



सत्यमेव जयते

Accounts at a Glance

2005-06

**Controller General of Accounts
Department of Expenditure
Ministry of Finance**

Accounts at a Glance

2005-06

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Accounts at a Glance

2005-06

Introduction

Article 150 of the Constitution provides for maintenance of the Government accounts “in such form as the President may, on the advice of the Comptroller & Auditor General, prescribe”. The executive powers to prescribe the form and content of accounts are delegated to the Controller General of Accounts (CGA), Ministry of Finance under the Allocation of Business Rules. CGA has also been entrusted with the responsibility of preparation of Finance Accounts and Appropriation Accounts (Civil) of the Union Government.

Finance Accounts comprise the accounts of the Union Government as a whole incorporating transactions of Civil Ministries, Defence, Post and Railways. They contain Union Government’s annual financial statements, including the accounts of receipts and outgoings from the Consolidated Fund of India, the Public Accounts, the accounts of public debt, other liabilities and assets as recorded in the Accounts.

Article 114 of the Constitution prescribes that “No money shall be withdrawn from the Consolidated Fund of India except under appropriation made by law passed in accordance with the provisions of this article”. Appropriation Accounts are prepared to show compliance by the Government Departments with the appropriations provided by Parliament under various demands. Explanations are provided for significant variances (both excesses and savings) between the original Demand and final appropriation and actual expenditure.

During the year 2005-06, funds were provided by Parliament under 5 Appropriations and 100 Grants (table below).

	Appropriations	Grants
Civil	5	93
Defence	—	6
Posts	—	1
Total	5	100

This document has been prepared to provide a summarized view of the financial performance as detailed in the Finance Accounts and Appropriation Accounts (Civil) for the year 2005-06, which contain audited financial statements of the Government.

Overview

Receipt, Expenditure & Deficit*

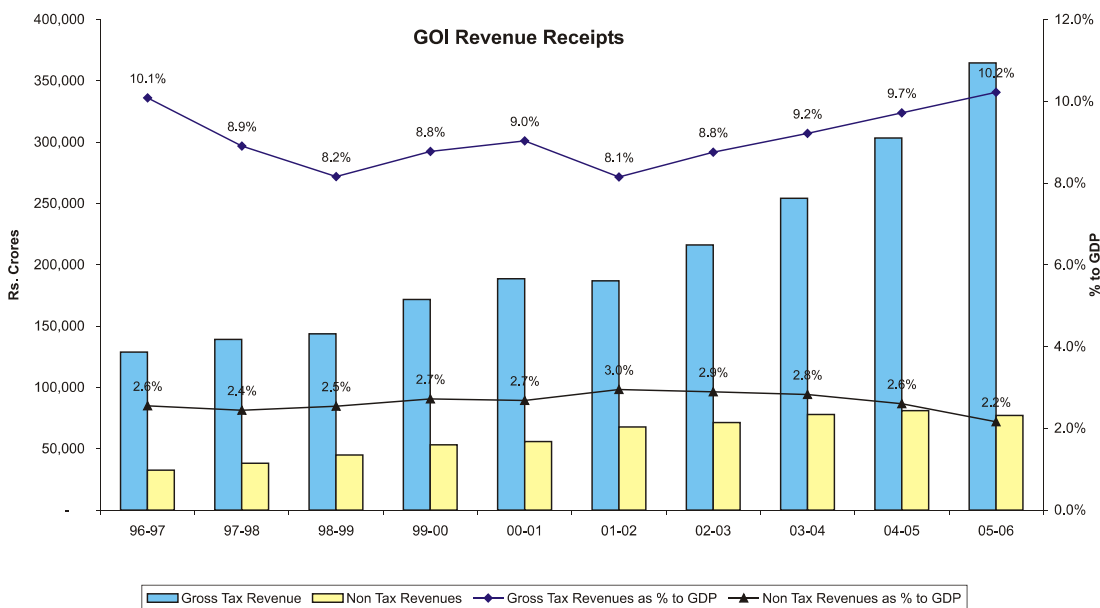
During the year 2005-2006, total receipts which include borrowings were Rs. 600,508 crores. Gross Tax receipts were Rs. 364,649 crores, out of which Rs. 94,385 crores (25.9%) were transferred to States and Union Territories as their share of taxes. The net tax revenue retained by the Centre was Rs. 270,264 crores. Total non-debt receipts (net of devolution) of the Government were Rs. 359,554 crores.

Total Government expenditure from Consolidated Fund of India was Rs. 506,123 crores. Out of which, revenue expenditure was Rs.439,761 crores (87%) and capital expenditure was Rs. 66,362 crores (13%). Share of Plan expenditure in the total expenditure was 28% (Rs. 140,638 crores), remaining 72% (Rs. 365,485crores) was Non Plan expenditure.

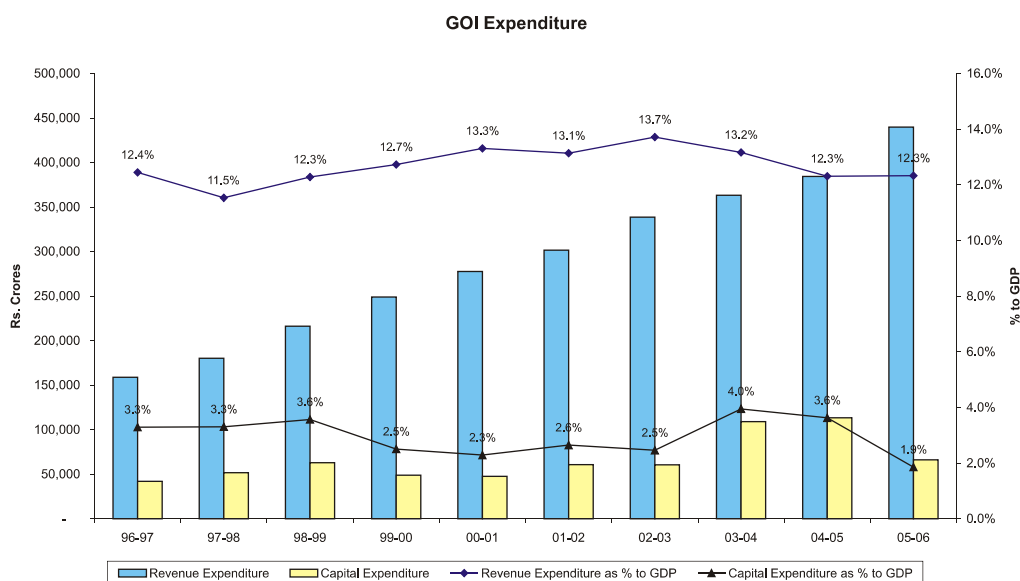
Financial Highlights 2005-2006					
(Rs. Crores)					
	Description	R.E.	Actuals	Actuals	Year to
		2005-2006	2005-2006	2004-2005	Year
					Growth
1	Revenue Receipts	348,474	347,462	306,013	14%
2	Tax Revenue (Net to Centre)	274,139	270,264	224,798	20%
3	Non-Tax Revenue	74,335	77,198	81,215	-5%
4	Capital Receipts	14,056	12,226	66,467	-82%
5	Recoveries of Loans	11,700	10,645	62,043	-83%
6	Other Receipts	2,356	1,581	4,424	-64%
7	Total Receipts (1+4)	362,530	359,688	372,480	-3%
8	Non-Plan Expenditure	364,914	365,485	365,390	0%
9	On Revenue Account	326,142	327,903	296,857	10%
10	Interest Payments	130,032	132,630	126,934	4%
11	On Capital Account	38,772	37,582	68,533	-45%
12	Plan Expenditure	143,791	140,638	132,292	6%
13	On Revenue Account	114,153	111,858	87,494	28%
14	On Capital Account	29,638	28,780	44,798	-36%
15	Total Expenditure (8+12)	508,705	506,123	497,682	2%
16	Revenue Expenditure (9+13)	440,295	439,761	384,351	14%
17	Capital Expenditure (11+14)	68,410	66,362	113,331	-41%
18	Revenue Deficit (16-1)	91,821	92,299	78,338	18%
19	Fiscal Deficit [15-7]	146,175	146,435	125,202	17%
20	Primary Deficit (19-10)	16,143	13,805	-1,732	905%

* Figures of receipts and expenditures shown in this document (Except those in Financial Statements) have been netted as per the Budget Documents.

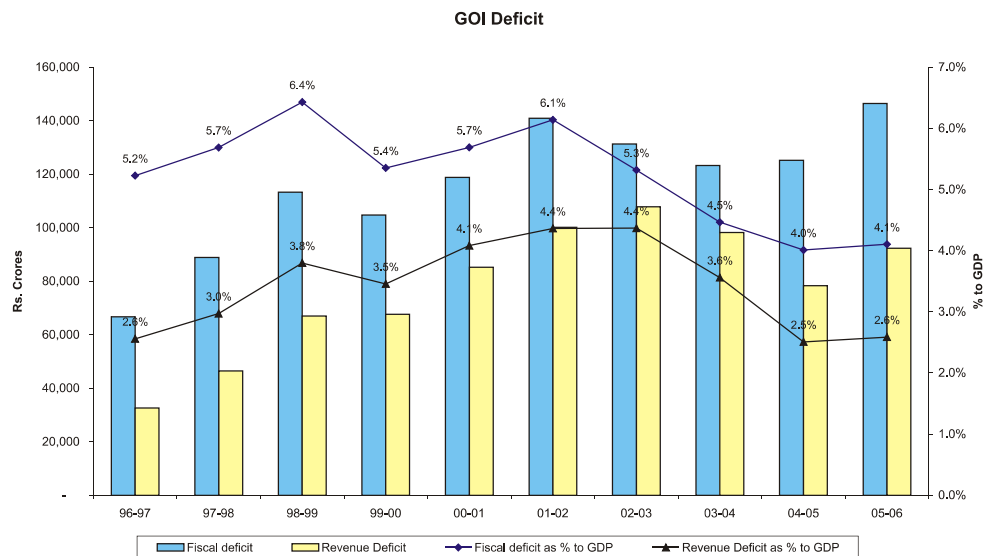
Over the last decade, Gross Tax Revenues of the Government have increased almost three times from Rs. 128,762 crores [1996-97] to Rs. 364,649 crores [2005-06]. In terms of GDP, Gross Tax Revenues during 2005-06 were 10.22% of GDP, continuing the upward trend shown since 2002-03. Non-Tax Revenues, however, have been declining from a high of 3% of GDP in 2001-02 to 2.16% in 2005-06.



Revenue Expenditure has increased from the last year. In 2005-06, it was 12.33% of GDP, marginally higher as compared to previous year. Capital expenditure was 1.86% of GDP in 2005-06.



The net receipts of the Centre were sufficient to meet only 71% of the total expenditure, leaving a deficit of Rs. 146,569 crores. The Revenue deficit for the year was Rs. 92,299 crores. Primary deficit was Rs. 13,805 crores, if interest payments were excluded. In terms of GDP, Fiscal deficit was 4.11% of GDP and Revenue Deficit was 2.59% of GDP.



Sources of Financing the Deficit

The deficit of Rs. 146,435 crores was financed mainly from Internal Debt of Rs. 113,192 crores, and External Debt of Rs. 33,365 crores

Financing of Deficit (Rs. Crores)				
Description	2005-06		2004-05	
Internal Debt	113,192	77%	166,178	133%
Market Loans	103,374	70%	51,031	41%
Treasury Bills	27,600	19%	8,523	7%
Compensation and Other Bonds	63,38	4%	18,077	14%
Others	(-)24,120	(-)16%	88,547	71%
External Debt including Revolving fund	33,365*	23%	14,753	12%
Cash Draw Down	14,261	10%	(-)72,341	(-)58%
Public Account	(-)14,383	(-)10%	16,612	13%
Total Financing	146,435	100%	125,202	100%

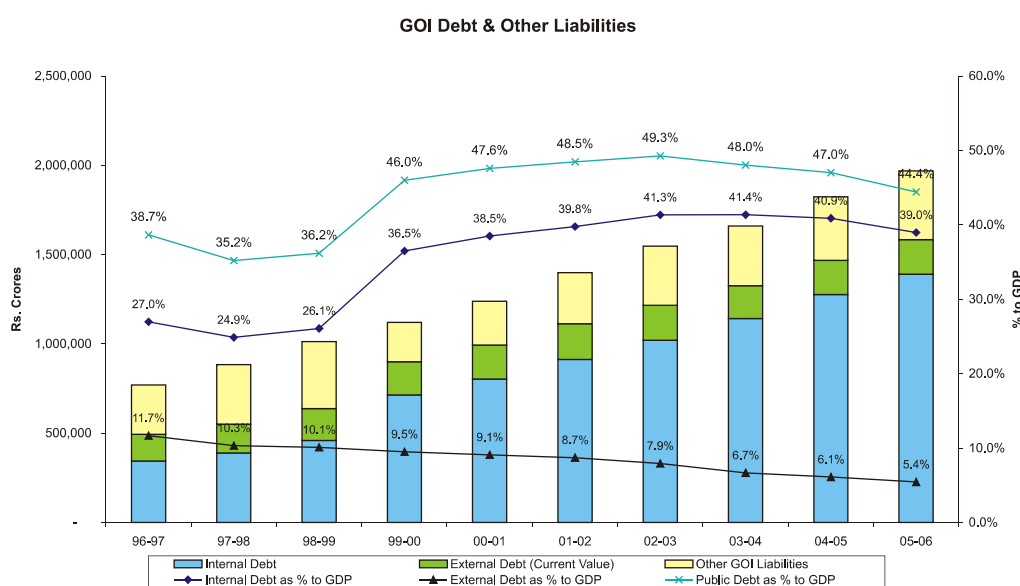
* This includes Rs. 25,893 crores written off to account for variations in foreign exchange rates. Accordingly, the actual financing of deficit by external debt was Rs. 7472 crores.

Debt & other Liabilities

During the year, Government contracted fresh debt of Rs. 1,262,363 crores and discharged past debt to the extent of Rs. 1,115,210 crores. The net result was an increase in public debt by Rs. 147,153 crores. The total stock of debt outstanding as on 31.3.2006 was Rs. 1,484,001 crores. Total interest bearing obligations at the end of 2005-06 were Rs. 1,537,651 crores and total liabilities were Rs. 1,868,843 crores.

Changes in Debt & other Liabilities (Rs. Crores)					
Description	01-Apr-05	Additions	Discharges	31-Mar-06	Increase/ Decrease
Debt*	1,336,848	1,262,363	1,115,210	1,484,001	147,153
Small Savings, PF etc. **	263,048	291,276	278,944	275,380	12,332
Other Non Interest Bearing Obligations	46,787	60,035	51,010	55,812	9,025
Other Interest Bearing Obligations	46,203	25,505	18,058	53,650	7,447
Total Debt & Other Liabilities	1,692,886	1,639,179	1,463,222	1,868,843	175,957

In the last 10 years, Public Debt [at current value] has grown over three fold from Rs. 493,553 crores in 1996-97 to Rs. 1,583,957 crores in 2005-06. In terms of GDP, Public Debt [at current value] has increased from 38.65% of GDP in 1996-97 to 44.40% of GDP at the end of 2005-06. At the end of 2005-06, Internal debt was 38.96% of GDP and External Debt [at current value] was 5.44% of GDP.



* External Debt (Rs 94,243 Crores) has been taken at historical value. If it were to be taken at current value (Rs. 194,198 Crores) the figure for Public Debt as on 31st March 2006 would be Rs. 1,583,957 Crores.

** Total liability of Central Government on account of Small Savings, PF etc. as on 31-3-2006 is Rs.666,682 crores. Out of this, investment of Rs. 391,302 crores has been made in Special State Govt. Securities leaving net outstanding liability of Rs. 275,380 crores on this account.

Sources and Application of Funds

During the year 2005-06, Government raised revenues of Rs.359,688 crores (net of devolution to States & Union Territories) and debt of Rs. 1,261,767 crores. Total funds received in the Consolidated Fund of India were, thus, Rs. 1,621,455 crores. Out of this Rs. 1,115,210 crores were utilized to repay past debt and Rs.506,123 crores were spent on Government's current activities. This resulted in a deficit of Rs.122 crores on Consolidated Fund of India, which Government borrowed from cash balance.

Sources and Application of Funds (Rs. Crores)					
Sources			Application		
	2005-06	2004-05		2005-06	2004-05
Revenues	359,554	372,480	Expenditure	506,123	465,772
Tax	270,264	224,798	Plan	140,638	132,292
Non Tax	77,198	81,215	Non Plan	365,485	*333,480
Non-debt Capital	12,092	66,467	<i>Interest Payment</i>	132,631	126,934
Other Sources	1,261,645	649,561	Other Applications	1,115,210	556,269
Fresh Debt	1,261,767	705,289	Debt Repayment	1,115,210	556,269
<i>Internal</i>	1,221,404	683,435	<i>Internal</i>	1,108,212	549,167
<i>External</i>	40,363	21,854	<i>External</i>	6,998	7,102
Cash Draw Down	14,261	(-)72,341			
Public Account	(-)14,383	16,612			
Total	1,621,333	1,022,041	Total	1,621,333	1,022,041

Compared to previous year, Government receipts increased by 3.4%. Gross Tax receipts increased by 20.2%. Tax Receipts increased by 20% whereas Non Tax Receipts decreased by 5%. Government expenditure increased by 1.7%. Much of the increase was in revenue expenditure (14.4%). Capital expenditure declined by 41.5% over the previous year. This is due to the reason that during the year there was no repayment of securities issued to NSSF which were in the tune of Rs. 46211 crores and Rs. 32675 crores during the year 2003-04 and 2004-05 respectively. Plan expenditure increased by 6.3% and Non Plan expenditure remained almost same as that of previous year.

* Non Plan Expenditure shown here for the year 2004-05 excludes Rs. 32,675 crores incurred on redemption of Special GOI Securities issued to NSSF Prior to 1.4.1999.

Significant Accounting Policies

Reporting Entity

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

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

Form & Content of Accounts

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

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

A Contingency Fund, with a corpus of Rs. 500 crores, is also maintained as an imprest with the Government for meeting unforeseen expenditures pending authorization from Parliament.

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

Cash Basis of Accounting

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

The Government accounts mainly record:

- (a) cash flows into and out of Government cash balance maintained by the Reserve Bank of India,
- (b) stock of Government’s liabilities (Public Debt and transactions on Public Account) and financial assets (Loans & Advances), and
- (c) certain non-cash transactions (Inter-fund transfers between Consolidated

Fund, Contingency Fund and Public Account, in-kind external assistance, write off of losses and conversion of past loans into grants etc.).

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

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

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

Accounting Period

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

Currency

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

Revenue & Capital Receipts/Expenditure

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

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

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

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

Exchange Variations

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

External Assistance

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

Structure of Accounts

Government accounts are kept in the following three parts: -

I. Consolidated Fund Of India

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

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

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

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

II. Contingency Fund Of India

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

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

III. Public Account Of India

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

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

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

Financial Statements

Statement of Financial Position (Rs. Crores)		
	March 31, 2006	March 31, 2005
LIABILITIES	1,866,040	1,689,587
A. Public Debt	1,484,001	1,336,849
1. Internal Debt	1,389,758	1,275,971
2. External Debt	94,243	60,878
B. Contingency Fund	500	50
C. Liabilities on Public Account (Net of investments/ advances)	381,539	352,688
1. Reserve Funds	22,843	17,950
2. Deposits and Advances	83,316	71,690
3. Small Savings, Provident Funds etc.	275,380	263,048
ASSETS	1,866,040	1,689,587
A. Cash & Cash Equivalent	85,488	99,748
1. Cash Balance	65,488	79,748
2. Short Term Cash Investment	20,000	20,000
B. Other Financial Assets		366,340
1. Equity Investments in PSUs	142,501	135,537
2. Loans and Advances	231,035	230,515
a. States/ UTs	158,024	161,168
b. PSUs	73,011	69,347
3 Suspense and Miscellaneous	166	288
C. Accumulated Deficit*	1,406,850	1,223,499

* Represents cumulative deficit and surplus of the past years

Accounts at a Glance

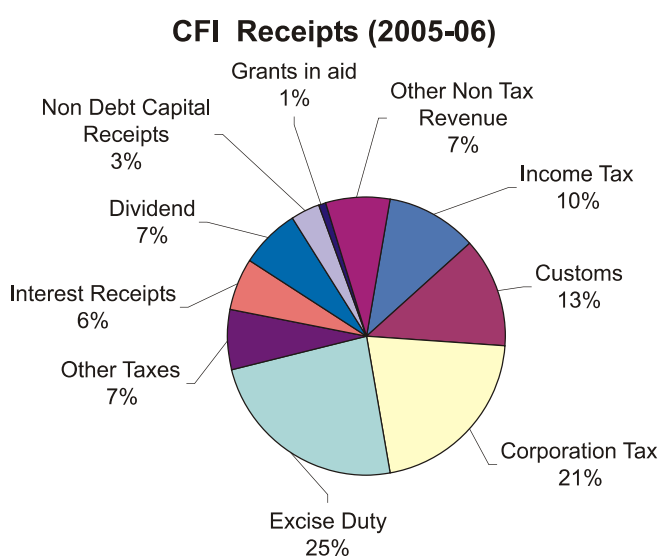
Operating Statement (Rs. Crores)		
	2005-06	2004-05
Receipts		
Revenue Account	430,940	376,871
Tax Revenue	271,766	226,363
Non-Tax Revenue	156,151	147,946
Grants-in-aid	3,023	2,562
Other Receipts	1,569	2,389
Premium on Disinvestment	1,558	2,328
Others	11	61
Total Receipts	432,509	379,260
Expenditure		
Revenue Account	540,637	455,571
General Services	239,895	222,832
Social Services	383,79	30,287
Economic Services	187,026	147,131
Grants-in-aid	75,337	55,321
Capital Account	49,155	48,091
General Services	35,033	34,073
Social Services	781	827
Economic Services	13,341	13,191
Miscellaneous	25,896	5,652
Total Expenditure	615,688	509,314
Prior Period Adjustments	172	13
Deficit**	183,351	130,067

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

Statement of Receipts and Disbursements		
(Rs. Crores)		
	2005-06	2004-05
Receipts	2,117,903	1,578,330
Consolidated Fund of India	1,706,684	1,150,824
Tax Revenue	271,766	226,363
Non Tax Revenue	156,151	147,946
Grants in aid & contributions	3,023	2,562
Misc. Capital Receipts	1,581	4,424
Public Debt	1,262,362	705,289
Loans & Advances	11,801	64,240
Contingency Fund of India	450	
Public Account	410,769	427,506
Small Savings, Provident Fund	291,276	284,992
Reserve Funds	36,715	27,074
Deposits & Advances	75,498	100,447
Suspense & Misc.	6,552	13,668
Remittances	728	1,325
Disbursements	2,132,164	1,505,990
Consolidated Fund of India	1,724,909	1,105,602
General Services	239,895	222,832
Social Services	38,379	30,287
Economic Services	187,026	147,131
Grants in aid & contributions	75,337	55,321
Capital Outlay	56,119	53,654
Repayment of Debt	1,115,210	556,269
Loans & Advances	12,493	40,108
Transfer to Contingency Fund of India	450	
Public Account	407,255	400,388
Small Savings, Provident Fund	278,944	263,293
Reserve Funds	31,822	23,374
Deposits & Advances	63,872	103,993
Suspense & Misc.	32,085	9,279
Remittances	532	449
Receipts Over Disbursements	-14,261	72,340
Opening Cash Balance	79,748	7,408
Closing Cash Balance	65,487	79,748

Receipts

Receipts of the Government are classified into Revenue Receipts and Non-Debt Capital Receipts. Revenue Receipts include Tax Revenues and Non-Tax Revenues. During the year 2005-06, Tax Revenues constituted about 75.17% of the total Government non-debt receipts. Remaining revenues come from Non Tax Revenues (21.47%) and Non Debt Capital Receipts (3.36.%). Union Excise continues to be the biggest revenue source for the Government, contributing nearly one fourth of the total Government non-debt receipts. Corporation Tax (21%), Customs (13%), Income Tax (10%), Interest (6%) and Recovery of loans (3%) are other major contributors to non-debt Government receipts.



The total GOI receipts [net of devolution of taxes to the States] for the year 2005-2006 were Rs.359,688 crores - a decrease of Rs.12,792 crores [3.4%] over the previous year. The decrease was mainly on account of less interest receipt, which decreased by 30% from Rs. 31,690 crores to Rs. 22,032 crores. Tax Revenues however increased by 20% from Rs. 224,798 crores to Rs. 270,264 crores. Other receipts of the Government, which mainly comprise, recoveries of loans, proceeds

from divestment of Government holdings in PSUs and premium received on such divestments also declined from Rs. 66,467 crores to Rs. 12,226 crores.

Non Debt Receipts (Rs. Crores)			
Description	2005-06	2004-05	Growth
Tax Revenue	270,264	224,798	20%
Non-Tax Revenue	77,198	81,215	-5%
Other Receipts	12,226	66,467	-82%
Total Non Debt Receipts	359,688	372,480	-3%

Tax Revenue

Tax Revenue collections (net to Centre) have gone up from Rs. 224,798 crores in 2004-05 to Rs. 270,264 crores in 2005-06 - an increase of Rs. 45,466 crores [20%]. Major increases were seen in Service Tax (60%), Corporation tax (24%), Income Tax (7%), Customs (12%) and Excise duties(12%).

Tax Revenues (Rs. Crores)								
Description		2005-06			2004-05			YTY Growth on Gross Tax
		Gross	Devolution to States**	Net	Gross	Devolution to States	Net	
1	Corporation Tax	101,277	26,089	75,188	82,680	22,391	60,289	24%
2	Income Tax	55,976	18,375	37,601	49,258	14,393	34,865	7%
3	Interest Tax	13		13	50		50	-74%
4	Fringe Benefit Tax	4,772	-	4,772	-	-	-	-
5	Expenditure Tax	31	(-5)	36	35	(-5)	40	10%
6	Wealth Tax	250	51	199	145	49	96	107%
7	Securities Transactions	2,559	-	2,559	-	-	-	-
8	Banking Cash Transactions	321	-	321	-	-	-	-
9	Customs	65,067	18,422	46,646	57,611	15,800	41,811	12%
10	Union Excise Duties	111,226	24,584	86,642	99,125	21,884	77,241	12%
11	Service Tax	23,055	6,877	16,177	14,200	4,125	10,075	60%
12	Other Taxes	478	(-8)	485	1,034	(-42)	1076	-54%
13	Taxes of Union Territories	1,125	-	1125	819		819	37%
14	Surcharge transferred to NCCF	(-1,502)	-	(-1502)	(-1564)		(-1564)	-4%
Total Tax Revenue		364,649	94,385	270,264	303,393	78,595	224,798	20%

Non-Tax Revenue

Non-Tax revenue of the Government mainly accrues in the form of Interest Receipts, Dividends and Profits from Public Enterprises and fees/ charges for providing various services. Non-Tax Revenue collections marginally decreased by Rs. 4,017 crores [5%] from Rs. 81,215 crores in 2004-05 to Rs. 77,198 crores during 2005-06.

Non-Tax Revenues (Rs. Crores)			
Description	2005-06	2004-05	YTY Growth (%)
Interest Receipts	22,032	31,690	-30
Dividends and Profits	25,451	22,939	11
Non- Tax Revenue of UTs	791	755	5
Other Non-Tax Revenue	28,924	25,831	12
Total Non-Tax Revenue	77,198	81,215	-5

** Minus devolutions arise due to adjustment of default on repayments due from the State Govts. to the Centre.

Interest Receipts

Interest receipts is one of the main sources of Non Tax Revenues to Government. Interest mainly comes from the State/Union Territory Governments on account of loans extended to them by the Union Government. This alone forms 42% of the total interest receipts. Railways (11.8%) and Public Sector Undertakings (4.6%) are other significant contributors.

Total interest receipts during 2005-06 were Rs. 30,799 crores, which were lower by Rs. 5,613 crores (15.42%) compared to previous year. The decrease was mainly due to lower Interest receipts from State/ UT Governments, which decreased from Rs. 22,988 crores in 2004-05 to Rs.12,803 crores in 2005-06. Interest receipt from Railways has increased by Rs. 558crores, while the interest received from Public Sector and other Undertakings decreased by Rs.1038 crores.

Interest Receipts (Gross) (Rs. Crores)				
Sources	2005-06	2004-05	2003-04	2002-03
States/ UTs	12,803	22,988	28,641	29,599
Railways	3,642	3,084	3,361	2,689
Departmental Commercial Undertakings	230	314	811	992
Public Sector and other Undertakings	1,421	2,459	2,226	3,552
Others	12,703	7,567	11,606	7,873
Total	30,799	36,412	46,645	44,705

Dividends

During 2005-06, dividends of Rs. 25,451 crores were received on investments made by Government registering an increase of Rs. 2,512 crores [11%] over the previous year.

Dividend - Major Sources (Rs. Crores)				
Major Sources	2005-06	2004-05	2003-04	2002-03
Public Sector and other Undertakings	18,511	15,798	10,386	9,665
LIC of India	697	476	488	433
Nationalized Banks	807	1,072	1,310	670
Reserve Bank of India	5,400	5,400	8,834	10,320

Non Debt Capital Receipts

Non Debt Capital Receipts mainly comprise of sale proceeds of Government assets, including divestment of Government holding in Public Enterprises. During the year 2005-06, Rs. 1,570 crores were realized from divestment (Rs. 12 crores as disinvestment proceeds and another Rs. 1,558 crores as premium on disinvestment) of Government holding in public enterprises.

Capital Receipts (Rs. Crores)				
Source	2005-06	2004-05	2003-04	2002-03
Disinvestments of Public Sector and other Undertakings	12	2,036	1,534	3,102
Premium received on Disinvestments of Public Sector and other Undertakings	1,558	2,328	15,098	47
Other Capital Receipts	11	61	321	1
TOTAL	1,581	4,425	16,953	3,150

Expenditure

The total expenditure of the Government during 2005-06 was Rs. 506,123 crores. Expenditure increased by Rs. 8,441 crores [2%] over the previous year. Revenue expenditure was Rs. 439,761 crores, an increase of Rs. 55,410 crores [14%] over the previous year and Capital Expenditure was Rs. 66,362 crores, a decrease of Rs. 46,969 crores [41%] over the previous year. The share of Capital expenditure as a percentage of total expenditure was 13%.

Expenditure (Rs Crores)							
Description	2005-06			2004-05			YTY Growth
	Plan	Non Plan	Total	Plan	Non Plan	Total	
Revenue	111,858	327,903	439,761	87,494	296,857	384,351	14%
General Services	94	222,971	223,065	94	214,454	214,548	4%
Social Services	24,435	9,406	33,841	19,418	8,663	28,081	20%
Economic Services	43,682	61,532	105,214	28,435	56,132	84,567	24%
Grants-in-Aid	43,647	33,994	77,641	39,547	17,608	57,155	36%
Capital	28,780	37,582	66,362	44,798	68,533	113,331	-41%
General Services	330	34,703	35,033	311	33,762	34,073	3%
Social Services	751	31	782	878	(-)51	827	-5%
Economic Services	18,377	834	19,211	17,543	32,491	50,034	-62%
Loans & Advances	9,322	2,014	11,336	26,066	2,331	28,397	-60%
Total Expenditure	140,638	365,485	506,123	132,292	365,390	497,682	2%

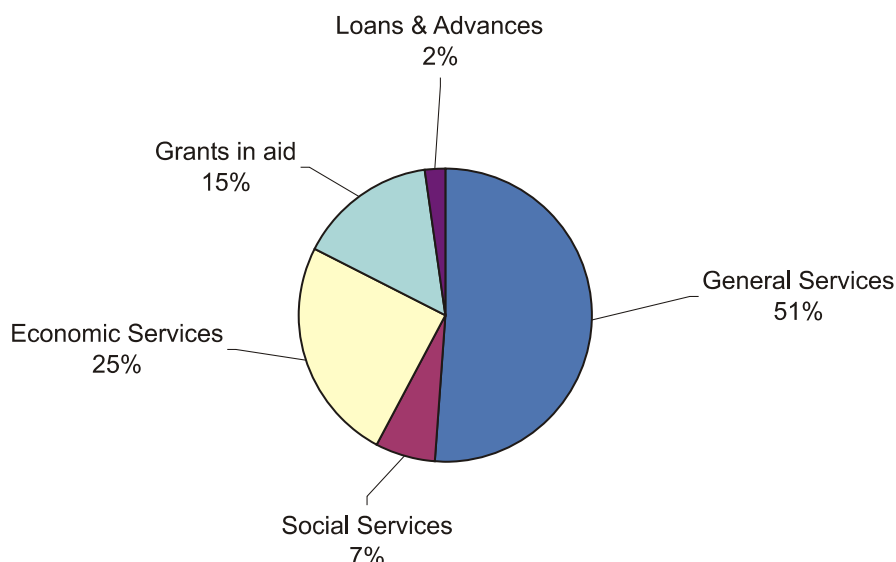
Out of the total capital expenditure of Rs. 66,362 crores, Rs. 53,869 crores (81%) was incurred on asset formation, rest was in the form of loans & advances (19%).

Capital Expenditure (Rs. Crores)							
	Asset Formation		Repayment of Debt*		Loans & Advances		Total
1996-97	14,195	34%			27,879	66%	42,074
1997-98	17,526	34%			34,192	66%	51,718
1998-99	18,841	30%			44,038	70%	62,879
1999-00	24,036	49%			24,939	51%	48,975
2000-01	24,745	52%			23,009	48%	47,754
2001-02	29,771	49%			31,071	51%	60,842
2002-03	29,101	39%	13,766	18%	31,668	42%	74,535
2003-04	35,678	32%	46,211	42%	28,739	26%	110,628
2004-05	40,549	36%	32,675	29%	40,107	35%	113,331
2005-06	53,869	81%			12,493	19%	66,362

*Shows Repayment of Debt not covered by fresh debt.

Sectoral Allocation

Overall, the expenditure on General Services was Rs. 258,098 crores (51% of the total expenditure). This includes expenditure on Organs of States, Fiscal Services, Pensions, Defence, etc. Expenditure on Social Services was Rs. 34,623 crores (7% of the total expenditure) and on Economic Services Rs. 124,425 crores (25% of the total expenditure). Rs. 77,641 crores (15% of the total expenditure) were released as grants-in aid to State Governments, other public institutions and various other bodies. Loans and advances extended during the year amounted to Rs. 11,336 crores (2% of the total expenditure).



Plan Expenditure

Plan expenditure during 2005-06 was Rs. 140,638 crores. Compared to the previous year's figure of Rs. 132,292 crores, plan expenditure increased by 6%. Expenditure on Central Plan was Rs. 104,658 crores (74% of the total plan expenditure) and on Central Assistance to State/UT Plans Rs. 35,980 crores (26% of the total plan expenditure).

Plan Expenditure (Rs. Crores)				
Description	2005-06		2004-05	
Central Plan	104,658	74%	80,135	61%
Revenue	81,081	57%	58,033	44%
Capital	23,577	17%	22,102	17%
Central Assistance to State/ UT Plans	35,980	26%	52,157	39%
Revenue	30,777	22%	29,461	22%
Capital	5,203	4%	22,696	17%
Total	140,638	100%	132,292	100%

Non Plan Expenditure

Non-Plan expenditure during 2005-06 was Rs. 365,485 crores. Compared to previous year's figure of Rs. 365,390 crores, Non Plan expenditure remained almost static. Interest payments (Rs. 132,630 crores) alone accounted for 36% of total Non Plan expenditure. Defence expenditure (Rs. 80,549 crores) and subsidies (Rs. 45,068 crores) were other major items of Non-Plan expenditure.

Non Plan Expenditure – Major Components (Rs. Crores)					
Description	2005-06		2004-05		YTY Growth
Interest	132,630	36%	126,934	35%	4%
Subsidies	45,068	12%	46,608	13%	-3%
Defence	80,549	22%	75,856	21%	6%
Pensions	20,255	-6%	18,300	5%	11%
Police	12,379	3%	10,654	3%	16%
Grants-in-Aid	31,689	9%	15,774	4%	100%
Loans	2,105	1%	2,492	1%	-16%
Repayment to NSSF	----	----	32,675	9%	---
Others	40,810	11%	36,097	10%	13%
Total	365,485	100%	365,390	100%	0%

Interest payments increased by 4% over the previous year, whereas expenditure on Defence increased by 6%. Expenditure on subsidies and Loans declined by 3% and 16% respectively. Expenditure on Pensions (Rs. 20,255 crores) and Police (Rs. 12,379 crores) increased by 11% and 16% over the previous year.

Subsidies

The expenditure on subsidies decreased from Rs. 46,608 crores in 2004-05 to Rs. 45,068 crores in 2005-06, decrease of Rs1,540 crores. Food subsidy continued to dominate the subsidy bill at Rs. 23,077 crores. Fertilizer subsidy was Rs.18,460 crores and Petroleum subsidy was Rs. 2,683 crores.

Major Subsidies (Rs. Crores)			
Description	2005-06	2004-05	YTY Growth
Food	23,077	25,797	-11%
Fertilizer	18,460	15,880	16%
Petroleum	2,683	2,956	-9%
Others	848	1,975	-57%
Total	45,068	46,608	-3%

Though Petroleum & Food subsidy declined by 9% and 11% respectively there was an increase of 16% in Fertilizers Subsidy.

Net Lending

Major beneficiaries of Government's lending operations are State/UT Governments and various public corporations and institutions. During 2005-06, Government advanced fresh loans of Rs. 12,492 crores and received Rs. 11,800 crores as repayment of loans advanced in the past. Thus, there was a marginal increase in the stock of advances by Rs. 692 crores. At the end of 2005-06, Government's advances stand at Rs. 231,035 crores.

Lending by Government (Rs. Crores)					
Description	01-Apr-05	Additions	Receipts	31-Mar-06	Increase/ Decrease
State Governments	160,045	5,507	8,548	157,004	-3,041
UT Governments	1,123	147	250	1,020	-103
Foreign Governments	3,135	392	114	3,413	278
Govt. corporation, Non-Govt Institution, Local Funds, Cultivator etc.	63,698	6,143	2,382	67,459	3,761
Government Servants	2,342	303	506	2,139	-203
Total	230,343	12,492	11,800	231,035	692

Investments

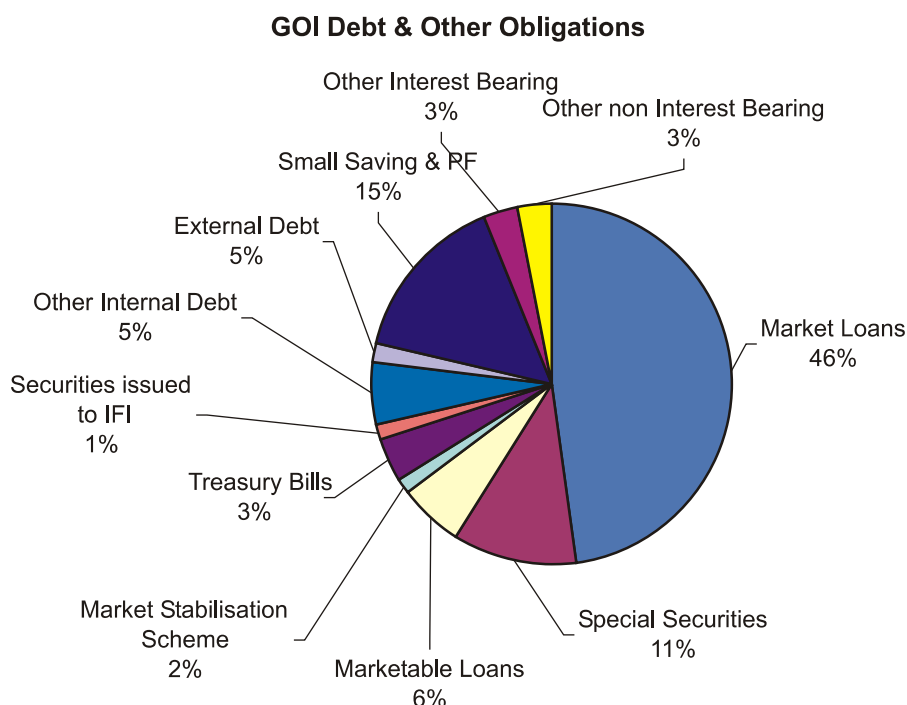
During the year Government invested Rs. 6,964 crores in Public Sector Undertakings (PSUs) etc. Total Government investment in companies stood at Rs. 142,501 crores as on 31st March 2006.

Government Investments in Companies etc. (Rs. Crores)	
Description	Amount Invested
Companies under constructions	11,059
Statutory Corporations	4,445
Government Companies	105,183
International Bodies	2,217
State Co-operative Banks/Other Banks	19,202
Co-operative Societies	395
TOTAL	142,501

Debt And Other Liabilities

To bridge the excess of expenditure over revenue, Government resorts to borrowings from Internal and External sources, termed as Public Debt. In addition to this, accruals in the Public Account also serve as a source to finance Government's deficit budgeting.

Total liabilities of the Government as on 31st March 2006 were Rs. 1,868,843 crores. Internal debt was Rs. 1,389,758 crores (74%), External debt [at historical value] was Rs. 94,243 crores (5%) and other liabilities were Rs. 384,842 crores** (21%).



As on 31st March 2006, total Public Debt [External Debt taken at historical value] stood at Rs. 1,484,001 crores. Public debt increased by 11% during the year from Rs. 1,336,849 crores at the beginning of the year. Public Debt at current rate of exchange as on 31.3.2006 was Rs. 1,583,957 crores against Rs. 1,467,242 crores as on 31.3.2005.

** Total liability of Central Government on account of Public Account as on 31-3-2006 is Rs.776,144 crores. Out of this, investment of Rs. 391,302 crores has been made in Special State Govt. Securities leaving net outstanding liability of Rs. 384,842 crores, on this account.

Internal Debt

Major components of internal debt are Market Loans, Special Securities issued to RBI, Special Central Govt. securities issued against net collection of small savings since 1.4.1999, Compensation and other Bonds etc. In addition to this, borrowings from Treasury Bills, Securities issued to International Financial Institutions etc. also forms part of Internal Debt.

Total stock of internal debt increased from Rs. 1,275,971 crores at the beginning of the year to Rs. 1,389,758 crores at the end of the year. Market loans increased by Rs. 103,374 crores to Rs. 862,369 crores.

Internal Debt					
(Rs. Crores)					
Source	01-Apr-05	Additions	Discharges	31-Mar-06	Increase/Decrease
Market Loans	758,995	131,000	27,626	862,369	103,374
Securities issued to IFIs	21,644	3,845	337	25,152	3,508
364 days TBs	26,147	29,018	26,151	29,014	2,867
14 days TBs	14,607	891,982	867,249	39,340	24,733
Marketable securities	111,818	0	8,000	103,818	-8,000
Special Central Govt. Sec. to NSSF (31.3.99)	83,569	0	0	83,569	0
Special Central Govt. Sec. to NSSF (1.4.99)	118,701	0	449	118,252	-449
Market Stabilization Scheme	64,211	85,262	120,411	29,062	-35,149
Others	76,279	80,892	57,989	99,182	22,903
Total Internal Debt	1,275,971	1,221,999	1,108,212	1,389,758	113,787

Market Stabilization Scheme was introduced in the financial year 2004-05 to absorb excess liquidity available in the market, mainly due to large foreign exchange inflows. The outstanding balance under Market Stabilization Scheme as on 31.3.2006 is Rs. 29,062 crores.

External Debt

The stock of external debt [at historical rate of exchange] at the end of 2005-06 is Rs. 94,243 crores, which works out to 6.35 % of total outstanding debt. At current rate of exchange [as on 31.3.2006] this works out to Rs. 194,199 crores - an increase of Rs. 2,928crores from Rs. 191,271 crores outstanding as on 31.3.2005.

External Debt (Rs. Crores)						
Source	At Historical Exchange Rates					
	01-Apr-05	Additions	Discharges	31-Mar-06	Increase/ Decrease	Current Value
I.D.A.	44,571	5,280	2,766	47,085	2,514	104,539
Japan	21,085	2,357	2,172	21,270	185	39,896
A.D.B.	2,222	5,452	112	7,562	5,340	8,321
Germany	151	1,005	447	709	558	10,190
IBRD	-1,320	20,207	595	18,292	19,612	19,639
Netherlands	-16	0	0	-16	0	0
USA	-5,147	1,661	451	-3,937	1,210	3,071
Others	-668	4,401	455	3,278	3,946	8,543
Total External Debt	60,878	*40,363	6,998	94,243	33,365	194,199

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

External Debt in Foreign Currency (in Crores)						
Source	Currency	01-Apr-05	Additions	Discharges	31-Mar-06	Increase/ Decrease
ADB	USD	141	48	3	186	45
Germany	Euro	198	0	8	190	-8
IBRD	USD	377	76	14	439	62
IDA	USD	501	0	25	476	-25
IDA	SDR	1,238	83	25	1,296	58
Japan	Yen	103,362	6,574	5,525	104,411	1,049
Russian Fed	Rs.	1,184	0	112	1,072	-112
Russian Fed	USD	55	25	0	80	245

Liabilities on Public Account

As on 31-3-2006, total liabilities on Public Account were Rs. 384,842 crores. Interest bearing liabilities amounted to Rs. 329,029 crores and the remaining Rs. 55,813 crores were to non interest bearing.

Liabilities on Public Account (Rs. Crores)					
Description	01-Apr-05	Additions	Discharges	31-Mar-06	Increase/ Decrease
Small Savings, PF etc.	263,048	291,276	278,944	275,380	12,332
Other Interest Bearing	46,202	25,505	18,058	53,649	7,447
Reserve Funds	9,318	17,477	14,047	12,748	3,430
Deposits	36,884	8,028	4,011	40,901	4,017
Other Non Interest Bearing	46,787	60,035	51,009	55,813	9,026
Reserve Funds	8,632	19,238	17,775	10,095	1,463
Deposits	38,155	40,797	33,234	45,718	7,563
Total	356,037	376,816	348,011	384,842	28,805

* This includes Rs. 25,893 crores written off to account for variations in foreign exchange rates. Accordingly, the actual addition to external debt was Rs. 14,470 crores.

National Small Savings Fund

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

NSSF collections [Net] during 2005-06 were Rs. 1,34,761 crores, of which, Rs. 89,767 crores were invested in State Government Securities and Rs.1,347crores in Central Government Securities. Funds income [on its investments] and expenditure during this period were Rs. 49,675 crores and Rs. 52,442 crores respectively. Thus, the balance under the Fund decreased marginally from Rs. 28,224 crores at the beginning of the year to Rs. 19,429 crores at the end of the year.

National Small Savings Fund (Rs. Crores)					
Description	01-Apr-05	Additions	Discharges	31-Mar-06	Increase/ Decrease
Inflows	532,030	249,823	115,062	666,791	134,761
Collections	532,030	249,823	115,062	666,791	134,761
Savings Deposits	256,684	138,025	77,044	317,665	60,981
Savings Certificates	191,893	39,810	28,014	203,689	11,796
Public Provident Funds	83,453	22,313	10,004	95,762	12,309
Income on Investments		49,675		49,675	49,675
Outflows	503,806	518	144,075	647,362	143,556
Investments of NSSF	503,806	518	144,075	647,362	143,556
Central Government Securities	202,271	449	1,796	203,618	1,347
State Government Securities	301,535	69	89,836	391,302	89,767
Expenditure of NSSF			52,442	52,442	52,442
Balance	28,224	249,305	-29,012	19,429	-8,795

As on 31st March 2006, the total stock of Funds liabilities towards subscribers of its schemes was Rs.666,791 crores, of which Rs. 317,665crores is held against Savings Deposits, Rs.203,689crores against Savings Certificates and Rs. 95,762 crores as Public Provident Fund.

Funds investments at the end of 2005-06 were Rs. 647,362 crores, out of which, Rs. 391,302 crore are invested in State Government Securities and the remaining Rs. 203,618 crores in Union Government securities.

Contingent Liabilities

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

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

During 2005-06, the maximum amount guaranteed by the Government was Rs. 118,560 crores, which was 3.32% of GDP. As on 31st March, 2006, guarantees for Rs. 110,626 crores remained outstanding. There was an increase of Rs. 17,979 crores in guarantees outstanding at the beginning of the year. Government realized Rs. 310 crores as Guarantee fees as against Rs. 382 crores realized during 2004-05

Government Guarantees (Rs. Crores)				
Description		31-Mar-05	31-Mar-06	Increase/ Decrease
I	Guarantees to RBI, banks, and other financial Institutions for repayment of principal and interest etc.	38,810	39,298	488
II	Guarantees to statutory corporations and financial institutions for repayment of share capital, payment of minimum dividend, repayment of bonds/loans etc.	21,453	23,971	2,518
III	Guarantees in pursuance of agreements with International Financial Institutions, foreign lending agencies, foreign governments etc. towards repayment of principal, payment of interest/commitment charges on loan etc. and payment against agreements for supplies to companies, corporations, Port Trusts etc.	46,743	46,467	-276
IV	Counter guarantees to Banks for letters of authority to foreign suppliers for supplies to companies/corporations	903	873	-30
V	To Railways/State Electricity Boards	—	—	—
VI	Performance Guarantees for fulfillment of contracts/projects awarded to Indian companies in foreign countries.	48	17	-31
Total		107,957	110,626	2,669

Appropriation Accounts

For the year 2005-06, Parliament approved a total provision of Rs. 1060,167 crores under 98 Grants for the Civil Ministries of the Union Government. This provision was revised upwards during the year to Rs. 1523,189 crores through Supplementary Grants etc of Rs. 463,022 crores. The final provision of Rs. 1523,189 crores was higher by Rs. 540,799 crores [55%] compared to previous year.

Actual expenditure during the year against this provision was Rs. 1590,085 crores [104% of the sanctioned provision]. Expenditure under the charged portion [Rs. 1288,817 crores] exceeded the provision by Rs. 95,678 crores. Voted portion, on the other hand, had savings of Rs. 28,782 crores.

Summary of Appropriation Accounts (Civil) (Rs. Crores)					
	Original Provision (1)	Final Provision (2)	Variance (3)=(2)-(1)	Actual Expenditure (4)	Variance (5)=(4)-(2)
Charged	767,645	1193,138	425,493	1288,816	(+) 95,678
Voted	292,522	330,051	37,529	301,269	(-) 28,782
Total	1060,167	1523,189	463,022	1590,085	(+) 66,896

Voted expenditure constituted 19% of the total expenditure, the remaining 81% was charged expenditure.

Charged Expenditure

The charged expenditure of Civil Ministries during 2005-06 mainly comprised Repayment of Debt (Rs.1115,210 crores), Interest Payments (Rs.141,375 crores) and Transfer to States and Union Territory Governments (Rs.30,457 crores). These three together formed 99.86% of the total charged expenditure. The Appropriation- "Repayment of Debt" includes an amount of Rs. 1035,659 crores on account of discharge of treasury bills of different maturities and Ways and Means Advances.

Excess

There were eight instances of excess over total provisions under Revenue/ Capital sections of Grants/Appropriations. Bulk of the excess occurred under Appropriation No. 35 – Interest Payments, where provision under Revenue Section exceeded by Rs 3343.02 crores and Appropriation No. 38 - Repayment of Debt, where the provision under the capital section exceeded by Rs. 93,529.22 crores. Grant No. 8 - Department of Fertilisers had excess of Rs. 167.44 crores in the revenue section.

Excess over Entire Provision (Rs. Crores)							
Sl. No.	No. and name of Grant/Appropriation	Amount of Grant/Appropriation		Actual expenditure		Excess	
		Revenue	Capital	Revenue	Capital	Revenue	Capital
8	Department of Fertilisers	19248.11		19415.55		167.44	
11	Ministry of Mines	0.10		0.12		0.02	
33	Currency, Coinage and stamps	0.55		2.40		1.85	
35	Appropriation-Interest payments	138031.86		141374.88		3343.02	
38	Appropriants-Repayment of Debt		1021680.84		115210.06		93529.22
61	Ministry of Labour and Employment	1383.94		1401.21		17.27	
96	Chandigarh		151.83		152.11		0.28
99	Lakshadweep	234.09		237.68		3.59	

Savings

During 2005-06, savings of Rs. 30,167 crores occurred in respect of Civil Grants / Appropriations. There was also excess expenditure aggregating to Rs. 97,063 crores. Thus, there was net excess of Rs. 66,896 crores in respect of Civil Grants/Appropriations. Significant savings occurred under the following Grants / Appropriations.

Significant Savings				
Grant/ Appropriation		Section	Savings (Rs. Crores)	Reasons
No.	Description			
6	Nuclear Power Schemes	Capital Voted	1013	Due to delay in shipment of materials from Russia for Kundankulam Project and slow progress in view of Tsunami mishaps.
19	Department of Food and Public Distribution	Revenue voted	3299	Due to reduction in subsidy by Ministry of Finance.
21	Ministry of Defence	Revenue Voted	1497	Due to reduction in sales owing to withdrawal of Sales Tax and imposition of VAT, introduction of smart cards that imposed monetary limit on the purchasing capacity and reduction in authorization of liquor for service personnel.
34	Payment to Financial Institution	Revenue Voted	1523	Due to closure of two assured return schemes floated by Unit Trust of India and non-utilisation of funds to revitalize the short term credit

Grant/ Appropriation		Section	Savings (Rs. Crores)	Reasons
No.	Description			
36	Transfer to State & UT Govts	Revenue Voted	1106	structure as per recommendations of task force. Due to transfer of Household Electrification scheme from State Sector to Central Sector.
42	Department of Revenue	Revenue Voted	2595	Due to less receipt of claims from States on account of loss of revenue due to introduction of VAT.
49	Department of Family Welfare	Revenue Voted	1067	Due to non-procurement of RCH drugs, Auto Disposal Syringes and Cold Chain equipments, less supply of routine vaccines to States and availability unspent balance of previous years.
50	Department of Heavy Industry	Revenue Voted	1184	Due to non-approval of revival plan of Heavy Engineering Corporation Ltd.
73	Ministry of Power	Capital Voted	1417	Due to delay in investment approval in Teesta Low Dam IV, Uri – II & Parvati III, non-availability of investment approval in Siyom –TEC and non-award of work because of revision of Kishan Ganga Scheme.
86	Ministry of Road Transport and Highways	Capital Voted	1564	Due to non finalisation of schemes relating to 6-laning and expressways and transfer of “West Bengal Corridor Project” to National Highways Authority of India.

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Ten Year Summary

(Rs. Crores)

	96-97	97-98	98-99	99-00	00-01	01-02	02-03	03-04	04-05	05-06
Revenue Receipts	126,280	133,902	149,510	181,513	192,624	201,449	230,803	265,054	306,013	347,462
Gross Tax Revenue	128,762	139,220	143,797	171,752	188,603	187,060	216,266	254,348	303,393	364,649
Corporation Tax	18,567	20,016	24,529	30,692	35,696	36,609	46,172	63,562	82,680	101,277
Income Tax	18,234	17,101	20,240	25,655	31,764	32,004	36,866	41,379	49,258	55,976
Customs	42,851	40,193	40,668	48,420	47,542	40,268	44,852	48,629	57,611	65,067
Union Excise Duties	45,008	47,962	53,246	61,902	68,526	72,555	82,310	90,774	99,125	111,226
Service Tax	1,059	1,586	1,957	2,128	2,613	3,302	4,122	7,891	14,200	23,055
Net Tax Revenue to Center	93,701	95,673	104,652	128,271	136,658	133,662	159,425	186,982	224,798	270,264
Non Tax Revenues	32,578	38,229	44,858	53,242	55,966	67,787	71,379	78,072	81,215	77,198
Interest Receipts	22,119	25,343	30,062	33,896	32,811	35,538	37,622	38,538	35,714	22,032
Dividends & Profits	6,293	7,944	7,584	9,554	13,575	17,290	21,230	21,160	22,939	25,451
Non Debt Capital receipts	455	912	5,874	1,724	2,125	3,646	3,151	16,953	66,467	12,226
Disinvestment Proceeds	454	911	5,373	1,724	2,125	3,646	3,149	16,632	4,364	1,570
Expenditure	201,008	232,068	279,338	298,111	325,611	362,453	399,451	472,444	497,682	506,123
Plan Expenditure	53,535	59,077	66,818	76,182	82,669	101,194	111,470	122,280	132,292	140,638
Non Plan Expenditure	147,473	172,991	212,520	221,929	242,942	261,259	287,981	350,164	365,390	365,485
Revenue Expenditure	158,934	180,350	216,459	249,136	277,857	301,611	338,682	363,316	384,351	439,761
Capital Expenditure	42,074	51,718	62,879	48,975	47,754	60,842	60,769	109,128	113,331	66,362
Lending Minus Repayment	20,339	25,875	33,404	14,808	10,962	17,880	(-)2523	(-)38497	663	692
Fiscal deficit	66,733	88,937	113,321	104,744	118,815	140,954	131,306	123,272	125,202	146,435
Revenue Deficit	32,654	46,448	66,949	67,623	85,233	100,162	107,879	98,262	78,338	92,299
Primary Deficit	7,255	23,300	35,439	14,495	19,501	33,494	13,816	(-)816	(-)1732	13,805
Public Debt	493,553	550,440	637,630	900,329	993,715	1,112,957	1,216,757	1,325,909	1,467,242	1,583,957
Internal Debt	344,476	388,998	459,696	714,254	803,698	913,061	1,020,689	1,141,706	1,275,971	1,389,758
External Debt (Current Value)	149,077	161,442	177,934	186,075	190,017	199,896	196,068	184,203	191,271	194,199
Other GOI Liabilities	276,962	333,964	374,856	219,720	245,127	286,582	331,419	333,725	356,037	384,842
Percentage to GDP										
Revenue Receipts as % to GDP	9.9%	8.6%	8.5%	9.3%	9.2%	8.8%	9.3%	9.6%	9.8%	9.7%
Gross Tax Revenues as % to GDP	10.1%	8.9%	8.2%	8.8%	9.0%	8.1%	8.8%	9.2%	9.7%	10.2%
Non Tax Revenues as % to GDP	2.6%	2.4%	2.5%	2.7%	2.7%	3.0%	2.9%	2.8%	2.6%	2.2%
Expenditure as % to GDP	15.7%	14.8%	15.8%	15.2%	15.6%	15.8%	16.2%	17.1%	15.9%	14.2%
Revenue Expenditure as % to GDP	12.4%	11.5%	12.3%	12.7%	13.3%	13.1%	13.7%	13.2%	12.3%	12.3%
Capital Expenditure as % to GDP	3.3%	3.3%	3.6%	2.5%	2.3%	2.6%	2.5%	4.0%	3.6%	1.9%
Fiscal deficit as % to GDP	5.2%	5.7%	6.4%	5.4%	5.7%	6.1%	5.3%	4.5%	4.0%	4.1%
Revenue Deficit as % to GDP	2.6%	3.0%	3.8%	3.5%	4.1%	4.4%	4.4%	3.6%	2.5%	2.6%
Public Debt as % to GDP	38.7%	35.2%	36.2%	46.0%	47.6%	48.5%	49.3%	48.0%	47.0%	44.4%
Internal Debt as % to GDP	27.0%	24.9%	26.1%	36.5%	38.5%	39.8%	41.3%	41.4%	40.9%	39.0%
External Debt as % to GDP	11.7%	10.3%	10.1%	9.5%	9.1%	8.7%	7.9%	6.7%	6.1%	5.4%

Commercial Receipts

(Rs. Crores)

Description	2005-2006			2004-2005		
	RE	Actuals	%	RE	Actuals	%
1 Currency Note Press	370.00	240.42	64.98	360.65	249.40	69.15
2 Bank Note Press	300.00	261.72	87.24	350.00	275.30	78.66
3 Security Paper Mill	131.06	95.23	72.66	108.98	68.76	63.09
4 India Security Press	180.00	203.81	113.23	272.00	147.19	54.11
5 Security Printing Press	38.00	27.71	72.92	38.00	26.79	70.49
Total Fiscal Services	1019.06	828.89	81.34	1129.63	767.44	67.94
Other General Services						
6 Canteen Stores Department	4470.00	4112.32	92.00	6000.00	4674.47	77.91
Economic Services						
7 Delhi Milk Scheme	193.00	192.12	99.54	186.70	178.33	95.52
8 Opium and Alkaloid Factories	242.00	280.87	116.06	260.00	238.34	91.67
9 Fuel Fabrication Facility*	698.70	562.42	80.50	536.87	485.45	90.42
10 Rajasthan Atomic Power Station*	0.00	0.00	0.00	68.53	60.27	87.95
11 Fuel Inventory*	831.41	898.83	108.11	358.23	338.43	94.47
12 Heavy Water Pool Management*	406.91	324.12	79.65	202.16	193.23	95.58
13 Badarpur Thermal Power Station	1257.12	1263.74	100.53	1430.72	1386.03	96.88
14 Light Houses and Lightships	91.50	127.46	139.30	80.00	98.71	123.39
15 Postal Receipts	5046.70	5023.49	99.54	4455.00	4431.85	99.48
16 Indian Railways	56421.52	56315.51	99.81	48840.23	49046.58	100.42
Total Economic Services	65188.86	64988.56	99.69	56418.44	56457.22	100.07
Total	70677.92	69929.77	98.94	63548.07	61899.13	97.41

* Actuals in these cases are as furnished separately by Department of Atomic Energy.

Non-Plan Expenditure

(Rs. Crores)

	2005-2006		2004-2005	
	RE	Actuals	RE	Actuals
A. Revenue Expenditure				
1 Interest Payments				
Gross	138031.86	141374.88	130154.80	130958.22
Less accrued interest	8000.00	8744.38	4250.00	4024.55
Net	130031.86	132630.50	125904.80	126933.67
				100.62
				94.70
				100.82
2 Defence	48624.86	48211.11	43517.15	43862.13
3 Major Subsidies (Food, Sugar, Fertilisers and Export Promotion)	43383.10	42383.93	45015.15	42364.07
	3491.02	2683.80	1499.28	1975.19
4 Interest and Other Subsidies	1112.70	1177.05	1457.11	1365.27
5 Postal Deficit	12592.52	12379.07	10541.59	10653.60
6 Police	20232.40	20255.45	18338.41	18300.14
7 Pensions				
8 General Elections	257.19	199.87	1161.50	1161.25
9 Other General Services (Organs of State, tax collection, external affairs, etc.)	9267.24	9295.50	8340.12	12847.49
10 Social Services (education, health, broadcasting, etc.)	9281.79	9406.55	8268.38	8662.70
11 Assistance to States Calamity Relief Work-Gross	3062.00	3061.44	2819.69	2583.12
Less amount met from NCCF	2825.00	2825.00	2600.00	2600.00
Net	237.00	236.44	219.69	-16.88
12 Dividend Relief and other concessions to Railways	985.68	985.68	1333.00	954.34
				71.59

	2005-2006			2004-2005		
	RE	Actuals	%	RE	Actuals	%
13 Grants to Public Enterprises	47.15	47.15	100.00	40.00	40.00	100.00
14 Economic Services (Agriculture, industry, power, transport, communications, science and technology, etc.)	12667.33	14017.31	110.66	13300.13	10145.45	76.28
15 Grants to State and UT Govts.	30390.43	30474.69	100.28	14827.81	14783.61	99.70
16 Expenditure of Union Territories without Legislature	2315.78	2305.32	99.55	1695.16	1834.33	108.21
17 Grants to Foreign Governments	1268.76	1214.46	95.72	936.28	990.40	105.78
TOTAL- Revenue Expenditure	326186.81	327903.88	100.53	296395.56	296856.76	100.16
B. Capital Expenditure						
1 Defence	33075.14	32337.87	97.77	33482.85	31993.80	95.55
2 Other Non-Plan Capital Outlay	3634.70	3266.06	89.86	3353.91	1533.12	45.71
3 Loans to Public Enterprises	2017.09	2069.97	102.62	1808.67	10895.26	602.39
4 Loans to State and UT Govts.	98.50	739.04	750.29	715.00	612.38	85.65
5 Loans to Foreign Governments	174.21	128.91	74.00	290.58	282.62	97.26
6 Other Non-Plan Loans	(-)133.57	(-)833.26	623.84	(-)248.17	(-)9298.27	3746.73
7 Expenditure of Union Territories without Legislature	(-)138.82	(-)127.30	91.70	(-)59.03	(-)160.94	272.64
8 Repayment of NSSF	0.00	0.00	0.00	32665.00	32675.00	100.03
TOTAL- Capital Expenditure	38727.25	37581.29	97.04	72008.81	68532.97	95.17
TOTAL- Non-Plan Expenditure	364914.06	365485.17	100.16	368404.37	365389.73	99.18

Statement of Subsidies
2005-2006

(Rs. Crores)

Category	Gr. No.	Maj. Head	BE	RE	Actuals
Major subsidies—			46097.90	43383.10	44219.58
Food	19	2408	26200.00	23200.00	23077.00
Indigenous (urea) fertilisers	8	2852	10110.37	10410.37	10652.58
Imported (urea) fertilisers	8	2401	943.53	1093.53	1210.84
Sale of decontrolled fertiliser with concession to farmers	8	2401	5200.00	5749.20	6596.20
Petroleum Subsidy	71	2802	3644.00	2930.00	2682.96
Interest subsidies—			383.52	2182.84	2176.31
Loans raised from banks for implementation of VRS—			61.52	66.25	60.35
<i>ITI Limited</i>	15	2852	2.63	2.57	1.73
<i>Mazagon Dock Ltd.</i>	21	2852	0.33	0.33	0.33
<i>Hindustan Steelworks Construction Ltd.</i>	91	2852	56.81	56.81	51.75
<i>MECON Ltd.</i>	91	2852	1.75	6.54	6.54
Bank Finance to PSUs for implementation of VRS.	50	2852	24.00	24.00	23.30
Industrial Investment Bank of India	34	2885	0.00	119.47	119.47
Goan Banks	34	2885	0.08		0.08
Khadi and Village Industries Commission—			27.36	27.36	27.36
(a) for Khadi Industries	4	2851	22.00	22.00	22.00
(b) for Other Village Industries	4	2851	5.36	5.36	5.36

Category	Gr. No.	Maj. Head	BE	RE	Actuals
Interest Subsidy to NRDC	84	3425	0.20	0.00	-
Interest relief to riot victims	32	2235	1.16	1.16	1.16
Interest subsidy to LIC for pension plan for senior citizens	34	2235	269.19	244.59	244.59
Interest subsidy to farmers	34	2235	0.00	1700.00	1700.00
Education loans to bright and needy students	32	2202	0.01	0.01	-
Assistance for Export Promotion and Market Development	12	3453	661.07	673.11	848.15
Other subsidies (details given separately)			943.04	1308.18	1125.07
Total subsidies			48085.53	47547.23	48369.11

Other Subsidies 2005-2006

(Rs. Crores)

Category	Gr. No.	Maj. Head	BE	RE	Actuals
Grant to NAFED for MIS/PSS	1	2401	260.00	260.00	260.00
Subsidy for Operations of Haj Charters	9	3053	225.00	280.00	280.00
Insurance Schemes for poor through GIC, etc.	32	2235	0.01	2.34	0.00
Subsidy on maintenance of buffer stock of sugar	19	2408	160.00	125.00	58.94
Payments to STC for loss on edible oil imports	19	3456	0.01	0.01	0.00
Subsidy to shipyards—			111.55	123.07	101.53
Cochin Shipyard Ltd.	85	2852	45.00	51.00	51.00
Hindustan Shipyard Ltd.	85	2852	42.54	51.07	50.53
Non-Central PSU Shipyards and Private Sector shipyards	85	2852	24.00	21.00	0.00
Acquisition of ships- Interest differentials	34	3052	0.01	0.00	0.00
Subsidy for helicopter services in North Eastern Region	55	3053	20.00	20.00	19.74
Subsidy to Assam Gas Project	7	2852	0.01	0.01	0.00
Compensation for exchange loss—			13.71	43.07	43.16
Industrial Development Bank of India	34	3475	5.00	0.00	0.00
Industrial Credit and Investment Corpn. of India	34	3475	0.01	35.64	35.64
National Housing Bank	34	3475	7.70	6.93	7.08
Exchange loss under NRI Bond Scheme	32	3475	1.00	0.50	0.44
Debt Relief Scheme for Borrowers in Jammu and Kashmir	55	3475	0.02	0.02	0.00
Guarantee Fee Subsidy—			1.46	7.89	7.59
Hindustan Steelworks Construction Ltd.	91	2852	0.92	6.10	6.10

Category	Gr. No.	Maj. Head	BE	RE	Actuals
Bharat Retractories Ltd.	91	2852	0.54	0.54	0.24
MECON Ltd for waiver of guarantee fee	91	2852	0.00	1.25	1.25
Debt Relief Scheme for the Delhi Riot affected persons	55	3475	0.25	0.25	0.00
Write off of loans — HFCL, MFL and FACT	8	3475	0.01	0.01	0.00
Jute Corporation of India for Market Operation	92	2852	30.00	30.00	30.00
Cotton Corporation of India under price support	92	2852	30.00	285.67	285.67
Reimbursement of Internal transport and freight charges to sugar factories on export shipment of sugar	19	2408	90.00	90.00	37.44
Subsidy to public sector general insurance companies for community based Universal Health Insurance Scheme	34	2235	0.01	2.34	0.00
Subsidy to Agricultural credit	34	2416	1.00	37.50	0.00
Assistance to National Ship Design and Research Centre	85	2852	-	1.00	1.00
Total -Other Subsidies			943.04	1308.18	1125.07

Expenditure of Ministries/ Departments 2005-2006
(Figures shown are net of Receipts and Recoveries)

(Rs. Crores)

Grant No.	Ministry/ Department	Plan		Non-Plan		Total	
		RE	Actual	RE	Actual	RE	Actual
1	Agriculture and Co-operation Revenue Capital	3890.00 3614.67 275.33	3817.46 3560.08 257.38	380.51 380.05 0.46	375.39 374.95 0.44	4270.51 3994.72 275.79	4192.85 3935.03 257.82
2	Agricultural Research and Education Revenue Capital	1070.00 1070.00 0.00	1046.75 1046.75 0.00	830.00 830.00 0.00	829.65 829.65 0.00	1900.00 1900.00 0.00	1876.40 1876.40 0.00
3	Animal Husbandry and Dairying Revenue Capital	599.00 596.79 2.21	589.16 587.46 1.70	41.61 41.61 0.00	38.27 38.27 0.00	640.61 638.40 2.21	627.43 625.73 1.70
4	Agro and Rural Industries Revenue Capital	871.52 871.02 0.50	867.99 867.99 0.00	87.63 86.32 1.31	87.42 86.26 1.16	959.15 957.34 1.81	955.41 954.25 1.16
5-6	Atomic Energy Revenue Capital	2766.00 236.76 2529.24	2566.67 228.37 2338.30	986.10 494.52 491.58	1116.19 629.36 486.83	3752.10 731.28 3020.82	3682.86 857.73 2825.13
7	Chemicals and Petro Chemicals Revenue Capital	55.00 23.88 31.12	32.08 12.96 19.12	750.00 720.95 29.05	748.99 696.04 52.95	805.00 744.83 60.17	781.07 709.00 72.07
8	Fertilizers Revenue Capital	105.00 18.02 86.98	103.87 16.89 86.98	17287.00 17261.82 25.18	18317.36 18276.21 41.15	17392.00 17279.84 112.16	18421.23 18293.10 128.13
9	Civil Aviation Revenue Capital	370.85 5.85 365.00	366.04 2.85 363.19	392.02 392.02 0.00	391.28 391.28 0.00	762.87 397.87 365.00	757.32 394.13 363.19

Contd.

Grant No.	Ministry/ Department	Plan		Non-Plan		Total	
		RE	Actual	RE	Actual	RE	Actual
10	Coal Revenue Capital	255.00 255.00 0.00	228.49 228.49 0.00	36.64 36.64 0.00	34.56 34.56 0.00	291.64 291.64 0.00	263.05 263.05 0.00
11	Commerce Revenue Capital	1145.00 539.00 606.00	1117.37 513.42 603.95	1202.00 1202.00 0.00	1138.20 1138.20 0.00	2347.00 1741.00 606.00	2255.57 1651.62 603.95
12	Industrial Policy and Promotion Revenue Capital	400.00 391.96 8.04	381.35 373.32 8.03	90.60 90.60 0.00	85.67 85.67 0.00	490.60 482.56 8.04	467.02 458.99 8.03
13	Posts Revenue Capital	404.00 38.56 365.44	301.07 32.79 268.28	1114.71 1112.70 2.01	1178.01 1177.09 0.92	1518.71 1151.26 367.45	1479.08 1209.88 269.20
14	Telecommunications Revenue Capital	92.00 91.95 0.05	82.61 82.61 0.00	3943.90 3743.90 200.00	3771.08 3671.08 100.00	4035.90 3835.85 200.05	3853.69 3753.69 100.00
15	Information Technology Revenue Capital	882.00 791.00 91.00	880.09 789.20 90.89	34.00 34.00 0.00	33.54 33.54 0.00	916.00 825.00 91.00	913.63 822.74 90.89
16	Company Affairs Revenue Capital	0.00 0.00 0.00	0.00 0.00 0.00	90.00 83.50 6.50	75.19 69.49 5.70	90.00 83.50 6.50	75.19 69.49 5.70
17	Consumer Affairs Revenue Capital	90.00 86.34 3.66	86.45 83.44 3.01	28.39 27.97 0.42	25.53 25.11 0.42	118.39 114.31 4.08	111.98 108.55 3.43
18	Food and Public Distribution Revenue Capital	60.00 22.47 37.53	58.20 21.76 36.44	23496.23 23494.83 1.40	23366.18 23364.78 1.40	23556.23 23517.30 38.93	23424.38 23386.54 37.84

Grant No.	Ministry/ Department	Plan		Non-Plan		Total	
		RE	Actual	RE	Actual	RE	Actual
19	Culture Revenue Capital	400.00 358.20 41.80	368.11 342.77 25.34	307.00 307.00 0.00	301.18 301.18 0.00	707.00 665.20 41.80	669.29 643.95 25.34
20-21	Defence (Civil estimates) Revenue Capital	0.00 0.00 0.00	0.00 0.00 0.00	14257.33 13739.58 517.75	14428.51 13991.88 436.63	14257.33 13739.58 517.75	14428.51 13991.88 436.63
22-27	Defence Services Revenue Capital	0.00 0.00 0.00	0.00 0.00 0.00	81700.00 48624.86 33075.14	80548.98 48211.11 32337.87	81700.00 48624.86 33075.14	80548.98 48211.11 32337.87
28	Development of North Eastern Region Revenue Capital	35.33 13.00 22.33	34.96 12.63 22.33	12.48 8.92 3.56	11.53 7.97 3.56	47.81 21.92 25.89	46.49 20.60 25.89
29	Environment and Forests Revenue Capital	1100.00 1090.44 9.56	1078.79 1069.83 8.96	178.30 159.91 18.39	172.79 154.40 18.39	1278.30 1250.35 27.95	1251.58 1224.23 27.35
30	External Affairs Revenue Capital	719.00 440.60 278.40	707.85 444.71 263.14	3463.00 3353.58 109.42	3381.76 3290.10 91.66	4182.00 3794.18 387.82	4089.61 3734.81 354.80
31-33	Economic Affairs Revenue Capital	792.50 743.31 49.19	730.70 730.70 0.00	6532.94 5452.74 1080.20	5575.04 4577.72 997.32	7325.44 6196.05 1129.39	6305.74 5308.42 997.32
34-37	Economic Affairs (Centralised provisions) Revenue Capital	0.00 0.00 0.00	0.00 0.00 0.00	156873.52 156967.52 -94.00	159454.69 159657.11 -202.42	156873.52 156967.52 -94.00	159454.69 159657.11 -202.42
38-40	Expenditure Revenue Capital	0.46 0.46 0.00	0.46 0.46 0.00	7466.67 7457.09 9.58	7379.01 7371.47 7.54	7467.13 7457.55 9.58	7379.47 7371.93 7.54

Contd.

Grant No.	Ministry/ Department	Plan		Non-Plan		Total	
		RE	Actual	RE	Actual	RE	Actual
41-43	Revenue	0.00	0.00	5245.86	5018.17	5245.86	5018.17
	Revenue	0.00	0.00	5204.62	5020.87	5204.62	5020.87
	Capital	0.00	0.00	41.24	-2.70	41.24	-2.70
44	Disinvestment	0.00	0.00	6.13	6.03	6.13	6.03
	Revenue	0.00	0.00	6.13	6.03	6.13	6.03
	Capital	0.00	0.00	0.00	0.00	0.00	0.00
45	Food Processing Industries	136.00	113.82	6.55	6.14	142.55	119.96
	Revenue	136.00	113.82	6.55	6.14	142.55	119.96
	Capital	0.00	0.00	0.00	0.00	0.00	0.00
46	Health & Family Welfare	8500.00	7942.28	1175.83	1357.02	9675.83	9299.30
	Revenue	8500.00	7942.28	1150.83	1287.81	9650.83	9230.09
	Capital	0.00	0.00	25.00	69.21	25.00	69.21
47	Ayurveda, Yoga, Naturopathy, Unani, Sidha and Homeopathy (AYUSH)	300.00	290.96	64.00	59.98	364.00	350.94
	Revenue	297.51	288.47	64.00	59.98	361.51	348.45
	Capital	2.49	2.49	0.00	0.00	2.49	2.49
48	Heavy Industry	500.00	382.58	571.32	817.38	1071.32	1199.96
	Revenue	245.70	186.61	55.32	236.94	301.02	423.55
	Capital	254.30	195.97	516.00	580.44	770.30	776.41
49	Public Enterprises	30.00	27.22	3.74	2.75	33.74	29.97
	Revenue	30.00	27.22	3.74	2.75	33.74	29.97
	Capital	0.00	0.00	0.00	0.00	0.00	0.00
50-54	Home Affairs	300.00	285.36	16561.49	16324.33	16861.49	16609.69
	Revenue	47.00	41.22	14756.92	14593.75	14803.92	14634.97
	Capital	253.00	244.14	1804.57	1730.58	2057.57	1974.72

Grant No.	Ministry/ Department	Plan		Non-Plan		Total	
		RE	Actual	RE	Actual	RE	Actual
55	Elementary Education and Literacy Revenue Capital	12531.68 12531.68 0.00	11979.55 11979.55 0.00	4.65 4.65 0.00	4.56 4.56 0.00	12536.33 12536.33 0.00	11984.11 11984.11 0.00
56	Secondary Education and Higher Education Revenue Capital	2510.00 2509.99 0.01	2558.68 2558.68 0.00	3290.00 3290.00 0.00	3266.78 3266.78 0.00	5800.00 5799.99 0.01	5825.46 5825.46 0.00
57	Women and Child Development Revenue Capital	3875.29 3875.29 0.00	3866.37 3866.37 0.00	56.05 56.05 0.00	55.89 55.89 0.00	3931.34 3931.34 0.00	3922.26 3922.26 0.00
58	Information and Broadcasting Revenue Capital	454.23 250.39 203.84	365.37 164.86 200.51	1182.77 1178.00 4.77	1178.13 1173.36 4.77	1637.00 1428.39 208.61	1543.50 1338.22 205.28
59	Labour and Employment Revenue Capital	200.00 200.00 0.00	192.48 192.48	1065.00 1065.00 0.00	1056.17 1056.17 0.00	1265.00 1265.00 0.00	1248.65 1248.65 0.00
60	Election Commission Revenue Capital	0.00 0.00 0.00	0.00 0.00 0.00	12.41 12.41 0.00	12.19 12.19 0.00	12.41 12.41 0.00	12.19 12.19 0.00
61	Law and Justice Revenue Capital	100.00 100.00 0.00	12.24 12.24 0.00	425.00 424.97 0.03	364.02 364.02 0.00	525.00 524.97 0.03	376.26 376.26 0.00
62	Supreme Court of India Revenue Capital	0.00 0.00 0.00	0.00 0.00 0.00	42.21 42.21 0.00	41.74 41.74 0.00	42.21 42.21 0.00	41.74 41.74 0.00
63	Mines Revenue Capital	170.88 169.73 1.15	160.23 159.12 1.11	245.58 220.58 25.00	236.88 211.88 25.00	416.46 390.31 26.15	397.11 371.00 26.11

Contd.

Grant No.	Ministry/ Department	Plan		Non-Plan		Total	
		RE	Actual	RE	Actual	RE	Actual
64	Non- Conventional Energy Sources Revenue Capital	350.00 273.65 76.35	282.05 237.35 44.70	6.43 6.43 0.00	5.53 5.53 0.00	356.43 280.08 76.35	287.58 242.88 44.70
65	Overseas Indian Affairs Revenue Capital	0.00 0.00 0.00	0.00 0.00 0.00	19.10 18.60 0.50	17.46 17.25 0.21	19.10 18.60 0.50	17.46 17.25 0.21
66	Ocean Development Revenue Capital	250.00 250.00 0.00	225.57 225.05 0.52	52.00 52.00 0.00	45.19 45.19 0.00	302.00 302.00 0.00	270.76 270.24 0.52
67	Panchayati Raj Revenue Capital	50.00 50.00 0.00	48.65 48.65 0.00	0.49 0.49 0.00	0.37 0.37 0.00	50.49 50.49 0.00	49.02 49.02 0.00
68	Parliamentary Affairs Revenue Capital	0.00 0.00 0.00	0.00 0.00 0.00	5.52 5.52 0.00	4.90 4.90 0.00	5.52 5.52 0.00	4.90 4.90 0.00
69	Personnel, Public Grievances and Pensions Revenue Capital	47.00 44.45 2.55	36.72 35.84 0.88	227.56 217.01 10.55	216.41 205.94 10.47	274.56 261.46 13.10	253.13 241.78 11.35
70	Petroleum and Natural Gas Revenue Capital	0.00 0.00 0.00	0.00 0.00 0.00	2945.66 2945.66 0.00	2695.37 2695.37 0.00	2945.66 2945.66 0.00	2695.37 2695.37 0.00
71	Planning Revenue Capital	84.80 84.80 0.00	71.49 71.49 0.00	33.25 33.25 0.00	33.06 33.06 0.00	118.05 118.05 0.00	104.55 104.55 0.00
72	Power Revenue Capital	3172.00 1461.36 1710.64	2690.74 1455.88 1234.86	61.00 61.00 0.00	57.35 57.35 0.00	3233.00 1522.36 1710.64	2748.09 1513.23 1234.86

Grant No.	Ministry/ Department	Plan		Non-Plan		Total	
		RE	Actual	RE	Actual	RE	Actual
73-77	President, Parliament, UPSC and the Secretariat of the Vice- President Revenue Capital	0.00 0.00 0.00	0.00 0.00 0.00	402.19 402.19 0.00	376.87 376.87 0.00	402.19 402.19 0.00	376.87 376.87 0.00
78	Rural Development Revenue Capital	21334.00 21334.00 0.00	21330.01 21330.01 0.00	20.27 20.27 0.00	20.00 20.00 0.00	21354.27 21354.27 0.00	21350.01 21350.01 0.00
79	Land Resources Revenue Capital	1396.00 1396.00 0.00	1394.17 1394.17 0.00	3.29 3.29 0.00	3.20 3.20 0.00	1399.29 1399.29 0.00	1397.37 1397.37 0.00
80	Drinking Water Supply Revenue Capital	4760.00 4760.00 0.00	4736.09 4736.09 0.00	1.52 1.52 0.00	1.52 1.52 0.00	4761.52 4761.52 0.00	4737.61 4737.61 0.00
81	Science and Technology Revenue Capital	1050.00 918.21 131.79	1016.12 904.30 111.82	396.00 393.30 2.70	376.62 375.40 1.22	1446.00 1311.51 134.49	1392.74 1279.70 113.04
82	Scientific and Industrial Research Revenue Capital	756.00 737.03 18.97	726.88 708.40 18.48	745.00 745.00 0.00	743.21 743.21 0.00	1501.00 1482.03 18.97	1470.09 1451.61 18.48
83	Biotechnology Revenue Capital	389.00 389.00 0.00	387.05 387.05 0.00	13.60 13.60 0.00	13.85 13.85 0.00	402.60 402.60 0.00	400.90 400.90 0.00
84	Shipping Revenue Capital	400.00 106.82 293.18	361.19 85.04 276.15	535.92 522.89 13.03	467.10 457.51 9.59	935.92 629.71 306.21	828.29 542.55 285.74

Grant No.	Ministry/ Department	Plan		Non-Plan		Total	
		RE	Actual	RE	Actual	RE	Actual
85	Road Transport and Highways Revenue Capital	9782.64 3562.48 6220.16	9318.62 3756.05 5562.57	1975.75 1781.12 194.63	1834.67 1698.03 136.64	11758.39 5343.60 6414.79	11153.29 5454.08 5699.21
86	Small Scale Industries Revenue Capital	408.91 393.91 15.00	352.42 337.42 15.00	61.71 52.24 9.47	52.16 52.16 0.00	470.62 446.15 24.47	404.58 389.58 15.00
87	Social Justice and Empowerment Revenue Capital	1533.70 1415.60 118.10	1593.08 1474.98 118.10	66.00 66.00 0.00	62.95 62.95 0.00	1599.70 1481.60 118.10	1656.03 1537.93 118.10
88	Space Revenue Capital	2300.00 1722.27 577.73	2294.29 1730.75 563.54	375.00 375.00 0.00	373.09 373.09 0.00	2675.00 2097.27 577.73	2667.38 2103.84 563.54
89	Statistics and Programme Implementation Revenue Capital	87.10 78.85 8.25	80.02 72.16 7.86	153.29 153.29 0.00	157.30 157.30 0.00	240.39 232.14 8.25	237.32 229.46 7.86
90	Steel Revenue Capital	15.00 0.00 15.00	15.00 0.00 15.00	84.50 82.50 2.00	77.15 77.15 0.00	99.50 82.50 17.00	92.15 77.15 15.00
91	Textiles Revenue Capital	1185.21 1175.98 9.23	1093.83 1087.11 6.72	1106.82 646.15 460.67	1074.98 618.61 456.37	2292.03 1822.13 469.90	2168.81 1705.72 463.09
92	Tourism Revenue Capital	786.00 300.25 485.75	768.24 285.56 482.68	40.91 38.70 2.21	32.03 32.03 0.00	826.91 338.95 487.96	800.27 317.59 482.68
93	Tribal Affairs Revenue Capital	330.00 329.99 0.01	322.96 322.96 0.00	10.35 10.35 0.00	7.98 7.98 0.00	340.35 340.34 0.01	330.94 330.94 0.00

Grant No.	Ministry/ Department	Plan		Non-Plan		Total	
		RE	Actual	RE	Actual	RE	Actual
99-101	Urban Development Revenue Capital	2580.33 599.90 1980.43	2800.85 578.46 2222.39	1095.13 868.59 226.54	1156.07 944.03 212.04	3675.46 1468.49 2206.97	3956.92 1522.49 2434.43
102	Urban Employment and Poverty Alleviation Revenue Capital	400.00 400.00 0.00	380.67 380.67 0.00	9.00 3.39 5.61	-20.99 -26.60 5.61	409.00 403.39 5.61	359.68 354.07 5.61
103	Water Resources Revenue Capital	500.00 454.86 45.14	510.39 469.07 41.32	248.00 231.90 16.10	250.63 235.00 15.63	748.00 686.76 61.24	761.02 704.07 56.95
104	Youth Affairs and Sports Revenue Capital	410.00 403.89 6.11	385.39 383.61 1.78	68.01 67.98 0.03	64.47 64.47 0.00	478.01 471.87 6.14	449.86 448.08 1.78
105	Ministry of Minority Affairs Revenue Capital	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00
	Railways Revenue Capital (Heads 5002 and 5003)	7185.00 0.00 7185.00	7811.46 0.00 7811.46	0.00 0.00 0.00	0.00 0.00 0.00	7185.00 0.00 7185.00	7811.46 0.00 7811.46
	Central Ministries/Departments Total Revenue Capital	107253.43 82835.87 24417.56	104657.58 81080.49 23577.09	362304.44 323465.84 38838.60	362874.66 325238.06 37636.60	469557.87 406301.71 63256.16	467532.24 406318.55 61213.69
	STATE PLANS (including DONER) Total Revenue Capital	35074.45 30345.45 4729.00	34609.36 29881.00 4728.36	0.00 0.00 0.00	0.00 0.00 0.00	35074.45 30345.45 4729.00	34609.36 29881.00 4728.36

Grant No.	Ministry/ Department	Plan		Non-Plan		Total	
		RE	Actual	RE	Actual	RE	Actual
	State Plans Revenue Capital	33933.78 29259.78 4674.00	33470.17 28796.70 4673.47	0.00 0.00 0.00	0.00 0.00 0.00	33933.78 29259.78 4674.00	33470.17 28796.70 4673.47
1	Agriculture and Cooperation Revenue Capital	30.00 30.00 0.00	30.00 30.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	30.00 30.00 0.00	30.00 30.00 0.00
35	Finance Revenue Capital	29776.41 25102.41 4674.00	29640.17 24966.70 4673.47	0.00 0.00 0.00	0.00 0.00 0.00	29776.41 25102.41 4674.00	29640.17 24966.70 4673.47
89	Statistics and Programme Implementation Revenue Capital	1580.00 1580.00 0.00	1433.90 1433.90	0.00 0.00 0.00	0.00 0.00 0.00	1580.00 1580.00 0.00	1433.90 1433.90 0.00
85	Road Transport and Highways Revenue Capital	1478.55 1478.55 0.00	1297.28 1297.28 0.00	0.00 0.00 0.00	0.00 0.00 0.00	1478.55 1478.55 0.00	1297.28 1297.28 0.00
93	Tribal Affairs Revenue Capital	1068.82 1068.82 0.00	1068.82 1068.82 0.00	0.00 0.00 0.00	0.00 0.00 0.00	1068.82 1068.82 0.00	1068.82 1068.82 0.00
	DONER Revenue Capital	1140.67 1085.67 55.00	1139.19 1084.30 54.89	0.00 0.00 0.00	0.00 0.00 0.00	1140.67 1085.67 55.00	1139.19 1084.30 54.89
28	North Eastern Region Revenue Capital	461.50 406.50 55.00	460.02 405.13 54.89	0.00 0.00 0.00	0.00 0.00 0.00	461.50 406.50 55.00	460.02 405.13 54.89
28	Central Pool of Resources for North East and Sikkim	679.17	679.17	0.00	0.00	679.17	679.17

Grant No.	Ministry/ Department	Plan		Non-Plan		Total	
		RE	Actual	RE	Actual	RE	Actual
	Revenue	679.17	679.17	0.00	0.00	679.17	679.17
	Capital	0.00	0.00	0.00	0.00	0.00	0.00
	UNION TERRITORIES						
	Revenue	1463.43	1370.82	2609.62	2610.51	4073.05	3981.33
	Capital	971.54	896.39	2676.44	2665.82	3647.98	3562.21
		491.89	474.43	-66.82	-55.31	425.07	419.12
	Union Territories with Legislature						
	Revenue	561.49	504.73	432.66	432.50	994.15	937.23
	Capital	486.49	429.73	360.66	360.50	847.15	790.23
		75.00	75.00	72.00	72.00	147.00	147.00
	Pondicherry						
	Revenue	374.10	370.46	431.16	431.16	805.26	801.62
	Capital	299.10	295.46	359.16	359.16	658.26	654.62
		75.00	75.00	72.00	72.00	147.00	147.00
	National Capital Territory of Delhi						
	Revenue	187.39	134.27	1.50	1.34	188.89	135.61
	Capital	187.39	134.27	1.50	1.34	188.89	135.61
		0.00	0.00	0.00	0.00	0.00	0.00
	Union Territories without Legislature						
	Revenue	901.94	866.09	2176.96	2178.01	3078.90	3044.10
	Capital	485.05	466.66	2315.78	2305.32	2800.83	2771.98
		416.89	399.43	-138.82	-127.31	278.07	272.12
94	Andaman and Nicobar Islands						
	Revenue	501.21	485.74	1119.00	1097.57	1620.21	1583.31
	Capital	285.89	272.59	1118.41	1095.52	1404.30	1368.11
		215.32	213.15	0.59	2.05	215.91	215.20
95	Chandigarh						
	Revenue	190.47	197.83	784.84	769.52	975.31	967.35
	Capital	114.09	112.72	929.84	927.96	1043.93	1040.68
		76.38	85.11	-145.00	-158.44	-68.62	-73.33
96	Dadra and Nagar Haveli						
	Revenue	66.70	64.85	49.62	50.09	116.32	114.94
	Capital	32.64	30.93	44.27	44.74	76.91	75.67
		34.06	33.92	5.35	5.35	39.41	39.27

Accounts at a Glance

Grant No.	Ministry/ Department	Plan		Non-Plan		Total	
		RE	Actual	RE	Actual	RE	Actual
97	Daman and Diu Revenue Capital	60.52	58.95	55.50	54.67	116.02	113.62
		21.51	20.05	55.50	54.67	77.01	74.72
		39.01	38.90	0.00	0.00	39.01	38.90
98	Lakshadweep Revenue Capital	83.04	58.72	168.00	211.12	251.04	269.84
		30.92	30.37	167.76	182.39	198.68	212.76
		52.12	28.35	0.24	28.73	52.36	57.08
	GRAND TOTAL Revenue Capital	143791.31	140637.76	364914.06	365485.17	508705.37	506122.93
		114152.86	111857.88	326142.28	327903.88	440295.14	439761.76
		29638.45	28779.88	38771.78	37581.29	68410.23	66361.17

**GRANTS/APPROPRIATIONS INVOLVING SAVING OF
RS.100 CRORES AND ABOVE FOR THE YEAR 2005-06**

	Grant No. and Name of Grant or Appropriation		Amount of Grant/ Appropriation		Expenditure		Saving	
			Revenue	Capital	Revenue	Capital	Revenue	Capital
1	Department of Agriculture and Cooperation	Voted	4331.98		3965.73		366.25	
3	Department of Animal Husbandry and Dairying	Voted	910.50		809.65		100.85	
5	Atomic Energy	Voted		1739.23		1441.06		298.17
6	Nuclear Power Schemes	Voted		2443.96		1430.50		1013.46
7	Department of Chemicals and Petrochemicals	Voted		174.48		72.07		102.41
13	Department of Industrial Policy and Promotion	Voted	634.31		459.41		174.90	
15	Department of Telecommunications	Voted		202.27		100.00		102.27
19	Department of Food and Public Distribution	Voted	26789.25	360.07	23490.24	160.98	3299.01	199.09
20	Ministry of Culture	Voted	803.50		645.56		157.94	

Grant No. and Name of Grant or Appropriation		Amount of Grant/ Appropriation				Expenditure		Saving	
		Revenue		Capital		Revenue	Capital	Revenue	Capital
		Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
21	Ministry of Defence	6885.96		5389.29		1496.67			
30	Ministry of Environment and Forests	1377.35		1227.16		150.19			
31	Ministry of External Affairs	3874.55		3734.87		139.68			
32	Department of Economic Affairs	3303.57	2105.01	2650.49	1278.30	653.08			826.71
33	Currency, Coinage and Stamps	1120.89	304.44	741.81	29.85	379.08			274.59
34	Payments to Financial Institutions	5112.21	1731.06	3589.03	1252.88	1523.18			478.18
36	Transfers to State and Union Territory Governments	25874.42	5674.00	25133.91	5323.47	740.51			350.53
37	Loans to Government Servants etc.	32529.16	475.00	31422.82	303.50	1106.34			171.50
42	Department of Revenue	5374.20		2778.78		2595.42			
44	Indirect Taxes		188.73		6.83				181.90
47	Department of Health	3847.49		3508.82		338.67			

(Rs. Crores)

(Rs. Crores)

Grant No. and Name of Grant or Appropriation		Amount of Grant/ Appropriation		Expenditure		Saving	
		Revenue	Capital	Revenue	Capital	Revenue	Capital
49	Department of Family Welfare	7769.03		6701.20		1067.83	
50	Department of Heavy Industry	1960.01		776.31		1183.70	
52	Ministry of Home Affairs	906.96		714.95		192.01	
54	Police	13023.18	2124.57	12905.36	1971.76	117.82	152.81
55	Other Expenditure of Ministry of Home Affairs	1106.99		815.15		291.84	
57	Department of Elementary Education and Literacy	12536.57		12030.65		505.92	
63	Law and Justice	594.00		376.26		217.74	
65	Ministry of Non-Conventional Energy Sources	535.37		259.19		276.18	
68	Department of Ocean Development	377.00		270.24		106.76	
71	Ministry of Petroleum and Natural Gas	20931.85		19958.22		973.63	
73	Ministry of Power		2651.99		1234.86		1417.13

		(Rs. Crores)					
Grant No. and Name of Grant or Appropriation		Amount of Grant/ Appropriation		Expenditure		Saving	
		Revenue	Capital	Revenue	Capital	Revenue	Capital
82	Department of Science and Technology	1504.20		1297.86		206.34	
86	Department of Road Transport and Highways	8584.38	10635.02	8136.21	9071.39	448.17	1563.63
89	Department of Space	2539.76		2103.81		435.95	
90	Ministry of Statistics and Programme Implementation	1817.77		1663.36		154.41	
92	Ministry of Textiles	1832.86		1714.58		118.28	
100	Department of Urban Development	1612.07		893.78		718.29	
103	Ministry of Urban Employment and Poverty Alleviation	506.44		388.53		117.91	
104	Ministry of Water Resources	835.58		723.05		112.53	

MATURITY PROFILE OF INTEREST BEARING MARKET LOANS

Year	Rs. Crores
Maturing prior to 2006	33,545
Maturing in 2007	31,243
Maturing in 2008	47,226
Maturing in 2009	31,089
Maturing in 2010	57,124
Maturing in 2011	78,543
Maturing in 2012	62,074
Maturing in 2013	44,735
Maturing in 2014	57,862
Maturing in 2015	68,674
Maturing in 2016	28,130
Maturing in 2017	42,887
Maturing in 2018	37,235
Maturing in 2019	20,000
Maturing in 2020	17,000
Maturing in 2021	26,213
Maturing in 2022	30,000
Maturing in 2023	13,000
Maturing in 2026	15,000
Maturing in 2028	32,000
Maturing in 2032	17,000
Maturing in 2034	14,000
Maturing in 2035	29,350
TOTAL	861,930

Controller General of Accounts
Ministry of Finance
Government of India
7th Floor, Lok Nayak Bhawan,
Khan Market, New Delhi-110003 (India)
Ph. : 91-11-24641121, Fax : 91-11-24622305
Website : www.cgaindia.org