



सत्यमेव जयते

Accounts at a Glance

2023-24

Controller General of Accounts
Department of Expenditure
Ministry of Finance

Accounts at a Glance

2023-24

CONTENTS

Introduction	3
Overview	4
Analysis of Actual vis-à-vis Budget	10
Financial Statements	14
Receipts	17
Expenditure	21
Debt And Other Liabilities	24
Appropriation Accounts	29
Glossary	33
Appendices	39
1. Ten Year Summary	40
2. Statement of Non-Tax Revenues	42
3. Statement of Commercial Receipts	43
4. Expenditure on Major Schemes	44
5. Revenue-Capital wise Expenditure of Major items	46
6. Expenditure on Pay and Allowances	49
7. Statement of Subsidies	55
8. Expenditure of Ministries and Departments	58
9. Maturity Profile of Interest Bearing Market Loans	73
10. Grants/Appropriations involving savings/excess of ₹100 crore and above	74
11. Summary of Appropriation Accounts for 2023-24	79
12. Object Head Wise Expenditure for 2023-24	88

Accounts at a Glance

2023-24

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 of Union Government (Including Debt receipts) during 2023-24 were ₹44,43,447[#] crore. Gross Tax Receipt was ₹34,65,519 of which ₹11,29,494 crore (33% of gross) was transferred to States and Union Territories as their share of taxes. Net tax revenue retained by the Central government was ₹23,27,251 crore. Total non-debt receipts were ₹27,88,804 crore, leaving a gap of ₹16,54,643 crore as the Fiscal Deficit which is met through borrowings during 2023-24.

Total Government expenditure from Consolidated Fund of India was ₹44,43,447 crore, of which, revenue expenditure was ₹34,94,252 crore (79%) and capital expenditure ₹9,49,195 crore (21%). Expenditure increased by 6% from ₹41,93,157 in the year 2023-2024.

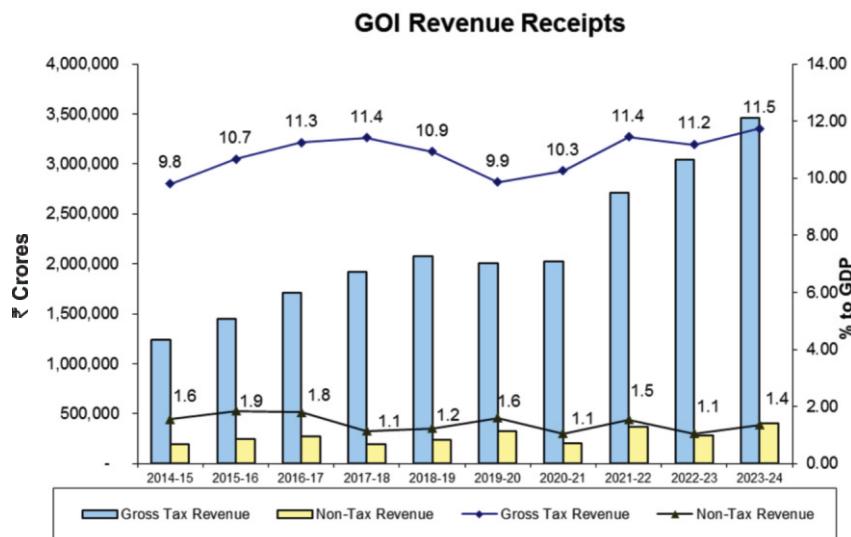
Financial Highlights 2023-24 (₹ Crores)					
	Description	R.E.* 2023-24	Actuals 2023-24	Actuals 2022-23	YTY Growth
1	Revenue Receipts	26,99,713	27,29,036	23,83,207	15%
2	Tax Revenue (Net to Centre)	23,23,918	23,27,251	20,97,786	11%
3	Non-Tax Revenue	3,75,795	4,01,785	2,85,421	41%
4	Capital Receipts	56,000	59,768	72,196	-17%
5	Recoveries of Loans (Net)	26,000	26,646	26,161	2%
6	Other Receipts	30,000	33,122	46,035	-28%
7	Total Receipts (1+4)	27,55,713	27,88,804	24,55,403	14%
8	Revenue Expenditure	35,40,239	34,94,252	34,53,132	1%
9	Of which Interest Payments	10,55,427	10,63,872	9,28,517	15%
10	Of Which, Grants for creation of Capital Assets	3,21,190	3,03,916	3,06,264	-1%
11	Capital Expenditure	9,50,246	9,49,195	7,40,025	28%
12	Total Expenditure (8+11)	44,90,486	44,43,447	41,93,157	6%
13	Revenue Deficit (8-1)	8,40,527	7,65,216	10,69,925	-28%
14	Effective Revenue Deficit (13-10)	5,19,337	4,61,300	7,63,661	-40%
15	Fiscal Deficit [12-7]	17,34,773	16,54,643	17,37,754	-5%
16	Primary Deficit (15-9)	6,79,346	5,90,771	8,09,237	-27%

For details refer Page No. 11

* 1. R. E. as per Budget Documents

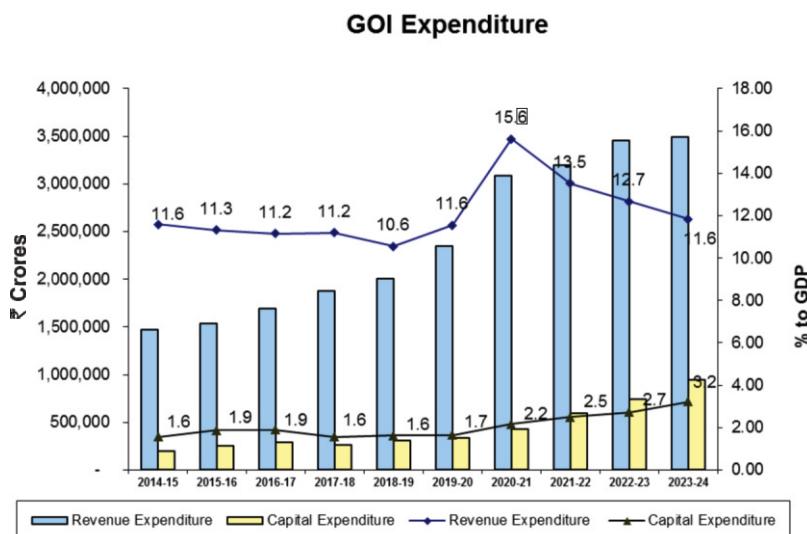
2. Actuals 2023-24 have been netted in conformity with Budget Documents for Comparison

During the last decade, Gross tax receipts of the Government increased from ₹12,41,424 crore [2014-15] to ₹34,65,519 crore [2023-24]. In terms of GDP, Gross Tax Revenue during [2023-24] was 11.50% of GDP*. In the last decade, as a percentage of GDP, Gross Tax Revenue has averaged at 10.86% of GDP, and Non-Tax Revenue at 1.42% of GDP. Non-Tax Revenue has declined from 1.56% of GDP in [2014-15] to 1.33% in [2023-24].



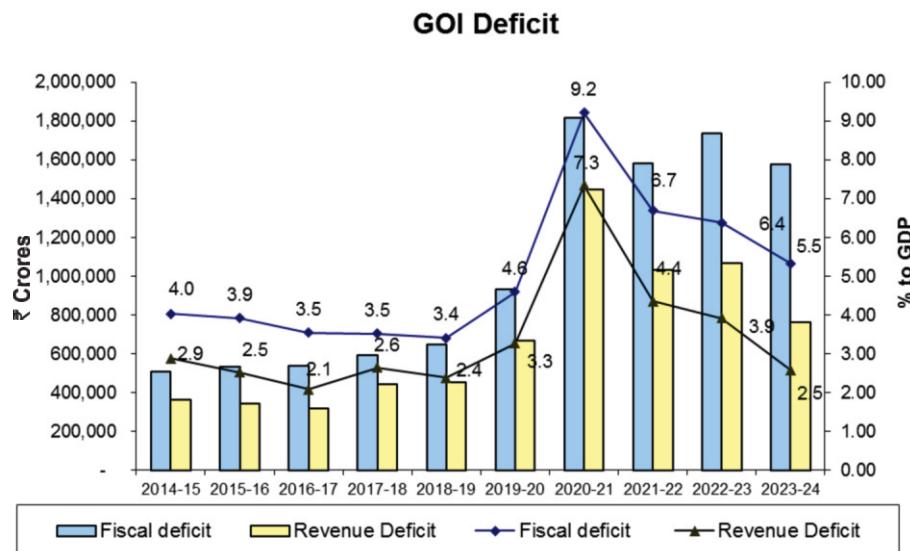
Revenue Expenditure has decreased from previous financial year, but in terms of percentage of GDP, it was 11.60% of GDP as compared to 12.68% during the previous year. Capital expenditure was 3.15% of GDP in 2023-24.

During the decade 2014-2024, Revenue Expenditure averaged at 12.10% of GDP and Capital Expenditure at 2.07% of GDP. Also in 2023-24, Gross Capital (Voted + Charged) provision for in Final Grant was ₹97,09,063 crores. Actual Gross Expenditure was ₹81,41,054 crores leaving saving of ₹15,68,009 crores.



* GDP for the year 2023-24 is ₹301.23 lakh crore at current prices as shown in Estimates issued by M/o Statistics & Programme Implementation.

During 2023-24, receipts of the Central Government were sufficient to meet only 63% of total expenditure, leaving a deficit of ₹16,54,643 crore. The Revenue deficit for the year was ₹7,65,216 crore. In terms of GDP, Fiscal deficit was 5.49% of GDP and Revenue Deficit was 2.54% of GDP.



Gross Domestic Product (GDP)

The year wise GDP values increased more than two folds from ₹126.54 Lakh Crore in the year 2014-2015 to ₹295.36 Lakh Crore in 2023-2024.

Year	GDP in ₹ Lakh Crore
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
2023-2024	301.23*

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

Sources of Financing the Deficit

During 2023-24, the deficit of ₹16,54,643 crore was financed mainly from (i) Internal Debt of ₹15,98,728 crore (ii) External Debt of ₹55,121 crore. Resource generated through borrowing, being more than the deficit, led to an decrease in the Cash Balance by ₹794 crore. The cash balance at the end of 2023-24 was ₹3,232 crore.

Financing of Deficit (₹ Crores)				
Description	2023-24		2022-23	
Market Borrowings	11,77,754	71%	11,05,836	64%
Short Term Borrowing (T Bills etc.)	53,205	3%	1,12,009	6%
Securities issued against Small Savings	4,51,399	27%	3,95,860	23%
State Provident Fund	5,059	0%	5,089	0%
Others (Internal Debt and Public Accounts)	-88,689	-5%	83,460	5%
External Debt	55,121	4%	37,124	2%
Cash Draw Down	794	0%	-1,622	0%
Total Financing	16,54,643	100%	17,37,754	100%

Debt & other Liabilities

During the year, Government contracted fresh Debt of ₹91,60,050 crore and discharged past Debt of ₹74,62,493 crore. The net result was an increase of Public Debt by ₹16,97,557 crore. The total stock of Debt outstanding as on 31.3.2024 was ₹1,52,64,446 crore. Total interest bearing obligations at the end of 2023-24 were ₹1,60,94,983 crore, and total liabilities were ₹1,64,34,394 crore.

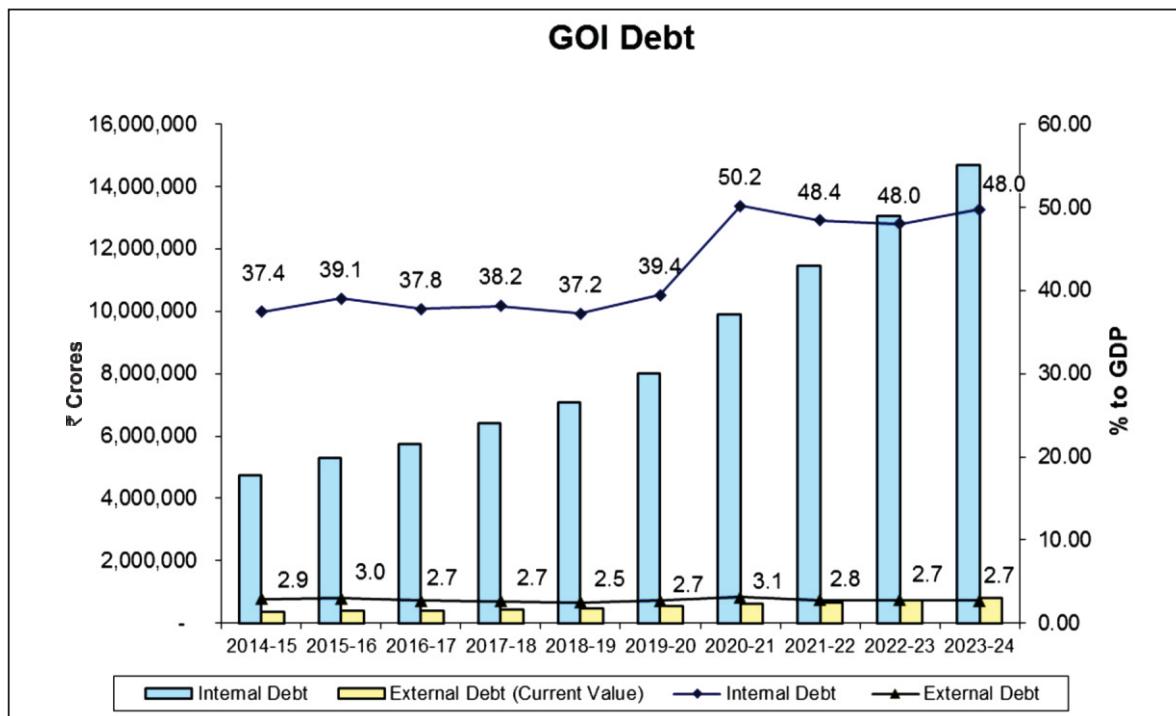
Changes in Debt & other Liabilities (₹ Crores)					
Description	1 st April, 2023	Additions	Discharges	31 st March, 2024	Increase/ Decrease
Debt*	1,35,66,889	91,60,050	74,62,493	1,52,64,446	16,97,557
Small Savings, PF etc. **	5,46,509	20,99,224	21,14,195	5,31,538	-14,971
Other Interest Bearing Obligations	2,63,789	1,10,806	75,596	2,98,999	35,210
Other Non-Interest Bearing Obligations	2,65,965	15,00,741	14,27,295	3,39,411	73,446
Total Debt & Other Liabilities	1,46,43,152	1,28,70,821	1,10,79,579	1,64,34,394	17,91,242

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

* External Debt (₹5,66,269 Crore) has been taken at historical value. If it were to be taken at current value (₹7,96,078 Crore) the figure for Public Debt as on 31st March 2024 would be ₹1,54,94,255 Crore.

** Total liability of Central Government on account of Small Savings, PF etc. as on 31st March 2024 is ₹10,75,243 crore. Out of this, ₹8,773 crore is accumulated deficit, investment of ₹3,17,908 crore made in Special State Govt. Securities, investment of ₹85,000 crore in various Government Undertakings and ₹1,32,024 crore related to POLIF invested with Pvt. Fund managers leaving net outstanding liability of ₹5,31,538 crore on this account.

In the last 10 years, Public Debt has grown more than 3 times, from ₹51,04,675 crore in 2014-15 to ₹1,54,94,255 crore in 2023-24. The sharp rise in FY 2020-21 was mainly due to additional borrowing necessitated by the COVID-19 pandemic, while the following years show consolidation and more moderate growth in public debt. In terms of GDP, Public Debt [at current value] has increased from 40.34% of GDP in 2014-15 to 52.46 % of GDP at the end of 2023-24. At the end of 2023-24, Internal Debt was 49.76 % of GDP and External Debt [at current value] was 2.70% of GDP.



Sources and Application of Funds

During 2023-24, Government raised revenue of ₹27,88,804 crore (net of devolution to States & Union Territories) and Debt of ₹92,12,550 crore. Total funds received into the Consolidated Fund of India were, thus, ₹1,20,01,354 crore. Out of this, ₹74,62,493 crore were utilized to repay past Debt, and ₹44,43,447 crore spent on Government's current activities. Total spending from Consolidated Fund of India was, ₹1,19,05,940 crore. Excess of expenditure over receipts in Consolidated Fund of India along with net receipts in Public Accounts led to decrease in Cash Balance by 794 crore.

Sources and Application of Funds (₹ Crores)					
	Sources		Application		
	2023-24	2022-23		2023-24	2022-23
Receipts	27,88,804	24,55,403	Expenditure	44,43,447	41,93,157
Tax	23,27,251	20,97,786	Revenue	34,94,252	34,53,132
Non Tax	4,01,785	2,85,421	Of which Interest Payment	10,63,872	9,28,517
Non-Debt Capital	59,768	72,196	Capital	9,49,195	7,40,025
Other Sources	91,17,136	89,37,455	Other Applications	74,62,493	71,99,701
Fresh Debt	92,12,550	88,47,708	Debt Repayment	74,62,493	71,99,701
Internal	91,10,112	87,70,656	Internal	74,15,176	71,59,772
External	1,02,438	77,052	External	47,317	39,929
Cash Draw Down	794	-1,622			
Public Account	-96,208	91,369			
Total	1,19,05,940	1,13,92,858	Total	1,19,05,940	1,13,92,858

Compared to the previous financial year, Tax receipts during 2023-24 increased by 11%, and Non-Tax Receipts increased by 41% respectively, leading to overall increase in Government receipts by 14%. Overall Government expenditure during 2023-24 increased by 6%, Revenue Expenditure also increased by 1%, and capital expenditure by 28%.

Analysis of Actuals vis-à-vis Budget

Receipts

Net Tax Revenue of the Central Government during 2023-24 was ₹23,27,251 crore which was 100.14% of the Revised Estimates, and Non-Tax Revenue (₹4,01,785 crore) was 107% of the Revised Estimates. Overall Revenue Receipts (₹27,29,036 crore) was 101.09% of the Revised Estimates.

Non-debt Capital receipts (₹59,768 crore) comprise of disinvestment receipts and recoveries of loans & advances, was 106.73% of the Revised Estimates. Total non-debt receipts of the Government was thus ₹27,88,804 crore, which was short of total expenditure of the Government (₹44,43,447 crore) during the year by ₹16,54,643 crore as Fiscal Deficit. The component of deficit met from 'Debt Financing' was 95.38% of the Revised Estimates. Total Debt Receipts of the Government during the year was ₹16,53,849 crore, which was 93.89% of the Revised Estimates. The Cash Reserve of the Government decreased by ₹794 crores as against estimate of cash draw down of ₹26,651 crores.

RECEIPTS 2023-24 (₹ Crores)				
	RE (2023-24)	Actuals (2023-24)	Actuals vs. RE in %	Actuals (2022-23)
1 REVENUE RECEIPTS				
Tax Revenue				
Gross Tax Revenue	34,37,211	34,65,519	100.82	30,54,192
Central Goods & Services Tax	811,600	8,20,627	101.11	7,18,522
Integrated Goods & Services Tax	0	-4,848	-	4,748
GST Compensation Cess	1,45,000	1,41,436	97.54	1,25,862
Corporation Tax	9,22,675	9,11,055	98.74	8,25,834
Taxes on Income (including STT + Interest Tax + Fringe Benefit Tax + Expenditure Tax)	10,22,325	10,44,240	102.19	8,33,260
Wealth Tax	0	6	-	-10
Customs	2,18,680	2,33,119	106.60	2,13,371
Union Excise Duties	3,03,600	3,05,362	99.11	3,19,00
Service Tax	500	425	84.99	431
Taxes of Union Territories	8,331	8,625	103.53	8,513
Other taxes & Duties on Commodities and Services	4500	5,457	101.27	-
Other taxes on Income & Expenditure	0	15	-	-
Less- NCCD Transferred to the National Calamity Contingency Fund/National Disaster Response Fund	8,800	8,774	99.70	8,000
Less- States' share	11,04,494	11,29,494	102.26	9,48,406
1(a) Centre's Net Tax Revenue	23,23,917	23,27,251	100.14	20,97,786

		RE (2023-24)	Actuals (2023-24)	Actuals vs. RE in %	Actuals (2022-23)
2	Non-Tax Revenue				
	Interest receipts	31,778	38,261	120.40	27,852
	Dividend and Profits	1,54,407	1,70,877	110.67	99,914
	External Grants	1,442	1,013	70.18	1,887
	Other Non Tax Revenue	1,85,642	1,88,568	101.58	1,53,577
	Receipts of Union Territories	2,526	3,066	121.36	2,191
	Total Non Tax Revenue	3,75,795	4,01,785	106.92	2,85,421
	Total Revenue Receipts I(1a+2)	26,99,712	27,29,036	101.09	23,83,207
3	Capital Receipts				
	A Non-Debt receipts				
	Recoveries of loans and advances@	26,000	26,646	102.48	26,161
	Miscellaneous Capital Receipts	30,000	33,122	110.41	46,035
	Total	56,000	59,768	106.73	72,196
B	Debt Receipts *				
	Borrowings	11,81,779	12,30,959	104.16	12,17,845
	Securities issued against Small Savings	4,71,317	4,51,399	95.77	3,95,859
	State Provident Fund (Net)	5,200	5,059	97.29	5,088
	Other Receipts (Internal Debt and Public Accounts)	78,296	-88,689	-113.27	83,460
	External Debt	24,832	55,121	221.98	37,124
	Total	17,61,424	16,53,849	93.89	17,39,376
	Total Capital Receipts (A+B)	18,17,424	17,13,617	94.28	18,11,572
4	Contingency Fund of India		0	-	0
	Appropriation to the Contingency Fund of India			-	-
	Netting against transfer			-	-
5	DRAW-DOWN OF CASH BALANCE	-26,651	794	-	-1,622
	Total Receipts (1a+2+3+4+5)	44,90,484	44,43,447	98.95	41,93,157
	Financing of Fiscal deficit (3B+5)	17,34,772	16,54,643	95.38	17,37,754
	Receipts under MSS (Net)	0	0	0	0

Expenditure

Total expenditure of the Government during 2023-24 was ₹44,43,447 crore, which was 98.95% of the Revised Estimates. Revenue Expenditure was 98.70% of the Revised Estimates, while Capital Expenditure was 99.89% of Revised Estimates. Expenditure on Grants to State and UT Governments was 103.24% of the Revised Estimates and expenditure on Loans to State and UT Governments was 106.24% that of Revised Estimates.

@ Excludes recoveries of short term loans and advances to FCI & loans to Government servants, amounting to ₹12,224 crores.

* The receipts are net of repayment.

Expenditure on Pensions, Grants to State, U.T. & Foreign Governments 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 Loans & Advances also exceeded the Revised Estimates, while remaining component decreased from Revised Estimates.

EXPENDITURE 2023-24 (₹ Crores)					
	RE (2023-24)	Actuals (2023-24)	Actuals vs. RE in %	Actuals (2022-23)	
A Revenue Expenditure					
1	Interest Payments and Prepayment Premium	10,55,427	10,63,872	100.80	9,28,517
2	Defence Service	2,98,669	2,90,443	97.32	2,56,183
3	Subsidies	4,40,536	4,35,295	99.31	5,69,916
4	Grants to State and U.T. Governments	5,90,531	6,09,677	103.24	6,51,648
5	Pensions*	2,38,049	2,38,328	100.12	2,41,599
6	Police	1,15,979	1,15,393	99.49	1,07,187
7	Assistance to States from National Disaster Response Fund (NDRF)	8,800	8,774	99.71	8,000
8	Other General Services (Organs of State, tax collection, external affairs etc.)	99,238	93,533	94.25	82,243
9	Social Services (Education, Health, Broadcasting etc.)	2,33,305	2,38,067	102.04	1,88,162
10	Economic Services (Agriculture, Industry, Power, Transport, Communications, Science & Technology etc.)	4,22,995	3,63,147	85.85	3,87,448
11	Postal Deficit	21,972	23,068	104.99	20,538
12	Expenditure of Union Territories without Legislature	16,162	15,973	98.83	13,303
13	Amount met from National Disaster Response Fund (NDRF)	-8,800	-8,774	99.71	-8,000
14	Grants to Foreign Governments	7,376	7,455	101.08	6,387
Total Revenue Expenditure		35,40,239	34,94,252	98.70	34,53,132

		RE (2023-24)	Actuals (2023-24)	Actuals vs. RE in %	Actuals (2022-23)
B Capital Expenditure					
1	General services	1,81,581	1,77,488	97.75	1,61,188
	of which Defence Services	1,57,228	1,54,256	98.11	1,42,940
2	Social services	9,436	8,587	91.01	12,166
3	Economic services	6,11,887	5,97,954	97.72	4,47,586
4	Loans & Advances	1,43,194	1,61,039	106.66	1,15,268
	of which Loans to State and UT Government	1,15,657	1,22,873	106.24	92,707
	of which Loans to Foreign Governments	1,614	1,612	99.85	704
	of which other Loans including loans to PSUs	25,923	36,554	141.01	21,857
5	Expenditure of UTs without Legislature	4,149	4,127	99.40	3,817
Total Capital Expenditure		9,50,246	9,49,195	99.89	7,40,025
C	Contingency Expenditure Transfer to Contingency Fund Netting	0	0	-	-
Total Expenditure(A+B+C)		44,90,486	44,43,447	98.95	41,93,157

* Pension amount is total of Major Head 2071 - Pension and other Retirement benefits. It is the sum of object Heads 04-Pensionary Charges, 05-Rewards, 06-Medical Treatment, 49-Other Revenue Expenditure and 70-Deduct Recoveries.

Financial Statements

Statement of Financial Position (₹ Crores)			
		31st March, 2024	31st March, 2023
	LIABILITIES	1,64,64,395	1,46,83,035
A.	Public Debt 1. Internal Debt 2. External Debt	1,52,64,446 1,46,98,177 5,66,269	1,35,66,889 130,73,732 4,93,157
B.	Contingency Fund	30,000	30,000
C.	Liabilities on Public Account (Net of investments/ advances) 1. Reserve Funds 2. Deposits and Advances 3. Small Savings, Provident Funds etc.	11,69,949 2,39,232 3,99,179 5,31,538	10,86,146 1,52,003 3,86,134 5,48,009
	ASSETS	1,64,64,395	1,46,83,035
A.	Cash & Cash Equivalent 1. Cash Balance 2. Short Term Cash Investment	1,75,404 3,232 1,72,172	4,026 4,026 0
B.	Other Financial Assets 1. Equity Investments in PSUs 2. Loans and Advances a. States/ UTs b. PSUs	24,94,370 15,52,810 9,41,560 6,23,358 3,18,202	21,68,137 12,98,658 8,69,479 5,81,566 2,87,913
C.	Suspense and Miscellaneous	7,524	-31,590
D.	Accumulated Deficit*	1,37,87,097	1,25,42,461

Source : Union Government Finance Accounts (2023-2024)-Gross figures

* Represents cumulative deficit and surplus of the past years

Operating Statement (₹ Crores)		
	2023-2024	2022-2023
Receipts		
Revenue Account	30,88,175	27,13,267
Tax Revenue	23,36,025	21,05,786
Non-Tax Revenue	7,51,137	6,05,594
Grants-in-aid	1,013	1887
Other Receipts	45,281	46,035
Disinvestment of PSU	1,638	475
Others	43,643	45,560
Total Receipts	31,33,456	27,59,302
Expenditure		
Revenue Account	38,54,082	37,83,699
General Services	18,78,933	16,79,263
Social Services	2,53,336	2,13,780
Economic Services	11,04,681	12,32,621
Grants-in-aid	6,17,132	6,58,035
Capital Account	5,20,785	4,11,458
General Services	1,77,840	1,61,551
Social Services	9,173	12,676
Economic Services	3,33,772	2,37,231
Miscellaneous	10,852	6,235
Total Expenditure	43,85,719	42,01,392
Prior Period Adjustments	-7,627	0
Deficit*	12,44,636	14,42,090

Source: Union Government Finance Accounts (2023-2024)-Gross Figures

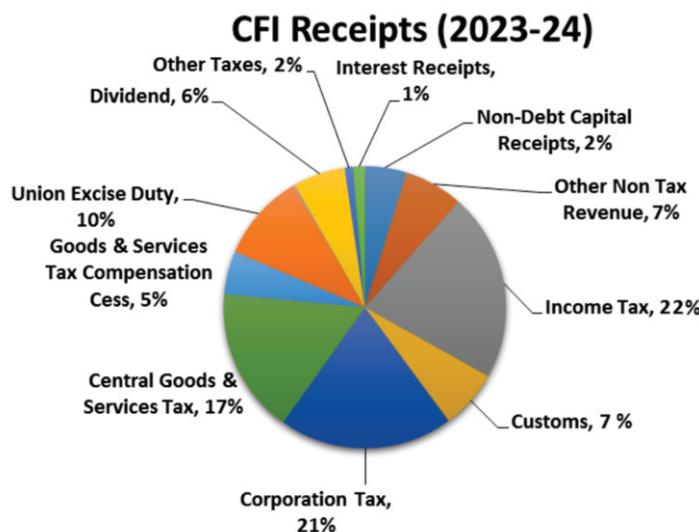
* Deficit is carried forward to the Statement of Financial Position and shown as Accumulated Deficit.

Statement of Receipts and Disbursements (₹ Crores)		
	2023-2024	2022-2023
Receipts	1,63,22,965	1,45,82,355
Consolidated Fund of India	1,24,10,479	1,16,60,467
Tax Revenue	23,36,025	21,05,786
Non Tax Revenue	7,51,137	6,05,594
Grants in aid & contributions	1,013	1,887
Misc. Capital Receipts	45,281	46,035
Public Debt	91,60,050	88,64,892
Loans & Advances	1,16,973	36,273
Contingency Fund of India	0	0
Public Account	39,12,486	29,21,888
Small Savings, Provident Fund	20,99,224	1,66,8420
Reserve Funds	6,91,224	7,77,934
Deposits & Advances	10,16,894	4,08,772
Suspense & Misc.	1,03,204	54,304
Remittances	1,940	12,458
Disbursements	1,63,23,759	1,45,80,733
Consolidated Fund of India	1,23,15,065	1,17,50,215
General Services	18,78,933	16,79,263
Social Services	2,53,336	2,13,780
Economic Services	11,04,681	12,32,621
Grants in aid & contributions	6,17,132	6,58,035
Capital Outlay	8,07,180	6,24,757
Repayment of Debt	74,62,493	71,99,701
Loans & Advances	1,91,310	1,42,058
Transfer to Contingency Fund of India	0	0
Public Account	40,08,694	28,30,518
Small Savings, Provident Fund	21,14,195	17,21,857
Reserve Funds	6,00,792	7,09,131
Deposits & Advances	9,94,339	3,56,783
Suspense & Misc.	2,24,910	41, 915
Remittances	74,458	832
Receipts Over Disbursements	-794	1,622
Opening Cash Balance*	4,026	2,404
Closing Cash Balance	3,232	4,026

Source: Union Government Finance Accounts (2023-2024)-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 2023-24, Tax Revenues constituted about 84% of total Government Non-Debt receipts. Remaining revenues came from Non-Tax Revenues (14%) and Non-Debt Capital Receipts (2%). Corporation Tax, Income Tax, Goods & Services Tax and Union Excise Duties are the biggest revenue sources for the Government, contributing nearly 75% of the total Government Non-Debt receipts. Corporation Tax (21%), Central Goods & Service Tax (17%), Income Tax (22%), Union Excise Duties (10%), Custom Tax (7%), Goods & Service Tax Compensation Cess (5%), Dividend (6%) and Non-debt Capital receipts (2%) are the major contributors to Non-Debt Government receipts.



The total GOI receipts [net of devolution of taxes to the States] for 2023-24 were ₹27,88,804 crore. Tax Revenues increased by 11% from ₹20,97,786 crore to ₹23,27,251 crore, while Non-Tax Revenue increased by 41% from ₹2,85,421 crore to ₹4,01,785 crore. Non-debt Capital Receipts also decreased by 17% over the previous financial year. This resulted in overall increased in total GOI receipts by 14%. Non-debt Capital Receipts of the Government during 2023-24 mainly comprise of an amount of ₹26,646 crore received on account of recoveries of Loans and Advances.

Non-Debt Receipts (₹ Crores)			
Description	2023-24	2022-23	Growth
Tax Revenue	23,27,251	20,97,786	11%
Non-Tax Revenue	4,01,785	2,85,421	41%
Non-debt Capital Receipts	59,768	72,196	-17%
Total Non-Debt Receipts	27,88,804	24,55,403	14%

Tax Revenue

Tax Revenue collections (net to Centre) have gone up from ₹20,97,786 crore in 2022-23 to ₹23,27,251 crore in 2023-24. Central Goods & Service Tax increased by 14%, Income Tax increased by 25%, Corporation Tax increased by 10% and Customs increased by 9%, while IGST decreased by 202%.

Tax Revenues (₹ Crores)								
	Description	2023-24			2022-23			YTD Growth on Gross Tax
		Gross	Devolution to States	Net	Gross	Devolution to States	Net	
1.	Goods & Service Tax							
A	Central Goods & Services Tax	8,20,627	3,42,787	4,77,840	7,18,522	2,68,334	4,50,188	14%
B	Integrated Goods & Services Tax	-4,848	-	-4,848	4,748	-	4,748	-202%
C	Goods & Services Tax Compensation Cess	1,41,436	-	1,41,436	1,25,862	-	1,25,862	12%
2	Corporation Tax	9,11,055	3,39,024	5,72,031	8,25,834	3,17,163	5,08,671	10%
3	Income Tax	10,10,446	3,91,528	6,18,918	8,08,221	3,10,819	4,97,402	25%
4	Interest Tax	20	-	20	9	-	9	122%
5	Fringe Benefit Tax	-4	-	-4	-75	-	-75	-94%
6	Other taxes on Income & Expenditure	15	-	15	19	-	19	-19%
7	Wealth Tax	6	-	6	-10	-	-10	160%
8	Securities Transactions Tax	33,778	-	33,778	25,086	-	25,086	35%
9	Customs	2,33,119	39,582	1,93,537	2,13,371	37,330	1,76,041	9%
10	Union Excise Duties	3,05,362	14,979	2,90,383	3,19,000	11,712	3,07,288	-4%
11	Service Tax	425	210	215	431	1,485	-1,054	-1%
12	Other Taxes & Duties on Commodities and Services	3,929	1,384	2,545	3,724	1,563	2,161	5%
13	Other Taxes	1,528	-	1,528	937	-	937	63%
14	Taxes of Union Territories	8,625	-	8,625	8,513	-	8,513	1%
15	Surcharge transferred to NCCF	-8,774	-	-8,774	-8,000	-	-8,000	10%
		34,56,745	11,29,494	23,27,251	30,46,192	9,48,406	20,97,786	13%

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 increased by ₹1,16,364 crore from ₹2,85,421 crore in 2022-23 to ₹4,01,785 crore during 2023-24.

Non-Tax Revenues (₹ Crores)				
Sl. No.	Description	2023-24	2022-23	YTY Growth (%)
1.	Interest Receipts	38,261	27,852	37
2.	Dividends and Profits	1,70,877	99,914	71
3.	Non- Tax Revenue of UTs	3,066	2,191	40
4.	Other Non-Tax Revenue	1,89,581	1,55,464	22
Total Non-Tax Revenue		4,01,785	2,85,421	41

Interest Receipts (Gross)

Interest Receipts are 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 17% of the total Interest Receipts. Public Sector & Other Undertakings (10%), Department of Commercial Undertakings (2%) are other significant contributors.

Total Interest Receipts (Gross) during 2023-24 were ₹78,674 crore. Compared to previous year, Interest Receipts increased by ₹19,110 crore. Interest Receipts increased during 2023-24 across State/UTs, Departmental Commercial Undertakings, Public Sector /other Undertakings and others.

Interest Receipts (Gross) (₹ Crores)					
S. No.	Sources	2023-24	2022-23	2021-22	2020-21
1.	States/ UTs	13,641	9,702	6,552	6,317
2.	Departmental Commercial Undertakings	1,600	1,544	1,534	1,374
3.	Public Sector and other Undertakings	7,686	1,664	2,088	1,695
4.	Others	55,747	46,654	36,003	50,154
Total		78,674	59,564	46,177	59,540

Dividends

Dividends on investments made by Government increased by ₹70,969 crore from ₹99,922 crore during 2022-23 to ₹1,70,891 crore during 2023-24. Dividends from Reserve Bank of India, has increased significantly by over 188% and is the main contributor to increase in total Dividend, while Dividends from Nationalized Bank has increased by 58%.

Dividend - Major Sources (₹ Crores)					
Sl. No.	Major Sources	2023-24	2022-23	2021-22	2020-21
1.	Public Sector and other Undertakings	63,827	59,735	59,120	39,497
2.	LIC of India	4,273	916	-	-
3.	Nationalized Banks	13,807	8,738	2231	-
4.	Reserve Bank of India	87,416	30,308	99,122	57,128
5.	Others	1,568	225	180	264
TOTAL		1,70,891	99,922	1,60,653	96,889

Miscellaneous Capital Receipts*

Miscellaneous Capital Receipts comprise of sale proceeds of Government assets, including disinvestment of Government holding in Public Enterprises. During 2023-24, an amount of ₹1,638 crore was received on account of Disinvestments of PSUs and an amount of ₹13,582 crore was received on account of Premium on disinvestment of PSUs, Out of remaining capital receipts of ₹30,061 crore, ₹15,968 crore relates to proceeds of Monetization of National Highways and ₹12,159 crore relates to Bonus shares received by various Ministries.

Capital Receipts (₹ Crores)					
Sl. No.	Source	2023-24	2022-23	2021-22	2020-21
1.	Disinvestments of Public Sector and other Undertakings	1,638	475	2,936	1,725
2.	Premium received on Disinvestments of Public Sector and other Undertakings	13,582	29,709	5,496	27,996
3.	Other Capital Receipts	30,061	15,851	6,206	8,176
TOTAL		45,281	46,035	14,638	37,897

*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 2023-24 was ₹44,43,447 crore. Expenditure increased by ₹2,50,290 crore [6%] over the previous year. Revenue Expenditure was ₹34,94,252 crore, an increase of ₹41,120 crore [1%] over the previous year and Capital Expenditure was ₹9,49,195 crore, increase of ₹2,09,170 crore [28%] over the previous year. The share of Capital expenditure as a percentage of total expenditure was 21%. Capital Expenditure increased due to higher disbursement on Loans & Advances and due to more expenditure incurred in economic services particularly on the capital outlay on transport.

Expenditure (₹ Crore)			
Description	2023-24	2022-23	YTY Growth
Revenue	34,94,252	34,53,132	1%
General Services	18,04,439	16,17,127	12%
Social Services	2,44,562	2,05,779	19%
Economic Services	8,28,119	9,72,191	-15%
Grants-in-Aid & Contribution	6,17,132	6,58,035	-6%
Capital	9,49,195	7,40,025	28%
General Services	1,77,839	1,61,551	10%
Social Services	9,173	12,676	-28%
Economic Services	6,01,088	4,50,530	33%
Loans & Advances	1,61,095	1,15,268	40%
Netting	0	0	
Total Expenditure	44,43,447	41,93,157	6%

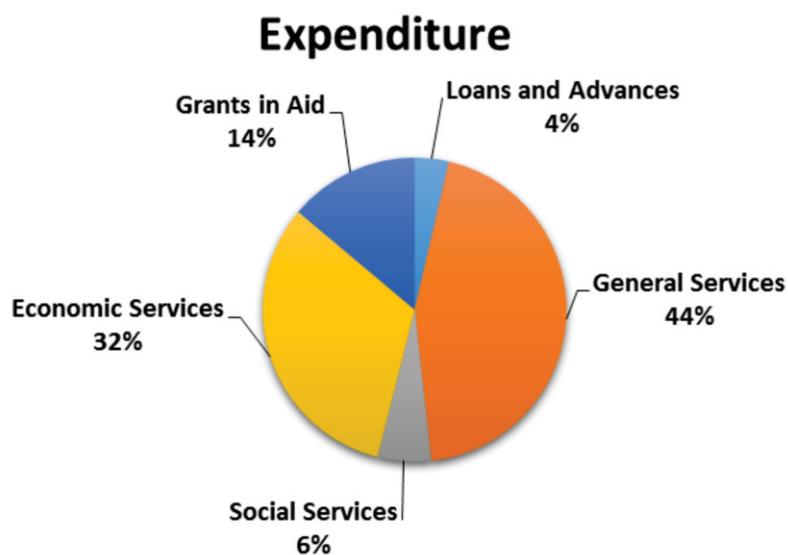
Sector-wise Expenditure (₹ Crore)			
Description	2023-24	2022-23	YTY Growth
General Services	19,82,278	17,78,678	11%
Social Services	2,53,735	2,18,455	16%
Economic Services	14,29,207	14,22,721	1%
Grants-in-Aid & Contribution	6,17,132	6,58,035	-6%
Loans & Advances	1,61,095	1,15,268	40%
Total Expenditure	44,43,447	41,93,157	6%

Out of the total capital expenditure, ₹7,88,100 crore (83%) was incurred on asset formation, rest was in the form of loans and advances (17%).

Year	Asset Formation	Loans & Advances	Total
2015-16	2,26,685	90%	26,337
2016-17	2,49,472	87%	36,810
2017-18	2,45,112	93%	18,027
2018-19	2,79,493	92%	28,221
2019-20	3,11,851	93%	24,414
2020-21	3,15,826	74%	1,10,491
2021-22	5,34,498	90%	58,376
2022-23	6,24,757	84%	1,15,268
2023-24	7,88,100	83%	1,61,095

Sectoral Allocation

Overall, the expenditure on General Services was ₹19,82,278 crore (44% of the total expenditure). This includes expenditure on Organs of States, Fiscal Services, Pensions, Defence, etc. Expenditure on Social Services was ₹2,53,735 crore (6% of the total expenditure) and on Economic Services ₹14,29,207 crore (32% of the total expenditure). ₹6,17,132 crore (14% 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 ₹1,61,095 crore (4% of the total expenditure).



Subsidies

The expenditure on subsidies decrease from ₹5,77,916 crore in 2022-23 to ₹4,37,495 crore in 2023-24, an decrease of around 24% over the previous year. Subsidy on Food, Fertilizer and Petroleum were ₹2,11,814 crore, ₹1,88,292 crore and ₹12,240 crore respectively. Food Subsidies have decreased by 22% from the previous year. Petroleum Subsidies increased by 80% and Fertilizer Subsidies decreased by 25% over previous year. The subsidy bills on other items decreased by 52%.

Major Subsidies (₹ Crore)			
Description	2023-24	2022-23	YTY Growth
Food	211,814	2,72,802	-22%
Fertilizer	188,292	2,51,339	-25%
Petroleum	12,240	6,817	80%
Others	22,552	46,958	-52%
Total	4,34,899	5,77,916	-25%

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 2023-24 was ₹20,516 crore. It has decreased by ₹21,160 crore compared to the previous year. Main components of Interest Subsidy were Modified Interest Subvention Scheme (₹14,252 crores) and Interest Equilisation Scheme (₹3,700 crore). Other subsidies decreased from ₹5,281 crore in 2022-23 to ₹3,037 crore during 2023-24.

Net Lending

Major beneficiaries of Government's lending operations are State/UT Governments and various Public Corporations and Institutions. During 2023-24, Government advanced fresh loans of ₹1,91,310 crore and received ₹1,16,974 crore as repayment of loans advanced in the past. This resulted in an decrease in the stock of advances by ₹74,336 crore. At the end of 2023-24, Government's advances stand at ₹9,41,560 crore.

Lending by Government (₹ Crore)						
S. No.	Description	01-Apr-23	Additions	Receipts	31-Mar-24	Increase/Decrease
1.	State Governments	5,66,395	1,40,863	92,857	6,14,401	48,006
2.	UT Governments	15,172	0	6,215	8,957	-6,215
3.	Foreign Governments	15,295	1,612	231	16,676	1,381
4.	Govt. Corporation, Non- Govt Institution, Local Funds, Cultivator etc.	2,70,016	48,657	17,552	3,01,121	31,105
5.	Government Servants	3,46	178	119	405	59
Total		8,67,224	1,91,310	1,16,974	9,41,560	74,336

Investments

During the year 2023-24 Government invested ₹2,77,410 crore in Public Sector Undertakings (PSUs) etc. Total Government investment in Companies stood at ₹19,08,263 crore as on 31st March 2024.

Government Investments in Companies etc. (₹ Crore)		
S.No.	Description	Amount Invested
1.	Statutory Corporations	19,315
2.	Joint Stock Companies	12,09,487
3.	International Bodies	1,79,317
4.	State Co-operative Banks/Other Banks	4,99,867
5.	Co-operative Societies	277
Total		19,08,263

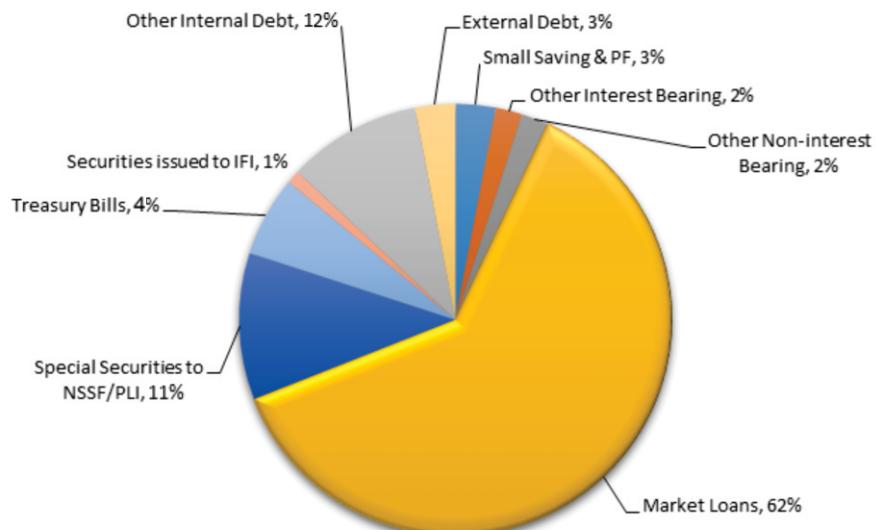
Ministry-wise/Department-wise details of Expenditure is placed at Appendix-8.

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 2024 were ₹1,64,34,394 crore. Internal Debt was ₹1,46,98,177 crore (89%), External Debt [at historical value] was ₹5,66,269 crore (3%) and other liabilities were ₹11,69,948 crore (8%).

GOI Debt & Other Obligations



As on 31st March 2024, total Public Debt [External Debt taken at historical value] stood at ₹1,52,64,446 crore. Public Debt increased by 13% during the year from ₹1,35,66,889 crore at the beginning of the year. Public Debt at current rate of exchange as on 31.3.2024 was ₹1,54,94,255 crore against ₹1,38,22,188 crore as on 31.3.2023.

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 ₹1,30,73,732 crore at the beginning of the year to ₹1,46,98,177 crore at the end of the year. Market loans increased from ₹91,25,233 crore to ₹1,02,12,883 crore.

Internal Debt (₹ Crores)					
Source	1st April, 2023	Additions	Discharges	31st March, 2024	Increase/ Decrease
Market Loans	91,25,233	16,23,290	5,35,640	1,02,12,883	10,87,650
Securities issued to IFIs	96,625	13,657	3,295	1,06,987	10,362
364 days TBs	4,45,284	4,57,487	4,45,284	4,57,487	12,203
Ways and Means Advances	48,677	1,50,636	1,99,313	-	-48,677
14 days TBs	2,13,984	48,38,805	47,85,272	2,67,517	53,533
Marketable securities	24,688	-	8,000	16,688	-8,000
Special Central Govt. Sec. to NSSF (31.3.99)	64,569	-	-	64,569	-
Special Central Govt. Sec. to NSSF (1.4.99)	14,22,551	4,04,016	1,72,761	16,53,806	2,31,255
Special Central Govt. sec. issued against balances under PLI	20,894	-	-	20,894	-
Others	16,11,227	15,51,730	12,65,611	18,97,346	2,86,118
Total Internal Debt	130,73,732	90,39,621	74,15,176	1,46,98,177	16,24,445

External Debt

The stock of External Debt [at historical rate of exchange] at the end of 2023-24 is ₹5,66,269 crore, which works out to 3.71 % of total outstanding debt. At current rate of exchange [as on 31.3.2024] this works out to ₹7,96,078 crore - as on 31.3.2024.

External Debt (₹ Crores)						
Source	At Historical Exchange Rates					
	1st April 2023	Additions	Discharges	31st March 2024	Increase/ Decrease	Current Value
I.D.A.	29,780	6,976	17,287	19,469	-10,311	1,38,007
Japan	1,45,140	35,200	6,410	1,73,930	28,790	1,72,802
A.D.B.	1,22,551	26,651	9,908	1,39,294	16,657	1,79,159
Germany	7,753	3,241	2,259	8,735	982	23,902
IBRD	1,01,960	28,690	8,535	1,22,115	20,155	1,56,760
IFAD	2,043	360	238	2,165	122	4,037
USA	-573	354	97	-316	257	180
Others	84,503	18,957	2,583	1,00,877	16,459	1,21,231
Total External Debt	4,93,157	1,20,429	47,317	5,66,269	73,112	7,96,078

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

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

External Debt in Foreign Currency (₹ Crores)						
Source	Currency	1 st April, 2023	Additions	Discharges	31 st March 2024	Increase/Decrease
ADB	USD	1,960	308	120	2,148	188
Germany	Euro	254	35	25	264	10
IBRD	USD	1,651	332	103	1,880	229
IDA	USD	334	17	29	322	-12
IDA	SDR	1,141	-	135	1,006	-135
Japan	Yen	2,69,071	55,975	11,374	3,13,672	4,460
Russian Fed	₹	398	-	28	370	-28
Russian Fed	USD	305	85	5	385	80

Liabilities on Public Account

As on 31st March, 2024, total liabilities on Public Account were ₹11,69,948 crore. Interest bearing liabilities amounted to ₹8,30,537 crore and the remaining ₹3,39,411 crore were to non-interest bearing.

Liabilities on Public Account (₹ Crores)						
Description	1 st April, 2023	Additions	Discharges	31 st March 2024	Increase/Decrease	
Small Savings, PF etc.*	5,46,509	20,99,224	21,14,195	5,31,538	-14,971	
Other Interest Bearing	2,63,789	1,10,806	75,596	2,98,999	35,210	
Reserve Funds	13,842	69,453	60,229	23,066	9,224	
Deposits	2,49,947	41,353	15,367	2,75,933	25,986	
Other non-Interest Bearing	2,65,965	15,00,741	14,27,295	3,39,411	73,446	
Reserve Funds	1,34,957	6,21,771	5,40,563	2,16,165	81,208	
Deposits	1,31,008	8,78,970	8,86,732	1,23,246	-7762	
Total	10,76,263	37,10,771	36,17,086	11,69,948	93,685	

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 2024 is ₹10,75,243 crore. Out of this, ₹8,773 crore is accumulated deficit, investment of ₹3,17,908 crore made in Special State Govt. Securities, investment of ₹85,000 crore in various Government Undertakings and ₹1,32,024 crore related to POLIF invested with Pvt. Fund managers leaving net outstanding liability of ₹5,31,538 crore on this account.

NSSF collections [Net] during 2023-24 were ₹4,21,678 crore. Funds income [on its investments] and expenditure during this period were ₹2,25,454 crore and ₹2,19,567 crore respectively. Investments of NSSF increased by ₹4,15,123 crore during the year, thus the balance under the Fund increased from ₹7,048 crore at the beginning of the year to ₹19,491 crore at the end of the year.

National Small Savings Fund (₹ Crores)					
Description	1st April, 2023	Additions	Discharges	31st March, 2024	Increase/ Decrease
Inflows	27,26,012	16,57,933	10,10,801	33,73,144	6,47,132
Collections	27,26,012	14,32,479	10,10,801	31,47,690	4,21,678
Savings Deposits	14,18,963	11,39,183	8,86,290	16,71,856	2,52,893
Savings Certificates	3,67,600	1,32,019	75,161	4,24,458	56,858
Public Provident Funds	9,39,449	1,61,277	49,350	10,51,376	1,11,927
Income on Investments	-	2,25,454		2,25,454	2,25,454
Outflows	27,18,964	2,84,095	9,18,784	33,53,653	6,34,689
Investments of NSSF	27,18,964	2,84,095	6,99,217	31,34,087	4,15,123
Central Government Securities	22,79,780	2,32,738	6,84,137	27,31,179	4,51,399
State Government Securities	3,53,834	51,007	15,080	3,17,908	-35,926
Investments under other Instruments	85,350	350	0.00	85,000	-350
Expenditure of NSSF	-	-	2,19,567	2,19,567	2,19,567
Balance	7,048	13,73,838	92,017	19,491	12,443

* Differs from last year due to rounding.

As on 31st March 2024, the total stock of Funds liabilities towards subscribers of its schemes was ₹31,47,690 crore, of which ₹16,71,856 crore are held against Savings Deposits, ₹4,24,458 crore against Savings Certificates and ₹10,51,376 crore in Public Provident Fund. Funds investments at the end of 2023-24 were ₹31,34,087 crore, out of which, ₹3,17,908 crore are invested in State Government Securities, ₹27,31,179 crore are invested in Central Govt. Securities and ₹85,000 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 additional guarantees with respect to any loan on security of the consolidated fund of India in excess of one-half percent of gross domestic product, in any financial year.

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, 2024, the maximum amount of guarantee for which the Government have entered into agreement was ₹3,56,367 crore and sum of guarantees outstanding were ₹3,26,912 crore. The net accretion of guarantees for the year 2023-24 is ₹12,618 crore which is 0.04% of GDP. Government realized ₹1358 crore as Guarantee Fees as against ₹1394.17 crore realized during 2022-23.

Government Guarantees (₹ Crores)				
	Description	31-Mar-23	31-Mar-24	Increase/ Decrease
I	Guarantees to RBI, banks, and other financial Institutions for repayment of principal and interest etc.	62,209	58,755	-3,454
II	Guarantees to statutory corporations and financial institutions for repayment of share capital, payment of minimum dividend, repayment of bonds/loans etc.	83,338	91,300	7,962
III	Guarantees in pursuance of agreements with International Financial Institutions, foreign lending agencies, foreign governments etc. towards repayment of principal, payment of interest/ commitment charges on loan etc. and payment against agreements for supplies to companies, corporations, Port Trusts etc.	1,56,195	1,62,230	6,035
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	14,627	2,075
VII	Performance Guarantees given for fulfillment of contracts/projects awarded to foreign companies in foreign countries.	-	-	-
VIII	Any Other	-	-	-
Total		3,14,294	3,26,912	12,618

Appropriation Accounts

For the year 2023-24, Parliament approved a total provision of ₹1,31,75,332 crores under 98 Grants for the Civil Ministries of the Union Government. This provision was revised upwards during the year to ₹1,34,75,048 crores through Supplementary Grants of ₹2,99,716 crores. The final provision of ₹1,34,75,048 crores was higher by ₹16,29,260 crores [14%] compared to previous year.

Actual expenditure during the year against this provision was ₹1,34,75,048 crores. Expenditure under the charged portion was ₹87,51,394 crores with savings of ₹15,13,782 crores, while expenditure under voted portion was ₹30,00,781 crores, with savings of ₹2,09,091 crores.

Summary of Appropriation Accounts (Civil)					
	₹ Crores				
	Original Provision	Final Provision	Variance	Actual Expenditure	Variance
	(1)	(2)	(3)=(2)-(1)	(4)	(5)=(4)-(2)
Charged	1,02,61,868	1,02,65,176	3,308	87,51,394	(-) 15,13,782
Voted	29,13,464	32,09,872	2,96,408	30,00,781	(-) 2,09,091
Total	1,31,75,332	1,34,75,048	2,99,716	1,17,52,175	(-) 17,22,873

Voted expenditure constituted 26% of the total expenditure, the remaining 74% was charged expenditure.

Charged Expenditure

The charged expenditure of Civil Ministries during 2023-24 mainly comprised Repayment of Debt (₹74,62,493 crores), Interest Payments (₹11,02,651 crores) and Transfer to States (₹1,79,830 crores). These three together formed 99.93% of the total charged expenditure. The Appropriation- "Repayment of Debt" includes an amount of ₹66,09,342 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 provision under Charged portion of the Capital section of the Grant.

Excess over Budgeted Provision (₹ Crores)							
Grant No.	Name of Grant/ Appropriation	Amount of Grant/ Appropriation		Actual expenditure		Excess	
		Revenue	Capital	Revenue	Capital	Revenue	Capital
42	Transfers to States <i>Charged</i>	-	29,600	-	31,308	-	1,708

Savings

During 2023-24, savings of ₹172,45,82 crores occurred in respect of Civil Grants/Appropriations. There was also excess expenditure aggregating to ₹17,08 crores. Significant savings occurred under the following Grants/Appropriations.

Significant Saving					
Grant/ Appropriation		Section	Savings (₹Crores)	Reasons	
No.	Description				
1	Department of Agriculture and Farmers Welfare	Revenue Voted	13108	Due to less transfer of funds to Agriculture Infrastructure and Development fund, receipt of less proposals from the implementing agencies and reduction of provision at revised estimates stage by the Ministry of Finance.	
13	Department of Telecommunications	Revenue Voted	8394	Due to requirement of less funds towards pay and allowances, rewards, other establishment related expense and pensionary charged and reduction of provision at revised stage by the Ministry of Finance.	
		Capital Voted	12644	Due to delay in finalization of procurement of machinery and equipment for 5G Network Analysers, requirement of less funds towards Bharat Net scheme/project and reduction of provision at revised estimates stage by the Ministry of Finance.	
25	Department of School Education and Literacy	Revenue Voted	5148	Due to less receipt of viable proposals from State Government for recurring grants and reduction of provision at revised estimates stage by the Ministry of Finance.	
39	Interest Payment	Revenue Charged	11320	Due to favourable rates received in auctions of the securities and shifting of interest on Sovereign Green Bonds	

Significant Saving				
Grant/ Appropriation		Section	Savings (₹Crores)	Reason
No.	Description			
40	Repayment of Debt	Capital Charged	1485960	Due to non-utilization of ways and means advances and cash management bills owing to availability of surplus cash in the Government Account and lower investment made by the State Government,
42	Transfers to States	Revenue Charged	16958	Due to release of less funds to States owing to non-compliance of stipulated conditions, non-fulfillment of Fifteenth Finance Commission stipulated conditions and receipt of less recommendations from Nodal Ministries for some States.
		Revenue Voted	12317	Due to requirement of less funds towards uncertain calamities, non-receipt of recommendations from Nodal Ministry for release of grants and reduction of provision at revised estimates stage by the Ministry of Finance.
		Capital Voted	18446	Due to non-submission utilization certificate or non fulfilment of the conditions stipulated under the scheme by States.
46	Department of Health and Family Welfare	Revenue Voted	5848	Due to receipt of less proposals from executing authorities and participating States and reduction of provision at revised estimates stage by the Ministry of Finance.
60	Ministry of Housing and Urban Affairs	Revenue Voted	8133	Due to receipt of less proposals from States owing to availability of unspent SNA balances of previous releases and non-utilization of funds by States owing to non-compliance of scheme guidelines.
71	Ministry of New and Renewable Energy	Revenue Voted	5134	Due to receipt of less proposals and reduction of provision at revised estimates stage by the Ministry of Finance.

Significant Saving				
Grant/ Appropriation		Section	Savings (₹Crores)	Reason
No.	Description			
76	Ministry of Petroleum and Natural Gas	Capital Voted	32529	Due to less approval of funds by Expenditure Finance Committee (EFC) towards Oil Marketing Companies, deferment of proposal owing to merging trends in global oil markets and other relevant economic and fiscal factors and non-finalization of land purchase in Indian Strategic Petroleum Reserves Ltd.
87	Department of Rural Development	Revenue Voted	8691	Due to receipt of less proposals from State Government, receipt of less proposals and slow pace of work in states under PMGSY

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 a 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.

Appendices

1. Ten Year Summary	40
2. Statement of Non-Tax Revenues	42
3. Statement of Commercial Receipts	43
4. Expenditure on Major Schemes	44
5. Revenue-Capital wise Expenditure of Major items	46
6. Expenditure on Pay and Allowances	49
7. Statement of Subsidies	55
8. Expenditure of Ministries and Departments	58
9. Maturity Profile of Interest Bearing Market Loans	73
10. Grants/Appropriations involving savings/excess of ₹100 crore and above	74
11. Summary of Appropriation Accounts for 2023-24	79
12. Object Head Wise Expenditure for 2023-24	88

Appendix-1

Ten Year Summary

	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	(₹ Crores)
Revenue Receipts	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	27,29,036	
Gross Tax Revenue	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	34,65,519	
Corporation Tax	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	9,11,055	
Goods & Services Tax				4,42,561	5,81,559	5,98,729	5,48,778	6,98,114	8,49,132	9,57,215	
Income Tax	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	10,44,240	
Customs	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	2,33,119	
Union Excise Duties	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	3,05,362	
Service Tax	1,67,969	2,11,414	2,54,499	81,228	6,904	6,029	1,615	1,012	431	425	
Net Tax Revenue to Center	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	23,27,251	
Non Tax Revenues	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	4,01,785	
Interest Receipts	23,712	25,378	16,229	13,574	12,145	12,349	17,113	21,874	27,852	38,261	
Dividends & Profits	89,833	1,12,127	1,23,017	91,360	1,13,420	1,86,133	96,878	1,60,647	99,914	1,70,877	
Non Debt Capital receipts	51,475	62,975	65,513	1,15,678	1,12,684	68,620	57,626	39,375	72,196	59,768	
Disinvestment Proceeds	1,415	1,249	2,921	2,802	4,449	9,010	1,725	2,936	475	1,638	
Expenditure	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	44,43,447	
Plan Expenditure	4,62,643	4,71,083	5,68,599	0	0	0	0	0	0	0	
Non Plan Expenditure	12,01,030	14,10,669	14,10,669	0	0	0	0	0	0	0	
Revenue Expenditure	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	34,94,252	
Capital Expenditure	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	9,49,195	
Lending Minus Repayment	15,375	5,394	19,040	11,497	24,411	26,495	21,922	2,07,256	1,05,785	74,336	
Fiscal deficit	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	16,54,643	
Revenue Deficit	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	7,65,216	

	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Effective Revenue Deficit	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	4,61,300
Primary Deficit	1,08,373	91,124	57,085	62,110	66,770	3,22,121	11,38,422	7,79,020	8,09,237	5,90,771
Public Debt (Balances)	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	1,54,94,255
Internal Debt	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	1,46,98,177
External Debt (Current Value)	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	7,96,078
Other GOI liabilities	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	11,69,948
Gross Domestic Product(GDP)	12653762	13576000	15183709	16773000	19010000	20340000	19746000	23665000	27241000	30123000
Percentage to GDP										
Revenue Receipts	8.70	8.80	9.06	8.56	8.17	8.28	8.27	9.17	8.75	9.06
Gross Tax Revenues	9.81	10.68	11.26	11.42	10.93	9.87	10.27	11.45	11.21	11.50
Goods & Services Tax										
Non Tax Revenues	1.56	1.85	1.81	1.15	1.24	1.61	1.05	1.54	1.05	1.33
Expenditure	13.15	13.19	13.04	12.77	12.18	13.21	17.77	16.03	15.39	14.75
Revenue Expenditure	11.59	11.33	11.15	11.20	10.56	11.56	15.62	13.53	12.68	11.60
Capital Expenditure	1.55	1.86	1.89	1.57	1.62	1.65	2.16	2.51	2.72	3.15
Fiscal deficit	4.04	3.92	3.54	3.52	3.42	4.59	9.21	6.70	6.38	5.49
Revenue Deficit	2.89	2.52	2.09	2.64	2.39	3.28	7.34	4.36	3.93	2.54
Effective Revenue Deficit	1.86	1.56	0.99	1.50	1.38	2.36	6.21	3.33	2.80	1.53
Public Debt	40.34	42.07	40.50	40.82	39.71	42.11	53.30	51.22	50.74	50.72
Internal Debt	37.45	39.08	37.81	38.16	37.22	39.43	50.19	48.44	47.99	48.79
External Debt	2.90	2.99	2.69	2.65	2.50	2.68	3.11	2.78	2.75	1.93

Appendix-2

Non-Tax Revenue

	Description	2023-24		2022-23		(₹ Crores)
		Revised Estimates	Actuals	%	Revised Estimates	
A	Interest Receipts					
	Gross	70,504.85	78,652.02	112	55,562.12	59,550.41
	Less- Receipts incidental to Market Borrowings	37,113.44	38,778.00	104	29,422.56	30,198.18
	Waiver of Interest	1,613.41	1,613.41	100	1,500.00	1,500.00
	Net	31,778.00	38,260.61		24,639.56	27,852.23
B	Dividends and Profits					
	1,54,407.00	1,70,876.97		111	83,953.33	99,913.84
	2,525.71	3,065.66		121	2,235.72	2,190.66
C	Non-Tax Revenue of UTs					
D	Other Non-Tax Revenue					
	1. Fiscal Services -					
	Other General Services	1,769.59	1,858.12	105	1,308.83	1,127.65
	Less- Commercial Departments	52,509.46	56,002.32	107	47,518.09	48,254.21
	Less- Waiver of Guarantee Fee	26,125.00	28,420.57	109	23,232.00	23,889.10
	Less- Contribution & recoveries towards pension & other retirement benefits	325.72	239.48	74	72.58	41.50
	2. Net General Services	1,000.00	0.00	0	1,000.00	0.00
	25,058.74	27,342.27	109	23,213.51	24,323.61	105
	6,080.25	7,669.80	126	4,018.56	6,887.94	171
	3. Social Services					
	Economic Services-					
	Gross	1,71,258.88	1,69,623.17	99	1,38,229.88	1,39,443.13
	Less- Commercial Departments	18,403.95	17,816.69	97	18,420.21	18,204.42
	Less- Waiver of loans	105.09	105.09	100	0.00	0.00
	Less- Gate Receipts	16.00	2.22	14	8.00	1.10
	4. Net Economic Services	1,52,733.84	1,51,699.17	99	1,19,801.67	1,21,237.61
	Net Total - Other Non-Tax Revenue (1+2+3+4)	1,85,642.42	1,88,569.36	102	1,48,342.57	1,54,250.47
	Grants-in-Aid and Contributions	1,441.87	1,012.74	70	2,579.82	1,887.11
	TOTAL	3,75,795.00	4,01,785.34	107	2,61,751.00	2,85,420.65
						109

Appendix-3

Commercial Receipts

(₹ Crores)

Description	2023-24			2022-23		
	Revised Estimates	Actuals	%	Revised Estimates	Actuals	%
General Services						
1. Canteen Stores Depot	26,125.00	28,420.57	108.79	23,232.00	23,889.10	102.83
Economic Services						
2. Delhi Milk Scheme	270.00	141.94	52.57	335.80	274.21	81.66
3. Opium & Alkaloid Factories	270.00	226.05	83.72	275.00	284.50	103.45
4. Fuel Fabrication Facilities	2,987.62	2,999.43	100.40	2,710.80	2,666.88	98.38
5. Fuel Inventory	3,073.29	2,702.00	87.92	2,488.20	3,681.08	147.94
6. Heavy water Pool Management	1,550.00	1,550.00	100.00	1,500.00	1,500.00	100.00
7. Light Houses & Lightships	395.00	425.91	107.83	380.00	379.86	99.96
8. Postal Receipts	11,408.04	11,321.36	99.24	12,230.41	10,917.89	89.27
9. Indian Railways	2,58,600.00	2,56,093.42	99.03	2,42,892.77	2,40,176.96	98.88
TOTAL	3,04,678.95	3,03,880.68	99.74	2,86,044.98	2,83,770.48	99.20

Appendix-4

Highlights of Expenditure on Major Schemes in 2023-24

S.No.	Ministry	Scheme	₹ Crores)		
			2023-24 Budget Estimates	2023-24 Revised Estimates	2023-24 Actuals
1	Agriculture	Rashtriya Krishi Vikas Yojana	7150.00	6150.00	6260.93
		Pradhan Mantri Fasal Bima Yojana (Corp Insurance Scheme)	13625.00	15000.00	14448.50
		Pradhan Mantri Kisan Samman Nidhi (PM-Kisan)	60000.00	60000.00	63440.74
2	Health and Family Welfare	Pradhan Mantri Swasthya Suraksha Yojana (PMSSY)	3365.00	1900.00	1390.03
		National AIDS and STD Control Programme	3080.00	2421.00	2313.45
		Pradhan Mantri Jan Aarogya Yojna	7200.00	6800.00	6651.46
		India COVID-19 Emergency Response and Health System Preparedness Package (Phase-II) (DBS) (CSS)			
		National Health Mission (NHM)	1200.00	815.00	869.29
		Samgra Shiksha	37453.00	33000.00	32527.83
3	AYUSH	Pradhan Mantri Poshan Shakti Nirman (PM POSHAN)	11600.00	10000.00	8432.22
		Pradhan Mantri Uchhatar Shiksha Abhiyan	1500.00	500.00	186.00
4	Education	Saksham Anganwadi and POSHAN 2.0	20554.00	21523.00	21809.66
		Mission VATSALYA (Child Protection and Child Welfare)	1472.00	1272.00	1390.71
		Mission Shakti	3144.00	2326.00	1522.00

S.No.	Ministry	Scheme	2023-24 Budget Estimates	2023-24 Revised Estimates	2023-24 Actuals
6	Housing and Urban Affairs	Pradhan Mantri Awas Yojna (PMAY) Metro Projects AMRUT and Smart Cities Mission Swachh Bharat Mission - Urban	25103.00 19518.00 16000.00 5000.00	22103.00 19508.00 13200.00 2550.00	21684.33 19449.83 13574.79 2392.28
7	Rural Development	Mahatma Gandhi National Rural Employment Guarantee Scheme Pradhan Mantri Krishi Sinchay Yojna (PMKSY) National Livelihood Mission-Aajeevika National Social Assistance Programme Pradhan Mantri Awas Yojna (PMAY) Pradham Mantri Gram Sadak Yojna (PMGSY) "National Rural Drinking Water Mission/ Jal Jeevan Mission (JJM)" Swachh Bharat Mission-Rural	60000.00 2200.00 14129.00 9636.00 54487.00 19000.00 70000.00 7192.00	86000.00 1750.00 14129.00 9652.00 32000.00 17000.00 70000.00 7000.00	89351.45 1689.97 13934.13 9491.10 23050.43 14049.78 69922.34 6802.58
8	Drinking Water and Sanitation	Member of Parliament Local Area Development Scheme Pradhan Mantri Krishi Sinchay Yojna (PMKSY) Road Works National Highways Authority of India	3959.00 8587.00 107713.00 162207.00	2600.00 7031.00 108520.00 167400.00	2392.00 8404.03 108060.50 167392.32
9	Statistics and Programme Implementation	Jal Shakti			
10		Road and Transport			
11					

Expenditure on Major items in 2023-2024

Appendix-5

(₹ Crores)

Item	Type	Revised Estimates	Actuals
Pension	Revenue	238049	237495.00
Defence	Revenue	298669	290443.00
	Capital	157228	154256.00
Subsidy			
Fertilizer	Revenue	188894	189487.00
Food	Revenue	212332	211814.00
Petroleum	Revenue	12240	12240.00
Agriculture & Allied Activities	Revenue	140034	129880.00
	Capital	499	11114.00
Development of North East	Revenue	1799	587.00
	Capital	4093	1041.00
Education	Revenue	108765	102149.00
	Capital	113	97.00
Energy	Revenue	39804	39339.00
	Capital	15185	14719.00
Health	Revenue	76505	79592.00
	Capital	2716	2002.00
Interest Payment	Revenue	1055427	1063872
Home Affairs	Revenue	122218	120390.00
	Capital	11142	10438.00

Item	Type	Revised Estimates	Actuals
Transport	Revenue Capital	18477	18371.00
IT & Telecom	Revenue Capital	506464	508395.00
Rural Development	Revenue Capital	25273	23370.00
Transfer to States	Revenue Capital	70508	59770.00
UTs	Revenue Capital	238974	229185.00
Urban Development	Revenue Capital	10	8.00
Tax Administration	Revenue Capital	158429	165722.00
Transfer to GST Compensation Fund	Revenue Capital	115556	122872.00
Finance	Revenue Capital	62471	61917.00
Scientific Departments	Revenue Capital	4205	4127.00
Social Welfare	Revenue Capital	42737	42124.00
Commerce & Industry	Revenue Capital	26534	26441.00
	Revenue Capital	44970	45201.00
	Revenue Capital	3725	3019.00
	Revenue Capital	145000	143109.00
	Revenue Capital	17757	17242.00
	Revenue Capital	6224	6159.00
	Revenue Capital	21747	20058.00
	Revenue Capital	4904	4598.00
	Revenue Capital	46566	41898.00
	Revenue Capital	175	165.00
	Revenue Capital	44961	42366.00
	Revenue Capital	2390	2376.00

Item	Type	Revised Estimates	Actuals
Planning And Statistics	Revenue Capital	4425	2730.00
		50	25.00
External Affairs	Revenue Capital	27146	26948.00
		1976	1967.00
Others	Revenue Capital	45100	41100.00
		101470	95623.00
		16549	17982.00
Total	Revenue Capital	3540239	3494252.00
		950246	949195.00

Appendix-6

Expenditure on Pay and Allowances for the Year 2023-24

Grant No.	Name of the Ministries/Departments	Amount (₹ Crores)
1	MINISTRY OF AGRICULTURE AND FARMERS WELFARE Department of Agriculture, Cooperation and Farmers Welfare	383.98
2	Department of Agricultural Research and Education	13.00
3	DEPARTMENT OF ATOMIC ENERGY Atomic Energy	4,055.32
4	MINISTRY OF AYURVEDA, YOGA AND NATUROPATHY, UNANI, SIDDHA AND HOMEOPATHY (AYUSH) Ministry of Ayurveda, Yoga & Naturopathy, Unani, Siddha and Homeopathy (AYUSH)	29.55
5	MINISTRY OF CHEMICALS AND FERTILIZERS Department of Chemicals and Petrochemicals	21.52
6	Department of Fertilizers	27.61
7	Department of Pharmaceuticals	15.59
8	MINISTRY OF CIVIL AVIATION Ministry of Civil Aviation	192.01
9	MINISTRY OF COAL Ministry of Coal	28.74
10	MINISTRY OF COMMERCE AND INDUSTRY Department of Commerce	457.71
11	Department for Promotion of Industry and Internal Trade	324.21
12	MINISTRY OF COMMUNICATION Department of Posts	20,256.84
13	Department of Telecommunications	567.04
14	MINISTRY OF CONSUMER AFFAIRS, FOOD AND PUBLIC DISTRIBUTION Department of Consumer Affairs	89.38
15	Department of Food and Public Distribution	80.54

Grant No.	Name of the Ministries/Departments	Amount
16	MINISTRY OF COOPERATION Ministry of Cooperation	15.73
17	MINISTRY OF CORPORATE AFFAIRS Ministry of Corporate Affairs	170.56
18	MINISTRY OF CULTURE Ministry of Culture	480.96
19	MINISTRY OF DEFENCE Ministry of Defence(Civil)	7,331.00
20	Ministry of Defence(Defence Services Revenue)	1,81,202.09
23	MINISTRY OF DEVELOPMENT OF NORTH EASTERN REGION Ministry of Development of North Eastern Region	27.28
24	MINISTRY OF EARTH SCIENCES Ministry of Earth Sciences	531.27
25	MINISTRY OF EDUCATION Department of School Education and Literacy	32.91
26	Department of Higher Education	122.51
27	MINISTRY OF ELECTRONICS AND INFORMATION TECHNOLOGY Ministry of Electronics and Information Technology	1,003.90
28	MINISTRY OF ENVIRONMENT, FORESTS AND CLIMATE CHANGE Ministry of Environment, Forests and Climate Change	332.60
29	MINISTRY OF EXTERNAL AFFAIRS Ministry of External Affairs	2,727.06
30	MINISTRY OF FINANCE Department of Economic Affairs	121.70
31	Department of Expenditure	152.07
32	Department of Financial Services	128.26
34	Department of Investment and Public Assets Management	13.18

Grant No.	Name of the Ministries/Departments	Amount
35	Department of Revenue	516.62
36	Direct Taxes-CBDDT	5,610.58
37	Indirect Taxes-CBIC	6,642.51
38	Indian Audit and Accounts Department	4,889.03
33	Department of Public Enterprises	11.12
	MINISTRY OF FISHERIES, ANIMAL HUSBANDRY AND DAIRYING	
43	Department of Fisheries	66.47
44	Department of Animal Husbandry and Dairying	112.44
	MINISTRY OF FOOD PROCESSING INDUSTRIES	
45	Ministry of Food Processing Industries	24.27
	MINISTRY OF HEALTH AND FAMILY WELFARE	
46	Department of Health and Family Welfare	3,575.61
47	Department of Health Research	4.65
	MINISTRY OF HEAVY INDUSTRIES	
48	Department of Heavy Industry	23.31
	MINISTRY OF HOME AFFAIRS	
49	Ministry of Home Affairs	1,917.42
50	Cabinet	165.08
51	Police	95,045.17
	MINISTRY OF HOUSING AND URBAN AFFAIRS	
60	Ministry of Housing and Urban Affairs	1692.02
	MINISTRY OF INFORMATION AND BROADCASTING	
61	Ministry of Information and Broadcasting	344.86
	MINISTRY OF JAL SHAKTI	
62	Ministry of Water Resources, River Development & Ganga Rejuvenation	838.09
63	Department of Drinking Water and Sanitation	19.34

Grant No.	Name of the Ministries/Departments	Amount
64	MINISTRY OF LABOUR AND EMPLOYMENT Ministry of Labour and Employment	440.26
65	MINISTRY OF LAW AND JUSTICE Law and Justice	201.12
66	Election Commission	71.10
67	Supreme Court of India	322.66
68	MINISTRY OF MICRO, SMALL AND MEDIUM ENTERPRISES Ministry of Micro, Small and Medium Enterprises	154.37
69	MINISTRY OF MINES Ministry of Mines	949.15
70	MINISTRY OF MINORITY AFFAIRS Ministry of Minority Affairs	62.74
71	MINISTRY OF NEW AND RENEWABLE ENERGY Ministry of New and Renewable Energy	29.77
72	MINISTRY OF PANCHAYATI RAJ Ministry of Panchayati Raj	13.28
73	MINISTRY OF PARLIAMENTARY AFFAIRS Ministry of Parliamentary Affairs	15.15
74	MINISTRY OF PERSONNEL, PUBLIC GRIEVANCES AND PENSION M/o Personnel, Public Grievances and Pensions	995.30
75	Central Vigilance Commission	34.71
76	MINISTRY OF PETROLEUM AND NATURAL GAS Ministry of Petroleum and Natural Gas	31.47
77	MINISTRY OF PLANNING Ministry of Planning	70.78

Grant No.	Name of the Ministries/Departments	Amount
78	MINISTRY OF PORTS, SHIPPING AND WATERWAYS Ministry of Ports, Shipping and Waterways	165.34
79	MINISTRY OF POWER Ministry of Power	149.29
	THE PRESIDENT, PARLIAMENT, UNION PUBLIC SERVICE COMMISSION AND THE SECRETARIAT OF THE VICE-PRESIDENT	
80	President Secretariat	47.61
81	Lok Sabha	502.01
82	Rajya Sabha	288.43
83	Vice-President Secretariat	4.85
84	Union Public Service Commission	136.11
	MINISTRY OF RAILWAYS	
85	Ministry of Railways	97,139.06
	MINISTRY OF ROAD TRANSPORT AND HIGHWAYS	
86	Ministry of Road Transport and Highways	109.71
	MINISTRY OF RURAL DEVELOPMENT	
87	Department of Rural Development	53.46
88	Department of Land Resources	11.86
	MINISTRY OF SCIENCE AND TECHNOLOGY	
89	Department of Science and Technology	399.33
90	Department of Biotechnology	27.95
91	Department of Scientific and Industrial Research	12.58
	MINISTRY OF SKILL DEVELOPMENT AND ENTREPRENEURSHIP	
92	Ministry of Skill Development and Entrepreneurship	140.64
	MINISTRY OF SOCIAL JUSTICE AND EMPOWERMENT	
93	Ministry of Social Justice and Empowerment	60.43
94	Department of Empowerment of Persons with Disabilities	15.28

Grant No.	Name of the Ministries/Departments	Amount
95	MINISTRY OF SPACE Department of Space	2,610.02
96	MINISTRY OF STATISTICS AND PROGRAMME IMPLEMENTATION Ministry of Statistics and Programme Implementation	506.23
97	MINISTRY OF STEEL Ministry of Steel	27.88
98	MINISTRY OF TEXTILES Ministry of Textiles	194.01
99	MINISTRY OF TOURISM Ministry of Tourism	35.45
100	MINISTRY OF TRIBAL AFFAIRS Ministry of Tribal Affairs	26.60
101	MINISTRY OF WOMEN AND CHILD DEVELOPMENT Ministry of Women and Child Development	42.14
102	MINISTRY OF YOUTH AFFAIRS AND SPORTS Ministry of Youth Affairs and Sports	35.26
	UNION TERRITORIES (WITHOUT LEGISLATURE)	
52	Andaman and Nicobar Islands	2113.16
53	Chandigarh	2,750.30
54	Dadra and Nagar Haveli and Daman and Diu	469.88
55	Ladakh	1,437.07
56	Lakshadweep	398.40
	TOTAL	4,55,736.91

Appendix-7

Statement of Subsidies (2023-24)

CATEGORY	Gr. No.	Maj Head	Budget Estimates	Revised Estimates	Actuals
MAJOR SUBSIDIES-----					
FOOD SUBSIDY	15	2408	197350.00	212332.00	211814.39
FERTILIZER SUBSIDY					
A. UREA SUBSIDY	6	2852	131099.92	188893.80	188291.62
B. NUTRIENT BASED SUBSIDY	6	2401	44000.00	60300.00	65199.58
PETROLEUM SUBSIDY					
LPG SUBSIDY	75	2802	2257.09	12240.00	12240.00
TOTAL MAJOR SUBSIDIES			374707.01	413465.80	412346.01
INTEREST SUBSIDIES-----					
INTEREST SUBVENTION FOR PROVIDING SHORT TERM CREDIT TO FARMERS	1	2416, 2552	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	111.47	134.96	134.96
INTEREST EQUALISATION SCHEME	10	3453	2932.00	3700.00	3699.99
CREDIT LINKED SUBSIDY SCHEME (CLSS)-I FOR ECONOMICALLY WEAKER SECTION (EWS)/LOWER INCOMED GROUP (LIG)	60	2216	0.01	0.00	0.00
CREDIT LINKED SUBSIDY SCHEME(CLSS)-II FOR MIDDLE INCOME GROUP (MIG)	59	2216	0.00	0.00	0.00
INTEREST SUBSIDY UNDER PMAY-RURAL	86	2216	0.01	0.01	0.00

CATEGORY	Gr. No.	Maj Head	Budget Estimates	Revised Estimates	Actuals
INTEREST SUBSIDY AND CONTRIBUTION FOR GUARANTEE FUNDS IN DEPARTMENT OF HIGHER EDUCATION CREDIT SUPPORT PROGRAMME	25 68	2202 2851	0.00 500.08	0.00 500.00	0.00 500.00
INTEREST SUBSIDY ON EDUCATIONAL LOANS FOR OVERSEAS STUDIES UNDER MINORITY AFFAIRS	70	2235	21.00	7.00	0.00
MODIFIED INTEREST SUBVENTION SCHEME	1	2851	23000.00	18500.00	14251.93
INTEREST SUBVENTION SCHEME FOR INCREMENTAL CREDIT TO MSMES	67	2851	0.00	0.00	0.00
INTEREST SUBSIDY ON NATIONAL ELECTRICITY FUND	79	2801	500.00	538.00	453.71
AGRICULTURE INFRASTRUCTURE FUND	1	2401, 2552	500.00	600.00	475.23
SCHEME FOR INTEREST SUBVENTION ON HOME LOAN	32		0.00	0.01	0.00
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	0.01	0.00
TOTAL INTEREST SUBSIDIES			27564.59	23979.99	19515.82
OTHER SUBSIDIES-----					
SCHEME FOR ASSISTANCE TO SUGAR MILLS FOR 2019-20 SEASON	15	2408	0.00	0.00	0.00
MARKET INTERVENTION SCHEME AND PRICE SUPPORT SCHEME (MIS-PSS) IN MINISTRY OF AGRICULTURE	1	2401, 2552	0.01	40.00	0.00
TRANSPORT/FREIGHT SUBSIDY SCHEME	11	2885	50.00	85.00	84.98
PRICE STABALISATION FUND	15	3456	0.01	0.01	0.00
SUBSIDY TO JUTE CORPORATION OF INDIA TOWARDS MARKET OPERATION	98	2852	42.00	28.00	28.00

CATEGORY	Gr. No.	Maj Head	Budget Estimates	Revised Estimates	Actuals
PROCUREMENT OF COTTON BY COTTON CORPORATION UNDER PRICE SUPPORT SCHEME	98	2852	0.01	0.01	0.00
NORTH EASTERN INDUSTRIAL AND INVESTMENT PROMOTION POLICY	11	2885	200.00	220.00	219.75
ASSISTANCE TO SHIP BUILDINGS, RESEARCH AND DEVELOPMENT	78	2852	112.00	112.00	99.12
PACKAGE FOR SPECIAL CATERGORY STATES FOR J & K, HIMACHAL PRADESH AND UTTARAKHAND	11	2885	8.00	5.00	4.36
SCHEME FOR CREATION AND MANITENANCE OF BUFFER STOCK OF SUGAR	15	2408		0.46	0.46
SCHEME FOR EXTENDING FINANCIAL ASSISTANCE TO SUGAR FOR ENHANCEMENT AND AUGMENTATION OF ETHANOL PRODUCTION	15	2408	400.00	400.00	400.00
PRADHAN MANTRI ANNADATA AAY SANRAKSHAN YOJNA	1	2401, 3601, 2552	0.01	2200.00	2200.00
SCHEME FOR DEFRAYING EXPENDITURE TOWARDS INTERNAL TRANSPORT, FREIGHT, HANDLING AND OTHER CHARGES ON EXPORT	15	2408	0.00	0.00	0.00
TOTAL-OTHER SUBSIDIES			812.04	3090.48	3036.67

Appendix-8

Expenditure of Ministries/ Departments 2023-24

(Figures shown are net of Receipts and Recoveries)

Grant No.	Ministry/ Department	Total		Actuals
		Revised Estimates	Total	
1	Agriculture, Co-operation and Farmers' Welfare	116788.96	108355.77	
	Revenue	116701.24	108315.45	
	Capital	87.72	40.32	
2	Agricultural Research and Education	9876.60	9790.79	
	Revenue	9866.64	9787.40	
	Capital	9.96	3.39	
3	Atomic Energy	26799.78	25882.89	
	Revenue	11796.03	11340.81	
	Capital	15003.75	14542.08	
4	Ayurveda, Yoga & Naturopathy, Unani, Siddha and Homeopathy (AYUSH)	3000.00	2671.73	
	Revenue	2994.12	26668.01	
	Capital	5.88	3.72	
5	Chemicals and Petro Chemicals	572.63	468.14	
	Revenue	84.26	67.51	
	Capital	488.37	400.63	
6	Fertilizers	188947.29	188328.94	
	Revenue	188944.60	188327.32	
	Capital	2.69	1.62	

Grant No.	Ministry / Department	Total		
		Revised Estimates	Actuals	
7	Pharmaceuticals	2697.95	2368.20	
	Revenue	2696.97	2367.40	
	Capital	0.98	0.80	
8	Civil Aviation	2922.12	2757.14	
	Revenue	2150.35	2001.96	
	Capital	771.77	755.18	
9	Coal	189.04	178.18	
	Revenue	187.49	176.76	
	Capital	1.55	1.42	
10	Commerce	6050.01	6017.86	
	Revenue	6021.31	5990.57	
	Capital	28.70	27.29	
11	Department for Promotion of Industry and Internal Trade	6403.79	6353.91	
	Revenue	4741.48	4698.02	
	Capital	1662.31	1655.89	
12	Posts	24389.20	24455.17	
	Revenue	22808.50	23068.28	
	Capital	1580.70	1386.89	
13	Telecommunications	98359.41	86883.95	
	Revenue	28259.98	27503.76	
	Capital	70099.43	59380.19	

Grant No.	Ministry / Department	Total		
		Revised Estimates	Actuals	
14	Consumer Affairs Revenue Capital	309.26 258.82 50.44	272.58 223.93 48.65	
15	Food and Public Distribution Revenue Capital	221924.64 221722.71 201.93	232223.47 221334.31 10889.16	
16	Cooperation Revenue Capital	747.84 746.34 1.50	688.88 687.67 1.21	
17	Corporate Affairs Revenue Capital	617.43 575.43 42.00	583.61 545.88 37.73	
18	Culture Revenue Capital	3460.00 3372.60 87.40	3385.22 3321.73 63.49	
19	Defence (Civil) Revenue Capital	25896.99 15354.24 10542.75	22712.09 12409.19 10302.90	
20	Defence Services (Revenue) Revenue Capital	298668.75 298668.75 0.00	290442.92 290442.92 0.00	

Grant No.	Ministry / Department	Total		
		Revised Estimates	Actuals	
21	Capital Outlay on Defence Services	157228.20	154256.28	
	Revenue	0.00	0.00	
	Capital	157228.20	154256.28	
22	Defence Pensions	142095.00	142093.00	
	Revenue	142095.00	142093.00	
	Capital	0.00	0.00	
23	Development of North Eastern Region	5892.00	1627.89	
	Revenue	1798.75	586.77	
	Capital	4093.25	1041.12	
24	Earth Sciences	2879.02	2394.56	
	Revenue	2466.18	2244.28	
	Capital	412.84	150.28	
25	School Education & Literacy	72473.80	67972.27	
	Revenue	72473.15	67971.82	
	Capital	0.65	0.45	
26	Higher Education	57244.48	55392.68	
	Revenue	57231.96	55385.36	
	Capital	12.52	7.32	
27	Electronics and Information Technology	14421.25	12766.34	
	Revenue	14012.39	12376.71	
	Capital	408.86	389.63	

Grant No.	Ministry / Department	Total		
		Revised Estimates	Actuals	
28	Environment, Forests and Climate Change	3231.02 3152.64 78.38	3113.60 3035.75 77.85	
29	External Affairs	29121.88 27145.95 1975.93	28914.51 26947.87 1966.64	
30	Economic Affairs	18227.26 12655.94 5571.32	17872.62 12315.22 5557.40	
31	Expenditure	469.04 378.20 90.84	428.94 380.38 48.56	
32	Financial Services	4608.62 4090.03 518.59	4464.61 3949.45 515.16	
33	Public Enterprises	32.57 29.97 2.60	30.65 28.08 2.57	
34	Investment and Public Asset Management	60.03 58.57 1.46	53.50 52.27 1.23	

Grant No.	Ministry / Department	Total		
		Revised Estimates	Actuals	
35	Revenue Revenue Capital	146950.64 146643.88 306.76	146866.15 146606.19 259.96	
36	Direct Taxes-CBDDT Revenue Capital	10028.69 8818.30 1210.39	9815.48 8633.60 1181.88	
37	Indirect Taxes-CBIC Revenue Capital	36716.10 34508.44 2207.66	34644.85 33067.65 1577.20	
38	Indian Audit and Accounts Revenue Capital	5967.37 5760.06 207.31	5920.95 5744.31 176.64	
39	Finance-Interest Payments (Appropriation) Revenue Capital	1055427.21 1055427.21 0.00	1063872.17 1063872.17 0.00	
40	Finance-Repayment of Debt Revenue Capital	0.00 0.00 0.00	0.00 0.00 0.00	
41	Pensions Revenue Capital	74701.00 74701.00 0.00	74663.01 74663.01 0.00	

Grant No.	Ministry / Department	Total		
		Revised Estimates	Actuals	
42	Finance-Transfer to States	273984.89	288593.53	
	Revenue	158429.01	165721.63	
	Capital	115555.88	122871.90	
43	Fisheries	1701.00	1288.82	
	Revenue	1692.74	1284.73	
	Capital	8.26	4.09	
44	Animal Husbandry and Dairying	3913.93	3199.10	
	Revenue	3727.22	3024.43	
	Capital	186.71	174.67	
45	Food Processing Industries	2911.95	2262.69	
	Revenue	2909.64	2260.77	
	Capital	2.31	1.92	
46	Health & Family Welfare	77624.79	80292.01	
	Revenue	74915.43	78294.61	
	Capital	2709.36	1997.40	
47	Health Research	2892.83	2857.48	
	Revenue	2892.03	2857.37	
	Capital	0.80	0.11	
48	Heavy Industry	6391.51	4674.42	
	Revenue	6389.32	4672.49	
	Capital	2.19	1.93	

Grant No.	Ministry / Department	Total		
		Revised Estimates	Actuals	
49	Home Affairs	5120.78	5066.04	
	Revenue	4575.13	4532.53	
	Capital	545.65	533.51	
50	Cabinet	1803.01	1046.76	
	Revenue	1251.67	880.98	
	Capital	551.34	165.78	
51	Police	126435.82	124715.05	
	Revenue	116390.79	114976.53	
	Capital	10045.03	9738.52	
52	Andaman and Nicobar Islands	5937.42	5871.14	
	Revenue	5446.79	5431.48	
	Capital	490.63	439.66	
53	Chandigarh	5817.45	5872.13	
	Revenue	5429.42	5447.94	
	Capital	388.03	424.19	
54	Dadar and Nagar Haveli and Daman & Diu	2536.61	2500.48	
	Revenue	1588.47	1589.67	
	Capital	948.14	910.81	
55	Ladakh	4500.00	4300.29	
	Revenue	2400.00	2201.38	
	Capital	2100.00	2098.91	

Grant No.	Ministry / Department	Revised Estimates		Total	Actuals
		Revenue	Capital		
56	Lakshadweep			15555.84	
	Revenue	1297.76		1302.61	
	Capital	278.12		253.23	
57	Transfers to Delhi			951.00	
	Revenue	1168.00		951.00	
	Capital	0.01		0.00	
58	Transfers to Jammu & Kashmir			41751.44	
	Revenue	41751.44		41604.44	
	Capital	0.00		0.00	
59	Transfers to Puducherry			3388.77	
	Revenue	3388.76		3388.75	
	Capital	0.01		0.00	
60	Housing & Urban Affairs			69270.72	
	Revenue	42737.28		42123.77	
	Capital	26533.44		26441.12	
61	Information and Broadcasting			4449.76	
	Revenue	4410.92		4273.06	
	Capital	38.84		37.55	
62	Water Resources, River Development and Ganga Rejuvenation			19516.92	
	Revenue	19191.99		18310.26	
	Capital	324.93		228.57	

Grant No.	Ministry / Department	Total		
		Revised Estimates	Actuals	
63	Drinking Water and Sanitation	77032.65	76570.13	
	Revenue	77031.05	76567.56	
	Capital	1.60	2.57	
64	Labour and Employment	12521.06	11385.62	
	Revenue	12483.19	11354.18	
	Capital	37.87	31.44	
65	Law and Justice	8490.24	8276.79	
	Revenue	5927.39	5833.69	
	Capital	2562.85	2443.10	
66	Election Commission	466.04	438.05	
	Revenue	385.67	365.29	
	Capital	80.37	72.76	
67	Supreme Court of India	517.28	514.00	
	Revenue	459.28	456.00	
	Capital	58.00	58.00	
68	Micro, Small and Medium Enterprises	22137.95	21783.27	
	Revenue	21543.28	21189.01	
	Capital	594.67	594.26	
69	Mines	2836.52	2816.16	
	Revenue	2759.40	2740.51	
	Capital	77.12	75.65	

Grant No.	Ministry / Department	Total		
		Revised Estimates	Actuals	
70	Minority Affairs	2608.93 2543.93 65.00	154.18 91.80 62.38	
71	New and Renewable Energy	7848.00 7833.00 15.00	7928.90 7918.03 10.87	
72	Panchayati Raj	984.00 981.39 2.61	980.49 977.95 2.54	
73	Parliamentary Affairs	63.00 56.93 6.07	58.70 52.63 6.07	
74	Personnel, Public Grievances and Pensions	2493.70 2158.76 334.94	2352.56 2140.54 212.02	
75	Central Vigilance Commission	47.73 46.48 1.25	44.59 43.47 1.12	
76	Petroleum and Natural Gas	14757.01 14716.98 40.03	14328.30 14287.53 40.77	

Grant No.	Ministry / Department	Total		
		Revised Estimates	Actuals	
77	Planning Revenue Capital	514.19 496.76 17.43	287.90 281.91 5.99	
78	Ports, Shipping and Waterways Revenue Capital	2395.12 1228.67 1166.45	2230.63 1082.00 1148.63	
79	Power Revenue Capital	17635.00 17510.53 124.47	16326.61 16201.69 124.92	
80	President Secretariat Revenue Capital	97.69 93.04 4.65	93.46 89.38 4.08	
81	Lok Sabha Revenue Capital	788.65 757.46 31.19	710.78 690.68 20.10	
82	Rajya Sabha Revenue Capital	421.86 408.59 13.27	401.44 391.80 9.64	
83	Sectt- Vice President Revenue Capital	9.96 9.60 0.36	9.21 8.91 0.30	

Grant No.	Ministry / Department	Total		
		Revised Estimates	Actuals	
84	UPSC Revenue Capital	426.24 408.70 17.54	421.11 404.28 16.83	
85	Railways Revenue Capital	243271.84 3271.84 240000.00	245791.30 3212.67 242578.63	
86	Road Transport & Highways Revenue Capital	276351.45 11825.92 264525.53	275985.72 12073.72 263912.00	
87	Rural Development Revenue Capital	171069.46 171065.82 3.64	161931.60 161929.44 2.16	
88	Land Resources Revenue Capital	1898.04 1896.78 1.26	1710.89 1709.73 1.16	
89	Science and Technology Revenue Capital	4891.78 4850.39 41.39	4002.67 3962.54 40.13	
90	Biotechnology Revenue Capital	1607.32 1607.32 0.00	1467.35 1467.35 0.00	

Grant No.	Ministry / Department	Total		
		Revised Estimates	Actuals	
91	Scientific and Industrial Research	6202.53 6189.51 13.02	6088.57 6077.82 10.75	
92	Skill Development and Entrepreneurship	3260.18 3160.94 99.24	2982.16 2893.09 89.07	
93	Social Justice and Empowerment	9853.32 9772.39	8561.37 8483.18	
94	Empowerment of Persons with Disabilities	1225.01 1223.96 1.05	1142.24 1141.28 0.96	
95	Space	11070.07 6634.17 4435.90	10704.06 6307.32 4396.74	
96	Statistics and Programme Implementation	3961.01 3928.23	2467.90 2448.55	
97	Steel	54.55 53.02 1.53	51.87 50.42 1.45	

Grant No.	Ministry / Department	Revised Estimates		Total	Actuals
		Revenue	Capital		
98	Textiles			3443.09	3015.23
	Revenue	3424.53	18.56	2998.62	16.61
	Capital				
99	Tourism			1692.10	801.88
	Revenue	1692.10	0.00	801.88	0.00
	Capital				
100	Tribal Affairs			7605.00	7511.64
	Revenue	7588.48	16.52	7495.26	16.38
	Capital				
101	Women & Child Development			25448.68	24695.55
	Revenue	25437.60	11.08	24687.07	8.48
	Capital				
102	Youth Affairs & Sports			3396.96	2982.61
	Revenue	3392.90	4.06	2980.10	2.51
	Capital				
	<i>Central Ministries/Departments</i>				
	<i>Total</i>			4490485.57	4443447.29
	<i>Revenue</i>			3540239.27	3494252.08
	<i>Capital</i>			950246.30	949195.21

Appendix-9

Maturity profile of Interest bearing Market Loans

	(₹ Crores)
	(In Crores)
Maturing upto March, 2025	361053.13
Maturing in 2025-2026	506872.27
Maturing in 2026-2027	713592.75
Maturing in 2027-2028	602176.77
Maturing in 2028-2029	486755.64
Maturing in 2029-2030	526121.78
Maturing in 2030-2031	895423.56
Maturing in 2031-2032	562084.53
Maturing in 2032-2033	666020.56
Maturing in 2033-2034	686214.52
Maturing in 2034-2035	416168.30
Maturing in 2035-2036	527401.34
Maturing in 2036-2037	373534.69
Maturing in 2038-2039	223150.90
Maturing in 2039-2040	93015.68
Maturing in 2041-2042	91771.39
Maturing in 2042-2043	105699.94
Maturing in 2043-2044	117836.41
Maturing in 2044-2045	97772.51
Maturing in 2045-2046	98000.00
Maturing in 2046-2047	101592.30
Maturing in 2049-2050	84540.31
Maturing in 2050-2051	251858.14
Maturing in 2051-2052	203958.23
Maturing in 2052-2053	161000.00
Maturing in 2053-2054	158000.00
Maturing in 2055-2056	100969.24
Maturing in 2059-2060	83461.95
Maturing in 2060-2061	352713.31
Maturing in 2061-2062	149559.87
Maturing in 2062-2063	156549.03
Maturing in 2063-2064	228000.00
Maturing in 2073-2074	30000.00
Total	10212869.08

Appendix-10

**Grants/ Appropriations Involving Saving of Rs.100 Crores and
above for the Year 2023-24**

(₹ Crores)

Gr. No.	Name of Grant or Appropriation	Amount of Grant/ Appropriation			Expenditure			Saving	
		Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
001	Deptt of Agriculture and Farmers Welfare Voted	216357.90		203249.75				13108.15	
003	Atomic Energy Voted	19529.70	17975.35	18778.65	17107.30			751.05	868.05
004	Ministry of AYUSH Voted	3641.60		2912.59				729.01	
007	Department of Pharmaceuticals Voted	3223.13		2431.65				791.48	
008	Ministry of Civil Aviation Voted	3026.72		2002.22				1024.50	
011	Department for Promotion of Industry and Internal Voted	6549.01		4706.17				1842.84	
013	Department of Telecommunications Voted	41461.45	75099.44	33063.03	62455.73			8398.42	12643.71
015	Department of Food and Public Distribution Voted	221742.46	25201.93	221336.67	22994.16			405.79	2207.77
016	Ministry of Cooperation Voted	1149.42		687.67				461.75	
017	Ministry of Corporate Affairs Voted	734.19		573.06				161.13	
018	Ministry of Culture Voted		285.43		63.49				221.94
019	Ministry of Defence (Civil) Voted	41476.95	10976.75	40829.24	10762.79			647.71	213.96

Gr. No.	Name of Grant or Appropriation	Amount of Grant/ Appropriation		Expenditure		Saving	
		Revenue	Capital	Revenue	Capital	Revenue	Capital
023	Ministry of Development of North Eastern Region Voted	1798.76	4093.27	864.56	1112.20	934.20	2981.07
024	Ministry of Earth Sciences Voted	2650.59	673.84	2259.12	150.33	391.47	523.51
025	Department of School Education & Literacy Voted	108473.22	0.65	103325.02		5148.20	
026	Department of Higher Education Voted	63231.98	61930.32			1301.66	
027	Ministry of Electronics and Information Technology Voted	16180.38	12457.46			3722.92	
028	Ministry of Environment Forests and Climate change Voted	3794.94	3444.26			350.68	
029	Ministry of External Affairs Voted	11033.95	10159.76			874.19	
030	Department of Economic Affairs Voted	13347.55	15067.48	13006.86	14559.77	340.69	507.71
032	Department of Financial Services Voted	4090.03	3969.15			120.88	
035	Department of Revenue Voted	190135.79	190017.07			118.72	
036	Direct Taxes Voted	8818.29	1610.03	8658.64	1182.10	159.65	427.93
037	Indirect Taxes Voted	36305.59	2207.68	33072.56	1577.32	3233.03	630.36
039	Appropriation - Interest Payments Charged	1113971.00	1102514.13			11456.87	
040	Appropriation - Repayment of Debt Charged		8948452.71	7462491.34			1485961.37

Gr. No.	Name of Grant or Appropriation	Amount of Grant/ Appropriation		Expenditure		Saving	
		Revenue	Capital	Revenue	Capital	Revenue	Capital
041	Pensions Voted	75301.00		75058.07		242.93	
042	Transfers to States Charged Voted	165480.00 39340.03	128000.02	148521.91 27022.54	109554.30	16958.09 12317.49	18445.72
043	Department of Fisheries Voted	2228.39		1329.20		899.19	
044	Department of Animal Husbandry and Dairying Voted	4649.13		3310.83		1338.30	
045	Ministry of Food Processing Industries Voted	4030.22		2197.59		1832.63	
046	Department of Health & Family Welfare Voted	99382.77	5300.40	93534.56	2026.45	5848.21	3273.95
047	Department of Health Research Voted	2979.22		2857.37		121.85	
048	Ministry of Heavy Industry Voted	6389.53		4911.34		1478.19	
049	Ministry of Home Affairs Voted	5472.54	680.27	4586.03	533.51	886.51	146.76
050	Cabinet Voted	1251.67	551.34	896.66	165.78	355.01	385.56
051	Police Voted	118214.07	11839.32	116142.83	9857.78	2071.24	1981.54
052	Andaman and Nicobar Islands Voted		551.51		440.61		110.90
055	Ladakh Voted	2818.42	3149.99	2248.57	2107.13	569.85	1042.86
057	Transfers to Delhi Voted	1168.00		951.00		217.00	

Gr. No.	Name of Grant or Appropriation	Amount of Grant/ Appropriation		Expenditure		Saving	
		Revenue	Capital	Revenue	Capital	Revenue	Capital
058	Transfers to Jammu and Kashmir Voted	41751.44		41604.44		147.00	
060	Ministry of Housing and Urban Affairs Voted	50474.70	30268.08	42342.19	30009.46	8132.51	258.62
061	Ministry of Information and Broadcasting Voted	4661.21		4276.68		384.53	
062	Department of Water Resources River Development Voted	23654.12	380.50	23158.92	228.59	495.20	151.91
063	Department of Drinking Water and Sanitation Voted	77221.83		76824.18		397.65	
064	Ministry of Labour and Employment Voted	13183.88		11508.18		1675.70	
065	Law and Justice Voted		2562.86		2443.10		119.76
070	Ministry of Minority Affairs Voted	3032.60		970.26		2062.34	
071	Ministry of New and Renewable Energy Voted	17717.82		12583.94		5133.88	
076	Ministry of Petroleum and Natural Gas Voted	14715.59	35509.00	14287.53	2980.44	428.06	32528.57
077	Ministry of Planning Voted	805.73		284.83		520.90	
079	Ministry of Power Voted	21824.54		17704.41		4120.13	
086	Ministry of Road Transport and Highways Voted	23528.24	321293.82	23222.00	321051.06	306.24	242.76
087	Department of Rural Development Voted	274065.82		265373.83		8691.99	

Gr. No.	Name of Grant or Appropriation	Amount of Grant/ Appropriation		Expenditure		Saving	
		Revenue	Capital	Revenue	Capital	Revenue	Capital
088	Department of Land Resources Voted	3618.94		3481.67		137.27	
089	Department of Science and Technology Voted	7843.97		4072.98		3770.99	
090	Department of Biotechnology Voted	2683.88		1537.81		1146.07	
091	Department of Scientific and Industrial Research Voted	6189.51		4655.69		1533.82	
092	Ministry of Skill Development and Entrepreneurship Voted	4894.29		4391.19		503.10	
093	Department of Social Justice and Empowerment Voted	13117.12		9501.78		3615.34	
095	Department of Space Voted	6772.83		6320.09		452.74	
096	M/o Statistics and Programme Implementation Voted	5409.93		2450.13		2959.80	
098	Ministry of Textiles Voted	4362.58		3042.62		1319.96	
099	Ministry of Tourism Voted	2400.00		810.14		1589.86	
100	Ministry of Tribal Affairs Charged Voted	4905.92		3820.89		1085.03	
101	Ministry of Women and Child Development Voted	7509.08		3707.96		3801.12	
102	Ministry of Youth Affairs and Sports Voted	25943.74		25509.98		433.76	
		3393.28		3021.52		371.76	

Summary of Appropriation Accounts for 2023-24

Appendix-11

(₹ in thousand)

Number and Name of Grant or Appropriation	Amount of Appropriation		Expenditure Capital	Revenue Capital	Saving	Capital	(Actual excess in rupees)
	Revenue	Grant / Appropriation Capital					
1 Department of Agriculture and Farmers Welfare Voted	216357,90,00	87,72,00	203249,74,59	40,58,31	13108,15,41	47,13,69	.. ..
2 "Department of Agricultural Research and Education" Charged	4,00,00	..	4,00,00	..	..	7,02,06	.. ..
Voted	9862,65,00	10,41,00	9797,00,18	3,38,94	65,64,82	..	.. ..
3 Atomic Energy Charged	1,00,00	..	78	..	99,22	..	.. ..
Voted	19529,70,00	17975,35,00	18778,65,38	17107,30,08	751,04,62	868,04,92	.. ..
4 Ministry of AYUSH Voted	3641,60,00	5,94,00	2912,58,55	3,72,17	729,01,45	2,21,83	.. ..
5 Department of Chemicals and Petrochemicals Voted	276,81,00	400,85,00	178,23,71	400,62,94	98,57,29	22,06	.. ..
6 Department of Fertilisers Voted	195476,62,00	2,69,00	195465,09,62	1,62,05	11,52,38	1,06,95	.. ..
7 Department of Pharmaceuticals Voted	3223,13,00	1,20,00	2431,64,67	79,76	791,48,33	40,24	.. ..
8 Ministry of Civil Aviation Voted	3026,72,00	771,84,00	2002,22,26	755,17,70	1024,49,74	16,66,30	.. ..
9 Ministry of Coal Voted	640,77,00	1,55,00	603,52,54	1,41,99	37,24,46	13,01	.. ..
10 Department of Commerce Charged	50,00	..	..	..	50,00	.. ..	.. ..
Voted	6020,81,00	38,15,00	6005,51,68	27,28,55	15,29,32	10,86,45	.. ..

Number and Name of Grant or Appropriation	Amount of Grant / Appropriation		Expenditure		Saving		Excess Revenue (Actual excess in rupees)	
	Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
11 "Department for Promotion of Industry and Internal Trade"	6549,01,00	1662,32,00	4706,16,67	1655,88,64	1842,84,33	6,43,36	..	..
Voted								
13 Department of Telecommunications	41461,45,00	75099,44,00	33067,18,90	62455,72,82	8394,26,10	12643,71,18	..	..
Voted								
14 Department of Consumer Affairs	295,85,00	50,41,00	262,92,66	48,64,82	32,92,34	1,76,18	..	..
Voted								
15 Department of Food and Public Distribution	221742,46,00	25201,93,00	221336,66,62	22994,16,09	405,79,38	2207,76,91	..	..
Voted								
16 Ministry of Cooperation	1149,42,00	1,50,00	687,66,68	1,21,22	461,75,32	28,78	..	..
Voted								
17 Ministry of Corporate Affairs	734,19,00	42,00,00	573,06,40	37,72,78	161,12,60	4,27,22	..	..
Voted								
18 Ministry of Culture	3410,10,00	285,43,00	3343,41,21	63,48,70	66,68,79	221,94,30	..	..
Voted								
19 Ministry of Defence (Civil)	2,29,00	22,00,00	52,29	13,74,77	1,76,71	8,25,23	..	..
Charged								
20 Defence Pensions	41476,95,00	10976,75,00	40829,23,93	10762,78,54	647,71,07	213,96,46	..	..
Charged								
21 Ministry of Development of North Eastern Region	1,88,00	..	33,40	..	1,54,60	..	..	..
Voted								
22 Ministry of Development of North Eastern Region	142094,00,00	..	142092,66,14	..	1,33,86	..	..	..
Voted								
23 Ministry of Earth Sciences	1798,76,00	4093,27,00	864,56,02	1112,19,56	934,19,98	2981,07,44	..	..
Voted								
24 Department of School Education & Literacy	2650,59,00	673,84,00	2259,11,77	150,33,09	391,47,23	523,50,91	..	..
Voted								
25 Department of School Education & Literacy	108473,22,00	65,00	103325,01,67	44,55	5148,20,33	20,45	..	..

*Grant No. 12 relate to Postal Services for which Appropriation Accounts are compiled in a separate volume.

*Grant No. 20 and 21 relate to Defence services for which Appropriation Accounts are compiled in a separate volume.

Number and Name of Grant or Appropriation	Amount of Grant / Appropriation		Expenditure		Saving		Excess Revenue (Actual excess in rupees)	
	Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
26 Department of Higher Education Voted	63231,98,00	12,52,00	61933,78,80	7,32,01	1298,19,20	5,19,99	..	..
27 Ministry of Electronics and Information Technology Voted	16180,38,00	408,86,00	12457,45,65	389,63,01	3722,92,35	19,22,99	..	..
28 Ministry of Environment, Forests and Climate Change Voted	3794,94,00	145,41,00	3444,25,87	77,84,82	350,68,13	67,56,18	..	..
29 Ministry of External Affairs Charged Voted	27150,94,00	11033,95,00	27036,28,37	10159,76,46	3,00	114,65,63	874,18,54	..
30 Department of Economic Affairs Voted	13347,55,00	15067,48,00	13006,86,27	14560,73,94	340,68,73	506,74,06	..	..
31 Department of Expenditure Voted	389,26,00	128,10,00	380,68,22	48,55,65	8,57,78	79,54,35	..	..
32 Department of Financial Services Voted	4090,03,00	8591,85,00	3969,14,77	8588,40,77	120,88,23	3,44,23	..	..
33 Department of Public Enterprises Voted	32,15,00	2,60,00	28,08,30	2,57,44	4,06,70	2,56	..	..
34 "Department of Investment and Public Asset Management (DIPAM)" Voted	93,46,00	1,46,00	52,29,62	1,22,98	41,16,38	23,02	..	..
35 Department of Revenue Voted	190135,79,00	306,76,00	190017,06,88	260,39,52	118,72,12	46,36,48	..	..
36 Direct Taxes Voted	8818,29,00	1610,03,00	8658,63,67	1182,10,28	159,65,33	427,92,72	..	..
37 Indirect Taxes Voted	36305,59,00	2207,68,00	33080,45,68	1577,32,47	3225,13,32	630,35,53	..	..
38 Indian Audit and Accounts Department Charged Voted	330,46,00	..	323,40,66	..	7,05,34	..	..	..
	5800,68,00	212,81,00	5780,35,68	178,04,01	20,32,32	34,76,99	..	..

Number and Name of Grant or Appropriation	Amount of Grant / Appropriation		Expenditure		Saving		(Actual excess in rupees)	
	Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
39 Appropriation - Interest Payments Charged	1113971,00,00	..	1102651,05,10	..	11319,94,90	..	..	..
40 Appropriation - Repayment of Debt Charged	..	8948452,71,00	..	7462492,87,83	..	1485959,83,17	..	..
41 Pensions Charged	400,00,00	..	385,21,83	..	14,78,17	..	..	..
42 Transfers to States Voted	75301,00,00	..	75059,56,78	..	241,43,22	..	..	..
43 Department of Fisheries Voted	165480,00,00	29600,00,00	148521,90,70	31308,40,95	16958,09,30	..	..	1708,40,95
44 Department of Animal Husbandry and Dairying Voted	39340,03,00	128000,02,00	27022,54,37	109554,29,61	12317,48,63	18445,72,39	..	(1708409,50,00)
45 Ministry of Food Processing Industries Voted	2228,39,00	20,40,00	1329,19,78	4,08,72	899,19,22	16,31,28	..	..
46 Department of Health and Family Welfare Voted	4649,13,00	186,08,00	3310,83,21	174,66,77	1338,29,79	11,41,23	..	..
47 Department of Health Research Voted	4030,22,00	2,47,00	2942,59,31	1,92,25	1087,62,69	54,75	..	..
48 Ministry of Heavy Industries Voted	99382,77,00	5300,40,00	93534,56,40	2026,45,19	5848,20,60	3273,94,81	..	..
49 Ministry of Home Affairs Voted	2979,22,00	80,00	2857,36,76	10,68	121,85,24	69,32	..	..
50 Cabinet Voted	6389,53,00	26,32,00	4911,34,49	1,92,99	1478,18,51	24,39,01	..	..
51 Police Charged	5472,54,00	680,27,00	4586,03,34	533,51,21	886,50,66	146,75,79	..	..
	1251,67,00	551,34,00	883,07,87	165,78,12	368,59,13	385,55,88	..	..
	12,50,00	6,47,00	8,79,89	1,08,30	3,70,11	5,38,70	..	..
	118214,07,00	11839,32,00	116142,83,40	9857,77,87	2071,23,60	1981,54,13	..	..

Number and Name of Grant or Appropriation	Amount of Grant / Appropriation		Expenditure		Saving		(Actual excess in rupees)
	Revenue	Capital	Revenue	Capital	Revenue	Capital	
52 Andaman and Nicobar Islands Charged	1,00	..	5486,94,20	81	440,61,33	19	110,89,67
Voted	5548,86,00	551,51,00	5486,94,20	..	61,91,80	..	..
53 Chandigarh Charged	511,36,00	50,00,00	478,64,44	50,00,00	32,71,56	..	..
Voted	5504,06,00	712,12,00	5497,66,75	612,96,44	6,39,25	99,15,56	..
54 Dadra and Nagar Haveli and Daman and Diu Voted	1595,54,00	948,28,00	1591,93,83	935,20,66	3,60,17	13,07,34	..
55 Ladakh Voted	2818,42,00	3149,99,00	2248,56,63	2107,12,55	569,85,37	1042,86,45	..
56 Lakshadweep Voted	1343,43,00	285,52,00	1325,85,49	253,26,38	17,57,51	32,25,62	..
57 Transfers to Delhi Voted	1168,00,00	1,00	951,00,00	..	217,00,00	1,00	..
58 Transfers to Jammu and Kashmir Voted	41751,44,00	..	41604,44,00	..	147,00,00	..	..
59 Transfers to Puducherry Voted	3388,76,00	1,00	3388,75,00	..	1,00	1,00	..
60 Ministry of Housing and Urban Affairs Charged	137,72,00	42,32,00	134,71,74	40,93,75	3,00,26	1,38,25	..
Voted	50474,70,00	30268,08,00	42342,19,03	30009,45,51	8132,50,97	258,62,49	..
61 Ministry of Information and Broadcasting Voted	4661,21,00	38,84,00	4276,68,34	37,55,23	384,52,66	1,28,77	..
62 "Department of Water Resources, River Development and Ganga Rejuvenation" Voted	23654,12,00	380,50,00	23158,92,16	228,58,59	495,19,84	151,91,41	..
63 Department of Drinking Water and Sanitation Voted	77221,83,00	2,60,00	76824,17,95	2,57,42	397,65,05	2,58,62,49	..

Number and Name of Grant or Appropriation	Amount of Grant / Appropriation		Expenditure		Saving		Excess Revenue (Actual excess in rupees)	
	Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
64 Ministry of Labour and Employment Voted	13183,88,00	37,87,00	11508,17,95	31,44,37	1675,70,05	6,42,63	..	..
65 Law and Justice Voted	6127,43,00	2562,86,00	6050,30,38	2443,09,73	77,12,62	119,76,27	..	..
66 Election Commission Voted	385,67,00	80,37,00	366,33,95	72,75,74	19,33,05	7,61,26	..	..
67 Appropriation - Supreme Court of India Charged	459,28,00	58,00,00	455,99,93	58,00,00	3,28,07	..	..	..
68 Ministry of Micro, Small and Medium Enterprises Voted	21543,48,00	594,53,00	21499,90,71	59426,33	43,57,29	26,67	..	..
69 Ministry of Mines Voted	3055,91,00	77,13,00	3043,40,72	75,65,73	12,50,28	1,47,27	..	..
70 Ministry of Minority Affairs Voted	3032,60,00	65,00,00	970,26,43	62,38,33	2062,33,57	2,61,67	..	..
71 Ministry of New and Renewable Energy Voted	1777,78,00	17,15,00	12583,94,43	10,87,03	5133,87,57	6,27,97	..	..
72 Ministry of Panchayati Raj Voted	993,27,00	23,15,00	977,95,38	2,53,55	15,31,62	20,61,45	..	..
73 Ministry of Parliamentary Affairs Voted	59,00,00	6,07,00	52,63,05	6,07,00	6,36,95	..	..	..
74 Ministry of Personnel, Public Grievances and Pensions Charged	23,81,00	94,18,00	17,74,74	46,60,15	6,06,26	47,57,85	..	..
75 Appropriation - Central Vigilance Commission Charged	2170,58,00	245,26,00	2128,54,46	165,42,05	42,03,54	79,83,95	..	..
76 Ministry of Petroleum and Natural Gas Voted	46,48,00	1,25,00	43,48,27	1,11,84	2,99,73	13,16	..	..
	14715,59,00	35509,00,00	14287,53,07	298043,50	428,05,93	32528,56,50	..	..

Number and Name of Grant or Appropriation	Amount of Grant / Appropriation		Expenditure		Saving		Excess Revenue (Actual excess in rupees)	
	Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
77 Ministry of Planning Voted	805,73,00	18,66,00	284,82,94	598,55	520,90,06	12,67,45	..	..
78 Ministry of Ports, Shipping and Waterways Voted	1627,38,00	1294,18,00	1540,33,21	124944,08	87,04,79	44,73,92	..	..
79 Ministry of Power Charged Voted	10,00,00	..	17704,41,45	..	10,00,00	..	..	..
80 Appropriation- Staff Household and Allowances of the President Charged	21824,54,00	1944,48,00	194417,37	4120,12,55	30,63	..	..	..
81 Lok Sabha Charged Voted	93,04,00	4,65,00	90,16,22	4,08,40	2,87,78	56,60	..	..
82 Rajya Sabha Charged Voted	1,10,00	..	37,45	..	72,55	..	..	..
83 Secretariat of the Vice-President Voted	785,42,00	35,49,00	691,17,13	20,09,67	94,24,87	15,39,33	..	..
84 Appropriation - Union Public Service Commission Charged	2,04,00	..	1,69,74	..	34,26	..	..	..
86 Ministry of Road Transport and Highways Charged	472,31,00	10,06,00	390,34,73	9,64,43	81,96,27	41,57	..	..
87 Department of Rural Development Voted	9,60,00	36,00	8,91,24	29,97	68,76	6,03	..	..
88 Department of Land Resources Charged Voted	404,70,00	21,54,00	404,64,63	16,83,37	5,37	4,70,63	..	..
	..	5,00,00	..	2,80,79	..	2,19,21	..	..
	23528,24,00	321293,82,00	23221,99,72	321043,02,92	306,24,28	250,79,08	..	..
	274065,82,00	3,64,00	265374,35,24	2,15,83	8691,46,76	1,48,17	..	..
	17,42,00	..	14,28,74	..	3,13,26	..	..	..
	3618,94,00	1,26,00	3481,93,29	1,16,39	137,00,71	9,61	..	..

*Grant No. 85 relate to Railways for which Appropriation Accounts are compiled in a separate volume.

Number and Name of Grant or Appropriation	Amount of Grant / Appropriation		Expenditure		Saving		Excess Revenue (Actual excess in rupees)	
	Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
89 Department of Science and Technology Voted	7843,97,00	88,31,00	4072,98,48	40,12,66	3770,98,52	48,18,34	..	..
90 Department of Biotechnology Voted	2683,88,00	..	1537,81,47	..	1146,06,53	..	..	..
91 Department of Scientific and Industrial Research Voted	6189,51,00	13,02,00	6141,56,77	10,74,96	47,94,23	2,27,04	..	..
92 Ministry of Skill Development and Entrepreneurship Voted	4894,29,00	99,25,00	4391,18,62	89,06,76	503,10,38	10,18,24	..	..
93 Department of Social Justice and Empowerment Voted	13117,12,00	140,05,00	9501,78,43	78,19,40	3615,33,57	61,85,60	..	..
94 "Department of Empowerment of Persons with Disabilities" Voted	1224,11,00	1,06,00	1142,93,33	96,42	81,17,67	9,58	..	..
95 Department of Space Charged Voted	60,00	40,00	3,86	5,25	56,14	34,75	..	..
6772,83,00	6356,43,00	6320,08,99	4406,59,47	452,74,01	949,83,53	..	..	..
96 Ministry of Statistics and Programme Implementation Voted	5409,93,00	33,48,00	2450,13,05	19,35,27	2959,79,95	14,12,73	..	..
97 Ministry of Steel Voted	67,99,00	2,17,00	50,41,92	1,45,37	17,57,08	71,63	..	..
98 Ministry of Textiles Voted	4362,58,00	26,83,00	3042,61,60	16,60,50	1319,96,40	10,22,50	..	..
99 Ministry of Tourism Voted	2400,00,00	..	810,13,63	..	1589,86,37	..	..	..

Number and Name of Grant or Appropriation	Amount of Grant / Appropriation		Expenditure		Saving		(Actual excess in rupees)	
	Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
100 Ministry of Tribal Affairs Charged	4905,92,00	..	3820,88,94	..	1085,03,06	..	..	..
Voted	7509,08,00	46,94,00	3707,96,07	16,37,54	3801,11,93	30,56,46	..	..
101 Ministry of Women and Child Development Charged	25943,74,00	11,08,00	25509,97,59	8,47,67	433,76,41	2,60,33	..	..
Voted	3393,28,00	7,76,00	3021,52,46	2,51,38	371,75,54	5,24,62	..	..
TOTAL Charged	1286817,14,00	8978358,52,00	1257357,94,16	7494036,55,40	29459,19,84	1486030,37,55	..	1708,40,95
TOTAL Voted	2479168,21,00	730704,35,00	2353762,80,61	647017,74,15	125405,40,39	83686,60,85	..	(1708409,50,00)

Appendix-12

Object Head Wise Expenditure for 2023-24

Object Head	Description	Revenue	Capital	Total	(₹ Crore)
01	SALARIES	1,46,871.76	177.65	1,47,049.41	
02	WAGES	1,933.17	1.29	1,934.46	
04	PENSIONARY CHARGES	3,12,489.73	0.00	3,12,489.73	
05	REWARDS	4,555.73	40.09	4,595.83	
06	MEDICAL TREATMENT	8,390.09	27.85	8,417.94	
07	ALLOWANCES	1,27,391.82	93.65	1,27,485.47	
08	LEAVE TRAVEL CONCESSION	618.72	1.42	620.14	
09	TRAINING EXPENSES	343.00	0.09	343.10	
11	DOMESTIC TRAVEL EXPENSES	7,654.23	14.91	7,669.14	
12	FOREIGN TRAVEL EXPENSES	582.69	2.30	584.99	
13	OFFICE EXPENSES	15,366.17	50.71	15,416.88	
14	RENT, RATES AND TAXES FOR LAND AND BUILDINGS	4,419.50	2.34	4,421.84	
15	ROYALTY	0.25	0.00	0.25	
16	PRINTING AND PUBLICATION	1,062.12	0.06	1,062.18	
18	RENT FOR OTHERS	2,343.42	3.42	2,346.84	
19	DIGITAL EQUIPMENT	799.17	3.41	802.58	
21	MATERIALS AND SUPPLIES	69,010.49	2,989.25	71,999.74	
22	ARMS AND AMMUNITION	481.64	0.00	481.64	
23	COST OF RATION	1,630.25	0.00	1,630.25	
24	FUELS AND LUBRICANTS	40,071.03	2.01	40,073.03	
26	ADVERTISING AND PUBLICITY	2,595.55	10.62	2,606.17	

Object Head	Description	Revenue	Capital	Total
27	MINOR CIVIL AND ELECTRIC WORKS	4,643.59	32.29	4,675.88
28	PROFESSIONAL SERVICES	13,697.35	436.03	14,133.38
29	REPAIR AND MAINTENANCE	5,666.08	87.89	5,753.98
31	GRANTS-IN-AID GENERAL	5,87,462.61	0.28	5,87,462.89
32	CONTRIBUTION	29,366.81	947.65	30,314.46
33	SUBSIDIES	4,68,049.19	0.00	4,68,049.19
34	SCHOLARSHIPS	8,796.79	0.00	8,796.79
35	GRANTS FOR CREATION OF CAPITAL ASSETS	3,03,915.56	0.00	3,03,915.56
36	GRANTS-IN-AID SALARIES	55,640.30	6.97	55,647.26
37	AID MATERIAL AND EQUIPMENT	219.46	0.00	219.46
39	BANK AND AGENCY CHARGES	590.86	0.00	590.86
40	AWARDS AND PRIZES	100.40	0.00	100.40
41	SECRET SERVICE EXPENDITURE	417.58	0.00	417.58
43	SUSPENSES	69.82	2,409.17	2,479.00
45	INTEREST PAYMENTS	11,05,919.27	0.00	11,05,919.27
49	OTHER REVENUE EXPENDITURE	58,879.11	1.66	58,880.77
51	MOTOR VEHICLES	0.01	1,721.40	1,721.41
52	MACHINERY AND EQUIPMENT	0.03	27,411.17	27,411.21
54	INVESTMENT	0.00	2,87,368.79	2,87,368.79
55	LOANS AND ADVANCES	0.00	1,99,456.38	1,99,456.38
56	REPAYMENT OF BORROWINGS	0.00	74,62,492.88	74,62,492.88
57	SUBSCRIPTION	0.00	7,309.99	7,309.99
60	OTHER CAPITAL EXPENDITURE	0.00	83,036.84	83,036.84

Object Head	Description	Revenue	Capital	Total
61	DEPRECIATION	0.00	0.00	0.00
62	RESERVES	3,431.05	0.00	3,431.05
63	INTER ACCOUNT TRANSFERS	5,13,931.66	61,329.13	5,75,260.79
64	WRITES OFF OF LOSSES	179.44	46.09	225.53
70	DEDUCT RECOVERIES	-3,53,244.23	-78,361.73	-4,31,605.96
71	INFORMATION, COMPUTER TELECOMMUNICATIONS (ICT) EQUIPMENT	0.42	5,098.68	5,099.11
72	BUILDINGS AND STRUCTURES	0.00	26,290.41	26,290.41
73	INFRASTRUCTURAL ASSETS	0.00	2,06,464.51	2,06,464.51
74	FURNITURE & FIXTURES	0.04	334.22	334.26
75	ARMS AND AMMUNITIONS (CAPITAL)	0.00	148.26	148.26
76	UPGRADATION PROCUREMENT OF HERITAGE ASSETS AND N.E.C.	0.00	16.80	16.80
77	OTHER FIXED ASSETS	0.00	58.25	58.25
78	LAND	0.00	9,161.35	9,161.35
80	INTANGIBLE ASSETS	0.00	3.14	3.14
	TOTAL	35,56,343.75	83,06,729.56	1,18,63,073.31
Expenditure booked at other than object head level				
	RAILWAYS	0.00	-2.97	-2.97
	DEFENCE	2,97,738.47	1,54,256.28	4,51,994.74
	CIVIL DEPARTMENTS INCLUDING UTs	0.00	0.00	0.00
	2,97,738.47	1,54,253.30	4,51,991.77	
	Payment from Contingency Fund/UnClassified	0.00	0.00	0.00
	TOTAL	38,54,082.21	84,60,982.86	1,23,15,065.07

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