



सत्यमेव जयते

Accounts at a Glance 2019-20

Controller General of Accounts
Department of Expenditure
Ministry of Finance

Accounts at a Glance

2019-20

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Accounts at a Glance

2019-20

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.

Under the Allocation of Business Rules 1961, the executive power to prescribe the form and content of accounts is the responsibility of the Controller General of Accounts (CGA), Ministry of Finance. The CGA has also been entrusted with the responsibility of preparation of Union Finance Accounts and Appropriation Accounts (Civil) of the Union Government which are the Annual Financial Statements of the Government of India. After audit by the C&AG, the same are placed in Parliament.

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

Overview

Receipt, Expenditure & Deficit

Total receipts during 2019-20 were ₹ 26,86,870 crore. Gross Tax Receipt was ₹20,07,579 crore, of which ₹6,50,677 crore(32% of gross) was transferred to States and Union Territories as their share of taxes. Net tax revenue retained by the Central government was ₹13,56,902 crore. Total non-debt receipts were ₹17,52,679 crore, leaving a gap of ₹9,34,191 crore as the Fiscal Deficit which is met through borrowings during 2019-20.

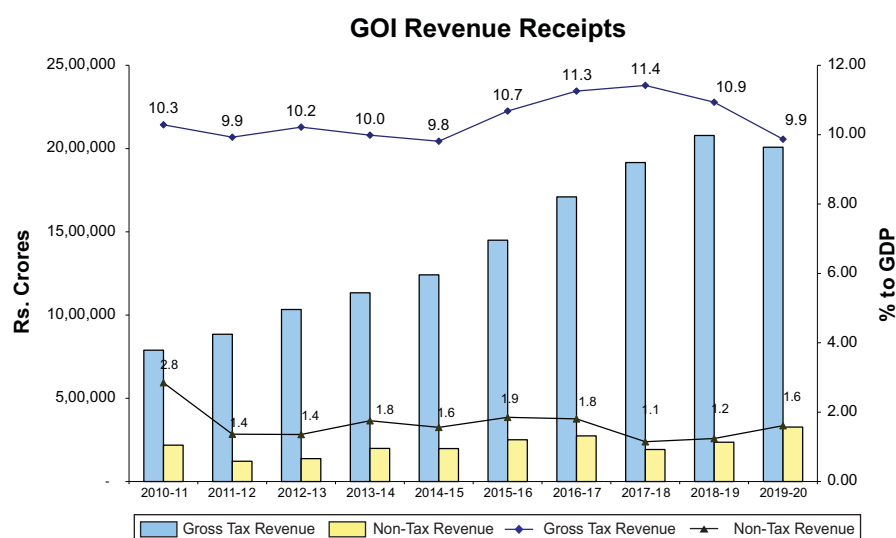
Total Government expenditure from Consolidated Fund of India was ₹26,86,870 crore, of which, revenue expenditure was ₹23,50,605 crore (87%) and capital expenditure ₹3,36,265 crore (13%). Expenditure increased by 16% from ₹23,15,113 in the year 2018-2019.

Financial Highlights 2019-20					
(₹ Crores)					
	Description	R.E.*	Actuals	Actuals	YTY
		2019-20	2019-20	2018-19	Growth
1	Revenue Receipts	18,50,101	16,84,059	15,53,011	8%
2	Tax Revenue (Net to Centre)	15,04,587	13,56,902	13,17,211	3%
3	Non-Tax Revenue	3,45,514	3,27,157	2,35,800	39%
4	Non-Debt Capital Receipts	81,605	68,620	1,12,684	-39%
5	Recoveries of Loans	16,605	18,316	17,957	2%
6	Other Receipts	65,000	50,304	94,727	-47%
7	Total Non-Debt Receipts (1+4)	19,31,706	17,52,679	16,65,695	5%
8	Revenue Expenditure	23,49,645	23,50,605	20,07,399	17%
9	Of which Interest Payments	6,25,105	6,12,070	5,82,648	5%
10	Of Which, Grants for creation of Capital Assets	1,91,737	1,87,342	1,91,220	-2%
11	Capital Expenditure	3,48,907	3,36,265	3,07,714	9%
12	Total Expenditure (8+11)	26,98,552	26,86,870	23,15,113	16%
13	Revenue Deficit (8-1)	4,99,544	6,66,546	4,54,388	47%
14	Effective Revenue Deficit (13-10)	3,07,807	4,79,204	2,63,168	82%
15	Fiscal Deficit [12-7]	7,66,846	9,34,191	6,49,418	44%
16	Primary Deficit (15-9)	1,41,741	3,22,121	66,770	382%

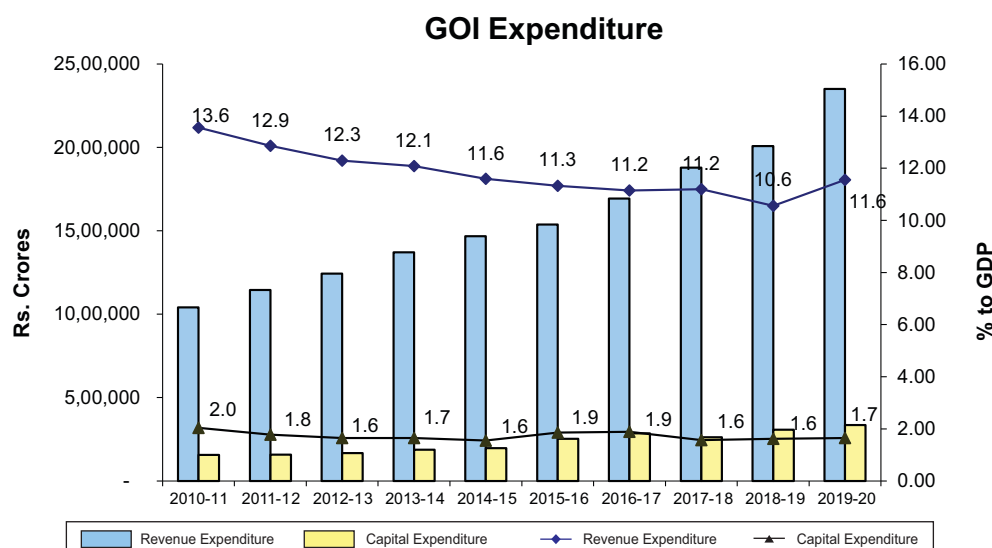
*1. R.E. as per Budget Documents.

2. Actuals 2019-20 have been netted in conformity with Budget Documents for Comparison.

During the last decade, Gross tax receipts of the Government increased three fold from ₹7,89,172 crore [2010-11] to ₹20,07,579 crore [2019-20]. In terms of GDP, Gross Tax Revenue during [2019-20] was 9.87% of GDP*. In the last decade, as a percentage of GDP, Gross Tax Revenue has averaged at 10.44% of GDP, and Non-Tax Revenue at 1.65% of GDP. Non-Tax Revenue has declined from 2.85% of GDP in [2010-11] to 1.61% in [2019-20].



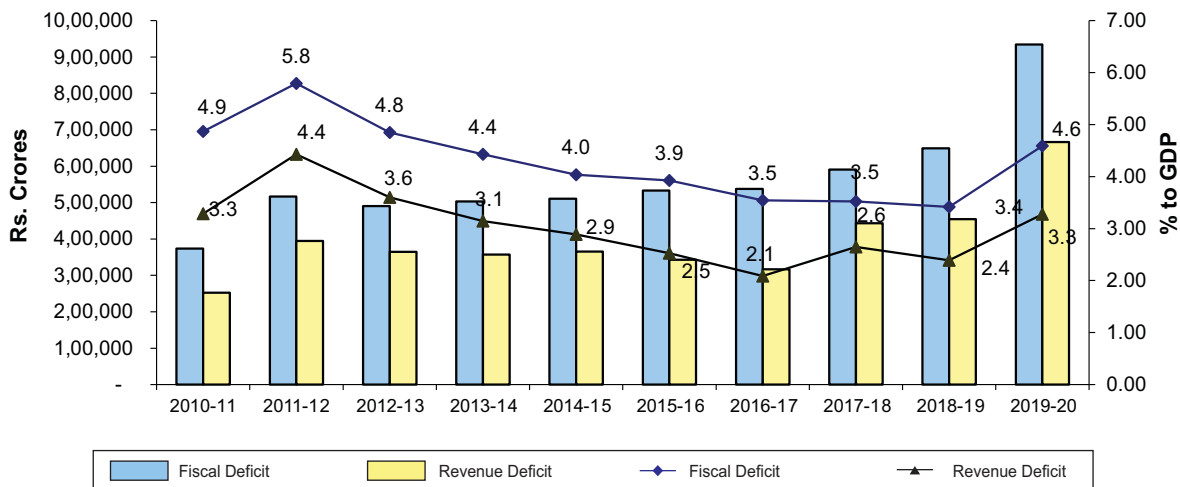
Revenue Expenditure has increased from previous financial year. In terms of percentage of GDP, it was 11.56% of GDP as compared to 10.56% during the previous year. Capital expenditure was 1.65% of GDP in 2019-20. During the decade 2010-2020, Revenue Expenditure averaged at 11.82% of GDP and Capital Expenditure at 1.72% of GDP. Also in 2019-20, Gross Capital Expenditure (Voted + Charged) provided for in Final Grant was ₹94,50,659 crores. Actual Gross Expenditure was ₹91,34,890 crores leaving saving of ₹3,15,769 crores.



* GDP for the year 2019-20 is ₹203.40 lakh crore at current prices as shown in Provisional Estimates issued by M/o Statistics & Programme Implementation vide its Press Note dated 29th May, 2020.

During 2019-20, net receipts of the Central Government were sufficient to meet only 65% of total expenditure, leaving a deficit of ₹9,34,191 crore. The Revenue deficit for the year was ₹6,66,546 crore. In terms of GDP, Fiscal deficit was 4.59% of GDP and Revenue Deficit was 3.28% of GDP.

GOI Deficit



Gross Domestic Product (GDP)

The year wise GDP values over the decade showed the increased pattern and increased to three folds from ₹76.74 Lakh Crore in the year 2010-2011 to ₹203.40 Lakh Crore in 2019-2020.

Year	GDP in ₹ Lakh Crore
2010-2011	76.74
2011-2012	89.12
2012-2013	101.13
2013-2014	113.55
2014-2015	126.54
2015-2016	135.76
2016-2017	151.84
2017-2018	167.73
2018-2019	190.10
2019-2020*	203.40

* Provisional Estimates at current prices issued by M/o Statistics & Programme Implementation published on 29th May, 2020.

Sources of Financing the Deficit

During 2019-20, the deficit of ₹9,34,191 crore was financed mainly from (i) Internal Debt of ₹8,69,222 crore (ii) External Debt of ₹8,682 crore. Resource generated through borrowing, being less than the deficit, led to a decrease in the Cash Balance by ₹4,970 crore. The cash balance at the end of 2019-20 was ₹(-)2,241 crore.

Financing of Deficit (₹ Crores)				
Description	2019-20		2018-19	
Internal Debt	8,69,222	93%	5,53,374	85%
Market Loans	4,85,986	52%	3,18,897	49%
Treasury Bills	70,103	7%	6,897	1%
Compensation and Other Bonds	6,358	1%	2,323	0%
Others	3,06,775	33%	2,25,257	35%
External Debt including Revolving fund	8,682	1%	5,519	1%
Cash Draw Down	4,970	1%	(-)1,321	0%
Public Account	51,317	5%	91,846	14%
Total Financing	9,34,191	100%	6,49,418	100%

Debt & other Liabilities

During the year, Government contracted fresh Debt of ₹73,01,387 crore and discharged past Debt of ₹63,26,549 crore. The net result was an increase of Public Debt by ₹9,74,838 crore. The total stock of Debt outstanding as on 31.3.2020 was ₹83,19,740 crore. Total interest bearing obligations at the end of 2019-20 were ₹90,55,482 crore and total liabilities were ₹91,99,064 crore.

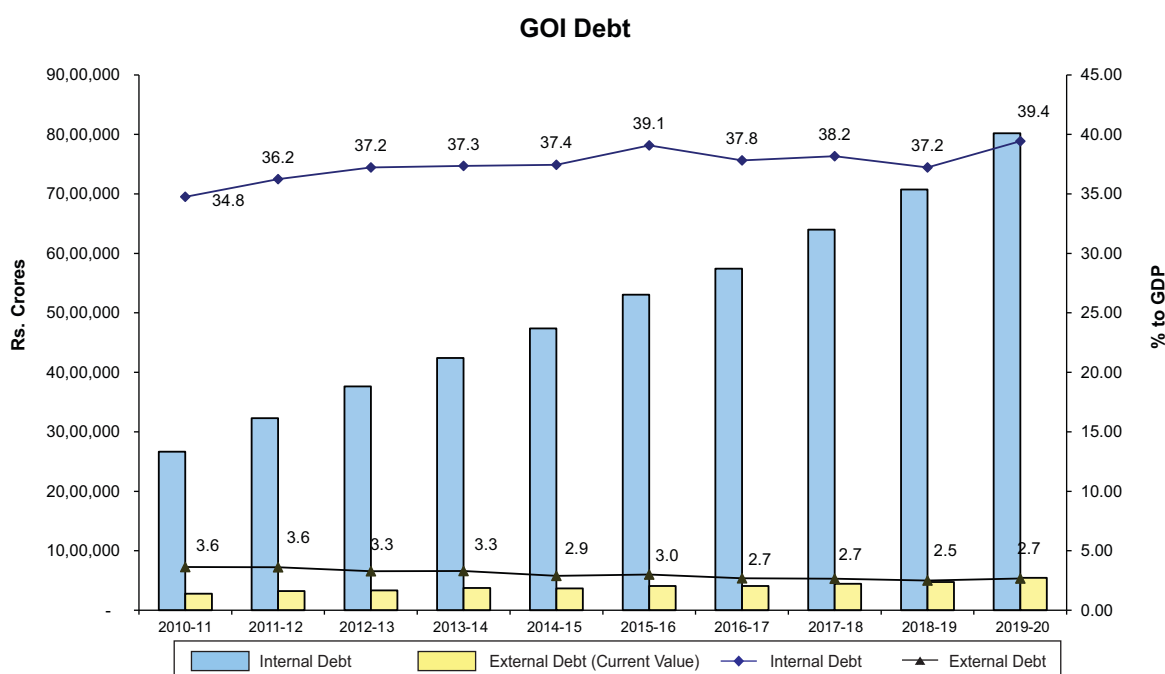
Changes in Debt & other Liabilities (₹Crores)					
Description	1 st April, 2019	Additions	Discharges	31 st March, 2020	Increase/ Decrease
Debt*	73,44,902	73,01,387	63,26,549	83,19,740	9,74,838
Small Savings, PF etc. **	5,79,609	12,12,818	12,17,547	5,74,880	(-) 4,729
Other Interest Bearing Obligations	2,11,436	54,015	1,04,589	1,60,862	(-)50,574
Other Non-Interest Bearing Obligations	91,074	6,61,617	6,09,109	1,43,582	52,508
Total Debt & Other Liabilities	82,27,021	92,29,837	82,57,794	91,99,064	9,72,043

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

* External Debt (₹ 2,99,250 Crore) has been taken at historical value. If it were to be taken at current value (₹5,44,394 Crore) the figure for Public Debt as on 31st March 2020 would be ₹85,64,884 Crore.

** Total liability of Central Government on account of Small Savings, PF etc. as on 31st March 2020 is ₹15,74,289 crore. Out of this, ₹1,09,462 crore is accumulated deficit, investment of ₹4,40,438 crore made in Special State Govt. Securities, investment of ₹3,66,546 crore in various Government Undertakings and ₹82,963 crore related to POLIF invested with Pvt. Fund managers leaving net outstanding liability of ₹5,74,880 crore on this account.

In the last 10 years, Public Debt [at current value] has grown by near three fold from ₹29,45,992 crore in 2010-11 to ₹85,64,884 crore in 2019-20. In terms of GDP, Public Debt [at current value] has increased from 38.39% of GDP in 2010-11 to 42.11 % of GDP at the end of 2019-20. At the end of 2019-20, Internal Debt was 39.43% of GDP and External Debt [at current value] was 2.68% of GDP.



Sources and Application of Funds

During 2019-20, Government raised revenue of ₹17,52,679 crore (net of devolution to States & Union Territories) and Debt of ₹72,04,453 crore. Total funds received into the Consolidated Fund of India were, thus, ₹89,57,132 crore. Out of this, ₹63,26,549 crore were utilized to repay past Debt, and, ₹26,86,870 crore spent on Government's current activities. Total spending from Consolidated Fund of India was, thus, ₹90,13,419 crore leading to deficit of ₹56,287 crore which was met from Public Account and Cash draw down.

Sources and Application of Funds					
(₹ Crores)					
Sources			Application		
	2019-20	2018-19		2019-20	2018-19
Revenues	17,52,679	16,65,695	Expenditure	26,86,870	23,15,113
Tax	13,56,902	13,17,211	Revenue	23,50,605	20,07,399
Non Tax	3,27,157	2,35,800	<i>Of which Interest Payment</i>	6,12,070	5,82,648
Non-Debt Capital	68,620	1,12,684	Capital	3,36,265	3,07,714
Other Sources	72,60,740	67,14,363	Other Applications	63,26,549	60,64,945
Fresh Debt	72,04,453	66,23,838	Debt Repayment	63,26,549	60,64,945
<i>Internal</i>	71,61,880	65,87,580	<i>Internal</i>	62,92,658	60,34,206
<i>External</i>	42,573	36,258	<i>External</i>	33,891	30,739
Cash Draw Down	4,970	(-) 1,321			
Public Account	51,317	91,846			
Total	90,13,419	83,80,058	Total	90,13,419	83,80,058

Compared to the previous financial year, Tax receipts during 2019-20 increased by 3%, and Non-Tax Receipts by 39%, leading to overall increase in Government receipts of 8%. Overall Government expenditure during 2019-20 increased by 16%, with Revenue Expenditure increased by 17%, and capital expenditure by 9%.

Analysis of Actuals vis-à-vis Budget

Receipts

Net Tax Revenue of the Central Government during 2019-20 was ₹13,56,902 crore which was 90.18% of the Revised Estimates, and Non-Tax Revenue (₹3,27,157 crore) was 94.69% of the Revised Estimates. Overall Revenue Receipts (₹16,84,059 crore) was 91.03% of the Revised Estimates.

Non-debt Capital receipts (₹68,620 crore) comprise mainly disinvestment receipts and recoveries of loans & advances, was 84.09% of the Revised Estimates. Total non-debt receipts of the Government was thus ₹17,52,679 crore, which was short of total expenditure of the Government (₹26,86,870 crore) during the year by ₹9,34,191 crore as Fiscal Deficit. The component of deficit met from 'Debt Financing' was 121.82% of the Revised Estimates. Total Debt Receipts of the Government during the year was ₹9,29,221 crore, which was 121.17 % of the Revised Estimates. The Cash Reserve of the Government decreased by ₹4,970 crores.

RECEIPTS 2019-20				
(₹ Crores)				
	RE (2019-20)	Actuals (2019-20)	Actuals vs. RE in %	Actuals (2018-19)
1	REVENUE RECEIPTS			
	Tax Revenue			
	21,63,423	20,10,059	92.91	20,80,465
	Gross Tax Revenue			
	5,14,000	4,94,071	96.12	4,57,534
	Central Goods & Services Tax			
	0	9,125	—	28,945
	Integrated Goods & Services Tax			
	98,327	95,553	97.18	95,080
	GST Compensation Cess			
	6,10,500	5,56,876	91.22	6,63,572
	Corporation Tax			
	5,59,500	4,92,401	85.81	4,61,488
	Taxes on Income			
	0	18	—	40
	Wealth Tax			
	1,25,000	1,09,283	87.43	1,17,813
	Customs			
	2,48,012	2,41,242	96.55	2,30,992
	Union Excise Duties & Other Taxes			
	1,200	6,029	502.42	6,904
	Service Tax			
	6,884	5,461	79.33	5,273
	Taxes of Union Territories			
	2,790	2,480	88.89	1,800
	Less- NCCD Transferred to the National Calamity Contingency Fund/National Disaster Response Fund			
	6,56,046	6,50,677	99.18	7,61,454
	Less- States' share			
	15,04,587	13,56,902	90.18	13,17,211
	1(a) Centre's Net Tax Revenue			

	RE (2019-20)	Actuals (2019-20)	Actuals vs. RE in %	Actuals (2018-19)
2 Non-Tax Revenue				
Interest receipts	11,027	12,349	111.99	12,145
Dividend and Profits	1,99,893	1,86,133	93.12	1,13,420
External Grants	974	373	38.29	1,063
Other Non Tax Revenue	1,31,525	1,26,540	96.21	1,07,282
Receipts of Union Territories	2,094	1,762	84.14	1,890
Total Non Tax Revenue	3,45,513	3,27,157	94.69	2,35,800
Total Revenue Receipts I(1a+2)	18,50,100	16,84,059	91.03	15,53,011
3 Capital Receipts				
A Non-Debt receipts				
Recoveries of loans and advances@	16,605	18,316	110.30	17,957
Miscellaneous Capital Receipts	65,000	50,304	77.39	94,727
Total	81,605	68,620	84.09	1,12,684
B Debt Receipts *				
Borrowings	4,98,972	5,56,089	111.45	4,36,294
Securities issued against Small Savings	2,40,000	2,40,000	100.00	1,25,000
State Provident Fund (Net)	18,000	11,635	64.64	16,059
Other Receipts (Internal Debt and Public Accounts)	4,941	1,12,813	2,283.22	67,867
External Debt	4,933	8,682	176.00	5,519
Total	7,66,846	9,29,221	121.17	6,50,739
Total Capital Receipts (A+B)	8,48,451	9,97,841	117.61	7,63,423
4 DRAW-DOWN OF CASH BALANCE	0	4,970	0	-1,321
Total Receipts (1a+2+3+4)	26,98,551	26,86,870	99.57	23,15,113
Financing of Fiscal deficit (3B+4)	7,66,846	9,34,191	121.82	6,49,418
Receipts under MSS (Net)	0	0	0	0

Expenditure

Total expenditure of the Government during 2019-20 was ₹26,86,870 crore, which was 99.57% of the Revised Estimates. Revenue Expenditure was 100.04 % of the Revised Estimates, while Capital Expenditure was 96.38% of Revised Estimates. Expenditure on Grants to State and UT Governments was 110.05% of the Revised Estimates and expenditure on Loans to State and UT Governments was 59.17% that of Revised Estimates.

* The receipts are net of repayments.

@ excludes recoveries of short-term loans and advances from states, loans to Government servants, etc. amounting to ₹331 crores.

Expenditure on Defence Service, other General Services, Grants to State and U.T. Govts., Expenditure of UTs without Legislature and Postal Deficit exceeded the Revised Estimates, while all other expenditure decreased from Revised Estimates in Revenue Segment. In the Capital Segment, expenditure on Defence Services, expenditure on Loans to Foreign Governments and other loans also exceeded the Revised Estimates.

EXPENDITURE 2019-20					
(₹ Crores)					
		RE (2019-20)	Actuals (2019-20)	Actuals vs. RE in %	Actuals (2018-19)
A	Revenue Expenditure				
1	Interest Payments and Prepayment Premium	6,25,105	6,12,070	97.91	5,82,648
2	Defence Service	2,05,902	2,07,572	100.81	1,95,572
3	Subsidies	2,63,557	2,62,304	99.52	2,24,979
4	Grants to State and U.T. Governments	4,75,152	5,22,912	110.05	3,75,997
5	Pensions	1,84,147	1,83,955	99.90	1,60,212
6	Police	90,625	89,867	99.16	80,406
7	Assistance to States from National Disaster Response Fund (NDRF)	2,790	2,480	88.89	1,800
8	Other General Services (Organs of State, tax collection, external affairs etc.)	47,480	48,283	101.69	40,761
9	Social Services (Education, Health, Broadcasting etc.)	1,30,593	1,26,262	96.68	98,104
10	Economic Services (Agriculture, Industry, Power, Transport, Communications, Science & Technology etc.)	2,96,653	2,63,687	88.89	2,17,943
11	Postal Deficit	11,641	14,813	127.25	13,977
12	Expenditure of Union Territories without Legislature	10,912	11,062	101.37	10,085
13	Amount met from National Disaster Response Fund (NDRF)	-2,790	-2,480	88.89	-1,800
14	Grants to Foreign Governments	7,878	7,820	99.27	6,715
Total Revenue Expenditure		23,49,645	23,50,605	100.04	20,07,399

		RE (2019-20)	Actuals (2019-20)	Actuals vs. RE in %	Actuals (2018-19)
B Capital Expenditure					
1	General services	1,23,752	1,24,807	100.85	1,12,921
	of which Defence Services	1,10,394	1,11,092	100.63	95,231
2	Social services	9,599	9,492	98.89	9,149
3	Economic services	1,86,751	1,76,109	94.30	1,55,822
4	Loans & Advances	27,330	24,414	89.33	28,221
	of which Loans to State and UT Government	7,266	4,299	59.17	9,607
	of which Loans to Foreign Governments	803	803	100.00	495
	of which other Loans including loans to PSUs	19,263	19,312	100.26	18,119
5	Expenditure of Uts without Legislature	1,476	1,443	97.79	1,601
Total Capital Expenditure		3,48,907	3,36,265	96.38	3,07,714
Total Expenditure (A+B)		26,98,552	26,86,870	99.57	23,15,113

Financial Statements

Statement of Financial Position			
(₹ Crores)			
		31 st March, 2020	31 st March, 2019
	LIABILITIES	91,99,564	82,27,521
A.	Public Debt	83,19,740	73,44,902
	1. Internal Debt	80,20,490	70,74,942
	2. External Debt	2,99,250	2,69,960
B.	Contingency Fund	500	500
C.	Liabilities on Public Account (Net of investments/ advances)	8,79,324	8,82,119
	1. Reserve Funds	36,502	26,091
	2. Deposits and Advances	2,67,942	2,76,419
	3. Small Savings, Provident Funds etc.	5,74,880	5,79,609
	ASSETS	91,99,564	82,27,521
A.	Cash & Cash Equivalent	48,332	1,25,421
	1. Cash Balance	-2,241	2,729
	2. Short Term Cash Investment	50,573	1,22,692
B.	Other Financial Assets	12,19,394	10,50,667
	1. Equity Investments in PSUs	8,80,923	7,39,873
	2. Loans and Advances	3,38,471	3,10,794
	a. States/ UTs	1,80,814	1,71,531
	b. PSUs	1,57,657	1,39,263
	3. Suspense and Miscellaneous	-1,49,194	-23,043
C.	Accumulated Deficit*	80,81,032	70,74,476

Source : Union Government Finance Accounts (2019-20)-Gross Figures

* Represents cumulative deficit and surplus of the past years

Operating Statement		
(₹ Crores)		
	2019-20	2018-19
Receipts		
Revenue Account	19,48,083	18,06,463
Tax Revenue	13,59,382	13,19,011
Non-Tax Revenue	5,88,328	4,86,389
Grants-in-aid	373	1,063
Other Receipts	50,350	94,979
Disinvestment of PSU	9,010	4,449
Others	41,340	90,530
Total Receipts	19,98,433	19,01,442
Expenditure		
Revenue Account	26,15,319	22,61,571
General Services	12,12,505	11,02,022
Social Services	1,35,769	1,07,414
Economic Services	7,36,314	6,69,423
Grants-in-aid	5,30,731	3,82,712
Capital Account	3,87,744	3,99,523
General Services	1,24,994	1,13,089
Social Services	9,899	9,823
Economic Services	2,52,851	2,76,611
Miscellaneous	3,108	2,942
Total Expenditure	30,06,171	26,64,036
Prior Period Adjustments	-1,182	745
Deficit*	10,06,556	7,63,339

Source: Union Government Finance Accounts (2019-20)-Gross Figures

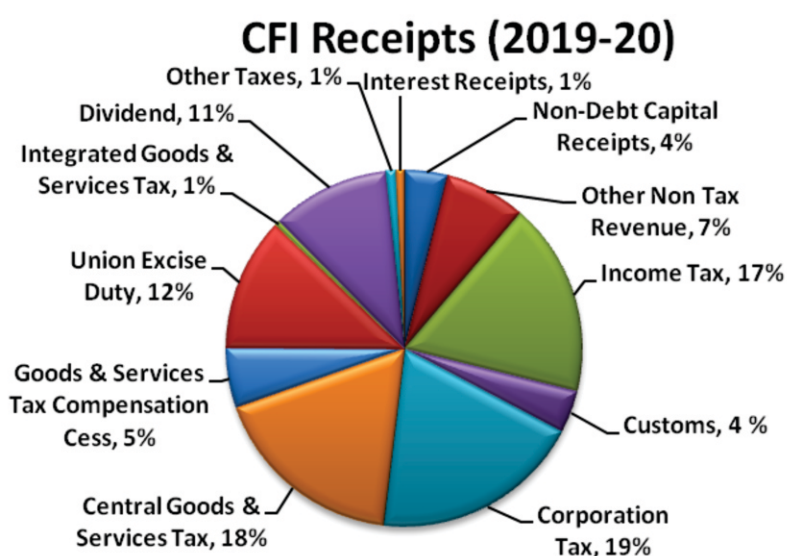
* Deficit is carried forward to the Statement of Financial Position and shown as Accumulated Deficit.

Statement of Receipts and Disbursements		
(₹ Crores)		
	2019-20	2018-19
Receipts	1,14,54,582	1,04,35,399
Consolidated Fund of India	93,18,467	86,90,181
Tax Revenue	13,59,382	13,19,011
Non Tax Revenue	5,88,328	4,86,389
Grants in aid & contributions	373	1,063
Misc. Capital Receipts	50,350	94,979
Public Debt	73,01,387	67,58,482
Loans & Advances	18,647	30,257
Contingency Fund of India	0	0
Public Account	21,36,115	17,45,218
Small Savings, Provident Fund	12,12,818	10,04,322
Reserve Funds	4,28,913	3,21,859
Deposits & Advances	3,52,121	3,65,461
Suspense & Misc.	1,08,372	52,577
Remittances	33,891	999
Disbursements	1,14,59,552	1,04,34,078
Consolidated Fund of India	93,74,754	87,80,707
General Services	12,12,505	11,02,022
Social Services	1,35,769	1,07,414
Economic Services	7,36,314	6,69,423
Grants in aid & contributions	5,30,731	3,82,712
Capital Outlay	3,87,744	3,99,523
Repayment of Debt	63,26,549	60,64,945
Loans & Advances	45,142	54,668
Transfer to Contingency Fund of India	0	0
Public Account	20,84,798	16,53,371
Small Savings, Provident Fund	12,17,547	9,78,883
Reserve Funds	4,18,502	3,40,157
Deposits & Advances	3,66,348	2,99,172
Suspense & Misc.	79,378	29,254
Remittances	3,023	5,905
Receipts Over Disbursements	-4,970	1,321
Opening Cash Balance *	2,729	1,408
Closing Cash Balance	-2,241	2,729

Source: Union Government Finance Accounts (2019-20)-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 2019-20, Tax Revenues constituted about 77% of total Government Non-Debt receipts. Remaining revenues came from Non-Tax Revenues (19%) and Non-Debt Capital Receipts (4%). Corporation Tax, Income Tax, Goods & Services Tax and Union Excise Duties are the biggest revenue sources for the Government, contributing nearly 66% of the total Government Non-Debt receipts. Corporation Tax (19%), Goods & Service Tax (18%), Income Tax (17%), Union Excise Duties (12%), Custom Tax (4%), Goods & Service Tax Compensation Cess (5%), Dividend (11%) and Non-debt Capital receipts (4%) and are the major contributors to Non-Debt Government receipts.



The total GOI receipts [net of devolution of taxes to the States] for 2019-20 were ₹17,52,679 crore. Tax Revenues increased by 3% from ₹13,17,211 crore to ₹13,56,902 crore, while Non-Tax Revenue increased by 39% from ₹2,35,800 crore to ₹3,27,157 crore. Non-debt capital Receipts decreased by 39% over the previous financial year. This resulted in overall increase in total GOI receipts by 5%. Non-debt Capital Receipts of the Government during 2019-20 mainly comprise of an amount of ₹39,224 crore received on account of premium on disinvestment of PSUs.

Non-Debt Receipts			
(₹ Crores)			
Description	2019-20	2018-19	Growth
Tax Revenue	13,56,902	13,17,211	3%
Non-Tax Revenue	3,27,157	2,35,800	39%
Non-debt Capital Receipts	68,620	1,12,684	-39%
Total Non-Debt Receipts	17,52,679	16,65,695	5%

Tax Revenue

Tax Revenue collections (net to Centre) have gone up from ₹13,17,211 crore in 2018-19 to ₹13,56,902 crore in 2019-20. Central Goods & Service Tax increased by 8% while Integrated Goods & Service Tax contracted by 68%. Income Tax and Union Excise Duty both increased by 4%. Tax of UTs also increased by 4%.

Tax Revenues (₹ Crores)								
Description		2019-20			2018-19			YTY Growth on Gross Tax
		Gross	Devolu- tion to States	Net	Gross	Devolu- tion to States	Net	
1.	Goods & Service Tax							
A	Central Goods & Services Tax	4,94,071	1,84,641	3,09,430	4,57,534	1,87,965	2,69,569	8%
B	Integrated Goods & Services Tax	9,125	-	9,125	28,945	15,001	13,944	-68%
C	Goods & Services Tax Compensation Cess	95,553	-	95,553	95,080	-	95,080	0%
2	Corporation Tax	5,56,875	2,21,851	3,35,024	6,63,572	2,64,841	3,98,731	-16%
3	Income Tax	4,80,097	1,73,679	3,06,419	4,61,488	1,95,044	2,66,444	4%
4	Interest Tax	2	-	2	3	-	3	-34%
5	Fringe Benefit Tax	-135	-	-135	-32	-	-32	328%
6	Expenditure Tax	63	-	63	16	1,379	-1,363	300%
7	Wealth Tax	18	10	8	40	97	-57	-54%
8	Securities Transactions Tax	12,374	-	12,374	11,527	-	11,527	7%
9	Customs	1,09,282	41,327	67,955	1,17,813	53,982	63,831	-7%
10	Union Excise Duties	2,39,453	28,761	2,10,692	2,30,992	35,874	1,95,118	4%
11	Service Tax	6,029		6,029	6,904	6,878	26	-13%
12	Other Taxes & Duties on Commodities and Services	1,162	408	754	989	393	596	17%
12	Other Taxes	628	-	628	321		321	96%
13	Taxes of Union Territories	5,461	-	5,461	5,273	-	5,273	4%
14	Surcharge transferred to NCCF	-2,480	-	-2,480	(-) 1,800	-	(-) 1,800	38%
		20,07,579	6,50,677	13,56,902	20,78,665	7,61,454	13,17,211	-3%

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 ₹91,357 crore from ₹2,35,800 crore in 2018-19 to ₹3,27,157 crore during 2019-20.

Non-Tax Revenues (₹ Crores)				
Sl. No.	Description	2019-20	2018-19	YTY Growth (%)
1.	Interest Receipts	12,349	12,145	2%
2.	Dividends and Profits	1,86,133	1,13,420	64%
3.	Non- Tax Revenue of UTs	1,762	1,890	-7%
4.	Other Non-Tax Revenue	1,26,913	1,08,345	17%
Total Non-Tax Revenue		3,27,157	2,35,800	39%

Interest Receipts (Gross)

Interest Receipts is one of the main sources of Non-Tax Revenues to Government. Interest accrues on account of loans extended to various entities including State and Union Territory Governments. Interest from State and Union Territory Governments accounts for 14% of the total Interest Receipts. Departmental Commercial Undertakings (2%) is other significant contributors.

Total Interest Receipts (Gross) during 2019-20 were ₹56,964 crore. Compared to previous year, Interest Receipts increased by ₹29,798 crore. Interest Receipts increased during 2019-20 across all the segments except Public Sector and other Undertakings.

Interest Receipts (Gross) (₹ Crores)					
S. No.	Sources	2019-20	2018-19	2017-18	2016-17
1.	States/ UTs	7,696	7,403	7,358	7,608
2.	Departmental Commercial Undertakings	1,410	1,397	1,606	1,503
3.	Public Sector and other Undertakings	889	2,439	17,374	4,628
4.	Others	46,969	15,927	19,394	29,757
Total		56,964	27,166	45,732	43,496

Dividends

Dividends on investments made by Government increased by ₹72,715 crore from ₹1,13,427 crore during 2018-19 to ₹1,86,142 crore during 2019-20. Dividends from Reserve Bank of India has gone up significantly & increased by over 200%, while Dividends from other Sectors have declined.

Dividend - Major Sources (₹ Crores)					
Sl. No.	Major Sources	2019-20	2018-19	2017-18	2016-17
1.	Public Sector and other Undertakings	35,509	43,049	46,495	53,195
2.	LIC of India	2,611	2,261	2,376	2,502
3.	Nationalized Banks	-	108	1,826	1,445
4.	Reserve Bank of India	1,47,988	68,000	40,659	65,876
5.	Others	34	9	11	3

Miscellaneous Capital Receipts

Miscellaneous Capital Receipts comprise of sale proceeds of Government assets, including disinvestment of Government holding in Public Enterprises. During 2019-20, an amount of ₹9,010 crore was received on account of Disinvestments of PSUs and an amount of ₹39,224 crore was received on account of Premium on disinvestment of PSUs.

Capital Receipts (₹ Crores)					
Sl. No.	Major Sources	2019-20	2018-19	2017-18	2016-17
1.	Disinvestments of Public Sector and other Undertakings	9,010	4,449	2,802	2,921
2.	Premium received on Disinvestments of Public Sector and other Undertakings	39,224	68,171	86,168	32,549
3.	Other Capital Receipts	2,070	22,107	11,075	12,273
	TOTAL	50,304	94,727	1,00,045	47,743

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 2019-20 was ₹26,86,870 crore. Expenditure increased by ₹3,71,757 crore [16%] over the previous year. Revenue expenditure was ₹23,50,605 crore, an increase of ₹3,43,206 crore [17%] over the previous year and Capital Expenditure was ₹3,36,265 crore, increase of ₹28,551 crore [9%] over the previous year. The share of Capital expenditure as a percentage of total expenditure was 13%.

Expenditure (₹ Crore)			
Description	2019-20	2018-19	YTY Growth
Revenue	23,50,605	20,07,399	17%
General Services	11,43,666	10,61,338	8%
Social Services	1,33,289	1,05,532	26%
Economic Services	5,42,919	4,57,817	19%
Grants-in-Aid & Contribution	5,30,731	3,82,712	39%
Capital	3,36,265	3,07,714	9%
General Services	1,24,994	1,13,089	11%
Social Services	9,899	9,823	1%
Economic Services	1,76,958	1,56,581	13%
Loans & Advances	24,414	28,221	-13%
Total Expenditure	26,86,870	23,15,113	16%

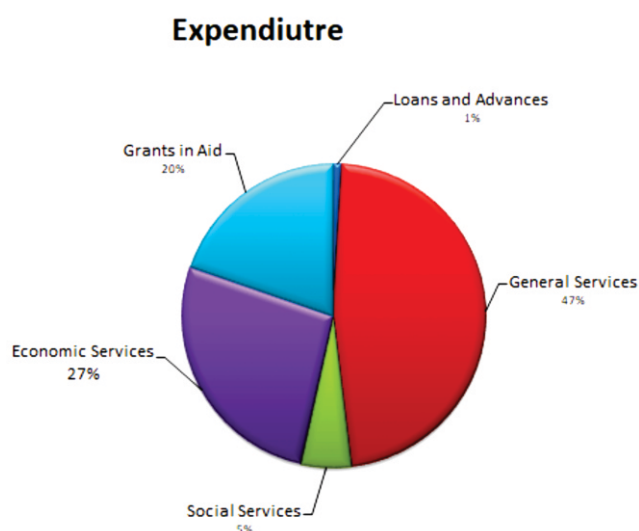
Sector-wise Expenditure (₹ Crore)			
Description	2019-20	2018-19	YTY Growth
General Services	12,68,660	11,74,427	8%
Social Services	1,43,188	1,15,355	24%
Economic Services	7,19,877	6,14,398	17%
Grants-in-Aid & Contribution	5,30,731	3,82,712	39%
Loans & Advances	24,414	28,221	-13%
Total Expenditure	26,86,870	23,15,113	16%

Out of the total capital expenditure, ₹3,11,851 crore (93%) was incurred on asset formation, rest was in the form of loans and advances (7%).

Year	Asset Formation		Loans & Advances		Total
2010-11	1,31,620	84%	24,985	16%	1,56,605
2011-12	1,30,575	82%	28,005	18%	1,58,580
2012-13	1,45,144	87%	21,714	13%	1,66,858
2013-14	1,68,478	90%	19,197	10%	1,87,676
2014-15	1,67,463	85%	29,218	15%	1,96,681
2015-16	2,26,685	90%	26,337	10%	2,53,022
2016-17	2,49,472	87%	36,810	13%	2,86,282
2017-18	2,45,112	93%	18,027	7%	2,63,139
2018-19	2,79,493	92%	28,221	8%	3,07,714
2019-20	3,11,851	93%	24,414	7%	3,36,265

Sectoral Allocation

Overall, the expenditure on General Services was ₹12,68,660 crore (47% of the total expenditure). This includes expenditure on Organs of States, Fiscal Services, Pensions, Defence, etc. Expenditure on Social Services was ₹1,43,188 crore (5% of the total expenditure) and on Economic Services ₹7,19,877 crore (27% of the total expenditure). ₹5,30,731 crore (20% 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 ₹24,414 crore (1% of the total expenditure).



Subsidies

The expenditure on subsidies increased from ₹ 2,24,979 crore in 2018-19 to ₹2,62,304 crore in 2019-20, an increase of around 17% over the previous year. Subsidy on Food, Fertilizer and Petroleum were ₹1,08,688 crore, ₹81,124 crore and ₹38,529 crore respectively. Food Subsidies have increased by 7% from the previous year, while loan from NSSF to Food Corporation of India was ₹1,10,000 crore. Petroleum Subsidies increased by 55% and Fertilizer Subsidies increased by 15% over previous year. The subsidy bills on other items increased by 20%.

Major Subsidies (₹ Crore)			
Description	2019-20	2018-19	YTY Growth
Food	1,08,688	1,01,327	7%
Fertilizer	81,124	70,605	15%
Petroleum	38,529	24,837	55%
Others	33,963	28,210	20%
Total	2,62,304	2,24,979	17%

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 2019-20 was ₹23,703 crore. It has increased by ₹5,064 crore compared to the previous year. Main component of Interest Subsidy was subvention for providing short term credit to farmers (₹16,219 crore). Other subsidies also increased from ₹9,571 crore in 2018-19 to ₹10,260 crore during 2019-20.

Net Lending

Major beneficiaries of Government's lending operations are State/UT Governments and various Public Corporations and Institutions. During 2019-20, Government advanced fresh loans of ₹45,142 crore and received ₹18,647 crore as repayment of loans advanced in the past. This resulted in an increase in the stock of advances by ₹26,495 crore. At the end of 2019-20, Government's advances stand at ₹3,38,471 crore.

Lending by Government (₹ Crore)						
S. No.	Description	01-Apr-19	Additions	Receipts	31-Mar-20	Increase/Decrease
1.	State Governments	1,67,384	24,681	15,551	1,76,514	9,130
2.	UT Governments	4,147	225	72	4,300	153
3.	Foreign Governments	13,558	803	133	14,228	670
4.	Govt. Corporation, Non-Govt Institution, Local Funds, Cultivator etc.	1,26,728	19,288	2,770	1,43,246	16,518
5.	Government Servants	159	145	121	183	24
Total		3,11,976	45,142	18,647	3,38,471	26,495

Investments

During the year 2019-20 Government invested ₹1,38,624 crore in Public Sector Undertakings (PSUs) etc. Total Government investment in Companies stood at ₹11,28,169 crore as on 31st March 2020.

Government Investments in Companies etc. (₹ Crore)		
S.No.	Description	Amount Invested
1.	Statutory Corporations	7,648
2.	Government Companies	5,19,151
3.	International Bodies	1,57,255
4.	State Co-operative Banks/Other Banks	4,43,838
5.	Co-operative Societies	277
Total		11,28,169

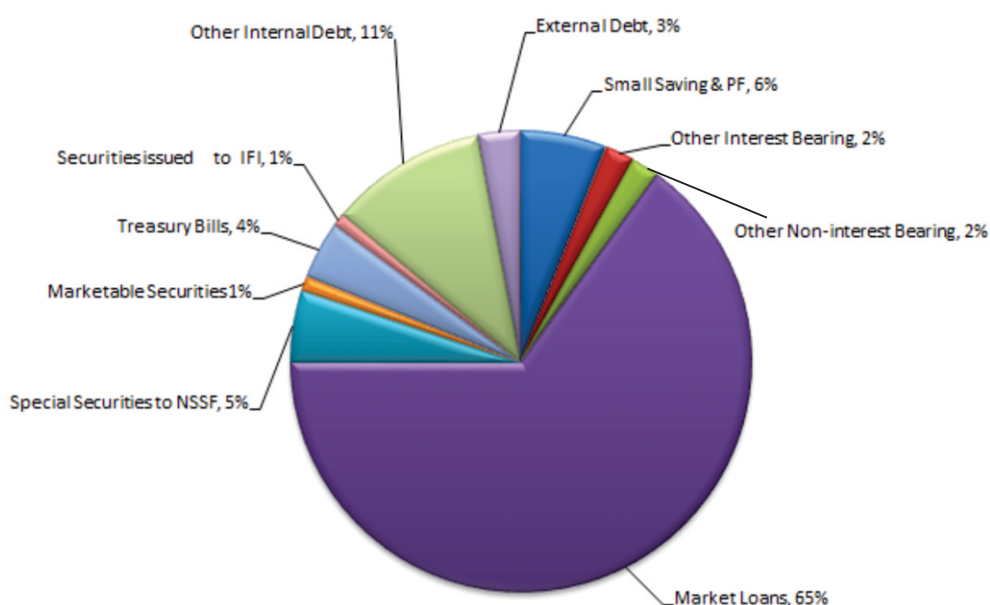
Ministry-wise/Department-wise details of Expenditure is placed at Appendix-8.

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 2020 were ₹91,99,064 crore. Internal Debt was ₹80,20,490 crore (87%), External Debt [at historical value] was ₹2,99,250 crore (3%) and other liabilities were ₹8,79,324 crore (10%).

GOI Debt & Other Obligations



As on 31st March 2020, total Public Debt [External Debt taken at historical value] stood at ₹83,19,740 crore. Public Debt increased by 13% during the year from ₹73,44,902 crore at the beginning of the year. Public Debt at current rate of exchange as on 31.3.2020 was ₹85,64,884 crore against ₹75,49,380 crore as on 31.3.2019.

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 ₹70,74,941 crore at the beginning of the year to ₹80,20,490 crore at the end of the year. Market loans increased by ₹4,85,986 crore to ₹59,86,127 crore.

Internal Debt (₹ Crores)					
Source	1st April, 2019	Additions	Discharges	31st March, 2020	Increase/ Decrease
Market Loans	55,00,141	8,74,821	3,88,835	59,86,127	4,85,986
Securities issued to IFIs	1,06,523	1,021	5,635	1,01,909	-4,614
364 days TBs	2,08,896	2,17,670	2,08,896	2,17,670	8,774
Ways and Means Advances	-	11,79,582	11,79,582	-	-
14 days TBs	1,22,335	33,55,189	33,22,613	1,54,911	32,576
Marketable securities	47,688	-	12,000	35,688	-12,000
Special Central Govt. Sec. to NSSF (31.3.99)	64,569	-	-	64,569	-
Special Central Govt. Sec. to NSSF (1.4.99)	2,08,419	2,00,891	22,413	3,86,897	1,78,478
Special Central Govt. sec. issued against balances under PLI	20,894	-	-	20,894	-
Others	7,95,476	14,09,033	11,52,684	10,51,825	2,56,349
Total Internal Debt	70,74,941	72,38,207	62,92,658	80,20,490	9,45,549

External Debt

The stock of External Debt [at historical rate of exchange] at the end of 2019-20 is ₹2,99,250 crore, which works out to 3.6 % of total outstanding debt. At current rate of exchange [as on 31.3.2020] this works out to ₹5,44,394 crore - an increase of ₹69,955 crore from ₹4,74,439 crore outstanding as on 31.3.2019.

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

External Debt (₹ Crores)						
Source	At Historical Exchange Rates					
	1 st April 2019	Additions	Discharges	31 st March 2020	Increase/Decrease	Current Value
I.D.A.	50,735	8,039	13,803	44,971	-5,764	1,62,506
Japan	89,993	15,314	5,939	99,368	9,375	1,44,445
A.D.B.	67,603	12,594	4,895	75,302	7,699	1,03,062
Germany	2,775	2,165	1,164	3,776	1,001	17,433
IBRD	45,693	16,095	6,688	55,100	9,407	82,787
IFAD	1,537	447	128	1,856	319	3,577
USA	(-) 1,345	275	174	-1,244	101	605
Others	12,969	8,251	1,099	20,121	7,152	29,979
Total External Debt	2,69,960	63,180	33,890	2,99,250	29,290	5,44,394

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

External Debt in Foreign Currency (₹ Crores)						
Source	Currency	1 st April, 2019	Additions	Discharges	31 st March 2020	Increase/Decrease
ADB	USD	1,271	175	69	1,377	106
Germany	Euro	199	26	15	210	11
IBRD	USD	976	224	94	1,106	130
IDA	USD	228	40	21	247	19
IDA	SDR	1,477	43	126	1,394	-83
Japan	Yen	1,96,500	21,521	8,922	2,09,099	12,599
Russian Fed	₹	508	..	27	481	-27
Russian Fed	USD	145	39	11	173	28

Liabilities on Public Account

As on 31st March, 2020, total liabilities on Public Account were ₹8,79,324 crore. Interest bearing liabilities amounted to ₹7,35,742 crore and the remaining ₹1,43,582 crore were to non-interest bearing.

Liabilities on Public Account (₹ Crores)					
Description	1 st April, 2019	Additions	Discharges	31 st March 2020	Increase/Decrease
Small Savings, PF etc.*	5,79,609	12,12,818	12,17,547	5,74,880	-4,729
Other Interest Bearing	2,11,436	54,015	1,04,589	1,60,862	-50,574
Reserve Funds	13,007	24,291	51,090	-13,792	-26,799
Deposits	1,98,429	29,724	53,499	1,74,654	-23,775
Other non-Interest Bearing	91,074	6,61,617	6,09,109	1,43,582	52,508
Reserve Funds	13,084	4,04,622	3,67,411	50,295	37,211
Deposits	77,990	2,56,995	2,41,698	93,287	15,297
Total	8,82,119	19,28,450	19,31,245	8,79,324	-2,795

* Total liability of Central Government on account of Small Savings, PF etc. as on 31st March 2020 is ₹15,74,289 crore. Out of this, ₹1,09,462 crore is accumulated deficit, investment of ₹4,40,438 crore made in Special State Govt. Securities, investment of ₹3,66,546 crore in various Government Undertakings and ₹82,963 crore related to POLIF invested with Pvt. Fund managers leaving net outstanding liability of ₹5,74,880 crore on this account.

National Small Savings Fund

National Small Savings Fund (NSSF) was established on 1.4.1999 in the Public Account of India. The Fund receives money from subscribers of various small saving schemes and invests the balance available with it in Central and State Government Securities. The investment pattern is as per norms determined time to time by the Government of India. Since 1st April, 2002, the entire net collection of small savings is invested back in special securities of the States and Union Territories (with Legislatures) in proportion to collections from the respective States/Union Territories.

NSSF collections [Net] during 2019-20 were ₹2,80,275 crore. Funds income [on its investments] and expenditure during this period were ₹1,27,504 crore and ₹1,23,314 crore respectively. Investments of NSSF increased by ₹3,04,142 crore during the year. Thus, the balance under the Fund decreased from ₹1,49,847 crore at the beginning of the year to ₹1,30,170 crore at the end of the year.

National Small Savings Fund					
(₹ Crores)					
Description	1 st April, 2019	Additions	Discharges	31 st March, 2020	Increase/Decrease
Inflows	15,01,608	9,74,165	5,66,386	19,09,387	4,07,779
Collections	15,01,608	8,46,661	5,66,386	17,81,883	2,80,275
Savings Deposits	7,11,686	6,59,710	4,93,708	8,77,688	1,66,002
Savings Certificates	2,20,311	73,239	41,801	2,51,749	31,438
Public Provident Funds	5,69,611	1,13,712	30,877	6,52,446	82,835
Income on Investments	-	1,27,504	-	1,27,504	1,27,504
Outflows	13,51,761	1,18,284	5,45,740	17,79,217	4,27,456
Investments of NSSF	13,51,761	1,18,284	4,22,426	16,55,903	3,04,142
Central Government Securities	6,08,919	22,413	2,62,413	8,48,919	2,40,000
State Government Securities	4,71,206	49,471	18,703	4,40,438	-30,768
Investments under other Instruments	2,71,636	46,400	1,41,310	3,66,546	94,910
Expenditure of NSSF	-	-	1,23,314	1,23,314	1,23,314
Balance	1,49,847	8,55,881	20,646	1,30,170	-19,677

As on 31st March 2020, the total stock of Funds liabilities towards subscribers of its schemes was ₹17,81,883 crore, of which ₹8,77,688 crore are held against Savings Deposits, ₹2,51,749 crore against Savings Certificates and ₹6,52,446 crore in Public Provident Fund. Funds investments at the end of 2019-20 were ₹16,55,903 crore, out of which, ₹4,40,438 crore are invested in State Government Securities, ₹8,48,919 crore are invested in Central Govt. Securities and ₹3,66,546 crore is invested under other instruments.

Contingent Liabilities

Under Article 292 of the Constitution, the Union Government may give guarantees within such limits, if any, as may be fixed by Parliament by law. The Fiscal Responsibility and Budget Management (FRBM) Rules stipulate that the Central Government shall not give guarantees aggregating to an amount exceeding 0.5 per cent of GDP in any financial year beginning with the financial year 2004-05.

The Statement of Guarantees is in accordance with the relevant 'Indian Government Accounting Standard's effective from 01.04.2010.

Under these provisions, Government gives guarantees to various Public Sector Undertakings, Banks and other public institutions for repayment of their borrowings and payment of interest, thereon, repayment of their share capital and payment of minimum dividend, and payment against supplies of materials and equipment on credit basis, etc. These guarantees constitute Government's contingent liabilities that have to be discharged from the Consolidated Fund of India, in case of any default by the beneficiaries of such guarantees.

As on 31st March, 2020, the maximum amount of guarantee for which the Government have entered into agreement was ₹5,10,479 crore and sum of guarantees outstanding were ₹4,66,881 crore. The net accretion of guarantees for the year 2019-20 is ₹19,255 crore which is 0.09% of GDP. Government realized ₹1,070 crore as Guarantee Fees as against ₹926 crore realized during 2018-19.

Government Guarantees (₹ Crores)				
	Description	31-Mar-19	31-Mar-20	Increase/ Decrease
I	Guarantees to RBI, banks, and other financial Institutions for repayment of principal and interest etc.	66,158	74,697	8,539
II	Guarantees to statutory corporations and financial institutions for repayment of share capital, payment of minimum dividend, repayment of bonds/loans etc.	37,823	47,670	9,847
III	Guarantees in pursuance of agreements with International Financial Institutions, foreign lending agencies, foreign governments etc. towards repayment of principal, payment of interest/ commitment charges on loan etc. and payment against agreements for supplies to companies, corporations, Port Trusts etc.	3,43,645	3,44,514	869
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.	-	-	-
VII	Any Other	-	-	-
	Total	4,47,626	4,66,881	19,255

Appropriation Accounts

For the year 2019-20, Parliament approved a total provision of ₹89,61,652 crores under 96 Grants for the Civil Ministries of the Union Government. This provision was revised upwards during the year to ₹94,50,659 crores through Supplementary Grants of ₹4,89,007 crores. The final provision of ₹94,50,659 crores was higher by ₹4,71,215 crores [5%] compared to previous year.

Actual expenditure during the year against this provision was ₹91,34,890 crores. Expenditure under the charged portion was ₹71,37,861 crores with saving of ₹38,569 crores, while expenditure under voted portion was ₹19,97,029 crores, with savings of ₹2,77,200 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	68,04,256	71,76,430	3,72,174	71,37,861	(-) 38,569
Voted	21,57,396	22,74,229	1,16,833	19,97,029	(-) 2,77,200
Total	89,61,652	94,50,659	4,89,007	91,34,890	(-) 3,15,769

Voted expenditure constituted 22% of the total expenditure, the remaining 78% was charged expenditure.

Charged Expenditure

The charged expenditure of Civil Ministries during 2019-20 mainly comprised Repayment of Debt (₹63,26,549 crores), Interest Payments (₹6,55,372 crores) and Transfer to States and Union Territory Governments (₹1,48,378 crores). These three together formed 99.89% of the total charged expenditure. The Appropriation- "Repayment of Debt" includes an amount of ₹56,43,499 crores on account of discharge of treasury bills of different maturities and Ways and Means Advances.

Excess

There were two instances of excess over total provisions Charged and Voted portion of Revenue section of the Grants.

Excess over Budgeted Provision (₹ Crores)							
Grant No.	Name of Grant/ Appropriation	Amount of Grant/ Appropriation		Actual expenditure		Excess	
		Revenue	Capital	Revenue	Capital	Revenue	Capital
21	Defence Pensions <i>Charged</i>	5.80	-	7.80	-	2	-
31	Department of Revenue	2,43,489	-	2,75,423	-	31,934	-

Savings

During 2019-20, savings of ₹3,15,769 crores occurred in respect of Civil Grants/Appropriations. There was also excess expenditure aggregating to ₹31,936 crores. Significant savings occurred under the following Grants/Appropriations.

Significant Saving				
Grant/ Appropriation		Section	Savings (₹Crores)	Reason
No.	Description			
1	Department of Agriculture, Cooperation & Farmers Welfare	Revenue Voted	35953	Due to receipt of less proposals from the implementing agencies, registration of less farmers under the schemes and availability of unspent balance of previous years with the State Governments.
15	Department of Food and Public Distribution	Revenue Voted	76983	Due to receipt of incomplete proposals, pending utilization certificates from State Government, reduction in subsidy payable to Food Corporation of India and reduction of provision at revised estimates stage by the Ministry of Finance.
		Capital Voted	50083	Due to non-feasibility to repay the advance within the same financial year owing to liquidity constraints, receipt of less proposals for disbursement and reduction of provision at revised estimates stage by the Ministry of Finance.
27	Department of Economic Affairs	Capital Voted	12051	Due to non-taking off of new scheme, non-adoption of IFC capital increase package, non-operationalization of the scheme and less participation by people and Institutions and change in consumer behavior because of COVID-19 Pandemic, resulting in very less gold deposit in last quarter.

Significant Saving				
Grant/ Appropriation		Section	Savings (₹Crores)	Reason
No.	Description			
35	Interest Payments	Revenue Charged	18099	Due to softening of interest rates owing to cut in Policy/Repurchase Rate (REPO) by Reserve Bank of India, non-receipt of claims from investors, less disbursal of loans and exchange rate variation.
36	Repayment of Debt	Capital Charged	19840	Due to lower volume of investment by State Governments, lower issuances of cash management bills and 182 days Treasury Bills, cancellation of loans and subsequent revision of amortization schedule.
38	Transfers to States	Revenue Voted	6286	Due to non receipt of viable proposals for release of funds.
42	Department of Health and Family Welfare	Revenue Voted	23570	Due to delay in receipt of proposals owing to slow pace of expenditure and reduction of provision at revised estimates stage by the Ministry of Finance.
56	Ministry of Housing and Urban Affairs	Revenue Voted	12468	Due to non-finalization of accounting procedure of Central Road and Infrastructure Fund, less demand under Swachh Bharat Mission and Mission for 100 Smart Cities and non-fulfillment of required criteria for release of funds.
57	Department of School Education and Literacy	Revenue Voted	15077	Due to non-finalization of accounting procedure of Madhyamik and Uchhatar Shiksha Kosh (MUSK), non operation of the National Investment fund as per directions of Ministry of Finance and less transfer of funds based on expenses under Scheme of Samagra Shiksha and Mid-Day-Meal.
58	Department of Higher Education	Revenue Voted	17227	Due to non-finalization of accounting procedure of Madhyamik and Uchhatar Shiksha Kosh (MUSK) and non operation of the National Investment fund as per directions of Ministry of Finance.
83	Ministry of Road Transport and Highways	Capital Voted	11124	Due to lower rate of bidding with respect to reserve price and non receipt of bills from regional offices owing to COVID-19 lockdown.
99	Ministry of Women and Child Development	Revenue Voted	6485	Due to non-finalization of proposals, non-receipt of utilization certificates and availability of unspent balances of previous year.

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, with a corpus of ₹500 crore, is also maintained as an imprest with the Government for meeting unforeseen expenditures pending authorization from Parliament.

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

Cash Basis of Accounting

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

The Government accounts mainly record:

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

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

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

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

Accounting Period

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

Currency

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

Revenue Receipts & Expenditure on Revenue Account

Revenue receipts include all tax and non-tax receipts, except those resulting from sale of assets.

Revenue expenditures are expenditures that are recurring in nature and are supposed to be met out of revenue receipts. Transfer payments to State Governments and other entities, including those meant for asset creation by the recipient, are also treated as revenue expenditures.

Capital Receipts & Expenditure on Capital Account

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

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

Exchange Variations

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

External Assistance

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

Accounting Standards

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

Fiscal Deficit

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

Primary Deficit

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

Effective Revenue Deficit

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

Ways and Means Advances (WMA)

The Reserve Bank of India provides Ways and Means Advances (WMA) to the State Governments to help them to tide over temporary mismatches in the cash flow of their receipts and payments. Such advances, are under the RBI Act, '...repayable in each case not later than three months from the date of making that advance'. There are two types of WMA - normal and special.

Budget Provision (BE/RE/FG)

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

Borrowings

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

Structure of Accounts

Government accounts are kept in the following three parts: -

I. Consolidated Fund of India

All revenues received by Government by way of taxation like income tax, goods and service tax, central excise, custom, land revenue (tax revenues) and other receipts flowing to Government in connection with the conduct of Government business like receipts from Railways, Posts, Transport etc. (non-tax revenues) are credited into the Consolidated Fund. Similarly, all loans raised by Government by issue of Public notification, treasury bills (internal debt) and loans obtained from foreign governments and international monetary institutions (External Debt) and all moneys received by Government in repayment of loans and interest thereon are also credited into this Fund. All expenditure incurred by the Government for the conduct of its business including repayment of internal and External Debt and release of loans to States/Union Territory Governments for various purposes is debited against this Fund.

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

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

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

II. Contingency Fund of India

This is in the nature of an imprest and is kept at the disposal of the President of India to enable the Government to meet unforeseen expenditure pending its authorization by the Parliament. The money is to be used to provide immediate relief to victims of natural calamities and also to implement any new policy decision taken by the Government pending its approval by the

Parliament. In all such cases, after Parliament convenes in the next session, a Bill is presented indicating the total expenditure to be incurred on the scheme/project during the current financial year. After the bill is voted by Parliament, the money already spent out of the Contingency Fund is recouped by debiting the expenditure to the concerned functional Major Head etc. in the Consolidated Fund of India.

III. Public Account of India

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

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

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

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Appendix-1

Ten Year Summary

	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Revenue Receipts	7,88,471	7,51,158	8,79,231	10,14,719	11,01,381	11,95,025	13,75,956	14,35,078	15,53,011	16,84,059
Gross Tax Revenue	7,89,172	8,84,900	10,33,424	11,34,084	12,41,424	14,49,958	17,09,372	19,15,492	20,78,665	20,07,579
Corporation Tax	2,98,688	3,22,816	3,56,326	3,94,678	4,28,925	4,53,229	4,84,924	5,71,202	6,63,572	5,56,876
Goods & Services Tax								4,42,561	5,81,559	5,98,729
Income Tax	1,39,102	1,64,525	1,96,843	2,37,817	2,58,325	2,80,323	3,40,505	4,08,091	4,61,488	4,80,097
Customs	1,35,813	1,49,328	1,65,346	1,72,085	1,88,016	2,10,338	2,25,370	1,29,030	1,17,813	1,09,283
Union Excise Duties	1,37,701	1,44,901	1,75,845	1,69,455	1,89,038	2,87,148	3,80,495	2,58,636	2,30,992	2,39,452
Service Tax	71,016	97,509	1,32,601	1,54,778	1,67,969	2,11,414	2,54,499	81,228	6,904	6,029
Net Tax Revenue to Center	5,69,869	6,29,486	7,41,877	8,15,854	9,03,615	9,43,765	11,01,372	12,42,487	13,17,211	6,50,677
Non Tax Revenues	2,18,602	1,21,672	1,37,354	1,98,865	1,97,766	2,51,260	2,74,584	1,92,591	2,35,800	3,27,157
Interest Receipts	19,718	20,252	20,760	21,868	23,712	25,378	16,229	13,574	12,145	12,349
Dividends & Profits	47,991	50,608	53,761	90,435	89,833	1,12,127	1,23,017	91,360	1,13,420	1,86,133
Non Debt Capital receipts	35,266	36,938	40,950	41,865	51,475	62,975	65,513	1,15,678	1,12,684	68,620
Disinvestment Proceeds	1,676	401	2,761	4,231	1,415	1,249	2,921	2,802	4,449	9,010
Expenditure	11,97,328	13,04,365	14,10,371	15,59,447	16,63,673	17,90,783	19,79,268	21,41,818	23,15,113	26,86,870
Plan Expenditure	3,79,065	4,12,375	4,13,627	4,53,327	4,62,643	4,71,083	5,68,599	0	0	0
Non Plan Expenditure	8,18,263	8,91,990	9,96,744	11,06,120	12,01,030	14,10,669	14,10,669	0	0	0
Revenue Expenditure	10,40,723	11,45,785	12,43,513	13,71,772	14,66,992	15,37,761	16,92,986	18,78,679	20,07,399	23,50,605
Capital Expenditure	1,56,605	1,58,580	1,66,858	1,87,675	1,96,681	2,53,022	2,86,282	2,63,139	3,07,714	3,36,265
Lending Minus Repayment	11,388	1,586	5,441	6,451	15,375	5,394	19,040	11,497	24,411	26,495
Fiscal deficit	3,73,591	5,16,269	4,90,190	5,02,863	5,10,817	5,32,783	5,37,799	5,91,062	6,49,418	9,34,191
Revenue Deficit	2,52,252	3,94,627	3,64,282	3,57,053	3,65,611	3,42,736	3,17,030	4,43,601	4,54,388	6,66,546

	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Effective Revenue Deficit	1,64,765	2,61,036	2,48,572	2,27,214	2,34,851	2,11,781	1,50,470	2,51,081	2,63,168	4,79,204
Primary Deficit	1,39,569	2,43,119	1,77,020	1,29,296	1,08,373	91,124	57,085	62,110	66,770	3,22,121
Public Debt (Balances)	29,45,992	35,53,519	40,96,570	46,15,250	51,04,675	57,11,425	61,49,817	68,46,557	75,49,380	85,64,884
Internal Debt	26,67,115	32,30,622	37,64,566	42,40,767	47,38,291	53,04,836	57,41,709	64,01,275	70,74,942	80,20,490
External Debt (Current Value)	2,78,877	3,22,897	3,32,004	3,74,483	3,66,384	4,06,589	4,08,108	4,45,282	4,74,439	5,44,394
Other GOI liabilities	5,86,457	5,97,766	6,10,016	6,44,061	6,71,010	7,11,608	7,56,448	8,06,929	8,82,119	8,79,324
Gross Domestic Product (GDP)	76,74,148	89,12,179	1,01,13,281	1,13,55,073	1,26,53,762	1,35,76,000	1,51,83,709	1,67,73,000	1,90,10,000	2,03,40,000
Percentage to GDP										
Revenue Receipts	10.27	8.43	8.69	8.94	8.70	8.80	9.06	8.56	8.17	8.28
Gross Tax Revenues	10.28	9.93	10.22	9.99	9.81	10.68	11.26	11.42	10.93	9.87
Goods & Services Tax								2.64	3.06	2.94
Non Tax Revenues	2.85	1.37	1.36	1.75	1.56	1.85	1.81	1.15	1.24	1.61
Expenditure	15.60	14.64	13.95	13.73	13.15	13.19	13.04	12.77	12.18	13.21
Revenue Expenditure	13.56	12.86	12.30	12.08	11.59	11.33	11.15	11.20	10.56	11.56
Capital Expenditure	2.04	1.78	1.65	1.65	1.55	1.86	1.89	1.57	1.62	1.65
Fiscal deficit	4.87	5.79	4.85	4.43	4.04	3.92	3.54	3.52	3.42	4.59
Revenue Deficit	3.29	4.43	3.60	3.14	2.89	2.52	2.09	2.64	2.39	3.28
Effective Revenue Deficit	2.15	2.93	2.46	2.00	1.86	1.56	0.99	1.50	1.38	2.36
Public Debt	38.39	39.87	40.51	40.64	40.34	42.07	40.50	40.82	39.71	42.11
Internal Debt	34.75	36.25	37.22	37.35	37.45	39.08	37.81	38.16	37.22	39.43
External Debt	3.63	3.62	3.28	3.30	2.90	2.99	2.69	2.65	2.50	2.68

Appendix-3

Commercial Receipts 2019-20

(₹ Crores)

Description	2019-20			2018-19		
	Revised Estimates	Actuals	%	Revised Estimates	Actuals	%
General Services						
1. Canteen Stores Depot	19,703.00	17,812.01	90.40	16,775.00	19,469.67	116.06
Economic Services						
2. Delhi Milk Scheme	390.27	354.76	90.90	390.27	359.20	92.04
3. Opium & Alkaloid Factories	150.00	195.27	130.18	150.00	155.69	103.79
4. Fuel Fabrication Facilities	2,286.29	1,662.51	72.72	1,735.36	868.71	50.06
5. Fuel Inventory	2,416.67	615.09	25.45	1,859.02	2,420.54	130.21
6. Heavy water Pool Management	1,300.00	1,300.00	100.00	1,300.00	1,300.00	100.00
7. Light Houses & Lightships	320.00	316.95	99.05	320.00	293.98	91.87
8. Postal Receipts	19,203.29	13,558.20	70.60	18,000.44	13,195.68	73.31
9. Indian Railways	2,06,269.00	1,74,694.69	84.69	1,97,214.00	1,90,507.37	96.60
TOTAL	2,52,038.52	2,10,509.48	83.52	2,37,744.09	2,28,570.84	96.14

Appendix-4

Highlights of Expenditure on Major Schemes in 2019-20

		(₹ Crores)			
S.No.	Ministry	Scheme	2019-20 Budget Estimates	2019-20 Revised Estimates	2019-20 Actuals
1	Agriculture	Pradhan Mantri Krishi Sinchai Yojna(PMKSY) Pradhan Mantri Fasal Bima Yojana (NCIP) Pradhan Mantri Kisan Samman Nidhi (PM-Kisan)	3,500.00 14,000.00 75,000.00	2,032.20 13,640.85 54,370.15	2,700.04 12,639.22 48,713.84
2	Health and Family Welfare	National Health Mission (NHM) Pradhan Mantri Swasthya Suraksha Yojana (PMSSY)	33,651.00 4,000.00	34,290.20 4,733.40	36,497.09 4,683.49
3	Human Resource Development	National AIDS and STD Control Programme Rashtriya Swasthya Bima Yojana Samgra Shiksha National Programme for Mid-Day Meals in Schools	2,500.00 155.64 36,322.00 11,000.00	2,956.00 114.00 36,274.40 9,912.21	2,813.09 56.25 32,376.52 9,699.00
4	Ministry of Housing and Urban Affairs	Rashtriya Uchhatar Shiksha Abhiyan Integrated Child Development Programme Pradhan Mantri Awas Yojna (PMAY) National Livelihood Mission-Aajeevika Metro Projects (Revenue+Capital) Urban Rejuvenation Mission, AMRUT and Smart Cities Mission	2,100.00 27,584.37 6,853.26 750.00 17,713.93 13,750.00	1,380.00 24,954.50 6,853.26 750.00 17,611.99 9,842.00	1,277.82 22,031.67 6,847.64 732.07 17,611.99 9,747.21
5	Power	Swachh Bharat Mission- Urban Deen Dayal Upadhyay Gram Jyoti Yojana	2,650.00 4,066.00	1,300.00 4,066.00	1,289.72 3,926.21

S.No.	Ministry	Scheme	2019-20 Budget Estimates	2019-20 Revised Estimates	2019-20 Actuals
6	Rural Development	Mahatma Gandhi National Rural Employment Guarantee Scheme Pradhan Mantri Krishi Sinchai Yojna (PMKSY) National Livelihood Mission-Aajeevika National Social Assistance Programme Pradhan Mantri Awas Yojna (PMAY) Pradhan Mantri Gram Sadak Yojna (PMGSY)	60,000.00 2,066.00 9,024.00 9,200.00 19,000.00 19,000.00	71,001.81 1,837.97 9,024.00 9,200.00 18,475.00 14,070.00	71,698.90 1,479.04 9,023.51 8,692.41 18,119.61 14,017.19
7	Ministry of Drinking Water and Sanitation	National Rural Drinking Water Mission/ Jal Jeevan Mission (JJM) Swachh Bharat Mission-Rural	10,001.00 9,994.00	10,001.00 8,338.22	10,030.56 8,215.70
8	Ministry of Statistics and Programme Implementation	Member of Parliament Local Area Development Scheme	3,960.00	3,960.00	3,642.50
9	Skill Development and Entrepreneurship	Pradhan Mantri Kaushal Vikas Yojana	2,676.65	2,247.00	2,112.67
10	Water Resources, River Development and Ganga Rejuvenation	Pradhan Mantri Krishi Sinchai Yojna (PMKSY)	4,115.56	4,025.55	4,032.64
11	New and Renewable Energy	Grid Interactive Renewable Power	4,272.15	3,089.64	2,818.45

Appendix-5

Expenditure of Major Items in 2019-2020

(₹ Crores)

Description	Type	2019-20	
		Revised Estimates	Actuals
Pension	Revenue	1,84,147	1,83,955
Defence	Revenue	2,05,902	2,07,572
Subsidy	Capital	1,10,394	1,11,092
Fertiliser	Revenue	79,998	81,124
Food	Revenue	1,08,688	1,08,688
Petroleum	Revenue	38,569	38,529
Agriculture & Allied Activities	Revenue	1,19,523	1,11,186
	Capital	1,312	1,266
Development of North East	Revenue	2,026	2,012
	Capital	644	646
Education	Revenue	92,734	87,332
	Capital	2,120	2,105
Energy	Revenue	31,871	33,209
	Capital	10,587	10,333
Health	Revenue	61,982	61,758
	Capital	1,848	1,667
Interest Payment	Revenue	6,25,105	6,12,070
Police	Revenue	93,454	93,126
	Capital	9,748	8,902
Transport	Revenue	17,931	16,941
	Capital	1,40,276	1,36,495
IT & Telecom	Revenue	10,807	15,400
	Capital	5,193	5,196

Description	Type	2019-20	
		Revised Estimates	Actuals
Rural Development	Revenue Capital	1,43,354 55	1,42,372 13
Transfer to States	Revenue Capital	1,48,420 7,027	1,44,847 4,061
UTs	Revenue Capital	13,325 1,701	13,460 1,668
Urban Development	Revenue Capital	23,070 19,197	22,749 19,305
Tax Administration	Revenue Capital	15,383 724	14,947 475
Transfer to GST Compensation Fund	Revenue	1,21,200	1,53,910
Finance	Revenue Capital	5,869 19,011	4,888 14,188
Scientific Departments	Revenue Capital	20,249 7,445	20,029 7,337
Social Welfare	Revenue Capital	47,509 701	43,991 696
Commerce & Industry	Revenue Capital	26,129 2,479	24,827 2,472
External Affairs	Revenue Capital	16,239 1,133	16,041 1,205
Postal Services	Revenue Capital	11,655 743	14,813 731
Others	Revenue Capital	84,506 6,569	80,830 6,413
Total	Revenue Capital	23,49,645 3,48,907	23,50,605 3,36,265

Appendix-6

Expenditure on Pay and Allowances for the Year 2019-20

		(₹ Crores)
Grant No.	Name of the Ministries/Departments	Amount
1	MINISTRY OF AGRICULTURE	330.33
2	Department of Agriculture, Cooperation and Farmers Welfare Department of Agricultural Research and Education	4.61
3	DEPARTMENT OF ATOMIC ENERGY Atomic Energy	4,181.95
4	MINISTRY OF AYURVEDA, YOGA AND NATUROPATHY, UNANI, SIDHA AND HOMEOPATHY (AYUSH) Ministry of Ayurveda, Yoga & Naturopathy, Unani, Siddha and Homeopathy (AYUSH)	21.83
5	MINISTRY OF CHEMICALS AND FERTILISERS	17.52
6	Department of Chemicals and Petrochemicals	23.38
7	Department of Fertilisers Department of Pharmaceuticals	12.24
8	MINISTRY OF CIVIL AVIATION Ministry of Civil Aviation	143.14
9	MINISTRY OF COAL Ministry of Coal	28.48
10	MINISTRY OF COMMERCE AND INDUSTRY	418.68
11	Department of Commerce Department for Promotion of Industry and Internal Trade	273.20
12	MINISTRY OF COMMUNICATION AND INFORMATION TECHNOLOGY	17,154.25
13	Department of Posts Department of Telecommunications	570.17
14	MINISTRY OF CONSUMER AFFAIRS, FOOD AND PUBLIC DISTRIBUTION	77.63
15	Department of Consumer Affairs Department of Food and Public Distribution	71.91

Grant No.	Name of the Ministries/Departments	Amount
16	MINISTRY OF CORPORATE AFFAIRS Ministry of Corporate Affairs	144.38
17	MINISTRY OF CULTURE Ministry of Culture	429.73
18	MINISTRY OF DEFENCE Ministry of Defence (Misc.) Ministry of Defence (Defence)	5,347.63 1,47,971.54
22	MINISTRY OF DEVELOPMENT OF NORTH EASTERN REGION Ministry of Development of North Eastern Region	24.17
23	MINISTRY OF EARTH SCIENCES Ministry of Earth Sciences	445.11
24	MINISTRY OF ELECTRONICS AND INFORMATION TECHNOLOGY Ministry of Electronics and Information Technology	871.29
25	MINISTRY OF ENVIRONMENT & FORESTS Ministry of Environment, Forests and Climate Change	257.84
26	MINISTRY OF EXTERNAL AFFAIRS Ministry of External Affairs	2,004.96
27	MINISTRY OF FINANCE Department of Economic Affairs	105.45
28	Department of Expenditure	117.16
29	Department of Financial Services	103.71
30	Department of Investment and Public Assets Management	8.45
31	Department of Revenue	366.97
32	Direct Taxes-CBDT	4,270.33
33	Indirect Taxes-CBIC	5,204.91
34	Indian Audit and Accounts Department	4,166.63

Grant No.	Name of the Ministries/Departments	Amount
39	MINISTRY OF FISHERIES, ANIMAL HUSBANDRY AND DAIRYING Department of Fisheries	51.80
40	Department of Animal Husbandry and Dairying	114.27
41	MINISTRY OF FOOD PROCESSING INDUSTRIES Ministry of Food Processing Industries	16.51
42	MINISTRY OF HEALTH AND FAMILY WELFARE Department of Health and Family Welfare	2,756.16
43	Department of Health Research	3.39
44	MINISTRY OF HEAVY INDUSTRY AND PUBLIC ENTERPRISES Department of Heavy Industry	19.91
45	Department of Public Enterprises	8.98
46	MINISTRY OF HOME AFFAIRS Ministry of Home Affairs	1,275.73
47	Cabinet	119.72
48	Police	70,981.47
56	MINISTRY OF HOUSING AND URBAN AFFAIRS Ministry of Housing and Urban Affairs	1,792.20
57	MINISTRY OF HUMAN RESOURCE DEVELOPMENT Department of School Education and Literacy	24.24
58	Department of Higher Education	98.39
59	MINISTRY OF INFORMATION AND BROADCASTING Ministry of Information and Broadcasting	315.83
60	MINISTRY OF WATER RESOURCES, RIVER DEVELOPMENT & GANGA REJUVENATION Ministry of Water Resources, River Development & Ganga Rejuvenation	682.46

Grant No.	Name of the Ministries/Departments	Amount
61	MINISTRY OF DRINKING WATER AND SANITATION Department of Drinking Water and Sanitation	14.26
62	MINISTRY OF LABOUR AND EMPLOYMENT Ministry of Labour and Employment	390.79
63	MINISTRY OF LAW AND JUSTICE Law and Justice	167.56
64	Election Commission	51.19
65	Supreme Court of India	229.54
66	MINISTRY OF MICRO, SMALL AND MEDIUM ENTERPRISES Ministry of Micro, Small and Medium Enterprises	153.18
67	MINISTRY OF MINES Ministry of Mines	762.03
68	MINISTRY OF MINORITY AFFAIRS Ministry of Minority Affairs	66.31
69	MINISTRY OF NEW AND RENEWABLE ENERGY Ministry of New and Renewable Energy	26.55
70	MINISTRY OF PANCHAYATI RAJ Ministry of Panchayati Raj	10.05
71	MINISTRY OF PARLIAMENTARY AFFAIRS Ministry of Parliamentary Affairs	12.35
72	MINISTRY OF PERSONNEL, PUBLIC GRIVANCES AND PENSION M/o Personnel, Public Grievances and Pensions	807.61
73	Central Vigilance Commission	26.64
74	MINISTRY OF PETROLEUM AND NATURAL GAS Ministry of Petroleum and Natural Gas	26.33

Grant No.	Name of the Ministries/Departments	Amount
75	MINISTRY OF PLANNING Ministry of Planning	59.00
76	MINISTRY OF POWER Ministry of Power	130.19
77	THE PRESIDENT, PARLIAMENT, UNION PUBLIC SERVICE COMMISSION AND THE SECRETARIAT OF THE VICE-PRESIDENT President Secretariat	39.93
78	Lok Sabha	443.14
79	Rajya Sabha	247.24
80	Vice-President Secretariat	3.76
81	Union Public Service Commission	114.45
83	MINISTRY OF ROAD TRANSPORT AND HIGHWAYS Ministry of Road Transport and Highways	91.56
84	MINISTRY OF RURAL DEVELOPMENT Department of Rural Development	42.79
85	Department of Land Resources	10.13
86	MINISTRY OF SCIENCE AND TECHNOLOGY Department of Science and Technology	379.14
87	Department of Biotechnology	22.21
88	Department of Scientific and Industrial Research	10.50
89	MINISTRY OF SHIPPING Ministry of Shipping	149.98
90	MINISTRY OF SKILL DEVELOPMENT AND ENTREPRENEURSHIP Ministry of Skill Development and Entrepreneurship	128.84
91	MINISTRY OF SOCIAL JUSTICE AND EMPOWERMENT Ministry of Social Justice and Empowerment	52.88
92	Department of Empowerment of Persons with Disabilities	11.61

Grant No.	Name of the Ministries/Departments	Amount
93	MINISTRY OF SPACE Department of Space	2,451.92
94	MINISTRY OF STATISTICS AND PROGRAMME IMPLEMENTATION Ministry of Statistics and Programme Implementation	409.64
95	MINISTRY OF STEEL Ministry of Steel	23.22
96	MINISTRY OF TEXTILES Ministry of Textiles	201.29
97	MINISTRY OF TOURISM Ministry of Tourism	42.69
98	MINISTRY OF TRIBAL AFFAIRS Ministry of Tribal Affairs	21.86
99	MINISTRY OF WOMEN AND CHILD DEVELOPMENT Ministry of Women and Child Development	39.78
100	MINISTRY OF YOUTH AFFAIRS AND SPORTS Ministry of Youth Affairs and Sports	30.77
49	UNION TERRITORIES (WITHOUT LEGISLATURE) Andaman and Nicobar Islands	1,922.77
50	Chandigarh	1,911.02
51	Dadra and Nagar Haveli	210.08
52	Daman and Diu	177.78
53	Lakshadweep	354.54
	TOTAL	2,85,909.74

Appendix-7

Statement of Subsidies (2019-20)

		(₹ Crores)			
CATEGORY	Gr. No.	Maj Head	Budget Estimates	Revised Estimates	Actuals
MAJOR SUBSIDIES-----					
FOOD SUBSIDY	15	2408	1,84,220.00	1,08,688.35	1,08,688.35
FERTILIZER SUBSIDY			79,996.00	79,997.85	81,124.32
A. UREA SUBSIDY WITH RECOVERY	6	2852	53,629.00	53,629.00	54,755.47
B. NUTRIENT BASED SUBSIDY	6	2401	26,367.00	26,368.85	26,368.85
PETROLEUM SUBSIDY			37,478.00	38,568.86	38,528.78
A. LPG SUBSIDY	74	2802	32,989.00	34,085.86	34,085.86
B. KEROSENE SUBSIDY	74	2802, 3601	4,489.00	4,483.00	4,442.92
TOTAL MAJOR SUBSIDIES			3,01,694.00	2,27,255.06	2,28,341.45
INTEREST SUBSIDIES-----					
INTEREST SUBVENTION FOR PROVIDING SHORT TERM CREDIT TO FARMERS	1	2416,2552	18,000.00	17,863.43	16,218.74
SUBSIDY TO NATIONAL HOUSING BANK FOR INTEREST SUBVENTION ON HOUSING LOANS	29	2885	0.01	...	...
INTEREST SUBSIDY TO LIC FOR PENSION PLAN FOR SENIOR CITIZENS	29	2235	160.00	117.01	117.01
INTEREST EQUALISATION SCHEME	10	3453	2,910.00	2,868.00	2,890.30
CREDIT LINKED SUBSIDY SCHEME (CLSS)-I FOR ECONOMICALLY WEAKER SECTION (EWS)/LOWER INCOMED GROUP (LIG)	56	2216	600.00	600.00	600.00
CREDIT LINKED SUBSIDY SCHEME (CLSS)-II FOR MIDDLE INCOME GROUP (MIG)	56	2216	400.00	400.00	400.00

CATEGORY	Gr. No.	Maj Head	Budget Estimates	Revised Estimates	Actuals
INTEREST SUBSIDY UNDER PMAY-RURAL	84	2216	384.00	384.00	48.55
INTEREST SUBSIDY AND CONTRIBUTION FOR GUARANTEE FUNDS IN DEPARTMENT OF HIGHER EDUCATION	58	2202	1,900.00	1,900.00	1,674.90
CREDIT SUPPORT PROGRAMME UNDER MINISTRY OF MICRO, SMALL AND MEDIUM ENTERPRISES	66	2851	597.00	555.16	555.15
INTEREST SUBSIDY ON EDUCATIONAL LOANS FOR OVERSEAS STUDIES UNDER MINORITY AFFAIRS	68	2235	30.00	25.00	14.43
INTEREST SUBSIDY TO HINDUSTAN SHIPYARD LIMITED	18	2852	4.84	2.84	NIL
CREDIT LINKED CAPITAL SUBSIDY AND TECHNOLOGY UPGRADATION SCHEME	66	2851	705.78	805.58	758.36
INTEREST SUBVENTION SCHEME FOR INCREMENTAL CREDIT TO MSMEs	66	2851	350.00	350.00	350.00
INTEREST SUBSIDY ON NATIONAL ELECTRICITY FUND	76	2801	75.00	75.00	75.00
TOTAL INTEREST SUBSIDIES			26,116.63	25,946.02	23,702.44
OTHER SUBSIDIES-----					
SCHEME FOR CREATION AND MAINTENANCE OF BUFFER STOCK OF 40 LMT OF SUGAR	15	2408	...	100.00	99.97
SCHEME FOR ASSISTANCE TO SUGAR MILLS FOR 2017-18 SEASON	15	2408	100.00	63.00	54.59
SCHEME FOR ASSISTANCE TO SUGAR MILLS FOR 2018-19 SEASON	15	2408	1,000.00	2,000.00	2,000.00
SCHEME FOR ASSISTANCE TO SUGAR MILLS FOR 2019-20 SEASON	15	2408	...	100.00	100.00
MARKET INTERVENTION SCHEME AND PRICE SUPPORT SCHEME (MIS-PSS) IN MINISTRY OF AGRICULTURE	1	2401, 2552	3,000.00	2,010.20	2,004.60

CATEGORY	Gr. No.	Maj Head	Budget Estimates	Revised Estimates	Actuals
TRANSPORT/FREIGHT SUBSIDY SCHEME IN DEPARTMENT OF INDUSTRIAL POLICY AND PROMOTION	11	2885	293.31	342.88	342.87
PRICE STABILISATION FUND IN THE DEPARTMENT OF CONSUMER AFFAIRS	14	3456	2,000.00	1,820.00	1,713.00
SUBSIDY TO JUTE CORPORATION OF INDIA TOWARDS MARKET OPERATION	96	2852	8.00	28.00	37.90
PROCUREMENT OF COTTON BY COTTON CORPORATION UNDER PRICE SUPPORT SCHEME	96	2852	2,017.57	2,017.57	2,017.57
NORTH EASTERN INDUSTRIAL AND INVESTMENT PROMOTION POLICY	11	2885	483.53	543.53	583.52
OTHER SUBSIDIES TO NON CENTRAL PSU SHIPYARDS AND PRIVATE SECTOR SHIPYARDS	89	2852	97.00	42.43	42.43
PACKAGE FOR SPECIAL CATERGORY STATES FOR J & K, HIMACHAL PRADESH AND UTTARAKHAND	11	2885	133.00	133.01	132.99
SCHEME FOR EXTENDING FINANCIAL ASSISTANCE TO SUGAR UNDERTAKINGS, 2014	15	2408	60.00	5.00	NIL
SCHEME FOR CREATION AND MAINTENANCE OF BUFFER STOCK OF SUGAR	15	2408	350.00	450.00	430.08
SCHEME FOR EXTENDING FINANCIAL ASSISTANCE TO SUGAR FOR ENHANCEMENT AND AUGMENTATION OF ETHANOL PRODUCTION	15	2408	100.00	50.00	50.00
SCHEME FOR EXTENDING SOFT LOANS TO SUGAR MILLS	15	2408	200.00	100.00	100.00
REIMBURSEMENT OF INTERNAL TRANSPORT AND FREIGHT CHARGES TO SUGAR FACTORIES OF EXPORT SHIPMENT OF SUGAR	15	2408	0.63	0.63	0.63
SCHEME FOR DEFRAYING EXPENDITURE TOWARDS INTERNAL TRANSPORT, FREIGHT, HANDLING AND OTHER CHARGES ON EXPORT	15	2408	500.00	550.00	550.00
TOTAL-OTHER SUBSIDIES			10,343.04	10,356.25	10,260.15

Appendix-8

Expenditure of Ministries/Departments 2019-20

(Figures shown are net of Receipts and Recoveries)

(₹ Crores)

Grant No.	Ministry/ Department	Total	
		Revised Estimates	Actuals
1	Agriculture, Co-operation and Farmers' Welfare Revenue Capital	1,01,904.00	94,251.62
		1,01,870.15 33.85	94,237.97 13.65
2	Agricultural Research and Education Revenue Capital	7,846.17	7,523.37
		7,846.17 0.00	7,523.37 0.00
3	Atomic Energy Revenue Capital	17,425.51	19,804.69
		9,350.90 8,074.61	11,729.20 8,075.49
4	Ayurveda, Yoga & Naturopathy, Unani, Siddha and Homeopathy (AYUSH) Revenue Capital	1,857.00	1,784.16
		1,856.80 0.20	1,784.16 0.00
5	Chemicals and Petro Chemicals Revenue Capital	370.18	365.12
		370.18 0.00	365.12 0.00
6	Fertilizers Revenue Capital	80,035.00	81,144.25
		80,034.95 0.05	81,144.25 0.00

Grant No.	Ministry/ Department	Total	
		Revised Estimates	Actuals
7	Pharmaceuticals Revenue Capital	562.33 229.15 333.18	553.51 220.36 333.15
8	Civil Aviation Revenue Capital	3,700.00 3,674.99 25.01	3,646.73 3,625.36 21.37
9	Coal Revenue Capital	933.60 933.60 0.00	823.00 823.00 0.00
10	Commerce Revenue Capital	7,219.32 6,344.32 875.00	6,881.94 6,019.51 862.43
11	Promotion of Industry and Industrial Trade Revenue Capital	6,490.00 5,381.79 1,108.21	6,404.19 5,297.30 1,106.89
12	Posts Revenue Capital	12,398.49 11,655.23 743.26	15,543.70 14,813.14 730.56
13	Telecommunications Revenue Capital	23,350.49 18,435.10 4,915.39	28,395.43 23,465.94 4,929.49

Grant No.	Ministry/ Department	Total	
		Revised Estimates	Actuals
14	Consumer Affairs Revenue Capital	2,050.00 2,032.14 17.86	1,923.26 1,909.83 13.43
15	Food and Public Distribution Revenue Capital	1,15,240.39 1,13,989.47 1,250.92	1,15,172.52 1,13,929.41 1243.11
16	Corporate Affairs Revenue Capital	576.00 563.50 12.50	563.05 550.60 12.45
17	Culture Revenue Capital	2,547.00 2,476.87 70.13	2,494.82 2,428.92 65.90
18	Defence (Misc.) Revenue Capital	14,713.59 9,736.54 4,977.05	16,521.62 11,574.97 4,946.65
19	Defence Services (Revenue) Revenue Capital	2,05,901.76 2,05,901.76 0.00	2,07,572.15 2,07,572.15 0.00
20	Capital Outlay on Defence Services Revenue Capital	1,10,394.31 0.00 1,10,394.31	1,11,092.43 0.00 1,11,092.43

Grant No.	Ministry/ Department	Total	
		Revised Estimates	Actuals
21	Defence Pensions Revenue Capital	1,17,810.44 1,17,810.44 0.00	1,17,810.24 1,17,810.24 0.00
22	Development of North Eastern Region Revenue Capital	2,670.00 2,026.30 643.70	2,657.87 2,012.17 645.70
23	Earth Sciences Revenue Capital	1,809.74 1,691.74 118.00	1,711.87 1,606.66 105.21
24	Electronics and Information Technology Revenue Capital	5,839.46 5,561.46 278.00	5,651.97 5,385.37 266.60
25	Environment, Forests and Climate Change Revenue Capital	2,657.94 2,611.39 46.55	2,537.71 2,500.06 37.65
26	External Affairs Revenue Capital	17,372.27 16,239.59 1,132.68	17,245.54 16,040.70 1,204.84
27	Economic Affairs Revenue Capital	15,952.15 3,308.53 12,643.62	10,819.00 2,994.28 7,824.72

Grant No.	Ministry/ Department	Total	
		Revised Estimates	Actuals
28	Expenditure	485.55	413.71
	Revenue	485.55	413.71
	Capital	0.00	0.00
29	Financial Services	7,734.00	7,174.79
	Revenue	1,378.99	824.31
	Capital	6,355.01	6,350.48
30	Investment and Public Asset Management	132.08	105.08
	Revenue	132.08	105.08
	Capital	0.00	0.00
31	Revenue	1,22,066.00	1,54,649.24
	Revenue	1,22,049.01	1,54,648.75
	Capital	16.99	0.49
32	Direct Taxes-CBDT	7,341.44	7,150.97
	Revenue	7,041.42	6,952.29
	Capital	300.02	198.68
33	Indirect Taxes-CBIC	7,900.00	7,531.11
	Revenue	7,493.15	7,255.66
	Capital	406.85	275.45
34	Indian Audit and Accounts	4,790.00	4,806.03
	Revenue	4,774.00	4,795.16
	Capital	16.00	10.87

Grant No.	Ministry/ Department	Total	
		Revised Estimates	Actuals
35	Finance-Interest Payments (Appropriation) Revenue Capital	6,25,105.23	6,12,070.03
		6,25,105.23 0.00	6,12,070.03 0.00
36	Finance-Repayment of Debt Revenue Capital	0.00	0.00
		0.00 0.00	0.00 0.00
37	Pensions Revenue Capital	50,565.00	50,114.80
		50,565.00 0.00	50,114.80 0.00
38	Finance-Transfer to States Revenue Capital	1,55,447.00	1,48,907.46
		1,48,419.88 7,027.12	1,44,846.59 4,060.87
39	Fisheries Revenue Capital	700.00	650.79
		685.83 14.17	647.34 3.45
40	Animal Husbandry and Dairying Revenue Capital	2,790.00	2,712.32
		2,776.58 13.42	2,706.64 5.68
41	Food Processing Industries Revenue Capital	1,042.79	830.00
		1,042.79 0.00	830.00 0.00

Grant No.	Ministry/ Department	Total	
		Revised Estimates	Actuals
42	Health & Family Welfare Revenue Capital	62,659.12 60,810.86 1,848.26	62,397.08 60,730.18 1,666.90
43	Health Research Revenue Capital	1,950.00 1,950.00 0.00	1,860.71 1,860.71 0.00
44	Heavy Industry Revenue Capital	1,308.61 956.53 352.08	1,274.22 922.17 352.05
45	Public Enterprises Revenue Capital	22.64 22.64 0.00	21.08 21.08 0.00
46	Home Affairs Revenue Capital	19,955.06 19,634.38 320.68	16,936.83 16,626.50 310.33
47	Home Affairs-Cabinet Revenue Capital	925.28 925.28 0.00	885.38 885.38 0.00
48	Home Affairs-Police Revenue Capital	1,03,202.23 93,454.58 9,747.65	1,02,027.49 93,125.51 8,901.98

Grant No.	Ministry/ Department	Total	
		Revised Estimates	Actuals
49	Andaman and Nicobar Islands Revenue Capital	4,959.16 4,442.60 516.56	4,948.79 4,447.61 501.18
50	Chandigarh Revenue Capital	4,187.99 4,061.36 126.63	4,143.54 4,008.69 134.85
51	Dadar and Nagar Haveli Revenue Capital	1,942.61 1,278.07 664.54	1,178.96 860.73 318.23
52	Daman and Diu Revenue Capital	0.00 0.00 0.00	936.36 615.09 321.27
53	Lakshadweep Revenue Capital	1,297.86 1,129.88 167.98	1,297.29 1,129.69 167.60
54	Transfers to Delhi Revenue Capital	1,037.00 812.00 225.00	1,022.00 797.00 225.00
55	Transfers to Puducherry Revenue Capital	1,601.00 1,600.99 0.01	1,600.98 1,600.98 0.00

Grant No.	Ministry/ Department	Total	
		Revised Estimates	Actuals
56	Housing & Urban Affairs Revenue Capital	42,266.72 23,069.28 19,197.44	42,054.36 22,749.37 19,304.99
57	School Education & Literacy Revenue Capital	56,536.63 56,536.63 0.00	52,520.20 52,520.20 0.00
58	Higher Education Revenue Capital	38,317.01 36,197.01 2,120.00	36,916.38 34,811.39 2,104.99
59	Information and Broadcasting Revenue Capital	4,064.76 4,059.24 5.52	4,028.82 4,024.53 4.29
60	Water Resources, River Development and Ganga Rejuvenation Revenue Capital	7,518.21 7,198.73 319.48	7,418.61 7,109.21 309.40
61	Drinking Water and Sanitation Revenue Capital	18,360.00 18,360.00 0.00	18,264.26 18,264.26 0.00
62	Labour and Employment Revenue Capital	11,184.09 11,146.55 37.54	10,083.75 10,053.13 30.62

Grant No.	Ministry/ Department	Total	
		Revised Estimates	Actuals
63	Law and Justice Revenue Capital	3,173.36 3,063.36 110.00	3,081.33 3,031.71 49.62
64	Election Commission Revenue Capital	286.68 255.46 31.22	277.13 245.91 31.22
65	Supreme Court of India Revenue Capital	296.55 296.55 0.00	296.55 296.55 0.00
66	Micro, Small and Medium Enterprises Revenue Capital	7,011.29 6,985.09 26.20	6,697.64 6,682.51 15.13
67	Mines Revenue Capital	1,528.22 1,441.35 86.87	1,397.08 1,315.69 81.39
68	Minority Affairs Revenue Capital	4,700.00 4,539.98 160.02	4,431.65 4,271.65 160.00
69	New and Renewable Energy Revenue Capital	3,891.74 3,820.74 71.00	3,308.83 3,237.86 70.97

Grant No.	Ministry/ Department	Total	
		Revised Estimates	Actuals
70	Panchayati Raj Revenue Capital	500.00 500.00 0.00	498.26 498.26 0.00
71	Parliamentary Affairs Revenue Capital	42.62 42.62 0.00	18.90 18.90 0.00
72	Personnel, Public Grievances and Pensions Revenue Capital	1,705.00 1,568.62 136.38	1,663.55 1,534.80 128.75
73	Central Vigilance Commission Revenue Capital	36.65 36.65 0.00	35.10 35.10 0.00
74	Petroleum and Natural Gas Revenue Capital	42,901.49 42,282.44 619.05	42,812.20 42,240.61 571.59
75	Planning Revenue Capital	579.74 579.20 0.54	568.98 568.98 0.00
76	Power Revenue Capital	15,874.82 14,052.70 1,822.12	15,321.88 13,706.82 1,615.06

Grant No.	Ministry/ Department	Total	
		Revised Estimates	Actuals
77	President Secretariat Revenue Capital	74.42 74.42 0.00	69.19 69.19 0.00
78	Lok Sabha Revenue Capital	766.87 766.87 0.00	650.05 650.05 0.00
79	Rajya Sabha Revenue Capital	421.76 421.76 0.00	386.09 386.09 0.00
80	Sectt- Vice President Revenue Capital	8.05 8.05 0.00	7.88 7.88 0.00
81	UPSC Revenue Capital	298.16 298.16 0.00	297.97 297.97 0.00
82	Railways Revenue Capital	69,967.37 2,130.37 67,837.00	69,972.12 2,130.37 67,841.75
83	Road Transport & Highways Revenue Capital	83,015.97 10,853.57 72,162.40	78,248.73 9,875.23 68,373.50

Grant No.	Ministry/ Department	Total	
		Revised Estimates	Actuals
84	Rural Development Revenue Capital	1,22,649.00 1,22,594.10 54.90	1,22,098.18 1,22,085.66 12.52
85	Land Resources Revenue Capital	1,900.00 1,900.00 0.00	1,523.52 1,523.52 0.00
86	Science and Technology Revenue Capital	5,480.93 5,424.93 56.00	5,407.03 5,357.76 49.27
87	Biotechnology Revenue Capital	2,381.10 2,381.10 0.00	2,358.77 2,358.77 0.00
88	Scientific and Industrial Research Revenue Capital	4,883.24 4,876.59 6.65	4,871.63 4,869.64 1.99
89	Shipping Revenue Capital	1,523.40 1,271.18 252.22	1,569.07 1,310.23 258.84
90	Skill Development and Entrepreneurship Revenue Capital	2,531.04 2,445.32 85.72	2,404.98 2,318.85 86.13

Grant No.	Ministry/ Department	Total	
		Revised Estimates	Actuals
91	Social Justice and Empowerment Revenue Capital	8,885.00 8,429.99 455.01	8,712.62 8,257.62 455.00
92	Empowerment of Persons with Disabilities Revenue Capital	1,100.00 1,099.08 0.92	1,012.34 1,011.42 0.92
93	Space Revenue Capital	13,139.26 5,874.72 7,264.54	13,017.61 5,836.59 7,181.02
94	Statistics and Programme Implementation Revenue Capital	5,231.06 5,216.33 14.73	4,910.42 4,900.50 9.92
95	Steel Revenue Capital	196.08 196.08 0.00	194.33 194.33 0.00
96	Textiles Revenue Capital	4,831.48 4,800.57 30.91	4,428.10 4,374.08 54.02
97	Tourism Revenue Capital	1,416.00 1,416.00 0.00	1,363.42 1,363.42 0.00

Grant No.	Ministry/ Department	Total	
		Revised Estimates	Actuals
98	Tribal Affairs	7,340.16	7,327.57
	Revenue Capital	7,260.15 80.01	7,247.57 80.00
99	Women & Child Development	26,184.50	23,164.67
	Revenue Capital	26,179.49 5.01	23,164.44 0.23
100	Youth Affairs & Sports	2,776.92	2,636.06
	Revenue Capital	2,731.90 45.02	2,591.06 45.00
	Central Ministries/Departments		
	Total	26,98,552.14	26,86,870.60
	Revenue	23,49,644.67	23,50,605.39
	Capital	3,48,907.47	3,36,265.21

Appendix-9

(₹ Crores)

Maturity Profile of Interest Bearing Market Loans

Year	Amount
Maturing in 2020-2021	2,84,496.71
Maturing in 2021-2022	2,20,933.12
Maturing in 2022-2023	4,43,081.57
Maturing in 2023-2024	3,95,521.12
Maturing in 2024-2025	3,81,561.95
Maturing in 2025-2026	2,99,031.81
Maturing in 2026-2027	4,10,095.79
Maturing in 2027-2028	4,52,875.78
Maturing in 2028-2029	2,28,830.80
Maturing in 2029-2030	3,10,878.07
Maturing in 2030-2031	3,41,873.99
Maturing in 2031-2032	2,68,938.81
Maturing in 2032-2033	2,32,956.53
Maturing in 2033-2034	2,62,721.47
Maturing in 2034-2035	2,14,451.13
Maturing in 2035-2036	1,04,245.00
Maturing in 2036-2037	64,000.00
Maturing in 2038-2039	51,150.90
Maturing in 2040-2041	90,000.00
Maturing in 2041-2042	90,000.00
Maturing in 2042-2043	1,04,529.44
Maturing in 2043-2044	1,16,472.28
Maturing in 2044-2045	97,000.00
Maturing in 2045-2046	98,000.00
Maturing in 2046-2047	1,00,000.00
Maturing in 2049-2050	84,000.00
Maturing in 2051-2052	55,000.00
Maturing in 2055-2056	1,00,000.00
Maturing in 2059-2060	83,461.95
Total	59,86,108.22

Appendix-10

Grants/Appropriations involving Saving of Rs. 100 Crores and above for the Year 2019-20

(₹ Crores)

Gr. No.	Name of Grant or Appropriation	Amount of Grant/ Appropriation		Expenditure		Saving	
		Revenue	Capital	Revenue	Capital	Revenue	Capital
001	Deptt of Agriculture Cooperation & Farmers Welfare Voted	1,30,450.60		94,497.80		35,952.80	
002	Department of Agricultural Research and Education Voted	8,078.79		7,844.99		233.80	
003	Atomic Energy Voted		9,579.69		9,458.77		120.92
004	Ministry of Ayurveda, Yoga & naturopathy, Unani, Siddha and Homoeopathy Voted	2,445.61		1,833.60		612.01	
008	Ministry of Civil Aviation Voted	4,475.01		3,625.45		849.56	
009	Ministry of Coal Voted	1,159.06		823.00		336.06	
013	Department of Telecommunications Voted	30,693.65		26,392.44		4,301.21	
014	Department of Consumer Affairs Voted	2,240.34		1,928.94		311.40	
015	Department of Food and Public Distribution Voted	1,90,914.29	51,326.14	1,13,931.14	1,243.11	76,983.15	50,083.03

Gr. No.	Name of Grant or Appropriation	Amount of Grant/ Appropriation		Expenditure		Saving	
		Revenue	Capital	Revenue	Capital	Revenue	Capital
017	Ministry of Culture Voted	2,953.24		2,434.50		518.74	
022	Ministry of Development of North Eastern Region Voted	2,316.89		2,024.01		292.88	
023	Ministry of Earth Sciences Voted	1,765.07		1,620.39		144.68	
024	Ministry of Electronics and Information Technology Voted	6,306.04		5,531.70		774.34	
025	Ministry of Environment, Forests and Climate change Voted	2,998.25		2,573.80		424.45	
026	Ministry of External Affairs Voted	16,511.21	1,373.56	16,066.18	1,205.88	445.03	167.68
027	Department of Economic Affairs Voted	3,803.48	24,779.14	3,475.59	12,728.09	327.89	12,051.05
029	Department of Financial Services Voted	1,678.99		1,035.41		643.58	
032	Direct Taxes Voted	7,218.40		6,955.38		263.02	
033	Indirect Taxes Voted	7,493.15	406.87	7,259.79	275.45	233.36	131.42
035	<i>Appropriation - Interest Payments</i> Charged Voted	67,3470.60		65,5372.01		18,098.59	

Gr. No.	Name of Grant or Appropriation	Amount of Grant/ Appropriation		Expenditure		Saving	
		Revenue	Capital	Revenue	Capital	Revenue	Capital
036	<i>Appropriation - Repayment of Debt</i>						
	Charged		63,46,389.00		63,26,548.77		19,840.23
037	Voted Pensions						
	Voted	51,179.90		49,766.58		1,413.32	
038	Transfers to States						
	Charged		25,100.00		24,667.94		432.06
	Voted	32,480.01		26,194.08		6,285.93	
039	Department of Fisheries						
	Voted	790.59		660.18		130.41	
040	Department of Animal Husbandry and Dairying						
	Voted	3,319.68		3,125.37		194.31	
041	Ministry of Food Processing Industries						
	Voted	1,196.62		845.54		351.08	
042	Department of Health & Family Welfare						
	Voted	90,145.37	2,945.23	66,575.56	2,799.23	23,569.81	146.00
043	Department of Health Research						
	Voted	3,424.67		1,860.98		1,563.69	
046	Ministry of Home Affairs						
	Voted	16,803.88		16,630.46		173.42	
048	Police						
	Voted	94,998.38	10,811.91	94,513.92	8,917.81	484.46	1,894.10
056	Ministry of Housing and Urban Affairs						
	Voted	35,421.34	19,551.89	22,953.57	19,259.15	12,467.77	292.74

Gr. No.	Name of Grant or Appropriation	Amount of Grant/ Appropriation		Expenditure		Saving	
		Revenue	Capital	Revenue	Capital	Revenue	Capital
057	Department of School Education and Literacy Voted	1,02,597.83		87,520.84		15,077.00	
058	Department of Higher Education Voted	52,058.90		34,831.64		17,227.26	
059	Ministry of Information and Broadcasting Voted	4,361.68		4,028.07		333.61	
060	Department of Water Resources, River Development and Ganga Rejuvenation Voted	7,890.16		7,179.89		710.27	
061	Department of Drinking Water and Sanitation Voted	27,766.73		26,016.57		1,750.16	
062	Ministry of Labour and Employment Voted	11,151.70		10,054.41		1,097.29	
066	Ministry of Micro, Small and Medium Enterprises Voted	6,984.29		6,702.41		281.88	
067	Ministry of Mines Voted	1,717.98		1,385.30		332.68	
068	Ministry of Minority Affairs Voted	4,600.01		4,345.10		254.91	
069	Ministry of New and Renewable Energy Voted	5,209.85		3,491.14		1,718.71	

Gr. No.	Name of Grant or Appropriation	Amount of Grant/ Appropriation		Expenditure		Saving	
		Revenue	Capital	Revenue	Capital	Revenue	Capital
070	Ministry of Panchayati Raj Voted	871.37		498.27		373.10	
074	Ministry of Petroleum and Natural Gas Voted	43,834.55	1,667.31	42,240.64	571.59	1,593.91	1,095.72
076	Ministry of Power Voted	19,534.36	3,365.93	18,642.59	2,492.51	891.77	873.42
078	Lok Sabha Voted	807.83		649.54		158.29	
083	Ministry of Road Transport and Highways Voted	21,619.84	1,44,986.82	18,298.73	1,33,862.62	3,321.11	11,124.20
084	Department of Rural Development Voted	2,07,774.04		2,04,822.23		2,951.81	
085	Department of Land Resources Voted	2,227.24		1,535.12		692.12	
086	Department of Science and Technology Voted	5,564.10		5,403.76		160.34	
087	Department of Biotechnology Voted	2,580.35		2,358.77		221.58	
089	Ministry of Shipping Voted	2,071.23		1,646.38		424.85	
090	Ministry of Skill Development and Entrepreneurship Voted	2,926.13		2,321.70		604.43	
091	Department of Social Justice and Empowerment Voted	8,430.04		8,283.41		146.63	

Gr. No.	Name of Grant or Appropriation	Amount of Grant/ Appropriation		Expenditure		Saving	
		Revenue	Capital	Revenue	Capital	Revenue	Capital
092	Department of Empowerment of Persons with Disabilities Voted	1,163.71		1,015.26		148.45	
094	Ministry of Statistics and Programme Implementation Voted	5,216.35		4,909.38		306.97	
096	Ministry of Textiles Voted	4,800.62		4,401.17		399.45	
097	Ministry of Tourism Voted	2,189.23		1,399.21		790.02	
099	Ministry of Women and Child Development Voted	29,664.93		23,179.60		6,485.33	

Appendix-11

Summary of Appropriation Accounts for 2019-20

(₹ in thousand)

Number and Name of Grant or Appropriation	Amount of Grant / Appropriation		Expenditure		Saving		Excess	
	Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
1 Department of Agriculture, Cooperation & Farmers Welfare Voted	130450,60,00	34,70,00	94497,80,24	13,65,13	35952,79,76	21,04,87	..	..
2 Department of Agricultural Research and Education Voted	8078,79,00	..	7844,99,17	..	233,79,83	..	..	..
3 Atomic Energy Charged	1,00,00	10,00,00	43,02	4,95,33	56,98	5,04,67	..	..
Voted	15504,88,00	9579,69,00	15415,92,92	9458,77,46	88,95,08	120,91,54	..	..
4 Ministry of Ayurveda, Yoga & Naturopathy Unani Siddha and Homoeopathy (AYUSH) Voted	2445,61,00	21,00	1833,60,10	..	612,00,90	21,00	..	..
5 Department of Chemicals and Petrochemicals Voted	370,18,00	..	365,12,16	..	5,05,84	..	..	..
6 Department of Fertilizers Voted	83514,96,00	5,00	83507,27,22	..	7,68,78	5,00	..	..
7 Department of Pharmaceuticals Voted	230,46,00	333,18,00	227,11,32	333,15,00	3,34,68	3,00	..	..
8 Ministry of Civil Aviation Voted	4475,01,00	25,01,00	3625,45,32	21,36,49	849,55,68	3,64,51	..	..
9 Ministry of Coal Voted	1159,06,00	..	822,99,89	..	336,06,11	..	..	..
10 Department of Commerce Charged	50,00	..	8,20	..	41,80	..	..	..
Voted	6078,31,00	919,97,00	6024,38,97	919,96,34	53,92,03	66	..	..

Number and Name of Grant or Appropriation	Amount of Grant / Appropriation		Expenditure		Saving		Excess	
	Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
11 Department of Promotion of Industry and Internal Trade Voted	5402,32,00	1108,22,00	5316,40,36	1106,88,82	85,91,64	1,33,18	..	..
13 Department of Telecommunications Voted	30693,65,00	9719,72,00	26392,44,26	9634,49,24	4301,20,74	85,22,76	..	..
14 Department of Consumer Affairs Voted	2240,34,00	51,50,00	1928,93,78	13,43,25	311,40,22	38,06,75	..	..
15 Department of Food and Public Distribution Charged	1,00	..	39	..	61	..	..	..
Voted	190914,29,00	51326,14,00	113931,14,47	1243,10,58	76983,14,53	50083,03,42	..	..
16 Ministry of Corporate Affairs Voted	598,84,00	41,00,00	569,65,84	12,45,31	29,18,16	28,54,69	..	..
17 Ministry of Culture Voted	2953,24,00	89,15,00	2434,49,98	65,89,95	518,74,02	23,25,05	..	..
18 Ministry of Defence (Civil) Charged	73,00	40,00,00	22,90	35,22,68	50,10	4,77,32	..	..
Voted	29488,81,00	7187,05,00	29436,74,60	7179,55,79	52,06,40	7,49,21	..	..
21 Defence Pensions Charged	5,80,00	..	7,79,74	..	..	..	1,99,74	..
Voted	117804,64,00	..	117802,44,59	..	2,19,41	..	(1,99,73,484)	..
22 Ministry of Development of North Eastern Region Voted	2316,89,00	767,22,00	2024,01,05	673,58,17	292,87,95	93,63,83	..	..
23 Ministry of Earth Sciences Voted	1765,07,00	141,01,00	1620,38,85	105,20,95	144,68,15	35,80,05	..	..

Number and Name of Grant or Appropriation	Amount of Grant / Appropriation		Expenditure		Saving		Excess	
	Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
24 Ministry of Electronics and Information Technology Voted	6306,04,00	348,01,00	5531,70,25	266,59,91	774,33,75	81,41,09	..	..
25 Ministry of Environment, Forests and Climate Change Charged	..	29,00	..	..	..	29,00	..	..
Voted	2998,25,00	64,54,00	2573,80,00	37,65,00	424,45,00	26,89,00	..	..
26 Ministry of External Affairs Charged	3,00	..	..	..	3,00	..	..	..
Voted	16511,21,00	1373,56,00	16066,17,86	1205,87,58	445,03,14	167,68,42	..	..
27 Department of Economic Affairs Voted	3803,48,00	24779,14,00	3475,59,31	12728,09,28	327,88,69	12051,04,72	..	..
28 Department of Expenditure Voted	442,88,00	..	413,72,96	..	29,15,04	..	..	..
29 Department of Financial Services Voted	1678,99,00	82205,04,00	1035,41,29	82198,11,00	643,57,71	6,93,00	..	..
30 Department of Investment and Public Asset Management (DIPAM) Voted	132,08,00	..	105,09,78	..	26,98,22	..	..	..
31 Department of Revenue Charged	2,00	..	..	..	2,00	..	..	..
Voted	243488,75,00	17,00,00	275423,22,61	6,69,67	..	10,30,33	31934,47,61	(31934,47,61,000)
32 Direct Taxes Voted	7218,40,00	302,04,00	6955,38,07	227,34,04	263,01,93	74,69,96	..	..
33 Indirect Taxes Charged	50,00	..	2,21	..	47,79	..	..	..
Voted	7493,15,00	406,87,00	7259,78,78	275,44,59	233,36,22	131,42,41	..	..

Number and Name of Grant or Appropriation	Amount of Grant / Appropriation		Expenditure		Saving		Excess	
	Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
34 Indian Audit and Accounts Department Charged	177,69,00	..	168,02,93	..	9,66,07	..	..	..
Voted	4947,61,00	16,00,00	4929,46,51	10,87,36	18,14,49	5,12,64	..	..
35 Appropriation - Interest Payments Charged	673470,60,00	..	655372,01,45	..	18098,58,55	..	..	..
36 Appropriation - Repayment of Debt Charged	..	6346389,00,00	..	6326548,77,27	..	19840,22,73	..	..
37 Pensions Charged	385,10,00	..	365,86,81	..	19,23,19	..	..	..
Voted	51179,90,00	..	49766,57,65	..	1413,32,35	..	..	..
38 Transfers to States Charged	123709,88,00	25100,00,00	123709,87,32	24667,93,99	68	432,06,01	..	..
Voted	32480,01,00	..	26194,07,67	..	6285,93,33	..	..	..
39 Department of Fisheries Voted	790,59,00	14,17,00	660,18,35	3,45,08	130,40,65	10,71,92	..	..
40 Department of Animal Husbandry and Dairying Voted	3319,68,00	41,64,00	3125,37,28	5,67,65	194,30,72	35,96,35	..	..
41 Ministry of Food Processing Industries Voted	1196,62,00	..	845,53,96	..	351,08,04	..	..	..
42 Department of Health and Family Welfare Voted	90145,37,00	2945,23,00	66575,55,62	2799,22,97	23569,81,38	146,00,03	..	..
43 Department of Health Research Voted	3424,67,00	..	1860,98,08	..	1563,68,92	..	..	..
44 Department of Heavy Industry Voted	980,74,00	386,27,00	954,13,77	352,05,01	26,60,23	34,21,99	..	..
45 Department of Public Enterprises Voted	22,64,00	..	21,09,22	..	1,54,78	..	..	..

Number and Name of Grant or Appropriation	Amount of Grant / Appropriation		Expenditure		Saving		Excess	
	Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
46 Ministry of Home Affairs								
Charged	2,00	..	..	..	2,00	..	..	..
Voted	16803,88,00	320,68,00	16630,46,48	310,32,76	173,41,52	10,35,24	..	..
47 Cabinet								
Voted	925,28,00	..	888,25,60	..	37,02,40	..	..	..
48 Police								
Charged	7,49,00	6,33,00	3,23,55	1,78,77	4,25,45	4,54,23	..	..
Voted	94998,38,00	10811,91,00	94513,92,07	8917,81,15	484,45,93	1894,09,85	..	..
49 Andaman and Nicobar Islands								
Charged	1,00	..	97	..	3	..	..	..
Voted	4502,17,00	601,79,00	4485,15,09	522,18,59	17,01,91	79,60,41	..	..
50 Chandigarh								
Charged	42,01,00	85,00,00	31,75,64	85,00,00	10,25,36	..	..	..
Voted	4384,56,00	397,63,00	4336,84,38	375,94,82	47,71,62	21,68,18	..	..
51 Dadra and Nagar Haveli								
Charged	1,00	..	..	..	1,00	..	..	..
Voted	871,19,00	322,06,00	863,84,83	318,22,67	7,34,17	3,83,33	..	..
52 Daman and Diu								
Charged	2,00	..	..	..	2,00	..	..	..
Voted	1778,98,00	342,52,00	1735,78,45	324,86,55	43,19,55	17,65,45	..	..
53 Lakshadweep								
Voted	1156,39,00	186,39,00	1146,38,78	167,61,12	10,00,22	18,77,88	..	..
54 Transfers to Delhi								
Voted	812,00,00	300,00,00	797,00,00	225,00,00	15,00,00	75,00,00	..	..
55 Transfers to Puducherry								
Voted	1600,99,00	1,00	1600,99,00	..	..	1,00	..	..
56 Ministry of Housing and Urban Affairs								
Charged	100,92,00	71,92,00	95,07,14	45,84,18	5,84,86	26,07,82	..	..
Voted	35421,34,00	19551,89,00	22953,57,39	19259,15,05	12467,76,61	292,73,95	..	..

Number and Name of Grant or Appropriation	Amount of Grant / Appropriation		Expenditure		Saving		Excess	
	Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
57 Department of School Education and Literacy Voted	102597,83,00	..	87520,83,50	..	15076,99,50	..	..	..
58 Department of Higher Education Voted	52058,90,00	2120,00,00	34831,64,48	2104,98,86	17227,25,52	15,01,14	..	..
59 Ministry of Information and Broadcasting Voted	4361,68,00	13,54,00	4028,07,12	4,29,32	333,60,88	9,24,68	..	..
60 Department of Water Resources, River Development and Ganga Rejuvenation Charged	..	1,00	..	..	..	1,00	..	..
Voted	7890,16,00	414,48,00	7179,89,14	318,03,07	710,26,86	96,44,93	..	..
61 Department of Drinking Water and Sanitation Voted	27766,73,00	..	26016,57,19	..	1750,15,81	..	..	..
62 Ministry of Labour and Employment Voted	11151,70,00	37,54,00	10054,40,71	30,62,24	1097,29,29	6,91,76	..	..
63 Law and Justice Voted	3203,38,00	135,01,00	3171,90,63	49,61,90	31,47,37	85,39,10	..	..
64 Election Commission Voted	261,68,00	31,22,00	248,70,48	31,22,00	12,97,52	..	..	..
65 Appropriation - Supreme Court of India Charged	296,55,00	..	296,55,00	..	..	..	..	..
66 Ministry of Micro, Small and Medium Enterprises Voted	6984,29,00	27,02,00	6702,40,56	15,13,30	281,88,44	11,88,70	..	..
67 Ministry of Mines Voted	1717,98,00	107,57,00	1385,29,52	81,38,88	332,68,48	26,18,12	..	..
68 Ministry of Minority Affairs Voted	4600,01,00	160,02,00	4345,10,41	160,00,00	254,90,59	2,00	..	..

Number and Name of Grant or Appropriation	Amount of Grant / Appropriation		Expenditure		Saving		Excess	
	Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
69 Ministry of New and Renewable Energy Voted	5209,85,00	105,00,00	3491,13,59	70,96,96	1718,71,41	34,03,04	..	..
70 Ministry of Panchayati Raj Voted	871,37,00	..	498,26,68	..	373,10,32	..	..	..
71 Ministry of Parliamentary Affairs Voted	42,62,00	..	18,89,89	..	23,72,11	..	..	..
72 Ministry of Personnel, Public Grievances and Pensions Charged	96,99,00	6,65,00	16,81,38	..	80,17,62	6,65,00	..	..
Voted	1550,12,00	139,27,00	1522,65,99	128,74,86	27,46,01	10,52,14	..	..
73 Appropriation - Central Vigilance Commission Charged	36,65,00	..	35,09,98	..	1,55,02	..	..	..
74 Ministry of Petroleum and Natural Gas Voted	43834,55,00	1667,31,00	42240,63,65	571,59,46	1593,91,35	1095,71,54	..	..
Voted	604,48,00	1,11,00	574,03,46	..	30,44,54	1,11,00	..	..
76 Ministry of Power Voted	19534,36,00	3365,93,00	18642,59,44	2492,50,60	891,76,56	873,42,40	..	..
77 Appropriation - Staff, Household and Allowances of the President Charged	76,33,00	..	69,26,21	..	7,06,79	..	..	..
78 Lok Sabha Charged	1,30,00	..	51,04	..	78,96	..	..	..
Voted	807,83,00	..	649,53,95	..	158,29,05	..	..	..
79 Rajya Sabha Charged	1,52,00	..	1,00,12	..	51,88	..	..	..
Voted	419,53,00	..	385,14,25	..	34,38,75	..	..	..

Number and Name of Grant or Appropriation	Amount of Grant / Appropriation		Expenditure		Saving		Excess	
	Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
80 Secretariat of the Vice-President Voted	8,30,00	..	7,88,43	..	41,57	..	..	..
81 Appropriation - Union Public Service Commission Charged	298,45,00	..	297,96,96	..	48,04	..	..	..
83 Ministry of Road Transport and Highways Charged	..	10,00,00	..	..	..	10,00,00	..	..
Voted	21619,84,00	144986,82,00	18298,73,37	133862,61,75	3321,10,63	11124,20,25	..	..
84 Department of Rural Development Voted	207774,04,00	100,00,00	204822,23,09	12,51,89	2951,80,91	87,48,11	..	..
85 Department of Land Resources Voted	2227,24,00	..	1535,12,01	..	692,11,99	..	..	..
86 Department of Science and Technology Charged	2,00	..	..	..	2,00	..	..	..
Voted	5564,10,00	90,01,00	5403,75,86	49,26,68	160,34,14	40,74,32	..	..
87 Department of Biotechnology Voted	2580,35,00	..	2358,76,54	..	221,58,46	..	..	..
88 Department of Scientific and Industrial Research Voted	4886,25,00	9,65,00	4870,52,48	1,98,68	15,72,52	7,66,32	..	..
89 Ministry of Shipping Voted	2071,23,00	582,44,00	1646,37,61	547,07,96	424,85,39	35,36,04	..	..
90 Ministry of Skill Development and Entrepreneurship Voted	2926,13,00	113,11,00	2321,69,53	86,13,26	604,43,47	26,97,74	..	..
91 Department of Social Justice and Empowerment Voted	8430,04,00	455,03,00	8283,41,31	455,00,00	146,62,69	3,00	..	..

Number and Name of Grant or Appropriation	Amount of Grant / Appropriation		Expenditure		Saving		Excess	
	Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
92 Department of Empowerment of Persons with Disabilities Voted	1163,71,00	41,21,00	1015,26,06	92,00	148,44,94	40,29,00	..	..
93 Department of Space Charged	60,00	40,00	60,00	7,46	..	32,54	..	..
Voted	5874,14,00	7264,15,00	5850,48,39	7182,13,31	23,65,61	82,01,69	..	..
94 Ministry of Statistics and Programme Implementation Voted	5216,35,00	14,73,00	4909,38,32	9,91,76	306,96,68	4,81,24	..	..
95 Ministry of Steel Voted	241,29,00	..	194,33,38	..	46,95,62	..	..	..
96 Ministry of Textiles Charged	..	17,00,00	..	17,00,00	..	..	..	..
Voted	4800,62,00	39,71,00	4401,17,01	37,02,07	399,44,99	2,68,93	..	..
97 Ministry of Tourism Voted	2189,23,00	1,00	1399,20,76	..	790,02,24	1,00	..	..
98 Ministry of Tribal Affairs Charged	5982,14,00	..	5982,07,83	..	6,17	..	..	..
Voted	1278,03,00	80,01,00	1265,58,82	80,00,00	12,44,18	1,00	..	..
99 Ministry of Women and Child Development Voted	29664,93,00	5,01,00	23179,60,47	23,09	6485,32,53	4,77,91	..	..
100 Ministry of Youth Affairs and Sports Voted	2731,91,00	45,02,00	2662,15,04	45,00,00	69,75,96	2,00	..	..
TOTAL Charged	804692,89,00	6371736,60,00	786454,30,79	6351406,59,68	18240,57,95	20330,00,32	1,99,74	..
Voted	1885018,95,00	389210,14,00	1687279,89,30	309748,68,23	229673,53,31	79461,45,77	(1,99,73,484)	..
							31934,47,61	..
							(31934,47,61,000)	..

Appendix-12

Object Head Wise Expenditure for 2019-20

		(₹ Crore)		
Object Head	Description	Revenue	Capital	Total
01	SALARIES	1,37,649	316	1,37,965
02	WAGES	1,415	0	1,415
03	OVERTIME ALLOWANCE	89	9	98
04	PENSIONARY CHARGES	1,91,628	0	1,91,628
05	REWARDS	114	0	114
06	MEDICAL TREATMENT	3,928	0	3,928
11	DOMESTIC TRAVEL EXPENSES	4,412	15	4,427
12	FOREIGN TRAVEL EXPENSES	625	2	627
13	OFFICE EXPENSES	9,980	49	10,029
14	RENTS, RATES AND TAXES	3,124	2	3,126
16	PUBLICATIONS	1,001	0	1,001
17	BANKING CASH TRANSACTION TAX	0	0	0
20	OTHER ADMINISTRATIVE EXPENSES	1,019	1	1,020
21	SUPPLIES AND MATERIALS	34,625	2,470	37,095
22	ARMS AND AMMUNITION	1,100	0	1,100
23	COST OF RATION	5,761	0	5,761
24	P.O.L.	1,497	0	1,497
25	CLOTHING AND TENTAGE	708	0	708
26	ADVERTISING AND PUBLICITY	1,798	5	1,803
27	MINOR WORKS	7,634	86	7,720
28	PROFESSIONAL SERVICES	9,081	333	9,414
30	OTHER CONTRACTUAL SERVICES	3,819	29	3,848
31	GRANTS-IN-AID GENERAL	5,65,861	235	5,66,096
32	CONTRIBUTIONS	26,581	66	26,647
33	SUBSIDIES	2,75,700	0	2,75,700
34	SCHOLARSHIPS / STIPEND	3,395	0	3,395

Object Head	Description	Revenue	Capital	Total
35	GRANTS FOR CREATION OF CAPITAL ASSETS	1,87,342	0	1,87,342
36	GRANTS-IN-AID SALARIES	43,190	0	43,190
41	SECRET SERVICE EXPENDITURE	286	0	286
42	LUMP SUM PROVISION	1	0	1
43	SUSPENSES	81	0	81
45	INTEREST	6,56,812	0	6,56,812
50	OTHER CHARGES	18,238	0	18,238
51	MOTOR VEHICLES	11	1,114	1,125
52	MACHINERY AND EQUIPMENT	15	8,138	8,153
53	MAJOR WORKS	0	54,413	54,413
54	INVESTMENTS	0	1,33,114	1,33,114
55	LOANS AND ADVANCES	0	44,910	44,910
56	REPAYMENT OF BORROWINGS	0	63,26,549	63,26,549
60	OTHER CAPITAL EXPENDITURE	2	16,870	16,872
61	DEPRECIATION	24	0	24
62	RESERVES	121	0	121
63	INTER ACCOUNT TRANSFER	3,03,935	73,134	3,77,069
64	WRITES OFF/LOSSES	119	0	119
70	DEDUCT RECOVERIES	-2,79,523	-81,385	-3,60,908
Total		22,23,198	65,80,475	88,03,673
Expenditure booked at other than object head level				
	RAILWAYS	1,76,825	67,866	2,44,691
	DEFENCE	2,15,297	1,11,093	3,26,390
Total		3,92,122	1,78,959	5,71,081
Grand Total		26,15,320	67,59,434	93,74,754

**Controller General of Accounts
Ministry of Finance
Government of India
Mahalekha Niyantarak Bhawan**

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