revenue	124,737	121,672	218,602	(-)44%
4	Capital Receipts	29,751	36,938	35,266	5%
5	Recoveries of Loans	14,258	18,850	12,420	52%
6	Other Receipts	15,493	18,088	22,846	21%
7	Total Receipts (1+4)	796,740	788,096	823,737	(-)4%
8	Non-Plan Expenditure	892,116	891,990	818,263	9%
9	On Revenue Account	815,740	812,049	726,491	12%
10	Interest Payments	275,618	273,150	234,022	17%
11	On Capital Account	76,376	79,941	91,772	13%
12	Plan Expenditure	426,604	412,375	379,065	9%
13	On Revenue Account	346,200	333,736	314,232	6%
14	On Capital Account	80,404	78,639	64,833	21%
15	Total Expenditure (8+12)	1,318,720	1,304,365	1,197,328	9%
16	Revenue Expenditure (9+13)	1,161,940	1,145,785	1,040,723	10%
17	Of Which, Grants for creation of Capital Assets	137,505	132,591	87,487	16%
18	Capital Expenditure (11+14)	156,780	158,580	156,605	1%
19	Revenue Deficit (16-1)	394,951	394,627	252,252	56%
20	Effective Revenue Deficit	257,446	261,036	164,765	59%
21	Fiscal Deficit [15-7]	521,980	516,269	373,591	38%
22	Primary Deficit (21-10)	246,362	243,119	139,569	74%

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

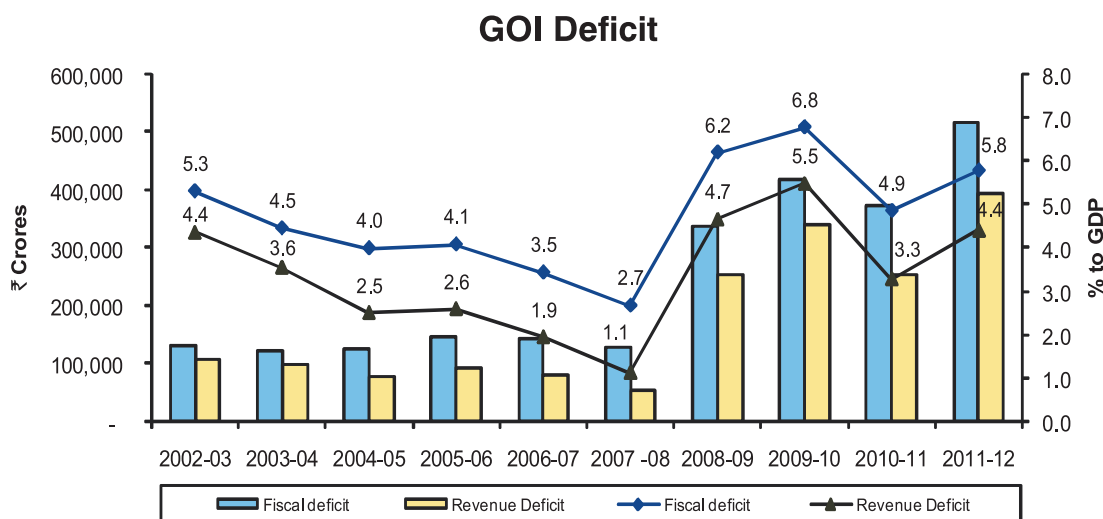
Over the last decade, Gross Tax Revenues of the Government have increased almost four times from ₹ 216,266 crores [2002-03] to ₹884,900 crores [2011-12]. In terms of GDP, Gross Tax Revenue during 2011-12 was 9.93% of GDP. Non-Tax Revenues have declined from 2.9% of GDP in 2002-03 to 1.37% in 2011-12.



Revenue Expenditure has increased from the last year. In terms of percentage of GDP, however, it was 12.86% of GDP as compared to 13.56% during previous year. Capital expenditure was 1.78% of GDP in 2011-12.



The net receipts of the Centre were sufficient to meet only 60% of the total expenditure, leaving a deficit of ₹ 516,269 crores. The Revenue deficit for the year was ₹394,627 crores. In terms of GDP, Fiscal deficit was 5.79% of GDP and Revenue Deficit was 4.42% of GDP.



Sources of Financing the Deficit

The deficit of ₹516,269 crores was financed mainly from Internal Debt of ₹553,186 crores and External Debt of ₹12,449 crores. Resource generated through borrowing, being more than deficit, led to increase in Cash Balance by ₹ 15,990 crores.

Financing of Deficit (₹ Crores)				
Description	2011-12		2010-11	
Internal Debt	553,186	107%	329,725	88%
Market Loans	436,211	85%	325,414	99%
Treasury Bills	126,866	25%	7,759	2%
Compensation and Other Bonds	(-)11,988	(-)2%	(-)7,726	(-)2%
Others	2,097	0%	4,278	1%
External Debt including Revolving fund	12,449	2%	23,556	6%
Cash Draw Down	(-)15,990	(-)3%	9,167	3%
Public Account	(-)33,376	(-)6%	11,143	3%
Total Financing	516,269	100%	373,591	100%

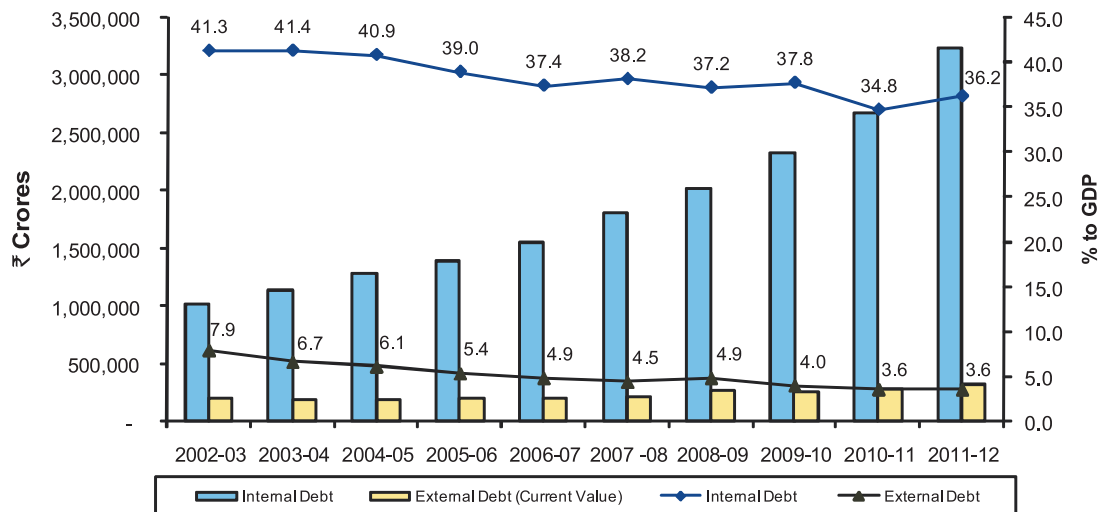
Debt & other Liabilities

During the year, Government contracted fresh Debt of ₹ 4,063,177 crores and discharged past Debt to the extent of ₹ 3,495,929 crores. The net result was an increase in public Debt by ₹ 567,248 crores. The total stock of Debt outstanding as on 31.3.2012 was ₹ 3,400,710 crores. Total interest bearing obligations at the end of 2011-12 were ₹ 3,939,012 crores and total liabilities were ₹ 3,998,476 crores.

Changes in Debt & other Liabilities (₹ Crores)					
Description	1 st April, 2011	Additions	Discharges	31 st March, 2012	Increase/Decrease
Debt*	2,833,462	4,063,177	3,495,929	3,400,710	567,248
Small Savings, PF etc. **	449,563	372,828	358,502	463,889	14,326
Other Interest Bearing Obligations	70,421	44,176	40,184	74,413	3,992
Other Non Interest Bearing Obligations	58,340	156,893	155,769	59,464	1,124
Total Debt & Other Liabilities	3,411,786	4,637,074	4,050,384	3,998,476	586,690

In the last 10 years, Public Debt [at current value] has grown over two and a half fold from ₹ 1,216,757 crores in 20002-03 to ₹ 3,553,519 crores in 2011-12. In terms of GDP, Public Debt [at current value] has decreased from 49.3% of GDP in 2002-03 to 39.87% of GDP at the end of 2011-12. At the end of 2011-12, Internal Debt was 36.25% of GDP and External Debt [at current value] was 3.62% of GDP.

GOI Debt



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

* External Debt (₹170,088 Crores) has been taken at historical value. If it were to be taken at current value (₹ 322,897 Crores) the figure for Public Debt as on 31st March 2012 would be ₹ 3,553,519 Crores.

** Total liability of Central Government on account of Small Savings, PF etc. as on 31-3-2012 is ₹ 982,666 crores. Out of this, investment of ₹ 517,277 crores has been made in Special State Govt. Securities and ₹1,500 crores in IIFCL leaving net outstanding liability of ₹463,889 crores on this account.

Sources and Application of Funds

During the year 2011-12, Government raised revenues of ₹788,096 crores (net of devolution to States & Union Territories) and Debt of ₹4,061,564 crores. Total funds received in the Consolidated Fund of India were, thus, ₹4,849,660 crores. Out of this ₹3,495,929 crores were utilized to repay past Debt and ₹1,304,365 crores were spent on Government's current activities. This resulted in an increase of ₹49,366 crores in Consolidated Fund of India, which increased the Govt. Cash Balance by ₹15,990 crores.

Sources and Application of Funds (₹ Crores)					
Sources			Application		
	2011-12	2010-11		2011-12	2010-11
Revenues	788,096	823,737	Expenditure	1,304,365	1,197,328
Tax	629,486	569,869	Plan	412,375	379,065
Non Tax	121,672	218,602	Non Plan	891,990	818,263
Non-Debt Capital	36,938	35,266	Interest Payment	273,150	234,022
Other Sources	4,012,198	3,188,366	Other Applications	3,495,929	2,814,774
Fresh Debt	4,061,564	3,168,055	Debt Repayment	3,495,929	2,814,774
Internal*	4,035,530	3,132,725	Internal	3,482,343	2,803,000
External	26,034	35,330	External	13,586	11,774
Cash Draw Down	(-)15,990	9,167			
Public Account	(-)33,376	11,143			
Total	4,800,294	4,012,102	Total	4,800,294	4,012,102

Compared to previous year, Tax receipts increased by 10% whereas Non Tax Receipts decreased by 44% leading to overall decrease in Government receipts by 4%. Government expenditure increased by 9%. Revenue Expenditure has increased by 10% over the previous year whereas capital expenditure increased marginally by 1%. Plan expenditure increased by 9% and Non-Plan expenditure also increased by 9%.

* Net of Securities issued to IMF (₹ 1613 crores during the year 2011-12)

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

Accounts at a Glance

- (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)		
	31st March, 2012	31st March, 2011
LIABILITIES	3,988,159	3,405,813
A. Public Debt	3,400,710	2,824,754
1. Internal Debt	3,230,622	2,667,115
2. External Debt	170,088	157,639
B. Contingency Fund	500	500
C. Liabilities on Public Account (Net of investments/ advances)	586,949	580,559
1. Reserve Funds	27,291	21,617
2. Deposits and Advances	95,769	101,246
3. Small Savings, Provident Funds etc.	463,889	457,696
ASSETS	3,988,159	3,405,813
A. Cash & Cash Equivalent	51,024	17,865
1. Cash Balance	17,440	1,449
2. Short Term Cash Investment	33,584	16,416
B. Other Financial Assets	567,055	508,416
1. Equity Investments in PSUs	253,377	328,307
2. Loans and Advances	230,435	228,656
a. States/ UTs	144,352	145,019
b. PSUs	86,083	83,637
3. Suspense and Miscellaneous	83,242	(-)48,547
C. Accumulated Deficit*	3,370,080	2,879,532

Source: Union Government Finance Accounts (2011-12)

* Represents cumulative deficit and surplus of the past years

Operating Statement (₹ Crores)		
	2011-12	2010-11
Receipts		
Revenue Account	910,277	932,686
Tax Revenue	633,704	574,005
Non-Tax Revenue	273,611	356,008
Grants-in-aid	2,962	2,673
Other Receipts	18,088	22,846
Disinvestment of PSU	401	1,676
Others	17,687	21,170
Total Receipts	928,365	955,532
Expenditure		
Revenue Account	1,305,195	1,186,115
General Services	521,326	454,561
Social Services	111,577	121,965
Economic Services	492,398	449,838
Grants-in-aid	179,894	159,751
Capital Account	109,757	103,742
General Services	76,178	70,933
Social Services	4,583	3,968
Economic Services	28,996	28,841
Miscellaneous	3,584	4,541
Total Expenditure	1,418,536	1,294,398
Prior Period Adjustments	377	2,398
Deficit*	490,548	338,866

Source: Union Government Finance Accounts (2011-12)

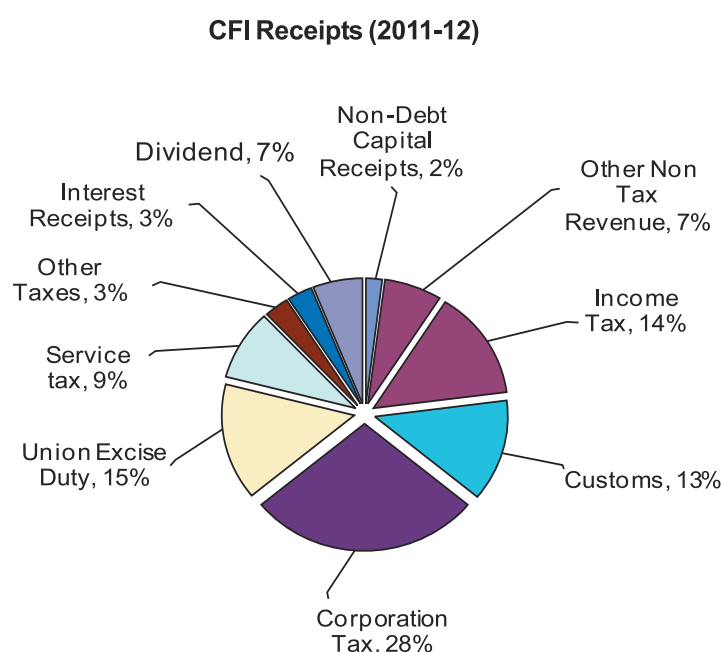
* Deficit is carried forward to the Statement of Financial Position and shown as Accumulated Deficit

Statement of Receipts and Disbursements (₹ Crores)		
	2011-12	2010-11
Receipts	5,649,026	4,868,813
Consolidated Fund of India	5,028,360	4,161,891
Tax Revenue	633,704	574,005
Non Tax Revenue	273,610	356,008
Grants in aid & contributions	2,962	2,673
Misc. Capital Receipts	18088	22,846
Public Debt	4,063,177	3,177,106
Loans & Advances	36,818	29,253
Contingency Fund of India	0	0
Public Account	620,667	706,922
Small Savings, Provident Fund	372,828	403,485
Reserve Funds	108,076	120,833
Deposits & Advances	128,283	157,701
Suspense & Misc.	4,894	18,762
Remittances	6,586	6,141
Disbursements	5,633,036	4,877,980
Consolidated Fund of India	4,978,993	4,182,201
General Services	521,326	454,561
Social Services	111,577	121,965
Economic Services	492,398	449,838
Grants in aid & contributions	179,894	159,751
Capital Outlay	139,465	140,671
Repayment of Debt	3,495,929	2,814,774
Loans & Advances	38,404	40,641
Transfer to Contingency Fund of India	0	0
Public Account	654,043	695,779
Small Savings, Provident Fund	358,502	409,615
Reserve Funds	102,402	119,886
Deposits & Advances	133,761	146,269
Suspense & Misc.	56,476	14,209
Remittances	2,902	5,800
Receipts Over Disbursements	15,990	(-)9,167
Opening Cash Balance	1,449	10,616
Closing Cash Balance	17,439	1,449

Source: Union Government Finance Accounts (2011-12).

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 2011-12, Tax Revenues constituted about 80% of the total Government Non-Debt receipts. Remaining revenues came from Non Tax Revenues (15%) and Non-Debt Capital Receipts (5%). Corporation Tax, Income Tax, Customs & Union Excise continues to be the biggest revenue sources for the Government, contributing nearly 70% of the total Government Non-Debt receipts. Corporation Tax (28%), Union Excise Duties (15%), Income Tax (14%), Custom Tax (13%), Service Tax (9%), Interest (4%) and Dividend (7%) are the major contributors to Non-Debt Government receipts.



The total GOI receipts [net of devolution of taxes to the States] for the year 2011-12 were ₹788,096 crores. Tax Revenues increased by 10% from ₹569,869 crores to ₹629,486 crores while Non-Tax Revenue decreased by big margin of 44% from ₹218,602 crores to ₹121,672 crores. This resulted in decrease in total GOI receipts by 4%. Other receipts of the Government during 2011-12 mainly comprise of an amount of ₹13,627 crores received on account of premium on disinvestment of PSUs.

Non-Debt Receipts (₹ Crores)			
Description	2011-12	2010-11	Growth
Tax Revenue	629,486	569,869	11 %
Non-Tax Revenue	121,672	218,602	(-)44%
Other Receipts	36,938	35,266	0%
Total Non-Debt Receipts	788,096	823,737	(-) 4%

Tax Revenue

Tax Revenue collections (net to Centre) have gone up from ₹569,869 crores in 2010-11 to ₹629,486 crores in 2011-12 - an increase of ₹59,617 crores [10%]. Major increases were seen in Service Tax (37%), Income Tax(18%), Wealth tax (15%), Corporation tax (8%), Custom (10%) and Union Excise Duties(5%),, whereas decrease were seen in Security Transaction Tax (21%) and Banking Cash Transactions (100%).

Tax Revenues (₹ Crores)							
Description	2011-12			2010-11			YTY Growth on Gross Tax
	Gross	Devolution to States*	Net	Gross	Devolution to States	Net	
1 Corporation Tax	322,816	100,720	222,096	298,688	85,851	212,837	8%
2 Income Tax	164,525	51,161	113,364	139,102	45,367	93,735	18%
3 Interest Tax	3	-	3	4	-	4	(-)36%
4 Fringe Benefit Tax	174	-	174	168	-	168	4%
5 Expenditure Tax	21	-	21	29	-	29	(-)29%
6 Wealth Tax	787	389	398	687	176	511	15%
7 Securities Transactions	5,656	-	5,656	7,155	-	7,155	(-)21%
8 Banking Cash Transactions	0	-	0	158	-	158	(-)100%
9 Customs	149,328	44,367	104,961	135,813	38,408	97,405	10%
10 Union Excise Duties	144,901	28,709	116,192	137,701	27,940	109,761	5%
11 Service Tax	97,509	30,068	67,441	71,016	21,561	49,455	37%
12 Other Taxes	671	-	671	569	-	569	18%
13 Taxes of Union Territories	2,507	-	2,507	1,982	-	1,982	41%
14 Surcharge transferred to NCCF	(-)3,998	-	(-)3,998	(-)3,900	-	(-)3,900	3%
Total Tax Revenue	884,900	255,414	629,486	789,172	219,303	569,869	12 %

Non-Tax Revenue

Non-Tax revenue of the Government mainly accrues in the form of Interest Receipts, Dividends and Profits from Public Enterprises and fees/ charges for providing various services. Non-Tax Revenue collections decreased by ₹96,930 crores [44%] from ₹218,602 crores in 2010-11 to ₹121,672 crores during 2011-12.

Non-Tax Revenues (₹ Crores)				
S. No.	Description	2011-12	2010-11	YTY Growth (%)
1.	Interest Receipts	20,252	19,718	3%
2.	Dividends and Profits	50,608	47,991	5%
3.	Non- Tax Revenue of UTs	1,015	1,097	(-)8%
4.	Other Non-Tax Revenue	49,797	149,796	(-)66%
	Total Non-Tax Revenue	121,672	218,602	(-)44%

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 25% of the total Interest Receipts. Railways (14%) and Departmental Commercial Undertakings (15%) are other significant contributors.

Total Interest Receipts (Gross) during 2011-12 were ₹40,054 crores. Compared to previous year, Interest Receipts increased by ₹4755 crores (12%). Interest Receipts from Departmental Commercial Undertakings increased by huge margin of ₹5903 crores and from Railways by ₹714 crores. Interest Receipts from Public Sector and other Undertakings, however, have come down steeply from ₹5,966 crores in 2010-11 to ₹1,968 crores in 2011-12. Interest Receipts from States & UTs have also come down marginally by ₹456 crores.

Interest Receipts (Gross) (₹ Crores)					
S. No.	Sources	2011-12	2010-11	2009-10	2008-09
1.	States/ UTs	10,040	10,496	11,443	12,204
2.	Railways	5,630	4,916	5,518	4,692
3.	Departmental Commercial Undertakings	6,064	161	162	163
4.	Public Sector and other Undertakings	1,968	5,966	5,382	2,314
5.	Others	16,352	13,760	13,344	11,473
	Total	40,054	35,299	35,849	30,846

Dividends

During 2011-12, dividends of ₹50,609 crores were received on investments made by Government which is higher by ₹2,618 crores than what was received during 2010-11.

Dividend - Major Sources (₹ Crores)					
S. No.	Major Sources	2011-12	2010-11	2009-10	2008-09
1.	Public Sector and other Undertakings	29,034	24,695	20,198	19,788
2.	LIC of India	1,138	1,031	929	829
3.	Nationalized Banks	5,029	3,354	3,981	2,944
4.	Reserve Bank of India	15,009	18,759	25,009	15,011

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 2011-12 an amount of ₹401 crores was received on account of Disinvestments of PSUs and an amount of ₹ 13,627 crores was received on account of Premium on disinvestment of PSUs.

Capital Receipts (₹ Crores)					
S.No.	Source	2011-12	2010-11	2009-10	2008-09
1.	Disinvestments of Public Sector and other Undertakings.	401	1,676	2,233	22
2.	Premium received on Disinvestments of Public Sector and other Undertakings	13,627	20,601	21,366	-
3.	Other Capital Receipts	4,060	569	983	544
	TOTAL	18,088	22,846	24,582	566

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 2011-12 was ₹1,304,365 crores. Expenditure increased by ₹107,037 crores [9%] over the previous year. Revenue expenditure was ₹1,145,785 crores, an increase of ₹105,062 crores [10%] over the previous year and Capital Expenditure was ₹158,580 crores, a slight increase of ₹1,975 crores [1%] over the previous year. The share of Capital expenditure as a percentage of total expenditure was 12%.

Expenditure (₹ Crores)							
Description	2011-12			2010-11			YTY
	Plan	Non Plan	Total	Plan	Non Plan	Total	Growth
Revenue	333,736	812,049	1,145,785	314,232	726,491	1,040,723	10%
General Services	615	490,431	491,046	486	428,429	428,915	14%
Social Services	86,733	20,846	107,579	81,219	36,846	118,065	(-9%)
Economic Services	120,181	247,085	367,266	124,822	209,170	333,992	10%
Grants-in-Aid	126,207	53,687	179,894	107,705	52,046	159,751	13%
Capital	78,639	79,941	158,580	64,833	91,772	156,605	1%
General Services	4,036	72,143	76,179	762	70,171	70,933	7%
Social Services	4,377	197	4,574	3,894	75	3,969	15%
Economic Services	50,120	-299	49,822	41,585	15,133	56,718	(-12%)
Loans & Advances	20,106	7,900	28,005	18,592	6,393	24,985	12%
Total Expenditure	412,375	891,990	1,304,365	379,065	818,263	1,197,328	9%

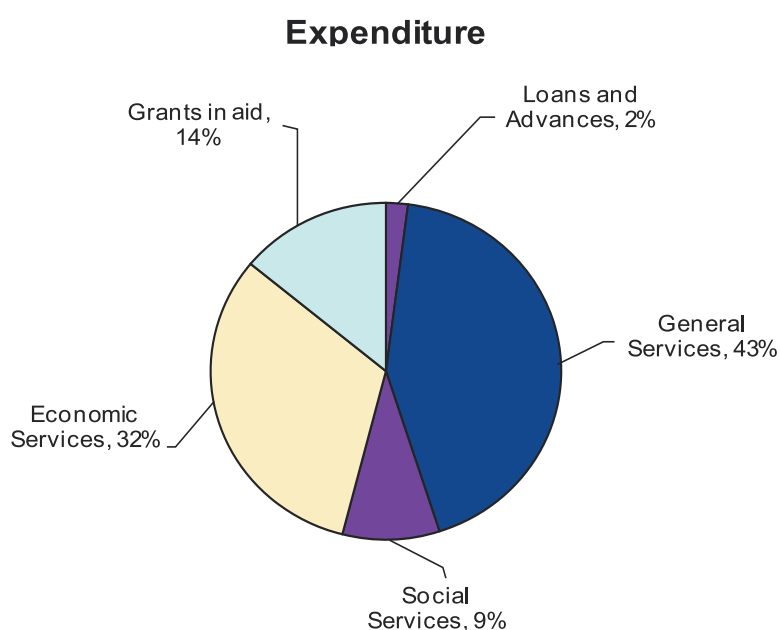
Out of the total capital expenditure of ₹158,580 crores, ₹130,575 crores (82%) was incurred on asset formation, rest was in the form of loans & advances (18%).

Capital Expenditure (₹ Crores)							
	Asset Formation		Repayment of Debt*		Loans & Advances		Total
2001-02	29,771	49%			31,071	51%	60,842
2002-03	29,101	39%	13,766	18%	31,668	42%	74,535
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

*Shows Repayment of Debt not covered by fresh Debt.

Sectoral Allocation

Overall, the expenditure on General Services was ₹567,225 crores (43% of the total expenditure). This includes expenditure on Organs of States, Fiscal Services, Pensions, Defence, etc. Expenditure on Social Services was ₹112,153 crores (9% of the total expenditure) and on Economic Services ₹417,088 crores (32% of the total expenditure). ₹179,894 crores (14% 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 ₹28,005 crores (2% of the total expenditure).



Plan Expenditure

Plan expenditure during 2011-12 was ₹412,375 crores. Compared to the previous year's figure of ₹379,065 crores, plan expenditure increased by 9%.

Statement showing Expenditure on Major Plan Schemes with Budget support of over ₹1,000 crore is placed at Appendix-4.

Non-Plan Expenditure

Non-Plan expenditure during 2011-12 was ₹891,990 crores compared to previous year's figure of ₹818,263 crores, an increase of 9%. Interest payments (₹273,150 crores) alone accounted for 31% of total Non-Plan expenditure. Defence expenditure (₹170,913 crores) and Subsidies (₹217,903 crores) were other major items of Non-Plan expenditure.

Non-Plan Expenditure – Major Components (₹ Crores)					
Description	2011-12		2010-11		YTY Growth
Interest	273,150	31%	234,022	29%	17%
Subsidies	217,903	24%	177,747	22%	23%
Defence	170,913	19%	154,115	19%	11%
Pensions	61,166	7%	57,405	7%	7%
Police	33,474	4%	32,208	4%	4%
Grants-in-Aid	53,687	6%	52,046	6%	3%
Loans	7,900	1%	6,393	0%	24%
Others	73,797	8%	104,327	13%	(-)29%
Total	891,990	100%	818,263	100%	9%

Interest payments increased by 17% over the previous year, whereas expenditure on Defence and Subsidies increased by 11% and 23% respectively. Expenditure on Pensions (₹61,166 crores) and Police (₹33,474 crores) increased by 7% and 4% respectively over the previous year. Expenditure on Loans increased by 24% over the previous year.

Subsidies

The expenditure on subsidies increased from ₹177,747 crores in 2010-11 to ₹217,902 crores in 2011-12, an increase of 23% over the previous year. Subsidy on Food, Fertilizer and Petroleum were ₹72,822 crores, ₹70,032 crores and ₹68,481 crores respectively.

Major Subsidies (₹ Crores)			
Description	2011-12	2010-11	YTY Growth
Food	72,822	63,844	14%
Fertilizer	70,032	65,837	6%
Petroleum	68,481	38,371	78%
Others	6,567	9,695	(-)32%
Total	217,902	177,747	23%

Food Subsidies increased by 14% and Fertilizer Subsidies by 6% whereas Petroleum Subsidy has increased phenomenally by 78%. The subsidy bill on other items, however, has decreased by 32%.

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

Interest Subsidy has increased marginally by ₹374 crores compared to the previous year. Main component of Interest Subsidy was subvention for providing short term credit to farmers (₹3,283 crores). Other subsidies, on the other hand, have decreased sharply from ₹5,020 crores in 2010-11 to ₹1,516 crores during 2011-12.

Net Lending

Major beneficiaries of Government's lending operations are State/UT Governments and various public corporations and institutions. During 2011-12, Government advanced fresh loans of ₹38,404 crores and received ₹36,818 crores as repayment of loans advanced in the past. Thus, there was a marginal increase in the stock of advances by ₹1,586 crores. At the end of 2011-12, Government's advances stand at ₹ 230,436 crores.

Lending by Government (₹ Crores)						
S. No.	Description	01-Apr-11	Additions	Receipts	31-Mar-12	Increase/Decrease
1.	State Governments	144,170	10,016	10,638	143,548	(-)622
2.	UT Governments	849	72	117	804	(-)45
3.	Foreign Governments	4,232	1,039	293	4,978	746
4.	Govt. corporation, Non-Govt Institution, Local Funds, Cultivator etc.	78,518	27,064	25,372	80,210	1,692
5.	Government Servants	1,081	213	398	896	(-)185
	Total	228,850	38,404	36,818	230,436	1,586

Investments

During the year Government invested ₹29,708 crores in Public Sector Undertakings (PSUs) etc. Total Government investment in companies stood at ₹364,571 crores as on 31st March 2012.

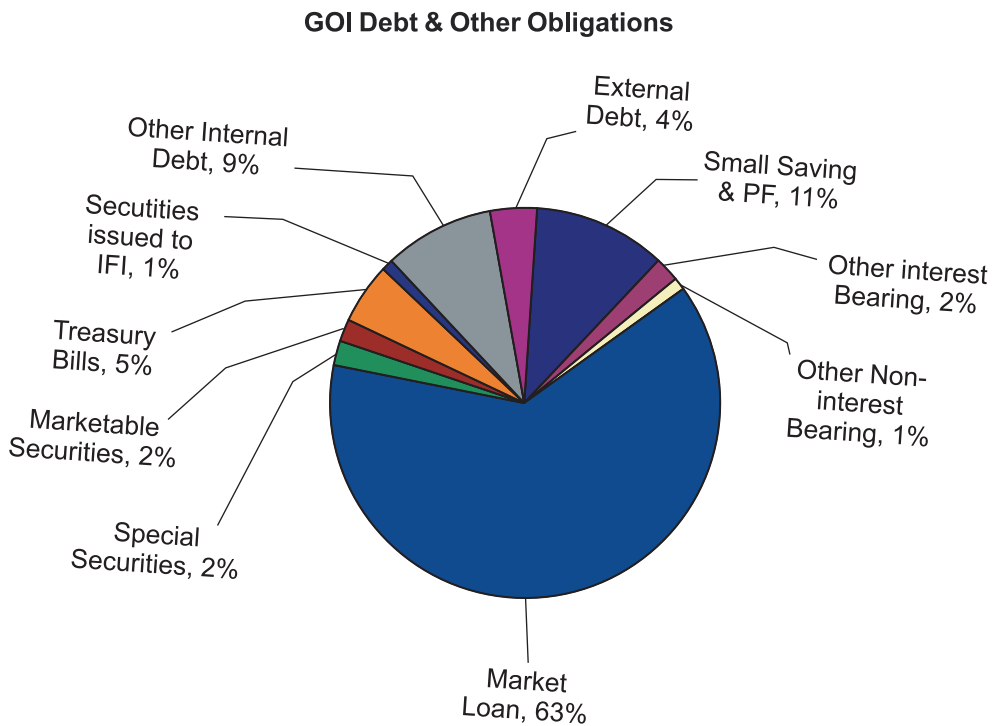
Government Investments in Companies etc. (₹ Crores)		
S.No.	Description	Amount Invested
1.	Statutory Corporations	6,479
2.	Government Companies	246,313
3.	International Bodies	53,371
4.	State Co-operative Banks/Other Banks	58,129
5.	Co-operative Societies	279
	Total	364,571

1. Statement showing details of subsidies is placed at Appendix-7.
2. Ministry-wise/Department-wise details of Plan and Non-Plan expenditure is placed at Appendix-8.

Debt And Other Liabilities

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

Total liabilities of the Government as on 31st March 2011 were ₹3,998,476 crores. Internal Debt was ₹3,230,623 crores (81%), External Debt [at historical value] was ₹170,088 crores (4%) and other liabilities were ₹597,765 crores* (15%).



As on 31st March 2012, total Public Debt [External Debt taken at historical value] stood at ₹ 3,400,711 crores. Public Debt increased by 20% during the year from ₹ 2,833,462 crores at the beginning of the year. Public Debt at current rate of exchange as on 31.3.2012 was ₹ 3,553,519 crores against ₹ 2,945,992 crores as on 31.3.2011.

* Total liability of Central Government on account of Public Account as on 31-3-2012 is ₹1,116,542 crores. Out of this, investment of ₹ 517,277 crores has been made in Special State Govt. Securities and investment of ₹1,500 crores in IIFCL, leaving net outstanding liability of ₹597,765 crores, on this account.

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 ₹2,675,823 crores at the beginning of the year to ₹3,230,623 crores at the end of the year. Market loans increased by ₹436,211 crores to ₹2,516,952 crores.

Internal Debt (₹ Crores)					
Source	1st April, 2011	Additions	Discharges	31st March, 2012	Increase/Decrease
Market Loans	2,080,741	509,796	73,585	2,516,952	436,211
Securities issued to IFIs	29,315	1,765	1,455	29,625	310
364 days TBs	42,478	90,382	42,482	90,378	47,900
14 days TBs	103,100	2,104,391	2,109,691	97,800	(-)5300
Marketable securities	76,818	0	0	76,818	0
Special Central Govt. Sec. to NSSF (31.3.99)	73,569	0	9,000	64,569	(-)9000
Special Central Govt. Sec. to NSSF (1.4.99)	34,562	0	1,303	33,259	(-)1303
Market Stabilization Scheme	0	0	0	0	0
Others	235,240	1,330,808	1,244,827	321,222	85,982
Total Internal Debt	2,675,823	4,037,142	3,482,343	3,230,622	554,799

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 31.3.2012 is NIL.

External Debt

The stock of External Debt [at historical rate of exchange] at the end of 2011-12 is ₹170,088 crores, which works out to 4 % of total outstanding debt. At current rate of exchange [as on 31.3.2012] this works out to ₹322,897 crores - increase of ₹44,020 crores from ₹278,877 crores outstanding as on 31.3.2011.

Maturity profile of Interest Bearing Market Loans is placed at Appendix-9

External Debt (₹ Crores)						
Source	At Historical Exchange Rates					
	1 st April 2011	Additions	Discharges	31 st March 2012	Increase/ Decrease	Current Value
I.D.A.	51,761	7,224	4,324	54,661	2,900	136,822
Japan	31,362	8,599	3,754	36,207	4,845	76,401
A.D.B.	29,806	4,528	1,084	33,250	3,444	38,560
Germany	1,930	1,491	578	2,843	913	13,765
IBRD	37,678	3,492	2,392	38,778	1,100	45,328
IFAD	516	149	54	611	95	1,662
USA	(-515)	343	55	(-227)	288	1,516
Others	5,101	209	1,345	3,965	(-1,136)	8,843
Total External Debt	157,639	26,035	13,586	170,088	12,449	322,897

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

External Debt in Foreign Currency (in Crores)						
Source	Currency	1 st April, 2011	Additions	Discharges	31 st March 2012	Increase/ Decrease
ADB	USD	681	98	22	757	76
Germany	Euro	189	22	9	202	13
IBRD	USD	878	62	50	890	12
IDA	USD	350	0	25	325	(-25)
IDA	SDR	1,461	98	41	1,518	57
Japan	Yen	120,445	9991	6,126	124,310	3865
Russian Fed	₹	731	0	29	702	(-29)
Russian Fed	USD	151	(-9)	19	123	(-28)

Liabilities on Public Account

As on 31st March, 2012, total liabilities on Public Account were ₹597,765 crores. Interest bearing liabilities amounted to ₹538,302 crores and the remaining ₹59,463 crores were to non interest bearing.

Liabilities on Public Account (₹ Crores)					
Description	1 st April, 2011	Additions	Discharges	31 st March 2012	Increase/ Decrease
Small Savings, PF etc.	449,563	372,828	358,502	463,889	14,326
Other Interest Bearing	70,421	44176	40,184	74,413	3992
Reserve Funds	473	28,966	27,047	2,392	1,919
Deposits	69,948	15,210	13,137	72,021	2,073
Other Non Interest Bearing	58,340	156,893	155,770	59,463	1,123
Reserve Funds	21,143	79,110	75,355	24,898	3755
Deposits	37,197	77,783	80,415	34565	(-2632)
Total	578,324	573,897	554,456	597,765	19,441

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 2011-12 were ₹72,388 crores, of which, ₹17,453 crores were used for payment towards Savings Deposits. A repayment of ₹10,302 crores in Central Government Securities was also made. Funds income [on its investments] and expenditure during this period were ₹69,294 crores and ₹72,633 crores respectively. Thus, the balance under the Fund increased from ₹41,051 crores at the beginning of the year to ₹59,864 crores at the end of the year.

National Small Savings Fund (₹ Crores)					
Description	1 st April, 2011	Additions	Discharges	31 st March, 2012	Increase/Decrease
Inflows	787,099	291,207	218,819	859,487	72,388
Collections	787,099	221,913	218,819	790,193	3,094
Savings Deposits	393,893	167,276	184,729	376,440	(-)17,453
Savings Certificates	214,113	17,981	22,308	209,786	(-)4,327
Public Provident Funds	179,093	36,656	11,782	203,967	24,874
Income on Investments		69,294		69,294	69,294
Outflows	746,048	29,900	83,475	799,623	53,575
Investments of NSSF	746,048	29,900	10,812	726,960	(-)19,088
Central Government Securities	218,485	10,302	0	208,183	(-)10,302
State Government Securities	526,063	19,598	10,812	517,277	(-)8,786
Investments under other Instruments	1,500	0	0	1,500	0
Expenditure of NSSF			72,663	72,663	72,663
Balance	41,051	261,307	135,344	59,864	18,813

As on 31st March 2012, the total stock of Funds liabilities towards subscribers of its schemes was ₹859,487 crores, of which ₹376,440 crores is held against Savings Deposits, ₹209,786 crores against Savings Certificates and ₹203,967 crores as Public Provident Fund. Funds investments at the end of 2011-12 were ₹799,623 crores, out of which, ₹517,277 crores are invested in State Government Securities, ₹208,183 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 2011-12, the maximum amount of guarantee for which the Government have entered into agreement was ₹203,056 crores. As on 31st March, 2012 guarantees for ₹192,501 crores remained outstanding. The net accretion of guarantees for the year 2011-12 is ₹40,218 crores which is 0.45% of GDP. Government realized ₹469 crores as guarantee fees as against ₹530 crores realized during 2011-12.

Government Guarantees				
(₹ Crores)				
Description		31-Mar-11	31-Mar-12	Increase/ Decrease
I	Guarantees to RBI, banks, and other financial Institutions for repayment of principal and interest etc.	54,030	67,319	13,289
II	Guarantees to statutory corporations and financial institutions for repayment of share capital, payment of minimum dividend, repayment of bonds/loans etc.	7,701	10,795	3,094
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.	89,942	113,777	23,835
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		152,283	192,501	40,218

Appropriation Accounts

For the year 2011-12, Parliament approved a total provision of ₹4,417,616 crores under 99 Grants for the Civil Ministries of the Union Government. This provision was revised upwards during the year to ₹4,935,557 crores through Supplementary Grants etc of ₹517,941 crores. The final provision of ₹4,935,557 crores was higher by ₹251,718 crores [5%] compared to previous year.

Actual expenditure during the year against this provision was ₹4,762,240 crores. Expenditure under the charged portion was ₹3,840,960 crores with savings of ₹34,302 crores, while expenditure under voted portion was ₹921,280 crores, with savings of ₹139,015 crores.

Summary of Appropriation Accounts (Civil) ₹ Crore)					
	Original Provision (1)	Final Provision (2)	Variance (3)=(2)-(1)	Actual Expenditure (4)	Variance (5)=(4)-(2)
Charged	3,480,787	3,875,262	394,475	3,840,960	(-) 34,302
Voted	936,829	1,060,295	123,466	921,280	(-) 139,015
Total	4,417,616	4,935,557	517,941	4,762,240	(-) 173,317

Voted expenditure constituted 19% of the total expenditure, the remaining 81% was charged expenditure.

Charged Expenditure

The charged expenditure of Civil Ministries during 2011-12 mainly comprised Repayment of Debt (₹3,495,929 crores), Interest Payments (₹287,182 crores) and Transfer to States and Union Territory Governments (₹53,968 crores). These three together formed 99.90% of the total charged expenditure. The Appropriation- "Repayment of Debt" includes an amount of ₹1,075,223 crores on account of discharge of treasury bills of different maturities and Ways and Means Advances.

Excess

There were six instances of excess over total provisions under Charged and Voted portion of Revenue sections and Voted Portion of Capital Section of Grants. Bulk of the excess occurred under Grant No. 21 - Defence Pensions & Grant No. 34 - Appropriation-Interest Payments, where provision under Revenue Section exceeded by ₹3569.10 crores and 2947.58 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						
	Charged	0.54	-	0.83	-	0.29	-
	Voted	33999.75	-	37568.56	-	3568.81	-
31	Ministry of External Affairs	-	1391.00	-	1398.23	-	7.23
34	Appropriation-Interest Payment						
	Charged	284234.60	-	287182.18	-	2947.58	-
97	Chandigarh						
	Charged	92.82	-	112.80	-	19.98	-
100	Lakshdweep	609.42	-	610.86	-	1.44	-

Savings

During 2011-12, savings of ₹179,862 crores occurred in respect of Civil Grants / Appropriations. There was also excess expenditure aggregating to ₹6,545 crores. Significant savings occurred under the following Grants / Appropriations.

Significant Savings				
Grant/ Appropriation		Section	Savings (₹ Crores)	Reasons
No.	Description			
11	Department of Commerce	Revenue Voted	1891	Due to ineligibility of claims owing to clarification by Policy Interpretation Committee, Director General of Foreign Trade.
32	Department of Economic Affairs	Capital Voted	11998	Due to less subscription to International Monetary Fund(IMF)(In securities) and requirement of less fund by Reserve Bank of India For Loans to IMF under New Arrangements to Borrow(NAB).
33	Department of Financial Services	Revenue Voted	9880	Due to receipt of less claims from Nodal Agencies as implementation period of the scheme under Relief/ Waiver of loans through lending Institutions against Agricultural Debt Waiver and Debt Relief Scheme, 2008 is over.
35	Transfers to State and Union Territory Governments	Revenue Charged	5326	Due to non-fulfillment of conditions laid down by XIII Finance Commission by some State Governments.

Significant Savings				
Grant/ Appropriation		Section	Savings (₹ Crores)	Reasons
No.	Description			
		Capital Charged	3005	Due to non-receipt of proposals from State Governments.
		Revenue Voted	8477	Due to non-release of matching shares by by State Governments, withdrawal of projects and delay in commencement of scheme under JNNURM and less proceeds from Dis-investment under National Investment Fund.
		Capital Voted	10000	Due to inadvertent provisioning under Voted portion instead of Charged portion.
37	Repayment of Debt	Capital Charged	28784	Due to less encashment of securities under International Monetary Fund and shifting of investments from ITBs to Auction Treasury Bills by State Governments.
41	Department of Revenue	Revenue Voted	8082	Due to receipt of less claims towards CST compensation from the State Governments and slow progress of implementation of Mission Mode Project for Commercial Taxes by the State Governments.
46	Department of Health and Family Welfare	Revenue Voted	2031	Due to non-approval of the scheme for procurement of drugs and equipments, non-settlement of bills with the procurement agencies and availability of unspent balances with implementing agencies under Mission Flexible Pool.
52	Ministry of Home Affairs	Revenue Voted	1828	Due to non-finalisation of Plan Schemes, non-receipts of claims from State Governments and less tours undertaken.
53	Police	Capital Voted	2983	Due to non-finalisation of proposals for Research, Residential building of Assam Rifles and Directorate General of Border Security Force.
59	Department of Higher Education	Revenue Voted	2335	Due to non-receipt of viable proposals from the State Governments and non-implementation of Pay Commission Report under Improvement in the Pay Scale of University and College Teachers and National Mission in Education through ICT.

Significant Savings				
Grant/ Appropriation		Section	Savings (₹ Crores)	Reasons
No.	Description			
74	Ministry of Power	Revenue Voted	7281	Due to delay in implementation of ongoing Projects in North Eastern and Naxal affected areas and pending forest and railways Clearances under Rajiv Gandhi Gramin Vdyutikaran Yojana and non achievement of the target fixed for disinvestment.
81	Ministry of Road Transport and Highways	Capital Voted	3283	Due to Availability of unspent balances, raising of funds by National Highways Authority of India through Infrastructure Bond and non-finalization of the agreement with the World Bank for works under Roads Wing.
82	Department of Rural Development	Revenue Voted	42368	Due to non-receipt of adequate proposals from State Governments under Assistance to District Rural Development and National Rural Employment Guarantee Scheme and revision in the estimated collection of disinvestment at RE stage by the Ministry of Finance.
90	Department of Space	Capital Voted	1918	Due to postponement of procurement of component/ materials & sub-systems for launch vehicle programmes under Indigenisation/Advance Ordering and less expenditure on project Schedule under INSAT-4/GSAT Satellites.
91	M/o Statistics and Programme Implementation	Revenue Voted	1762	Due to less demand/non completion of work by district Authorities under MP's Local Area Development Scheme and deferment the Economic Census.

Detailed Statement of Grant/Appropriation involving saving of Rs. 100 Crore and above is placed at Appendix-10.

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Appendix-1

Ten Year Summary

(₹ Crores)

	02-03	03-04	04-05	05-06	06-07	07-08	08-09	09-10	10-11	11-12
Revenue Receipts	230803	265054	306013	347462	434387	541925	540259	572811	788,471	751,158
Gross Tax Revenue	216266	254348	304958	364649	471512	591347	603498	621368	789,172	884,900
Corporation Tax	46172	63562	82680	101277	144306	192911	213395	244725	298,688	322,816
Income Tax	36866	41379	49258	55976	75093	102644	106046	122370	139,102	164,525
Customs	44852	48629	57611	65067	86327	104119	99879	83324	135,813	149,328
Union Excise Duties	82310	90774	99125	111226	117612	123425	108402	102991	137,701	144,901
Service Tax	4122	7891	14200	23055	37597	51301	60941	58422	71,016	97,509
Net Tax Revenue to Center	159425	186982	224798	270264	351182	439547	443319	456536	569,869	629,486
Non Tax Revenues	71379	78072	81215	77198	83205	102378	96940	116275	218,602	121,672
Interest Receipts	37622	38538	35714	22032	21371	21061	20717	21783	19,718	20,252
Dividends & Profits	21230	21160	22939	25451	29309	34500	38607	50250	47,991	50,608
Non Debt Capital receipts	3151	16953	66467	12226	6426	43895	6705	33194	35,266	36,938
Disinvestment Proceeds	3149	16632	4364	1570	0	4387	22	2233	1,676	401
Expenditure	399451	472444	497682	506123	583386	712732	883956	1024488	1,197,328	1,304,365
Plan Expenditure	111470	122280	132292	140638	169860	205082	275235	303393	379,065	412,375
Non Plan Expenditure	287981	350164	365390	365485	413526	507650	608721	721095	818,263	891,990
Revenue Expenditure	338682	363316	384351	439761	514608	594494	793798	911810	1,040,723	1,145,785
Capital Expenditure	60769	109128	44798	66362	68778	118238	90158	112678	156,605	158,580
Lending Minus Repayment	(-)2523	(-)38497	663	692	-8672	1385	1077	3382	11,388	1,586
Fiscal deficit	131306	123272	125202	146435	142573	126912	336992	418483	373,591	516,269
Revenue Deficit	107879	98262	78338	92299	80221	52569	253539	338999	252,252	394,627
Effective Revenue Deficit									164,765	261,036
Primary Deficit	13816	(-)816	(-)1732	13805	(-)7699	-44118	144788	205390	139,569	243,119
Public Debt (Balances)	1216757	1325909	1467242	1583957	1746207	2009755	2283900	2577645	2,945,992	3,553,519
Internal Debt	1020689	1141706	1275971	1389758	1544975	1799651	2019841	2328339	2,667,115	3,230,622
External Debt (Current Value)	196068	184203	191271	194199	201232	210104	264059	249306	278,877	322,897
Other GOI liabilities	331419	333725	356037	384842	438842	466602	556235	583279	586,457	597,766
Percentage to GDP										
Revenue Receipts	9.4	9.6	9.8	9.7	10.5	11.5	10.0	9.3	10.3	8.4
Gross Tax Revenues	8.8	9.2	9.8	10.2	11.4	12.5	11.1	10.1	10.3	9.9
Non Tax Revenues	2.9	2.8	2.6	2.2	2.0	2.2	1.8	1.9	2.8	1.4
Expenditure	16.2	17.1	15.9	14.2	14.1	15.1	16.3	16.6	15.6	14.6
Revenue Expenditure	13.7	13.2	12.3	12.3	12.5	12.6	14.6	14.8	13.6	12.9
Capital Expenditure	2.5	4.0	3.6	1.9	1.7	2.5	1.7	1.9	2.0	1.8
Fiscal deficit	5.3	4.5	4.0	4.1	3.5	2.7	6.2	6.8	4.9	5.8
Revenue Deficit	4.4	3.6	2.5	2.6	1.9	1.1	4.7	5.5	3.3	4.4
Effective Revenue Deficit									2.1	2.9
Public Debt	49.3	48.0	47.0	44.4	42.3	42.6	42.1	41.8	38.4	39.9
Internal Debt	41.3	41.4	40.9	39.0	37.5	38.2	37.2	37.8	34.8	36.2
External Debt	7.9	6.7	6.1	5.4	4.9	4.5	4.9	4.0	3.6	3.6

Appendix-3

Commercial Receipts

(₹ Crores)

S.No.	Description	2011-12		2010-11		
		RE	Actuals %	RE	Actuals %	
	General Services	10800.00	9729.49	90.09	9550.32	106.11
1	Canteen Stores Department					
2	Delhi Milk Scheme	341.70	311.95	91.29	292.75	97.48
3	Opium and Alkaloid Factories	432.47	383.93	88.78	237.54	83.30
4	Fuel Fabrication Facility*	1459.28	1346.82	92.29	1214.20	102.92
5	Fuel Inventory*	1800.00	1845.25	102.51	1599.29	101.21
6	Rajasthan Atomic Power Station	0.00	0.00		0.00	
7	Heavy Water Pool Management*	5900.00	5900.00	100.00	0.00	
8	Badarpur Thermal Power Station	315.03	420.81	133.58	151.70	52.65
9	Light Houses and Lightships	180.00	192.93	107.18	203.53	127.21
10	Postal Receipts	7522.02	7899.35	105.02	6962.33	102.17
11	Indian Railways	106646.78	106245.27	99.62	97151.30	99.52
	Total	135397.28	134275.80	99.17	116759.43	100.11

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

Appendix-4

EXPENDITURE ON MAJOR PLAN SCHEMES WITH BUDGET SUPPORT OF OVER ₹ 1000 CRORES

(₹ Crores)

S.No	SCHEMES	BE	RE	EXPENDITURE
	MINISTRY OF AGRICULTURE			
1	National Horticultural Mission	1075.00	1150.00	1050.00
2	National Food Security Mission	1350.00	1316.00	1286.15
3	National Mission on Micro Irrigation	1150.00	1150.00	1225.51
4	Rashtriya Krishi Vikas Yojana	7810.87	7810.87	7794.09
	Civil Aviation			
5	Investment in Nationals Aviation Company of India Ltd.	1200.00	1200.00	1200.00
	Department of Information Technology			
6	Electronic Governance	1087.31	351.60	250.29
	Ministry of Finance			
7	National Social security Fund for Unorganized Sector workers	1000.00	500.00	500.00
8	Normal Central Assistance	25589.00	21831.77	20920.68
9	Addl Central Assistance for EAPs	2500.00	3350.00	3153.25
10	Addl. Central Assistance for other Projects	1261.00	1400.00	1877.20
11	Spl. Plan Assistance	6005.00	5500.00	5758.84
12	Spl. Central Assisatnace	9571.00	8370.00	8370.00
13	Accelerated Irrigation Benefit Programme and other water Resources Programme	14242.00	7460.00	7459.01
14	National Social Assistance Programme including Anapurna (NSAP)	8382.00	6607.61	6546.08
15	Backward Regions Grant Fund-State Component	6990.00	7280.00	7187.30
16	Recapitalization of Public Sector Bank	6000.00	12000.00	12000.00
17	Equity Capital to India Infrastructure Finance Company Limited (IIFCL)	1000.00	500.00	500.00
18	JNNURM	12522.00	7450.00	7337.78
	Health & Family Welfare			
19	NRHM, Centrally sponsored	19229.33	16653.05	16025.38
20	Pradhan Mantri Swasthya Suraksha Yojana	1543.59	918.91	834.32

Contd.

		(₹ Crores)		
S.No	SCHEMES	BE	RE	EXPENDITURE
21	Redevelopment of Hospital Institutions	1119.05	1091.95	900.42
	Ministry of Home Affairs			
22	Schemes for office of RGI(Including NPR)	2975.34	1367.91	1349.79
23	Police Housing for CPFS through EPC	2173.90	731.50	277.79
24	Office Building, Police	1295.90	1740.93	1010.26
25	Major Works IPB, IBB, Coastal, Police	1122.00	1121.50	729.04
	Ministry of HRD			
26	National Programme of Mid-Day			
	Meals in School	10380.00	10380.00	9886.69
27	Sarva Shiksha Abhiyan	21000.00	21000.00	20839.54
28	Navodaya Vidyalaya Samiti	1200.00	1200.00	1200.00
29	Rashtriya Madhyamik Shiksha Abhiyan	2323.90	2423.90	2499.81
30	Scheme for setting up of 6000			
	Model Schools at Block Level as			
	Benchmark of Excellence	1200.00	1200.00	1088.39
31	Assistance of Central Universities DHE	1980.00	1980.00	2077.00
32	IITs-DHE	1100.00	1100.00	1204.00
33	Others DHE	3214.50	3214.50	3274.17
	Ministry of Micro, Small and			
	Medium enterprises			
34	Prime Minister Employment			
	Generation Programme Scheme	1037.00	1215.95	1057.06
	Minority Affairs			
35	Multi-Sector! Development			
	programme for Minorities in selected	1219.00	1136.96	779.99
	minority concentration districts			
	Panchayati Raj			
36	Backward Regions Grants Fund	5050.00	3717.00	3917.00
	Planning, Statistics & Programme			
	Implementation			
37	UIDAI	1470.00	1200.00	1187.53
38	MPLAD Scheme	1580.00	2950.00	2507.68

(₹ Crores)

S.No	SCHEMES	BE	RE	EXPENDITURE
39	Power			
40	Rajiv Gandhi Gramin Vidyutikaran Yojana Accelerated Power Development & Reform Programme	6000.00 2034.00	3544.00 1668.00	2237.31 1667.87
41	Road Transport & Highways			
42	NHAI (Remittance of Toll Receipt)	2092.89	2692.89	2692.89
43	NHAI-Investment	8250.00	8250.00	6187.00
44	Others Schemes NH RTH	4811.34	4985.34	4518.26
45	SARDP NE RTH	1600.00	1600.00	1515.22
46	Roads & Bridges Spl. Programme for Development of Road Connectivity NH and States road in Nexalite affected areas	2159.26 1200.00	2159.26 1200.00	1924.50 1166.67
47	Rural Development			
48	Mahatma Gandhi national Rural Employment Guarantee Scheme	40000.00 2984.00	31000.00 2984.00	29205.74 2665.70
49	Swarajayanti Gram Swarajgar Yojana Rural Housing under Indira Awas Yojana	10000.00 20000.00	10000.00 20000.00	9868.65 24873.56
50	Pradhanmantri Gram Sadak Yojana			
51	National Rural Livelyhood Mission (AJEEVIKA)	2914.00	2681.29	2388.92
52	Ministry of Drinking Water and Sanitation			
53	National Rural Drinking Water Programme Central Rural Sanitatioon Programme	9350.00 1650.00	8500.00 1500.00	8493.15 1499.08

Contd.

		(₹ Crores)		
S.No	SCHEMES	BE	RE	EXPENDITURE
54	Department of Land Resources Integrated water shade Management Programme	3049.99	2314.20	2312.25
55	Science & Technology Assistance to CSIR (National Laboratories)	1500.00	1438.91	1438.91
56	Social Justice & Empowerment Post Matric Scholarship Scheme for SC students	2218.00	2441.70	2711.19
57	Textiles Technology Upgradation Fund Scheme(TUFS)	3100.00	3700.00	2935.09
58	Tribal Affairs TSP2 Grant in aid	1197.00	1111.28	1084.83
59	Tribal Sub-Plan	1096.01	1015.01	977.34
60	Woman & Child Development Integrated Child Development Services	10000.00	14048.00	14256.31
61	Urban development Pass through assistance to all Metro Rail Corporations	2000.00	2892.00	2892.00
62	Equity to all Metro Rail Corporations	3112.57	1703.12	1685.09
	TOTAL	333367.75	305000.91	298259.57

Appendix-5

Non-Plan Expenditure

(₹ Crores)

	2011-12		2010-11	
	RE	Actuals %	RE	Actuals %
A. Revenue Expenditure				
1 Interest Payments				
Gross	284234.60	100.97	249202.14	98.19
Less accrued interest	8616.90	160.52	8445.39	126.21
Net	275617.70	99.10	240756.75	97.20
2 Defence	104793.00	98.30	90748.43	101.45
3 Major Subsidies (Food, Fertilizer, and Petroleum)	208502.94	101.36	153962.21	109.15
4 Interest and Other Subsidies	7793.79	84.26	10190.76	95.13
5 Postal Deficit	5573.11	102.57	5854.31	105.25
6 Police	33301.68	99.41	27587.05	99.10
7 Pensions	56190.31	108.86	53261.79	107.78
8 General Elections	217.46	86.49	68.86	515.12
9 Other General Services (Organs of State, tax collection, external affairs, etc.)	19177.34	99.23	18613.11	88.98
10 Social Services (education, health, broadcasting, etc.)	19708.54	107.46	35086.43	101.16
11 Assistance to States Calamity Relief Work-Gross	4525.00	54.34	3560.00	109.55
Less amount met from NCCF/NDRF	4525.00	88.35	3560.00	109.55
Net	0.00		0.00	
12 Dividend Relief and other concessions to Railways	3250.26	82.65	2190.87	120.85

Contd.

(₹ Crores)

	2011-12			2010-11		
	RE	Actuals	%	RE	Actuals	%
13 Economic Services	20451.37	18934.57	92.58	30024.50	20878.25	69.54
14 Grants to State and UT Govts.	55322.34	51523.45	93.13	52605.68	49789.92	94.65
15 Expenditure of Union Territories without Legislature	3734.50	3832.59	102.63	3659.79	3773.88	103.12
16 Grants to Foreign Governments	2105.17	2163.15	102.75	2138.53	2256.29	105.51
TOTAL- Revenue Expenditure	815739.51	812048.68	99.55	726749.07	726490.32	99.96
B. Capital Expenditure						
1 Defence	66143.81	67902.38	102.66	60833.26	62055.99	102.01
2 Other Non-Plan Capital Outlay	9616.82	4209.31	43.77	27695.98	23360.21	84.35
3 Loans to Public Enterprises	593.48	1024.98	172.71	5870.65	6929.31	118.03
4 Loans to State and UT Govts.	75.00	72.00	95.87	85.00	85.00	100.00
5 Loans to Foreign Governments	250.00	248.31	99.32	0.00	0.00	
6 Other Non-Plan Loans	(-175.70)	6554.46	3730.48	623.26	(-398.46)	
7 Expenditure of Union Territories without Legislature	(-127.46)	(-70.54)	55.34	(-305.69)	(-259.24)	84.80
TOTAL- Capital Expenditure	76376.05	79940.90	104.67	94802.46	91772.81	96.80
TOTAL	892115.56	891989.58	99.99	821551.53	818263.13	99.60

Appendix-6

EXPENDITURE ON PAY & ALLOWANCES FOR THE YEAR 2011-12

(₹ Crores)

Grant No.	Name of the Ministries / Departments	Amount
1	MINISTRY OF AGRICULTURE	185.92
2	Department of Agriculture and Cooperation	2.90
3	Department of Agricultural Research and Education	108.61
	Department of Animal Husbandry , Dairying and Fisheries	
	DEPARTMENT OF ATOMIC ENERGY	
4	Atomic Energy	1866.67
5	Nuclear Power Schemes	23.95
	MINISTRY OF CHEMICALS AND FERTILISERS	
6	Department of Chemicals and Petro-Chemicals	11.90
7	Department of Fertilisers	12.86
8	Department of Pharmaceuticals	7.18
	MINISTRY OF CIVIL AVIATION	
9	Ministry of Civil Aviation	49.32
	MINISTRY OF COAL	
10	Ministry of Coal	15.01
	MINISTRY OF COMMERCE AND INDUSTRY	
11	Department of Commerce	287.20
12	Department of Industrial Policy and Promotion	102.64
	MINISTRY OF COMMUNICATIONS AND INFORMATION TECHNOLOGY	
13	Department of Posts	9232.31
14	Department of Telecommunications	167.29
15	Department of Information Technology	351.17
	MINISTRY OF CONSUMER AFFAIRS, FOOD AND PUBLIC DISTRIBUTION	
16	Department of Consumer Affairs	45.07
17	Department of Food & Public Distribution	47.18

Contd.

		(₹ Crores)
Grant No.	Name of the Ministries / Departments	Amount
18	MINISTRY OF CORPORATE AFFAIRS Ministry of Corporate Affairs	67.77
19	MINISTRY OF CULTURE Ministry of Culture	245.00
20-21	MINISTRY OF DEFENCE Ministry of Defence (Civil)	156.82
22-27	Ministry of Defence (Defence)	68185.54
28	MINISTRY OF DEVELOPMENT OF NORTH EASTERN REGION Ministry of Development of North Eastern Region	13.38
29	MINISTRY OF EARTH SCIENCES Ministry of Earth Sciences	249.47
30	MINISTRY OF ENVIRONMENT AND FORESTS Ministry of Environment and Forests	138.69
31	MINISTRY OF EXTERNAL AFFAIRS Ministry of External Affairs	903.75
32	MINISTRY OF FINANCE Department of Economic Affairs	58.99
33	Department of Financial Services	47.79
38	Department of Expenditure	41.79
39	Pension*	
40	Indian Audit and Accounts Department	1983.04
41	Department of Revenue	153.16
42	Direct Taxes	1779.98
43	Indirect Taxes	2476.80
44	Department of Disinvestment	3.24
45	MINISTRY OF FOOD PROCESSING INDUSTRIES Ministry of Food Processing Industries	7.23

* Figures of Pay and Allowances are included in Grant No.38.

(₹ Crores)

Grant No.	Name of the Ministries / Departments	Amount
46	MINISTRY OF HEALTH AND FAMILY WELFARE	1237.15
47	Department of Health and Family Welfare	10.40
48	Department of Ayurveda, Yoga & Naturopathy, Unani, Siddha and Homocopathy (AYUSH)	
49	Department of Health Research *	2.27
	Aids Control	
50	MINISTRY OF HEAVY INDUSTRIES AND PUBLIC ENTERPRISES	10.86
51	Department of Heavy Industry	4.95
	Department of Public Enterprises	
52	MINISTRY OF HOME AFFAIRS	1419.72
53	Ministry of Home Affairs	191.80
54	Cabinet	24364.82
55	Police	209.39
56	Other Expenditure of the Ministry of Home Affairs	0.00
	Transfer to UT Govt.	
57	MINISTRY OF HOUSING AND URBAN POVERTY ALLEVIATION	6.43
	Ministry of Housing and Urban Poverty Alleviation	
58	MINISTRY OF HUMAN RESOURCE DEVELOPMENT	13.37
59	Department of School Education and Literacy	59.44
	Department of Higher Education	
60	MINISTRY OF INFORMATION AND BROADCASTING	177.54
	Ministry of Information and Broadcasting	
61	MINISTRY OF LABOUR AND EMPLOYMENT	286.67
	Ministry of Labour and Employment	
62	MINISTRY OF LAW AND JUSTICE	14.90
63	Election Commission	83.59
64	Law and Justice	87.38
	Supreme Court of India	

Contd.

* Figures of Pay and Allowances are included in Grant No.46

(₹ Crores)

Grant No.	Name of the Ministries / Departments	Amount
65	MINISTRY OF MICRO, SMALL AND MEDIUM ENTERPRISES Ministry of Micro, Small and Medium Enterprises	95.41
66	MINISTRY OF MINES Ministry of Mines	444.38
67	MINISTRY OF MINORITY AFFAIRS Ministry of Minority Affairs	8.76
68	MINISTRY OF NEW AND RENEWABLE ENERGY Ministry of New and Renewable Energy	18.48
69	MINISTRY OF OVERSEAS INDIA AFFAIRS Ministry of Overseas Indian Affairs	6.56
70	MINISTRY OF PANCHAYATI RAJ Ministry of Panchayati Raj	4.25
71	MINISTRY OF PARLIAMENTARY AFFAIRS Ministry of Parliamentary Affairs	5.50
72	MINISTRY OF PERSONNEL, PUBLIC GRIEVANCES & PENSIONS Ministry of Personnel, Public Grievances and Pensions	381.33
73	MINISTRY OF PETROLEUM AND NATURAL GAS Ministry of Petroleum and Natural Gas	14.25
74	MINISTRY OF PLANNING Ministry of Planning	70.53
75	MINISTRY OF POWER Ministry of Power	78.01
76	THE PRESIDENT, PARLIAMENT, UNION PUBLIC SERVICE COMMISSION AND THE SECRETARIAT OF THE VICE-PRESIDENT President Secretariat	16.92
77	Lok Sabha	229.95

		(₹ Crores)
Grant No.	Name of the Ministries / Departments	Amount
78	Rajya Sabha	123.79
79	Union Public Service Commission	64.32
80	Secretariat of the Vice-President	1.63
81	MINISTRY OF SHIPPING, ROAD TRANSPORT AND HIGHWAYS Ministry of Road Transport and Highways	321.17
82	MINISTRY OF RURAL DEVELOPMENT Department of Rural Development	22.72
83	Department of Land Resources	5.19
84	Department of Drinking Water Supply	4.25
85	MINISTRY OF SCIENCE AND TECHNOLOGY Department of Science and Technology	286.57
86	Department of Scientific and Industrial Research	5.75
87	Department of Biotechnology	11.97
88	MINISTRY OF SHIPPING Ministry of Shipping	82.87
89	MINISTRY OF SOCIAL JUSTICE & EMPLOYMENT Ministry of Social Justice & Empowerment	28.57
90	DEPARTMENT OF SPACE Department of Space	995.88
91	MINISTRY OF STATISTICS AND PROGRAMME IMPLEMENTATION Ministry of Statistics and Programme Implementation	218.08
92	MINISTRY OF STEEL Ministry of Steel	12.81
93	MINISTRY OF TEXTILES Ministry of Textiles	153.96
94	MINISTRY OF TOURISM Ministry of Tourism	27.47

Contd.

(₹ Crores)

Grant No.	Name of the Ministries / Departments	Amount
95	MINISTRY OF TRIBAL AFFAIRS Ministry of Tribal Affairs	10.18
96	UNION TERRITORIES (WITHOUT LEGISLATURE) Andaman & Nicobar Islands	919.45
97	Chandigarh	893.53
98	Dadra & Nagar Haveli	66.03
99	Daman & Diu	76.69
100	Lakshadweep	131.31
101-103	MINISTRY OF URBAN DEVELOPMENT Urban Development	1150.19
104	MINISTRY OF WATER RESOURCES Ministry of Water Resources	378.82
105	MINISTRY OF WOMEN AND CHILD DEVELOPMENT Ministry of Women and Child Development	24.44
106	MINISTRY OF YOUTH AFFAIRS & SPORTS Ministry of Youth Affairs and Sports	15.02
	TOTAL	124617.26

Appendix-7

Statement of Subsidies 2011-12

(₹ Crores)

Category	Gr.	Maj.	BE	RE	Actuals
Major subsidies—			134210.85	208502.94	211335.13
Food	17	2408	60572.98	72823.00	72822.07
Indigenous (urea) fertilisers	7	2852	13308.00	19108.00	20208.00
Imported (urea) fertilisers	7	2401	6983.00	13883.00	13716.12
Sale of decontrolled fertiliser with concession to farmers	7	2401	29706.87	34207.94	36107.94
Petroleum Subsidy	73	2802	23640.00	68481.00	68481.00
Interest subsidies—			6868.47	5791.31	5049.44
Loans raised from banks for implementation of VRS—			49.73	49.61	46.82
(a) <i>Hindustan Steelworks Construction Ltd.</i>	92	2852	46.90	46.90	44.11
(b) <i>MECON Ltd.</i>	92	2852	2.83	2.71	2.71
Interest Subsidy to Bank for Financing PSUs for implementation of VRS.	50	2852	14.00	13.91	0.00
Interest Subsidy to Goan Banks	33	2885	0.08	0.04	0.03
Khadi and Village Industries Commission			27.36	27.36	27.36
(a) <i>for Khadi Industries</i>	65	2851	22.00	22.00	22.00
(b) <i>for Other Village Industries</i>	65	2851	5.36	5.36	5.36

Contd.

(₹ Crores)

Category	Gr. No.	Maj. Head	BE	RE	Actuals
For Interest subsidy to LIC for pension plan for senior citizens	33	2235	199.61	190.38	182.04
Interest Subvention for providing short term credit to farmers	33	2416	4868.00	4000.00	3282.70
Interest subsidy to Banks under export promotion	11	3453	1000.00	996.00	996.00
Interest equalisation support to Exim Bank of India	32	3475	139.69	139.00	139.48
Interest Subvention to Co-operative Sugar Mills through NABARD	17	2408	30.00	35.01	35.01
Payment of Subsidies to nodal agencies i.e. RBI & NHB	33	2885	500.00	300.00	300.00
Interest Subsidy to Hindustan Shipyard Ltd	20	2852	40.00	40.00	40.00
Other subsidies (details given separately)*			2490.35	2002.48	1572.87

***Other Subsidies 2011-12**

(₹ Crores)

Category	Gr. No.	Maj. Head	BE	RE	Actuals
Grant to NAFED for MIS/PSS	1	2401	200.00	110.00	1.66
Subsidy for Operations of Haj Charters	9	3053	600.00	685.00	606.02
Subsidy on maintenance of buffer stock of sugar	17	2408	50.00	50.00	11.49
Payments to STC for loss on edible oil imports	17	3456	0.01	0.01	0.00
Subsidy to shipyards—			542.12	129.79	122.42
(a) Cochin Shipyard Ltd.	88	2852	0.01	0.01	0.00
(b) Non-Central PSU Shipyards and Private Sector shipyards	88	2852	542.11	129.78	122.42
Subsidy for helicopter services in North Eastern Region	55	3053	40.00	60.00	59.18
Subsidy to Assam Gas Project	6	2852	0.01	0.01	0.00
Compensation for exchange loss—					
(a) Exchange loss under NRI Bond Scheme	32	3475	0.50	0.50	0.00
Write off of loans — HFCL, MFL, FACT, FCI and PDIL	7	3475	0.01	0.01	0.00
Subsidy to Jute Corporation of India for Market Operation	93	2852	36.59	55.00	55.00
Procurement of Cotton Corporation of India under price support	93	2852	200.00	200.00	21.50
Reimbursement of Internal transport and freight charges to sugar factories on export shipment of sugar	17	2408	50.00	25.00	15.00

Contd.

Category	Gr. No.	Maj. Head	BE	RE	₹ Crores)	
					Actuals	
Scheme for extending Financial Assistance to Sugar Undertakings-2007	17	2408	80.59	46.74	46.74	
Reimbursement of shortages in handling of imported fertilizers by FCI	17	2408	0.10	0.00	0.00	
Subsidy on import of edible oils	17	2408	366.42	366.42	366.26	
Subsidy to public sector general insurance companies for community based Universal Health Insurance Scheme	33	2235	20.00	20.00	13.60	
Assistance to National Ship Design and Research Centre	88	2852	4.00	4.00	4.00	
Subsidy on import of Pulses	16	2408	300.00	250.00	250.00	
TOTAL-OTHER SUBSIDIES			2490.35	2002.48	1572.87	

Appendix-8

EXPENDITURE OF MINISTRIES/ DEPARTMENTS 2011-12
(Figures shown are net of Receipts and Recoveries)

(₹ Crores)

Grant No.	Ministry/ Department	Plan		Non-Plan		Total	
		RE	Actual	RE	Actual	RE	Actual
1	Agriculture and Co-operation Revenue Capital	8654.18	8740.82	310.26	194.95	8964.44	8935.77
		8590.98 63.20	8693.90 46.92	309.66 0.60	194.60 0.35	8900.64 63.80	8888.50 47.27
2	Agricultural Research and Education Revenue Capital	2850.00	2572.98	2157.60	2156.34	5007.60	4729.32
		0.00	0.00	0.00	0.00	0.00	0.00
3	Animal Husbandry, Dairying and Fisheries Revenue Capital	1356.52	1230.03	105.33	103.07	1461.85	1333.10
		1339.88 16.64	1219.26 10.77	105.33 0.00	103.07 0.00	1445.21 16.64	1322.33 10.77
4-5	Atomic Energy Revenue Capital	4615.00	4289.84	3933.82	4014.21	8548.82	8304.05
		1695.79 2919.21	1544.26 2745.58	3183.01 750.81	3286.95 727.26	4878.80 3670.02	4831.21 3472.84
6	Chemicals and Petro Chemicals Revenue Capital	930.00	927.15	432.42	339.04	1362.42	1266.19
		0.00	0.00	1.12	1.10	1.12	1.10
7	Fertilizers Revenue Capital	225.00	222.30	68000.00	70746.90	68225.00	70969.20
		7.50 217.50	4.81 217.49	67999.96 0.04	70746.90 0.00	68007.46 217.54	70751.71 217.49
8	Pharmaceuticals Revenue Capital	77.78	40.33	38.30	37.46	116.08	77.79
		55.33 22.45	35.12 5.21	38.25 0.05	37.46 0.00	93.58 22.50	72.58 5.21
9	Civil Aviation Revenue Capital	1500.00	1357.43	764.86	682.46	2264.86	2039.89
		245.80 1254.20	137.02 1220.41	764.86 0.00	682.46 0.00	1010.66 1254.20	819.48 1220.41

Contd.

(₹ Crores)

Grant No.	Ministry/ Department	Plan		Non-Plan		Total	
		RE	Actual	RE	Actual	RE	Actual
10	Coal Revenue Capital	365.00	327.57	47.20	45.60	412.20	373.17
		365.00	327.57	47.20	45.64	412.20	373.21
		0.00	0.00	0.00	-0.04	0.00	-0.04
11	Commerce Revenue Capital	1866.00	1794.86	2600.00	2648.74	4466.00	4443.60
		1125.54	1059.67	2600.00	2648.74	3725.54	3708.41
		740.46	735.19	0.00	0.00	740.46	735.19
12	Industrial Policy and Promotion Revenue Capital	1107.00	1046.11	192.74	188.30	1299.74	1234.41
		1103.00	1044.87	192.74	188.30	1295.74	1233.17
		4.00	1.24	0.00	0.00	4.00	1.24
13	Posts Revenue Capital	350.00	295.54	5583.11	5720.61	5933.11	6016.15
		96.73	89.61	5573.11	5716.31	5669.84	5805.92
		253.27	205.93	10.00	4.30	263.27	210.23
14	Telecommunications Revenue Capital	1950.48	1891.42	4832.61	5112.79	6783.09	7004.21
		1872.90	1833.55	4832.61	5112.79	6705.51	6946.34
		77.58	57.87	0.00	0.00	77.58	57.87
15	Information Technology Revenue Capital	2254.00	2020.94	48.60	43.49	2302.60	2064.43
		2093.10	1881.51	48.60	43.49	2141.70	1925.00
		160.90	139.43	0.00	0.00	160.90	139.43
16	Consumer Affairs Revenue Capital	185.00	172.78	306.31	304.56	491.31	477.34
		159.62	150.64	306.31	304.56	465.93	455.20
		25.38	22.14	0.00	0.00	25.38	22.14
17	Food and Public Distribution Revenue Capital	93.48	91.17	73714.36	73708.95	73807.84	73800.12
		30.23	29.23	73714.36	73708.95	73744.59	73738.18
		63.25	61.94	0.00	0.00	63.25	61.94

(₹ Crores)

Grant No.	Ministry/ Department	Plan		Non-Plan		Total	
		RE	Actual	RE	Actual	RE	Actual
18	Corporate Affairs	28.00	27.99	210.94	199.97	238.94	227.96
	Revenue	3.00	3.00	196.94	187.88	199.94	190.88
	Capital	25.00	24.99	14.00	12.09	39.00	37.08
19	Culture	805.00	748.41	573.00	560.69	1378.00	1309.10
	Revenue	765.00	727.60	573.00	560.69	1338.00	1288.29
	Capital	40.00	20.81	0.00	0.00	40.00	20.81
20-21	Defence (Civil Estimates)	0.00	0.00	38272.84	42760.00	38272.84	42760.00
	Revenue	0.00	0.00	36603.59	41136.22	36603.59	41136.22
	Capital	0.00	0.00	1669.25	1623.78	1669.25	1623.78
22-27	Defence Services	0.00	0.00	170936.81	170913.28	170936.81	170913.28
	Revenue	0.00	0.00	104793.00	103010.90	104793.00	103010.90
	Capital	0.00	0.00	66143.81	67902.38	66143.81	67902.38
28	Development of North Eastern Region	91.00	440.53	23.27	23.11	114.27	463.64
	Revenue	31.00	380.53	19.27	19.11	50.27	399.64
	Capital	60.00	60.00	4.00	4.00	64.00	64.00
29	Earth Sciences	855.00	818.72	368.00	351.55	1223.00	1170.27
	Revenue	737.10	717.81	367.76	351.49	1104.86	1069.30
	Capital	117.90	100.91	0.24	0.06	118.14	100.97
30	Environment and Forests	1902.00	1822.62	191.97	159.45	2093.97	1982.07
	Revenue	1794.50	1728.33	176.79	144.36	1971.29	1872.69
	Capital	107.50	94.29	15.18	15.09	122.68	109.38
31	External Affairs	1125.00	1103.77	6711.00	6751.04	7836.00	7854.81
	Revenue	334.00	312.78	6111.00	6157.43	6445.00	6470.21
	Capital	791.00	790.99	600.00	593.61	1391.00	1384.60

Contd.

Grant No.	Ministry/ Department	(₹ Crores)					
		Plan		Non-Plan		Total	
		RE	Actual	RE	Actual	RE	Actual
32	Economic Affairs Revenue Capital	2926.02	2926.02	4380.15	6252.17	7306.17	9178.19
		2626.02	2626.02	3931.37	3364.36	6557.39	5990.38
		300.00	300.00	448.78	2887.81	748.78	3187.81
33	Financial Services Revenue Capital	14200.00	14497.43	5761.97	3581.78	19961.97	18079.21
		200.00	200.00	5747.96	3567.78	5947.96	3767.78
		14000.00	14297.43	14.01	14.00	14014.01	14311.43
34-37	Economic Affairs (Centralised Provisions) Revenue Capital	0.00	0.00	323319.52	316257.48	323319.52	316257.48
		0.00	0.00	323514.52	316443.10	323514.52	316443.10
		0.00	0.00	-195.00	-185.62	-195.00	-185.62
38-40	Expenditure Revenue Capital	3.48	3.48	19442.65	20366.03	19446.13	20369.51
		2.45	2.45	19438.65	20365.41	19441.10	20367.86
		1.03	1.03	4.00	0.62	5.03	1.65
41-43	Revenue Revenue Capital	0.00	0.00	11569.35	11316.85	11569.35	11316.85
		0.00	0.00	11151.92	11010.39	11151.92	11010.39
		0.00	0.00	417.43	306.46	417.43	306.46
44	Disinvestment Revenue Capital	0.00	0.00	50.58	29.56	50.58	29.56
		0.00	0.00	50.58	29.56	50.58	29.56
		0.00	0.00	0.00	0.00	0.00	0.00
45	Food Processing Industries Revenue Capital	550.00	515.07	10.09	8.73	560.09	523.80
		549.99	515.07	10.09	8.73	560.08	523.80
		0.01	0.00	0.00	0.00	0.01	0.00
46	Health & Family Welfare Revenue Capital	21577.00	20669.35	3677.00	3685.71	25254.00	24355.06
		20274.14	19596.38	3677.00	3686.17	23951.14	23282.55
		1302.86	1072.97	0.00	-0.46	1302.86	1072.51

(₹ Crores)

Grant No.	Ministry/ Department	Plan		Non-Plan		Total	
		RE	Actual	RE	Actual	RE	Actual
47	Ayurveda, Yoga, Naturopathy, Unani, Siddha and Homeopathy (AYUSH) Revenue Capital	650.00 625.60 24.40	611.46 587.46 24.00	178.80 178.80 0.00	171.72 171.72 0.00	828.80 804.40 24.40	783.18 759.18 24.00
48	Health Research Revenue Capital	588.26 588.26 0.00	564.50 564.50 0.00	182.00 182.00 0.00	181.93 181.93 0.00	770.26 770.26 0.00	746.43 746.43 0.00
49	Aids Control Revenue Capital	1500.00 1499.00 1.00	1313.86 1313.68 0.18	0.00 0.00 0.00	0.00 0.00 0.00	1500.00 1499.00 1.00	1313.86 1313.68 0.18
50	Heavy Industry Revenue Capital	396.80 357.12 39.68	357.04 357.04 0.00	450.33 50.52 399.81	315.86 23.99 291.87	847.13 407.64 439.49	672.90 381.03 291.87
51	Public Enterprises Revenue Capital	10.16 10.16 0.00	8.98 8.98 0.00	8.29 8.29 0.00	7.94 7.94 0.00	18.45 18.45 0.00	16.92 16.92 0.00
52-56	Home Affairs Revenue Capital	6151.55 2242.55 3909.00	5919.34 2065.43 3853.91	39917.75 37772.97 2144.78	39452.87 37655.00 1797.87	46069.30 40015.52 6053.78	45372.21 39720.43 5651.78
57	Housing & Urban Poverty Alleviation Revenue Capital	1000.00 1000.00 0.00	950.43 950.43 0.00	7.60 7.60 0.00	6.67 6.67 0.00	1007.60 1007.60 0.00	957.10 957.10 0.00

Contd.

Grant No.	Ministry/ Department	Plan		Non-Plan		Total	
		RE	Actual	RE	Actual	RE	Actual
		(₹ Crores)					
58	School Education & Literacy Revenue Capital	38957.00	38079.56	2564.00	2561.81	41521.00	40641.37
		38957.00	38079.56	2564.00	2561.81	41521.00	40641.37
		0.00	0.00	0.00	0.00	0.00	0.00
59	Higher Education Revenue Capital	12812.00	12575.35	7032.00	6929.70	19844.00	19505.05
		12812.00	12575.35	7032.00	6929.70	19844.00	19505.05
		0.00	0.00	0.00	0.00	0.00	0.00
60	Information and Broadcasting Revenue Capital	786.72	755.59	1818.06	1813.08	2604.78	2568.67
		336.80	318.37	1818.06	1813.08	2154.86	2131.45
		449.92	437.22	0.00	0.00	449.92	437.22
61	Labour and Employment Revenue Capital	1202.66	1454.75	1861.00	1863.08	3063.66	3317.83
		1198.75	1451.23	1860.04	1862.37	3058.79	3313.60
		3.91	3.52	0.96	0.71	4.87	4.23
62	Election Commission Revenue Capital	0.00	0.00	34.20	34.17	34.20	34.17
		0.00	0.00	34.20	34.17	34.20	34.17
		0.00	0.00	0.00	0.00	0.00	0.00
63	Law and Justice Revenue Capital	772.00	675.80	429.00	347.63	1201.00	1023.43
		772.00	675.80	413.98	347.63	1185.98	1023.43
		0.00	0.00	15.02	0.00	15.02	0.00
64	Supreme Court of India Revenue Capital	0.00	0.00	112.75	109.55	112.75	109.55
		0.00	0.00	112.75	109.55	112.75	109.55
		0.00	0.00	0.00	0.00	0.00	0.00
65	Micro, Small and Medium Enterprises Revenue Capital	2457.00	1938.80	302.25	301.62	2759.25	2240.42
		2294.00	1781.34	301.45	301.36	2595.45	2082.70
		163.00	157.46	0.80	0.26	163.80	157.72

(₹ Crores)

Grant No.	Ministry/ Department	Plan		Non-Plan		Total	
		RE	Actual	RE	Actual	RE	Actual
66	Mines	375.36	368.38	436.95	434.99	812.31	803.37
	Revenue	174.79	169.92	436.95	434.99	611.74	604.91
	Capital	200.57	198.46	0.00	0.00	200.57	198.46
67	Minority Affairs	2750.00	2283.16	16.46	14.37	2766.46	2297.53
	Revenue	2635.00	2168.16	16.46	14.37	2651.46	2182.53
	Capital	115.00	115.00	0.00	0.00	115.00	115.00
68	New and Renewable Energy	1198.00	1183.79	14.38	12.98	1212.38	1196.77
	Revenue	1127.50	1113.46	14.38	12.98	1141.88	1126.44
	Capital	70.50	70.33	0.00	0.00	70.50	70.33
69	Overseas Indian Affairs	0.00	0.00	81.00	77.49	81.00	77.49
	Revenue	0.00	0.00	60.80	63.96	60.80	63.96
	Capital	0.00	0.00	20.20	13.53	20.20	13.53
70	Panchayati Raj	196.76	190.04	0.65	0.41	197.41	190.45
	Revenue	196.76	190.04	0.65	0.41	197.41	190.45
	Capital	0.00	0.00	0.00	0.00	0.00	0.00
71	Parliamentary Affairs	0.00	0.00	10.48	8.96	10.48	8.96
	Revenue	0.00	0.00	10.48	8.96	10.48	8.96
	Capital	0.00	0.00	0.00	0.00	0.00	0.00
72	Personnel, Public Grievances and Pensions	183.12	161.07	572.81	558.18	755.93	719.25
	Revenue	131.06	109.45	572.19	557.66	703.25	667.11
	Capital	52.06	51.62	0.62	0.52	52.68	52.14

Contd.

(₹ Crores)

Grant No.	Ministry/ Department	Plan		Non-Plan		Total	
		RE	Actual	RE	Actual	RE	Actual
73	Petroleum and Natural Gas Revenue	40.00	0.00	70100.06	70099.72	70140.06	70099.72
	Capital	40.00	0.00	68514.31	68513.98	68554.31	68513.98
		0.00	0.00	1585.75	1585.74	1585.75	1585.74
74	Planning Revenue	1330.00	1257.81	76.00	70.56	1406.00	1328.37
	Capital	868.39	1006.31	76.00	70.56	944.39	1076.87
		461.61	251.50	0.00	0.00	461.61	251.50
75	Power Revenue	6051.00	4625.39	-183.69	-309.57	5867.31	4315.82
	Capital	3816.88	2418.44	-183.69	-309.57	3633.19	2108.87
		2234.12	2206.95	0.00	0.00	2234.12	2206.95
76-80	The President, Parliament, UPSC and the Secretariat	0.00	0.00	868.76	813.23	868.76	813.23
	Revenue	0.00	0.00	868.76	813.23	868.76	813.23
	Capital	0.00	0.00	0.00	0.00	0.00	0.00
81	Road Transport & Highways Revenue	20119.01	20104.93	4283.06	4043.22	24402.07	24148.15
	Capital	12604.53	13056.30	2499.85	2292.00	15104.38	15348.30
		7514.48	7048.63	1783.21	1751.22	9297.69	8799.85
82	Rural Development Revenue	67138.54	64218.98	44.78	44.47	67183.32	64263.45
	Capital	67138.54	64218.98	44.78	44.47	67183.32	64263.45
		0.00	0.00	0.00	0.00	0.00	0.00
83	Land Resources Revenue	2425.00	2418.84	7.00	6.92	2432.00	2425.76
	Capital	2425.00	2418.84	7.00	6.92	2432.00	2425.76
		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
		(₹ Crores)					
84	Drinking Water & Sanitation Revenue Capital	10000.00	9992.89	5.24	4.82	10005.24	9997.71
		10000.00	9992.89	5.24	4.82	10005.24	9997.71
85	Science and Technology Revenue Capital	2252.00	2167.18	353.50	344.48	2605.50	2511.66
		2206.95	2130.32	352.30	343.82	2559.25	2474.14
86	Scientific and Industrial Research Revenue Capital	1830.00	1828.59	1387.00	1386.11	3217.00	3214.70
		1824.00	1822.91	1387.00	1386.11	3211.00	3209.02
87	Biotechnology Revenue Capital	1350.00	1182.39	26.70	26.04	1376.70	1208.43
		1350.00	1182.39	26.70	26.04	1376.70	1208.43
88	Shipping Revenue Capital	447.20	330.76	506.17	1099.94	953.37	1430.70
		128.65	121.99	541.96	1117.73	670.61	1239.72
89	Social Justice and Empowerment Revenue Capital	5123.00	4944.95	87.00	84.31	5210.00	5029.26
		4878.00	4699.95	87.00	84.31	4965.00	4784.26
90	Space Revenue Capital	3432.00	2785.08	1000.00	999.19	4432.00	3784.27
		2002.49	1761.30	1000.00	999.19	3002.49	2760.49
		1429.51	1023.78	0.00	0.00	1429.51	1023.78

Contd.

(₹ Crores)

Grant No.	Ministry/ Department	Plan		Non-Plan		Total	
		RE	Actual	RE	Actual	RE	Actual
91	Statistics and Programme Implementation Revenue Capital	458.00	262.27	340.30	353.51	798.30	615.78
		436.43	257.55	340.30	353.51	776.73	611.06
92	Steel Revenue Capital	30.00	9.63	204.94	64.41	234.94	74.04
		29.00	9.63	204.94	64.41	233.94	74.04
93	Textiles Revenue Capital	5503.30	4207.80	942.27	769.39	6445.57	4977.19
		5472.35	4188.40	778.52	611.15	6250.87	4799.55
94	Tourism Revenue Capital	1050.00	1050.77	65.00	63.32	1115.00	1114.09
		1045.99	1046.77	65.00	63.32	1110.99	1110.09
95	Tribal Affairs Revenue Capital	1596.72	1561.70	17.00	14.84	1613.72	1576.54
		1526.72	1491.70	17.00	14.84	1543.72	1506.54
101-103	Urban Development Revenue Capital	6196.45	6151.90	2453.28	2467.09	8649.73	8618.99
		448.42	422.21	2002.20	2015.81	2450.62	2438.02
104	Water Resources Revenue Capital	620.00	575.53	502.73	467.54	1122.73	1043.07
		535.75	493.37	500.93	469.29	1036.68	962.66
		84.25	82.16	1.80	-1.75	86.05	80.41

(₹ Crores)

Grant No.	Ministry/ Department	Plan		Non-Plan		Total	
		RE	Actual	RE	Actual	RE	Actual
105	Women & Child Development Revenue Capital	16100.00	15592.24	83.00	78.91	16183.00	15671.15
		16100.00	15592.24	83.00	78.91	16183.00	15671.15
		0.00	0.00	0.00	0.00	0.00	0.00
106	Youth Affairs & Sports Revenue Capital	884.00	866.21	106.00	104.10	990.00	970.31
		881.95	878.79	106.00	104.10	987.95	982.89
		2.05	-12.58	0.00	0.00	2.05	-12.58
	Railways Revenue Capital (Heads 5002 and 5003)	23000.00	23013.44	0.00	0.00	23000.00	23013.44
		0.00	0.00	0.00	0.00	0.00	0.00
		23000.00	23013.44	0.00	0.00	23000.00	23013.44
I	Central Ministries/Departments Total	321405.55	309135.84	887873.52	887566.43	1209279.07	1196702.27
	Revenue	252596.99	242052.60	811442.01	807627.28	1064039.00	1049679.88
	Capital	68808.56	67083.24	76431.51	79939.15	145240.07	147022.39
II	STATE PLANS (including DONER) Total	101105.03	99442.39	0.00	0.00	101105.03	99442.39
	Revenue	91038.03	89385.11	0.00	0.00	91038.03	89385.11
	Capital	10067.00	10057.28	0.00	0.00	10067.00	10057.28
	State Plans Revenue	99555.03	98256.23	0.00	0.00	99555.03	98256.23
	Capital	89555.03	88260.87	0.00	0.00	89555.03	88260.87
		10000.00	9995.36	0.00	0.00	10000.00	9995.36

Contd.

Grant No.	Ministry/ Department	₹ Crores)					
		Plan		Non-Plan		Total	
		RE	Actual	RE	Actual	RE	Actual
1	Agriculture and Cooperation Revenue Capital	7860.87 7860.87 0.00	7782.75 7782.75 0.00	0.00 0.00 0.00	0.00 0.00 0.00	7860.87 7860.87 0.00	7782.75 7782.75 0.00
35	Finance-Transfer to State & UTs Revenue Capital	80741.61 70741.61 10000.00	80075.79 70080.43 9995.36	0.00 0.00 0.00	0.00 0.00 0.00	80741.61 70741.61 10000.00	80075.79 70080.43 9995.36
70	Panchayati Raj Revenue Capital	3717.00 3717.00 0.00	3917.00 3917.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	3717.00 3717.00 0.00	3917.00 3917.00 0.00
81	Road Transport & Highways Revenue Capital	2159.26 2159.26 0.00	1924.50 1924.50 0.00	0.00 0.00 0.00	0.00 0.00 0.00	2159.26 2159.26 0.00	1924.50 1924.50 0.00
91	Statistics and Programme Implementation Revenue Capital	2950.00 2950.00 0.00	2507.68 2507.68 0.00	0.00 0.00 0.00	0.00 0.00 0.00	2950.00 2950.00 0.00	2507.68 2507.68 0.00
95	Tribal Affairs Revenue Capital	2126.29 2126.29 0.00	2048.51 2048.51 0.00	0.00 0.00 0.00	0.00 0.00 0.00	2126.29 2126.29 0.00	2048.51 2048.51 0.00
28	DONER Revenue Capital	1550.00 1483.00 67.00	1186.16 1124.24 61.92	0.00 0.00 0.00	0.00 0.00 0.00	1550.00 1483.00 67.00	1186.16 1124.24 61.92
	North Eastern Region Revenue Capital	751.00 684.00 67.00	387.17 325.25 61.92	0.00 0.00 0.00	0.00 0.00 0.00	751.00 684.00 67.00	387.17 325.25 61.92

(₹ Crores)

Grant No.	Ministry/ Department	Plan		Non-Plan		Total	
		RE	Actual	RE	Actual	RE	Actual
	Central Pool of Resources for North East and Sikkim Revenue Capital	799.00 799.00 0.00	798.99 798.99 0.00	0.00 0.00 0.00	0.00 0.00 0.00	799.00 799.00 0.00	798.99 798.99 0.00
	Special Package for Bodoland Territorial council Revenue Capital	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00
III	UNION TERRITORIES (A + B)	4093.57 2565.59 1527.98	3797.01 2298.81 1498.20	4242.04 4297.50 -55.46	4423.16 4421.40 1.76	8335.61 6863.09 1472.52	8220.17 6720.21 1499.96
A	Union Territories with Legislature Revenue Capital	1052.65 1052.65 0.00	843.77 843.77 0.00	635.00 563.00 72.00	640.00 568.00 72.00	1687.65 1615.65 72.00	1483.77 1411.77 72.00
56	National Capital Territory of Delhi Revenue Capital	769.37 769.37 0.00	577.68 577.68 0.00	0.00 0.00 0.00	0.00 0.00 0.00	769.37 769.37 0.00	577.68 577.68 0.00
56	Puducherry Revenue Capital	283.28 283.28 0.00	266.09 266.09 0.00	635.00 563.00 72.00	640.00 568.00 72.00	918.28 846.28 72.00	906.09 834.09 72.00
B	Union Territories without Legislature Revenue Capital	3040.92 1512.94 1527.98	2953.24 1455.04 1498.20	3607.04 3734.50 -127.46	3783.16 3853.40 -70.24	6647.96 5247.44 1400.52	6736.40 5308.44 1427.96

Contd.

(₹ Crores)

Grant No.	Ministry/ Department	Plan		Non-Plan		Total	
		RE	Actual	RE	Actual	RE	Actual
96	Andaman and Nicobar Islands Revenue Capital	1322.39	1286.40	1234.31	1240.83	2556.70	2527.23
		857.31	843.90	1213.92	1218.62	2071.23	2062.52
97	Chandigarh Revenue Capital	666.61	627.96	1769.16	1819.97	2435.77	2447.93
		200.06	165.16	1924.62	1921.87	2124.68	2087.03
98	Dadra and Nagar Haveli Revenue Capital	336.35	331.25	100.91	103.23	437.26	434.48
		183.84	180.07	97.09	98.10	280.93	278.17
99	Daman and Diu Revenue Capital	326.62	324.76	106.40	130.01	433.02	454.77
		150.03	148.18	105.73	129.34	255.76	277.52
100	Lakshadweep Revenue Capital	388.95	382.87	396.26	489.12	785.21	871.99
		121.70	117.73	393.14	485.47	514.84	603.20
IV	Total Central Assistance for States and UTs(II+III) Revenue Capital	105198.60	103239.40	4242.04	4423.16	109440.64	107662.56
		93603.62	91683.92	4297.50	4421.40	97901.12	96105.32
IV	GRAND TOTAL (I+IV) Revenue Capital	80403.54	78638.72	76376.05	79940.91	156779.59	158579.63
		426604.15	412375.24	892115.56	891989.59	1318719.71	1304364.83
		346200.61	333736.52	815739.51	812048.68	1161940.12	1145785.20

**MATURITY PROFILE OF
INTEREST BEARING MARKET LOANS**

YEAR	₹ Crores
Maturing upto 31-03-2012	90,619
Maturing in 2013	70,735
Maturing in 2014	151,862
Maturing in 2015	200,674
Maturing in 2016	187,130
Maturing in 2017	253,887
Maturing in 2018	157,235
Maturing in 2019	118,000
Maturing in 2020	154,000
Maturing in 2021	199,213
Maturing in 2022	234,097
Maturing in 2023	19,000
Maturing in 2024	58,000
Maturing in 2026	15,000
Maturing in 2027	157,068
Maturing in 2028	26,000
Maturing in 2030	19,000
Maturing in 2032	140,644
Maturing in 2034	60,000
Maturing in 2035	42,350
Maturing in 2036	59,000
Maturing in 2039	13,000
Maturing in 2040	72,000
Maturing in 2041	18,000
TOTAL	2,51,6514

Appendix-10

GRANTS/APPROPRIATIONS INVOLVING SAVING OF
₹ 100 CRORES AND ABOVE FOR THE YEAR 2010-11

(₹ Crores)

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		17776.21		17305.18		471.03	
003 Department of Animal Husbandry, Dairying and Fish	Voted	2021.25		1647.46		373.79	
004 Atomic Energy	Voted	5636.46	3448.86	5394.36	2629.88	242.10	818.98
005 Nuclear Power Schemes	Voted		1087.40		897.28		190.12
006 Department of Chemicals and Petrochemicals	Voted	1419.83		1274.57		145.26	
008 Department of Pharmaceuticals	Voted	190.51		72.59		117.92	
009 Ministry of Civil Aviation	Voted	1010.70	1393.00	819.48	1220.41	191.22	172.59
011 Department of Commerce	Voted	5629.41	930.98	3738.23	736.08	1891.18	194.90
012 Department of Industrial Policy and Promotion	Voted	1481.05		1233.72		247.33	

(₹ Crores)

Grant No. and Name of Grant or Appropriation		Amount of Grant/ Appropriation		Expenditure		Saving	
		Revenue	Capital	Revenue	Capital	Revenue	Capital
014	Department of Telecommunications	8745.83	1027.96	8634.29	57.87	111.54	970.09
015	Department of Information Technology	2871.23		1935.15		936.08	
016	Department of Consumer Affairs	588.40		484.36		104.04	
020	Ministry of Defence	13403.35		13296.26		107.09	
028	Ministry of Development of North Eastern Region	1631.58		1523.87		107.71	
029	Ministry of Earth Sciences	1284.96	284.20	1073.63	100.97	211.33	183.23
030	Ministry of Environment and Forests	2661.36		2160.51		500.85	
032	Department of Economic Affairs	8070.63	25804.18	7085.77	13805.68	984.86	11998.50
033	Department of Financial Services	16391.96		6511.61		9880.35	
035	Transfers to State and Union Territory Governments	49298.62	13000.00	43972.67	9995.36	5325.95	3004.64
		91403.62	10000.00	82926.83		8476.79	10000.00

Contd.

Grant No. and Name of Grant or Appropriation		Amount of Grant/ Appropriation		Expenditure		Saving	
		Revenue	Capital	Revenue	Capital	Revenue	Capital
037	Appropriation Repayment of Debt		3524713.20		3495928.70		28784.50
041	Department of Revenue	13339.02		5256.95		8082.07	
042	Direct Taxes		905.70		261.00		644.70
046	Department of Health & Family Welfare	26912.38	1989.13	24781.76	1072.97	2130.62	916.16
047	Department of Ayurveda, Yoga and Naturopathy, Unani,	1064.08		760.33		303.75	
049	Department of AIDS Control	1699.00		1313.68		385.32	
050	Department of Heavy Industry		439.92		291.87		148.05
052	Ministry of Home Affairs	4921.61		3093.14		1828.47	
053	Cabinet		186.25		71.21		115.04
054	Police	34802.56	8464.47	34433.23	5481.44	369.33	2983.03
056	Transfers to Union Territory Governments	2058.29		1416.39		641.90	

(₹ Crores)

Grant No. and Name of Grant or Appropriation		Amount of Grant/ Appropriation		Expenditure		Saving	
		Revenue	Capital	Revenue	Capital	Revenue	Capital
057	Ministry of Housing and Urban Poverty Alleviation	1107.63		960.49		147.14	
058	Department of School Education and Literacy	60158.65		59149.57		1009.08	
059	Dept. of Higher Education	21981.74		19646.14		2335.60	
060	Ministry of Information and Broadcasting		596.17		445.85		150.32
061	Ministry of Labour and Employment	3789.20	746.00	3489.43	522.47	299.77	223.53
063	Law and Justice	1417.28		1025.64		391.64	
065	Ministry of Micro, Small and Medium Enterprises	2834.54		2162.23		672.31	
067	Ministry of Minority Affairs	2751.01		2182.78		568.23	
070	Ministry of Panchayati Raj	5250.66		4107.45		1143.21	
074	Ministry of Planning		731.62		251.50		480.12
075	Ministry of Power	12018.97	3041.81	4737.92	2354.38	7281.05	687.43

Contd.

Grant No. and Name of Grant or Appropriation	Voted	Amount of Grant/ Appropriation		Expenditure		Saving	
		Revenue	Capital	Revenue	Capital	Revenue	Capital
081	Ministry of Road Transport and Highways	20026.47	22221.38	19374.64	18938.74	651.83	3282.64
082	Department of Rural Development	149209.75		106841.29		42368.46	
083	Department of Land Resources	2706.20		2425.76		280.44	
084	Department of Drinking Water Supply	11005.24		9997.70		1007.54	
085	Department of Science and Technology	2695.91		2483.91		212.00	
086	Department of Scientific and Industrial Research	3378.52		3209.02		169.50	
087	Department of Biotechnology	1426.96		1208.43		218.53	
088	Ministry of Shipping	2086.54	623.68	1432.65	231.22	653.89	392.46
089	Ministry of Social Justice and Empowerment	5183.05		4849.08		333.97	

(₹ Crores)

Grant No. and Name of Grant or Appropriation		Amount of Grant/ Appropriation		Expenditure		Saving	
		Revenue	Capital	Revenue	Capital	Revenue	Capital
090	Department of Space	3676.97	2948.19	2760.43	1030.16	916.54	1918.03
091	M/o Statistics and Programme Implementation	4880.83		3118.95		1761.88	
092	Ministry of Steel	236.52		80.98		155.54	
093	Ministry of Textiles	6099.24		4878.69		1220.55	
095	Ministry of Tribal Affairs	3311.25		3211.24		100.01	
096	Andaman and Nicobar Islands		604.33		467.36		136.97
101	Department of Urban Development	1232.54		1081.24		151.30	
104	Ministry of Water Resources	1150.06		983.86		166.20	
105	Ministry of Women and Child Development	16183.04		15676.06		506.98	
106	Ministry of Youth Affairs and Sports	1117.01		984.71		132.30	

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