

PREFACE


This is the nineteenth issue of our publication "Accounts at a Glance".

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

This publication provides a broad overview of the governmental activities, as reflected in the Union Finance and Appropriation Accounts. An attempt has been made to depict the Financial position of balances of the Union Government in the form of Balance Sheet. Cash Flow Statement has also been incorporated in this edition. Meaningful information in a logical, cohesive and analytical way through charts, diagrams and graphs has been presented. Detailed information with analysis regarding the receipts and expenditure of the Government alongwith the statements depicting the means of financing the deficit is presented. Summary analysis of the Appropriation Accounts highlighting the reasons for cases of major savings are also included in this document. A statement of Subsidies given by the Union Government for various purposes during the year 2003–04 and a statement of Sums Guaranteed Outstanding as on 31st March, 2004 under different categories have been added in this edition for the first time.

We are pleased at the interest shown and response elicited from various quarters on the contents of this publication. We continue to look forward to such valuable feedback to enable us to enhance the value of this publication.

New Delhi
May 2005


H. Prabhakar Rao
Controller General of Accounts

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At a Glance *

| Description | | R.E. 2003–2004 Rs. in crores | Actuals 2003–2004 Rs. in crores | % to R.E. | % to GDP ** |
|-------------|--|------------------------------------|---------------------------------------|---------------|-------------------|
| 1 | Revenue Receipts | 263027 | 265053.88 | 100.77 | 9.60 |
| 2 | Tax Revenue (Net) | 187539 | 186981.83 | 99.70 | 6.77 |
| 3 | Non - Tax Revenue | 75488 | 78072.05 | 103.42 | 2.83 |
| 4 | Capital Receipts | 211228 | 207390.26 | 98.18 | 7.52 |
| 5 | Recoveries of Loans | 64625 | 67165.45 | 103.93 | 2.43 |
| 6 | Other Receipts | 14500 | 16952.69 | 116.92 | 0.62 |
| 7 | Borrowings | 132103 | 123272.12 | 93.32 | 4.47 |
| 8 | Total Receipts (1 + 4) | 474255 | 472444.14 | 99.62 | 17.12 |
| 9 | Non-Plan Expenditure | 352748 | 350164.13 | 99.27 | 12.69 |
| 10 | On Revenue Account of which, | 284801 | 284677.66 | 99.96 | 10.32 |
| 11 | Interest Payments | 124555 | 124087.82 | 99.62 | 4.50 |
| 12 | On Capital Account | 67947 | 65486.47 | 96.38 | 2.37 |
| 13 | Plan Expenditure | 121507 | 122280.01 | 100.64 | 4.43 |
| 14 | On Revenue Account | 78086 | 78638.05 | 100.71 | 2.85 |
| 15 | On Capital Account | 43421 | 43641.96 | 100.51 | 1.58 |
| 16 | Total Expenditure (9 + 13) | 474255 | 472444.14 | 99.62 | 17.12 |
| 17 | Revenue Expenditure (10+14) | 362887 | 363315.71 | 100.12 | 13.17 |
| 18 | Capital Expenditure (12+15) | 111368 | 109128.43 | 97.99 | 3.95 |
| 19 | Revenue Deficit (17–1) | 99860 | 98261.83 | 98.40 | 3.57 |
| 20 | Fiscal Deficit [16-(1+5+6) = 7] | 132103 | 123272.12 | 93.32 | 4.47 |
| 21 | Primary Deficit (20–11) | 7548 | –815.70 | –10.81 | –0.03 |

* Figures are netted as shown in 'Budget At a Glance' brought by Budget Division, Ministry of Finance.

** A quick estimate of GDP (at market prices) by the Central Statistical Organisation for 2003–2004 is Rs.2760025 crores.

Chapter 1

Overview

(Rs. in crores)

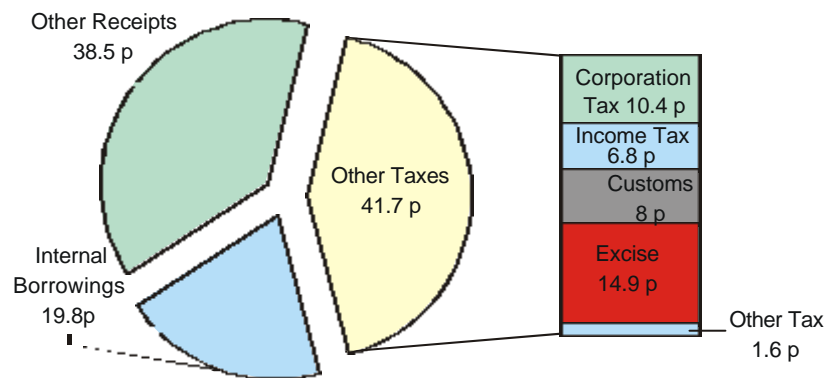
During 2003–2004, gross receipts recorded an increase of 24.63% over the previous year. The expenditure increased by 16.09%. The deficit, referred to as "Fiscal Deficit" was Rs.123272 crores - decrease of 6.12% over the previous year.

| | 2003-04 | 2002-03 | Growth | % |
|----------------|---------|---------|--------|-------|
| Receipts | 425,880 | 341,722 | 84,158 | 24.63 |
| Expenditure | 549,152 | 473,028 | 76,124 | 16.09 |
| Fiscal Deficit | 123,272 | 131,306 | -8,034 | -6.12 |

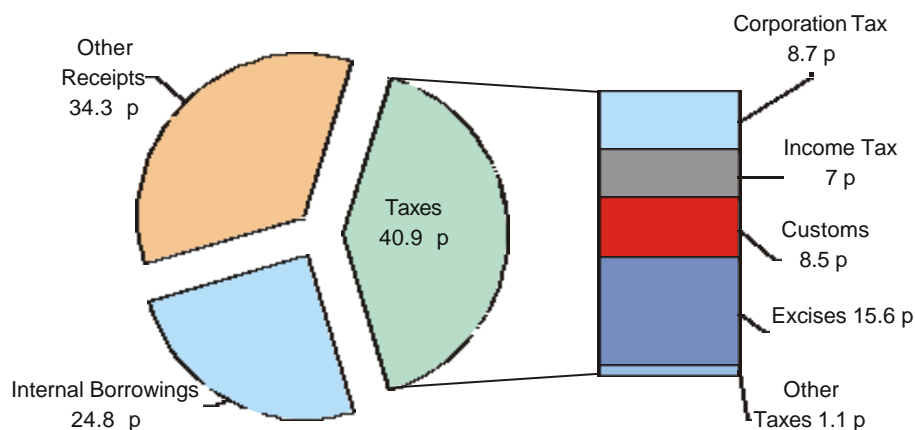
Where Rupee comes from

On a gross basis, 80.2 paise of the rupee came from revenues and other receipts and the remaining 19.8 paise came from borrowings.

2003-2004

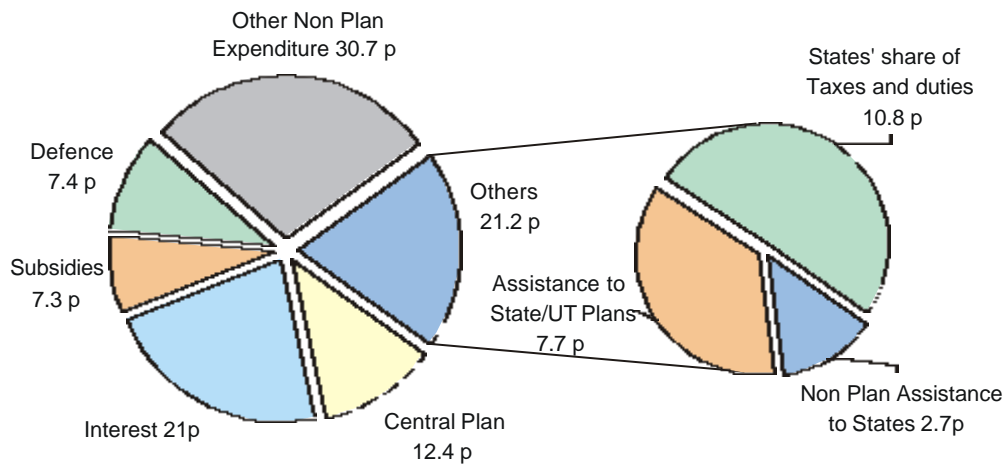


2002-2003



Where Rupee goes to

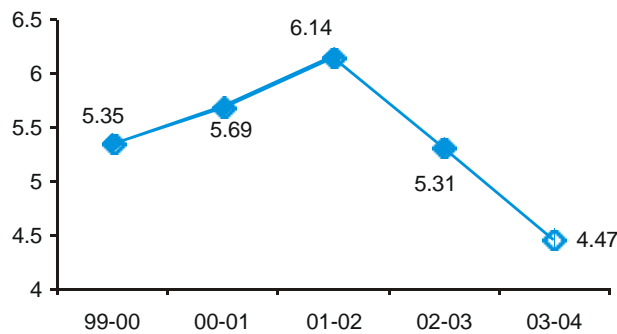
During 2003–2004, the States and Union Territories got 21.2 paise per rupee of expenditure and the remaining 78.8 paise was spent by the Centre.



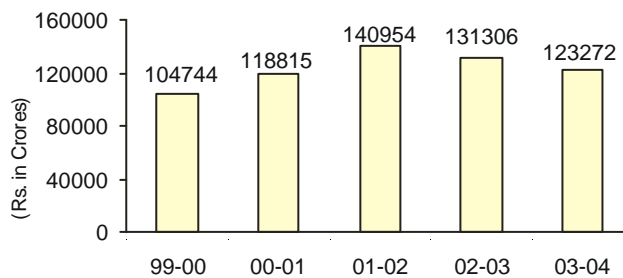
Fiscal Deficit

The Fiscal Deficit for the year 2003–2004 was Rs.123272 crores, registering a decrease of Rs.8034 crores [6.12%] over the previous year. As a percentage of GDP, the Fiscal Deficit came down from 5.31% in 2002–2003 to 4.47% in 2003–2004.

Fiscal Deficit as a percentage of GDP



Trend of Fiscal Deficit



The Fiscal Deficit is financed by internal and external borrowings and accruals in the Public Account. Government also avails Ways and Means Advances from Reserve Bank of India to meet temporary mismatches between cash inflows and outflows.

Components of Fiscal Deficit

Fiscal Deficit of Rs.123272 crores consisted of the following:

(Rs. in crores)

| Type of Borrowing | 2003–2004 | | 2002–2003 | 2001–2002 |
|--|----------------|----------------|----------------|----------------|
| | RE | Actuals | Actuals | Actuals |
| 1 Internal Debt <i>of which</i> Ways and Means Advances from RBI | 112,066 | 119,755 | 106,241 | 96,254 |
| | — | — | 5,176 | –219 |
| 2 External Debt | –12,205 | –13,488 | –11,934 | 5,601 |
| 3 Public Account Accruals | 42,474 | 20,947 | 35,116 | 40,595 |
| 4 Withdrawals from Cash Balance | –10,232 | –3,942 | 1,883 | 1,496 |
| Fiscal Deficit | 132,103 | 123,272 | 131,306 | 118,815 |

Notes:

Financial Position of Union Government

1. Summarised Financial position of Union Government is presented in Statement No. II.
2. The Cash Flow Statement of Union Government is also presented in Statement No. III.

Chapter 2

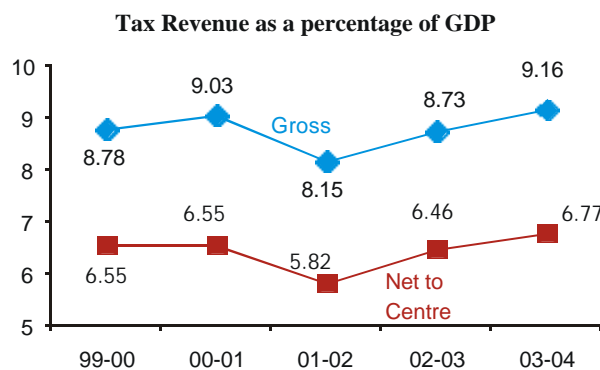
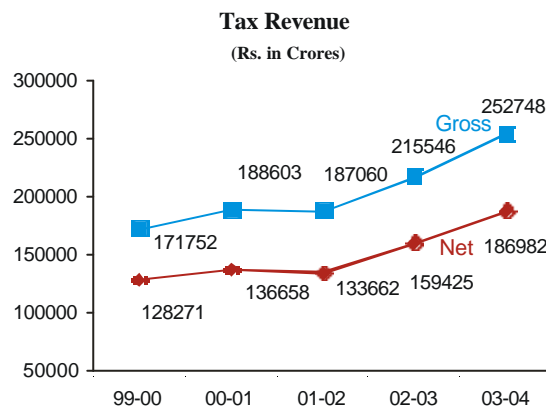
Receipts

What constitutes Receipts ?

Receipts of the Government are classified into Revenue Receipts and Non-Debt Capital Receipts. Revenue Receipts include Tax Revenues and Non-Tax Revenues. The total receipts [as netted in Budget Documents] for the year 2003–2004 were Rs.349172 crores - an increase of Rs.81027 crores [30.22%] over the previous year.

Tax Revenue

Tax Revenue consists of Corporation Tax, Income Tax, Customs Duties, Excise Duties and other taxes. Upto 1999–2000 "States' Share of Union Excise duties" were disbursed as payments under the expenditure Major Head "3603 Payments of States' Share of Union Excise Duties". With the abolition of the Major Head "3603" with effect from 1.4.2000, the States' share of Union Excise duties are being shown as reduction of receipts under the concerned receipt heads of account. After taking into account the effect of such assignments Tax Revenue collections (net to centre) have gone up from Rs.159425 crores in 2002–2003 to Rs.186982 crores in 2003–2004 - an increase of Rs.27557crores [17.28%]. (For details, Statement No. IV may please be referred to).



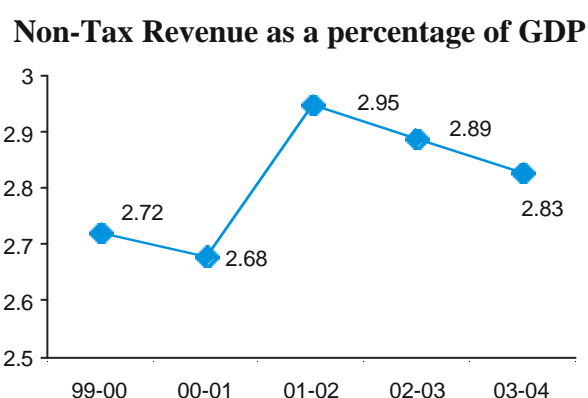
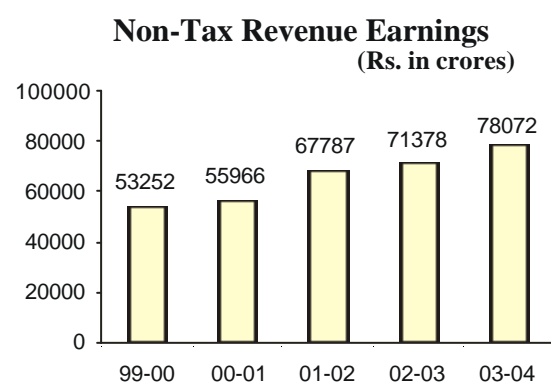
Components of Tax Revenue

(Rs. in crores)

| Description | 2003-2004 | | | 2002-2003 | | |
|---|---------------|--------------|---------------|---------------|--------------|---------------|
| | Gross | Assigned | Net | Gross | Assigned | Net |
| 1. Corporation Tax | 63562 | 17856 | 45706 | 46172 | 12279 | 33893 |
| 2. Income Tax | 41387 | 10622 | 30765 | 36866 | 9087 | 27779 |
| 3. Other Taxes on Income and Expenditure | 50 | -2 | 52 | 171 | 87 | 84 |
| 4. Taxes on Wealth | 136 | 16 | 120 | 154 | 20 | 134 |
| 5. Customs | 48629 | 14043 | 34586 | 44851 | 12954 | 31897 |
| 6. Excise Duties | 90774 | 20529 | 70245 | 82310 | 19922 | 62388 |
| 7. Service Tax | 7891 | 2449 | 5442 | 4122 | 1475 | 2647 |
| 8. Other Taxes and Duties on Commodities and Services | 1239 | 253 | 986 | 1259 | 298 | 961 |
| 9. Other Tax Revenue | 680 | — | 680 | 361 | — | 361 |
| 10. Surcharge transferred to National Calamity Contingency Fund | -1600 | — | -1600 | -719 | — | -719 |
| Total Tax Revenue | 252748 | 65766 | 186982 | 215547 | 56122 | 159425 |

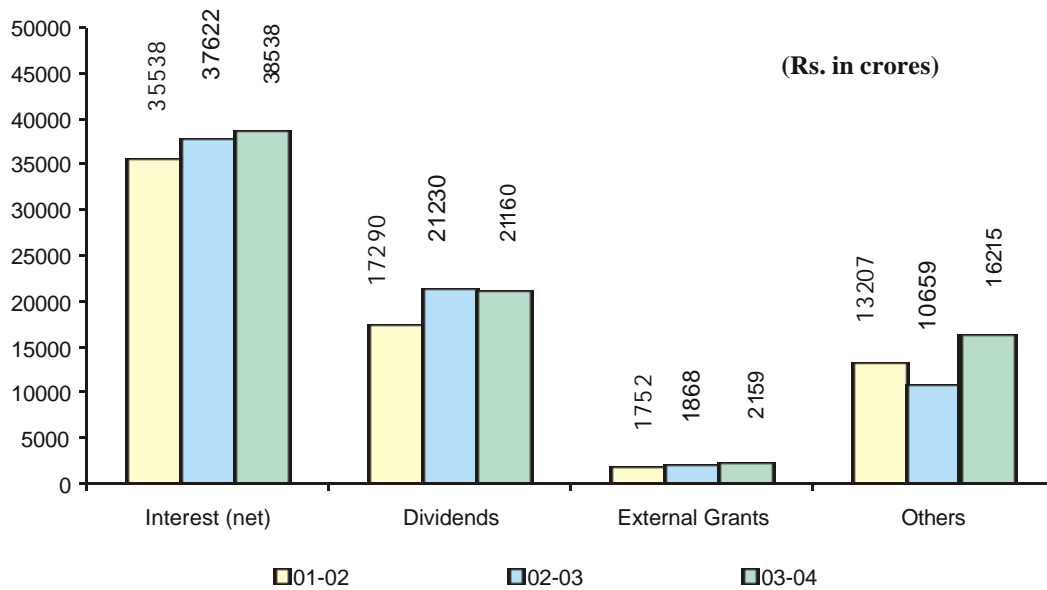
Non-Tax Revenue

Non-Tax revenue consists of Interest Receipts, Dividends and Profits from Public Enterprises and fees/ charges for providing various services. Non-Tax Revenue collections went up from Rs.71378 crores in 2002-2003 to Rs.78072 crores during 2003-2004, registering an increase of Rs.6694 crores [9.38%]. (For details, Statement No. V may please be referred to).

**Components of Non-Tax Revenue**

Net Interest Receipts of the Government has registered an increase of 2.43% compared to the previous year. Dividends and Profits have decreased marginally (0.33%). All other Non-Tax Revenue showed increase amounting to Rs.5556 crores [52.12%].

Non - Tax Revenue Earnings



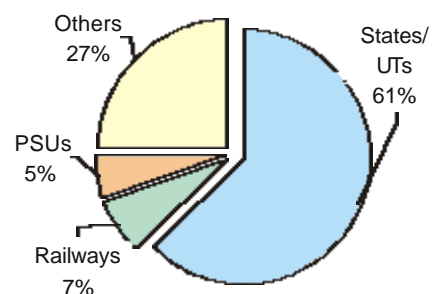
Interest Receipts (Gross)

The interest received from State/ UT Governments decreased from Rs.29599 crores in 2002–2003 to Rs.28641 crores in 2003–2004 recording a decrease of Rs.958 crores [3%] over the previous year. The interest received from Railways increased by Rs.672 crores during the year 2003–2004. While the interest received from Public Sector and other Undertakings decreased by 37%, interest from all other sources increased by 47%.

(Rs. in crores)

| Received from | 2003–04 | 2002–03 | 2001–02 |
|--------------------------------------|--------------|--------------|--------------|
| States/ UTs | 28641 | 29599 | 28253 |
| Railways | 3361 | 2689 | 1311 |
| Departmental Commercial Undertakings | 811 | 992 | 899 |
| Public Sector and other Undertakings | 2226 | 3552 | 4350 |
| Others | 11606 | 7873 | 7437 |
| Total | 46645 | 44705 | 42250 |

Sources of Interest Receipts 2003–2004



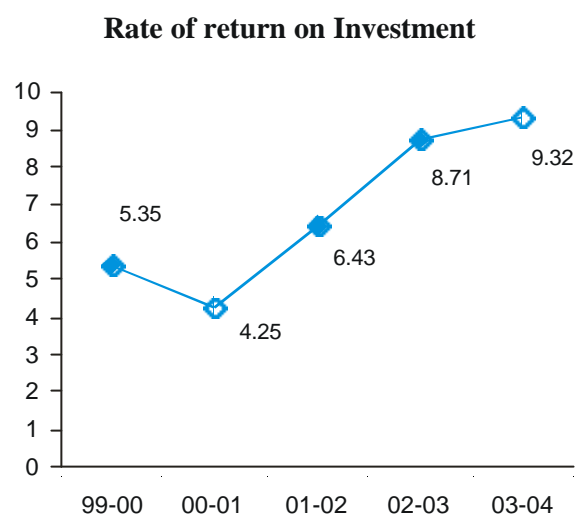
Dividends

During 2003–2004 dividend of Rs.12303 crores has been received on investments made by Government registering an increase of Rs.1393 crores [13%] over the previous year.

(Rs. in crores)

| Year | Progressive Investment * | Dividend Received * |
|-------|--------------------------|---------------------|
| 99–00 | 94898 | 5074 |
| 00–01 | 99322 | 4225 |
| 01–02 | 123566 | 7940 |
| 02–03 | 125318 | 10910 |
| 03–04 | 132009 | 12303 |

* The figures exclude investment made in RBI and dividends received from RBI.



Increase in Dividend during 2003–2004 is mainly on account of higher dividends received from Public Sector and other Undertakings, Nationalised Banks and LIC of India. The rate of return on investments (other than RBI) has increased significantly from 1.5% in 1993–94 to 9.32% in 2003–2004.

Major Sources of Dividend

(Rs. in crores)

| Description | 2003–04 | 2002–03 | 2001–02 |
|--------------------------------------|---------|---------|---------|
| Public Sector and other Undertakings | 10386 | 9665 | 7088 |
| Life Insurance Corporation of India | 488 | 433 | 93 |
| Nationalised Banks | 1310 | 670 | 505 |

Non - Debt Capital Receipts

Non-Debt Capital Receipts increased from Rs.37342 crores in 2002–2003 to Rs.84118 crores in 2003–2004—a significant rise of Rs.46776 crores [125%]. Recoveries of loans amounting to Rs.67165 crores made up 80% of the Non-Debt Capital Receipts. The remaining 20% consisted of disinvestment of Government's equity holdings in Public Sector Undertakings [Rs.16632 crores] and other miscellaneous receipts [Rs.321 crores].

Chapter 3

Expenditure

Overall Expenditure

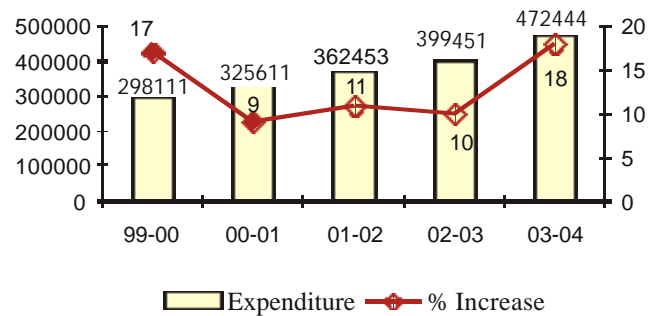
The total expenditure of the Government during 2003–2004 [as netted in the Budget Documents] was Rs.472444 crores - an increase of Rs.72993 crores [18%] over the previous year.

(Rs. in crores)

| Year | Plan | Non - Plan | Total |
|--------|--------|------------|--------|
| 99-00 | 76182 | 221929 | 298111 |
| 00-01 | 82669 | 242942 | 325611 |
| 01-02 | 101194 | 261259 | 362453 |
| 02-03 | 111470 | 287981 | 399451 |
| 03-04* | 122280 | 350164 | 472444 |

Trend of Expenditure

(Rs. in crores)



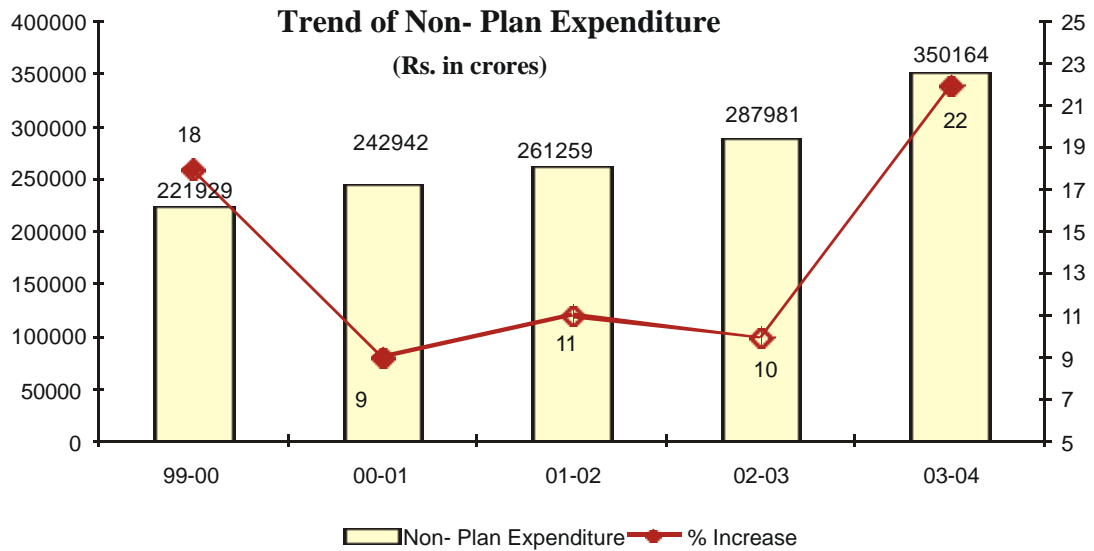
*For details-Statement No. X may please be referred to.

Non - Plan Expenditure

Compared to an expenditure of Rs.287981 crores in 2002–2003, the Non-Plan expenditure incurred during 2003–2004 was Rs.350164 crores, showing an increase of 22 % over the previous year. In actual terms the increase of Non-Plan expenditure in 2003–2004 was Rs.62183 crores which is more than the increase of Rs.26722 crores recorded in 2002–2003 over 2001–2002. In this regard, Statement No. IX may be seen and for Grantwise details Statement No. X may please be referred to.

(Rs. in crores)

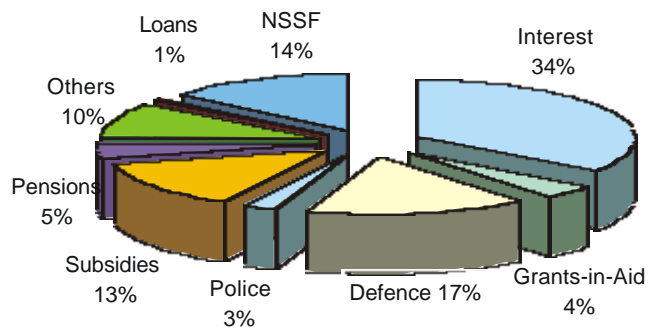
| Year | Increase |
|-------|----------|
| 99-00 | 33197 |
| 00-01 | 21013 |
| 01-02 | 18317 |
| 02-03 | 26722 |
| 03-04 | 62183 |



Major Components of Non-Plan Expenditure

Interest continues to be a major component of Non-Plan expenditure. For the year 2003–2004, interest payments constituted 34% of the Non-Plan expenditure. Expenditure on Defence, National Small Savings Fund, Subsidies, Pensions and Assistance to States and UTs accounted for 17%, 14%, 13%, 5% and 4% of the Non-Plan expenditure.

Components of Non-Plan Expenditure 2003-2004



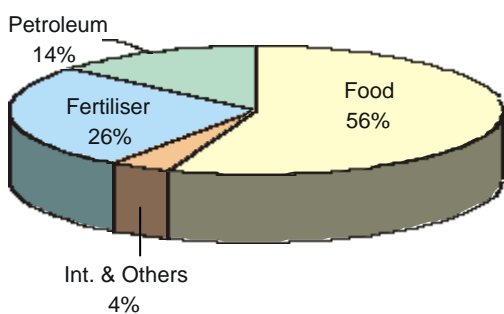
(Rs. in crores)

| Particulars | 2003–04 | 2002–03 | 2001–02 |
|--------------------|---------------|---------------|---------------|
| Interest | 120008 | 117490 | 107460 |
| Prepayment Premium | 4080 | — | — |
| Defence | 60066 | 55661 | 54266 |
| Subsidies | 44968 | 43516 | 31978 |
| Pensions | 16388 | 14969 | 15252 |
| Police | 8829 | 8163 | 7347 |
| Grants-in-Aid | 14086 | 13911 | 15729 |
| Loans | 2429 | 6406 | 2351 |
| Repayment of NSSF | 46211 | — | — |
| Others | 33099 | 27865 | 26876 |
| Total | 350164 | 287981 | 261259 |

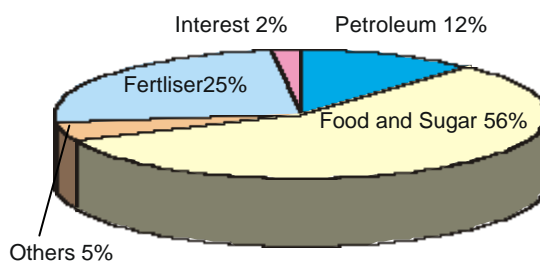
Subsidies

The expenditure on Subsidies went up from Rs.43516 crores in 2002–2003 to Rs.44968 crores in the year 2003–2004, an increase of Rs.1452 crores [3%]. The share of subsidies in the year 2003–2004 was 13% of the total Non-Plan expenditure as compared to 15% in 2002–2003. (For details-please refer Statement No. XIV).

Subsidies 2003–2004



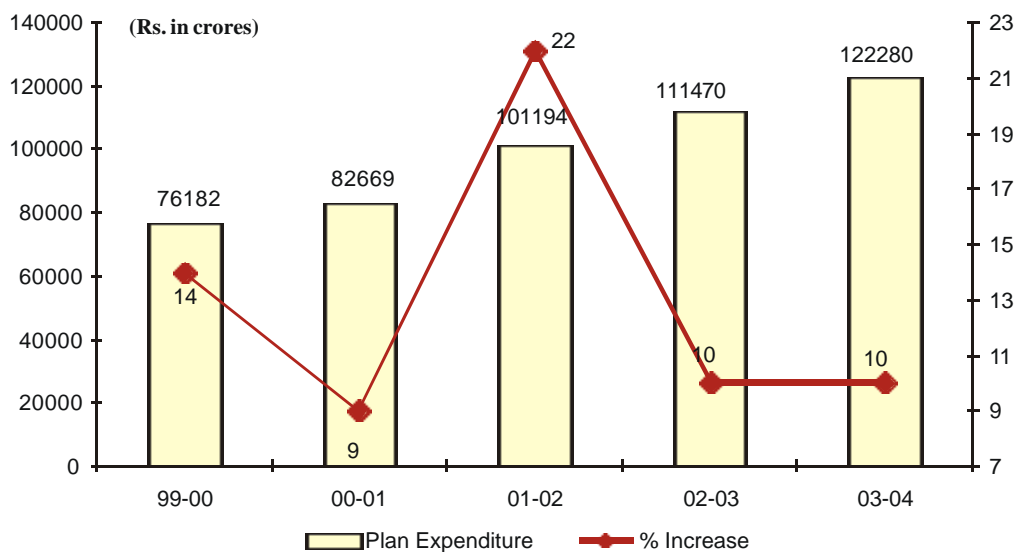
Subsidies 2002–2003



Plan Expenditure

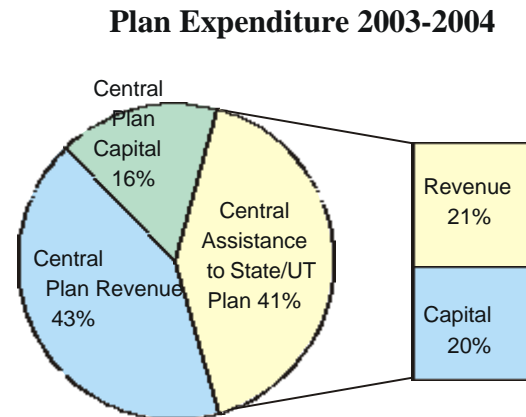
Plan expenditure during 2003–2004 was Rs.122280 crores compared to Rs.111470 crores during 2002–2003 - an increase of 10% over the previous year.

Trend of Plan Expenditure



Components of Plan Expenditure

During the year 2003–2004, expenditure on Central Plan was Rs.71842 crores [59%] and the Central Assistance to State and UT Plans was Rs.50438crores [41%].



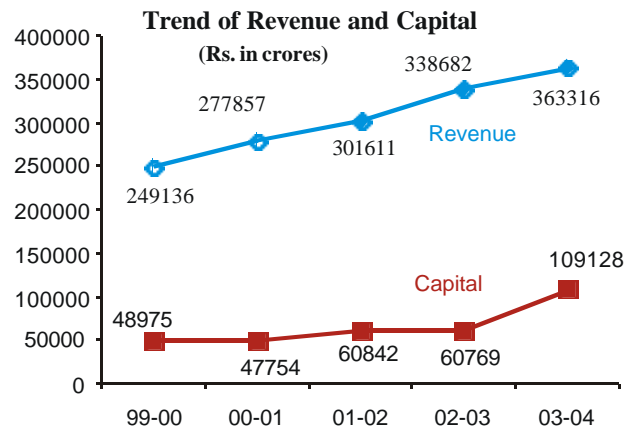
(Rs. in crores)

| Description | 2003–04 | 2002–03 | 2001–02 |
|---------------------------------------|---------------|---------------|---------------|
| Central Plan | 71842 | 66345 | 60210 |
| Central Assistance to State/ UT Plans | 50438 | 45125 | 40984 |
| Total | 122280 | 111470 | 101194 |

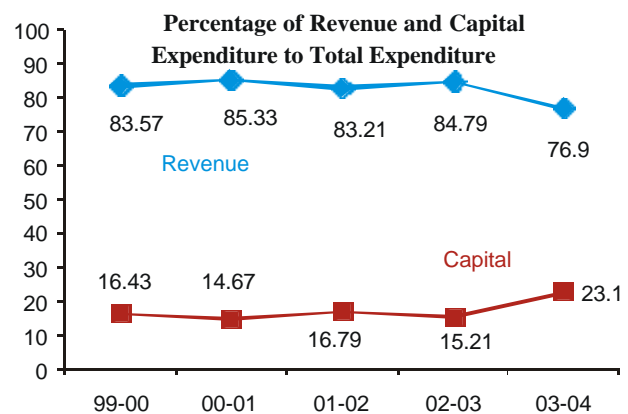
Revenue and Capital Expenditure

An alternative, but more widely prevalent method of reviewing expenditure, is to view them as Revenue and Capital expenditures.

Revenue expenditure (including Plan as well as Non-Plan) for the year 2003–2004 was Rs.363315 crores — an increase of Rs.24634 crores [7%] over the previous year.



Capital Expenditure increased to Rs.109128 crores in 2003–2004 registering an increase of Rs.48359 crores [80%] over the previous year. The share of Capital expenditure as a percentage of total expenditure has gone up from 16.79% in 2002–2003 to 23% during 2003–2004.

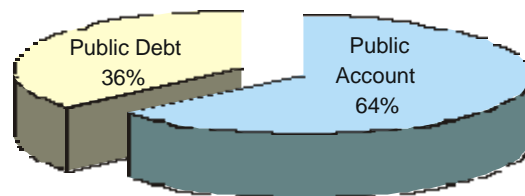


Chapter 4

Financing the Deficit

Sources of Financing

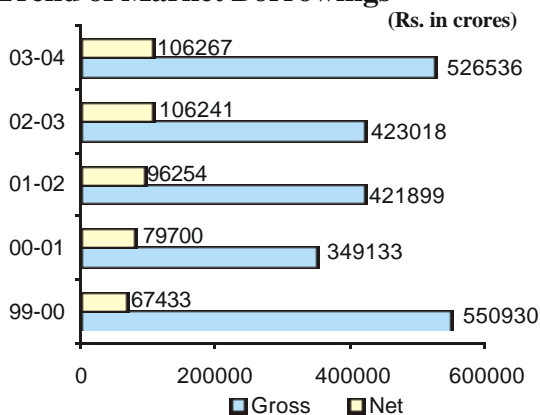
The excess of expenditure over receipts of the Government (commonly known as 'Fiscal Deficit') is financed through domestic as well as external borrowings. Domestic borrowings comprise of (1) Market Borrowings and (2) accruals in the Public Account. The external debt repaid during the year 2003–2004 was Rs.25443.97 crores and the external borrowings was Rs.11956.40 crores. In other words, external debt repaid was more than the external borrowings by Rs. 13487.57 crores.



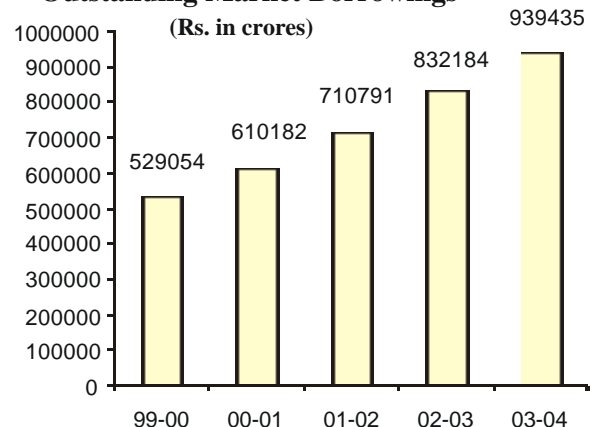
Domestic Borrowings - Market Borrowings

During 2003–2004, Government raised market borrowings worth Rs.119755 crores - an increase of Rs.13514 crores from the previous year's level of market borrowings. At the end of 2003–2004, cumulative outstanding debt under market borrowings was Rs.939435 crores. (Gross balance was Rs.1141705.58 crores. This includes investment of Rs.202270.61 crores from National Small Savings Fund in Government of India securities. After excluding the investment, net outstanding debt under market borrowings works out to Rs.939434.97 crores.)

Trend of Market Borrowings



Outstanding Market Borrowings

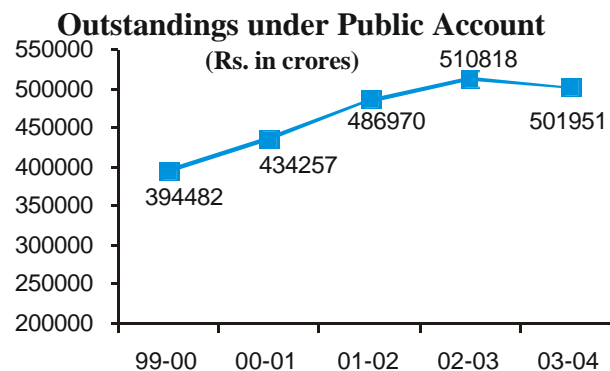


Components of Market Borrowings (Net)

Major components of internal borrowings during 2003–2004 were as follows: Market Loans- Rs.88860 crores, Special Central Govt. Securities issued against net collection of Small Savings from 1.04.1999 - Rs. 59977 crores, 9% Relief Bonds - Rs.338 crores and 14 days Intermediate Treasury Bill - Rs.1625 crores. During the year following accumulations were also discharged: 91 Days Treasury Bills- Rs.2488.45 crores, Security issued to International Financial Institution - Rs.1477 crores, 10% Relief Bonds 1995- Rs.3319 crores, Special Central Govt. Securities issued against outstanding balance of small savings as on 31.3.99- Rs.46211 crores.

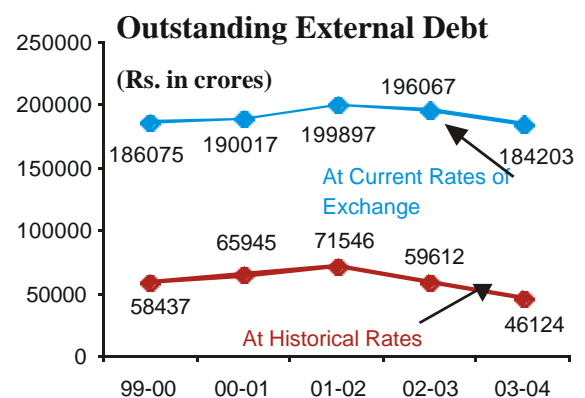
Domestic Borrowings - Public Account Accruals

Public Account accruals for the year 2003–2004 were Rs.20497 crores - a decrease of Rs.14169 crores [40.35%] over the previous year. There is more refunds than accruals in Investment in NSSF, Suspense & Misc. and Remittances. The accruals mainly consisted of following: National Small Savings Fund - Rs.26813 crores out of which Public Provident Fund was Rs.11018 crores, State Provident Funds-Rs.4892 crores, Deposits and Advances-Rs.10079 crores, Reserve Funds - Rs.2506 crores. At the end of the year, cumulative outstanding liability under Public Account was Rs.501951 crores. (The gross balance was actually Rs.299680 crores which excludes Rs.202271 crores of investment out of NSSF made in Central Government securities. After including this investment which is part of the Internal Debt, the net balance works out to Rs.501951 crores.)



External Borrowings

The outstanding external debt (at historical rates) at the end of 2003–2004 was Rs.46124 crores. This works out to 3.12% of the total outstanding debt. [The outstanding external debt at current rates of exchange as on 31.3.2004 was Rs.184203 crores - a decrease of Rs.11864 crores from Rs.196067 crores outstanding at the end of the previous year].



Total and per Capita Outstanding Debt

The total outstanding debt at the end of 2003–2004 was Rs.1480103 crores as compared to Rs.1399148 crores at the end of previous year. Taking a population estimate of 1073 millions, per capita outstanding debt comes to Rs.13794 registering an increase of 4% over the previous year. It was Rs.13262 for the year 2002–2003.

| Year | Total outstanding Debt | | Per Capita outstanding Debt | |
|-------|---------------------------|------------|-----------------------------|------------|
| | Amount (Rs. in crores) | % increase | Amount Rs. | % increase |
| 99–00 | 979319 | 11.86 | 9882 | 10 |
| 00–01 | 1106531 | 12.99 | 10859 | 10 |
| 01–02 | 1263959 | 14.23 | 12189 | 12 |
| 02–03 | 1399148 | 10.70 | 13262 | 9 |
| 03–04 | 1480103 | 5.79 | 13794 | 4 |

Debt Servicing

On a gross basis, during 2003–2004 the Internal Debt repaid was Rs.405519 crores showing an increase of Rs.90128 crores over the previous year. The External Debt repaid during the same period was Rs.25444- more by Rs.1158 crores as compared to the previous year.

(Rs. in crores)

| Year | Domestic Borrowings | | External Borrowings | | Total | % to GDP |
|-------|---------------------|----------|---------------------|----------|--------|-------------|
| | Repayments | Interest | Repayments | Interest | | |
| 99–00 | 296375 | 69545 | 8713 | 4508 | 379141 | 19.37 |
| 00–01 | 259689 | 79082 | 9823 | 4414 | 353008 | 16.91 |
| 01–02 | 312536 | 88506 | 9189 | 4285 | 414516 | 18.05 |
| 02–03 | 315391 | 98555 | 24286 | 4252 | 442484 | 17.92 |
| 03–04 | 405519 | 103123 | 25444 | 3139 | 537225 | 19.46 |

The domestic borrowings shown above includes long term debt as well as short term debt consisting of **Ways and Means Advances from RBI** and **Treasury Bills**. Table below shows the actual discharge of long term debt by the Government.

The long term internal debt repaid during 2003–2004 was Rs.100348 crores, showing an increase of Rs.56904 crores [131%] over the previous year. The distinct increase is due to discharge of Special Central Govt. Security issued against outstanding balances of small savings as on 31.3.99 for an amount of Rs.46211 crores.

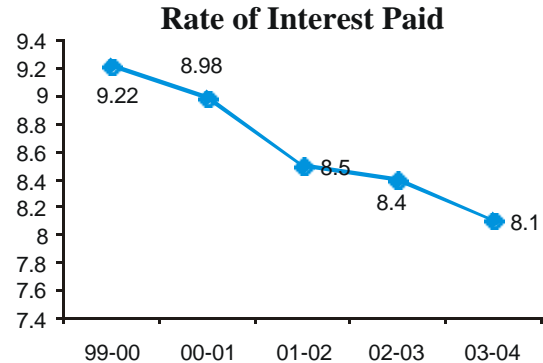
| Year | Repayment of long term debt |
|-------|-----------------------------------|
| 00–01 | 28628 |
| 01–02 | 27953 |
| 02–03 | 43444 |
| 03–04 | 100348 |

Average rate of interest on Borrowings

The average rate of interest on borrowings for the Government has declined to 8.10% in 2003–2004 from 9.22% in 1999–2000.

(Rs. in crores)

| Year | Debt | Interest Paid |
|-------|---------|---------------|
| 99–00 | 979319 | 90249 |
| 00–01 | 1106531 | 99314 |
| 01–02 | 1263959 | 107460 |
| 02–03 | 1399148 | 117490 |
| 03–04 | 1480103 | 120008 |

**Other Contingent Liabilities**

In addition to borrowings, Government of India also gives substantial guarantees to various State/ UT Governments and Public Sector and other Undertakings. During 2003–2004, the maximum amount for which Government had entered into agreements stood at Rs.184420 crores. At the end of 2003–2004, Guarantees for Rs.87780 crores were outstanding as against the outstanding Guarantees of Rs.90616 crores at the end of 2002–2003. Government realised Rs.401 crores as Guarantee fees as against Rs.491 crores realised during 2002–2003.

(Rs. in crores)

| Year | Amount of Guarantees | | Guarantee Fees Realised |
|-------|----------------------|------------------------------------|-------------------------|
| | Maximum Agreed | Outstanding at the end of the year | |
| 99–00 | 144438 | 83954 | 280 |
| 00–01 | 135678 | 86862 | 542 |
| 01–02 | 168712 | 96859 | 484 |
| 02–03 | 174487 | 90616 | 491 |
| 03–04 | 184420 | 87780* | 401 |

*For class-wise details of Guarantees, Statement No. XV may be referred to.

Chapter 5

Appropriation Accounts

Appropriation Acts

The Appropriation Act passed by Parliament provides the authority to appropriate specified sums from the Consolidated Fund of India for specified services and for different sectors of activities of Non-Civil/ Civil Ministries of the Union Government.

In terms of Article 112 (3) as well as Article 293 (2) of the Constitution of India for expenditure which is required to be charged on the Consolidated Fund of India as well as in terms of Articles 114 and 115 for other expenditure, Parliament enacted necessary Appropriation Acts (including 3 Supplementaries) for the year 2003-2004 authorising payments out of the Consolidated Fund of India to the tune of Rs.892399 crores.

Non- Civil Ministries

Out of the total authorisation (Voted and Charged) of Rs.892399 crores for the year 2003-2004, Rs.73796 crores pertained to demands in respect of Non- Civil Ministries for which separate Appropriation Accounts are prepared and presented by the authorities of the concerned Ministries.

Civil Ministries

The Controller General of Accounts prepared the Appropriation Accounts in respect of 96 grants and appropriations relating to Civil Ministries. For the Civil Ministries, Parliament approved a total of Rs.818603 crores for the year 2003-2004 - an increase of Rs.40802 crores [5 %] over the previous year.

Actual Expenditure

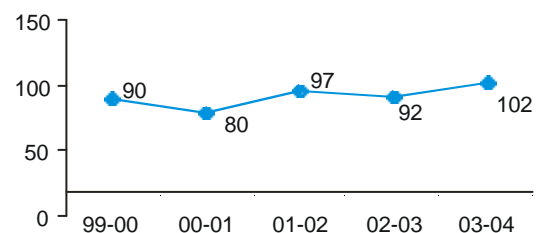
Against the Civil Grants and Appropriations of Rs.818603 crores, the actual expenditure for the year 2003-2004 was Rs.830989 crores forming 102 % of the sanctioned provision. This is higher by 10% than the previous year's utilisation of 92%.

Sanctioned Provision for Civil Ministries

(Rs. in crores)

| Year | Charged (Appropriation) | Voted (Grants) | Total |
|-------|-------------------------|----------------|--------|
| 99-00 | 512075 | 157780 | 669855 |
| 00-01 | 530530 | 173677 | 704207 |
| 01-02 | 481678 | 218137 | 699815 |
| 02-03 | 547152 | 230649 | 777801 |
| 03-04 | 564275 | 254328 | 818603 |

Percentage of Expenditure to Sanctioned Provisions



Trend of Voted and Charged Expenditure

The actual expenditure-of Rs.830989 crores for the year 2003-2004 is more than the previous year by Rs.113037 crores [16%]. Out of the total expenditure, voted grants constituted 28% and the remaining 72% was charged Appropriations - as compared to 30% and 70% respectively in the previous year.

Actual Expenditure

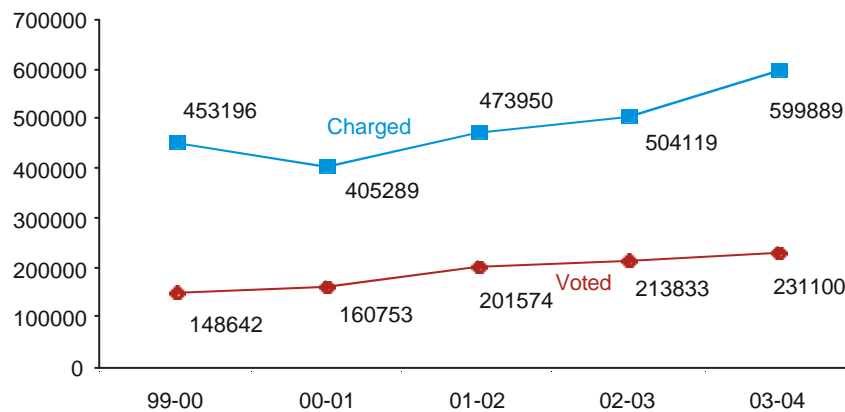
(Rs. in crores)

| Year | Charged (Appropriations) | | Voted (Grants) | | Total |
|-------|--------------------------|------------|----------------|------------|--------|
| | Amount | % to Total | Amount | % to Total | |
| 94-95 | 207283 | 70.42 | 87054 | 29.58 | 294337 |
| 95-96 | 221840 | 71.09 | 90197 | 28.91 | 312037 |
| 96-97 | 269684 | 73.68 | 96316 | 26.32 | 366000 |
| 97-98 | 436500 | 76.75 | 132239 | 23.25 | 568739 |
| 98-99 | 444891 | 76.15 | 139488 | 23.85 | 584379 |
| 99-00 | 453196 | 75.30 | 148642 | 24.70 | 601838 |
| 00-01 | 405289 | 71.60 | 160753 | 28.40 | 566042 |
| 01-02 | 473950 | 70.16 | 201574 | 29.84 | 675524 |
| 02-03 | 504119 | 70.22 | 213833 | 29.78 | 717952 |
| 03-04 | 599889 | 72.19 | 231100 | 27.81 | 830989 |

The charged expenditure of civil ministries during 2003-2004 mainly comprised of Repayment of Debt (Rs.430963 crores), Interest Payments (Rs.132194 crores) and Transfer to States and Union Territory Governments (Rs.35384 crores) which forms 99.78% of the total charged expenditure. The Appropriation- "Repayment of Debt" includes an amount of Rs. 305171 crores on account of discharge of treasury bills of different maturities and Ways and Means Advances.

Trend of Expenditure

(Rs. in crores)



Savings

During 2003-2004, savings of Rs.29804 crores occurred in respect of Civil Grants / Appropriations. There was also excess expenditure aggregating to Rs.42190 crores. Thus, there were net excess of Rs.12386 crores in respect of Civil Grants/Appropriations.

A review of savings indicates that savings of Rs.100 crores or more occurred in 35 Grants and Appropriations relating to 42 cases (Statement - XIII). The total amount of saving amounted to Rs.27142 crores. Significant savings occurred under the following Grants / Appropriations:-

| Grant/ Appropriation No. | Particulars | Savings (Rs. in Crores) | Reasons |
|--------------------------------|--|----------------------------|---|
| 8 | Department of Fertilisers | 1581 | Due to non-import of Fertilisers against the projected Quantities. |
| 18 | Department of Food and Public Distribution | 2733 | Due to reduction of food subsidy budget at RE Stage and also due to non-receipt of documents from sugar mills to process their buffer subsidy claims |
| 31 | Department of Economic Affairs | 2084 | Due to inability of concerned Ministries to prepare investment proposals at an advanced stage for being taken up under Public Private partnership. |
| 33 | Payments to Financial Institutions | 1166 (Rev) | Due to favourable exchange rate variation and less utilisation of funds in the form of bonds. |
| | | 2427 (Cap) | To provide grant to IDBI and IFCI for restructuring their liabilities. |

| Grant/ Appropriation No. | Particulars | Savings (Rs. in Crores) | Reasons |
|--------------------------------|---|----------------------------|--|
| 35 | Transfer to State and Union Territory Governments | 4318 | Due to non-receipt of action plan duly approved by State Level Empowerment Committee and non-receipt of utilisation certificates from State Governments and also due to less release of incentive fund based on actual physical performance of the States as per guidelines. |
| 68 | Ministry of Petroleum and Natural Gas | 1568 | Due to reduction in provision at RE stage owing to overall reduction of ceiling in subsidy head. |
| 70 | Ministry of Power | 1337 | Due to non-approval of the revised cost estimates and non-approval of a new scheme by competent authority. |

Excess

The excess of Rs. 42190 crores occurred in 6 Grants and 1 Appropriation (see table below). Out of this Rs. 42182.74 crores is accounted for under Appropriation No. 37-Repayment of Debt.

(Rs. in crores)

| Sl. No. | No. and name of grant/appropriation | Portion | Amount of Grants/ Appropriations | | Actual Expenditure | | Excess | |
|---------|--|---------|----------------------------------|------------------|--------------------|------------------|-------------|-----------------|
| | | | Revenue | Capital | Revenue | Capital | Revenue | Capital |
| 1 | 15-Department of Telecommunications | Voted | 3943.28 | — | 3947.26 | — | 3.98 | — |
| 2 | 16-Department of Information Technology | Voted | — | 58.90 | — | 60.34 | — | 1.44 |
| 3 | 27-Department of Development of North Eastern Region | Voted | — | 70.21 | — | 70.33 | — | 0.12 |
| 4 | 37-Appropriation- Repayment of Debt | Charged | — | 388780.32 | — | 430963.06 | — | 42182.74 |
| 5 | 39-Pensions | Charged | 12.74 | — | 14.74 | — | 2.00 | — |
| 6 | 52-Cabinet | Charged | 0.19 | — | 0.25 | — | 0.06 | — |
| 7 | 67-Ministry of Personnel, Public Grievances and Pensions | Voted | — | 0.60 | — | 0.62 | — | 0.02 |
| | Total | Charged | 12.93 | 388780.32 | 14.99 | 430963.06 | 2.06 | 42182.74 |
| | | Voted | 3943.28 | 129.71 | 3947.26 | 131.29 | 3.98 | 1.58 |
| | Grand Total | | 3956.21 | 388910.03 | 3962.25 | 431094.35 | 6.04 | 42184.32 |

Surrender of Savings

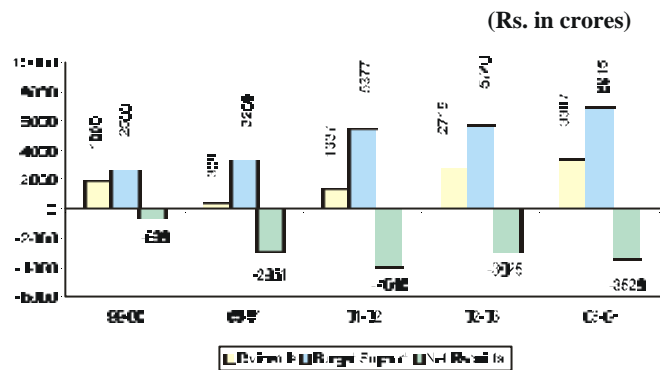
Provisions/anticipated savings in a grant or appropriation that cannot be profitably utilised are surrendered to the Finance Ministry before the close of the financial year. During 2003-2004 against savings of Rs. 29804 crores, an amount of Rs. 36023 crores was surrendered.

Chapter 6

Other Items

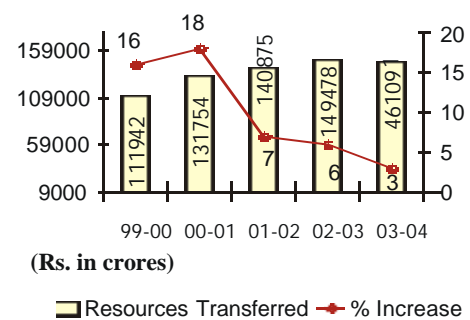
Railways

Railways paid a dividend of Rs.3387 crores to General Revenues during the year 2003-04 - an increase of Rs.672 crores over the previous year. A budgetary support of Rs.6915 crores was also extended to Railways to meet a part of their capital expenditure during 2003-04 resulting in a net deficit of Rs.3528 crores in receipts from Railways.



Resources transferred to States/UTs

During 2003-04, resources transferred to States/ UTs were Rs.146109 crores compared to Rs.149478 crores transferred during the previous year, registering a decrease of Rs.3369 crores [2%]. The interest received from States/ UTs during 2003-04 amounted to Rs.28641 crores as against Rs.29599 crores received during the previous year thereby registering a decrease of Rs.958 crores (3%).



(Rs. in crores)

| Year | Grants and Loans | Share of Taxes and Duties | Share Small Savings Collections | Repayment of Loans and Advances | Net Transfer to States and UTs | Interest Received |
|-------|------------------|---------------------------|---------------------------------|---------------------------------|--------------------------------|-------------------|
| 99-00 | 49156 | 43481 | 26937 | 7632 | 111942 | 25445 |
| 00-01 | 55350 | 51688 | 33265 | 8549 | 131754 | 26970 |
| 01-02 | 63042 | 52842 | 35018 | 10027 | 140875 | 28253 |
| 02-03 | 67298 | 56122 | 52261 | 26203 | 149478 | 29599 |
| 03-04 | 71708 | 65766 | 67642 | 59007 | 146109 | 28641 |

* For details, Statement No. XII may please be referred.

National Small Savings Fund

A "National Small Savings Fund" was established on 1.4.1999 in the Public Account of India. The balance in the Fund is invested in Central and State Government Securities. The investment pattern is as per norms decided from time to time by the Government of India. Since 1st April,2002, the entire net collections under Small Savings Schemes in each State and Union Territory (with legislature) Government is invested in its Special Security.

Accumulations in NSSF*(Rs. in crores)*

| Description | 2003-2004 | 2002-2003 | 2001-2002 |
|---|------------------|------------------|------------------|
| Sources of Funds- | | | |
| Savings Deposits | | | |
| Liabilities as on 1st April | 140216.27 | 105077.92 | 80653.72 |
| Accretions to liabilities during the year | 48690.59 | 35138.35 | 24424.19 |
| Savings Certificates | | | |
| Liabilities as on 1st April | 163420.33 | 149665.92 | 138040.74 |
| Accretions to liabilities during the year | 11143.09 | 13754.41 | 11625.18 |
| Public Provident Fund | | | |
| Liabilities as on 1st April | 60753.84 | 49313.10 | 41454.23 |
| Accretions to liabilities during the year | 11017.65 | 11440.74 | 7858.87 |
| Total Deposits | 435241.77 | 364390.44 | 304056.93 |
| Application of Funds- | | | |
| Investment in Central Government Securities against outstanding balance as on 31.3.1999 | | | |
| Investment as on 1st April | 162455.34 | 176220.92 | 176220.92 |
| Receipt during the year | 46211.15 | 13765.58 | — |
| Investment in Central Government Special Securities against collections from 1.4.1999 | | | |
| Investment as on 1st April | 26049.69 | 26049.69 | 17295.14 |
| Additional Investment during the year | 59976.73 | — | 8754.55 |
| Investment in State Government Special Securities against collections from 1.4.1999 | | | |
| Investment as on 1st April | 147481.34 | 95219.86 | 60201.70 |
| Additional Investment during the year | 67641.95 | 52261.48 | 35018.16 |
| Total Investments in Securities | 417393.90 | 335986.37 | 297490.47 |
| Income and Expenditure of NSSF | | | |
| Net expenditure as on 1st April | 4510.56 | 3169.04 | 5582.08 |
| Net expenditure during the year | 8842.15 | 1341.52 | — |
| Net income during the year | 13352.71 | — | 2413.04 |
| Closing Balance in NSSF | 4495.17 | 23893.51 | 3397.42 |

Small savings schemes currently in force are Post Office Savings Accounts, Post Office Time Deposits, Post Office Recurring Deposits, Post Office Monthly Income Account, National Savings Certificate VIII issue, Kisan Vikas Patra and Public Provident Fund.

Statement I

At a Glance 2003-2004

(Rs. in crores)

| Sl. No. | Particulars | Revised Budget Estimates (Net) | Actuals (Net) | % of actuals to GDP * | Refer Statement |
|------------|---|--------------------------------|------------------|-----------------------|-----------------|
| 1. | Revenue Receipts (2+3) | 263027 | 265053.88 | 9.60 | |
| 2. | Tax Revenue | 187539 | 186981.83 | 6.77 | IV |
| 3. | Non- Tax Revenue | 75488 | 78072.05 | 2.83 | V |
| 4. | Capital Receipts (Non- Debt) (5+6) | 79125 | 84118.14 | 3.05 | |
| 5. | Recovery of Loans | 64625 | 67165.45 | 2.43 | VI, VII |
| 6. | Miscellaneous Receipts | 14500 | 16952.69 | 0.62 | VIII |
| 7. | Total Receipts (1+4) | 342152 | 349172.02 | 12.65 | |
| 8. | Non- Plan Expenditure (9+11) | 352748 | 350164.13 | 12.69 | IX, X |
| 9. | On Revenue Account | 284801 | 284677.66 | 10.32 | |
| | of which | | | | |
| 10. | Interest Payments | 124555 | 124087.82 | 4.50 | |
| 11. | On Capital Account | 67947 | 65486.47 | 2.37 | |
| 12. | Plan Expenditure (13+14) | 121507 | 122280.01 | 4.43 | X |
| 13. | On Revenue Account | 78086 | 78638.05 | 2.85 | |
| 14. | On Capital Account | 43421 | 43641.96 | 1.58 | |
| 15. | Total Expenditure (8+12) | 474255 | 472444.14 | 17.12 | |
| 16. | Fiscal Deficit [(15-7) =17] | 132103 | 123272.12 | 4.47 | |
| 17. | Borrowings | 132103 | 123272.12 | 4.47 | XI |

* A quick estimate of GDP (at market prices) by the Central Statistical Organisation for the year 2003-2004 is Rs.2760025 crores.

Statement II

Statement of Financial Assets and Liabilities of Union Government
as on 31st March, 2004

(Rs. in crores)

| LIABILITIES | 2003-04 | 2002-03 |
|-------------------------------------|-------------------|-------------------|
| Consolidated Fund | | |
| Public Debt | 1187830.07 | 1080300.85 |
| Contingency Fund | 50.00 | 50.00 |
| Public Account | | |
| Reserve Funds | 14249.96 | 11743.84 |
| Deposits and Advances | 78605.83 | 68818.17 |
| Small Savings, Provident Funds etc. | 241349.09 | 251293.09 |
| Suspense and Miscellaneous | 9163.45 | 11420.25 |
| TOTAL LIABILITIES | 1531248.40 | 1423626.20 |

| ASSETS | 2003-04 | 2002-03 |
|------------------------------|-------------------|-------------------|
| Consolidated Fund | | |
| Equity Investments in PSUs | 6685.50 | 1752.42 |
| Loans and Advances | 254711.67 | 293192.43 |
| Public Account | | |
| Reserve Funds Investments | 0.24 | 0.24 |
| Deposits Investments | 479.60 | 435.71 |
| Advances | 2840.06 | 3175.61 |
| Remittances | 3244.65 | 1429.85 |
| Suspense and Miscellaneous | 10454.69 | 7015.90 |
| Closing Cash Balances | 7407.11 | 3464.98 |
| Short Term Cash Investment | 26669.37 | 8905.37 |
| C/B Other Government Account | 1218755.51 | 1104253.69 |
| TOTAL ASSETS | 1531248.40 | 1423626.20 |

Statement III
Union Government
Cash Flow Statement

(Rs. in crores)

| Cash Flows from Operations | 2003-04 | 2002-03 |
|--|------------------|------------------|
| Cash was received from: | | |
| Taxes on Income and Expenditure | 76476.44 | 61482.76 |
| (i) Corporation Tax | 45705.91 | 33893.48 |
| (ii) Income Tax | 30764.74 | 27778.55 |
| (iii) Other Taxes on Income and Expenditure | 5.79 | -189.27 |
| Taxes on Property and Capital Transaction | 160.85 | 165.89 |
| (i) Taxes on Wealth | 120.19 | 134.13 |
| (ii) Stamps and Registration Fees | 37.94 | 31.74 |
| (iii) Other Taxes on Property and Capital Transaction | 2.72 | 0.02 |
| Taxes on Commodities and Services | 111944.55 | 98495.38 |
| (i) Customs | 34585.92 | 31897.35 |
| (ii) Union Excise Duties | 70244.89 | 62387.78 |
| (iii) Service Tax | 5442.21 | 2647.20 |
| (iv) Other Taxes and Duties on Commodities and Services | 1671.53 | 1563.05 |
| Total Tax Revenue (A) | 188581.84 | 160144.03 |
| Fiscal Services | 1448.26 | 1156.43 |
| (i) Currency, Coinage and Mint | 1194.08 | 904.23 |
| (ii) Other Fiscal Services | 254.18 | 252.20 |
| Interest Receipts, Dividend and Profits | 67805.06 | 65935.56 |
| (i) Interest Receipts | 46644.69 | 44705.20 |
| (ii) Dividends and Profits | 21160.37 | 21230.36 |
| Other Non-tax Revenue:- | | |
| General Services (excluding Interest Payments) | 10501.48 | 9634.19 |
| (i) Police | 1339.84 | 956.89 |
| (ii) Other Administrative Service | 1221.12 | 1015.85 |
| (iii) Defence | 2086.86 | 1976.24 |
| (iv) Other Miscellaneous General Services | 5853.66 | 5685.21 |
| Social Services | 448.62 | 424.20 |
| (i) Medical and Public Health | 103.37 | 118.73 |
| (ii) Housing | 77.90 | 75.84 |
| (iii) Information and Publicity | 182.79 | 163.31 |
| (iv) Other Social Services | 84.56 | 66.32 |
| Economic Services (including Railways Revenue Receipts) | 68155.68 | 60663.43 |
| (i) Power | 3009.43 | 2928.05 |
| (ii) Petroleum | 3198.71 | 3037.90 |
| (iii) Industry | 1769.86 | 866.45 |
| (iv) Postal | 4256.93 | 4009.65 |

Statement III
Union Government
Cash Flow Statement

(Rs. in crores)

| Cash Flows from Operations | 2003-04 | 2002-03 |
|---|-------------------|-------------------|
| (v) Communication Services | 9221.63 | 5541.02 |
| (vi) Railways | 44910.62 | 42741.47 |
| (vii) Other Economic Services | 1788.50 | 1538.89 |
| Total Non-tax Revenue (B) | 148359.10 | 137813.81 |
| Grants-in-aid and Contributions (C) | 2159.19 | 1868.22 |
| TOTAL (A+B+C) | 339100.13 | 299826.06 |
| Less Cash Disbursed to Operations | | |
| General Services (a) | 216483.86 | 203740.76 |
| (i) Interest Payments | 132194.42 | 124887.08 |
| (ii) Police | 8968.51 | 8290.35 |
| (iii) Pensions | 16388.01 | 14969.15 |
| (iv) Defence | 45290.05 | 42685.22 |
| (v) Other Miscellaneous General Services | 13642.87 | 12908.96 |
| Social Services (b) | 23487.91 | 20853.60 |
| (i) Health & Family Welfare | 3790.73 | 3105.54 |
| (ii) Housing | 2459.30 | 2224.46 |
| (iii) Information and Broadcasting | 1209.05 | 1166.13 |
| (iv) Education | 10083.39 | 8979.31 |
| (v) Other Social Services | 5945.44 | 5378.16 |
| Economic Services (c) | 150538.60 | 140848.99 |
| (i) Agriculture & Allied Activities | 32836.18 | 31031.89 |
| (ii) Rural Development | 12173.47 | 11734.88 |
| (iii) Power | 3102.50 | 3592.61 |
| (iv) Petroleum | 6901.49 | 5225.47 |
| (v) Industry & Minerals | 15968.42 | 13180.67 |
| (vi) Railways | 44910.62 | 42741.47 |
| (vii) Transport excluding Railways | 9207.98 | 8774.79 |
| (viii) Postal | 5632.15 | 5374.05 |
| (ix) Communication Services | 3056.49 | 3403.44 |
| (x) Other Economic Services | 16749.30 | 15789.72 |
| Grants-in-aid and Contributions (d) | 49575.21 | 44147.32 |
| TOTAL (a + b + c) = (D) | 440085.58 | 409590.67 |
| Net Cash flows from Operations (A+B+C) – (D) = E | -100985.45 | -109764.61 |
| Cash Flows from Investing Activities :- | | |
| Cash was received from:- | | |
| Sale of Property, Plant and Equipment | 0.00 | 0.00 |
| Sale of Investments (Disinvestment receipts etc.) | 16952.69 | 3150.69 |

Statement III
Union Government
Cash Flow Statement

(Rs. in crores)

| Cash Flows from Operations | 2003-04 | 2002-03 |
|---|------------------|-------------------|
| Repayment of Loans and Advances | 69827.41 | 38745.20 |
| TOTAL (F) | 86780.10 | 41895.89 |
| Cash was disbursed to : | | |
| Capital Expenditure Heads (1) | 35400.74 | 30497.06 |
| (i) Police | 1336.86 | 851.27 |
| (ii) Defence | 16862.61 | 14952.85 |
| (iii) Power | 2854.44 | 2798.54 |
| (iv) Industry | 791.83 | 784.42 |
| (v) Railways | 6914.91 | 5613.74 |
| (vi) Roads & Bridges | 3152.78 | 3094.31 |
| (vii) Science Technology & Environment | 695.30 | 483.22 |
| (viii) Investment in International Financial Institutions | 1236.94 | 1128.26 |
| (ix) Other Miscellaneous Capital Expenditure | 1555.07 | 790.45 |
| Loans and Advances (2) | 31330.40 | 36221.72 |
| TOTAL (G) = (1 + 2) | 66731.14 | 66718.78 |
| Net Cash Flow from Investing activities (F) – (G) = (H) | 20048.96 | –24822.49 |
| Net Cash Flow from Operating and Investing activities (E) + (H) | –80936.49 | –134587.50 |
| Cash Flows from Financing Activities :- | | |
| Cash was provided from:- | | |
| Internal Debt | 526535.88 | 423018.54 |
| External Debt | 11956.40 | 12352.14 |
| Small Savings, Provident Funds etc. | 256531.34 | 199339.81 |
| Reserve Funds bearing interest | 10490.39 | 9564.34 |
| Reserve Funds not bearing interest | 11412.25 | 11148.96 |
| Deposits bearing interest | 29188.20 | 22163.92 |
| Deposits not bearing interest | 37269.19 | 33895.80 |
| Advances | 24864.94 | 24182.24 |
| Suspense and Miscellaneous | –1064.08 | 6047.41 |
| Remittances | 440.47 | 892.64 |
| TOTAL (I) | 907624.98 | 742605.80 |
| Cash was disbursed to :- | | |
| Internal Debt | 405519.09 | 315391.37 |
| External Debt | 25443.97 | 24285.87 |
| Small Savings, Provident Funds etc. | 266475.33 | 161495.52 |
| Reserve Funds bearing interest | 8505.71 | 7630.69 |

Statement III
Union Government
Cash Flow Statement

(Rs. in crores)

| Cash Flows from Operations | 2003-04 | 2002-03 |
|--|------------------|------------------|
| Reserve Funds not bearing interest | 10890.81 | 10684.03 |
| Deposits bearing interest | 21721.54 | 17728.40 |
| Deposits not bearing interest | 34992.09 | 33736.16 |
| Advances | 24529.39 | 24280.41 |
| Suspense and Miscellaneous | 22413.15 | 14299.03 |
| Remittances | 2255.27 | 370.14 |
| TOTAL (J) | 822746.35 | 609901.62 |
| Net Cash Flow from Financing Activities (I) – (J) = (K) | 84878.63 | 132704.18 |
| Net Movement in Cash (E) + (H) + (K) | 3942.14 | –1883.32 |
| Add Opening Cash Balance | 3464.98 | 5348.30 |
| Closing Cash Balance | 7407.12 | 3464.98 |

Statement IV
(Referred to in Chapter 2)
Tax Revenue

(Rs. in crores)

| Description | 2003-2004 | | | 2002-2003 | | |
|---|---------------|------------------|--------------|---------------|------------------|--------------|
| | RE | Actuals | % | RE | Actuals | % |
| 1. Corporation Tax | 62986 | 63562.03 | 100.91 | 44700 | 46172.35 | 103.29 |
| 2. Income Tax | 40269 | 41379.29 | 102.76 | 37300 | 36865.96 | 98.84 |
| 3. Interest Tax | | -46.27 | | | -275.25 | |
| 4. Expenditure Tax Act | | 50.46 | | 300 | 170.63 | 56.88 |
| 5. Wealth Tax | 145 | 135.83 | 93.68 | 145 | 153.88 | 106.12 |
| 6. Customs | 49350 | 48629.22 | 98.54 | 45500 | 44851.62 | 98.57 |
| 7. Union Excise Duties | 92379 | 90774.31 | 98.26 | 87383 | 82309.52 | 94.19 |
| 8. Service Tax | 8300 | 7890.71 | 95.07 | 5000 | 4122.21 | 82.44 |
| 9. Other Taxes | 900 | 1314.22 | 146.03 | 1050 | 1321.92 | 125.90 |
| 10. Taxes of Union Territories | 594 | 658.43 | 110.85 | 540 | 573.26 | 106.16 |
| Gross Tax Revenue | 254923 | 254348.23 | 99.77 | 221918 | 216266.10 | 97.45 |
| <i>Less</i> | | | | | | |
| (i) Surcharge transferred to National Calamity Contingency Fund | 1600 | 1600.00 | 100.00 | 1600 | 719.43 | 44.96 |
| (ii) Share of States in Central Taxes/ Duties | 65784 | 65766.40 | 99.97 | 56141 | 56122.07 | 99.97 |
| Total Deductions | 67384 | 67366.40 | 99.97 | 57741 | 56841.50 | 98.44 |
| Net Tax Revenue | 187539 | 186981.83 | 99.70 | 164177 | 159424.60 | 97.11 |

Statement V
(Referred to in Chapter 2)
Non-Tax Revenue

(Rs. in crores)

| Description | 2003-2004 | | | 2002-2003 | | |
|--|-----------------|-----------------|------------|-----------------|-----------------|------------|
| | RE | Actuals | % | RE | Actuals | % |
| A Interest Receipts | | | | | | |
| <i>Gross</i> | 43928.81 | 46644.69 | 106 | 47660.01 | 44705.20 | 94 |
| <i>Less-Receipts incidental to Market Borrowings taken in reduction of cost of borrowing</i> | 7930.00 | 8106.60 | 102 | 7089.00 | 7083.41 | 100 |
| Net | 35998.81 | 38538.09 | 107 | 40571.01 | 37621.79 | 93 |
| B Dividends and Profits | 22080.84 | 21160.37 | 96 | 20193.94 | 21230.36 | 105 |
| C Non-Tax Revenue of UTs | 578.50 | 622.72 | 108 | 523.37 | 557.75 | 107 |
| D Other Non-Tax Revenue | | | | | | |
| 1. Fiscal Services | 1520.45 | 1448.26 | 95 | 1239.23 | 1156.43 | 93 |
| 2. Other General Services- | | | | | | |
| <i>Gross</i> | 9049.30 | 8389.46 | 93 | 10953.27 | 9589.50 | 88 |
| <i>Less- Contribution from BSNL</i> | 1011.20 | 482.79 | 48 | 839.80 | 473.05 | 56 |
| <i>Less- Write off of Loans</i> | 415.00 | 0.00 | 0 | 1935.83 | 1976.24 | 102 |
| Net | 7623.10 | 7906.67 | 104 | 8177.64 | 7140.21 | 87 |
| 3. Social Services | 358.12 | 425.50 | 119 | 254.96 | 405.30 | 159 |
| 4. Economic Services- | | | | | | |
| <i>Gross</i> | 67011.46 | 67581.25 | 101 | 58795.51 | 60169.27 | 102 |
| <i>Less- Receipts from VSNL & BSNL</i> | 2300.00 | 2300.00 | 100 | 2300.00 | 3244.86 | 141 |
| <i>Less- Waiver of Loans</i> | 1751.23 | 990.07 | 57 | | | |
| Net | 62960.23 | 64291.18 | 102 | 56495.51 | 56924.41 | 101 |
| 5. Grants-in-Aid and Contributions | 2857.13 | 2159.19 | 76 | 981.75 | 1868.22 | 190 |
| Total Other Non-Tax Revenue | 75319.03 | 76230.80 | 101 | 67149.09 | 67494.57 | 101 |
| <i>Less- Commercial Departments*</i> | 58489.18 | 58479.93 | 100 | 55678.33 | 55525.78 | 100 |
| Net Other Non-Tax Revenue | 16829.85 | 17750.87 | 105 | 11470.76 | 11968.79 | 104 |
| Net Non-Tax Revenue | 75488.00 | 78072.05 | 103 | 72759.08 | 71378.69 | 98 |

* For details, refer to Statement No. V-A

Statement V- A

Commercial Receipts

(Rs. in crores)

| Description | 2003-2004 | | | 2002-2003 | | |
|------------------------------------|-----------------|-----------------|---------------|-----------------|-----------------|--------------|
| | RE | Actuals | % | RE | Actuals | % |
| 1. Currency Note Press | 328.30 | 228.73 | 69.67 | 345.64 | 294.81 | 85.29 |
| 2. Bank Note Press | 600.00 | 605.90 | 100.98 | 230.00 | 300.58 | 130.69 |
| 3. Security Paper Mill | 99.75 | 92.30 | 92.53 | 130.00 | 98.00 | 75.38 |
| 4. India Security Press | 205.00 | 149.54 | 72.95 | 193.01 | 151.01 | 78.24 |
| 5. Security Printing Press | 38.00 | 36.77 | 96.76 | 38.00 | 37.69 | 99.18 |
| Total Fiscal Services | 1271.05 | 1113.24 | 87.58 | 936.65 | 882.09 | 94.17 |
| Other General Services | | | | | | |
| 6. Canteen Stores Department | 4459.34 | 4431.66 | 99.38 | 4139.55 | 4149.96 | 100.25 |
| Economic Services | | | | | | |
| 7. Delhi Milk Scheme | 141.63 | 137.90 | 97.37 | 118.57 | 107.89 | 90.99 |
| 8. Opium and Alkaloid Factories | 270.00 | 322.58 | 119.47 | 291.00 | 269.78 | 92.71 |
| 9. Fuel Fabrication Facility | 671.24 | 660.85 | 98.45 | 775.38 | 742.80 | 95.80 |
| 10. Badarpur Thermal Power Station | 1043.93 | 1037.62 | 99.40 | 1102.26 | 1049.62 | 95.22 |
| 11. Rajasthan Atomic Power Station | 141.17 | 86.51 | 61.28 | 60.00 | 91.18 | 151.97 |
| 12. Fuel Inventory | 928.51 | 911.78 | 98.20 | 836.00 | 719.09 | 86.02 |
| 13. Heavy Water Pool Management | 608.40 | 510.18 | 83.86 | 773.00 | 674.95 | 87.32 |
| 14. Light Houses and Lightships | 80.00 | 100.06 | 125.08 | 82.00 | 87.29 | 106.45 |
| 15. Postal Receipts | 4353.50 | 4256.93 | 97.78 | 3962.00 | 4009.65 | 101.20 |
| 16. Indian Railways | 44520.41 | 44910.62 | 100.88 | 42601.92 | 42741.48 | 100.33 |
| Total Economic Services | 52758.79 | 52935.03 | 100.33 | 50602.13 | 50493.73 | 99.79 |
| Total | 58489.18 | 58479.93 | 99.98 | 55678.33 | 55525.78 | 99.73 |

Statement VI

(Referred to in Chapter 2 - page 11)

Recovery of Loans

(Rs. in crores)

| Category of Loan | 2003-2004 | | | 2002-2003 | | |
|---|-----------------|-----------------|---------------|-----------------|-----------------|---------------|
| | RE | Actuals | % | RE | Actuals | % |
| State Governments | 57073.55 | 57260.65 | 100.33 | 11138.74 | 25179.50 | 226.05 |
| UT Governments | 215.47 | 1746.67 | 810.63 | 240.72 | 1024.35 | 425.54 |
| Foreign Governments | 21.95 | 106.47 | 485.06 | 88.28 | 93.13 | 105.49 |
| Govt. Corporations, Non-Govt. Institutions, Local Funds, Cultivators, etc. | 7314.03 | 8051.66 | 110.09 | 6783.04 | 7893.93 | 116.38 |
| Total | 64625.00 | 67165.45 | 103.93 | 18250.78 | 34190.91 | 187.34 |

Note: The recovery of short term ways and means advances to State Governments and recoveries from Government servants are netted in Expenditure Budget and hence are excluded.

Statement VII

Outstanding Loans (Gross)

(Rs. in crores)

| Category of Loan | Balance as on 1.4.2003 | Paid during 2003-2004 | Repaid during 2003-2004 | Balance as on 31.3.2004 | Net Addition/Decrease during 2003-2004 |
|---|------------------------|-----------------------|-------------------------|-------------------------|--|
| State Governments | 227352.33 | 25060.75 | 59431.85 | 192981.23 | -34371.10 |
| UT Governments | 4500.13 | 388.13 | 1746.67 | 3141.59 | -1358.54 |
| Foreign Governments | 2198.47 | 600.30 | 106.47 | 2692.30 | 493.83 |
| Govt. Corporations, Non-Govt. Institutions, Local Funds, Cultivators, etc. | 56647.84 | 4848.16 | 8051.66 | 53444.34 | -3203.50 |
| Government Servants | 2509.90 | 433.06 | 490.76 | 2452.20 | -57.70 |
| Total | 293208.67 | 31330.40 | 69827.41 | 254711.66 | -38497.01 |

Statement VIII

(Referred to in Chapter 2 - page 11)

Miscellaneous Receipts*(Rs. in crores)*

| Category | 2003-2004 | | | 2002-2003 | | |
|---|-----------------|-----------------|---------------|----------------|----------------|--------------|
| | RE | Actuals | % | RE | Actuals | % |
| Disinvestment of Government's Equity Holdings | 14500.00 | 1533.69 | 10.58 | 3360.00 | 3102.49 | 92.34 |
| Premium received on Disinvestment of Government's Equity Holdings | | 15098.28 | | | 46.71 | |
| Other Receipts | | 320.72 | | | 1.49 | |
| Total | 14500.00 | 16952.69 | 116.91 | 3360.00 | 3150.69 | 93.77 |

Statement IX
(Referred to in Chapter 3)
Non-Plan Expenditure

(Rs. in crores)

| Description | 2003-2004 | | | 2002-2003 | | |
|--|------------------|------------------|--------------|------------------|------------------|--------------|
| | RE | Actuals | % | RE | Actuals | % |
| A. Revenue Expenditure | | | | | | |
| 1. Interest Payments | | | | | | |
| <i>Gross</i> | 128405.00 | 128114.21 | 99.77 | 122752.39 | 124573.47 | 101.48 |
| <i>Less accrued interest</i> | 7930.00 | 8106.60 | 102.23 | 7089.00 | 7083.41 | 99.92 |
| Net | 120475.00 | 120007.61 | 99.61 | 115663.39 | 117490.06 | 101.58 |
| 2. Prepayment premium for reduction of debt | 4079.62 | 4080.21 | 99.56 | 330.90 | 313.61 | |
| 3. Defence | 43393.68 | 43203.20 | 99.38 | 41088.45 | 40708.98 | 99.08 |
| 4. Major Subsidies (Food, Sugar, Fertilisers & Export Promotion) | 43569.30 | 43299.43 | 146.38 | 41474.43 | 40416.44 | 97.45 |
| 5. Interest and Other Subsidies | 1140.23 | 1669.05 | 101.62 | 3144.03 | 3099.11 | 98.57 |
| 6. Postal Deficit | 1336.99 | 1358.63 | 105.98 | 1430.61 | 1359.00 | 94.99 |
| 7. Police | 8330.84 | 8829.13 | 106.65 | 8236.53 | 8162.71 | 99.10 |
| 8. Pensions | 15366.51 | 16388.01 | | 14231.37 | 14969.15 | 105.18 |
| 9. Write off of loans to State Governments | 0.00 | 0.00 | | 20.00 | 0.00 | 0.00 |
| 10. General Elections | 0.00 | 460.87 | | 380.00 | 390.74 | 102.83 |
| 11. Other General Services (Organs of State, Tax collection, External Affairs, etc.) | 8033.16 | 5341.22 | 66.49 | 7572.48 | 11836.53 | 156.31 |
| 12. Social Services (Education, Health, Broadcasting, etc.) of which, Assistance to States from National Calamity Contingency Fund | 7062.66 | 8802.61 | 124.64 | 6678.54 | 7530.83 | 112.76 |
| 13. Dividend Relief and other concessions to Railways | 1600.00 | 1587.42 | 99.21 | 1600.00 | 719.43 | 44.96 |
| 14. Grants to PSEs for implementation of VRS | 154.72 | 0.00 | | 477.64 | 430.93 | 90.22 |
| 15. Economic Services (Agriculture, Industry, Power, Transport, Communications, Science and Technology, etc.) | 12671.31 | 13567.09 | 107.07 | 10120.78 | 4045.87 | 39.98 |
| 16. Grants to State and Union Territory Governments | 15668.88 | 14085.56 | 89.90 | 15010.21 | 13305.43 | 88.64 |
| 17. Expenditure of Union Territories without Legislature | 1577.94 | 1569.06 | 99.44 | 1411.78 | 1402.07 | 99.31 |
| 18. Grants to Foreign Governments | 712.27 | 688.17 | 96.62 | 636.32 | 605.39 | 95.14 |
| TOTAL-Revenue Expenditure | 284801.21 | 284677.66 | 99.96 | 268978.72 | 267113.28 | 99.31 |
| B. Capital Expenditure | | | | | | |
| 1. Defence | 16906.32 | 16862.61 | 99.74 | 14911.55 | 14952.85 | 100.28 |
| 2. Other Non-Plan Capital Outlay | 2230.74 | 43.49 | 1.95 | -151.26 | -435.58 | 287.97 |
| 3. Loans to Public Enterprises | 1594.57 | 1666.09 | 104.49 | 2144.17 | 3289.63 | 153.42 |
| 4. Loans to State and Union Territory Governments | 180.50 | 78.30 | | 2591.61 | 2490.82 | |
| 5. Loans to Foreign Governments | 277.01 | 273.15 | 98.61 | 611.95 | 533.11 | 87.12 |
| 6. Other Non-Plan Loans | 209.64 | 411.42 | 196.25 | 894.05 | 93.02 | 10.40 |
| 7. Expenditure of Union Territories without Legislature | -54.64 | -59.74 | 109.33 | -56.83 | -55.87 | 98.31 |
| 8. Repayment of NSSF | 46602.28 | 46211.15 | 99.16 | | | |
| TOTAL-Capital Expenditure | 67946.42 | 65486.47 | 96.38 | 20945.24 | 20867.98 | 99.63 |
| TOTAL-Non-Plan Expenditure | 352747.63 | 350164.13 | 99.27 | 289923.96 | 287981.26 | 99.33 |

Statement X

(Referred to in Chapter 3)

Expenditure of Ministries/Departments

(Figures shown are net of Receipts and Recoveries)

(Rs. in crores)

| Grant No. | Ministry/Department | Plan | | Non-Plan | | Total | |
|-----------|-------------------------------------|---------|---------|----------|----------|----------|----------|
| | | RE | Actual | RE | Actual | RE | Actual |
| 1 | Agriculture and Co-operation | 2120.00 | 2050.34 | 389.00 | 372.87 | 2509.00 | 2423.21 |
| | Revenue | 1903.90 | 1838.99 | 316.55 | 308.19 | 2220.45 | 2147.18 |
| | Capital | 216.10 | 211.35 | 72.45 | 64.68 | 288.55 | 276.03 |
| 2 | Agricultural Research and Education | 775.00 | 748.98 | 735.92 | 687.71 | 1510.92 | 1436.69 |
| | Revenue | 775.00 | 748.98 | 735.92 | 687.71 | 1510.92 | 1436.69 |
| | Capital | | | | | | |
| 3 | Animal Husbandry and Dairying | 275.00 | 269.35 | 56.00 | 53.63 | 331.00 | 322.98 |
| | Revenue | 262.59 | 259.83 | 56.00 | 53.63 | 318.59 | 313.46 |
| | Capital | 12.41 | 9.52 | | | 12.41 | 9.52 |
| 4 | Agro and Rural Industries | 630.00 | 606.06 | 64.63 | 63.61 | 694.63 | 669.67 |
| | Revenue | 629.50 | 605.56 | 64.52 | 63.51 | 694.02 | 669.07 |
| | Capital | 0.50 | 0.50 | 0.11 | 0.10 | 0.61 | 0.60 |
| 5-6 | Atomic Energy | 3025.00 | 2962.84 | 713.77 | 846.78 | 3738.77 | 3809.62 |
| | Revenue | 180.07 | 167.37 | 413.31 | 535.18 | 593.38 | 702.55 |
| | Capital | 2844.93 | 2795.47 | 300.46 | 311.60 | 3145.39 | 3107.07 |
| 7 | Chemicals and Petro-Chemicals | 47.00 | 42.92 | 398.75 | 392.02 | 445.75 | 434.94 |
| | Revenue | 29.97 | 25.92 | 24.50 | 21.57 | 54.47 | 47.49 |
| | Capital | 17.03 | 17.00 | 374.25 | 370.45 | 391.28 | 387.45 |
| 8 | Fertilisers | 197.00 | 183.02 | 12073.00 | 12601.34 | 12270.00 | 12784.36 |
| | Revenue | 26.50 | 19.96 | 11804.35 | 12325.25 | 11830.85 | 12345.21 |
| | Capital | 170.50 | 163.06 | 268.65 | 276.09 | 439.15 | 439.15 |
| 9 | Civil Aviation | 40.00 | 30.52 | 237.17 | 234.55 | 277.17 | 265.07 |
| | Revenue | 5.77 | 2.04 | 237.17 | 234.55 | 242.94 | 236.59 |
| | Capital | 34.23 | 28.48 | | | 34.23 | 28.48 |
| 10 | Coal | 150.00 | 79.21 | 151.66 | 150.46 | 301.66 | 229.67 |
| | Revenue | 150.00 | 79.21 | 151.66 | 150.46 | 301.66 | 229.67 |
| | Capital | | | | | | |
| 11 | Mines | 190.00 | 242.70 | 310.00 | 222.04 | 500.00 | 464.74 |
| | Revenue | 169.51 | 128.60 | 310.00 | 222.04 | 479.51 | 350.64 |
| | Capital | 20.49 | 114.10 | | | 20.49 | 114.10 |
| 12 | Commerce | 750.00 | 687.01 | 1250.00 | 1232.72 | 2000.00 | 1919.73 |
| | Revenue | 345.36 | 277.17 | 1250.00 | 1232.72 | 1595.36 | 1509.89 |
| | Capital | 404.64 | 409.84 | | | 404.64 | 409.84 |
| 13 | Industrial Policy and Promotion | 235.00 | 233.38 | 103.40 | 96.08 | 338.40 | 329.46 |
| | Revenue | 215.00 | 213.39 | 103.40 | 96.08 | 318.40 | 309.47 |
| | Capital | 20.00 | 19.99 | | | 20.00 | 19.99 |
| 14 | Posts | 75.00 | 63.30 | 1339.00 | 1360.27 | 1414.00 | 1423.57 |
| | Revenue | 19.42 | 16.59 | 1336.99 | 1358.63 | 1356.41 | 1375.22 |
| | Capital | 55.58 | 46.71 | 2.01 | 1.64 | 57.59 | 48.35 |
| 15 | Telecommunications | 150.00 | 146.53 | 283.08 | 817.94 | 433.08 | 964.47 |
| | Revenue | 149.00 | 146.53 | 283.08 | 817.94 | 432.08 | 964.47 |
| | Capital | 1.00 | | | | 1.00 | |

Statement X

(Referred to in Chapter 3)

Expenditure of Ministries/Departments

(Figures shown are net of Receipts and Recoveries)

(Rs. in crores)

| Grant No. | Ministry/Department | Plan | | Non-Plan | | Total | |
|-----------|--|--------|--------|-----------|-----------|-----------|-----------|
| | | RE | Actual | RE | Actual | RE | Actual |
| 16 | Information Technology | 495.00 | 492.87 | 37.66 | 35.26 | 532.66 | 528.13 |
| | Revenue | 436.10 | 432.68 | 37.66 | 35.26 | 473.76 | 467.94 |
| | Capital | 58.90 | 60.19 | | | 58.90 | 60.19 |
| 17 | Consumer Affairs | 9.67 | 8.27 | 32.98 | 31.54 | 42.65 | 39.81 |
| | Revenue | 7.32 | 7.16 | 25.48 | 24.04 | 32.80 | 31.20 |
| | Capital | 2.35 | 1.11 | 7.50 | 7.50 | 9.85 | 8.61 |
| 18 | Food & Public Distribution | 42.00 | 40.44 | 25418.34 | 25397.24 | 25460.34 | 25437.68 |
| | Revenue | 1.77 | 0.83 | 25416.84 | 25395.74 | 25418.61 | 25396.57 |
| | Capital | 40.23 | 39.61 | 1.50 | 1.50 | 41.73 | 41.11 |
| 19-20 | Defence (Civil estimates) | | | 11697.34 | 11705.80 | 11697.34 | 11705.80 |
| | Revenue | | | 11463.86 | 11460.95 | 11463.86 | 11460.95 |
| | Capital | | | 233.48 | 244.85 | 233.48 | 244.85 |
| 21-26 | Defence Services | | | 60300.00 | 60065.80 | 60300.00 | 60065.80 |
| | Revenue | | | 43393.68 | 43203.19 | 43393.68 | 43203.19 |
| | Capital | | | 16906.32 | 16862.61 | 16906.32 | 16862.61 |
| 27 | Development of NE Region | 19.90 | 19.90 | 7.58 | 6.91 | 27.48 | 26.81 |
| | Revenue | 19.40 | 19.40 | 7.56 | 6.89 | 26.96 | 26.29 |
| | Capital | 0.50 | 0.50 | 0.02 | 0.02 | 0.52 | 0.52 |
| 28 | Disinvestment | | | 38.15 | 48.27 | 38.15 | 48.27 |
| | Revenue | | | 38.15 | 48.27 | 38.15 | 48.27 |
| | Capital | | | | | | |
| 29 | Environment and Forests | 950.00 | 888.43 | 150.00 | 145.25 | 1100.00 | 1033.68 |
| | Revenue | 929.23 | 869.17 | 145.00 | 140.25 | 1074.23 | 1009.42 |
| | Capital | 20.77 | 19.26 | 5.00 | 5.00 | 25.77 | 24.26 |
| 30 | External Affairs | 760.00 | 784.15 | 2650.00 | 2555.05 | 3410.00 | 3339.20 |
| | Revenue | 456.00 | 457.00 | 2569.99 | 2499.07 | 3025.99 | 2956.07 |
| | Capital | 304.00 | 327.15 | 80.01 | 55.98 | 384.01 | 383.13 |
| 31-33 | Economic Affairs | 508.12 | 457.54 | 7149.81 | 5602.87 | 7657.93 | 6060.41 |
| | Revenue | 508.12 | 457.54 | 6732.73 | 7016.26 | 7240.85 | 7473.80 |
| | Capital | | | 417.08 | -1413.39 | 417.08 | -1413.39 |
| 34-37 | Economic Affairs (Centralised provisions) | | | 184275.82 | 182302.85 | 184275.82 | 182302.85 |
| | Revenue | | | 137496.54 | 136238.60 | 137496.54 | 136238.60 |
| | Capital | | | 46779.28 | 46064.25 | 46779.28 | 46064.25 |
| 38-40 | Expenditure | 0.21 | 0.21 | 5397.55 | 5381.95 | 5397.76 | 5382.16 |
| | Revenue | 0.21 | 0.21 | 5382.05 | 5371.20 | 5382.26 | 5371.41 |
| | Capital | | | 15.50 | 10.75 | 15.50 | 10.75 |
| 41-43 | Revenue | | | 2605.99 | 2292.60 | 2605.99 | 2292.60 |
| | Revenue | | | 2453.46 | 2231.93 | 2453.46 | 2231.93 |
| | Capital | | | 152.53 | 60.67 | 152.53 | 60.67 |
| 44 | Company Affairs | 1.00 | 1.27 | 62.72 | 53.02 | 63.72 | 54.29 |
| | Revenue | 1.00 | 1.27 | 60.02 | 53.02 | 61.02 | 53.02 |
| | Capital | | | 2.70 | | 2.70 | 1.27 |
| 45 | Food Processing Industries | 65.00 | 63.80 | 5.57 | 4.86 | 70.57 | 68.66 |
| | Revenue | 65.00 | 63.80 | 5.57 | 4.86 | 70.57 | 68.66 |
| | Capital | | | | | | |

Statement X

(Referred to in Chapter 3)

Expenditure of Ministries/Departments

(Figures shown are net of Receipts and Recoveries)

(Rs. in crores)

| Grant No. | Ministry/Department | Plan | | Non-Plan | | Total | |
|-----------|--|---------|---------|----------|----------|----------|----------|
| | | RE | Actual | RE | Actual | RE | Actual |
| 46 | Health | 1411.44 | 1323.69 | 1147.65 | 1306.21 | 2559.09 | 2629.90 |
| | Revenue | 1411.44 | 1323.69 | 1147.65 | 1237.67 | 2559.09 | 2561.36 |
| | Capital | | | | 68.54 | | 68.54 |
| 47 | Indian System of Medicine & Homeopathy | 135.00 | 133.97 | 51.47 | 51.01 | 186.47 | 184.98 |
| | Revenue | 134.99 | 133.97 | 51.47 | 51.01 | 186.46 | 184.98 |
| | Capital | 0.01 | | | | 0.01 | |
| 48 | Family Welfare | 4700.00 | 4409.15 | 24.52 | 25.12 | 4724.52 | 4434.27 |
| | Revenue | 4700.00 | 4409.15 | 24.52 | 25.12 | 4724.52 | 4434.27 |
| | Capital | | | | | | |
| 49 | Heavy Industry | 85.00 | 84.91 | 650.00 | 745.82 | 735.00 | 830.73 |
| | Revenue | 25.25 | 25.16 | 155.62 | 251.48 | 180.87 | 276.64 |
| | Capital | 59.75 | 59.75 | 494.38 | 494.34 | 554.13 | 554.09 |
| 50 | Public Enterprises | 10.00 | 8.80 | 2.61 | 2.46 | 12.61 | 11.26 |
| | Revenue | 10.00 | 8.80 | 2.61 | 2.46 | 12.61 | 11.26 |
| | Capital | | | | | | |
| 51-55 | Home Affairs | 251.17 | 240.24 | 11941.92 | 12683.90 | 12193.09 | 12924.14 |
| | Revenue | 43.67 | 32.93 | 10997.56 | 11524.70 | 11041.23 | 11557.63 |
| | Capital | 207.50 | 207.31 | 944.36 | 1159.20 | 1151.86 | 1366.51 |
| 56 | Elementary Education and Literacy | 5450.00 | 5403.10 | 4.60 | 4.27 | 5454.60 | 5407.37 |
| | Revenue | 5450.00 | 5403.10 | 4.60 | 4.27 | 5454.60 | 5407.37 |
| | Capital | | | | | | |
| 57 | Secondary Education and Higher Education | 2000.00 | 1935.19 | 2832.40 | 2802.10 | 4832.40 | 4737.29 |
| | Revenue | 1999.99 | 1935.19 | 2832.40 | 2802.10 | 4832.39 | 4737.29 |
| | Capital | 0.01 | | | | 0.01 | |
| 58 | Women and Child Development | 2150.00 | 2050.68 | 53.91 | 52.37 | 2203.91 | 2103.05 |
| | Revenue | 2150.00 | 2050.68 | 53.91 | 52.37 | 2203.91 | 2103.05 |
| | Capital | | | | | | |
| 59 | Information and Broadcasting | 250.00 | 222.11 | 1126.00 | 1101.49 | 1376.00 | 1323.60 |
| | Revenue | 142.54 | 127.93 | 1126.00 | 1101.49 | 1268.54 | 1229.42 |
| | Capital | 107.46 | 94.18 | | | 107.46 | 94.18 |
| 60 | Labour | 125.00 | 124.07 | 710.90 | 694.62 | 835.90 | 818.69 |
| | Revenue | 125.00 | 124.07 | 710.90 | 694.62 | 835.90 | 818.69 |
| | Capital | | | | | | |
| 61 | Election Commission | | | 11.00 | 10.96 | 11.00 | 10.96 |
| | Revenue | | | 11.00 | 10.96 | 11.00 | 10.96 |
| | Capital | | | | | | |
| 62 | Law and Justice | 105.00 | 101.58 | 525.72 | 520.48 | 630.72 | 622.06 |
| | Revenue | 105.00 | 101.58 | 518.70 | 514.20 | 623.70 | 615.78 |
| | Capital | | | 7.02 | 6.28 | 7.02 | 6.28 |
| 63 | Supreme Court of India | | | 39.51 | 33.58 | 39.51 | 33.58 |
| | Revenue | | | 39.51 | 33.58 | 39.51 | 33.58 |
| | Capital | | | | | | |

Statement X

(Referred to in Chapter 3)

Expenditure of Ministries/Departments

(Figures shown are net of Receipts and Recoveries)

(Rs. in crores)

| Grant No. | Ministry/Department | Plan | | Non-Plan | | Total | |
|-----------|--|----------|----------|----------|---------|----------|----------|
| | | RE | Actual | RE | Actual | RE | Actual |
| 64 | Non-Conventional Energy Sources | 390.00 | 357.61 | 5.74 | 5.51 | 395.74 | 363.12 |
| | Revenue | 307.96 | 275.57 | 5.74 | 5.51 | 313.70 | 281.08 |
| | Capital | 82.04 | 82.04 | | | 82.04 | 82.04 |
| 65 | Ocean Development | 150.00 | 147.37 | 24.52 | 22.13 | 174.52 | 169.50 |
| | Revenue | 150.00 | 147.37 | 24.52 | 22.13 | 174.52 | 169.50 |
| | Capital | | | | | | |
| 66 | Parliamentary Affairs | | | 5.76 | 4.52 | 5.76 | 4.52 |
| | Revenue | | | 5.76 | 4.52 | 5.76 | 4.52 |
| | Capital | | | | | | |
| 67 | Personnel, Public Grievances and Pensions | 25.00 | 23.67 | 91.82 | 89.81 | 116.82 | 113.48 |
| | Revenue | 24.40 | 23.20 | 82.82 | 80.66 | 107.22 | 103.86 |
| | Capital | 0.60 | 0.47 | 9.00 | 9.15 | 9.60 | 9.62 |
| 68 | Petroleum and Natural Gas | 319.36 | 319.36 | 6584.00 | 6560.18 | 6903.36 | 6879.54 |
| | Revenue | | | 6584.00 | 6560.18 | 6584.00 | 6560.18 |
| | Capital | 319.36 | 319.36 | | | 319.36 | 319.36 |
| 69 | Planning | 17.00 | 13.94 | 30.41 | 29.43 | 47.41 | 43.37 |
| | Revenue | 17.00 | 13.94 | 30.41 | 29.43 | 47.41 | 43.37 |
| | Capital | | | | | | |
| 70 | Power | 1850.00 | 1846.97 | 58.41 | 51.97 | 1908.41 | 1898.94 |
| | Revenue | 364.06 | 361.30 | 58.41 | 51.97 | 422.47 | 413.27 |
| | Capital | 1485.94 | 1485.67 | | | 1485.94 | 1485.67 |
| 71-75 | President, Parliament, UPSC and the Secretariat of the Vice- President | | 0.03 | 402.53 | 347.73 | 402.53 | 347.76 |
| | Revenue | | 0.03 | 402.53 | 347.73 | 402.53 | 347.76 |
| | Capital | | | | | | |
| 76 | Road Transport and Highways | 5465.16 | 5558.47 | 1675.00 | 1678.24 | 7140.16 | 7236.71 |
| | Revenue | 2201.76 | 2326.80 | 1497.35 | 1519.76 | 3699.11 | 3846.56 |
| | Capital | 3263.40 | 3231.67 | 177.65 | 158.48 | 3441.05 | 3390.15 |
| 77 | Rural Development | 15500.00 | 15501.18 | 18.76 | 18.08 | 15518.76 | 15519.26 |
| | Revenue | 15490.00 | 15491.18 | 18.76 | 18.08 | 15508.76 | 15509.26 |
| | Capital | 10.00 | 10.00 | | | 10.00 | 10.00 |
| 78 | Land Resources | 950.00 | 954.35 | 3.43 | 2.84 | 953.43 | 957.19 |
| | Revenue | 950.00 | 954.35 | 3.43 | 2.84 | 953.43 | 957.19 |
| | Capital | | | | | | |
| 79 | Drinking Water Supply | 2750.00 | 2769.52 | 1.39 | 1.37 | 2751.39 | 2770.89 |
| | Revenue | 2750.00 | 2769.52 | 1.39 | 1.37 | 2751.39 | 2770.89 |
| | Capital | | | | | | |
| 80 | Science and Technology | 600.00 | 549.35 | 386.12 | 374.20 | 986.12 | 923.55 |
| | Revenue | 545.89 | 549.35 | 383.92 | 374.20 | 929.81 | 923.55 |
| | Capital | 54.11 | | 2.20 | | 56.31 | |
| 81 | Scientific and Industrial Research | 450.00 | 493.64 | 650.00 | 651.49 | 1100.00 | 1145.13 |
| | Revenue | 444.90 | 440.65 | 650.00 | 649.44 | 1094.90 | 1090.09 |
| | Capital | 5.10 | 52.99 | | 2.05 | 5.10 | 55.04 |
| 82 | Biotechnology | 250.00 | 248.82 | 13.79 | 13.72 | 263.79 | 262.54 |
| | Revenue | 250.00 | 248.82 | 13.79 | 13.72 | 263.79 | 262.54 |
| | Capital | | | | | | |

Statement X
(Referred to in Chapter 3)
Expenditure of Ministries/Departments

(Figures shown are net of Receipts and Recoveries)

(Rs. in crores)

| Grant No. | Ministry/Department | Plan | | Non-Plan | | Total | |
|-----------|--|---------|---------|----------|---------|---------|---------|
| | | RE | Actual | RE | Actual | RE | Actual |
| 83 | Shipping | 210.00 | 146.72 | 339.00 | 312.97 | 549.00 | 459.69 |
| | Revenue | 90.08 | 79.15 | 348.88 | 312.94 | 438.96 | 392.09 |
| | Capital | 119.92 | 67.57 | -9.88 | 0.03 | 110.04 | 67.60 |
| 84 | Small Scale Industries | 346.49 | 336.25 | 51.07 | 49.35 | 397.56 | 385.60 |
| | Revenue | 326.49 | 316.25 | 51.07 | 49.35 | 377.56 | 365.60 |
| | Capital | 20.00 | 20.00 | | | 20.00 | 20.00 |
| 85 | Social Justice and Empowerment | 1250.00 | 1179.26 | 62.54 | 58.28 | 1312.54 | 1237.54 |
| | Revenue | 1153.38 | 1089.64 | 62.54 | 58.28 | 1215.92 | 1147.92 |
| | Capital | 96.62 | 89.62 | | | 96.62 | 89.62 |
| 86 | Space | 1950.00 | 1942.46 | 324.16 | 324.09 | 2274.16 | 2266.65 |
| | Revenue | 1490.97 | 1486.54 | 324.16 | 324.09 | 1815.13 | 1810.63 |
| | Capital | 459.03 | 455.92 | | | 459.03 | 455.92 |
| 87 | Statistics & Programme Implementation | 42.89 | 25.41 | 138.69 | 136.94 | 181.58 | 162.35 |
| | Revenue | 29.47 | 21.71 | 138.69 | 136.94 | 168.16 | 158.65 |
| | Capital | 13.42 | 3.70 | | | 13.42 | 3.70 |
| 88 | Steel | 18.00 | 18.00 | 105.87 | 104.08 | 123.87 | 122.08 |
| | Revenue | | | 103.87 | 102.08 | 103.87 | 102.08 |
| | Capital | 18.00 | 18.00 | 2.00 | 2.00 | 20.00 | 20.00 |
| 89 | Textiles | 675.00 | 633.97 | 900.00 | 862.66 | 1575.00 | 1496.63 |
| | Revenue | 661.16 | 626.20 | 459.15 | 425.19 | 1120.31 | 1051.39 |
| | Capital | 13.84 | 7.77 | 440.85 | 437.47 | 454.69 | 445.24 |
| 90 | Culture | 250.00 | 243.23 | 318.52 | 309.35 | 568.52 | 552.58 |
| | Revenue | 231.90 | 227.87 | 318.52 | 309.35 | 550.42 | 537.22 |
| | Capital | 18.10 | 15.36 | | | 18.10 | 15.36 |
| 91 | Tourism | 350.00 | 357.40 | 65.00 | 48.32 | 415.00 | 405.72 |
| | Revenue | 126.50 | 134.09 | 41.30 | 32.32 | 167.80 | 166.41 |
| | Capital | 223.50 | 223.31 | 23.70 | 16.00 | 247.20 | 239.31 |
| 92 | Tribal Affairs | 186.00 | 179.86 | 11.30 | 7.27 | 197.30 | 187.13 |
| | Revenue | 168.70 | 162.57 | 11.30 | 7.27 | 180.00 | 169.84 |
| | Capital | 17.30 | 17.29 | | | 17.30 | 17.29 |
| 98-100 | Urban Development | 2400.00 | 2610.71 | 1043.00 | 1026.00 | 3443.00 | 3636.71 |
| | Revenue | 395.36 | 452.76 | 842.44 | 847.05 | 1237.80 | 1299.81 |
| | Capital | 2004.64 | 2157.95 | 200.56 | 178.95 | 2205.20 | 2336.90 |
| 101 | Urban Employment and Poverty Alleviation | 665.00 | 634.28 | 12.17 | 2.95 | 677.17 | 637.23 |
| | Revenue | 387.90 | 367.68 | 7.17 | -2.05 | 395.07 | 365.63 |
| | Capital | 277.10 | 266.60 | 5.00 | 5.00 | 282.10 | 271.60 |
| 102 | Water Resources | 350.00 | 399.94 | 220.00 | 217.86 | 570.00 | 617.80 |
| | Revenue | 306.75 | 358.38 | 202.66 | 203.06 | 509.41 | 561.44 |
| | Capital | 43.25 | 41.56 | 17.34 | 14.80 | 60.59 | 56.36 |
| 103 | Youth Affairs and Sports | 310.00 | 294.87 | 118.00 | 117.17 | 428.00 | 412.04 |
| | Revenue | 309.58 | 294.87 | 117.97 | 117.17 | 427.55 | 412.04 |
| | Capital | 0.42 | | 0.03 | | 0.45 | |

Statement X
(Referred to in Chapter 3)
Expenditure of Ministries/Departments

(Figures shown are net of Receipts and Recoveries)

(Rs. in crores)

| Grant No. | Ministry/Department | Plan | | Non - Plan | | Total | |
|-----------|--|----------------|----------------|------------|-----------|----------------|----------------|
| | | RE | Actual | RE | Actual | RE | Actual |
| | Railways | 6944.34 | 6914.91 | | | 6944.34 | 6914.91 |
| | Revenue | | | | | | |
| | Capital | 6944.34 | 6914.91 | | | 6944.34 | 6914.91 |
| | Central Ministries/ Departments | | | | | | |
| | Total | 72846.75 | 71842.08 | 350718.10 | 348224.19 | 423564.85 | 420066.27 |
| | Revenue | 52757.83 | 51733.97 | 282785.04 | 282747.60 | 335542.87 | 334481.57 |
| | Capital | 20088.92 | 20108.11 | 67933.06 | 65476.59 | 88021.98 | 85584.70 |
| | STATE PLANS (Including Development of North Eastern Region) | | | | | | |
| | Total | 47325.50 | 49119.03 | | | 47325.50 | 49119.03 |
| | Revenue | 24727.73 | 26297.73 | | | 24727.73 | 26297.73 |
| | Capital | 22597.77 | 22821.30 | | | 22597.77 | 22821.30 |
| | State Plans | 46325.40 | 48069.23 | | | 46325.40 | 48069.23 |
| | Revenue | 23876.40 | 25404.96 | | | 23876.40 | 25404.96 |
| | Capital | 22449.00 | 22664.27 | | | 22449.00 | 22664.27 |
| 1 | Agriculture and Cooperation | 20.00 | 20.00 | | | 20.00 | 20.00 |
| | Revenue | 20.00 | 20.00 | | | 20.00 | 20.00 |
| | Capital | | | | | | |
| 35 | Finance | 43106.56 | 44876.91 | | | 43106.56 | 44876.91 |
| | Revenue | 20657.56 | 22212.64 | | | 20657.56 | 22212.64 |
| | Capital | 22449.00 | 22664.27 | | | 22449.00 | 22664.27 |
| 87 | Statistics and Programme Implementation | 1580.00 | 1682.00 | | | 1580.00 | 1682.00 |
| | Revenue | 1580.00 | 1682.00 | | | 1580.00 | 1682.00 |
| | Capital | | | | | | |
| 76 | Road Transport and Highways | 904.84 | 776.32 | | | 904.84 | 776.32 |
| | Revenue | 904.84 | 776.32 | | | 904.84 | 776.32 |
| | Capital | | | | | | |
| 92 | Tribal Affairs | 714.00 | 714.00 | | | 714.00 | 714.00 |
| | Revenue | 714.00 | 714.00 | | | 714.00 | 714.00 |
| | Capital | | | | | | |
| | Development of North Eastern Region | 1000.10 | 1049.80 | | | 1000.10 | 1049.80 |
| | Revenue | 851.33 | 892.77 | | | 851.33 | 892.77 |
| | Capital | 148.77 | 157.03 | | | 148.77 | 157.03 |
| 27 | North Eastern Region | 395.29 | 499.80 | | | 395.29 | 499.80 |
| | Revenue | 307.00 | 397.77 | | | 307.00 | 397.77 |
| | Capital | 88.29 | 102.03 | | | 88.29 | 102.03 |
| 27 | Central Pool of Resources for North East and Sikkim | 604.81 | 550.00 | | | 604.81 | 550.00 |
| | Revenue | 544.33 | 495.00 | | | 544.33 | 495.00 |
| | Capital | 60.48 | 55.00 | | | 60.48 | 55.00 |

Statement X

(Referred to in Chapter 3)

Expenditure of Ministries/Departments

(Figures shown are net of Receipts and Recoveries)

(Rs. in crores)

| Grant No | Ministry/Department | Plan | | Non-Plan | | Total | |
|----------|---|------------------|------------------|------------------|------------------|------------------|------------------|
| | | RE | Actual | RE | Actual | RE | Actual |
| | UNION TERRITORIES | 1334.76 | 1318.90 | 2029.56 | 1939.94 | 3364.32 | 3258.84 |
| | Revenue | 600.43 | 606.35 | 2016.20 | 1930.06 | 2616.63 | 2536.41 |
| | Capital | 734.33 | 712.55 | 13.36 | 9.88 | 747.69 | 722.43 |
| | Union Territories With Legislatures | 584.76 | 584.76 | 506.26 | 430.62 | 1091.02 | 1015.38 |
| | Revenue | 245.24 | 266.35 | 438.26 | 361.00 | 683.50 | 627.35 |
| | Capital | 339.52 | 318.41 | 68.00 | 69.62 | 407.52 | 388.03 |
| | Pondicherry | 183.81 | 183.81 | 500.46 | 430.62 | 684.27 | 614.43 |
| | Revenue | 121.81 | 121.81 | 432.46 | 361.00 | 554.27 | 482.81 |
| | Capital | 62.00 | 62.00 | 68.00 | 69.62 | 130.00 | 131.62 |
| | National Capital Territory of Delhi | 400.95 | 400.95 | 5.80 | | 406.75 | 400.95 |
| | Revenue | 123.43 | 144.54 | 5.80 | | 129.23 | 144.54 |
| | Capital | 277.52 | 256.41 | | | 277.52 | 256.41 |
| | Union Territories Without Legislatures | 750.00 | 734.14 | 1523.30 | 1509.32 | 2273.30 | 2243.46 |
| | Revenue | 355.19 | 340.00 | 1577.94 | 1569.06 | 1933.13 | 1909.06 |
| | Capital | 394.81 | 394.14 | -54.64 | -59.74 | 340.17 | 334.40 |
| 93 | Andaman and Nicobar Islands | 410.00 | 405.44 | 582.23 | 569.21 | 992.23 | 974.65 |
| | Revenue | 197.23 | 193.85 | 580.32 | 566.71 | 777.55 | 760.56 |
| | Capital | 212.77 | 211.59 | 1.91 | 2.50 | 214.68 | 214.09 |
| 94 | Chandigarh | 168.00 | 168.59 | 689.00 | 690.39 | 857.00 | 858.98 |
| | Revenue | 84.24 | 82.01 | 752.07 | 759.26 | 836.31 | 841.27 |
| | Capital | 83.76 | 86.58 | -63.07 | -68.87 | 20.69 | 17.71 |
| 95 | Dadra and Nagar Haveli | 56.00 | 55.56 | 45.00 | 45.55 | 101.00 | 101.11 |
| | Revenue | 26.04 | 25.81 | 38.72 | 39.26 | 64.76 | 65.07 |
| | Capital | 29.96 | 29.75 | 6.28 | 6.29 | 36.24 | 36.04 |
| 96 | Daman and Diu | 46.00 | 45.30 | 51.41 | 50.40 | 97.41 | 95.70 |
| | Revenue | 15.64 | 14.95 | 51.40 | 50.39 | 67.04 | 65.34 |
| | Capital | 30.36 | 30.35 | 0.01 | 0.01 | 30.37 | 30.36 |
| 97 | Lakshadweep | 70.00 | 59.25 | 155.66 | 153.77 | 225.66 | 213.02 |
| | Revenue | 32.04 | 23.38 | 155.43 | 153.44 | 187.47 | 176.82 |
| | Capital | 37.96 | 35.87 | 0.23 | 0.33 | 38.19 | 36.20 |
| | GRAND TOTAL | 121507.01 | 122280.01 | 352747.66 | 350164.13 | 474254.67 | 472444.14 |
| | Revenue | 78085.99 | 78638.05 | 284801.24 | 284677.66 | 362887.23 | 363315.71 |
| | Capital | 43421.02 | 43641.96 | 67946.42 | 65486.47 | 111367.44 | 109128.43 |

Statement XI
(Referred to in Chapter 4)
Borrowings and other Liabilities

(Rs. in crores)

| Category | 2003-2004 | | | 2002-2003 | | |
|---|------------------|------------------|-------------|------------------|------------------|-------------|
| | RE | Actuals | % | RE | Actuals | % |
| Public Debt | 99861.42 | 106267.33 | 106 | 108817.45 | 94307.78 | 87 |
| Internal Debt- | 112066.07 | 119754.90 | 107 | 122713.74 | 106241.51 | 87 |
| of which, Ways and Means Advances from RBI | | 0 | | | -5176.00 | |
| External Debt | -12204.65 | -13487.57 | 111 | -13896.29 | -11933.73 | 86 |
| Public Account | 42474.21 | 20946.93 | 49 | 31350.94 | 35115.61 | 112 |
| National Small Savings Fund (NSSF) | 29440.47 | 26812.82 | 91 | 548.79 | 20496.10 | 3735 |
| Savings Deposits and Certificates | 58200.00 | 59833.69 | 103 | 44350.00 | 48892.77 | 110 |
| Public Provident Fund | 12700.00 | 11017.66 | 87 | 10050.00 | 11440.74 | 114 |
| Investment of NSSF | -31695.72 | -35196.38 | 111 | -52200.00 | -38495.90 | 74 |
| Income and Expenditure of NSSF | -9763.81 | -8842.15 | 91 | -1651.21 | -1341.51 | 81 |
| State Provident Funds & other Accounts | 6007.17 | 6840.72 | 114 | 17899.52 | 15453.06 | 86 |
| State Provident Funds | 5000.00 | 4891.54 | 98 | 8500.00 | 4621.04 | 54 |
| Other Accounts | 1007.17 | 1949.18 | 194 | 9399.52 | 10832.02 | 115 |
| Reserve Funds | 231.89 | 2506.12 | 1081 | 690.88 | 2398.58 | 347 |
| Reserve Funds bearing interest- | 851.75 | 1984.68 | 233 | 885.90 | 1933.65 | 218 |
| Railway Funds | 664.48 | 1559.59 | 235 | 698.32 | 1734.13 | 248 |
| Other Reserve Funds | 187.27 | 425.09 | 227 | 187.58 | 199.52 | 106 |
| Reserve Funds not bearing interest | -619.86 | 521.44 | -84 | -195.02 | 464.93 | -238 |
| Deposits and Advances | 6794.68 | 10079.30 | 148 | 12211.75 | 4496.99 | 37 |
| Deposits bearing interest | 5523.78 | 7466.66 | 135 | 7122.79 | 4435.52 | 62 |
| Deposits not bearing interest | 1270.90 | 2277.10 | 179 | 5088.96 | 159.64 | 3 |
| Advances | | 335.54 | | | -98.17 | |
| Suspense and Miscellaneous | | -23477.23 | | | -8251.62 | |
| Remittances | | -1814.80 | | | 522.50 | |
| Deduct - Advance from Contingency Fund | | 0 | | | 0 | |
| Draw- down of Cash Balance | -10232.24 | -3942.14 | 39 | 5298.30 | 1883.32 | 36 |
| TOTAL- Borrowings & other Liabilities | 132103.39 | 123272.12 | 93 | 145466.69 | 131306.71 | 90 |

Statement XII

(Referred to in Chapter 6)

Resources Transferred to State and UT Governments*(Rs. in crores)*

| Description | 2003-2004 | | | 2002-2003 | | |
|--|---------------|---------------|------------|---------------|---------------|------------|
| | RE | Actuals | % | RE | Actuals | % |
| 1 Share of Taxes and Duties | 65784 | 65766 | 100 | 56141 | 56122 | 100 |
| 2 Securities issued against Small Savings | 64500 | 67642 | 105 | 52200 | 52261 | 100 |
| (i) Investments in securities of State Governments | | 63095 | | | | |
| (ii) Investments in securities of UT Governments | | 4547 | | | | |
| 3 Non- Plan Grants and Loans | 15850 | 14164 | 89 | 17602 | 15796 | 90 |
| Grants | 15669 | 14086 | 90 | 15010 | 13305 | 89 |
| Loans | 181 | 78 | 43 | 2592 | 2491 | 96 |
| of which Ways and Means Advances (Net) | | -91 | | | -733 | |
| 4 Central Assistance for State and UT Plans | 46165 | 46746 | 101 | 43331 | 41384 | 96 |
| Grants | 23293 | 23708 | 102 | 21159 | 19881 | 94 |
| Loans | 22872 | 23038 | 101 | 22172 | 21503 | 97 |
| 5 Assistance for Central and Centrally Sponsored Plan Schemes | 9568 | 10798 | 113 | 8918 | 10118 | 113 |
| Grants | 9449 | 10636 | 113 | 8815 | 9981 | 113 |
| Loans | 119 | 162 | 136 | 103 | 137 | 133 |
| 6 Total Grants and Loans[3+4+5] | 71583 | 71708 | 100 | 69851 | 67298 | 96 |
| Grants | 48411 | 48430 | 100 | 44984 | 43167 | 96 |
| Loans | 23172 | 23278 | 100 | 24867 | 24131 | 97 |
| Less: | | | | | | |
| 7 Recovery of Loans and Advances | 57289 | 59007 | 103 | 11379 | 26203 | 230 |
| 8 Net Resources Transferred to State and UT Governments [1+2+6-7] | 144578 | 146109 | 101 | 166813 | 149478 | 90 |

Statement XIII

Grants/Appropriations involving saving of Rs.100 crores and above
for the year 2003-2004

(Rs. in crores)

| Sl. No. | No. and Name of Grants/ Appropriations | Portion | Amount of Grants/ Appropriations | | Actual Expenditure | | Saving | |
|---------|---|----------------|----------------------------------|----------|--------------------|----------|---------|---------|
| | | | Revenue | Capital | Revenue | Capital | Revenue | Capital |
| 1 | 1 - Department of Agriculture | <i>Charged</i> | — | 739.39 | — | 183.43 | — | 555.96 |
| | | Voted | 2329.52 | — | 2167.58 | — | 161.94 | — |
| 2 | 5-Atomic Energy | Voted | — | 1140.93 | — | 966.28 | — | 174.65 |
| 3 | 6-Nuclear Power Schemes | Voted | 1466.58 | — | 1261.09 | — | 205.49 | — |
| 4 | 8- Department of Fertilisers | Voted | 13976.96 | — | 12395.73 | — | 1581.23 | — |
| 5 | 10- Ministry of Coal | Voted | 437.91 | — | 229.67 | — | 208.24 | — |
| 6 | 11-Department of Mines | Voted | 613.17 | — | 350.57 | — | 262.60 | — |
| 7 | 12-Department of Commerce | Voted | 1874.99 | — | 1514.70 | — | 360.29 | — |
| 8 | 18-Department of Food and Public Distribution | Voted | 28377.07 | 362.33 | 25644.31 | 105.77 | 2732.76 | 256.56 |
| 9 | 19-Ministry of Defence | Voted | — | 385.82 | — | 246.05 | — | 139.77 |
| 10 | 29-Ministry of Environment and Forests | Voted | 1129.60 | — | 1011.93 | — | 117.67 | — |
| 11 | 31-Department of Economic Affairs | Voted | 4670.00 | — | 2586.26 | — | 2083.74 | — |
| 12 | 32-Currency, Coinage and Stamps | Voted | — | 544.21 | — | 404.74 | — | 139.47 |
| 13 | 33-Payments to Financial Institutions | Voted | 9918.76 | 3747.24 | 8753.12 | 1320.20 | 1165.64 | 2427.04 |
| 14 | 34-Appropriation-Interest Payments | <i>Charged</i> | 132484.92 | — | 132194.42 | — | 290.50 | — |
| 15 | 35-Transfers to State and Union Territory Governments | <i>Charged</i> | 14955.11 | 25696.92 | 10637.56 | 24746.27 | 4317.55 | 950.65 |
| | | Voted | 26555.64 | — | 26140.06 | — | 415.58 | — |
| 16 | 36-Loans to Government Servants etc. | Voted | — | 675.00 | — | 433.06 | — | 241.94 |
| 17 | 39- Pensions | Voted | 4487.27 | — | 4382.54 | — | 104.73 | — |
| 18 | 42- Direct Taxes | Voted | 1210.82 | — | 1050.26 | — | 160.56 | — |
| 19 | 43-Indirect Taxes | Voted | — | 265.12 | — | 41.49 | — | 223.63 |
| 20 | 48-Department of Family Welfare | Voted | 5986.14 | — | 5194.83 | — | 791.31 | — |

Statement XIII

Grants/Appropriations involving saving of Rs.100 crores and above
for the year 2003-2004

(Rs. in crores)

| Sl. No. | No. and Name of Grants/ Appropriations | Portion | Amount of Grants/ Appropriations | | Actual Expenditure | | Saving | |
|---------|---|---------|----------------------------------|----------|--------------------|----------|-----------------|----------------|
| | | | Revenue | Capital | Revenue | Capital | Revenue | Capital |
| 21 | 53-Police | Voted | — | 342.60 | — | 27.16 | — | 315.44 |
| 22 | 57-Department of Secondary Education and higher Education | Voted | 4956.58 | — | 4740.30 | — | 216.28 | — |
| 23 | 58-Department of Women and Child Development | Voted | 2653.91 | — | 2104.40 | — | 549.51 | — |
| 24 | 59-Ministry of Information and Broadcasting | Voted | — | 231.59 | — | 94.18 | — | 137.41 |
| 25 | 64-Ministry of Non-Conventional Energy Sources | Voted | 505.13 | — | 299.29 | — | 205.84 | — |
| 26 | 68-Ministry of Petroleum and Natural Gas | Voted | 8476.93 | — | 6908.81 | — | 1568.12 | — |
| 27 | 70-Ministry of Power | Voted | 1868.77 | 2823.08 | 1446.26 | 1485.67 | 422.51 | 1337.41 |
| 28 | 76-Ministry of Road Transport and Highways | Voted | 5615.47 | 6478.47 | 5466.01 | 5521.28 | 149.46 | 957.19 |
| 29 | 80-Department of Science | Voted | 1133.90 | — | 930.78 | — | 203.12 | — |
| 30 | 83-Ministry of Shipping | Voted | — | 349.95 | — | 84.33 | — | 265.62 |
| 31 | 85-Ministry of Social Justice | Voted | 1342.08 | — | 1150.61 | — | 191.47 | — |
| 32 | 89-Ministry of Textiles | Voted | 1221.19 | — | 1056.50 | — | 164.69 | — |
| 33 | 92-Ministry of Tribal Affairs | Charged | 928.43 | — | 810.05 | — | 118.38 | — |
| 34. | 98-Department of Urban Development | Voted | — | 2229.76 | — | 2116.17 | — | 113.59 |
| 35. | 102-Ministry of Water Resources | Voted | 732.66 | — | 580.31 | — | 152.35 | — |
| | TOTAL | Charged | 148368.46 | 26778.91 | 143642.03 | 24956.86 | 4726.43 | 1822.05 |
| | | Voted | 131541.05 | 19233.50 | 117361.90 | 12819.49 | 14179.15 | 6414.01 |
| | GRAND TOTAL | | 279909.51 | 46012.41 | 261003.93 | 3776.35 | <u>18905.58</u> | <u>8236.06</u> |
| | | | | | | | 27141.64 | |

Statement XIV
(Referred to in Chapter 3)
Subsidies 2003-2004

(Rs. in crores)

| Category | Gr. No. | Maj. Head | BE | RE | Actuals |
|---|---------|-----------|-----------------|-----------------|-----------------|
| Major subsidies — | | | 48636.25 | 43569.30 | 43299.43 |
| Food | 18 | 2408 | 27800.00 | 25200.00 | 25160.00 |
| Indigenous (urea) fertilisers | 8 | 2852 | 7555.00 | 8139.00 | 8521.00 |
| Imported (urea) fertilisers | 8 | 2401 | 709.25 | 1.00 | |
| Sale of decontrolled fertiliser with concession to farmer | 8 | 2401 | 4456.00 | 3656.00 | 3325.99 |
| Petroleum Subsidy | 68 | 2802 | 8116.00 | 6572.75 | 6292.44 |
| Interest subsidies — | | | 179.33 | 207.03 | 193.62 |
| ITI Limited | 15 | 2852 | 2.63 | 2.63 | 2.62 |
| Mazagon Dock Ltd. | 19 | 2852 | 0.87 | 0.87 | 0.83 |
| Mishra Datu Nigam Ltd. | 19 | 2852 | 0.08 | 0.08 | 0.06 |
| Goan Banks | 33 | 2885 | 0.11 | 0.09 | 0.07 |
| Heavy Engineering Corporation | 49 | 2852 | 36.74 | 36.74 | |
| KVIC | | | 28.36 | 5.36 | 29.36 |
| (a) for Khadi Industries | 4 | 2851 | 23.00 | 3.00 | 22.00 |
| (b) for Other Village Industries | 4 | 2851 | 5.36 | 2.36 | 7.36 |
| Interest Subsidy to PTI | 59 | 2220 | 0.04 | 0.04 | 0.04 |
| Interest Subsidy to NRDC | 81 | 3425 | 0.30 | 0.46 | 0.05 |
| Bank Finance to PSUs for implementation of VRS. | 49 | 2852 | 25.00 | 25.00 | 25.00 |
| Interest relief to riot victims | 31 | 2235 | 0.01 | 0.01 | |
| Interest Subsidy for loans raised from banks for VRS— | | | 55.19 | 90.75 | 90.59 |
| Hindustan Steelworks Construction Ltd. | 88 | 2852 | 33.12 | 33.12 | 33.12 |
| Steel Authority of India Ltd. | 88 | 2852 | 18.60 | 54.16 | 54.15 |
| MECON Ltd. | 88 | 2852 | 3.47 | 3.47 | 3.32 |
| Interest subsidy to LIC for pension plan for senior citizen | 33 | 2235 | 30.00 | 45.00 | 45.00 |
| Assistance for Export Promotion and Market Development | 12 | 3453 | 605.48 | 712.12 | 711.95 |
| Other Subsidies* | | | 1091.69 | 932.93 | 763.48 |
| Total Subsidies | | | 50512.75 | 45421.38 | 44968.48 |

*For details, refer to Statement XIV(a)

Statement XIV (a)

(Referred to in Chapter 3)

Subsidies 2003-2004**Other Subsidies 2003-2004**

(Rs. in crores)

| Category | Gr. No. | Maj. Head | BE | RE | Actuals |
|---|---------|-----------|----------------|---------------|---------------|
| Grant to NAFED for MIS/PSS | 1 | 2401 | 294.02 | 156.00 | 156.00 |
| Subsidy to Operations of Haj Charters | 9 | 3053 | 200.00 | 200.00 | 200.00 |
| Insurance Schemes for poor through GIC, etc. | 31 | 2235 | 0.01 | | |
| Subsidy on maintenance of buffer stock of sugar | 18 | 2408 | 300.00 | 300.00 | 206.02 |
| Payments to STC for loss on edible oil imports | 18 | 3456 | 0.01 | 0.01 | |
| Payments to STC for loss on procurement of rubber | 12 | 3453 | | 1.00 | |
| Subsidy to Shipping Corporation of India | 83 | 3052 | 5.00 | 5.00 | 2.84 |
| <i>Subsidy to shipyards—</i> | | | <i>30.79</i> | <i>14.67</i> | <i>14.48</i> |
| <i>Cochin Shipyards Ltd.</i> | 83 | 2852 | <i>25.00</i> | <i>10.00</i> | <i>10.00</i> |
| <i>Hindustan Shipyards Ltd.</i> | 83 | 2852 | <i>1.96</i> | <i>1.96</i> | <i>1.95</i> |
| <i>Non-Central PSU Shipyards and Private Sector Shipyards</i> | 83 | 2852 | <i>1.00</i> | <i>0.01</i> | |
| <i>Acquisition of ships- Interest differentials</i> | 83 | 3052 | <i>2.83</i> | <i>2.70</i> | <i>2.53</i> |
| Subsidy for helicopter services in North Eastern Region | 54 | 3053 | 20.00 | 20.00 | 20.00 |
| Subsidy to Assam Gas Project | 7 | 2852 | 0.01 | 0.01 | |
| <i>Compensation for exchange loss—</i> | | | <i>47.98</i> | <i>110.13</i> | <i>70.98</i> |
| <i>Industrial Development bank of India</i> | 33 | 3475 | | <i>31.85</i> | <i>28.76</i> |
| <i>Industrial Credit and Investment Corpn. Of India</i> | 33 | 3475 | <i>35.64</i> | <i>36.39</i> | |
| <i>National Housing Bank</i> | 33 | 3475 | <i>10.00</i> | <i>8.26</i> | <i>8.25</i> |
| <i>Housing Development Finance Corporation</i> | 33 | 3475 | <i>1.00</i> | <i>32.79</i> | <i>32.78</i> |
| <i>Exchange loss under NRI Bond Scheme</i> | 31 | 3475 | <i>1.34</i> | <i>0.84</i> | <i>1.19</i> |
| Debt Relief Scheme for Borrowers in Jammu and Kashmir | 54 | 3475 | 0.50 | 0.50 | |
| <i>Guarantee Fee Subsidy—</i> | | | <i>9.11</i> | <i>9.11</i> | <i>8.93</i> |
| <i>Heavy Engineering Corporation</i> | 49 | 2852 | <i>2.64</i> | <i>2.64</i> | <i>2.53</i> |
| <i>Bharat Bhari Udyog Nigam Ltd.</i> | 49 | 2852 | <i>0.56</i> | <i>0.56</i> | <i>0.55</i> |
| <i>Hindustan Machine Tools Ltd.</i> | 49 | 2852 | <i>4.69</i> | <i>4.69</i> | <i>4.69</i> |
| <i>Hindustan Steelworks Construction Ltd.</i> | 88 | 2852 | <i>0.92</i> | <i>0.92</i> | <i>0.92</i> |
| <i>Bharat Refractories Ltd.</i> | 88 | 2852 | <i>0.30</i> | <i>0.30</i> | <i>0.24</i> |
| Debt Relief Scheme for the Delhi Riot affected persons | 54 | 3475 | 0.25 | 0.25 | |
| Jute Corporation of India for Market Operation | 89 | 2852 | 30.00 | 30.00 | 30.00 |
| Jute Corporation of India for conversion of loan into subsidy | 89 | 2852 | 0.01 | | |
| Payment to subsidy to Mazagon Dock Ltd. | | | | 0.25 | |
| for community based Universal Health Insurance Scheme | 33 | 2235 | 70.00 | 2.00 | 1.80 |
| Cotton Corporation of India under price support | 89 | 2852 | 34.00 | 34.00 | 31.13 |
| Reimbursement of internal transport and freight | 18 | 2408 | 50.00 | 50.00 | 21.30 |
| Total — Other Subsidies | | | 1091.69 | 932.93 | 763.48 |

Statement XV

(Referred to in Chapter 4)

Statement showing Guarantees outstanding as on 31st March, 2004.

The sums guaranteed outstanding as on 31st March, 2004 was Rs.87780.28 crores approximately under different categories as per details given below:

| S.No. | Class | Sums guaranteed outstanding as on 31-03-04 | No. of cases of guarantee outstanding on 31-03-04 |
|-------|---|--|---|
| 1. | Guarantees given to the Reserve Bank of India, other banks, industrial financial institutions viz., Industrial Finance Corporation of India, Industrial Development Bank of India, Life Insurance Corporation of India, Unit Trust of India, etc., for repayment of principal and payment of interest, cash credit facility, financing seasonal agricultural operations and for providing working capital in respect of Companies, Corporations, co-operative societies and co-operative banks. | 19623.24 | 75 |
| 2. | Guarantees given for repayment of share capital, payment of minimum annual dividend and repayment of bonds/loans, debentures issued raised by the statutory corporations and financial institutions. | 17797.98 | 188 |
| 3. | Guarantees given in pursuance of agreements entered into by the government of India with international financial institutions foreign lending agencies, foreign Governments, Contractors, Consultants, etc. towards repayment of principal payment of interest/commitment charges on loans, etc., by them and payment against agreements for supplies of material and equipment on credit basis, to the Companies, Corporations/ Port Trusts, etc. | 49378.68 | 267 |
| 4. | Counter-guarantees to banks in consideration of the banks having issued letters of authority to foreign suppliers for supplies/services made/rendered by them on credit basis, in favour of the Companies Corporations. | 949.06 | 15 |
| 5. | Guarantees given to Railways/State Electricity Boards for due and punctual payment of dues/freight charges by Companies, Corporations. | — | — |
| 6. | Performances guarantees given for fulfilment of Contracts/ Projects awarded to Indian companies in foreign countries. | 31.32 | 2 |
| 7. | Performance guarantees given for fulfilment of Contracts/ Projects awarded to foreign companies in foreign countries. | — | — |
| | TOTAL | 87780.28 | 546 |