

# Accounts at a Glance

## 2022-23

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# Accounts at a Glance

## 2022-23

### **Introduction**

The Accounts at a Glance provides a macro level overview of financial information, such as estimates and actuals of receipts and expenditures, assets and liabilities, savings and reserves, investments, disinvestments, debt and deficits of the Union Government, in a reader friendly format with concise analysis and graphical representation, at one place. The detailed financial information as audited by the C&AG is provided in the Finance Accounts and Appropriation Accounts.

The Controller General of Accounts is responsible for the compilation of the Union Government's Accounts. Under Article 151(1) of the Constitution of India, the Annual Accounts of the Union Government comprising the Union Finance and Appropriation Accounts, are laid before the Parliament along with the Audit Report thereon.

The Union Finance Accounts consolidates transactions and balances of Civil and Non-Civil Ministries/Departments of Government of India. They contain the Union Government's annual accounts of receipts and outgoings from the Consolidated Fund of India and Public Account and the accounts of Public Debt and other liabilities and certain assets in the Government Account.

The Appropriation Accounts (Civil) incorporate transaction of Civil Ministries/Departments (6 Appropriations and 92 Grants). Article 114 of the Constitution provides for Appropriations to be passed by Parliament before expenditure is incurred. Accordingly, the Appropriation Accounts are prepared to report compliance of Ministries/Departments of the Union Government with appropriations approved by Parliament under various Demands. Explanations are provided for significant variances (both excesses and savings) between the original Demand for Grants and final appropriation and actual expenditure. The Appropriation Accounts of Defence (except for the two Civil Grants of Ministry of Defence), Railways, Posts are prepared by the respective Ministries/Departments.

## Overview

### Receipt, Expenditure & Deficit

Total receipts during 2022-23 were ₹41,93,157 crore. Gross Tax Receipt was ₹30,54,192 of which ₹9,48,406 crore (31% of gross) was transferred to States and Union Territories as their share of taxes. Net tax revenue retained by the Central government was ₹20,97,786 crore. Total non-debt receipts were ₹24,55,403 crore, leaving a gap of ₹17,37,754 crore as the Fiscal Deficit which is met through borrowings during 2022-23.

Total Government expenditure from Consolidated Fund of India was ₹41,93,157 crore, of which, revenue expenditure was ₹34,53,132 crore (82%) and capital expenditure ₹7,40,025 crore (18%). Expenditure increased by 11% from ₹37,93,800 in the year 2021-2022.

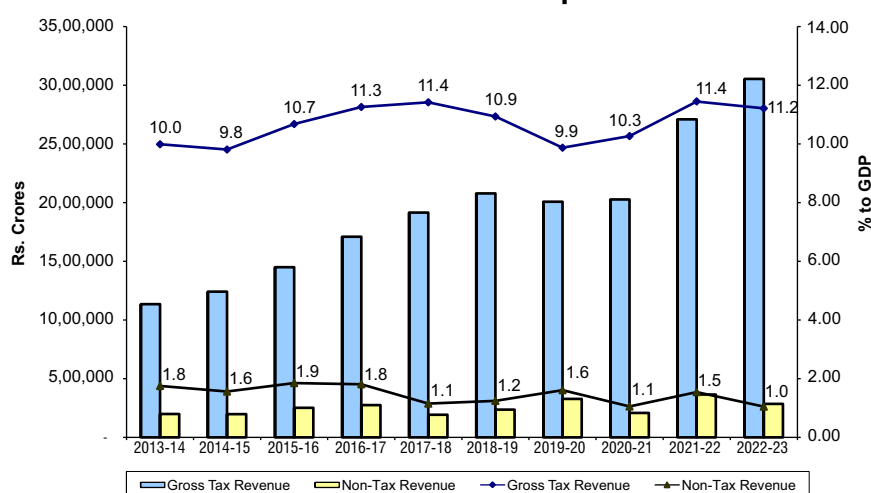
Financial Highlights 2022-23					
(₹ Crores)					
	Description	R.E.* 2022-23	Actuals 2022-23	Actuals 2021-22	YTY Growth
1	<b>Revenue Receipts</b>	<b>23,48,413</b>	<b>23,83,207</b>	<b>21,69,906</b>	<b>10%</b>
2	Tax Revenue (Net to Centre)	20,86,662	20,97,786	18,04,794	16%
3	Non-Tax Revenue	2,61,751	2,85,421	3,65,112	-22%
4	<b>Capital Receipts</b>	<b>83,500</b>	<b>72,196</b>	<b>39,375</b>	<b>83%</b>
5	Recoveries of Loans	23,500	26,161	24,737	6%
6	Other Receipts	60,000	46,035	14,638	214%
7	<b>Total Receipts (1+4)</b>	<b>24,31,913</b>	<b>24,55,403</b>	<b>22,09,281</b>	<b>11%</b>
8	<b>Revenue Expenditure</b>	<b>34,58,959</b>	<b>34,53,132</b>	<b>32,00,926</b>	<b>8%</b>
9	Of which Interest Payments	9,40,651	9,28,517	8,05,499	15%
10	Of Which, Grants for creation of Capital Assets	32,558	3,06,264	2,42,646	26%
11	Capital Expenditure	7,28,274	7,40,025	5,92,874	25%
12	Total Expenditure (8+11)	41,87,232	41,93,157	37,93,800	11%
13	Revenue Deficit (8-1)	11,10,546	10,69,925	10,31,020	4%
14	Effective Revenue Deficit (13-10)	7,84,958	7,63,661	7,88,374	-3%
15	Fiscal Deficit [12-7]	17,55,319	17,37,754	15,84,519	10%
16	Primary Deficit (15-9)	8,14,668	8,09,237	7,79,020	4%

\* 1. R.E. as per Budget Documents.

2. Actuals 2022-23 have been netted in conformity with Budget Documents for Comparison.

During the last decade, Gross tax receipts of the Government increased from ₹11,34,084 crore [2013-14] to ₹30,54,192 crore [2022-23]. In terms of GDP, Gross Tax Revenue during [2022-23] was 11.21% of GDP\*. In the last decade, as a percentage of GDP, Gross Tax Revenue has averaged at 10.68% of GDP, and Non-Tax Revenue at 1.46% of GDP. Non-Tax Revenue has declined from 1.75% of GDP in [2013-14] to 1.05% in [2022-23].

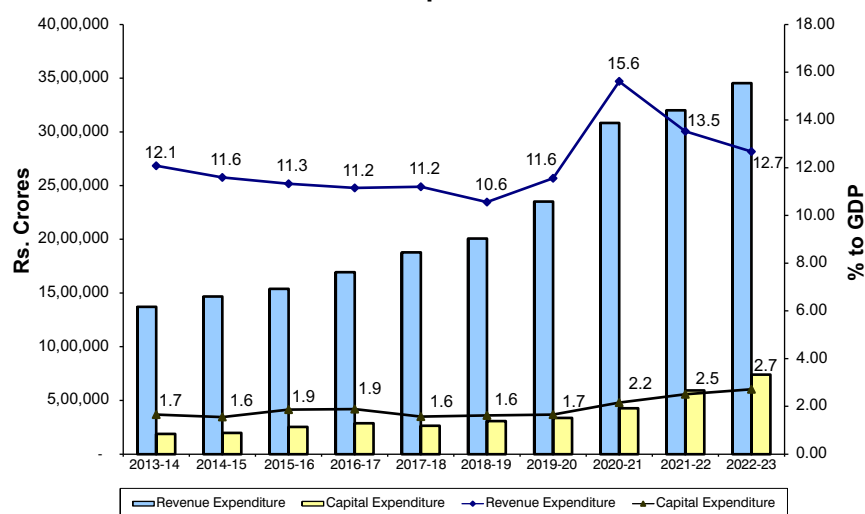
### GOI Revenue Receipts



Revenue Expenditure has increased from previous financial year, but in terms of percentage of GDP, it was 12.68% of GDP as compared to 13.53% during the previous year. Capital expenditure was 2.72% of GDP in 2022-23.

During the decade 2013-2023, Revenue Expenditure averaged at 12.13% of GDP and Capital Expenditure at 1.92% of GDP. Also in 2022-23, Gross Capital Expenditure (Voted + Charged) provided for in Final Grant was ₹79,36,019 crores. Actual Gross Expenditure was ₹78,72,750 crores leaving saving of ₹63,269 crores.

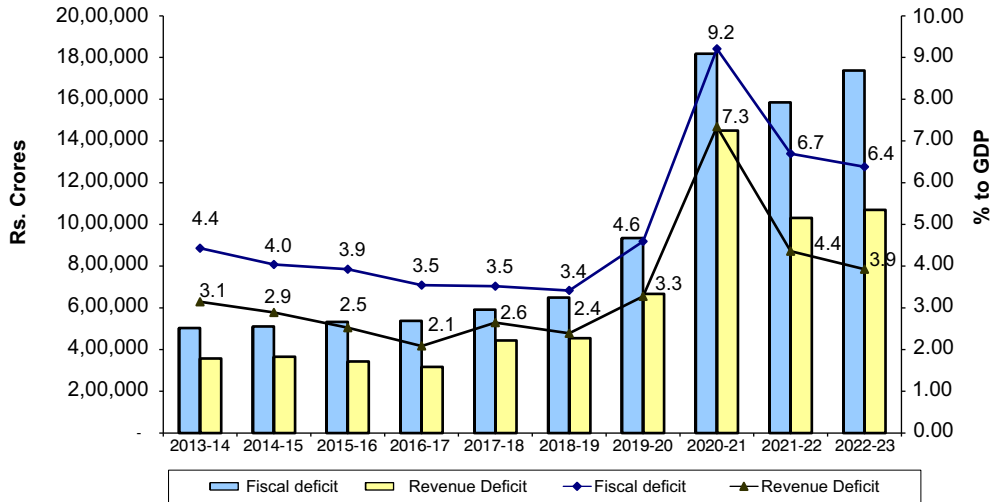
### GOI Expenditure



\* GDP for the year 2022-23 is ₹272.41 lakh crore at current prices as shown in Provisional Estimates issued by M/o Statistics & Programme Implementation vide its Press Note dated 31st May, 2023.

During 2022-23, receipts of the Central Government were sufficient to meet only 59% of total expenditure, leaving a deficit of ₹17,37,754 crore. The Revenue deficit for the year was ₹10,69,925 crore. In terms of GDP, Fiscal deficit was 6.38% of GDP and Revenue Deficit was 3.93% of GDP.

### GOI Deficit



### Gross Domestic Product (GDP)

The year wise GDP values increased more than two folds from ₹113.55 Lakh Crore in the year 2013-2014 to ₹272.41 Lakh Crore in 2022-2023.

Year	GDP in ₹ Lakh Crore
2013-2014	113.55
2014-2015	126.54
2015-2016	135.76
2016-2017	151.84
2017-2018	167.73
2018-2019	190.10
2019-2020	203.40
2020-2021	197.46
2021-2022	236.65
2022-2023	272.41

\* Provisional Estimates at current prices issued by M/o Statistics & Programme Implementation.

### Sources of Financing the Deficit

During 2022-23, the deficit of ₹17,37,754 crore was financed mainly from (i) Internal Debt of ₹16,10,883 crore (ii) External Debt of ₹37,124 crore. Resource generated through borrowing, being more than the deficit, led to an increase in the Cash Balance by ₹1,622 crore. The cash balance at the end of 2022-23 was ₹4,026 crore.

Financing of Deficit (₹ Crores)				
Description	2022-23		2021-22	
Internal Debt	16,10,883	93%	13,89,530	88%
Market Loans	10,98,508	63%	7,32,581	46%
Treasury Bills	63,332	7%	77,438	5%
Compensation and Other Bonds	-4,829	0%	12,737	1%
Others	4,53,872	26%	5,66,774	36%
External Debt including Revolving fund	37,124	2%	36,147	2%
Cash Draw Down	-1,622	0%	2,543	0%
Public Account	91,369	5%	1,56,299	10%
<b>Total Financing</b>	<b>17,37,754</b>	<b>100%</b>	<b>15,84,519</b>	<b>100%</b>

### Debt & other Liabilities

During the year, Government contracted fresh Debt of ₹88,64,893 crore and discharged past Debt of ₹71,99,701 crore. The net result was an increase of Public Debt by ₹16,65,192 crore. The total stock of Debt outstanding as on 31.3.2023 was ₹1,35,66,889 crore. Total interest bearing obligations at the end of 2022-23 were ₹1,43,78,688 crore, and total liabilities were ₹1,46,53,035 crore.

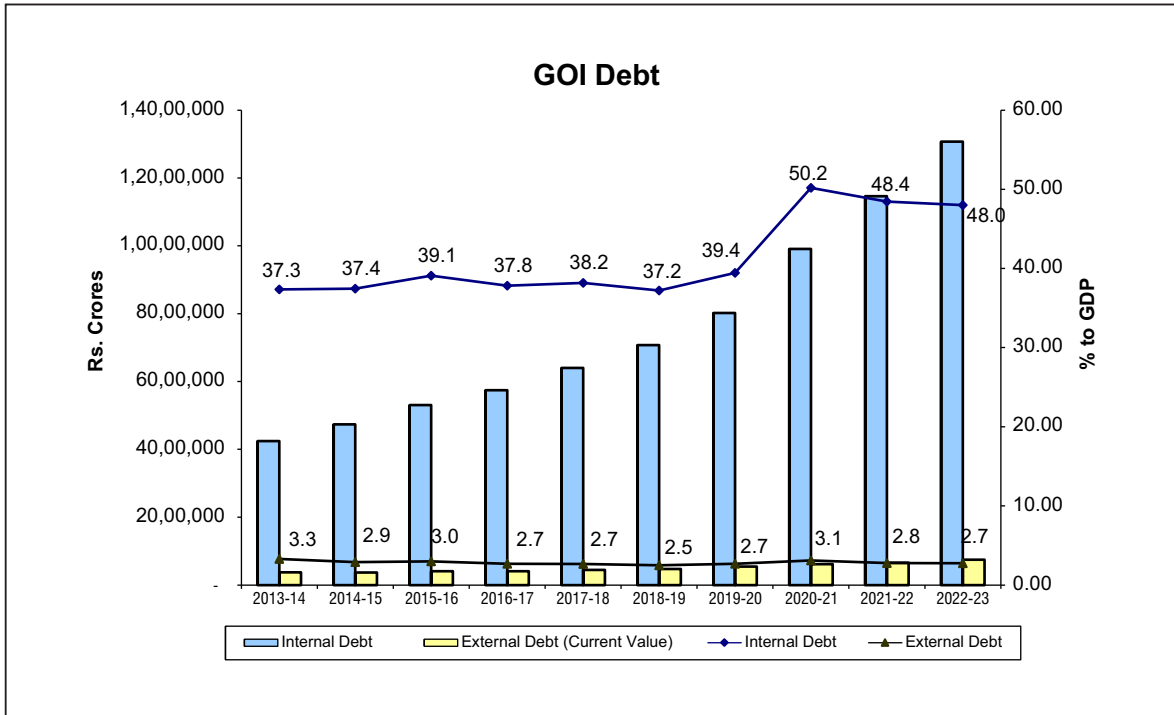
Changes in Debt & other Liabilities (₹Crores)					
Description	1 <sup>st</sup> April, 2022	Additions	Discharges	31 <sup>st</sup> March, 2023	Increase/ Decrease
Debt*	1,19,01,697	88,64,893	71,99,701	1,35,66,889	16,65,192
Small Savings, PF etc.**	6,01,446	16,68,420	17,21,857	5,48,009	-53,437
Other Interest Bearing Obligations	2,48,846	99,002	84,058	2,63,790	14,944
Other Non-Interest Bearing Obligations	1,70,919	10,17,117	9,13,689	2,74,347	1,03,428
<b>Total Debt &amp; Other Liabilities</b>	<b>1,29,22,908</b>	<b>1,16,49,432</b>	<b>99,19,305</b>	<b>1,46,53,035</b>	<b>17,30,127</b>

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

\* External Debt (₹4,93,157 Crore) has been taken at historical value. If it were to be taken at current value (₹7,48,455 Crore) the figure for Public Debt as on 31st March 2023 would be ₹1,38,22,188 Crore.

\*\* Total liability of Central Government on account of Small Savings, PF etc. as on 31st March 2023 is ₹11,18,661 crore. Out of this, ₹14,660 crore is accumulated deficit, investment of ₹3,53,834 crore made in Special State Govt. Securities, investment of ₹85,350 crore in various Government Undertakings and ₹1,16,809 crore related to POLIF invested with Pvt. Fund managers leaving net outstanding liability of ₹5,48,009 crore on this account.

In the last 10 years, Public Debt [at current value] has grown over three fold from ₹46,15,250 crore in 2013-14 to ₹1,38,22,188 crore in 2022-23. In terms of GDP, Public Debt [at current value] has increased from 40.64% of GDP in 2013-14 to 50.74% of GDP at the end of 2022-23. At the end of 2022-23, Internal Debt was 47.99% of GDP and External Debt [at current value] was 2.75% of GDP.



### Sources and Application of Funds

During 2022-23, Government raised revenue of ₹24,55,403 crore (net of devolution to States & Union Territories) and Debt of ₹88,47,708 crore. Total funds received into the Consolidated Fund of India were, thus, ₹1,13,03,111 crore. Out of this, ₹71,99,701 crore were utilized to repay past Debt, and ₹41,93,157 crore spent on Government's current activities. Total spending from Consolidated Fund of India was, ₹1,13,92,858 crore. Excess of expenditure over receipts in Consolidated Fund of India along with net receipts in Public Accounts led to increase in Cash Balance by ₹1,622 crore.

<b>Sources and Application of Funds</b>					
<b>(₹ Crores)</b>					
<b>Sources</b>			<b>Application</b>		
	<b>2022-23</b>	<b>2021-22</b>		<b>2022-23</b>	<b>2021-22</b>
<b>Revenues</b>	<b>24,55,403</b>	<b>22,09,281</b>	<b>Expenditure</b>	<b>41,93,157</b>	<b>37,95,719</b>
Tax	20,97,786	18,04,794	Revenue	34,53,132	32,00,926
Non Tax	2,85,421	3,65,112	Of which Interest Payment	9,28,517	8,05,499
Non-Debt Capital	72,196	39,375	Capital	7,40,025	5,94,793
Other Sources	89,37,455	82,31,906	Other Applications	71,99,701	66,45,468
Fresh Debt	88,47,708	80,73,064	Debt Repayment	71,99,701	66,45,468
Internal	87,70,656	79,99,216	Internal	71,59,772	66,09,686
External	77,052	73,848	External	39,929	35,782
Cash Draw Down	-1,622	2,543			
Public Account	91,369	1,56,299			
<b>Total</b>	<b>1,13,92,858</b>	<b>1,04,41,187</b>	<b>Total</b>	<b>1,13,92,858</b>	<b>1,04,41,187</b>

Compared to the previous financial year, Tax receipts during 2022-23 increased by 16%, and Non-Tax Receipts decreased by 22% respectively, leading to overall increase in Government receipts by 10%. Overall Government expenditure during 2022-23 increased by 11%, Revenue Expenditure also increased by 8%, and capital expenditure by 25%.

## Analysis of Actuals vis-à-vis Budget

### Receipts

Net Tax Revenue of the Central Government during 2022-23 was ₹20,97,786 crore which was 102.52% of the Revised Estimates, and Non-Tax Revenue (₹2,85,421 crore) was 109.04% of the Revised Estimates. Overall Revenue Receipts (₹23,83,207 crore) was 101.48% of the Revised Estimates.

Non-debt Capital receipts (₹72,196 crore) comprise of disinvestment receipts and recoveries of loans & advances, was 86.46% of the Revised Estimates. Total non-debt receipts of the Government was thus ₹24,55,403 crore, which was short of total expenditure of the Government (₹41,93,157 crore) during the year by ₹17,39,376 crore as Fiscal Deficit. The component of deficit met from 'Debt Financing' was 98.81% of the Revised Estimates. Total Debt Receipts of the Government during the year was ₹17,39,376 crore, which was 98.91% of the Revised Estimates. The Cash Reserve of the Government increased by ₹1,622 crores as against estimate of cash draw down of ₹-3,241 crores.

<b>RECEIPTS 2022-23</b>				
<b>(₹ Crores)</b>				
	<b>RE (2022-23)</b>	<b>Actuals (2022-23)</b>	<b>Actuals vs. RE in %</b>	<b>Actuals (2021-22)</b>
<b>1 REVENUE RECEIPTS</b>				
1 Tax Revenue				
Gross Tax Revenue	30,43,067	30,54,192	100.36	27,09,315
Central Goods & Services Tax	7,24,000	7,18,522	103.72	5,91,226
Integrated Goods & Services Tax	0	4748	-	2,119
GST Compensation Cess	1,30,000	1,25,862	96.82	1,04,769
Corporation Tax	8,35,000	8,25,834	98.90	7,12,037
Taxes on Income	8,15,000	8,33,260	102.24	6,96,243
Wealth Tax	0	-10	-	11
Customs	2,10,000	2,13,371	101.61	1,99,728
Union Excise Duties	3,20,000	3,19,000	99.69	3,90,808
Service Tax	1,000	431	43.10	1,012
Taxes of Union Territories	8,067	8513	105.53	7,197
<b>Less- NCCD Transferred to the National Calamity Contingency Fund/National Disaster Response Fund</b>	<b>8,000</b>	<b>8,000</b>	<b>100.00</b>	<b>6,130</b>
<b>Less- States' share</b>	<b>9,48,405</b>	<b>9,48,406</b>	<b>100.00</b>	<b>8,98,391</b>
<b>1(a) Centre's Net Tax Revenue</b>	<b>20,86,662</b>	<b>20,97,786</b>	<b>102.52</b>	<b>18,04,794</b>

	RE (2022-23)	Actuals (2022-23)	Actuals vs. RE in %	Actuals (2021-22)
<b>2 Non-Tax Revenue</b>				
Interest receipts	24,640	27,852	113.04	21,874
Dividend and Profits	83,953	99,914	119.01	1,60,647
External Grants	2,580	1,887	73.14	1,306
Other Non Tax Revenue	1,48,342	1,53,577	103.53	1,79,540
Receipts of Union Territories	2,236	2,191	97.99	1,745
<b>Total Non Tax Revenue</b>	<b>2,61,751</b>	<b>2,85,421</b>	<b>109.04</b>	<b>3,65,112</b>
<b>Total Revenue Receipts I(1a+2)</b>	<b>23,48,413</b>	<b>23,83,207</b>	<b>101.48</b>	<b>21,69,906</b>
<b>3 Capital Receipts</b>				
<b>A Non-Debt receipts</b>				
Recoveries of loans and advances@	23,500	26,161	111.32	24,737
Miscellaneous Capital Receipts	60,000	46,035	76.73	14,638
<b>Total</b>	<b>83,500</b>	<b>72,196</b>	<b>86.46</b>	<b>39,375</b>
<b>B Debt Receipts *</b>				
Borrowings	11,95,866	12,17,845	101.83	8,14,567
Securities issued against Small Savings	4,38,919	3,95,859	90.19	5,51,269
State Provident Fund (Net)	20,000	5,088	25.44	10,317
Other Receipts (Internal Debt and Public Accounts)	79,902	83,460	104.45	1,69,677
External Debt	23,874	37,124	155.50	36,147
<b>Total</b>	<b>17,58,561</b>	<b>17,39,376</b>	<b>98.91</b>	<b>15,81,976</b>
<b>Total Capital Receipts (A+B)</b>	<b>18,42,061</b>	<b>18,11,572</b>	<b>98.33</b>	<b>16,21,351</b>
<b>4 Contingency Fund of India</b>		<b>0</b>	<b>-</b>	<b>0</b>
Appropriation to the Contingency Fund of India				29,500
Netting against transfer				-29,500
<b>5 DRAW-DOWN OF CASH BALANCE</b>	<b>-3,241</b>	<b>-1,622</b>	<b>50.05</b>	<b>2,543</b>
<b>Total Receipts (1a+2+3+4+5)</b>	<b>41,87,233</b>	<b>41,93,157</b>	<b>100.16</b>	<b>37,93,800</b>
<b>Financing of Fiscal deficit (3B+5)</b>	<b>17,55,320</b>	<b>17,37,754</b>	<b>99.00</b>	<b>15,84,519</b>
<b>Receipts under MSS (Net)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## Expenditure

Total expenditure of the Government during 2022-23 was ₹41,93,157 crore, which was 101.14% of the Revised Estimates. Revenue Expenditure was 99.83% of the Revised Estimates, while Capital Expenditure was 101.61% of Revised Estimates. Expenditure on Grants to State and UT Governments was 106.27% of the Revised Estimates and expenditure on Loans to State and UT Governments was 112.49% that of Revised Estimates.

\* The receipts are net of repayments.

@ excludes recoveries of short-term loans and advances from states, loans to Government servants, etc amounting to ₹10,111 crores.

Expenditure on Subsidies, Grants to State & U.T. and on Social Services exceeded the Revised Estimates, while all other expenditures shown slight variation from Revised Estimates in Revenue Segment. In the Capital Segment, expenditure on all except general service exceeded the Revised Estimates.

<b>EXPENDITURE 2022-23</b>					
(₹ Crores)					
		<b>RE (2022-23)</b>	<b>Actuals (2022-23)</b>	<b>Actuals vs. RE in %</b>	<b>Actuals (2021-22)</b>
<b>A</b>	<b>Revenue Expenditure</b>				
1	Interest Payments and Prepayment Premium	9,40,651	9,28,517	98.71	8,05,499
2	Defence Service	2,59,500	2,56,183	98.72	2,28,559
3	Subsidies	5,62,080	5,69,916	101.39	5,02,225
4	Grants to State and U.T. Governments	6,13,196	6,51,648	106.27	6,16,141
5	Pensions	2,44,780	2,41,599	98.70	1,98,946
6	Police	1,10,515	1,07,187	96.99	98,284
7	Assistance to States from National Disaster Response Fund (NDRF)	8,000	8,000	100.00	6,130
8	Other General Services (Organs of State, tax collection, external affairs etc.)	83,811	82,243	98.13	98,495
9	Social Services (Education, Health, Broadcasting etc.)	1,84,324	1,88,162	102.08	2,41,224
10	Economic Services (Agriculture, Industry, Power, Transport, Communications, Science & Technology etc.)	4,16,153	3,87,448	93.10	3,71,775
11	Postal Deficit	22,138	20,538	92.77	18,861
12	Expenditure of Union Territories without Legislature	15,110	13,303	88.04	15,256
13	Amount met from National Disaster Response Fund (NDRF)	-8,000	-8,000	100.00	-6,130
14	Grants to Foreign Governments	6,701	6,387	95.30	5661
<b>Total Revenue Expenditure</b>		<b>34,58,959</b>	<b>34,53,132</b>	<b>99.83</b>	<b>32,00,926</b>

		<b>RE (2022-23)</b>	<b>Actuals (2022-23)</b>	<b>Actuals vs. RE in %</b>	<b>Actuals (2021-22)</b>
<b>B Capital Expenditure</b>					
1	General services	168548	161188	95.63	1,53,776
	of which Defence Services	150000	142940	95.29	1,37,987
2	Social services	9642	12166	126.18	9,445
3	Economic services	436732	447586	102.49	3,67,697
4	Loans & Advances	108070	115268	106.66	58,376
	of which Loans to State and UT Government	82413	92707	112.49	22,535
	of which Loans to Foreign Governments	721	704	97.69	443
	of which other Loans including loans to PSUs	24936	21857	87.65	35,397
5	Expenditure of Uts without Legislature	5283	3817	72.26	3,580
<b>Total Capital Expenditure</b>		<b>7,28,274</b>	<b>7,40,025</b>	<b>101.61</b>	<b>5,92,874</b>
<b>C Contingency Expenditure</b>					
	Transfer to Contingency Fund	0	0	-	29,500
	Netting			-	-29,500
<b>Total Expenditure (A+B+C)</b>		<b>41,87,233</b>	<b>41,93,157</b>	<b>101.14</b>	<b>37,93,800</b>

## Financial Statements

<b>Statement of Financial Position</b>			
<b>(₹ Crores)</b>			
		<b>31<sup>st</sup> March, 2023</b>	<b>31<sup>st</sup> March, 2022</b>
	<b>LIABILITIES</b>	<b>1,46,83,035</b>	<b>1,29,52,908</b>
A.	Public Debt	1,35,66,889	1,19,01,697
	1. Internal Debt	130,73,732	1,14,62,343
	2. External Debt	4,93,157	4,39,354
B.	Contingency Fund	30,000	30,000
C.	Liabilities on Public Account (Net of investments/advances)	10,86,146	10,21,211
	1. Reserve Funds	1,52,003	83,200
	2. Deposits and Advances	3,86,134	3,36,566
	3. Small Savings, Provident Funds etc.	5,48,009	6,01,445
	<b>ASSETS</b>	<b>1,46,83,035</b>	<b>1,29,52,908</b>
A.	Cash & Cash Equivalent	4,026	37,756
	1. Cash Balance	4,026	2,404
	2. Short Term Cash Investment	0	35,352
B.	Other Financial Assets	21,68,137	18,79,522
	1. Equity Investments in PSUs	12,98,658	11,15,829
	2. Loans and Advances	8,69,479	7,63,693
	a. States/ UTs	5,81,566	4,92,213
	b. PSUs	2,87,913	2,71,480
C.	Suspense and Miscellaneous	-31,590	-64,741
D.	Accumulated Deficit*	1,25,42,461	1,11,00,371

**Source :** Union Government Finance Accounts (2022-2023)-Gross figures.

\* Represents cumulative deficit and surplus of the past years.

<b>Operating Statement</b>		
<b>(₹ Crores)</b>		
	<b>2022-2023</b>	<b>2021-2022</b>
<b>Receipts</b>		
<b>Revenue Account</b>	<b>27,13,267</b>	<b>24,36,422</b>
Tax Revenue	21,05,786	18,10,924
Non-Tax Revenue	6,05,594	6,24,192
Grants-in-aid	1887	1,306
<b>Other Receipts</b>	<b>46,035</b>	<b>14,638</b>
Disinvestment of PSU	475	2,936
Others	45,560	11,702
<b>Total Receipts</b>	<b>27,59,302</b>	<b>24,51,060</b>
<b>Expenditure</b>		
<b>Revenue Account</b>	<b>37,83,699</b>	<b>34,68,189</b>
General Services	16,79,263	14,82,119
Social Services	2,13,780	2,66,367
Economic Services	12,32,621	10,97,901
Grants-in-aid	6,58,035	6,21,802
<b>Capital Account</b>	<b>4,11,458</b>	<b>3,35,084</b>
General Services	1,61,551	1,54,053
Social Services	12,676	10,099
Economic Services	2,37,231	1,70,932
<b>Miscellaneous</b>	<b>6,235</b>	<b>9,352</b>
<b>Total Expenditure</b>	<b>42,01,392</b>	<b>38,12,625</b>
<b>Prior Period Adjustments</b>	<b>0</b>	<b>892</b>
<b>Deficit*</b>	<b>14,42,090</b>	<b>13,62,457</b>

**Source:** Union Government Finance Accounts (2022-2023)-Gross Figures.

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

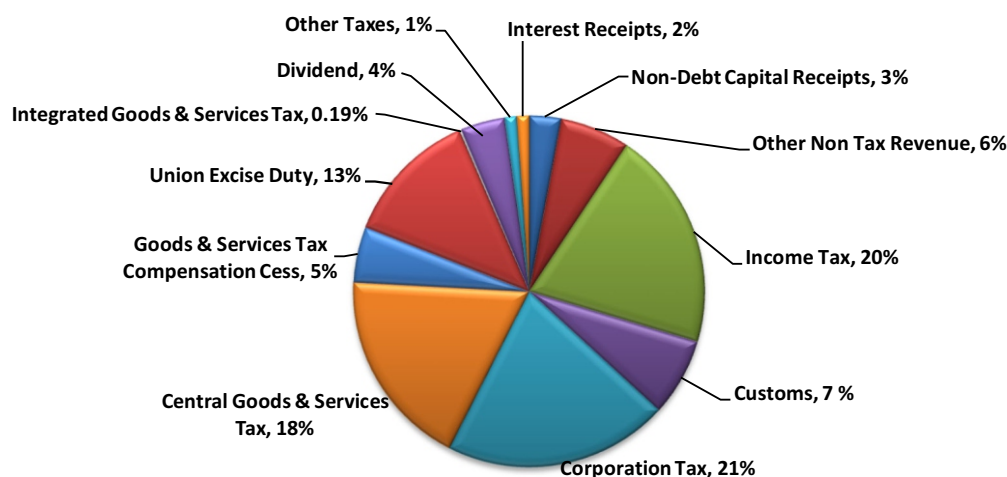
<b>Statement of Receipts and Disbursements</b>		
<b>(₹ Crores)</b>		
	<b>2022-2023</b>	<b>2021-2022</b>
<b>Receipts</b>	<b>1,45,82,355</b>	<b>1,39,92,111</b>
<b>Consolidated Fund of India</b>	<b>1,16,60,467</b>	<b>1,07,54,659</b>
Tax Revenue	21,05,786	18,10,924
Non Tax Revenue	6,05,594	6,24,192
Grants in aid & contributions	1,887	1,306
Misc. Capital Receipts	46,035	14,638
Public Debt	88,64,892	82,49,151
Loans & Advances	36,273	24,948
Contingency Fund of India	0	29,500
<b>Public Account</b>	<b>29,21,888</b>	<b>32,37,452</b>
Small Savings, Provident Fund	1,66,8420	15,84,727
Reserve Funds	7,77,934	6,32,680
Deposits & Advances	4,08,772	7,62,036
Suspense & Misc.	54,304	2,56,659
Remittances	12,458	1,350
<b>Disbursements</b>	<b>1,45,80,733</b>	<b>1,39,94,654</b>
<b>Consolidated Fund of India</b>	<b>1,17,50,215</b>	<b>1,09,13,502</b>
General Services	16,79,263	14,82,119
Social Services	2,13,780	2,66,367
Economic Services	12,32,621	10,97,901
Grants in aid & contributions	6,58,035	6,21,802
Capital Outlay	6,24,757	5,38,140
Repayment of Debt	71,99,701	66,45,468
Loans & Advances	1,42,058	2,32,205
Transfer to Contingency Fund of India	0	29,500
<b>Public Account</b>	<b>28,30,518</b>	<b>30,81,152</b>
Small Savings, Provident Fund	172,1,857	16,97,696
Reserve Funds	7,09,131	5,90,527
Deposits & Advances	3,56,783	7,19,833
Suspense & Misc.	41,915	53,564
Remittances	832	19,532
<b>Receipts Over Disbursements</b>	<b>1,622</b>	<b>-2,543</b>
Opening Cash Balance *	2,404	4,947
<b>Closing Cash Balance</b>	<b>4,026</b>	<b>2,404</b>

**Source:** Union Government Finance Accounts (2022-2023)-Gross Figures.

## Receipts

Receipts of the Government are classified into Revenue Receipts and Non-Debt Capital Receipts. Revenue Receipts include Tax Revenues and Non-Tax Revenues. During 2022-23, Tax Revenues constituted about 85% of total Government Non-Debt receipts. Remaining revenues came from Non-Tax Revenues (12%) and Non-Debt Capital Receipts (3%). Corporation Tax, Income Tax, Goods & Services Tax and Union Excise Duties are the biggest revenue sources for the Government, contributing nearly 77% of the total Government Non-Debt receipts. Corporation Tax (21%), Central Goods & Service Tax (18%), Income Tax (20%), Union Excise Duties (13%), Custom Tax (7%), Goods & Service Tax Compensation Cess (5%), Dividend (4%) and Non-debt Capital receipts (3%) are the major contributors to Non-Debt Government receipts.

### CFI Receipts (2022-23)



The total GOI receipts [net of devolution of taxes to the States] for 2022-23 were ₹24,55,403 crore. Tax Revenues increased by 16% from ₹18,04,794 crore to ₹20,97,786 crore, Non-Tax Revenue decreased by 22% from ₹3,65,112 crore to ₹2,85,421 crore. Non-debt capital Receipts increased by 83% over the previous financial year. This resulted in overall increase in total GOI receipts by 11%. Non-debt Capital Receipts of the Government during 2022-23 mainly comprise of an amount of ₹26,161 crore received on account of recoveries of Loans and Advances.

<b>Non-Debt Receipts</b> (₹ Crores)			
<b>Description</b>	<b>2022-23</b>	<b>2021-22</b>	<b>Growth</b>
Tax Revenue	20,97,786	18,04,794	16%
Non-Tax Revenue	2,85,421	3,65,112	-22%
Non-debt Capital Receipts	72,196	39,375	83%
<b>Total Non-Debt Receipts</b>	<b>24,55,403</b>	<b>22,09,281</b>	<b>11%</b>

## Tax Revenue

Tax Revenue collections (net to Centre) have gone up from ₹18,04,794 crore in 2021-22 to ₹20,97,786 crore in 2022-23. Central Goods & Service Tax increased by 22%, Income Tax increased by 20%, also Corporation Tax increased by 16% and Customs increased by 7%, while Service Tax decreased by 57%.

<b>Tax Revenues</b> (₹ Crores)								
Description	2022-23			2021-22			YTY Growth on Gross Tax	
	Gross	Devolu- tion to States	Net	Gross	Devolu- tion to States	Net		
1. Goods & Service Tax								
A Central Goods & Services Tax	7,18,522	2,68,334	4,50,188	5,91,226	2,52,842	3,38,384	22%	
B Integrated Goods & Services Tax	4,748	-	4,748	2,119	-	2,119	124%	
C Goods & Services Tax Compensation Cess	1,25,862	-	1,25,862	1,04,769	-	1,04,769	20%	
2 Corporation Tax	8,25,834	3,17,163	5,08,671	7,12,037	2,68,385	4,43,652	16%	
3 Income Tax	8,08,221	3,10,819	4,97,402	6,73,100	2,63,206	4,09,894	20%	
4 Interest Tax	9	-	9	4	-	4	112%	
5 Fringe Benefit Tax	-75	-	-75	-55	-	-55	36%	
6 Other taxes on Income & Expenditure	19	-	19	3	2	1	517%	
7 Wealth Tax	-10	-	-10	11	58	-47	-193%	
8 Securities Transactions Tax	25,086	-	25,086	23,191	-	23,191	8%	
9 Customs	2,13,371	37,330	1,76,041	1,99,728	65,079	1,34,649	7%	
10 Union Excise Duties	3,19,000	11,712	3,07,288	3,90,808	35,967	3,54,841	-18%	
11 Service Tax	431	1,485	-1,054	1,012	11,945	-10,933	-57%	
12 Other Taxes & Duties on Commodities and Services	3,724	1,563	2,161	3836	907	2929	-3%	
12 Other Taxes	937	-	937	329	-	329	185%	
13 Taxes of Union Territories	8,513	-	8,513	7,197	-	7,197	18%	
14 Surcharge transferred to NCCF	-8,000	-	-8,000	-6,130	-	-6,130	31%	
	<b>30,46,192</b>	<b>9,48,406</b>	<b>20,97,786</b>	<b>27,03,185</b>	<b>8,98,391</b>	<b>18,04,794</b>	<b>13%</b>	

## Non-Tax Revenue

Non-Tax revenues 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 ₹79,691 crore from ₹3,65,112 crore in 2021-22 to ₹2,85,421 crore during 2022-23.

<b>Non-Tax Revenues</b> (₹ Crores)				
Sl. No.	Description	2022-23	2021-22	YTY Growth (%)
1.	Interest Receipts	27,852	21,874	27%
2.	Dividends and Profits	99,914	1,60,647	-38%
3.	Non- Tax Revenue of UTs	2,191	1,745	26%
4.	Other Non-Tax Revenue	1,55,464	1,80,846	-14%
<b>Total Non-Tax Revenue</b>		<b>2,85,421</b>	<b>3,65,112</b>	<b>-22%</b>

### Interest Receipts (Gross)

Interest Receipts is one of the main sources of Non-Tax Revenues to Government. Interest accrues on account of loans extended to various entities including State and Union Territory Governments. Interest from State and Union Territory Governments accounts for 16% of the total Interest Receipts. Public Sector & Other Undertakings (3%), Deptt. of Commercial Undertaking (3%) are other significant contributors.

Total Interest Receipts (Gross) during 2022-23 were ₹59,564 crore. Compared to previous year, Interest Receipts increased by ₹13,387 crore. Interest Receipts increased during 2022-23 across State/UTs and Others, while it decreased from Public Sector and other Undertakings.

<b>Interest Receipts (Gross)</b> (₹ Crores)					
S. No.	Sources	2022-23	2021-22	2020-21	2019-20
1.	States/ UTs	9,702	6,552	6,317	7,696
2.	Departmental Commercial Undertakings	1,544	1,534	1,374	1,410
3.	Public Sector and other Undertakings	1,664	2,088	1,695	889
4.	Others	46,654	36,003	50,154	46,969
<b>Total</b>		<b>59,564</b>	<b>46,177</b>	<b>59,540</b>	<b>56,964</b>

### Dividends

Dividends on investments made by Government decreased by ₹60,731 crore from ₹1,60,653 crore during 2021-22 to ₹99,922 crore during 2022-23. Dividends from Reserve Bank of India, has decreased significantly by over 69% and is the main contributor to decrease in total Dividend, while Dividends from LIC & Nationalized Bank have increased by 100% and 292% respectively.

<b>Dividend - Major Sources</b>					
<b>(₹ Crores)</b>					
<b>Sl. No.</b>	<b>Major Sources</b>	<b>2022-23</b>	<b>2021-22</b>	<b>2020-21</b>	<b>2019-20</b>
1.	Public Sector and other Undertakings	59,735	59,120	39,497	35,509
2.	LIC of India	916	-	-	2,261
3.	Nationalized Banks	8,738	2231	-	108
4.	Reserve Bank of India	30,308	99,122	57,128	68,000
5.	Others	225	180	264	9
<b>TOTAL</b>		<b>99,922</b>	<b>1,60,653</b>	<b>96,889</b>	<b>1,03,887</b>

**Miscellaneous Capital Receipts\***

Miscellaneous Capital Receipts comprise of sale proceeds of Government assets, including disinvestment of Government holding in Public Enterprises. During 2022-23, an amount of ₹475 crore was received on account of Disinvestments of PSUs and an amount of ₹29,709 crore was received on account of Premium on disinvestment of PSUs, Out of total capital receipts of ₹15,851 crore, ₹10,662 crore relates to proceeds of Monetization of National Highway.

<b>Capital Receipts</b>					
<b>(₹ Crores)</b>					
<b>Sl. No.</b>	<b>Source</b>	<b>2022-23</b>	<b>2021-22</b>	<b>2020-21</b>	<b>2019-20</b>
1.	Disinvestments of Public Sector and other Undertakings	475	2,936	1,725	9,010
2.	Premium received on Disinvestments of Public Sector and other Undertakings	29,709	5,496	27,996	39,224
3.	Other Capital Receipts	15,851	6,206	8,176	2,070
<b>TOTAL</b>		<b>46,035</b>	<b>14,638</b>	<b>37,897</b>	<b>50,304</b>

\*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 2022-23 was ₹41,93,157 crore. Expenditure increased by ₹3,99,357 crore [11%] over the previous year. Revenue Expenditure was ₹34,53,132 crore, an increase of ₹2,52,206 crore [8%] over the previous year and Capital Expenditure was ₹7,40,025 crore, increase of ₹1,47,151 crore [25%] over the previous year. The share of Capital expenditure as a percentage of total expenditure was 18%. Increase in Revenue Expenditure was on account of higher disbursement on Subsidies whereas Capital Expenditure increased due to higher disbursement on Loans & Advances.

<b>Expenditure</b> (₹ Crore)			
<b>Description</b>	<b>2022-23</b>	<b>2021-22</b>	<b>YTY Growth</b>
<b>Revenue</b>	<b>34,53,132</b>	<b>32,00,926</b>	<b>8%</b>
General Services	16,17,127	14,33,410	13%
Social Services	2,05,779	2,60,237	-21%
Economic Services	9,72,191	8,85,477	10%
Grants-in-Aid & Contribution	6,58,035	6,21,802	6%
<b>Capital</b>	<b>7,40,025</b>	<b>5,92,874</b>	<b>25%</b>
General Services	1,61,551	1,54,053	5%
Social Services	12,676	10,099	26%
Economic Services	4,50,530	3,70,346	22%
Loans & Advances	1,15,268	58,376	97%
<b>Contingency Expenditure</b>	<b>0</b>	<b>0</b>	<b>-</b>
Transfer to Contingency Fund	0	29,500	-
Netting	0	-29,500	-
<b>Total Expenditure</b>	<b>41,93,157</b>	<b>37,93,800</b>	<b>11%</b>

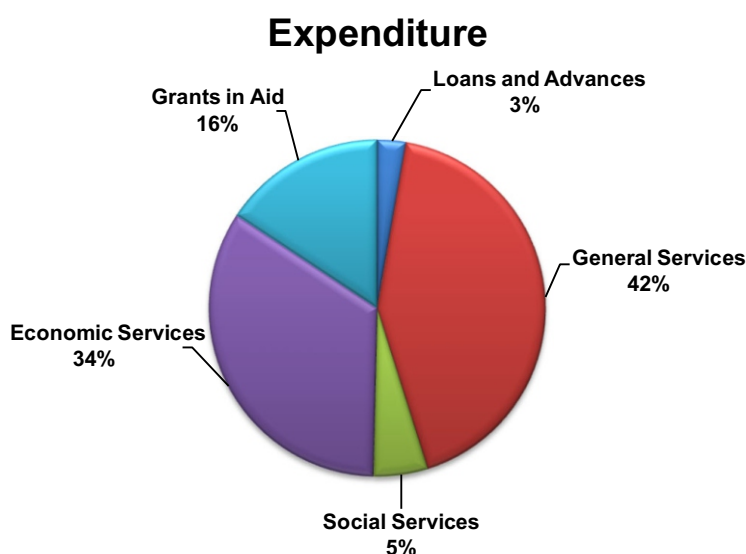
<b>Sector-wise Expenditure</b> (₹ Crore)			
<b>Description</b>	<b>2022-23</b>	<b>2021-22</b>	<b>YTY Growth</b>
General Services	17,78,678	15,87,463	12%
Social Services	2,18,455	2,70,336	-19%
Economic Services	14,22,721	12,55,823	+13%
Grants-in-Aid & Contribution	6,58,035	6,21,802	6%
Loans & Advances	1,15,268	58,376	97%
<b>Total Expenditure</b>	<b>41,93,157</b>	<b>37,93,800</b>	<b>11%</b>

Out of the total capital expenditure, ₹7,40,025 crore (84%) was incurred on asset formation, rest was in the form of loans and advances (16%).

<b>Year</b>	<b>Asset Formation</b>		<b>Loans &amp; Advances</b>		<b>Total</b>
2013-14	1,68,478	90%	19,197	10%	1,87,675
2014-15	1,67,463	85%	29,218	15%	1,96,681
2015-16	2,26,685	90%	26,337	10%	2,53,022
2016-17	2,49,472	87%	36,810	13%	2,86,282
2017-18	2,45,112	93%	18,027	7%	2,63,139
2018-19	2,79,493	92%	28,221	8%	3,07,714
2019-20	3,11,851	93%	24,414	7%	3,36,265
2020-21	3,15,826	74%	1,10,491	26%	4,26,317
2021-22	5,34,498	90%	58,376	10%	5,94,793
2022-23	6,24,757	84%	1,15,268	16%	7,40,025

## Sectoral Allocation

Overall, the expenditure on General Services was ₹17,78,678 crore (42% of the total expenditure). This includes expenditure on Organs of States, Fiscal Services, Pensions, Defence, etc. Expenditure on Social Services was ₹2,18,455 crore (5% of the total expenditure) and on Economic Services ₹14,22,721 crore (34% of the total expenditure). ₹6,58,035 crore (16% of the total expenditure) were released as Grants-in-Aid to State/UT Governments, other public institutions and various other Bodies. Loans and Advances extended during the year amounted to ₹1,15,268 crore (3% of the total expenditure).



## Subsidies

The expenditure on subsidies increased from ₹5,02,225 crore in 2021-22 to ₹5,77,916 crore in 2022-23, an increase of around 15% over the previous year. Subsidy on Food, Fertilizer and Petroleum were ₹2,72,802 crore, ₹2,51,339 crore and ₹6,817 crore respectively. Food Subsidies have decreased by 6% from the previous year. Petroleum Subsidies increased by 99% and Fertilizer Subsidies increased by 63% over previous year. The subsidy bills on other items decreased by 16%.

<b>Major Subsidies</b> (₹ Crore)			
Description	2022-23	2021-22	YTY Growth
Food	2,72,802	2,88,968	-6%
Fertilizer	2,51,339	1,53,758	63%
Petroleum	6,817	3,421	99%
Others	46,958	56,078	-16%
<b>Total</b>	<b>5,77,916</b>	<b>5,02,225</b>	<b>15%</b>

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

Interest Subsidy for 2022-23 was ₹41,676 crore. It has increased by ₹2,105 crore compared to the previous year. Main components of Interest Subsidy were Modified Interest Subvention Scheme (₹17,998 crores) and Credit Linked Subsidy Scheme for Economically Weaker Section/Lower Income Group (₹10,821 crore). Other subsidies decreased from ₹16,506 crore in 2021-22 to ₹5,281 crore during 2022-23.

### Net Lending

Major beneficiaries of Government's lending operations are State/UT Governments and various Public Corporations and Institutions. During 2022-23, Government advanced fresh loans of ₹1,42,058 crore and received ₹36,273 crore as repayment of loans advanced in the past. This resulted in an increase in the stock of advances by ₹1,05,785 crore. At the end of 2022-23, Government's advances stand at ₹8,69,478 crore.

<b>Lending by Government</b> (₹ Crore)						
S. No.	Description	01-Apr-22	Additions	Receipts	31-Mar-23	Increase/Decrease
1.	State Governments	4,76,900	1,09,385	19,891	5,66,394	89,494
2.	UT Governments	15,313	0	141	15,172	-1,41
3.	Foreign Governments	14,462	704	-129	15,295	833
4.	Govt. Corporation, Non- Govt Institution, Local Funds, Cultivator etc.	2,56,720	31,809	16,258	2,72,271	15,551
5.	Government Servants	298	160	112	3,46	48
<b>Total</b>		<b>7,63,693</b>	<b>1,42,058</b>	<b>36,273</b>	<b>8,69,478</b>	<b>1,05,785</b>

### Investments

During the year 2022-23 Government invested ₹2,18,996 crore in Public Sector Undertakings (PSUs) etc. Total Government investment in Companies stood at ₹16,30,853 crore as on 31st March 2023.

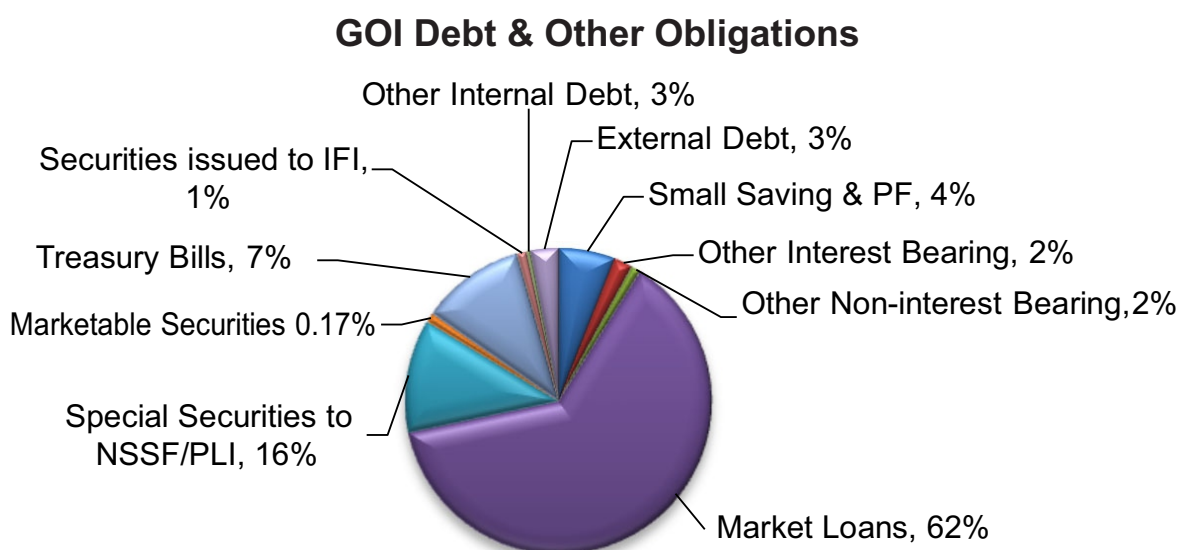
<b>Government Investments in Companies etc.</b> (₹ Crore)		
S.No.	Description	Amount Invested
1.	Statutory Corporations	13,038
2.	Government Companies	9,44,409
3.	International Bodies	1,75,371
4.	State Co-operative Banks/Other Banks	4,97,758
5.	Co-operative Societies	277
<b>Total</b>		<b>16,30,853</b>

Ministry-wise/Department-wise details of 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 2023 were ₹1,46,53,035 crore. Internal Debt was ₹1,30,73,732 crore (89%), External Debt [at historical value] was ₹4,93,157 crore (3%) and other liabilities were ₹10,86,146 crore (8%).



As on 31st March 2023, total Public Debt [External Debt taken at historical value] stood at ₹1,35,66,889 crore. Public Debt increased by 14% during the year from ₹1,19,01,697 crore at the beginning of the year. Public Debt at current rate of exchange as on 31.3.2023 was ₹1,38,22,188 crore against ₹1,21,20,677 crore as on 31.3.2022.

### 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 ₹1,14,62,343 crore at the beginning of the year to ₹1,30,73,732 crore at the end of the year. Market loans increased by ₹10,98,508 crore to ₹91,25,233 crore.

<b>Internal Debt</b> (₹ Crores)					
Source	1 <sup>st</sup> April, 2022	Additions	Discharges	31 <sup>st</sup> March, 2023	Increase/ Decrease
Market Loans	80,26,725	15,08,066	4,09,558	91,25,233	10,98,508
Securities issued to IFIs	1,01,329	912	5,616	96,625	-4,704
364 days TBs Ways and Means	4,07,796	4,45,284	4,07,796	4,45,284	37,488
Advances	-	1,06,273	57,596	48,677	48,677
14 days TBs	2,16,766	48,68,275	48,71,057	2,13,984	-2,782
Marketable securities	33,360	-	8,672	24,688	-8,672
Special Central Govt. Sec. to NSSF (31.3.99)	64,569	-	-	64,569	-
Special Central Govt. Sec. to NSSF (1.4.99)	12,09,422	3,50,809	1,37,680	14,22,551	2,13,129
Special Central Govt. sec. issued against balances under PLI	20,894	9,894	9,894	20,894	-
Others	13,81,482	14,81,648	12,51,903	16,11,227	2,29,745
<b>Total Internal Debt</b>	<b>1,14,62,343</b>	<b>87,71,161</b>	<b>71,59,772</b>	<b>1,30,73,732</b>	<b>16,11,389</b>

### External Debt

The stock of External Debt [at historical rate of exchange] at the end of 2022-23 is ₹4,93,157 crore, which works out to 3.63 % of total outstanding debt. At current rate of exchange [as on 31.3.2023] this works out to ₹7,48,456 crore - as on 31.3.2023.

<b>External Debt</b> (₹ Crores)						
Source	At Historical Exchange Rates					
	1 <sup>st</sup> April 2022	Additions	Discharges	31 <sup>st</sup> March 2023	Increase/ Decrease	Current Value
I.D.A.	39,644	5,354	15,217	29,781	-9,863	1,53,716
Japan	1,26,675	24,696	6,231	1,45,140	18,465	1,69,246
A.D.B.	1,07,795	22,027	7,271	1,22,551	14,756	1,61,106
Germany	8,255	1,266	1,768	7,753	-502	22,594
IBRD	87,716	22,097	7,853	1,01,960	14,244	1,35,647
IFAD	2,088	161	206	2,043	-45	3,915
USA	-557	84	101	-573	-16	274
Others	67,738	18,047	1,282	84,503	16,765	1,01,958
<b>Total External Debt</b>	<b>4,39,354</b>	<b>93,732</b>	<b>39,929</b>	<b>4,93,157</b>	<b>53,803</b>	<b>7,48,456</b>

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

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

<b>External Debt in Foreign Currency</b> (₹ Crores)						
Source	Currency	1 <sup>st</sup> April, 2022	Additions	Discharges	31 <sup>st</sup> March 2023	Increase/Decrease
ADB	USD	1,779	272	91	1,960	181
Germany	Euro	260	15	21	254	-6
IBRD	USD	1,494	255	98	1,651	157
IDA	USD	329	35	30	334	5
IDA	SDR	1,261	..	120	1141	-120
Japan	Yen	2,41,010	38,538	10,477	2,69,071	2,8061
Russian Fed	₹	426	..	28	398	-28
Russian Fed	USD	245	60	..	305	60

### Liabilities on Public Account

As on 31st March, 2023, total liabilities on Public Account were ₹10,86,146 crore. Interest bearing liabilities amounted to ₹8,11,799 crore and the remaining ₹2,74,347 crore were to non-interest bearing.

<b>Liabilities on Public Account</b> (₹ Crores)					
Description	1 <sup>st</sup> April, 2022	Additions	Discharges	31 <sup>st</sup> March 2023	Increase/Decrease
Small Savings, PF etc. *	6,01,446	16,68,420	17,21,857	5,48,009	-53,437
Other Interest Bearing	2,48,846	99,002	84,058	2,63,790	14,944
Reserve Funds	13,173	57,918	57,248	13,843	670
Deposits	2,35,673	41,084	26,810	2,49,947	14,274
Other non-Interest Bearing	1,70,919	10,17,117	9,13,689	2,74,347	1,03,428
Reserve Funds	70,027	7,20,016	6,51,883	1,38,160	68,133
Deposits	1,00,892	2,97,101	2,61,806	1,36,187	35,295
<b>Total</b>	<b>10,21,211</b>	<b>27,84,539</b>	<b>27,19,604</b>	<b>10,86,146</b>	<b>64,935</b>

### 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.

\* Total liability of Central Government on account of Small Savings, PF etc. as on 31st March 2023 is ₹11,18,661 crore. Out of this, ₹14,660 crore is accumulated deficit, investment of ₹3,53,834 crore made in Special State Govt. Securities, investment of ₹85,350 crore in various Government Undertakings and ₹1,16,808 crore related to POLIF invested with Pvt. Fund managers leaving net outstanding liability of ₹5,48,009 crore on this account.

NSSF collections [Net] during 2022-23 were ₹3,05,369 crore. Funds income [on its investments] and expenditure during this period were ₹2,00,709 crore and ₹1,74,225 crore respectively. Investments of NSSF increased by ₹3,58,544 crore during the year, thus the balance under the Fund decreased from ₹60,223 crore at the beginning of the year to ₹33,532 crore at the end of the year.

<b>National Small Savings Fund</b>					
(₹ Crores)					
Description	1 <sup>st</sup> April, 2022	Additions	Discharges	31 <sup>st</sup> March, 2023	Increase/Decrease
<b>Inflows</b>	<b>24,20,643</b>	<b>13,25,618</b>	<b>8,19,540</b>	<b>29,26,721</b>	<b>5,06,078</b>
Collections	24,20,643	11,24,909	8,19,540	27,26,012	305,369
Savings Deposits	12,52,537	9,00,414	7,33,988	14,18,963	1,66,425
Savings Certificates	3,33,958	76,539	42,897	3,67,600	33,643
Public Provident Funds	8,34,148	1,47,956	42,655	9,39,449	1,05,301
Income on Investments	-	2,00,709	-	2,00,709	2,00,709
<b>Outflows</b>	<b>23,60,421</b>	<b>1,89,022</b>	<b>7,21,791</b>	<b>28,93,189</b>	<b>5,32,769</b>
Investments of NSSF	23,60,421	1,89,022	5,47,565	27,18,964	3,58,544
Central Government Securities	18,83,920	1,37,680	5,33,540	22,79,780	3,95,860
State Government Securities	3,90,929	50,772	13,676	3,53,834	-37,096
Investments under other Instruments	85,570	570	350	85,350	-220
Expenditure of NSSF	..	..	1,74,225	1,74,225	1,74,225
<b>Balance</b>	<b>60,223</b>	<b>11,36,596</b>	<b>97,749</b>	<b>33,532</b>	<b>-26,691</b>

As on 31st March 2023, the total stock of Funds liabilities towards subscribers of its schemes was ₹27,26,012 crore, of which ₹14,18,963 crore are held against Savings Deposits, ₹3,67,600 crore against Savings Certificates and ₹9,39,449 crore in Public Provident Fund. Funds investments at the end of 2022-23 were ₹27,18,964 crore, out of which, ₹3,53,834 crore are invested in State Government Securities, ₹22,79,780 crore are invested in Central Govt. Securities and ₹85,350 crore is invested under 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.

As on 31st March, 2023, the maximum amount of guarantee for which the Government have entered into agreement was ₹5,80,247 crore and sum of guarantees outstanding were ₹3,14,294 crore. The net accretion of guarantees for the year 2022-23 is ₹2,05,105 crore which is 0.75% of GDP. Government realized ₹1394.17 crore as Guarantee Fees as against ₹2,872 crore realized during 2021-22.

<b>Government Guarantees</b>				
<b>(₹ Crores)</b>				
	<b>Description</b>	<b>31-Mar-22</b>	<b>31-Mar-23</b>	<b>Increase/ Decrease</b>
I	Guarantees to RBI, banks, and other financial Institutions for repayment of principal and interest etc.	98,484	62,209	-36,275
II	Guarantees to statutory corporations and financial institutions for repayment of share capital, payment of minimum dividend, repayment of bonds/loans etc.	66,514	83,338	16,824
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.	3,54,401	1,56,195	-1,98,206
IV	Counter guarantees to Banks for letters of authority to foreign suppliers for supplies to companies/corporations	-	-	-
V	To Railways/State Electricity Boards	-	-	-
VI	Performance Guarantees for fulfillment of contracts/projects awarded to Indian companies in foreign countries.	-	12,552	12,552
VII	Any Other	-	-	-
<b>Total</b>		<b>5,19,399</b>	<b>3,14,294</b>	<b>-2,05,105</b>

## Appropriation Accounts

For the year 2022-23, Parliament approved a total provision of ₹1,11,18,798 crores under 98 Grants for the Civil Ministries of the Union Government. This provision was revised upwards during the year to ₹1,18,45,788 crores through Supplementary Grants of ₹6,63,900 crores. The final provision of ₹1,18,45,788 crores was higher by ₹4,26,003 crores [4%] compared to previous year.

Actual expenditure during the year against this provision was ₹1,18,45,788 crores. Expenditure under the charged portion was ₹83,79,339 crores with excess of ₹27,508 crores, while expenditure under voted portion was ₹31,66,972 crores, with savings of ₹3,26,985 crores.

<b>Summary of Appropriation Accounts (Civil)</b>					
(₹ Crores)					
	<b>Original Provision</b>	<b>Final Provision</b>	<b>Variance</b>	<b>Actual Expenditure</b>	<b>Variance</b>
	<b>(1)</b>	<b>(2)</b>	<b>(3)=(2)-(1)</b>	<b>(4)</b>	<b>(5)=(4)-(2)</b>
Charged	82,75,950	83,51,831	75,881	83,79,339	(+ 27,508
Voted	29,05,848	34,93,957	5,88,109	31,66,972	(-) 3,26,985
<b>Total</b>	<b>1,11,81,798</b>	<b>1,18,45,788</b>	<b>6,63,990</b>	<b>1,15,46,311</b>	<b>(-) 2,99,477</b>

Voted expenditure constituted 27% of the total expenditure, the remaining 73% was charged expenditure.

### Charged Expenditure

The charged expenditure of Civil Ministries during 2022-23 mainly comprised Repayment of Debt (₹71,99,701 crores), Interest Payments (₹9,72,715 crores) and Transfer to States and Union Territory Governments (₹2,00,948 crores). These three together formed 99.93% of the total charged expenditure. The Appropriation- "Repayment of Debt" includes an amount of ₹65,73,014 crores on account of discharge of treasury bills of different maturities and Ways and Means Advances.

### Excess

There was one instance of excess over total provisions under Charged portion of Capital section of the Grants.

<b>Excess over Budgeted Provision</b>							
(₹ Crores)							
Grant No.	Name of Grant/ Appropriation	Amount of Grant/ Appropriation		Actual expenditure		Excess	
		Revenue	Capital	Revenue	Capital	Revenue	Capital
40	Repayment of Debt Charged	-	71,45,830	-	71,99,701	-	53,871

### Savings

During 2022-23, savings of ₹353,347 crores occurred in respect of Civil Grants/Appropriations. There was also excess expenditure aggregating to ₹53,871 crores. Significant savings occurred under the following Grants/Appropriations.

<b>Significant Saving</b>				
Grant/ Appropriation		Section	Savings (₹Crores)	Reason
No.	Description			
1	Department of Agriculture and Farmers Welfare	Revenue Voted	22396	Due to non-receipt of data of beneficiaries from States/UTs, receipt of less proposals from the implementing agencies, less enrolment by States and farmers under Pradhan Mantri Fasal Bima Yojna (PMFBY) and availability of unspent balance of previous years with the implementing agencies.
13	Department of Telecommunications	Capital Voted	7518	Due to delay in finalization of tender for procurement of 4G machinery and equipment and reduction of provision at revised estimates stage by the Ministry of Finance owing to slow pace of State and Central Public Sector and Other Undertakings led modal.
15	Department of Food and Public Distribution	Revenue Voted	12515	Due to re-classification of the scheme from Central Sector (CS) to Centrally Sponsored Scheme (CSS) by Ministry of Finance, discontinuation of Pradhan Mantri Garib Kalyan Anna Yojana (PMGKAY) Scheme and availability of unspent balance with Food Corporation of India (FCI).
25	Department of School Education and Literacy	Revenue Voted	14659	Due to late finalization of accounting procedure of Madhyamik and Uchchatar Shiksha Kosh (MUSK), non-operationalization of the Scheme, less receipt of viable proposals from State Governments and reduction of provision for Samagra Shiksha-Elementary Education & Secondary Education at revised estimates stage by the Ministry of Finance.

<b>Significant Saving</b>				
<b>Grant/ Appropriation</b>		<b>Section</b>	<b>Savings (₹Crores)</b>	<b>Reason</b>
<b>No.</b>	<b>Description</b>			
27	Ministry of Electronics and Information Technology	Revenue Voted	5288	Due to less expenditure during the first two quarters owing to implementation of revised procedure for flow of funds, availability of unspent balances of previous year with the grantee bodies and cut imposed at revised estimates stage by the Ministry of Finance.
37	Indirect Taxes	Revenue Voted	6426	Due to non-submission of bills by exporters owing to lack of awareness of claim procedure, non-settlement of judicial and quasi-judicial matters and non-scrolling of some shipping bills owing to queries raised or other infirmities detected by Customs at the Port of Export.
42	Transfers to States	Revenue Charged	19348	Due to release of less funds to States owing to non-compliance of stipulated conditions, non-fulfillment of Fifteenth Finance Commission stipulated conditions and non-receipt of recommendations from Nodal Ministries for some Staes.
		Revenue Voted	25537	Due to receipt of less proposals for release of funds from States, requirement of less funds towards procurement of COVID-19 vaccination owing to wide vaccination coverage and reduction of provision at revised estimates stage owing to requirement of less assistance to Stage Governments.
		Capital Voted	18805	Due to receipt of less proposals from State Governments.
46	Department of Health and Family Welfare	Revenue Voted	11891	Due to less receipt of viable proposals from State Governments, availability of unspent balances of previous year and reduction of provision at revised estimates stage by the Ministry of Finance owing to slow pace of expenditure.
62	Department of Water Resources, River Development and Gang Rejuvenation	Revenue Voted	6588	Due to requirement of less funds by the implementing agencies owing to revision of project cost, slow pace of work, non-inclusion of new projects, non-compliance of Single Nodal Agency guidelines and availability of unspent balances of previous year.

<b>Significant Saving</b>				
<b>Grant/ Appropriation</b>		<b>Section</b>	<b>Savings (₹Crores)</b>	<b>Reason</b>
<b>No.</b>	<b>Description</b>			
63	Department of Drinking water & Sanitation	Revenue Voted	74623	Due to reduction of provisions at revised estimates stage by the Ministry of Finance owing to non-earmarking of funds from CRIF.
79	Ministry of Power	Revenue Voted	8211	Due to reduction of provision at revised estimates stage by the Ministry of Finance owing to delay in receipt of detailed project report from the States distribution companies (DISCOMs) / Departments and discontinuation of utilization of Central Road and Infrastructure Fund (CR&IF).
87	Department of Rural Development	Revenue Voted	6123	Due to receipt of less Fund Transfer Orders from State Governments and receipt of less proposals, scheme being demand driven.
93	Department of Social Justice and Empowerment	Revenue Voted	5071	Due to delay in implementation of Single Nodal Agency guidelines by State Governments, receipt of less proposals, less administrative expenses and delay in submission of proposal/utilization certificates by States.
98	Ministry of Textiles	Revenue Voted	9008	Due to non-procurement of cotton under Minimum Support Price operation.

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

## Glossary

### Reporting Entity

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

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

### Form & Content of Accounts

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

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

A Contingency Fund is also maintained as an imprest with the Government for meeting unforeseen expenditures pending authorization from Parliament. Contingency Fund has been increased from ₹500 crore to ₹30,000 crore in 2021-22.

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

### Cash Basis of Accounting

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

The Government accounts mainly record:

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

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

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

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

### **Accounting Period**

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

### **Currency**

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

### **Revenue Receipts & Expenditure on Revenue Account**

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 & Expenditure on Capital Account**

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

Capital Expenditures are those that are incurred with the objective of increasing concrete assets of a material and permanent character. These include expenditures incurred on acquisition of immovable assets, machinery and equipment and Government equity investments. Debt operations of the Government are also treated as capital expenditures.

### **Exchange Variations**

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

### **External Assistance**

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

### **Accounting Standards**

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

### **Fiscal Deficit**

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

### **Primary Deficit**

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

### **Effective Revenue Deficit**

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

### **Budget Provision (BE/RE/FG)**

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

### **Borrowings**

The Government resorts to borrowings from Internal and External sources known as Public Debt to finance the deficit of the Government. In addition to this the Public Account is also a source of finance to Government's Deficit. The Internal borrowing mainly comprises Market Loans.

### **Structure of Accounts**

Government accounts are kept in the following three parts: -

#### **I. Consolidated Fund of India**

All revenues received by Government by way of taxation like income tax, central excise, custom, land revenue (tax revenues) and other receipts flowing to Government in connection with the conduct of Government business like receipts from Railways, Posts, Transport etc. (non-tax revenues) are credited into the Consolidated Fund. Similarly, all loans raised by Government by issue of Public notification, treasury bills (internal debt) and loans obtained from foreign governments and international monetary institutions (External Debt) and all moneys received by Government in repayment of loans and

interest thereon are also credited into this Fund. All expenditure incurred by the Government for the conduct of its business including repayment of internal and External Debt and release of loans to States/Union Territory Governments for various purposes is debited against this Fund.

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

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

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

## **II. Contingency Fund of India**

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

## **III. Public Account of India**

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

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

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

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## Appendix-1

## Ten Year Summary

	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Revenue Receipts	10,14,719	11,01,381	11,95,025	13,75,956	14,35,078	15,53,011	16,84,059	16,33,919	21,69,906	23,83,207
Gross Tax Revenue	11,34,084	12,41,424	14,49,958	17,09,372	19,15,492	20,78,665	20,07,579	20,27,104	27,09,315	30,54,192
Corporation Tax	3,94,678	4,28,925	4,53,229	4,84,924	5,71,202	6,63,572	5,56,876	4,57,719	7,12,037	8,25,834
Goods & Services Tax					4,42,561	5,81,559	5,98,729	5,48,778	6,98,114	8,49,132
Income Tax	2,37,817	2,58,325	2,80,323	3,40,505	4,08,091	4,61,488	4,80,097	4,87,143	6,96,243	8,33,260
Customs	1,72,085	1,88,016	2,10,338	2,25,370	1,29,030	1,17,813	1,09,283	1,34,750	1,99,728	2,13,371
Union Excise Duties	1,69,455	1,89,038	2,87,148	3,80,495	2,58,636	2,30,992	2,39,452	3,89,667	3,90,808	3,19,000
Service Tax	1,54,778	1,67,969	2,11,414	2,54,499	81,228	6,904	6,029	1,615	1,012	431
Net Tax Revenue to Center	8,15,854	9,03,615	9,43,765	11,01,372	12,42,487	13,17,211	13,56,902	14,26,287	18,04,794	20,97,786
Non Tax Revenues	1,98,865	1,97,766	2,51,260	2,74,584	1,92,591	2,35,800	3,27,157	2,07,632	3,65,112	2,85,421
Interest Receipts	21,868	23,712	25,378	16,229	13,574	12,145	12,349	17,113	21,874	27,852
Dividends & Profits	90,435	89,833	1,12,127	1,23,017	91,360	1,13,420	1,86,133	96,878	1,60,647	99,914
Non Debt Capital receipts	41,865	51,475	62,975	65,513	1,15,678	1,12,684	68,620	57,626	39,375	72,196
Disinvestment Proceeds	4,231	1,415	1,249	2,921	2,802	4,449	9,010	1,725	2,936	475
Expenditure	15,59,447	16,63,673	17,90,783	19,79,268	21,41,818	23,15,113	26,86,870	35,09,836	37,93,800	41,93,157
Plan Expenditure	4,53,327	4,62,643	4,71,083	5,68,599	0	0	0	0	0	0
Non Plan Expenditure	11,06,120	12,01,030	14,10,669	14,10,669	0	0	0	0	0	0
Revenue Expenditure	13,71,772	14,66,992	15,37,761	16,92,986	18,78,679	20,07,399	23,50,605	30,83,519	32,00,926	34,53,132
Capital Expenditure	1,87,675	1,96,681	2,53,022	2,86,282	2,63,139	3,07,714	3,36,265	4,26,317	5,92,874	7,40,025
Lending Minus Repayment	6,451	15,375	5,394	19,040	11,497	24,411	26,495	2,19,922	2,07,256	1,05,785
Fiscal deficit	5,02,863	5,10,817	5,32,783	5,37,799	5,91,062	6,49,418	9,34,191	18,18,291	15,84,519	17,37,754
Revenue Deficit	3,57,053	3,65,611	3,42,736	3,17,030	4,43,601	4,54,388	6,66,546	14,49,600	10,31,020	10,69,925

	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Effective Revenue Deficit	2,27,214	2,34,851	2,11,781	1,50,470	2,51,081	2,63,168	4,79,204	12,27,209	7,88,374	7,63,661
Primary Deficit	1,29,296	1,08,373	91,124	57,085	62,110	66,770	3,22,121	11,38,422	7,79,020	8,09,237
Public Debt (Balances)	46,15,250	51,04,675	57,11,425	61,49,817	68,46,557	75,49,380	85,64,884	1,05,24,371	1,21,20,677	1,38,22,188
Internal Debt	42,40,767	47,38,291	53,04,836	57,41,709	64,01,275	70,74,942	80,20,490	99,09,543	1,14,62,343	1,30,73,732
External Debt (Current Value)	3,74,483	3,66,384	4,06,589	4,08,108	4,45,282	4,74,439	5,44,394	6,14,828	6,58,334	7,48,456
Other GOI liabilities	6,44,061	6,71,010	7,11,608	7,56,448	8,06,929	8,82,119	8,79,324	10,49,428	10,21,211	10,86,146
Gross Domestic Product (GDP)	11355073	12653762	13576000	15183709	16773000	19010000	20340000	19746000	23665000	27241000
Percentage to GDP										
Revenue Receipts	8.94	8.70	8.80	9.06	8.56	8.17	8.28	8.27	9.17	8.75
Gross Tax Revenues	9.99	9.81	10.68	11.26	11.42	10.93	9.87	10.27	11.45	11.21
Goods & Services Tax					2.64	3.06	2.94	2.78	2.95	3.12
Non Tax Revenues	1.75	1.56	1.85	1.81	1.15	1.24	1.61	1.05	1.54	1.05
Expenditure	13.73	13.15	13.19	13.04	12.77	12.18	13.21	17.77	16.03	15.39
Revenue Expenditure	12.08	11.59	11.33	11.15	11.20	10.56	11.56	15.62	13.53	12.68
Capital Expenditure	1.65	1.55	1.86	1.89	1.57	1.62	1.65	2.16	2.51	2.72
Fiscal deficit	4.43	4.04	3.92	3.54	3.52	3.42	4.59	9.21	6.70	6.38
Revenue Deficit	3.14	2.89	2.52	2.09	2.64	2.39	3.28	7.34	4.36	3.93
Effective Revenue Deficit	2.00	1.86	1.56	0.99	1.50	1.38	2.36	6.21	3.33	2.80
Public Debt	40.64	40.34	42.07	40.50	40.82	39.71	42.11	53.30	51.22	50.74
Internal Debt	37.35	37.45	39.08	37.81	38.16	37.22	39.43	50.19	48.44	47.99
External Debt	3.30	2.90	2.99	2.69	2.65	2.50	2.68	3.11	2.78	2.75

## Non-Tax Revenue

(₹ Crores)

Description	2022-23			2021-22		
	Revised Estimates	Actuals	%	Revised Estimates	Actuals	%
<b>A Interest Receipts</b>						
Gross	55,562.12	59,550.41	107	38,325.92	46,163.53	120
Less- Receipts incidental to Market Borrowings	29,422.56	30,198.18	103	15,895.70	22,753.44	143
Waiver of Interest	1,500.00	1,500.00	100	1,536.22	1,536.22	100
Net	24,639.56	27,852.23	113	20,894.00	21,873.87	105
<b>B Dividends and Profits</b>	<b>83,953.33</b>	<b>99,913.84</b>	<b>119</b>	<b>1,47,353.00</b>	<b>1,60,646.75</b>	<b>109</b>
<b>C Non- Tax Revenue of UTs</b>	<b>2,235.72</b>	<b>2,190.66</b>	<b>98</b>	<b>2,530.64</b>	<b>1,744.95</b>	<b>69</b>
<b>D Other Non-Tax Revenue</b>						
1. Fiscal Services -	1,308.83	1,127.65	86	1,183.72	193.26	16
Other General Services	47,518.09	48,254.21	102	36,984.32	59,345.52	160
Less- Commercial Departments	23,232.00	23,889.10	103	19,900.00	19,557.76	98
Less-Waiver of Guarantee Fee	72.58	41.50	57	0.00	0.00	0
Less-Contribution & recoveries towards pension & other retirement benefits	1,000.00	0.00	0	1,000.00	0.00	0
2. Net General Services	23,213.51	24,323.61	105	16,084.32	39,787.76	247
3. Social Services	4,018.56	6,887.94	171	3,375.31	4,761.09	141
Economic Services-						
Gross	1,38,229.88	1,39,443.13	101	1,42,208.07	1,53,572.97	108
Less- Commercial Departments	18,420.21	18,204.42	99	20,180.60	17,774.38	88
Less- Waiver of loans	0.00	0.00	0	996.99	996.99	100
Less- Gate Receipts	8.00	1.10	14	5.00	3.40	68
4. Net Economic Services	1,19,801.67	1,21,237.61	101	1,21,025.48	1,34,798.20	111
Net Total - Other Non-Tax Revenue(1+2+3+4)	1,48,342.57	1,54,250.47	104	1,41,668.83	1,79,540.31	127
Grants-in-Aid and Contributions	2,579.82	1,887.11	73	1,344.84	1,305.96	97
<b>TOTAL</b>	<b>2,61,751.00</b>	<b>2,85,420.65</b>	<b>109</b>	<b>3,13,791.31</b>	<b>3,65,111.84</b>	<b>116</b>

## Commercial Receipts

(₹ Crores)

Description	2022-23			2021-22		
	Revised Estimates	Actuals	%	Revised Estimates	Actuals	%
<b>General Services</b>						
1. Canteen Stores Depot	23,232.00	23,889.10	102.83	19,900.00	19,557.76	98.28
<b>Economic Services</b>						
2. Delhi Milk Scheme	335.80	274.21	81.66	340.00	308.41	90.71
3. Opium & Alkaloid Factories	275.00	284.50	103.45	310.00	204.00	65.81
4. Fuel Fabrication Facilities	2,710.80	2,666.88	98.38	3,293.59	2,211.07	67.13
5. Fuel Inventory	2,488.20	3,681.08	147.94	2,478.67	3,833.18	154.65
6. Heavy water Pool Management	1,500.00	1,500.00	100.00	1,450.00	1,450.00	100.00
7. Light Houses & Lightships	380.00	379.86	99.96	360.00	356.92	99.14
8. Postal Receipts	12,230.41	10,917.89	89.27	13,398.34	10,860.80	81.06
9. Indian Railways	2,42,892.77	2,40,176.96	98.88	2,02,000.00	1,91,367.01	94.74
<b>TOTAL</b>	<b>2,86,044.98</b>	<b>2,83,770.48</b>	<b>99.20</b>	<b>2,43,530.60</b>	<b>2,30,149.15</b>	<b>94.51</b>

## Appendix-4

## Highlights of Expenditure on Major Schemes in 2022-23

		(₹ Crores)			
S.No.	Ministry	Scheme	2022-23 Budget Estimates	2022-23 Revised Estimates	2022-23 Actuals
1	Agriculture	Rashtiya Krishi Vikas Yojana Pradhan Mantri Fasal Bima Yojana Pradhan Mantri Kisan Samman Nidhi(PM-Kisan)	10433.00 15500.00 68000.00	7000.00 12375.76 60000.00	5247.44 10296.03 58253.82
2	Health and Family Welfare	National Health Mission(NHM) Pradhan Mantri Swasthya Suraksha Yojana (PMSSY) National AIDS and STD Control Programme Pradhan Mantri Jan Aarogya Yojna	28859.73 10000.00 3027.02 6412.00	28974.29 8269.56 2182.01 6412.00	31195.61 7517.64 2143.00 6185.78
3	AYUSH	National Health Mission (NHM)	800.00	650.00	549.14
4	Education	Sangra Shiksha Pradhan Matri Poshan Shakti Mirman (PM POSHAN) Rashtriya Uchhatar Shiksha Abhiyan	37383.36 10233.75 2042.95	32151.66 12800.00 360.67	32151.66 12800.00 360.67
5	Women and Child Development	Saksham Anganwadi and POSHAN 2.0 Mission VATSALYA (Child Protection and Child welfare) SAMBAL SAMARTHYA	20263.07 1472.17 562.00 2622.11	20263.07 1100.00 333.00 1946.93	19810.87 1028.92 195.06 2142.86

S.No.	Ministry	Scheme	2022-23 Budget Estimates	2022-23 Revised Estimates	2022-23 Actuals
6	Housing and Urban Affairs	Pradhan Mantri Awas Yojna (PMAY) National Livelihood Mission-Aajeevika Metro Projects Urban Rejuvenation Mission, AMRUT and Smart Cities Mission Swachh Bharat Mission- Urban	28000.00 900.00 19130.00 14100.00 2300.00	28707.01 550.00 15628.88 15300.00 2000.00	28652.75 547.03 15628.88 15211.29 1934.50
7	Rural Development	Mahatma Gandhi National Rural Employment Guarantee Scheme Pradhan Mantri Krishi Sinchai Yojna(PMKSY) National Livelihood Mission-Aajeevika National Social Assistance Programme Pradhan Mantri Awas Yojna (PMAY) Pradham Mantri Gram Sadak Yojna (PMGSY)	73000.00 2000.00 13336.42 9652.31 20000.00 19000.00	89400.00 1000.08 13336.42 9652.00 48422.00 19000.00	90861.96 999.71 11537.05 9651.99 44962.23 18996.21
8	Drinking Water and Sanitation	"National Rural Drinking Water Mission/Jal Jeevan Mission(JJM)"	60000.00	550000.00	54699.79
9	Statistics and Programme Implementation	Swachh Bharat Mission-Rural Member of Parliament Local Area Development Scheme	7192.00 3965.00	5000.00 3965.00	4925.10 2566.96
10	Skill Development and Entrepreneurship	Pradhan Mantri Kaushal Vikas Yojana	2613.24	1611.60	1119.40
11	Jal Shakti	Pradhan Mantri Krishi Sinchai Yojna (PMSKY)	10954.44	7084.50	5636.76
12	Road Transport and Highways	Road Works National Highways Authority of India	64568.00 134015.00	75044.00 141606.00	74072.00 141103.00

## Appendix-5

## Expenditure on Major items in 2022-2023

(₹ Crores)

Item	Type	Revised Estimates	Actuals
Pension	Revenue	244780.00	238213.40
Defence	Revenue	259500.48	256179.31
	Capital	150000	142940.00
<b>Subsidy</b>			
Fertiliser	Revenue	225220	251339.34
Food	Revenue	287194	272802.39
Petroleum	Revenue	9171	6817.38
Agriculture & Allied Activities	Revenue	76032.00	65421.43
	Capital	246.50	188.61
PM KISAN	Revenue	60000.00	58253.82
Development of North East	Revenue	2017.32	653.67
	Capital	737.73	336.28
Education	Revenue	99863.12	97193.41
	Capital	18.01	2.94
Energy	Revenue	57718.11	51847.79
	Capital	13217.57	13868.96
Health	Revenue	73769.01	70500.02
	Capital	3582.14	3050.54
Interest Payment	Revenue	940651.02	928517.03
Police	Revenue	115578.11	112416.71
	Capital	9293.88	8515.01
Transport	Revenue	24333.05	24501.21
	Capital	366162.54	366006.95
IT & Telecom	Revenue	36583.71	59441.04
	Capital	37522.35	55005.22

<b>Item</b>	<b>Type</b>	<b>Revised Estimates</b>	<b>Actuals</b>
Rural Development	Revenue	243316.69	238396.38
Transfer to States	Revenue Capital	185524.20 85411.40	180688.82 92704.53
Uts	Revenue Capital	63754.84 5284.70	62089.87 3817.18
Urban Development	Revenue Capital	50864.75 23680.89	50432.46 26877.77
Tax Administration	Revenue Capital	45701.30 1642.02	34942.48 1127.15
Transfer to GST Compensation Fund	Revenue	130000	171361.80
Finance	Revenue Capital	9392.13 8515.58	7993.03 3557.81
Scientific Departments	Revenue Capital	20838.09 4787.92	19658.17 4383.25
Social Welfare	Revenue Capital	46211.24 291.03	40237.43 232.16
Commerce & Industry	Revenue Capital	35033.93 2506.53	41681.46 2681.88
External Affairs	Revenue Capital	15789.10 1183.69	15487.56 1173.39
Planning and Statistics	Revenue Capital	6176.59 32.03	4551.43 8.14
Others	Revenue Capital	33945.00 14157.05	33259.39 13547.36
<b>Total</b>	<b>Revenue Capital</b>	<b>3458958.79 728273.56</b>	<b>3453132.00 740025.13</b>

## Appendix-6

## Expenditure on Pay and Allowances for the Year 2022-23

		(₹ Crores)
Grant No.	Name of the Ministries/Departments	Amount
1	<b>MINISTRY OF AGRICULTURE AND FARMERS WELFARE</b>	369.52
2	Department of Agriculture, Cooperation and Farmers Welfare Department of Agricultural Research and Education	11.59
3	<b>DEPARTMENT OF ATOMIC ENERGY</b> Atomic Energy	4,628.71
4	<b>MINISTRY OF AYURVEDA, YOGA AND NATUROPATHY, UNANI, SIDDHA AND HOMEOPATHY (AYUSH)</b> Ministry of Ayurveda, Yoga & Naturopathy, Unani, Siddha and Homeopathy (AYUSH)	27.21
5	<b>MINISTRY OF CHEMICALS AND FERTILISERS</b> Department of Chemicals and Petrochemicals	19.66
6	Department of Fertilisers	25.26
7	Department of Pharmaceuticals	14.68
8	<b>MINISTRY OF CIVIL AVIATION</b> Ministry of Civil Aviation	184.87
9	<b>MINISTRY OF COAL</b> Ministry of Coal	28.73
10	<b>MINISTRY OF COMMERCE AND INDUSTRY</b> Department of Commerce	449.35
11	Department for Promotion of Industry and Internal Trade	315.16
12	<b>MINISTRY OF COMMUNICATION</b> Department of Posts	19,099.03
13	Department of Telecommunications	584.13
14	<b>MINISTRY OF CONSUMER AFFAIRS, FOOD AND PUBLIC DISTRIBUTION</b> Department of Consumer Affairs	86.31
15	Department of Food and Public Distribution	76.26

Grant No.	Name of the Ministries/Departments	Amount
16	<b>MINISTRY OF COOPERATION</b> Ministry of Cooperation	10.85
17	<b>MINISTRY OF CORPORATE AFFAIRS</b> Ministry of Corporate Affairs	174.90
18	<b>MINISTRY OF CULTURE</b> Ministry of Culture	459.34
19	<b>MINISTRY OF DEFENCE</b> Ministry of Defence(Civil)	7,163.24
20	Ministry of Defence(Defence Services Revenue)	1,65,245.00
23	<b>MINISTRY OF DEVELOPMENT OF NORTH EASTERN REGION</b> Ministry of Development of North Eastern Region	28.08
24	<b>MINISTRY OF EARTH SCIENCES</b> Ministry of Earth Sciences	497.38
25	<b>MINISTRY OF EDUCATION</b> Department of School Education and Literacy	28.99
26	Department of Higher Education	114.58
27	<b>MINISTRY OF ELECTRONICS AND INFORMATION TECHNOLOGY</b> Ministry of Electronics and Information Technology	992.52
28	<b>MINISTRY OF ENVIORNMENT, FORESTS AND CLIMATE CHANGE</b> Ministry of Environment, Forests and Climate Change	302.44
29	<b>MINISTRY OF EXTERNAL AFFAIRS</b> Ministry of External Affairs	2,496.64
30	<b>MINISTRY OF FINANCE</b> Department of Economic Affairs	115.15
31	Department of Expenditure	141.06
32	Department of Financial Services	120.20
34	Department of Investment and Public Assets Management	12.82

Grant No.	Name of the Ministries/Departments	Amount
35	Department of Revenue	456.48
36	Direct Taxes-CBDT	5,215.38
37	Indirect Taxes-CBIC	6,118.25
38	Indian Audit and Accounts Department	4,788.96
33	Department of Public Enterprises	10.34
	<b>MINISTRY OF FISHERIES, ANIMAL HUSBANDRY AND DAIRYING</b>	
43	Department of Fisheries	61.30
44	Department of Animal Husbandry and Dairying	115.51
	<b>MINISTRY OF FOOD PROCESSING INDUSTRIES</b>	
45	Ministry of Food Processing Industries	20.43
	<b>MINISTRY OF HEALTH AND FAMILY WELFARE</b>	
46	Department of Health and Family Welfare	3,363.79
47	Department of Health Research	5.02
	<b>MINISTRY OF HEAVY INDUSTRIES</b>	
48	Department of Heavy Industry	21.30
	<b>MINISTRY OF HOME AFFAIRS</b>	
49	Ministry of Home Affairs	1,751.76
50	Cabinet	157.58
51	Police	86,072.61
	<b>MINISTRY OF HOUSING AND URBAN AFFAIRS</b>	
60	Ministry of Housing and Urban Affairs	1711.15
	<b>MINISTRY OF INFORMATION AND BROADCASTING</b>	
61	Ministry of Information and Broadcasting	343.50
	<b>MINISTRY OF JAL SHAKTI</b>	
62	Ministry of Water Resources, River Development & Ganga Rejuvenation	755.14
63	Department of Drinking Water and Sanitation	18.74

Grant No.	Name of the Ministries/Departments	Amount
64	<b>MINISTRY OF LABOUR AND EMPLOYMENT</b> Ministry of Labour and Employment	423.86
65	<b>MINISTRY OF LAW AND JUSTICE</b> Law and Justice	194.97
66	Election Commission	65.92
67	Supreme Court of India	297.87
68	<b>MINISTRY OF MICRO, SMALL AND MEDIUM ENTERPRISES</b> Ministry of Micro, Small and Medium Enterprises	151.69
69	<b>MINISTRY OF MINES</b> Ministry of Mines	883.87
70	<b>MINISTRY OF MINORITY AFFAIRS</b> Ministry of Minority Affairs	47.85
71	<b>MINISTRY OF NEW AND RENEWABLE ENERGY</b> Ministry of New and Renewable Energy	28.31
72	<b>MINISTRY OF PANCHAYATI RAJ</b> Ministry of Panchayati Raj	13.06
73	<b>MINISTRY OF PARLIAMENTARY AFFAIRS</b> Ministry of Parliamentary Affairs	15.38
74	<b>MINISTRY OF PERSONNEL, PUBLIC GRIEVANCES AND PENSION</b> M/o Personnel, Public Grievances and Pensions	943.84
75	Central Vigilance Commission	32.98
76	<b>MINISTRY OF PETROLEUM AND NATURAL GAS</b> Ministry of Petroleum and Natural Gas	29.74
77	<b>MINISTRY OF PLANNING</b> Ministry of Planning	70.83

Grant No.	Name of the Ministries/Departments	Amount
78	<b>MINISTRY OF PORTS, SHIPPING AND WATERWAYS</b> Ministry of Ports, Shipping and Waterways	158.06
79	<b>MINISTRY OF POWER</b> Ministry of Power	151.10
80	<b>THE PRESIDENT, PARLIAMENT, UNION PUBLIC SERVICE COMMISSION AND THE SECRETARIAT OF THE VICE-PRESIDENT</b> President Secretariat	41.21
81	Lok Sabha	494.82
82	Rajya Sabha	277.99
83	Vice-President Secretariat	4.91
84	Union Public Service Commission	136.10
85	<b>MINISTRY OF RAILWAYS</b> Ministry of Railways	91,278.50
86	<b>MINISTRY OF ROAD TRANSPORT AND HIGHWAYS</b> Ministry of Road Transport and Highways	104.63
87	<b>MINISTRY OF RURAL DEVELOPMENT</b> Department of Rural Development	49.86
88	Department of Land Resources	11.66
89	<b>MINISTRY OF SCIENCE AND TECHNOLOGY</b> Department of Science and Technology	405.17
90	Department of Biotechnology	25.20
91	Department of Scientific and Industrial Research	12.03
92	<b>MINISTRY OF SKILL DEVELOPMENT AND ENTREPRENEURSHIP</b> Ministry of Skill Development and Entrepreneurship	136.45
93	<b>MINISTRY OF SOCIAL JUSTICE AND EMPOWERMENT</b> Ministry of Social Justice and Empowerment	53.46
94	Department of Empowerment of Persons with Disabilities	13.49

<b>Grant No.</b>	<b>Name of the Ministries/Departments</b>	<b>Amount</b>
95	<b>MINISTRY OF SPACE</b> Department of Space	2,942.14
96	<b>MINISTRY OF STATISTICS AND PROGRAMME IMPLEMENTATION</b> Ministry of Statistics and Programme Implementation	466.85
97	<b>MINISTRY OF STEEL</b> Ministry of Steel	26.94
98	<b>MINISTRY OF TEXTILES</b> Ministry of Textiles	194.08
99	<b>MINISTRY OF TOURISM</b> Ministry of Tourism	40.74
100	<b>MINISTRY OF TRIBAL AFFAIRS</b> Ministry of Tribal Affairs	25.34
101	<b>MINISTRY OF WOMEN AND CHILD DEVELOPMENT</b> Ministry of Women and Child Development	41.04
102	<b>MINISTRY OF YOUTH AFFAIRS AND SPORTS</b> Ministry of Youth Affairs and Sports	33.04
52	<b>UNION TERRITORIES (WITHOUT LEGISLATURE)</b> Andaman and Nicobar Islands	2067.38
53	Chandigarh	2,648.35
54	Dadra and Nagar Haveli and Daman and Diu	450.36
55	Ladakh	1,366.51
56	Lakshadweep	399.09
	<b>TOTAL</b>	<b>4,22,067.57</b>

## Appendix-7

## Statement of Subsidies (2022-23)

CATEGORY	Gr. No.	Maj Head	Budget Estimates	Revised Estimates	(₹ Crores)	
					Actuals	Actuals
<b>MAJOR SUBSIDIES-----</b>			<b>206831.09</b>	<b>287194.05</b>	<b>272802.38</b>	<b>272802.38</b>
FOOD SUBSIDY	15	2408	206831.09	287194.05	272802.38	272802.38
<b>FERTILIZER SUBSIDY</b>			<b>105222.32</b>	<b>225220.16</b>	<b>251339.36</b>	<b>251339.36</b>
A. UREA SUBSIDY	6	2852	63222.32	154097.93	165217.13	165217.13
B. NUTRIENT BASED SUBSIDY	6	2401	42000.00	71122.23	86122.23	86122.23
<b>PETROLEUM SUBSIDY</b>			<b>5812.50</b>	<b>9170.50</b>	<b>6817.37</b>	<b>6817.37</b>
LPG SUBSIDY	75	2802	5812.50	9170.50	6817.37	6817.37
<b>TOTAL MAJOR SUBSIDIES</b>			<b>317865.91</b>	<b>521584.71</b>	<b>530959.11</b>	<b>530959.11</b>
<b>INTEREST SUBSIDIES-----</b>						
INTEREST SUBVENTION FOR PROVIDING SHORT TERM CREDIT TO FARMERS	1	2416, 2552	0.00	0.00	0.00	0.00
SUBSIDY TO NATIONAL HOUSING BANK FOR INTEREST SUBVENTION ON HOUSING LOANS	32	2885	0.01	..	0.00	0.00
INTEREST SUBSIDY TO LIC FOR PENSION PLAN FOR SENIOR CITIZENS	32	2235	94.56	111.54	111.54	111.54
INTEREST EQUALISATION SCHEME	10	3453	2621.50	2376.02	3118.01	3118.01
CREDIT LINKED SUBSIDY SCHEME (CLSS)-I FOR ECONOMICALLY WEAKER SECTION (EWS)/ LOWER INCOMED GROUP (LIG)	60	2216	0.01	11221.73	10820.94	10820.94
CREDIT LINKED SUBSIDY SCHEME(CLSS)-II FOR MIDDLE INCOME GROUP (MIG)	60	2216			0.00	0.00
INTEREST SUBSIDY UNDER PMAY-RURAL	87	2216	0.01	0.01	0.00	0.00

<b>CATEGORY</b>	<b>Gr. No.</b>	<b>Maj Head</b>	<b>Budget Estimates</b>	<b>Revised Estimates</b>	<b>Actuals</b>
INTEREST SUBSIDY AND CONTRIBUTION FOR GUARANTEE FUNDS IN DEPARTMENT OF HIGHER EDUCATION	26	2202	1400.00	1070.00	873.49
CREDIT SUPPORT PROGRAMME	68	2851	0.08	0.08	8000.00
INTEREST SUBSIDY ON EDUCATIONAL LOANS FOR OVERSEAS STUDIES UNDER MINORITY AFFAIRS	70	2235	24.00	24.00	24.00
MODIFIED INTEREST SUBVENTION SCHEME	1	2416	19500.00	22000.00	17997.88
INTEREST SUBVENTION SCHEME FOR INCREMENTAL CREDIT TO MSMES	68	2851	0.04		0.00
INTEREST SUBSIDY ON NATIONAL ELECTRICITY FUND	79	2801	582.89	582.89	582.89
AGRICULTURE INFRASTRUCTURE FUND	1	2401, 2552	500.00	150.00	147.12
SUBSIDY TO SMALL INDUSTRIES DEVELOPMENT BANK OF INDIA (SIDBI) ON INTEREST SUBVENTION OF 2 PERCENT FOR PROMPT REPAYMENT OF SHISHU LOANS (SUBSIDIES)	32	2885	0.01		0.00
<b>TOTAL INTEREST SUBSIDIES</b>			<b>24723.11</b>	<b>37536.27</b>	<b>41675.87</b>
<b>OTHER SUBSIDIES-----</b>					
SCHEME FOR CREATION AND MAINTENANCE OF BUFFER STOCK OF 40 LMT OF SUGAR	15	2408		0.42	0.09
SCHEME FOR ASSISTANCE TO SUGAR MILLS FOR 2018-19 SEASON	15	2408		1.50	0.00
SCHEME FOR ASSISTANCE TO SUGAR MILLS FOR 2019-20 SEASON	15	2408		14.50	8.32
MARKET INTERVENTION SCHEME AND PRICE SUPPORT SCHEME (MIS-PSS) IN MINISTRY OF AGRICULTURE	1	2401, 2552	1500.00	1500.00	4007.00
TRANSPORT/FREIGHT SUBSIDY SCHEME	11	2885	300.00	156.20	203.39

<b>CATEGORY</b>	<b>Gr. No.</b>	<b>Maj Head</b>	<b>Budget Estimates</b>	<b>Revised Estimates</b>	<b>Actuals</b>
PRICE STABILISATION FUND	14	3456	1500.00	0.01	0.01
SUBSIDIY TO JUTE CORPORATION OF INDIA TOWARDS MARKET OPERATION	98	2852	45.00	32.20	27.91
PROCUREMENT OF COTTON BY COTTON CORPORATION UNDER PRICE SUPPORT SCHEME	98	2852	9243.09	780.71	678.99
NORTH EASTERN INDUSTRIAL AND INVESTMENT PROMOTION POLICY	11	2885	20.00	90.00	109.97
ASSISTANCE TO SHIP BUILDINGS, RESEARCH AND DEVELOPMENT	78	2852	112.00	104.00	58.04
PACKAGE FOR SPECIAL CATEGORY STATES FOR J & K, HIMACHAL PRADESH AND UTTARAKHAND	11	2885	29.50	15.90	9.08
SCHEME FOR CREATION AND MAINTENANCE OF BUFFER STOCK OF SUGAR	15	2408		3.00	3.00
SCHEME FOR EXTENDING FINANCIAL ASSISTANCE TO SUGAR FOR ENHANCEMENT AND AUGMENTATION OF ETHANOL PRODUCTION	15	2408	300.00	259.83	175.00
SCHEME FOR DEFRAYING EXPENDITURE TOWARDS INTERNAL TRANSPORT, FREIGHT, HANDLING AND OTHER CHARGES ON EXPORT	15	2408		0.25	0.00
<b>TOTAL-OTHER SUBSIDIES</b>			<b>13049.59</b>	<b>2958.52</b>	<b>5280.80</b>

## Appendix-8

### Expenditure of Ministries/Departments 2022-23

(Figures shown are net of Receipts and Recoveries)

(₹ Crores)

Grant No.	Ministry/ Department	Total	
		Revised Estimates	Actuals
1	<b>Agriculture, Co-operation and Farmers' Welfare</b> Revenue Capital	<b>110254.53</b>	<b>99877.01</b>
		110203.20 51.33	99868.91 8.10
2	<b>Agricultural Research and Education</b> Revenue Capital	<b>8658.89</b>	<b>8399.72</b>
		8658.89 0.00	8399.72 0.00
3	<b>Atomic Energy</b> Revenue Capital	<b>25965.67</b>	<b>24641.61</b>
		12824.97 13140.70	10809.23 13832.38
4	<b>Ayurveda, Yoga &amp; Naturopathy, Unani, Siddha and Homeopathy (AYUSH)</b> Revenue Capital	<b>2845.75</b>	<b>2448.23</b>
		2845.75 0.00	2448.23 0.00
5	<b>Chemicals and Petro Chemicals</b> Revenue Capital	<b>150.68</b>	<b>143.94</b>
		150.68 0.00	143.94 0.00
6	<b>Fertilizers</b> Revenue Capital	<b>225261.62</b>	<b>251369.17</b>
		225261.62 0.00	251369.17 0.00

Grant No.	Ministry/ Department	Total	
		Revised Estimates	Actuals
<b>7</b>	<b>Pharmaceuticals</b> Revenue Capital	<b>2268.54</b> 2263.24 5.30	<b>2050.06</b> 2044.80 5.26
<b>8</b>	<b>Civil Aviation</b> Revenue Capital	<b>9363.70</b> 9277.24 86.46	<b>9320.85</b> 9234.41 86.44
<b>9</b>	<b>Coal</b> Revenue Capital	<b>117.88</b> 117.88 0.00	<b>103.46</b> 103.46 0.00
<b>10</b>	<b>Commerce</b> Revenue Capital	<b>6456.00</b> 6056.00 400.00	<b>7053.93</b> 6658.93 395.00
<b>11</b>	<b>Department for Promotion of Industry and Internal Trade</b> Revenue Capital	<b>6725.01</b> 5362.57 1362.44	<b>5946.87</b> 4348.59 1598.28
<b>12</b>	<b>Posts</b> Revenue Capital	<b>23656.44</b> 22162.42 1494.02	<b>22015.10</b> 20538.43 1476.67
<b>13</b>	<b>Telecommunications</b> Revenue Capital	<b>81821.11</b> 44575.22 37245.89	<b>118960.54</b> 64231.92 54728.62

Grant No.	Ministry/ Department	Total	
		Revised Estimates	Actuals
<b>14</b>	<b>Consumer Affairs</b> Revenue Capital	<b>219.55</b> 192.93 26.62	<b>209.49</b> 183.85 25.64
<b>15</b>	<b>Food and Public Distribution</b> Revenue Capital	<b>296303.83</b> 294274.13 2029.70	<b>283744.53</b> 281733.05 2011.48
<b>16</b>	<b>Cooperation</b> Revenue Capital	<b>1624.74</b> 1459.74 165.00	<b>1636.52</b> 1471.74 164.78
<b>17</b>	<b>Corporate Affairs</b> Revenue Capital	<b>630.36</b> 594.86 35.50	<b>568.61</b> 563.01 5.60
<b>18</b>	<b>Culture</b> Revenue Capital	<b>3363.07</b> 3274.91 88.16	<b>3275.49</b> 3204.45 71.04
<b>19</b>	<b>Defence (Civil)</b> Revenue Capital	<b>21876.13</b> 13897.34 7978.79	<b>44456.84</b> 36500.87 7955.97
<b>20</b>	<b>Defence Services (Revenue)</b> Revenue Capital	<b>259500.48</b> 259500.48 0.00	<b>232294.33</b> 232294.33 0.00

Grant No.	Ministry/ Department	Total	
		Revised Estimates	Actuals
21	<b>Capital Outlay on Defence Services</b>	<b>150000.00</b>	<b>142940.01</b>
	Revenue	0.00	0.00
	Capital	150000.00	142940.01
22	<b>Defence Pensions</b>	<b>153414.49</b>	<b>153406.90</b>
	Revenue	153414.49	153406.90
	Capital	0.00	0.00
23	<b>Development of North Eastern Region</b>	<b>2755.05</b>	<b>989.95</b>
	Revenue	2017.32	653.67
	Capital	737.73	336.28
24	<b>Earth Sciences</b>	<b>2056.47</b>	<b>1568.85</b>
	Revenue	1867.82	1480.56
	Capital	188.65	88.29
25	<b>School Education &amp; Literacy</b>	<b>59052.78</b>	<b>58639.54</b>
	Revenue	59052.78	58639.54
	Capital	0.00	0.00
26	<b>Higher Education</b>	<b>40828.35</b>	<b>38556.81</b>
	Revenue	40810.34	38553.87
	Capital	18.01	2.94
27	<b>Electronics and Information Technology</b>	<b>11719.95</b>	<b>8199.25</b>
	Revenue	11443.49	7922.65
	Capital	276.46	276.60

Grant No.	Ministry/ Department	Total	
		Revised Estimates	Actuals
<b>28</b>	<b>Environment, Forests and Climate Change</b> Revenue Capital	<b>2478.00</b> 2405.24 72.76	<b>2389.30</b> 2316.88 72.42
<b>29</b>	<b>External Affairs</b> Revenue Capital	<b>16972.79</b> 15789.10 1183.69	<b>16660.95</b> 15487.56 1173.39
<b>30</b>	<b>Economic Affairs</b> Revenue Capital	<b>11747.87</b> 6803.80 4944.07	<b>7276.94</b> 5710.73 1566.21
<b>31</b>	<b>Expenditure</b> Revenue Capital	<b>430.00</b> 429.99 0.01	<b>365.78</b> 365.78 0.00
<b>32</b>	<b>Financial Services</b> Revenue Capital	<b>4902.42</b> 1366.42 3536.00	<b>3160.62</b> 1174.62 1986.00
<b>33</b>	<b>Public Enterprises</b> Revenue Capital	<b>183.13</b> 33.13 150.00	<b>180.99</b> 30.99 150.00
<b>34</b>	<b>Investment and Public Asset Management</b> Revenue Capital	<b>197.06</b> 197.06 0.00	<b>178.89</b> 178.89 0.00

Grant No.	Ministry/ Department	Total	
		Revised Estimates	Actuals
<b>35</b>	<b>Revenue</b>	<b>131226.73</b>	<b>164576.93</b>
	Revenue Capital	131192.43 34.30	164547.95 28.98
<b>36</b>	<b>Direct Taxes-CBDT</b>	<b>9429.15</b>	<b>8868.78</b>
	Revenue Capital	8759.43 669.72	8452.15 416.63
<b>37</b>	<b>Indirect Taxes-CBIC</b>	<b>36687.44</b>	<b>33985.77</b>
	Revenue Capital	35749.44 938.00	33304.23 681.54
<b>38</b>	<b>Indian Audit and Accounts</b>	<b>5647.12</b>	<b>5676.20</b>
	Revenue Capital	5488.91 158.21	5519.85 156.35
<b>39</b>	<b>Finance-Interest Payments (Appropriation)</b>	<b>940651.02</b>	<b>928517.03</b>
	Revenue Capital	940651.02 0.00	928517.03 0.00
<b>40</b>	<b>Finance-Repayment of Debt</b>	<b>0.00</b>	<b>0.00</b>
	Revenue Capital	0.00 0.00	0.00 0.00
<b>41</b>	<b>Pensions</b>	<b>67340.00</b>	<b>68066.14</b>
	Revenue Capital	67340.00 0.00	68066.14 0.00

Grant No.	Ministry/ Department	Total	
		Revised Estimates	Actuals
<b>42</b>	<b>Finance-Transfer to States</b> Revenue Capital	<b>270935.60</b> 185524.20 85411.40	<b>273393.35</b> 180688.82 92704.53
<b>43</b>	<b>Fisheries</b> Revenue Capital	<b>1624.18</b> 1617.13 7.05	<b>1294.39</b> 1292.11 2.28
<b>44</b>	<b>Animal Husbandry and Dairying</b> Revenue Capital	<b>3105.17</b> 3082.05 23.12	<b>2315.62</b> 2302.17 13.45
<b>45</b>	<b>Food Processing Industries</b> Revenue Capital	<b>1901.59</b> 1901.59 0.00	<b>1409.94</b> 1409.94 0.00
<b>46</b>	<b>Health &amp; Family Welfare</b> Revenue Capital	<b>76370.40</b> 72788.26 3582.14	<b>73308.30</b> 70257.76 3050.54
<b>47</b>	<b>Health Research</b> Revenue Capital	<b>2775.00</b> 2775.00 0.00	<b>2422.76</b> 2422.76 0.00
<b>48</b>	<b>Heavy Industry</b> Revenue Capital	<b>3220.33</b> 3176.36 43.97	<b>2706.26</b> 2662.30 43.96

Grant No.	Ministry/ Department	Total	
		Revised Estimates	Actuals
<b>49</b>	<b>Home Affairs</b> Revenue Capital	<b>4448.77</b> 4231.25 217.52	<b>4235.69</b> 4021.47 214.22
<b>50</b>	<b>Home Affairs-Cabinet</b> Revenue Capital	<b>1352.86</b> 1176.51 176.35	<b>1055.91</b> 961.13 94.78
<b>51</b>	<b>Home Affairs-Police</b> Revenue Capital	<b>119070.36</b> 110170.35 8900.01	<b>115640.12</b> 107434.11 8206.01
<b>52</b>	<b>Andaman and Nicobar Islands</b> Revenue Capital	<b>5508.05</b> 5028.05 480.00	<b>5502.74</b> 5032.21 470.53
<b>53</b>	<b>Chandigarh</b> Revenue Capital	<b>5131.12</b> 4778.65 352.47	<b>5011.01</b> 4770.99 240.02
<b>54</b>	<b>Dadar and Nagar Haveli and Daman &amp; Diu</b> Revenue Capital	<b>2475.00</b> 1545.90 929.10	<b>2474.31</b> 1545.21 929.10
<b>55</b>	<b>Ladakh</b> Revenue Capital	<b>5958.00</b> 2553.29 3404.71	<b>2869.03</b> 778.88 2090.15

Grant No.	Ministry/ Department	Total	
		Revised Estimates	Actuals
<b>56</b>	<b>Lakshadweep</b>	<b>1322.43</b>	<b>1263.57</b>
	Revenue	1204.03	1176.19
	Capital	118.40	87.38
<b>57</b>	<b>Transfers to Delhi</b>	<b>977.02</b>	<b>960.49</b>
	Revenue	977.01	960.49
	Capital	0.01	0.00
<b>58</b>	<b>Transfers to Jammu &amp; Kashmir</b>	<b>44538.13</b>	<b>44696.13</b>
	Revenue	44538.13	44696.13
	Capital	0.00	0.00
<b>59</b>	<b>Transfers to Puducherry</b>	<b>3129.79</b>	<b>3129.77</b>
	Revenue	3129.78	3129.77
	Capital	0.01	0.00
<b>60</b>	<b>Housing &amp; Urban Affairs</b>	<b>74545.64</b>	<b>77310.23</b>
	Revenue	50864.75	50432.46
	Capital	23680.89	26877.77
<b>61</b>	<b>Information and Broadcasting</b>	<b>4182.00</b>	<b>4020.18</b>
	Revenue	4156.35	3994.53
	Capital	25.65	25.65
<b>62</b>	<b>Water Resources, River Development and Ganga Rejuvenation</b>	<b>14000.00</b>	<b>11962.07</b>
	Revenue	13704.88	11794.44
	Capital	295.12	167.63

Grant No.	Ministry/ Department	Total	
		Revised Estimates	Actuals
<b>63</b>	<b>Drinking Water and Sanitation</b> Revenue Capital	<b>60029.12</b> 60029.12 0.00	<b>59655.49</b> 59655.49 0.00
<b>64</b>	<b>Labour and Employment</b> Revenue Capital	<b>16117.65</b> 16070.34 47.31	<b>14794.89</b> 14757.37 37.52
<b>65</b>	<b>Law and Justice</b> Revenue Capital	<b>3318.46</b> 1797.46 1521.00	<b>6123.17</b> 4931.93 1191.24
<b>66</b>	<b>Election Commission</b> Revenue Capital	<b>327.24</b> 320.24 7.00	<b>314.25</b> 319.25 -5.00
<b>67</b>	<b>Supreme Court of India</b> Revenue Capital	<b>405.47</b> 405.47 0.00	<b>392.78</b> 392.78 0.00
<b>68</b>	<b>Micro, Small and Medium Enterprises</b> Revenue Capital	<b>15628.71</b> 15171.31 457.40	<b>23540.94</b> 23134.61 406.33
<b>69</b>	<b>Mines</b> Revenue Capital	<b>1689.95</b> 1628.76 61.19	<b>1579.16</b> 1520.94 58.22

Grant No.	Ministry/ Department	Total	
		Revised Estimates	Actuals
<b>70</b>	<b>Minority Affairs</b> Revenue Capital	<b>2612.66</b> 2453.66 159.00	<b>802.69</b> 643.69 159.00
<b>71</b>	<b>New and Renewable Energy</b> Revenue Capital	<b>7033.00</b> 7019.26 13.74	<b>7563.37</b> 7549.90 13.47
<b>72</b>	<b>Panchayati Raj</b> Revenue Capital	<b>905.77</b> 905.77 0.00	<b>901.18</b> 901.18 0.00
<b>73</b>	<b>Parliamentary Affairs</b> Revenue Capital	<b>65.96</b> 65.96 0.00	<b>52.20</b> 52.20 0.00
<b>74</b>	<b>Personnel, Public Grievances and Pensions</b> Revenue Capital	<b>2320.37</b> 1987.03 333.34	<b>2276.66</b> 1982.74 293.92
<b>75</b>	<b>Central Vigilance Commission</b> Revenue Capital	<b>43.46</b> 43.46 0.00	<b>43.16</b> 43.16 0.00
<b>76</b>	<b>Petroleum and Natural Gas</b> Revenue Capital	<b>33883.55</b> 33843.54 40.01	<b>30912.71</b> 30912.71 0.00

Grant No.	Ministry/ Department	Total	
		Revised Estimates	Actuals
<b>77</b>	<b>Planning</b> Revenue Capital	<b>1031.53</b> 1011.23 20.30	<b>847.14</b> 846.84 0.30
<b>78</b>	<b>Ports, Shipping and Waterways</b> Revenue Capital	<b>1793.37</b> 1120.11 673.26	<b>1687.71</b> 1009.30 678.41
<b>79</b>	<b>Power</b> Revenue Capital	<b>13106.58</b> 13083.46 23.12	<b>9312.98</b> 9289.87 23.11
<b>80</b>	<b>President Secretariat</b> Revenue Capital	<b>84.80</b> 84.80 0.00	<b>80.36</b> 80.36 0.00
<b>81</b>	<b>Lok Sabha</b> Revenue Capital	<b>743.00</b> 743.00 0.00	<b>666.53</b> 666.53 0.00
<b>82</b>	<b>Rajya Sabha</b> Revenue Capital	<b>445.74</b> 445.74 0.00	<b>383.18</b> 383.18 0.00
<b>83</b>	<b>Sectt- Vice President</b> Revenue Capital	<b>8.64</b> 8.64 0.00	<b>8.31</b> 8.31 0.00

Grant No.	Ministry/ Department	Total	
		Revised Estimates	Actuals
84	<b>UPSC</b>	<b>370.00</b>	<b>369.71</b>
	Revenue	370.00	369.71
	Capital	0.00	0.00
85	<b>Railways</b>	<b>162311.90</b>	<b>162410.12</b>
	Revenue	3211.90	3153.97
	Capital	159100.00	159256.15
86	<b>Road Transport &amp; Highways</b>	<b>217026.62</b>	<b>217089.48</b>
	Revenue	10723.80	11103.53
	Capital	206302.82	205985.95
87	<b>Rural Development</b>	<b>181121.80</b>	<b>176837.39</b>
	Revenue	181121.80	176837.39
	Capital	0.00	0.00
88	<b>Land Resources</b>	<b>1260.00</b>	<b>1002.32</b>
	Revenue	1260.00	1002.32
	Capital	0.00	0.00
89	<b>Science and Technology</b>	<b>4904.97</b>	<b>4436.26</b>
	Revenue	4862.85	4396.23
	Capital	42.12	40.03
90	<b>Biotechnology</b>	<b>2192.92</b>	<b>2044.75</b>
	Revenue	2192.92	2044.75
	Capital	0.00	0.00

Grant No.	Ministry/ Department	Total	
		Revised Estimates	Actuals
<b>91</b>	<b>Scientific and Industrial Research</b> Revenue Capital	<b>5941.61</b> 5937.61 4.00	<b>5852.13</b> 5850.63 1.50
<b>92</b>	<b>Skill Development and Entrepreneurship</b> Revenue Capital	<b>1901.71</b> 1829.64 72.07	<b>1371.00</b> 1311.43 59.57
<b>93</b>	<b>Social Justice and Empowerment</b> Revenue Capital	<b>11659.94</b> 11549.91 110.03	<b>7413.74</b> 7360.58 53.16
<b>94</b>	<b>Empowerment of Persons with Disabilities</b> Revenue Capital	<b>1015.98</b> 1015.98 0.00	<b>985.58</b> 985.58 0.00
<b>95</b>	<b>Space</b> Revenue Capital	<b>10530.04</b> 5976.89 4553.15	<b>10139.43</b> 5886.00 4253.43
<b>96</b>	<b>Statistics and Programme Implementation</b> Revenue Capital	<b>5177.09</b> 5165.36 11.73	<b>3712.43</b> 3704.59 7.84
<b>97</b>	<b>Steel</b> Revenue Capital	<b>57.72</b> 57.72 0.00	<b>46.04</b> 46.04 0.00

Grant No.	Ministry/ Department	Total	
		Revised Estimates	Actuals
98	<b>Textiles</b>	<b>3579.61</b>	<b>3309.15</b>
	Revenue	3548.08	3279.06
	Capital	31.53	30.09
99	<b>Tourism</b>	<b>1343.13</b>	<b>681.71</b>
	Revenue	1343.13	681.71
	Capital	0.00	0.00
100	<b>Tribal Affairs</b>	<b>7301.00</b>	<b>7273.53</b>
	Revenue	7281.00	7253.53
	Capital	20.00	20.00
101	<b>Women &amp; Child Development</b>	<b>23912.69</b>	<b>23994.05</b>
	Revenue	23910.69	23994.05
	Capital	2.00	0.00
102	<b>Youth Affairs &amp; Sports</b>	<b>2673.35</b>	<b>2545.70</b>
	Revenue	2671.35	2543.70
	Capital	2.00	2.00
<b>Central Ministries/Departments</b>			
	<b>Total</b>	<b>4187232.35</b>	<b>4193157.18</b>
	<b>Revenue</b>	<b>3458958.79</b>	<b>3453132.04</b>
	<b>Capital</b>	<b>728273.56</b>	<b>740025.14</b>

## Appendix-9

(₹ Crores)

**Maturity profile of Interest bearing Market Loans**

<b>Year</b>	<b>Amount</b>
Maturing upto March, 2024	432275.20
Maturing in 2024-2025	409535.88
Maturing in 2025-2026	533497.05
Maturing in 2026-2027	645847.88
Maturing in 2027-2028	602176.77
Maturing in 2028-2029	312755.64
Maturing in 2029-2030	526121.78
Maturing in 2030-2031	735476.62
Maturing in 2031-2032	557958.48
Maturing in 2032-2033	510175.10
Maturing in 2033-2034	480313.94
Maturing in 2034-2035	406405.65
Maturing in 2035-2036	503803.25
Maturing in 2036-2037	287000.00
Maturing in 2038-2039	10000.00
Maturing in 2039-2040	41150.90
Maturing in 2040-2041	92941.19
Maturing in 2041-2042	91771.39
Maturing in 2042-2043	105699.94
Maturing in 2043-2044	116472.28
Maturing in 2044-2045	97000.00
Maturing in 2045-2046	98000.00
Maturing in 2046-2047	100000.00
Maturing in 2049-2050	84000.00
Maturing in 2050-2051	248960.69
Maturing in 2051-2052	307525.00
Maturing in 2055-2056	100969.24
Maturing in 2059-2060	83461.95
Maturing in 2060-2061	347135.86
Maturing in 2061-2062	256785.37
<b>Total</b>	<b>9125217.06</b>

## Appendix-10

### Grants/Appropriations Involving Saving of Rs. 100 Crores and above for the Year 2022-23

(₹ Crores)

Gr. No.	Name of Grant or Appropriation	Amount of Grant/ Appropriation		Expenditure		Saving	
		Revenue	Capital	Revenue	Capital	Revenue	Capital
1	Deptt of Agriculture and Farmers Welfare <b>Voted</b>	123960.82	..	101564.44	..	22396.38	..
3	Atomic Energy <b>Voted</b>	19664.05	15825.11	18785.78	15683.70	878.27	141.41
4	Ministry of Ayurveda, Yoga & Naturopathy, Unani, Sidha and Homoeopathy <b>Voted</b>	3050.02	..	2663.30	..	386.72	..
7	Department of Pharmaceuticals <b>Voted</b>	2263.25	..	2043.04	..	220.21	..
8	Ministry of Civil Aviation <b>Voted</b>	10590.57	..	9235.09	..	1355.48	..
10	Department of Commerce <b>Voted</b>	6797.51	..	6686.02	..	111.49	..
11	Department for Promotion of Industry and Internal Trade <b>Voted</b>	7048.06	..	4357.58	..	2690.48	..
13	Department of Telecommunications <b>Voted</b>	71157.80	63745.79	66255.44	56227.49	4902.36	7518.30
14	Department of Consumer Affairs <b>Voted</b>	1742.53	..	224.08	..	1518.45	..
15	Department of Food and Public Distribution <b>Voted</b>	294278.19	..	281763.48	..	12514.71	..
16	Ministry of Cooperation <b>Voted</b>	1891.03	..	1471.74	..	419.29	..

Gr. No.	Name of Grant or Appropriation	Amount of Grant/ Appropriation		Expenditure		Saving	
		Revenue	Capital	Revenue	Capital	Revenue	Capital
17	Ministry of Corporate Affairs <b>Voted</b>	712.53	..	583.09	..	129.44	..
19	Ministry of Defence (Civil) <b>Voted</b>	37126.65	12090.02	36498.67	8035.37	627.98	4054.65
23	Ministry of Development of North Eastern Region <b>Voted</b>	2140.06	784.72	777.43	341.28	1362.63	443.44
24	Ministry of Earth Sciences <b>Voted</b>	2207.99	450.00	1497.79	88.29	710.20	361.71
25	Department of School Education & Literacy <b>Voted</b>	111549.40	..	96890.12	..	14659.28	..
26	Department of Higher Education <b>Voted</b>	55073.04	..	53241.95	..	1831.09	..
27	Ministry of Electronics and Information Technology <b>Voted</b>	..	..	..	..	..	..
28	Ministry of Environment, Forests and Climate Change <b>Voted</b>	14232.03	388.02	8943.68	276.60	5288.35	111.42
29	Ministry of External Affairs <b>Voted</b>	3170.05	..	2765.33	..	404.72	..
30	Department of Economic Affairs <b>Voted</b>	16290.35	1416.24	15510.56	1174.22	779.79	242.02
31	Department of Expenditure <b>Voted</b>	7312.35	13189.93	6216.55	5917.16	1095.80	7272.77
32	Department of Financial Services <b>Voted</b>	476.88	..	366.03	..	110.85	..
34	Deptt. of Investment and Public Asset Management <b>Voted</b>	290.42	6072.07	178.89	1986.00	111.53	4086.07

Gr. No.	Name of Grant or Appropriation	Amount of Grant/ Appropriation		Expenditure		Saving	
		Revenue	Capital	Revenue	Capital	Revenue	Capital
35	Department of Revenue <b>Voted</b>	314259.29	..	314132.75	..	126.54	..
36	Direct Taxes <b>Voted</b>	8866.80	671.74	8459.05	417.80	407.75	253.94
37	Indirect Taxes <b>Voted</b>	39739.19	1400.02	33312.72	682.52	6426.47	717.50
39	<i>Appropriation - Interest Payments</i> <b>Charged</b>	974833.67	..	972715.23	..	2118.44	..
40	<i>Appropriation - Repayment of Debt</i> <b>Charged</b>	..	7145830.12	..	7199701.13	..	..
42	Transfers to States <b>Charged</b>	192108.00	32380.01	172759.68	28188.01	19348.32	4192.00
	<b>Voted</b>	43132.01	100000.02	17594.97	81195.35	25537.04	18804.67
43	Department of Fisheries <b>Voted</b>	2093.93	..	1358.28	..	735.65	..
44	Department of Animal Husbandry and Dairying <b>Voted</b>	4263.95	..	2647.37	..	1616.58	..
45	Ministry of Food Processing Industries <b>Voted</b>	2942.02	..	1455.13	..	1486.89	..
46	Department of Health & Family Welfare <b>Voted</b>	107825.50	5632.60	95934.88	3050.82	11890.62	2581.78
47	Department of Health Research <b>Voted</b>	3200.67	..	2432.11	..	768.56	..
48	Department of Heavy Industry <b>Voted</b>	3213.81	..	2668.58	..	545.23	..
49	Ministry of Home Affairs <b>Voted</b>	7384.64	..	4073.42	..	3311.22	..

Gr. No.	Name of Grant or Appropriation	Amount of Grant/ Appropriation		Expenditure		Saving	
		Revenue	Capital	Revenue	Capital	Revenue	Capital
50	Cabinet <b>Voted</b>	1202.23	508.82	962.36	94.78	239.87	414.04
51	Police <b>Voted</b>	111480.38	10522.00	108290.18	8212.69	3190.20	2309.31
52	Andaman and Nicobar Islands <b>Voted</b>	..	587.42	..	471.70	..	115.72
54	Dadra and Nagar Haveli and Daman and Diu <b>Voted</b>	2952.96	..	1564.32	..	1388.64	..
55	Ladakh <b>Voted</b>	2553.37	3404.85	2089.72	2090.15	463.65	1314.70
56	Lakshadweep <b>Voted</b>	..	221.91	..	87.45	..	134.46
57	Transfers to Delhi <b>Voted</b>	1168.00	..	960.49	..	207.51	..
60	Ministry of Housing and Urban Affairs <b>Voted</b>	51552.74	27303.06	50624.45	26846.36	928.29	456.70
61	Ministry of Information and Broadcasting <b>Voted</b>	4156.36	..	3998.48	..	157.88	..
62	Department of Water Resources, River Development and Ganga Rejuvenation <b>Voted</b>	18608.22	438.84	12020.06	181.42	6588.16	257.42
63	Department of Drinking Water and Sanitation <b>Voted</b>	134413.14	..	59790.44	..	74622.70	..
64	Ministry of Labour and Employment <b>Voted</b>	16846.38	..	14763.09	..	2083.29	..
65	Law and Justice <b>Voted</b>	..	1615.00	..	1191.24	..	423.76

Gr. No.	Name of Grant or Appropriation	Amount of Grant/ Appropriation		Expenditure		Saving	
		Revenue	Capital	Revenue	Capital	Revenue	Capital
70	Ministry of Minority Affairs <b>Voted</b>	4861.50	..	678.68	..	4182.82	..
71	Ministry of New and Renewable Energy <b>Voted</b>	12557.27	..	11107.67	..	1449.60	..
74	Ministry of Personnel, Public Grievances and Pensions <b>Voted</b>	2087.68	..	1969.56	..	118.12	..
76	Ministry of Petroleum and Natural Gas <b>Voted</b>	33843.56	600.00	30912.71	..	2930.85	600.00
78	Ministry of Ports, Shipping and Waterways <b>Voted</b>	1508.29	843.97	1389.89	740.44	118.40	103.53
79	Ministry of Power <b>Voted</b>	18421.14	..	10210.44	..	8210.70	..
81	Lok Sabha <b>Voted</b>	799.00	..	665.64	..	133.36	..
86	Ministry of Road Transport and Highways <b>Voted</b>	22594.20	409981.88	21144.06	407850.67	1450.14	2131.21
87	Department of Rural Development <b>Voted</b>	337943.79	..	331820.80	..	6122.99	..
88	Department of Land Resources <b>Voted</b>	2259.37	..	1259.13	..	1000.24	..
89	Department of Science and Technology <b>Voted</b>	5919.51	..	4519.96	..	1399.55	..
90	Department of Biotechnology <b>Voted</b>	2581.02	..	2121.42	..	459.60	..
92	Ministry of Skill Development and Entrepreneurship <b>Voted</b>	2847.55	..	1328.28	..	1519.27	..

Gr. No.	Name of Grant or Appropriation	Amount of Grant/ Appropriation		Expenditure		Saving	
		Revenue	Capital	Revenue	Capital	Revenue	Capital
93	Department of Social Justice and Empowerment <b>Voted</b>	12787.51	243.17	7716.72	53.17	5070.80	190.00
94	Dept of Empowerment of Persons with Disabilities <b>Voted</b>	1212.42	..	989.35	..	223.07	..
95	Department of Space <b>Voted</b>	6233.82	7465.22	5897.95	4259.44	335.87	3205.78
96	M/o Statistics and Programme Implementation <b>Voted</b>	..	..	..	..	..	..
98	Ministry of Textiles <b>Voted</b>	5378.09	..	3708.46	..	1669.63	..
100	Ministry of Tribal Affairs <b>Charged</b> <b>Voted</b>	4620.35 3791.53	..	4026.65 3232.12	..	593.70 559.41	..
101	Ministry of Women and Child Development <b>Voted</b>	25670.30	..	24012.07	..	1658.23	..
102	Ministry of Youth Affairs and Sports <b>Voted</b>	3057.31	..	2566.49	..	490.82	..

## Appendix-11

## Summary of Appropriation Accounts for 2022-23

(₹ in thousand)

Number and Name of Grant or Appropriation	Amount of Grant / Appropriation		Expenditure		Saving		Excess (Actual excess in rupees)	
	Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
1 Department of Agriculture and Farmers Welfare <b>Voted</b>	123960,82,00	39,26,00	101564,44,02	8,09,64	22396,37,98	31,16,36	..	..
2 Department of Agricultural Research and Education <b>Voted</b>	8658,91,00	..	8578,15,01	..	80,75,99	..	..	..
3 Atomic Energy <b>Charged</b>	19,00,00	..	17,82,81	..	1,17,19	..	..	..
<b>Voted</b>	19664,05,00	15825,11,00	18785,77,72	15683,70,26	878,27,28	141,40,74	..	..
4 Ministry of AYUSH <b>Voted</b>	3050,02,00	..	2663,30,16	..	386,71,84	..	..	..
5 Department of Chemicals and Petrochemicals <b>Voted</b>	207,68,00	1,33,00	143,95,75	..	63,72,25	1,33,00	..	..
6 Department of Fertilisers <b>Voted</b>	254856,49,00	5,00	254841,42,77	..	15,06,23	5,00	..	..
7 Department of Pharmaceuticals <b>Charged</b>	1,81,00	..	1,80,00	..	1,00	..	..	..
<b>Voted</b>	2263,25,00	5,30,00	2043,03,88	5,26,00	220,21,12	4,00	..	..
8 Ministry of Civil Aviation <b>Voted</b>	10590,57,00	86,46,00	9235,09,26	86,44,00	1355,47,74	2,00	..	..
9 Ministry of Coal <b>Voted</b>	547,89,00	..	497,05,90	..	50,83,10	..	..	..
10 Department of Commerce <b>Charged</b>	50,00	..	..	..	50,00	..	..	..
<b>Voted</b>	6797,51,00	400,01,00	6686,02,22	395,00,00	111,48,78	5,01,00	..	..

Number and Name of Grant or Appropriation	Amount of Grant / Appropriation		Expenditure		Saving		Excess (Actual excess in rupees)	
	Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
11 Department for Promotion of Industry and Internal Trade								
<b>Charged</b>	30,00	..	29,46	..	54	..	..	..
<b>Voted</b>	7048,06,00	1598,43,00	4357,57,54	1598,27,57	2690,48,46	15,43	..	..
13 Department of Telecommunications								
<b>Charged</b>	25,00,00	1,14,00	25,00,00	1,12,86	..	1,14	..	..
<b>Voted</b>	71157,80,00	63745,79,00	66255,44,06	56227,49,06	4902,35,94	7518,29,94	..	..
14 Department of Consumer Affairs								
<b>Voted</b>	1742,53,00	26,62,00	224,08,23	25,64,11	1518,44,77	97,89	..	..
15 Department of Food and Public Distribution								
<b>Voted</b>	294278,19,00	12032,91,00	281763,48,14	12011,48,00	12514,70,86	21,43,00	..	..
16 Ministry of Cooperation								
<b>Voted</b>	1891,03,00	165,01,00	1471,74,30	164,78,10	419,28,70	22,90	..	..
17 Ministry of Corporate Affairs								
<b>Voted</b>	712,53,00	40,50,00	583,08,68	5,60,29	129,44,32	34,89,71	..	..
18 Ministry of Culture								
<b>Voted</b>	3274,93,00	88,17,00	3213,07,83	71,04,12	61,85,17	17,12,88	..	..
19 Ministry of Defence (Civil)								
<b>Charged</b>	2,93,00	35,00,00	2,20,61	30,91,73	72,39	4,08,27	..	..
<b>Voted</b>	37126,65,00	12090,02,00	36498,66,54	8035,37,42	627,98,46	4054,64,58	..	..
22 Defence Pensions								
<b>Charged</b>	7,77,00	..	1,30,96	..	6,46,04	..	..	..
<b>Voted</b>	153412,61,00	..	153405,58,82	..	7,02,18	..	..	..
23 Ministry of Development of North Eastern Region								
<b>Voted</b>	2140,06,00	784,72,00	777,42,88	341,27,89	1362,63,12	443,44,11	..	..
24 Ministry of Earth Sciences								
<b>Voted</b>	2207,99,00	450,00,00	1497,78,63	88,28,89	710,20,37	361,71,11	..	..

Number and Name of Grant or Appropriation	Amount of Grant / Appropriation		Expenditure		Saving		Excess (Actual excess in rupees)	
	Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
25 Department of School Education & Literacy <b>Voted</b>	111549,40,00	..	96890,11,74	..	14659,28,26	..	..	..
26 Department of Higher Education <b>Voted</b>	55073,04,00	18,02,00	53241,95,47	2,94,32	1831,08,53	15,07,68	..	..
27 Ministry of Electronics and Information Technology <b>Voted</b>	14232,03,00	388,02,00	8943,68,35	276,60,26	5288,34,65	111,41,74	..	..
28 Ministry of Environment, Forests and Climate Change <b>Voted</b>	3170,05,00	115,03,00	2765,33,02	72,41,98	404,71,98	42,61,02	..	..
29 Ministry of External Affairs <b>Charged</b>	3,00	..	..	..	3,00	..	..	..
<b>Voted</b>	16290,35,00	1416,24,00	15510,56,41	1174,21,78	779,78,59	242,02,22	..	..
30 Department of Economic Affairs <b>Voted</b>	7312,35,00	13189,93,00	6216,54,63	5917,16,39	1095,80,37	7272,76,61	..	..
31 Department of Expenditure <b>Voted</b>	476,88,00	1,00	366,03,15	..	110,84,85	1,00	..	..
32 Department of Financial Services <b>Charged</b>	65,00	..	64,95	..	5	..	..	..
<b>Voted</b>	1364,20,00	6072,07,00	1351,05,93	1986,00,00	13,14,07	4086,07,00	..	..
33 Department of Public Enterprises <b>Voted</b>	33,00,00	150,00,00	31,18,37	150,00,00	1,81,63	..	..	..
34 Department of Investment and Public Asset Management (DIPAM) <b>Voted</b>	290,42,00	..	178,88,97	..	111,53,03	..	..	..
35 Department of Revenue <b>Voted</b>	314259,29,00	34,30,00	314132,74,52	28,98,28	126,54,48	5,31,72	..	..
36 Direct Taxes <b>Voted</b>	8866,80,00	671,74,00	8459,05,10	417,80,22	407,74,90	253,93,78	..	..

Number and Name of Grant or Appropriation	Amount of Grant / Appropriation		Expenditure		Saving		Excess (Actual excess in rupees)	
	Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
37 Indirect Taxes <b>Voted</b>	39739,19,00	1400,02,00	33312,71,97	682,52,11	6426,47,03	717,49,89	..	..
38 Indian Audit and Accounts Department <b>Charged</b>	229,07,00	..	225,13,62	..	3,93,38	..	..	..
<b>Voted</b>	5723,49,00	158,21,00	5645,88,82	156,34,58	77,60,18	1,86,42	..	..
39 Appropriation - Interest Payments <b>Charged</b>	974833,67,00	..	972715,22,77	..	2118,44,23	..	..	..
40 Appropriation - Repayment of Debt <b>Charged</b>	..	7145830,12,00	..	7199701,12,97	..	..	..	53871,00,97 (53871009,66,87)
41 Pensions <b>Charged</b>	400,00,00	..	367,16,48	..	32,83,52	..	..	..
<b>Voted</b>	67940,00,00	..	67903,55,84	..	36,44,16	..	..	..
42 Transfers to States <b>Charged</b>	192108,00,00	32380,01,00	172759,67,99	28188,00,53	19348,32,01	4192,00,47	..	..
<b>Voted</b>	43132,01,00	100000,02,00	17594,96,73	81195,34,62	25537,04,27	18804,67,38	..	..
43 Department of Fisheries <b>Voted</b>	2093,93,00	24,57,00	1358,28,16	2,27,62	735,64,84	22,29,38	..	..
44 Department of Animal Husbandry and Dairying <b>Voted</b>	4263,95,00	56,04,00	2647,37,46	13,45,29	1616,57,54	42,58,71	..	..
45 Ministry of Food Processing Industries <b>Voted</b>	2942,02,00	..	1455,13,21	..	1486,88,79	..	..	..
46 Department of Health and Family Welfare <b>Voted</b>	107825,50,00	5632,60,00	95934,87,77	3050,81,91	11890,62,23	2581,78,09	..	..
47 Department of Health Research <b>Voted</b>	3200,67,00	..	2432,10,62	..	768,56,38	..	..	..

Number and Name of Grant or Appropriation	Amount of Grant / Appropriation		Expenditure		Saving		Excess (Actual excess in rupees)	
	Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
48 Ministry of Heavy Industries <b>Voted</b>	3213,81,00	92,22,00	2668,57,84	43,96,44	545,23,16	48,25,56	..	..
49 Ministry of Home Affairs <b>Charged</b>	3,00	..	..	..	3,00	..	..	..
<b>Voted</b>	7384,64,00	236,41,00	4073,42,26	214,21,84	3311,21,74	22,19,16	..	..
50 Cabinet <b>Voted</b>	1202,23,00	508,82,00	962,36,40	94,77,95	239,86,60	414,04,05	..	..
51 Police <b>Charged</b>	7,78,00	6,70,00	3,08,14	3,72,01	4,69,86	2,97,99	..	..
<b>Voted</b>	111480,38,00	10522,00,00	108290,18,44	8212,68,64	3190,19,56	2309,31,36	..	..
52 Andaman and Nicobar Islands <b>Charged</b>	1,00	..	99	..	1	..	..	..
<b>Voted</b>	5176,54,00	587,42,00	5086,98,26	471,69,73	89,55,74	115,72,27	..	..
53 Chandigarh <b>Charged</b>	37,90,00	1,00,00	37,65,01	..	24,99	1,00,00	..	..
<b>Voted</b>	5268,77,00	538,40,00	5268,70,77	472,44,49	6,23	65,95,51	..	..
54 Dadra and Nagar Haveli and Daman and Diu <b>Voted</b>	2952,96,00	929,16,00	1564,31,98	929,09,82	1388,64,02	6,18	..	..
55 Ladakh <b>Voted</b>	2553,37,00	3404,85,00	2089,72,38	2090,15,26	463,64,62	1314,69,74	..	..
56 Lakshadweep <b>Voted</b>	1235,55,00	221,91,00	1195,92,09	87,44,58	39,62,91	134,46,42	..	..
57 Transfers to Delhi <b>Voted</b>	1168,00,00	1,00	960,49,04	..	207,50,96	1,00	..	..
58 Transfers to Jammu and Kashmir <b>Voted</b>	44696,13,00	..	44696,13,00	..	..	..	..	..
59 Transfers to Puducherry <b>Voted</b>	3129,78,00	1,00	3129,77,00	..	1,00	1,00	..	..

Number and Name of Grant or Appropriation	Amount of Grant / Appropriation		Expenditure		Saving		Excess (Actual excess in rupees)	
	Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
60 Ministry of Housing and Urban Affairs <b>Charged</b>	117,36,00	39,93,00	113,00,15	32,86,47	4,35,85	7,06,53	..	..
<b>Voted</b>	51552,74,00	27303,06,00	50624,44,92	26846,36,32	928,29,08	456,69,68	..	..
61 Ministry of Information and Broadcasting <b>Voted</b>	4156,36,00	25,65,00	3998,48,02	25,64,98	157,87,98	2	..	..
62 Department of Water Resources, River Development and Ganga Rejuvenation <b>Voted</b>	18608,22,00	438,84,00	12020,06,18	181,42,13	6588,15,82	257,41,87	..	..
63 Department of Drinking Water and Sanitation <b>Voted</b>	134413,14,00	..	59790,44,15	..	74622,69,85	..	..	..
64 Ministry of Labour and Employment <b>Voted</b>	16846,38,00	47,31,00	14763,08,52	37,52,30	2083,29,48	9,78,70	..	..
65 Law and Justice <b>Voted</b>	5174,22,00	1615,00,00	5132,07,18	1191,23,57	42,14,82	423,76,43	..	..
66 Election Commission <b>Voted</b>	320,24,00	7,01,00	320,23,21	..	79	7,01,00	..	..
67 <i>Appropriation - Supreme Court of India</i> <b>Charged</b>	405,47,00	..	392,78,22	..	12,68,78	..	..	..
68 Ministry of Micro, Small and Medium Enterprises <b>Voted</b>	23222,23,00	506,00,00	23177,55,55	406,33,17	44,67,45	99,66,83	..	..
69 Ministry of Mines <b>Voted</b>	1698,74,00	61,21,00	1686,87,46	58,22,04	11,86,54	2,98,96	..	..
70 Ministry of Minority Affairs <b>Voted</b>	4861,50,00	159,00,00	678,67,59	159,00,00	4182,82,41	..	..	..
71 Ministry of New and Renewable Energy <b>Voted</b>	12557,27,00	13,74,00	11107,67,44	13,46,85	1449,59,56	27,15	..	..
72 Ministry of Panchayati Raj <b>Voted</b>	905,78,00	..	901,17,81	..	4,60,19	..	..	..

Number and Name of Grant or Appropriation	Amount of Grant / Appropriation		Expenditure		Saving		Excess (Actual excess in rupees)	
	Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
73 Ministry of Parliamentary Affairs <b>Voted</b>	66,40,00	..	52,20,21	..	14,19,79	..	..	..
74 Ministry of Personnel, Public Grievances and Pensions <b>Charged</b>	24,23,00	177,46,00	17,10,84	177,45,83	7,12,16	17	..	..
<b>Voted</b>	2087,68,00	213,31,00	1969,56,21	116,45,82	118,11,79	96,85,18	..	..
75 Appropriation - Central Vigilance Commission <b>Charged</b>	43,46,00	..	43,16,48	..	29,52	..	..	..
76 Ministry of Petroleum and Natural Gas <b>Voted</b>	33843,56,00	600,00,00	30912,71,21	..	2930,84,79	600,00,00	..	..
77 Ministry of Planning <b>Voted</b>	939,55,00	20,75,00	848,81,11	29,80	90,73,89	20,45,20	..	..
78 Ministry of Ports, Shipping and Waterways <b>Voted</b>	1508,29,00	843,97,00	1389,89,08	740,44,28	118,39,92	103,52,72	..	..
79 Ministry of Power <b>Voted</b>	18421,14,00	23,11,00	10210,44,22	23,11,00	8210,69,78	..	..	..
80 Appropriation- Staff, Household and Allowances of the President <b>Charged</b>	84,80,00	..	80,38,09	..	4,41,91	..	..	..
81 Lok Sabha <b>Charged</b>	1,02,00	..	92,85	..	9,15	..	..	..
<b>Voted</b>	799,00,00	..	665,63,79	..	133,36,21	..	..	..
82 Rajya Sabha <b>Charged</b>	1,96,00	..	1,73,72	..	22,28	..	..	..
<b>Voted</b>	429,75,00	..	381,78,60	..	47,96,40	..	..	..
83 Secretariat of the Vice-President <b>Voted</b>	8,64,00	..	8,30,76	..	33,24	..	..	..

Number and Name of Grant or Appropriation	Amount of Grant / Appropriation		Expenditure		Saving		Excess (Actual excess in rupees)	
	Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
84 Appropriation - Union Public Service Commission <b>Charged</b>	370,00,00	..	369,99,08	..	92	..	..	..
86 Ministry of Road Transport and Highways <b>Charged</b>	..	5,00,00	..	36,69	..	4,63,31	..	..
<b>Voted</b>	22594,20,00	409981,88,00	21144,05,97	407850,66,51	1450,14,03	2131,21,49	..	..
87 Department of Rural Development <b>Voted</b>	337943,79,00	..	331820,80,00	..	6122,99,00	..	..	..
88 Department of Land Resources <b>Charged</b>	10,25,00	..	..	..	10,25,00	..	..	..
<b>Voted</b>	2259,37,00	..	1259,13,31	..	1000,23,69	..	..	..
89 Department of Science and Technology <b>Charged</b>	2,00	..	..	..	2,00	..	..	..
<b>Voted</b>	5919,51,00	82,70,00	4519,96,30	40,02,61	1399,54,70	42,67,39	..	..
90 Department of Biotechnology <b>Voted</b>	2581,02,00	..	2121,42,21	..	459,59,79	..	..	..
91 Department of Scientific and Industrial Research <b>Voted</b>	5937,62,00	12,51,00	5851,86,56	1,50,00	85,75,44	11,01,00	..	..
92 Ministry of Skill Development and Entrepreneurship <b>Voted</b>	2847,55,00	151,46,00	1328,27,83	59,57,41	1519,27,17	91,88,59	..	..
93 Department of Social Justice and Empowerment <b>Voted</b>	12787,51,00	243,17,00	7716,71,50	53,17,00	5070,79,50	190,00,00	..	..
94 Department of Empowerment of Persons with Disabilities <b>Voted</b>	1212,42,00	1,00	989,35,16	..	223,06,84	1,00	..	..

Number and Name of Grant or Appropriation	Amount of Grant / Appropriation		Expenditure		Saving		Excess (Actual excess in rupees)	
	Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
95 Department of Space Charged	1,20,00	40,00	1,08,58	..	11,42	40,00	..	..
<b>Voted</b>	6233,82,00	7465,22,00	5897,94,99	4259,44,22	335,87,01	3205,77,78	..	..
96 Ministry of Statistics and Programme Implementation								
<b>Voted</b>	5378,09,00	20,00,00	3708,46,44	7,84,48	1669,62,56	12,15,52	..	..
97 Ministry of Steel								
<b>Voted</b>	57,72,00	..	46,03,80	..	11,68,20	..	..	..
98 Ministry of Textiles								
<b>Voted</b>	12357,16,00	31,53,00	3349,12,39	30,09,43	9008,03,61	1,43,57	..	..
99 Ministry of Tourism								
<b>Voted</b>	2405,27,00	..	708,51,68	..	1696,75,32	..	..	..
100 Ministry of Tribal Affairs								
<b>Charged</b>	4620,35,00	..	4026,64,76	..	593,70,24	..	..	..
<b>Voted</b>	3791,53,00	50,00,00	3232,12,22	20,00,00	559,40,78	30,00,00	..	..
101 Ministry of Women and Child Development								
<b>Voted</b>	25670,30,00	2,00,00	24012,07,03	..	1658,22,97	2,00,00	..	..
102 Ministry of Youth Affairs and Sports								
<b>Voted</b>	3057,31,00	5,32,00	2566,49,49	1,99,97	490,81,51	3,32,03	..	..
<b>TOTAL Charged</b>	1173354,57,00	7178476,76,00	1151203,86,56	7228135,59,09	22150,70,44	4212,17,88	..	53871,00,97
<b>Voted</b>	2790285,32,00	703671,48,00	2522357,38,14	644614,97,35	267927,93,86	59056,50,65	..	(53871009,68,87)

## Appendix-12

## Object Head Wise Expenditure for 2022-23

Object Head	Description	Revenue	Capital	Total
01	SALARIES	249,474.10	7,348.44	256,822.55
02	WAGES	1,695.33	16.71	1,712.05
03	OVERTIME ALLOWANCE	1,142.23	7.59	1,149.82
04	PENSIONARY CHARGES	280,989.15	124.19	281,113.33
05	REWARDS	159.19	0.00	159.19
06	MEDICAL TREATMENT	7,594.10	24.74	7,618.84
11	DOMESTIC TRAVEL EXPENSES	6,602.73	35.65	6,638.38
12	FOREIGN TRAVEL EXPENSES	504.02	1.68	505.70
13	OFFICE EXPENSES	13,009.14	42.61	13,051.76
14	RENTS, RATES AND TAXES	4,132.58	2.83	4,135.41
16	PUBLICATIONS	593.22	0.00	593.22
20	OTHER ADMINISTRATIVE EXPENSES	4,955.18	1.92	4,957.10
21	SUPPLIES AND MATERIALS	78,114.29	18,965.69	97,079.98
22	ARMS AND AMMUNITION	405.12	0.00	405.12
23	COST OF RATION	5,185.97	0.00	5,185.97
24	P.O.L.	3,863.85	2.41	3,866.26
25	CLOTHING AND TENTAGE	743.04	0.00	743.04
26	ADVERTISING AND PUBLICITY	1,501.46	5.36	1,506.82
27	MINOR WORKS	9,578.13	89.20	9,667.32
28	PROFESSIONAL SERVICES	13,932.95	390.20	14,323.15
30	OTHER CONTRACTUAL SERVICES	15,078.80	24,484.51	39,563.32
31	GRANTS-IN-AID GENERAL	692,425.40	6.34	692,431.74
32	CONTRIBUTIONS	44,245.85	1,662.18	45,908.03
33	SUBSIDIES	611,668.90	0.00	611,668.90
34	SCHOLARSHIPS / STIPEND	6,804.78	3.44	6,808.22

Object Head	Description	Revenue	Capital	Total
35	GRANTS FOR CREATION OF CAPITAL	306,222.88	41.10	306,263.98
36	GRANTS-IN-AID SALARIES	50,487.68	0.00	50,487.68
41	SECRET SERVICE EXPENDITURE	333.42	0.00	333.42
42	LUMP SUM PROVISION	0.20	0.00	0.20
43	SUSPENSES	171.23	0.00	171.23
45	INTEREST	976,413.41	0.00	976,413.41
50	OTHER CHARGES	53,160.82	111,261.62	164,422.43
51	MOTOR VECHICLES	6.25	1,231.83	1,238.08
52	MACHINERY AND EQUIPMENT	30.02	9,764.88	9,794.90
53	MAJOR WORKS	13.43	89,157.69	89,171.12
54	INVESTMENTS	0.00	184,276.09	184,276.09
55	LOANS AND ADVANCES	0.00	142,058.25	142,058.25
56	REPAYMENT OF BORROWINGS	0.00	7,199,701.13	7,199,701.13
60	OTHER CAPITAL EXPENDITURE	7.29	8,064.33	8,071.63
61	DEPRECIATION	700.00	0.00	700.00
62	RESERVES	2,704.69	0.00	2,704.69
63	INTER ACCOUNT TRANSFER	506,921.09	234,710.78	741,631.87
64	WRITES OFF/LOSSES	1.04	0.00	1.04
70	DEDUCT RECOVERIES	-432,107.38	-209,906.80	-642,014.18
<b>TOTAL</b>		<b>3,519,465.57</b>	<b>7,823,576.58</b>	<b>11,343,042.16</b>
<b>Expenditure booked at other than object head level</b>				
	RAILWAYS	0.00	0.00	0.00
	DEFENCE	264,232.90	142,940.01	407,172.91
	CIVIL DEPARTMENTS INCLUDING UTs	0.00	0.00	0.00
<b>TOTAL</b>		<b>264,232.90</b>	<b>142,940.01</b>	<b>407,172.91</b>
<b>Grant Total</b>		<b>3,783,698.47</b>	<b>7,966,516.59</b>	<b>11,750,215.07</b>