

वित्त लेखे, संघ सरकार
FINANCE ACCOUNTS, UNION GOVERNMENT
ल३: क३पुनऱनुनल दक३क३क — त३ह
 No. 1—SUMMARY OF TRANSACTIONS— *Contd.*

वुणक
 Annexure

०"३2002-2003 दसुन३कु ज३क; लद३ल३नुन३ क३र द३ व३३ '३द
 Taxes and Duties Assigned to States during 2002-2003

व३द३३#३; ल३क३
 (In crores of rupees)

	३द३ ३३र; क३ Gross Receipts	ज३क; लद३ल३नुन३ क३र Assigned to States	फु३य ३३र; क३ Net Receipts
0020—फुखे द३ 0020—Corporation Tax	46172.35	12278.87	33893.48
0021—फुखे द३ ३सु३लु वक ३ज द३ 0021—Taxes on Income other than Corporation Tax	36865.96	9087.41	27778.55
0028—वक व३३ ०; ३ज व३३ द३ 0028—Other Taxes on Income and Expenditure	170.63	87.18	83.45
0032—/लु द३ 0032—Taxes on Wealth	153.88	19.75	134.13
0037—३३क'३द 0037—Customs	44851.62	12954.27	31897.35
0038—३३क'३लु '३द 0038—Union Excise Duties	82309.52	19921.74	62387.78
0044—३३क३ज 0044—Service Tax	4122.21	1475.01	2647.20
0045—३३व३व३ ३३क'३ज व३३; द३ व३३ '३द 0045—Other Taxes and Duties on Commodities and Services	1258.90	297.84	961.06
त३ल			
Total	215905.07	56122.07	159783.00

वित्त लेखे, संघ सरकार
FINANCE ACCOUNTS, UNION GOVERNMENT
14; k1 p y u & n s l a d k l j l a k — t j h
 No. 1—SUMMARY OF TRANSACTIONS — *Contd.*

Q k ; R e d f l i f . k l a
EXPLANATORY NOTES

j k L o i f r ; l a % j k L o i f r ; l a t s o " 2 0 0 1 - 2 0 0 2 e a 2 6 5 2 7 8 . 7 8 d j M # H a o s o " 2 0 0 2 - 2 0 0 3 e a 2 9 9 8 2 6 . 0 6 d j M # g l s x b ± v \$ b u e a 3 4 5 4 7 . 2 8 d j M # d h o f) n t Z d h x b A j { H j y o s v \$ M d f o H k e a 3 9 3 8 . 2 6 d j M # d h o f) y { k c) d h x b A ' k k o f) e q ; r % f u E u f y f l r d j . H a l s g h A		Revenue Receipts :- Revenue receipts recorded an increase of Rs.34547.28 crores from Rs.265278.78 crores in 2001-2002 to Rs.299826.06 crores in 2002-2003. Defence, Railways and Department of Posts accounted for an increase of Rs.3938.26 crores. The balance increase was mainly on the following accounts.
	o f) @ Increase ' d j M # i ; l a e k ± (In crores of rupees)	e q ; d j . k Main Reasons
1)	0020 f u x e d j 0020 Corporation Tax 8760.17	d E i f u ; l a i j v k d j d k v f / k d l a g . l a Larger collection of Income Tax on companies.
2)	0021 f u x e d j l s f f H u v k i j d j 0021 Taxes on Income other than Corporation tax 5672.58	i a k u l f g r l a k i f y f / k l a d s v y l o k e q ; : i l s v k d j i j v f e d l a g . l a Larger collection mainly on Income tax on other than Union Emoluments including pensions.
3)	0037 l l e k k y d 0037 Customs 3557.48	v k k r i j l l e k k y d l s v f / k d o l y w A Larger realisation from Customs on imports.
4)	0038 l a k m r l n ' k y d 0038 Union Excise Duties 7918.30	e y m r l n ' k y d l s m r l n ' k y d d h v f / k d o l y w l o n s h e l j f l i j V l g b Z L i l M M t y r y i j v f r j D r m r l n ' k y d l f o ' k k m r l n ' k y d l f o l d j d s l l k u i j v f r j D r m r l n ' k y d l j k V h v l i n k v d f l e d r k ' k y d v l \$ f o f f H u o l r v l a i j m i d j A Larger excise realisation from basic excise duties, additional excise duties on indigenous motor spirit, High Speed Diesel oil, special excise duties, additional excise duties in lieu of sales tax , national calamity contingency duty and cess on various commodities.
5)	0040 f c 0 h Q . k i j v l n i j d j 0040 Taxes on Sales Trade etc. 78.48	d i n h v l \$ j k ; f c 0 h d j v f / k u ; e d s v / h u v f / k d l a g . l a Larger collection under Central and State Sales Tax Acts.
6)	0044 l o k d j 0044 Service Tax 407.30	V y l Q u f c f y a l l k l j . k c l e k i f e ; e l f o k k i u v l \$ f o f f H u , t a h l o k l a i j l o k d j d k v f / k d l a g . l a Larger collection of Service Tax on telephone billing, General Insurance Premium, Advertising, and various Agency Services.
7)	0047 v U j k t d l l h l o k 0047 Other Fiscal Service 53.93	H j r h i f r H v e n z l y ; l i f r H v e n z l y ; v l n l s v f / k d i f r ; l a Larger receipts from Indian security press, Security Printing press etc.
8)	0049 C ; k t i f r ; l a 0049 Interest Receipts 2454.74	j k ; ; k u k l d l e l j y o s i U k U k l l f o H k h o l k . k t ; d m i 0 e l a v l n d s f y , d t k i j C ; k t d h v f / k d i f r A Larger receipt of interest on loans for State Plan Schemes, Railways, Port Trusts, Departmental Commercial Undertakings etc.

वित्त लेखे, संघ सरकार
FINANCE ACCOUNTS, UNION GOVERNMENT
 14; k1 μy s1 a d k l j l a k — t j h
 No. 1—SUMMARY OF TRANSACTIONS — *Contd.*

Q k; Red fVlif. k la — t j h
 EXPLANATORY NOTES — *Contd.*

9)	0050	yHh k v\$ yHk		Hjrh ftoZc a l j k V h N r c a l l t l o u c l e k f u x e l s v f / d r y H k v \$ l l o z f u d { s k d s m i 0 e l a s y H h a d s v f / d o l y h g l s d s d l j . A
	0050	Dividends and Profits	3940.78	Due to larger realisation of surplus profits from RBI, Nationalised Banks, LIC and dividends from Public Undertakings .
10)	0055	ifyl		vU; n y l a d s i f y l d h v l i f r Z l s v f / d i H r ; l a g l s d s d l j . A
	0055	Police	50.44	Due to more receipts towards supply of police to other Parties.
11)	0070	vU; izk fud l o k		i k i l a z ' k d l a s v f / d i H r ; l a g l s d s d l j . A
	0070	Other Administrative Service	276.74	Due to increased receipts from Pass port fees.
12)	0075	f o f o / k l l e k i ; l o k a		d E i f u ; l a v \$ d s h u l v j f o H k d s v n k u f d , x , y H h k d h v f e d i H r A
	0075	Miscellaneous General Services	288.65	Increased receipts of unpaid dividend of Companies and of Canteen Stores Department.
13)	0220	l p u k v \$ i p l j		l p u k v \$ i p l j l s v f / d i H r ; l a g l s d s d l j . A
	0220	Information and Publicity	75.71	Due to increased receipts from Information and Publicity.
14)	0802	i v \$ y ; e		i v \$ y ; e N w ' k d l a v \$ j k f y v ; l a l s v f / d l a g . k v \$ v U ; i H r ; A
	0802	Petroleum	597.97	Larger collection from Petroleum concession fees and Royalties and other receipts.
15)	1605	f o n s h v u q l u l g k r k		; j l i h v H z l e n k j t e z l a h x . l j f t ; l s v f / d l g k r k A
	1605	External grant assistance	50.50	Larger Assistance from European Economic Community, Federal Republic of Germany.
16)	1606	l g k r k l l e x h v \$ m i l d j		; w h Q l s v f / d l g k r k A
	1606	Aid material and Equipment	66.11	Larger Assistance from UNICEF.

वित्त लेखे, संघ सरकार
FINANCE ACCOUNTS, UNION GOVERNMENT
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 No. 1—SUMMARY OF TRANSACTIONS— *Contd.*

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 EXPLANATORY NOTES— *Contd.*

<p>jkLo yfIs ij 0; & jkLo ls iyk fd;k x;k 0; tld 2001-2002 ea375582.48 djM# Rk og 2002-2003 eac<dj 409590.67 djM# gIs x;k vS blea 34008.19 djM# dh o f) ntZdh xbA j{H jyos vS Md foHk ea 6541.30 djM# # dh o f) yfIk) dh xbA 'Ek o f) eQ; : i ls fuEufyflr dlj. ka ls HA</p>	<p>Expenditure on Revenue Account - Expenditure on Revenue account recorded an increase of Rs.34008.19 crores from Rs.375582.48 crores in 2001-2002 to Rs.409590.67 crores in 2002-2003. Defence, Railways and Department of Posts accounted for an increase of Rs.6541.30 crores. Remaining increase was mainly on following accounts.</p>
<p>o f) @Increase %djM#i;kae% (In crores of rupees)</p>	<p>eQ; dlj.k Main Reasons</p>
<p>1) 2011 l4n@jK;@l4k jK; {k k fo/ku eMy 2011 Parliament/State/Union Territory 86.37 Legislatures</p>	<p>ykl lHk lfpoky; ij vfd 0;A Larger expenditure on Lok Sabha Secretariat.</p>
<p>2) 2015 fuoZu 2015 Election 138.07</p>	<p>fuozd uleoyh rSj djus vS muds eqzk rHk fuoZu vfdHj;lavln ij vfd 0;A Larger expenditure on preparation and printing of electoral rolls, electoral officers etc.</p>
<p>3) 2038 l4k nrln 'Wd 2038 Union Excise Duties 67.02</p>	<p>l4k iHj laij vfd 0;A Larger expenditure on collection charges.</p>
<p>4) 2048 __.k dks de djus;k ifjgij djus ds fy, fofu;k 2048 Appropriation for reduction or 313.61 avoidance of Debt</p>	<p>__.k dks de djus;k ifjgij djus ds fy, fofu;k ij u;k 0;A New expenditure on Appropriation for reduction or avoidance of Debt.</p>
<p>5) 2049 C;kt vnkxh 2049 Interest Payment 10400.73</p>	<p>vlfjd __.k vS iVfy;e clMaj vfd C;kt vnk fd;k x;ka Larger interest paid on internal debt and on petroleum Bonds.</p>
<p>6) 2055 ifyl 2055 Police 927.39</p>	<p>dsh vS kd lq{k cy] l4k lq{k cy] fnYh ifyl vS kd lq{k cy ij vfd 0;A Larger expenditure on CISF, BSF, Delhi Police Industrial Security Force.</p>
<p>7) 2059 ykl fuelZk dkZ 2059 Public Works 60.75</p>	<p>dkZ; HoulavS izhu ij vfd 0;A Larger expenditure on office buildings and administration.</p>
<p>8) 2061 fonskh eleys 2061 External Affair 241.21</p>	<p>nvold lavS fe'kuh fo'Ek jkuf;d [pZij vfd 0;A Increased expenditure on embassies and missions, special diplomatic expenditure.</p>
<p>9) 2070 vU; izhd fud lok 2070 Other Administrative Service 50.82</p>	<p>vU; izhd fud lok ij vfd 0;A Increased expenditure on other administrative service.</p>

वित्त लेखे, संघ सरकार
FINANCE ACCOUNTS, UNION GOVERNMENT
 14; k1μys&ns1a dkljlk — *tjh*
 No. 1—SUMMARY OF TRANSACTIONS — *Contd.*

Q k; Red vliif.ka — *tjh*
 EXPLANATORY NOTES — *Contd.*

10)	2075	fofo/k l leli lok		v'lk; dt k dls cês [krs Mys tkus ds dlj.k Q; vls dshu LVlj foHk ij v/lk Q; gylA
	2075	Miscellaneous General Service	435.39	Expenditure on due to writing off of unrecoverable loans and larger expenditure on Canteen Store Department.
11)	2202	leli f'kik		v/lk Q; eq; : i ls ij fhd] ek; fed] fo'ofolky; , oampP rkk i s + f'kik ij gylA
	2202	General Education	1992.86	Larger expenditure mainly on Elementary, Secondary, University & Higher and Adult Education.
12)	2203	rduldh f'kik		batu; j@rduldh dlytla, oal f'kik dls lgrk ij v/lk Q; A
	2203	Technical Education	182.23	Larger expenditure on assistance to Engineering/ Technical Colleges and Institutes.
13)	2205	dyk, oal nfr		dyk, oal nfr ds la/El ij rB lozk ij v/lk Q; A
	2205	Art and Culture	95.42	Larger expenditure on promotion of Arts and Culture, Archaeological Survey.
14)	2210	fpdrlk vls ykl loHE;		'lgj loHE; lovl rkk ykl loHE; fpdrlk f'kik if'kk vls vuqaku ij v/lk Q; A
	2210	Medical and Public Health	168.07	Larger expenditure on Urban Health Services and Public Health, Medical Education Training and Research.
15)	2215	ty ifZrkk lQbz		'lgj vls xehk ty ifZdk Deh vls lQbz lovla ij v/lk Q; A
	2215	Water Supply and Sanitation	131.94	Larger expenditure on Urban and Rural Water Supply Programmes and Sanitation Services.
16)	2406	okudh rkk ou tlo		j'vth okudh vls ilj fhdh fodl dkDe ij v/lk Q; A
	2406	Forestry and Wild Life	115.16	Larger expenditure on National Afforestation and Ecology Development Programme.
17)	2407	cklu		pk vls vls dlQh dh ckokuh ij v/lk Q; A
	2407	Plantations	71.30	Larger expenditure on Tea and Coffee Plantations.
18)	2408	[k] Hvj.k vls Hmklj		v/lk Q; eq; : i ls [k] laah vhd lgrk ij gylA
	2408	Food, Storage & Warehousing	6588.97	Larger expenditure is mainly on Food subsidy.
19)	2501	xehk fodl dsfy, fo'lk dkDe		loj k xj dkDe vls l'vln.k {s-lh e#lhy vls ctj Hie ds fodl ij v/lk Q; A
	2501	Special Programme for Rural Development	280.71	Larger expenditure on self employment programme and development draught prone areas, deserts and waste land.
20)	2505	xehk jkxj		lEivZ xehk jkxj ; kuk ij v/lk Q; A
	2505	Rural Employment	5279.17	Larger expenditure on Sampoorna Gramin Rozgar Yojana.

वित्त लेखे, संघ सरकार
FINANCE ACCOUNTS, UNION GOVERNMENT
 14; k1μy8&ns1a dklkjlk — *tjh*
 No.1—SUMMARY OF TRANSACTIONS—*Contd.*

Q 1; Red vli.f.k la — *tjh*
 EXPLANATORY NOTES—*Contd.*

21)	2851	xle rBk y?lqm k	250.36	y?lqm k] gBdj?ll [lkh ,oaxle] jsle mRku v\$ vU; xle m k] ij v?ld Q;A
	2851	Village and Small Industries	250.36	Larger expenditure on small scale, handloom, khadi & village, sericulture and other village industries.
22)	2852	m k	571.35	mozd vBZ lgkrk] miBDrk m k] ulHdh bAu iflj] v\$ kxd vuqaku v\$ ifkkk ij v?ld Q;A
	2852	Industries	571.35	Larger expenditure on fertilizers subsidy, consumer industries, nuclear fuel complex, industrial research and training.
23)	2853	vyl\$ [ku rBk /krqleZm k	603.80	[k]adsfou;eu v\$ fodk ij v?ld Q;A
	2853	Non Ferrous Mining and Metallurgical industries	603.80	Larger expenditure on regulation and development of mines.
24)	3075	vU; ifogu loka	151.57	yHak jgr v\$ vU; fj;kr] ij jyosdsv?ld vBZ lgkrA
	3075	Other Transport Services	151.57	Larger subsidy to Railways towards dividend relief and other concessions.
25)	3252	mixg izklyh	145.67	mixg izklyh ds iplyu v\$ vuq{kk ij v?ld Q;A
	3252	Satellite System	145.67	Larger expenditure on operation and maintenance of satellite system.
26)	3275	vU; lplj loka	181.68	v?ld Q; xehk {lehaiplyukRed gl; ladsijk djusdsfy, chl,u,y ds ifrivZid, tkusdsdj.k gylA
	3275	Other communication Services	181.68	Larger expenditure is due to reimbursement to BSNL for meeting its operational losses in rural areas.
27)	3401	ijeklqAtZvuqaku	135.27	ijeklqAtZvuqaku ij v?ld Q;A
	3401	Atomic Energy Research	135.27	Larger expenditure on atomic energy research.
28)	3402	vrfj{k vuqaku	167.58	v?ld Q; vrfj{k vuqaku ij gylA
	3402	Space Research	167.58	Larger expenditure on Space Research.
29)	3425	vU; oKfud vuqaku	224.87	v?ld Q; oKfud rBk v\$ kxd vuqaku if"n v\$ vU; oKfud fudk lads lgkrk ns ij gylA
	3425	Other Scientific Research	224.87	Larger expenditure on assistance to CSIR and other Scientific bodies.
30)	3451	lfpoly; & vBZ lok	58.28	lfpoly; ij v?ld Q;A
	3451	Secretariat- Economic Service	58.28	Increased expenditure on secretariat.
31)	3465	lkeU; foUh rBk Q;klfd lBk,a	2149.00	v?ld Q; lkeU; foUh lBk;lads lgkrk ij gylA
	3465	General Financial and Trading Institutions	2149.00	Increased expenditure on assistance to General Financial Institutions

वित्त लेखे, संघ सरकार
FINANCE ACCOUNTS, UNION GOVERNMENT
 14; k1 pyn&nsldk1 j1 k — t j h
 No. 1—SUMMARY OF TRANSACTIONS—Contd.

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 EXPLANATORY NOTES—contd.

32)	3475	vU; vH7 1leU; loka		hM kfeys; e telvdsvxZ fofue; glfu dsdlj .kgvA
	3475	Other Economic General Services	1980.20	Due to exchange loss under India Millennium Deposits.
33)	3601	jK; ljdj dslgk rkvuqk		jK; ; k uk lde dsfy, jK; ljdj dsvf/d lgk rA
	3601	Grants-in-aid to State Government	642.99	More assistance to state government for state plan scheme.
36)	3605	vU; nsladsl k rdulhrk vH7 lg; k		vU; nsladsl k lg; k dsfy, vf/d lgk rA
	3605	Technical and Economic Cooperation with other Countries	312.85	More assistance for cooperation with other countries.

वित्त लेखे, संघ सरकार

FINANCE ACCOUNTS, UNION GOVERNMENT

वित्त लेखे, संघ सरकार

No. 1--SUMMARY OF TRANSACTIONS--concl.

वित्त लेखे, संघ सरकार

EXPLANATORY NOTES--concl.

Transactions of the Railways-The table below shows the revenue and expenditure of the Railways and the dividend paid to General Revenues during 2001-2002 and 2002-2003, the surplus/deficit in the working of Railways during the previous (2001-2002) and current (2002-2003) financial years after payment of dividend

Transactions of the Railways-The table below shows the revenue and expenditure of the Railways and the dividend paid to General Revenues during 2001-2002 and 2002-2003, the surplus/deficit in the working of Railways during the previous (2001-2002) and current (2002-2003) financial years after payment of dividend

Year	Gross Revenue Receipts	Expenditure on Revenue Account	Net Revenue (Column 2-3)	Distribution of net Revenue (Column 4)
1	2	3	4	5
2001-2002	39357.81	37020.28	2337.53	1337.18
2002-2003	42741.47	38911.24	3830.23	2714.83

The dividend payable to General Revenues during the year 2002-2003 was Rs. 2714.83 crores [This includes Rs. 50.00 crores towards payment of deferred dividend] which has been fully paid during the year itself.

The dividend payable to General Revenues during the year 2002-2003 was Rs. 2714.83 crores [This includes Rs. 50.00 crores towards payment of deferred dividend] which has been fully paid during the year itself.

The dividend, payable by Railways includes 1.5% (with effect from Ist April, 1980) of the pre-1964-65 dividend bearing capital, for payment to States in lieu of the tax in railways passenger fares which was merged with the basic fares with effect from Ist April 1961. Out of this contribution, a fixed amount of Rs. 23.12 crores is paid to the States as grant, and Rs. 2.73 crores is made available to Railways to finance railway safety works such as manned level crossings, road over-bridges and under-bridges. The grant to States "to finance railway safety works" shall, from 2001-2002, be credited to : Railway Safety Fund" directly by the Railways.

The dividend, payable by Railways includes 1.5% (with effect from Ist April, 1980) of the pre-1964-65 dividend bearing capital, for payment to States in lieu of the tax in railways passenger fares which was merged with the basic fares with effect from Ist April 1961. Out of this contribution, a fixed amount of Rs. 23.12 crores is paid to the States as grant, and Rs. 2.73 crores is made available to Railways to finance railway safety works such as manned level crossings, road over-bridges and under-bridges. The grant to States "to finance railway safety works" shall, from 2001-2002, be credited to : Railway Safety Fund" directly by the Railways.