

Accounts at a Glance

2020-21

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Accounts at a Glance

2020-21

Introduction

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

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

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

The Appropriation Accounts (Civil) incorporate transaction of Civil Ministries/Departments (6 Appropriations and 91 Grants). Article 114 of the Constitution provides for Appropriations to be passed by Parliament before expenditure is incurred. Accordingly, the Appropriation Accounts are prepared to report compliance of Ministries/Departments of the Union Government with appropriations approved by Parliament under various Demands. Explanations are provided for significant variances (both excesses and savings) between the original Demand for Grants and final appropriation and actual expenditure. The Appropriation Accounts of Defence (except for the two Civil Grants of Ministry of Defence), Railways, Posts are prepared by the respective Ministries/Departments.

Overview

Receipt, Expenditure & Deficit

Total receipts during 2020-21 were ₹ 35,09,836 crore. Gross Tax Receipt was ₹ 20,21,284 crore, of which ₹ 5,94,997 crore (29% of gross) was transferred to States and Union Territories as their share of taxes. Net tax revenue retained by the Central government was ₹ 14,26,287 crore. Total non-debt receipts were ₹ 16,91,545 crore, leaving a gap of ₹ 18,18,291 crore as the Fiscal Deficit which is met through borrowings during 2020-21.

Total Government expenditure from Consolidated Fund of India was ₹ 35,09,836 crore, of which, revenue expenditure was ₹ 30,83,519 crore (88%) and capital expenditure ₹ 4,26,317 crore (12%). Expenditure increased by 31% from ₹26,86,870 in the year 2019-2020. The increase is mainly on account of higher disbursement on Loans & Advances and Subsidies.

Financial Highlights 2020-21

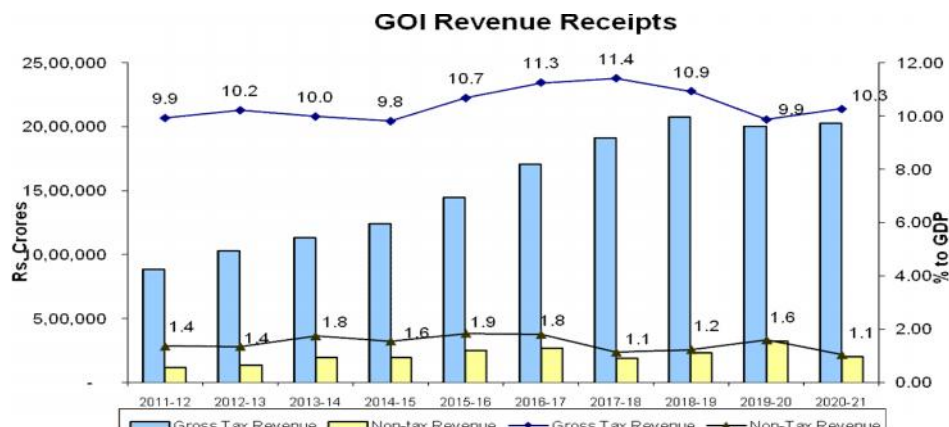
(₹ Crores)

	Description	R.E.* 2020-21	Actuals 2020-21	Actuals 2019-20	YTY Growth
1	Revenue Receipts	15,55,153	16,33,919	16,84,059	-3%
2	Tax Revenue (Net to Centre)	13,44,501	14,26,287	13,56,902	5%
3	Non-Tax Revenue	2,10,652	2,07,632	3,27,157	-37%
4	Capital Receipts	46,497	57,626	68,620	-16%
5	Recoveries of Loans	14,497	19,729	18,316	8%
6	Other Receipts	32,000	37,897	50,304	-25%
7	Total Receipts (1+4)	16,01,650	16,91,545	17,52,679	-3%
8	Revenue Expenditure	30,11,142	30,83,519	23,50,605	31%
9	Of which Interest Payments	6,92,900	6,79,869	6,12,070	11%
10	Of Which, Grants for creation of Capital Assets	2,30,376	2,22,391	1,87,342	19%
11	Capital Expenditure	4,39,163	4,26,317	3,36,265	27%
12	Total Expenditure (8+11)	34,50,305	35,09,836	26,86,870	31%
13	Revenue Deficit (8-1)	14,55,989	14,49,600	6,66,546	117%
14	Effective Revenue Deficit (13-10)	12,25,613	12,27,209	4,79,204	156%
15	Fiscal Deficit [12-7]	18,48,655	18,18,291	9,34,191	95%
16	Primary Deficit (15-9)	11,55,755	11,38,422	3,22,121	253%

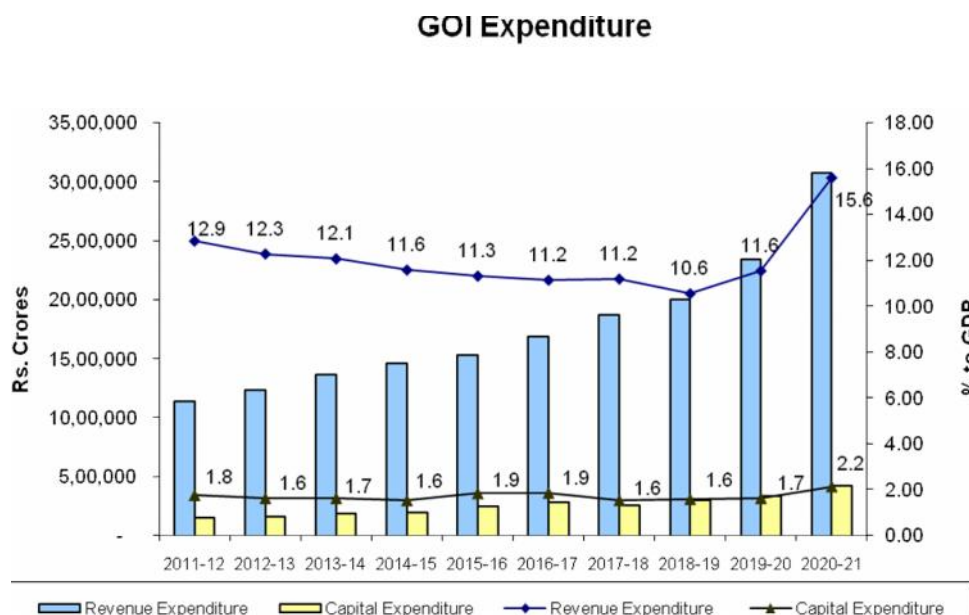
* 1. R. E. as per Budget Documents

2. Actuals 2020-21 have been netted in conformity with Budget Documents for Comparison.

During the last decade, Gross tax receipts of the Government increased from ₹ 8,84,900 crore [2011-12] to ₹ 20,27,104 crore [2020-21]. In terms of GDP, Gross Tax Revenue during [2020-21] was 10.27% of GDP*. In the last decade, as a percentage of GDP, Gross Tax Revenue has averaged at 10.44% of GDP, and Non-Tax Revenue at 1.47% of GDP. Non-Tax Revenue has declined from 1.37% of GDP in [2011-12] to 1.05% in [2020-21].

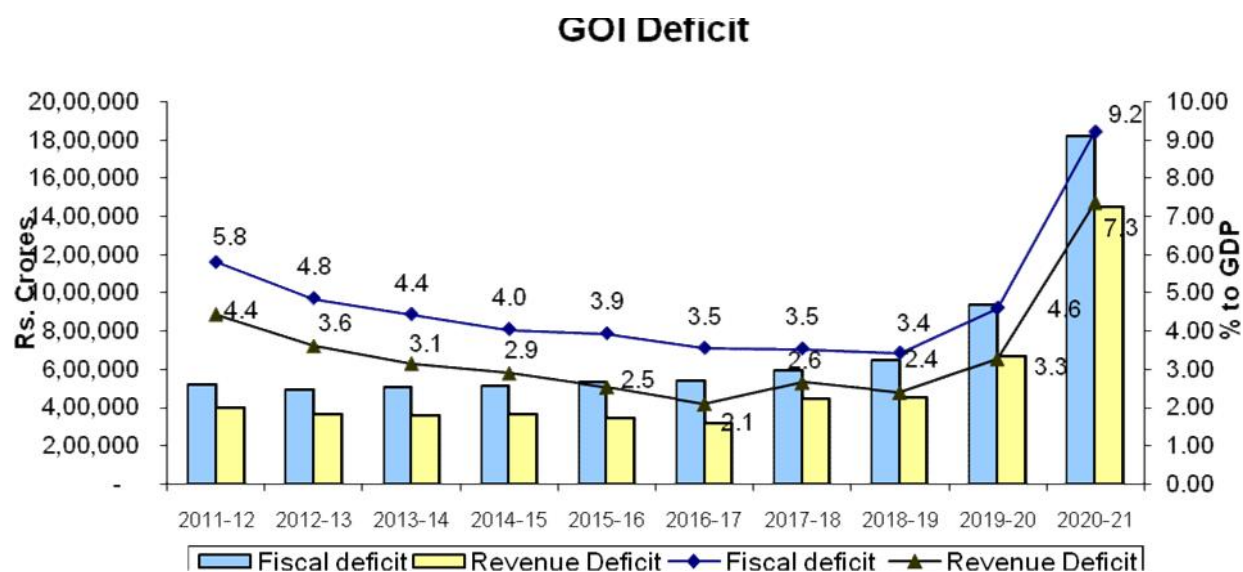


Revenue Expenditure has increased from previous financial year. In terms of percentage of GDP, it was 15.62 % of GDP as compared to 11.56 % during the previous year. Capital expenditure was 2.16% of GDP in 2020-21. During the decade 2011-2021, Revenue Expenditure averaged at 12.03% of GDP and Capital Expenditure at 1.74% of GDP. Also in 2020-21, Gross Capital Expenditure (Voted + Charged) provided for in Final Grant was ₹ 74,96,095 crores. Actual Gross Expenditure was ₹ 66,34,552 crores leaving saving of ₹ 8,61,543 crores.



* GDP for the year 2020-21 is ₹ 197.46 lakh crore at current prices as shown in Provisional Estimates issued by M/o Statistics & Programme Implementation vide its Press Note dated 31st May, 2021.

During 2020-21, receipts of the Central Government were sufficient to meet only 48% of total expenditure, leaving a deficit of ₹ 18,18,291 crore. The Revenue deficit for the year was ₹ 14,49,600 crore. In terms of GDP, Fiscal deficit was 9.21% of GDP and Revenue Deficit was 7.34% of GDP.



Gross Domestic Product(GDP)

The year wise GDP values has shown slight decline from previous year but increased to around two folds from ₹ 89.12 Lakh Crore in the year 2011-2012 to ₹197.46 Lakh Crore in 2020-2021.

Year	* GDP in ₹ Lakh Crore
2011-2012	89.12
2012-2013	101.13
2013-2014	113.55
2014-2015	126.54
2015-2016	135.76
2016-2017	151.84
2017-2018	167.73
2018-2019	190.10
2019-2020	203.40
2020-2021	197.46

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

Sources of Financing the Deficit

During 2020-21, the deficit of ₹ 18,18,291 crore was financed mainly from (i) Internal Debt of ₹ 17,51,072 crore (ii) External Debt of ₹ 70,181 crore. Resource generated through borrowing, being more than the deficit, led to an increase in the Cash Balance by ₹ 7,188 crore. The cash balance at the end of 2020-21 was ₹ 4,946 crore.

Financing of Deficit (₹ Crores)

Description	2020-21		2019-20	
Internal Debt	17,51,072	96%	8,69,222	93%
Market Loans	10,18,810	56%	4,85,986	52%
Treasury Bills	2,83,205	15%	70,103	7%
Compensation and Other Bonds	19,680	1%	6,358	1%
Others	4,29,377	24%	3,06,775	33%
External Debt including Revolving fund	70,181	4%	8,682	1%
Cash Draw Down	-7,188	0%	4,970	1%
Public Account	4,226	0%	51,317	5%
Total Financing	18,18,291	100%	9,34,191	100%

Debt & other Liabilities

During the year, Government contracted fresh Debt of ₹ 81,62,910 crore and discharged past Debt of ₹ 61,84,635 crore. The net result was an increase of Public Debt by ₹ 19,78,275 crore. The total stock of Debt outstanding as on 31.3.2021 was ₹ 1,02,98,015 crore. Total interest bearing obligations at the end of 2020-21 were ₹ 1,12,28,975 crore, and total liabilities were ₹ 1,13,47,443 crore.

Changes in Debt & other Liabilities (₹ Crores)

Description	1 st April, 2020	Additions	Discharges	31 st March, 2021	Increase/Decrease
Debt*	83,19,740	81,62,910	61,84,635	1,02,98,015	19,78,275
Small Savings, PF etc. **	5,74,881	16,60,979	15,20,380	7,15,480	1,40,599
Other Interest Bearing Obligations	1,60,862	1,11,562	56,944	2,15,480	54,618
Other Non-Interest Bearing Obligations	1,43,581	7,57,649	7,82,762	1,18,468	(-) 25,113
Total Debt & Other Liabilities	91,99,064	1,06,93,100	85,44,721	1,13,47,443	21,48,379

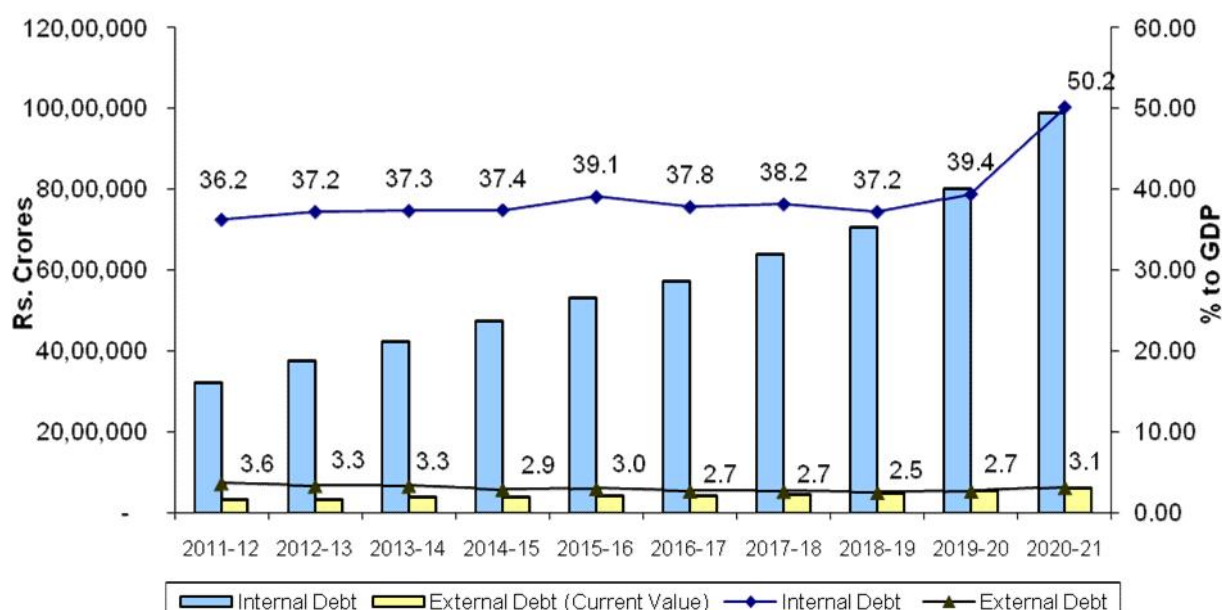
Ten year summary of Receipts and Expenditures, Public Debt and other Liabilities is placed at Appendix-1.

* External Debt (₹ 3,88,472 Crore) has been taken at historical value. If it were to be taken at current value (₹ 6,14,828 Crore) the figure for Public Debt as on 31st March 2021 would be ₹ 1,05,24,371 Crore.

** Total liability of Central Government on account of Small Savings, PF etc. as on 31st March 2021 is ₹ 14,27,325 crore. Out of this, ₹ 78,524 crore is accumulated deficit, investment of ₹ 4,15,506 crore made in Special State Govt. Securities, investment of ₹ 1,25,636 crore in various Government Undertakings and ₹ 92,178 crore related to POLIF invested with Pvt. Fund managers leaving net outstanding liability of ₹ 7,15,480 crore on this account.

In the last 10 years, Public Debt [at current value] has grown over three fold from ₹ 35,53,519 crore in 2011-12 to ₹ 1,05,24,371 crore in 2020-21. In terms of GDP, Public Debt [at current value] has increased from 39.87% of GDP in 2011-12 to 53.30 % of GDP at the end of 2020-21. At the end of 2020-21, Internal Debt was 50.19% of GDP and External Debt [at current value] was 3.11% of GDP.

GOI Debt



Sources and Application of Funds

During 2020-21, Government raised revenue of ₹ 16,91,545 crore (net of devolution to States & Union Territories) and Debt of ₹ 80,05,888 crore. Total funds received into the Consolidated Fund of India were, thus, ₹ 96,97,433 crore. Out of this, ₹ 61,84,635 crore were utilized to repay past Debt, and, ₹ 35,09,836 crore spent on Government's current activities. Total spending from Consolidated Fund of India was, ₹ 96,94,471 crore. Excess of receipts over expenditure in Consolidated Fund of India along with net receipts in Public Accounts led to increase in Cash Balance by 7,188 crore.

Sources and Application of Funds
(₹ Crores)

Sources			Application		
	2020-21	2019-20		2020-21	2019-20
Revenues	16,91,545	17,52,679	Expenditure	35,09,836	26,86,870
Tax	14,26,287	13,56,902	Revenue	30,83,519	23,50,605
Non Tax	2,07,632	3,27,157	<i>Of which Interest Payment</i>	6,79,869	6,12,070
Non-Debt Capital	57,626	68,620	Capital	4,26,317	3,36,265
Other Sources	80,02,926	72,60,740	Other Applications	61,84,635	63,26,549
Fresh Debt	80,05,888	72,04,453	Debt Repayment	61,84,635	63,26,549
<i>Internal</i>	<i>79,00,992</i>	<i>71,61,880</i>	<i>Internal</i>	<i>61,49,920</i>	<i>62,92,658</i>
<i>External</i>	<i>1,04,896</i>	<i>42,573</i>	<i>External</i>	<i>34,715</i>	<i>33,891</i>
Cash Draw Down	-7,188	4,970			
Public Account	4,226	51,317			
Total	96,94,471	90,13,419	Total	96,94,471	90,13,419

Compared to the previous financial year, Tax receipts during 2020-21 increased by 5%, and Non-Tax Receipts decreased by 37%, leading to overall decrease in Government receipts by 3%. Overall Government expenditure during 2020-21 increased by 31%, Revenue Expenditure also increased by 31%, and capital expenditure by 27%.

Analysis of Actuals vis-à-vis Budget

Receipts

Net Tax Revenue of the Central Government during 2020-21 was ₹ 14,26,287 crore which was 106.08% of the Revised Estimates, and Non-Tax Revenue (₹ 2,07,632 crore) was 98.57% of the Revised Estimates. Overall Revenue Receipts (₹ 16,33,919 crore) was 105.06% of the Revised Estimates.

Non-debt Capital receipts (₹ 57,626 crore) comprise of disinvestment receipts and recoveries of loans & advances, was 123.93% of the Revised Estimates. Total non-debt receipts of the Government was thus ₹ 16,91,545 crore, which was short of total expenditure of the Government (₹ 35,09,836 crore) during the year by ₹ 18,18,291 crore as Fiscal Deficit. The component of deficit met from 'Debt Financing' was 98.36% of the Revised Estimates. Total Debt Receipts of the Government during the year was ₹ 18,25,479 crore, which was 97.83 % of the Revised Estimates. The Cash Reserve of the Government increased by ₹ 7,188 crores as against estimate of cash draw down of ₹ 17,358 crores

RECEIPTS 2020-21 (₹ Crores)

		RE (2020-21)	Actuals (2020-21)	Actual vs. RE in %	Actuals (2019-20)
	REVENUE RECEIPTS				
1	Tax Revenue				
	Gross Tax Revenue	19,00,280	20,27,104	106.67	20,10,059
	Central Goods & Services Tax	4,31,000	4,56,334	105.88	4,94,071
	Integrated Goods & Services Tax	0	7,252		9,125
	GST Compensation Cess	84,100	85,192	101.30	95,553
	Corporation Tax	4,46,000	4,57,719	102.63	5,56,876
	Taxes on Income	4,59,000	4,87,143	106.13	4,92,401
	Wealth Tax	0	11		18
	Customs	1,12,000	1,34,750	120.31	1,09,283
	Union Excise Duties	3,61,000	3,89,667	107.94	2,41,242
	Service Tax	1,400	1,615	115.36	6,029
	Taxes of Union Territories	5,780	4,776	82.63	5,461
	Less- NCCD Transferred to the National Calamity Contingency Fund/National Disaster Response Fund	5,820	5,820	100.00	2,480
	Less- States' share	5,49,959	5,94,997	108.19	6,50,677
	1(a) Centre's Net Tax Revenue	13,44,501	14,26,287	106.08	13,56,902

		RE (2020-21)	Actuals (2020-21)	Actual vs. RE in %	Actuals (2019-20)
2	Non-Tax Revenue				
	Interest receipts	14,004	17,113	122.20	12,349
	Dividend and Profits	96,543	96,878	100.35	1,86,133
	External Grants	1,422	1,752	123.21	373
	Other Non Tax Revenue	96,602	90,291	93.47	1,26,540
	Receipts of Union Territories	2,081	1,598	76.79	1,762
	Total Non Tax Revenue	2,10,652	2,07,632	98.57	3,27,157
	Total Revenue Receipts I(1a+2)	15,55,153	16,33,919	105.06	16,84,059
3	Capital Receipts				
A	Non-Debt receipts				
	Recoveries of loans and advances@	14,497	19,729	136.09	18,316
	Miscellaneous Capital Receipts	32,000	37,897	118.43	50,304
	Total	46,497	57,626	123.93	68,620
B	Debt Receipts *				
	Borrowings	12,73,788	12,39,738	97.33	5,56,089
	Securities issued against Small Savings	4,80,574	4,83,733	100.66	2,40,000
	State Provident Fund (Net)	18,000	18,514	102.85	11,635
	Other Receipts (Internal Debt and Public Accounts)	39,129	13,313	34.02	1,12,813
	External Debt	54,522	70,181	128.72	8,682
	Total	18,66,013	18,25,479	97.83	9,29,221
	Total Capital Receipts (A+B)	19,12,510	18,83,105	98.46	9,97,841
	DRAW-DOWN OF CASH				
4	BALANCE	-17,358	-7,188	41.41	4,970
	Total Receipts (1a+2+3+4)	34,50,305	35,09,836	101.73	26,86,870
	Financing of Fiscal deficit (3B+4)	18,48,655	18,18,291	98.36	9,34,191
	Receipts under MSS (Net)				0

Expenditure

Total expenditure of the Government during 2020-21 was ₹ 35,09,836 crore, which was 101.73% of the Revised Estimates. Revenue Expenditure was 102.04 % of the Revised Estimates, while Capital Expenditure was 97.07% of Revised Estimates. Expenditure on Grants to State and UT Governments was 103.19% of the Revised Estimates and expenditure on Loans to State and UT Governments was 103.61% that of Revised Estimates.

* The receipts are net of repayments.

@ excludes recoveries of short-term loans and advances from states, loans to Government servants, etc amounting to ₹ 194 crores.

Expenditure on Subsidies, Grants to State & U.T. and Pensions exceeded the Revised Estimates, while all other expenditure decreased from Revised Estimates in Revenue Segment. In the Capital Segment, expenditure on Loans & Advances also exceeded the Revised Estimates, while remaining component decreased from Revised Estimates.

EXPENDITURE 2020-21
(₹ Crores)

		RE (2020-21)	Actuals (2020-21)	Actual vs. RE in %	Actuals (2019-20)
A Revenue Expenditure					
1	Interest Payments and Prepayment Premium	6,92,900	6,79,869	98.12	6,12,070
2	Defence Service	2,09,312	2,05,789	98.32	2,07,572
3	Subsidies	6,48,736	7,54,936	116.37	2,62,304
4	Grants to State and U.T. Governments	5,59,025	5,76,881	103.19	5,22,912
5	Pensions	2,04,393	2,08,473	102.00	1,83,955
6	Police	88,002	86,793	98.63	89,867
7	Assistance to States from National Disaster Response Fund (NDRF)	5,820	5,820	100.00	2,480
8	Other General Services (Organs of State, tax collection, external affairs etc.)	46,935	47,237	100.64	48,283
9	Social Services (Education, Health, Broadcasting etc.)	1,63,489	1,53,723	94.03	1,26,262
10	Economic Services (Agriculture, Industry, Power, Transport, Communications, Science & Technology etc.)	3,58,697	3,32,293	92.64	2,63,687
11	Postal Deficit	19,056	17,695	92.86	14,813
12	Expenditure of Union Territories without Legislature	12,752	12,085	94.77	11,062
13	Amount met from National Disaster Response Fund (NDRF)	-5,820	-5,820	100.00	-2,480
14	Grants to Foreign Governments	7,847	7,745	98.71	7,820
Total Revenue Expenditure		30,11,142	30,83,519	102.04	23,50,605

B	Capital Expenditure				
1	General services	1,44,091	1,42,746	99.07	1,24,807
	of which Defence Services	1,34,510	1,34,305	99.85	1,11,092
2	Social services	7,797.87	7,110	91.18	9,492
3	Economic services	1,75,404	1,64,024	93.51	1,76,109
4	Loans & Advances	1,06,916	1,10,491	103.34	24,414
	of which Loans to State and UT Government	14,970.9	19,554	130.61	4,299
	of which Loans to Foreign Governments	250	539	215.66	803
	of which other Loans including loans to PSUs	91,695	90,398	98.58	19,312
5	Expenditure of Uts without Legislature	4,953.82	1,947	39.31	1,443
	Total Capital Expenditure	4,39,163	4,26,317	97.07	3,36,265
	Total Expenditure(A+B)	34,50,305	35,09,836	101.73	26,86,870

Financial Statements

Statement of Financial Position (₹ Crores)

		31 st March, 2021	31 st March, 2020
	LIABILITIES	1,13,47,943	91,99,564
A.	Public Debt	1,02,98,015	83,19,740
	1. Internal Debt	99,09,543	80,20,490
	2. External Debt	38,84,72	2,99,250
B.	Contingency Fund	500	500
C.	Liabilities on Public Account (Net of investments/ advances)	10,49,428	8,79,324
	1. Reserve Funds	41,047	36,502
	2. Deposits and Advances	2,92,901	2,67,942
	3. Small Savings, Provident Funds etc.	7,15,480	5,74,880
	ASSETS	1,13,47,943	91,99,564
A.	Cash & Cash Equivalent	2,37,519	48,332
	1. Cash Balance	4,947	-2,241
	2. Short Term Cash Investment	2,32,572	50,573
B.	Other Financial Assets	15,19,974	12,19,394
	1. Equity Investments in PSUs	9,61,580	8,80,923
	2. Loans and Advances	5,58,394	3,38,471
	a. States/ UTs	3,13,511	1,80,814
	b. PSUs	2,44,883	1,57,657
C.	Suspense and Miscellaneous	-1,47,464	-1,49,194
D.	Accumulated Deficit*	97,37,914	80,81,032

Source: Union Government Finance Accounts (2020-2021)-Gross figures

* Represents cumulative deficit and surplus of the past years

Operating Statement

(₹ Crores)

	2020-2021	2019-2020
Receipts		
Revenue Account	18,64,513	19,48,083
Tax Revenue	14,32,107	13,59,382
Non-Tax Revenue	4,30,655	5,88,328
Grants-in-aid	1,751	373
Other Receipts	37,897	50,350
Disinvestment of PSU	1,725	9,010
Others	36,172	41,340
Total Receipts	19,02,410	19,98,433
Expenditure		
Revenue Account	33,14,852	26,15,319
General Services	12,96,967	12,12,505
Social Services	1,71,271	1,35,769
Economic Services	12,61,988	7,36,314
Grants-in-aid	5,84,626	5,30,731
Capital Account	2,37,986	3,87,744
General Services	1,42,949	1,24,994
Social Services	7,611	9,899
Economic Services	87,426	2,52,851
Miscellaneous	6,081	3,108
Total Expenditure	35,58,919	30,06,171
Prior Period Adjustments	373	-1,182
Deficit*	16,56,882	10,06,556

Source: Union Government Finance Accounts (2020-2021)-Gross Figures

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

Statement of Receipts and Disbursements
(₹ Crores)

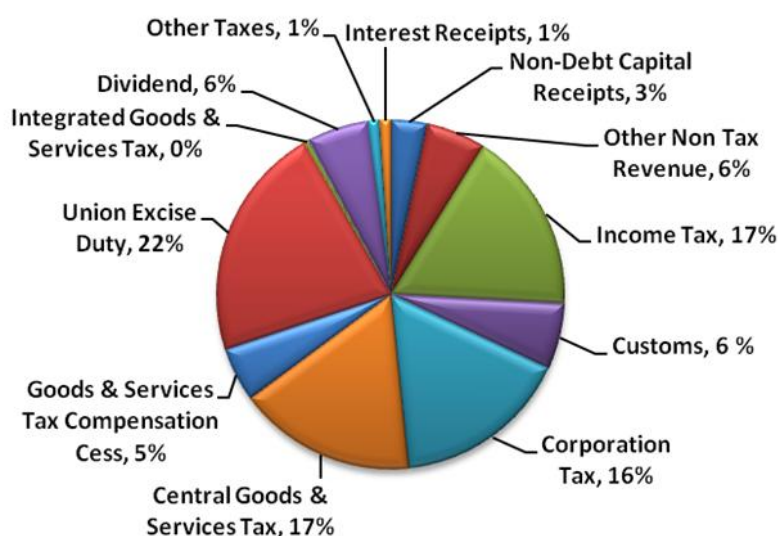
	2020-2021	2019-20
Receipts	1,29,44,122	1,14,54,582
Consolidated Fund of India	1,00,95,243	93,18,467
Tax Revenue	14,32,107	13,59,382
Non Tax Revenue	4,30,655	5,88,328
Grants in aid & contributions	1,751	373
Misc. Capital Receipts	37,897	50,350
Public Debt	81,62,910	73,01,387
Loans & Advances	29,923	18,647
Contingency Fund of India	0	0
Public Account	28,48,879	21,36,115
Small Savings, Provident Fund	16,60,979	12,12,818
Reserve Funds	5,52,258	4,28,913
Deposits & Advances	5,52,367	3,52,121
Suspense & Misc.	58,594	1,08,372
Remittances	24,681	33,891
Disbursements	1,29,36,934	1,14,59,552
Consolidated Fund of India	1,00,92,281	93,74,754
General Services	12,96,967	12,12,505
Social Services	1,71,271	1,35,769
Economic Services	12,61,988	7,36,314
Grants in aid & contributions	5,84,626	5,30,731
Capital Outlay	3,42,949	3,87,744
Repayment of Debt	61,84,635	63,26,549
Loans & Advances	2,49,845	45,142
Transfer to Contingency Fund of India	0	0
Public Account	28,44,653	20,84,798
Small Savings, Provident Fund	15,20,380	12,17,547
Reserve Funds	5,47,714	4,18,502
Deposits & Advances	5,26,685	3,66,348
Suspense & Misc.	2,47,596	79,378
Remittances	2,278	3,023
Receipts Over Disbursements	7,188	-4,970
Opening Cash Balance *	-2,241	2,729
Closing Cash Balance	4,947	-2,241

Source: Union Government Finance Accounts (2020-2021)-Gross Figures.

Receipts

Receipts of the Government are classified into Revenue Receipts and Non-Debt Capital Receipts. Revenue Receipts include Tax Revenues and Non-Tax Revenues. During 2020-21, Tax Revenues constituted about 84% of total Government Non-Debt receipts. Remaining revenues came from Non-Tax Revenues (12%) and Non-Debt Capital Receipts (4%). Corporation Tax, Income Tax, Goods & Services Tax and Union Excise Duties are the biggest revenue sources for the Government, contributing nearly 72% of the total Government Non-Debt receipts. Corporation Tax (16%), Goods & Service Tax (17%), Income Tax (17%), Union Excise Duties (22%), Custom Tax (6%), Goods & Service Tax Compensation Cess (5%), Dividend (6%) and Non-debt Capital receipts (4%) are the major contributors to Non-Debt Government receipts.

CFI Receipts (2020-21)



The total GOI receipts [net of devolution of taxes to the States] for 2020-21 were ₹ 16,91,545 crore. Tax Revenues increased by 5% from ₹ 13,56,902 crore to ₹ 14,26,287 crore, while Non-Tax Revenue decreased by 37% from ₹ 3,27,157 crore to ₹ 2,07,632 crore. Non-debt capital Receipts decreased by 16% over the previous financial year. This resulted in overall decrease in total GOI receipts by 3%. Non-debt Capital Receipts of the Government during 2020-21 mainly comprise of an amount of ₹ 27,996 crore received on account of premium on disinvestment of PSUs.

Non-Debt Receipts (₹ Crores)			
Description	2020-21	2019-20	Growth
Tax Revenue	14,26,287	13,56,902	5%
Non-Tax Revenue	2,07,632	3,27,157	-37%
Non-debt Capital Receipts	57,626	68,620	-16%
Total Non-Debt Receipts	16,91,545	17,52,679	-3%

Tax Revenue

Tax Revenue collections (net to Centre) have gone up from ₹ 13,56,902 crore in 2019-20 to ₹ 14,26,287 crore in 2020-21. Central Goods & Service Tax decreased by 8% and Income Tax decreased by 2% while Union Excise Duty increased by 63% and Customs increased by 23%.

Tax Revenues (₹ Crores)								
	Description	2020-21			2019-20			YTY Growth on Gross Tax
		Gross	Devolutio n to States	Net	Gross	Devoluti on to States	Net	
1.	Goods & Service Tax							
A	Central Goods & Services Tax	4,56,334	1,76,451	2,79,883	4,94,071	1,84,641	3,09,430	-8%
B	Integrated Goods & Services Tax	7,252	-	7,252	9,125	-	9,125	-21%
C	Goods & Services Tax Compensation Cess	85,192	-	85,192	95,553	-	95,553	-11%
2	Corporation Tax	4,57,719	1,79,716	2,78,003	5,56,875	2,21,851	3,35,024	-18%
3	Income Tax	4,70,391	1,84,271	2,86,120	4,80,097	1,73,679	3,06,419	-2%
4	Interest Tax	2	-	2	2	-	2	13%
5	Fringe Benefit Tax	-182	-	-182	-135	-	-135	34%
6	Expenditure Tax	5	-	5	63	-	63	-93%
7	Wealth Tax	11	0	11	18	10	8	-42%
8	Securities Transactions Tax	16,927	-	16,927	12,374	-	12,374	37%
9	Customs	1,34,750	31,529	1,03,221	1,09,282	41,327	67,955	23%
10	Union Excise Duties	3,89,667	19,973	3,69,694	2,39,453	28,761	2,10,692	63%
11	Service Tax	1615	2620	-1,005	6,029		6,029	-73%
12	Other Taxes & Duties on Commodities and Services	2,081	437	1644	1,162	408	754	79%
12	Other Taxes	564	-	564	628	-	628	-10%
13	Taxes of Union Territories	4776	-	4776	5,461	-	5,461	-13%
14	Surcharge transferred to NCCF	-5,820	-	-5,820	-2,480	-	-2,480	-135%
		20,21,284	5,94,997	14,26,287	20,07,579	6,50,677	13,56,902	1%

Non-Tax Revenue

Non-Tax revenues of the Government mainly accrues in the form of Interest Receipts, Dividends and Profits from Public Enterprises and fees/ charges for providing various services. Non-Tax Revenue collections decreased by ₹ 1,19,525 crore from ₹ 3,27,157 crore in 2019-20 to ₹ 2,07,632 crore during 2020-21.

Non-Tax Revenues (₹ Crores)				
Sl. No.	Description	2020-21	2019-20	YTY Growth (%)
1.	Interest Receipts	17,113	12,349	39%
2.	Dividends and Profits	96,878	1,86,133	-48%
3.	Non- Tax Revenue of UTs	1,598	1,762	-9%
4.	Other Non-Tax Revenue	92,043	1,26,913	-27%
	Total Non-Tax Revenue	2,07,632	3,27,157	37%

Interest Receipts (Gross)

Interest Receipts is one of the main sources of Non-Tax Revenues to Government. Interest accrues on account of loans extended to various entities including State and Union Territory Governments. Interest from State and Union Territory Governments accounts for 11% of the total Interest Receipts. Public Sector & Other Undertakings (3%) are other significant contributors.

Total Interest Receipts (Gross) during 2020-21 were ₹ 59,540 crore. Compared to previous year, Interest Receipts increased by ₹ 2,576 crore. Interest Receipts increased during 2020-21 across Public Sector and other Undertakings and Others.

Interest Receipts (Gross) (₹ Crores)					
S. No.	Sources	2020-21	2019-20	2018-19	2017-18
1.	States/ UTs	6,317	7,696	7,403	7,358
2.	Departmental Commercial Undertakings	1,374	1,410	1,397	1,606
3.	Public Sector and other Undertakings	1695	889	2,439	17,374
4.	Others	50,154	46,969	15,927	19,394
	Total	59,540	56,964	27,166	45,732

Dividends

Dividends on investments made by Government decreased by ₹ 89,253 crore from ₹ 1,86,142 crore during 2019-20 to ₹ 96,889 crore during 2020-21. Dividends from Reserve Bank of India has come down significantly by over 61% while Dividends from other Sectors have slightly increased.

Dividend - Major Sources (₹ Crores)					
S.No.	Major Sources	2020-21	2019-20	2018-19	2017-18
1.	Public Sector and other Undertakings	39,497	35,509	43,049	46,495
2.	LIC of India	-	2,611	2,261	2,376
3.	Nationalized Banks	-	-	108	1,826
4.	Reserve Bank of India	57,128	1,47,988	68,000	40,659
5.	Others	264	34	9	11

Miscellaneous Capital Receipts

Miscellaneous Capital Receipts comprise of sale proceeds of Government assets, including disinvestment of Government holding in Public Enterprises. During 2020-21, an amount of ₹ 1,724 crore was received on account of Disinvestments of PSUs and an amount of ₹ 27,996 crore was received on account of Premium on disinvestment of PSUs.

Capital Receipts (₹ Crores)

S.No.	Source	2020-21	2019-20	2018-19	2017-18
1.	Disinvestments of Public Sector and other Undertakings	1,725	9,010	4,449	2,802
2.	Premium received on Disinvestments of Public Sector and other Undertakings	27,996	39,224	68,171	86,168
3.	Other Capital Receipts	8,176	2,070	22,107	11,075
	TOTAL	37,897	50,304	94,727	1,00,045

Statement showing Non-Tax Revenue of the Union Government and Statement of Commercial Receipts are placed at Appendix-2 and Appendix-3 respectively.

Expenditure

The total expenditure of the Government during 2020-21 was ₹ 35,09,836 crore. Expenditure increased by ₹ 8,22,966 crore [31%] over the previous year. Revenue Expenditure was ₹30,83,519 crore, an increase of ₹ 7,32,914 crore [31%] over the previous year and Capital Expenditure was ₹ 4,26,317 crore, increase of ₹90,052 crore[27%] over the previous year. The share of Capital expenditure as a percentage of total expenditure was 12%. Increase in Revenue Expenditure was on account of higher disbursement on Subsidies whereas Capital Expenditure increased due to higher disbursement on Loans & Advances.

Expenditure (₹ Crores)			
Description	2020-21	2019-20	YTY Growth
Revenue	30,83,519	23,50,605	31%
General Services	12,30,357	11,43,666	8%
Social Services	1,65,451	1,33,289	24%
Economic Services	11,03,084	5,42,919	103%
Grants-in-Aid & Contribution	5,84,627	5,30,731	10%
Capital	4,26,317	3,36,265	27%
General Services	1,42,949	1,24,994	14%
Social Services	7,611	9,899	-23%
Economic Services	1,65,266	1,76,958	-7%
Loans & Advances	1,10,491	24,414	353%
Total Expenditure	35,09,836	26,86,870	31%

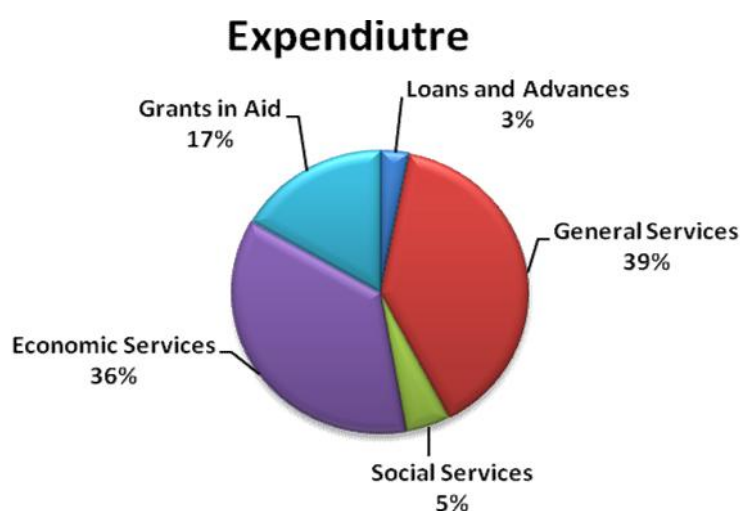
Sector-wise Expenditure (₹ Crores)			
Description	2020-21	2019-20	YTY Growth
General Services	13,73,306	12,68,660	8%
Social Services	1,73,062	1,43,188	21%
Economic Services	12,68,350	7,19,877	76%
Grants-in-Aid & Contribution	5,84,627	5,30,731	10%
Loans & Advances	1,10,491	24,414	353%
Total Expenditure	35,09,836	26,86,870	31%

Out of the total capital expenditure, ₹ 3,15,826 crore (74%) was incurred on asset formation, rest was in the form of loans and advances (26%).

Year	Asset Formation		Loans & Advances		Total
2010-11	1,31,620	84%	24,985	16%	1,56,605
2011-12	1,30,575	82%	28,005	18%	1,58,580
2012-13	1,45,144	87%	21,714	13%	1,66,858
2013-14	1,68,478	90%	19,197	10%	1,87,675
2014-15	1,67,463	85%	29,218	15%	1,96,681
2015-16	2,26,685	90%	26,337	10%	2,53,022
2016-17	2,49,472	87%	36,810	13%	2,86,282
2017-18	2,45,112	93%	18,027	7%	2,63,139
2018-19	2,79,493	92%	28,221	8%	3,07,714
2019-20	3,11,851	93%	24,414	7%	3,36,265
2020-21	3,15,826	74%	1,10,491	26%	4,26,317

Sectoral Allocation

Overall, the expenditure on General Services was ₹ 13,73,306 crore (39% of the total expenditure). This includes expenditure on Organs of States, Fiscal Services, Pensions, Defence, etc. Expenditure on Social Services was ₹ 1,73,062 crore (5% of the total expenditure) and on Economic Services ₹ 12,68,350 crore (36% of the total expenditure). ₹ 5,84,627 crore (17% of the total expenditure) were released as Grants-in-Aid to State/UT Governments, other public institutions and various other Bodies. Loans and Advances extended during the year amounted to ₹ 1,10,491 crore (3% of the total expenditure). Expenditure on Grants-in-aid also includes transfer to GST Compensation Fund amounting to ₹ 1,06,317 crore, whereas Loans & Advances extended during the year includes Loans of ₹ 79,398 crore given by M/o Railways.



Subsidies

The expenditure on subsidies increased from ₹ 2,62,304 crore in 2019-20 to ₹ 7,54,936 crore in 2020-21, an increase of around 188% over the previous year. Subsidy on Food, Fertilizer and Petroleum were ₹ 5,41,330 crore, ₹ 1,27,922 crore and ₹ 36,755 crore respectively. Food Subsidies have increased by 398% from the previous year. Petroleum Subsidies decreased by 5% and Fertilizer Subsidies increased by 58% over previous year. The subsidy bills on other items decreased by 44%.

Major Subsidies (₹ Crore)			
Description	2020-21	2019-20	YTY Growth
Food	5,41,330	1,08,688	398%
Fertilizer	1,27,922	81,124	58%
Petroleum	36,755	38,529	-5%
Others	48,929	33,963	-44%
Total	7,54,936	2,62,304	188%

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

Interest Subsidy for 2020-21 was ₹ 28,686 crore. It has increased by ₹ 4,983 crore compared to the previous year. Main components of Interest Subsidy were subvention for providing short term credit to farmers (₹ 17,790 crore) and Credit Linked Subsidy Scheme for Economically Weaker Section/Lower Income Group/Middle Income Group (₹ 6,750 crore). Other subsidies also increased from ₹ 10,260 crore in 2019-20 to ₹ 20,243 crore during 2020-21.

Net Lending

Major beneficiaries of Government's lending operations are State/UT Governments and various Public Corporations and Institutions. During 2020-21, Government advanced fresh loans of ₹2,49,845 crore and received ₹ 29,923 crore as repayment of loans advanced in the past. This resulted in an increase in the stock of advances by ₹ 2,19,922 crore. At the end of 2020-21, Government's advances stand at ₹ 5,58,394 crore.

Lending by Government (₹ Crore)						
S. No.	Description	01-Apr-20	Additions	Receipts	31-Mar-21	Increase/Decrease
1.	State Governments	1,76,514	1,48,804	16,063	3,09,255	1,32,741
2.	UT Governments	4,300	0	44	4,256	-44
3.	Foreign Governments	14,228	539	311	14,456	228
4.	Govt. Corporation, Non-Govt Institution, Local Funds, Cultivator etc.	1,43,247	1,00,356	13,401	2,30,202	86,955
5.	Government Servants	183	146	104	225	42
	Total	3,38,472	2,49,845	29,923	5,58,394	2,19,922

Investments

During the year 2020-21 Government invested ₹ 1,14,572 crore in Public Sector Undertakings (PSUs) etc. Total Government investment in Companies stood at ₹ 12,42,740 crore as on 31st March 2021.

Government Investments in Companies etc. (₹ Crores)

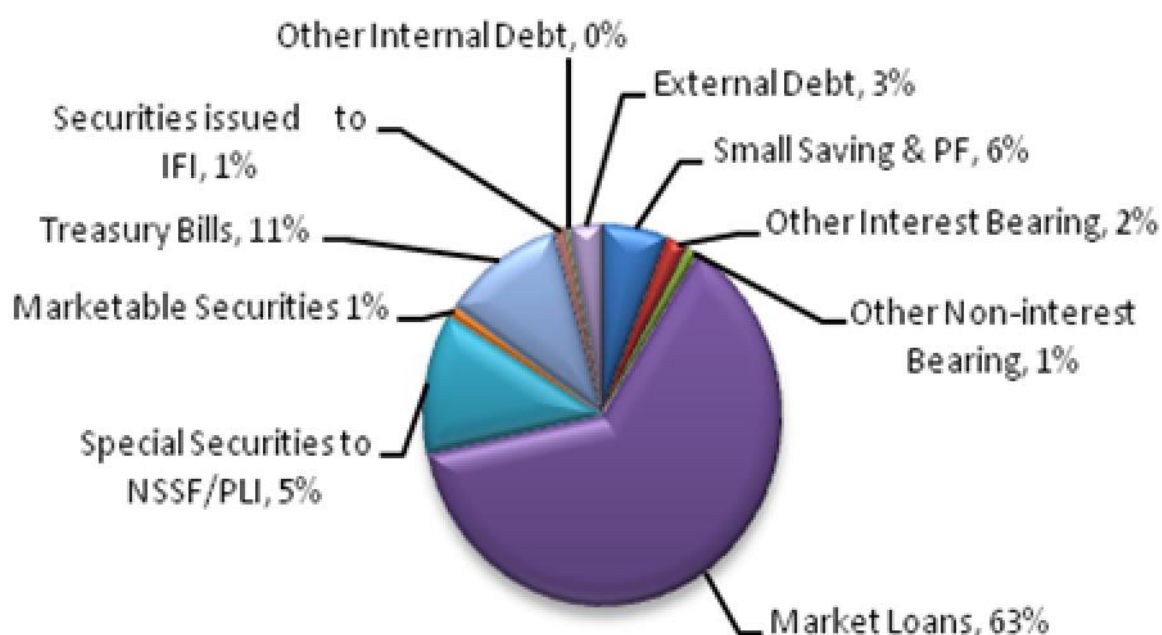
S.No.	Description	Amount Invested
1.	Statutory Corporations	8,767
2.	Government Companies	5,99,496
3.	International Bodies	1,67,640
4.	State Co-operative Banks/Other Banks	4,66,560
5.	Co-operative Societies	277
	Total	12,42,740

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 2021 were ₹ 1,13,47,443 crore. Internal Debt was ₹ 99,09,543 crore (87%), External Debt [at historical value] was ₹ 3,88,472 crore (4%) and other liabilities were ₹ 10,49,428 crore (9%).

GOI Debt & Other Obligations



As on 31st March 2021, total Public Debt [External Debt taken at historical value] stood at ₹ 1,02,98,015 crore. Public Debt increased by 23% during the year from ₹ 83,19,740 crore at the beginning of the year. Public Debt at current rate of exchange as on 31.3.2021 was ₹ 1,05,24,371 crore against ₹ 85,64,884 crore as on 31.3.2020.

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 ₹ 80,20,490 crore at the beginning of the year to ₹ 99,09,543 crore at the end of the year. Market loans increased by ₹ 11,49,018 crore to ₹ 71,35,126 crore.

Internal Debt (₹ Crores)					
Source	1st April, 2020	Additions	Discharges	31st March, 2021	Increase/Decrease
Market Loans	*59,86,108	15,27,366	3,78,348	71,35,126	11,49,018
Securities issued to IFIs	1,01,909	8,936	10,544	1,00,301	-1,608
364 days TBs	2,17,670	4,58,240	2,17,670	4,58,240	2,40,570
Ways and Means Advances	-	3,98,990	3,98,990	-	-
14 days TBs	1,54,911	37,45,790	36,95,125	2,05,576	50,665
Marketable securities	35,688	-	2,277	33,411	-2,277
Special Central Govt. Sec. to NSSF (31.3.99)	64,569	-	-	64,569	-
Special Central Govt. Sec. to NSSF (1.4.99)	3,86,897	4,42,461	42,502	7,86,856	3,99,958
Special Central Govt. sec. issued against balances under PLI	20,894	4,000	4,000	20,894	-
Others	*10,51,844	14,53,189	14,00,464	11,04,569	52,726
Total Internal Debt	80,20,490	80,38,972	61,49,920	99,09,543	18,89,052

External Debt

The stock of External Debt [at historical rate of exchange] at the end of 2020-21 is ₹ 3,88,472 crore, which works out to 3.8 % of total outstanding debt. At current rate of exchange [as on 31.3.2021] this works out to ₹ 6,14,828 crore - an increase of ₹ 70,434 crore from ₹ 5,44,394 crore outstanding as on 31.3.2020.

External Debt (₹ Crores)						
At Historical Exchange Rates						
Source	1st April 2020	Additions	Discharges	31st March 2021	Increase/Decrease	Current Value
I.D.A.	44,971	12,216	12,010	45,177	206	1,61,408
Japan	99,368	18,648	6,494	1,11,522	12,154	1,47,570
A.D.B.	75,302	24,144	6,159	93,286	17,985	1,17,207
Germany	3,776	6,494	1,329	8,941	5,165	22,928
IBRD	55,100	27,851	7,073	75,878	20,778	99,206
IFAD	1,856	228	168	1,916	60	3,638
USA	-1,244	260	165	-1,149	95	425
Others	20,121	34,097	1,317	52,901	32,780	62,446
Total External Debt	2,99,250	1,23,938	34,715	3,88,472	89,222	6,14,828

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

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

* Variation in O/B due to Prior Period Adjustment

External Debt in Foreign Currency (₹ Crores)

Source	Currency	1 st April, 2020	Additions	Discharges	31 st March 2021	Increase/Decrease
ADB	USD	1,377	319	83	1,613	236
Germany	Euro	210	73	15	269	58
IBRD	USD	1106	355	95	1,365	259
IDA	USD	247	85	24	308	61
IDA	SDR	1394	47	98	1,343	-51
Japan	Yen	2,09,099	22,799	9352	2,22,546	13,447
Russian Fed	₹	481	-	28	453	-28
Russian Fed	USD	173	40	11	202	29

Liabilities on Public Account

As on 31st March, 2021, total liabilities on Public Account were ₹ 10,49,428 crore. Interest bearing liabilities amounted to ₹ 7,15,480 crore and the remaining ₹ 1,18,469 crore were to non-interest bearing.

Liabilities on Public Account (₹ Crores)					
Description	1 st April, 2020	Additions	Discharges	31 st March 2021	Increase/Decrease
Small Savings, PF etc. *	5,74,881	16,60,979	15,20,380	7,15,480	1,40,599
Other Interest Bearing	1,60,862	1,11,562	56,944	2,15,480	54,618
Reserve Funds	-13,792	81,399	50,603	17,004	30,796
Deposits	1,74,654	30,163	6,341	1,98,476	23,822
Other non-Interest Bearing	1,43,581	7,57,649	7,82,762	1,18,468	-25,113
Reserve Funds	50,294	4,70,859	4,97,110	24,043	-26,251
Deposits	93,287	2,86,790	2,85,652	94,425	1,138
Total	8,79,324	25,30,190	23,60,086	10,49,428	1,70,104

National Small Savings Fund

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

* Total liability of Central Government on account of Small Savings, PF etc. as on 31st March 2021 is ₹ 14,27,325 crore. Out of this, ₹ 78,525 crore is accumulated deficit, investment of ₹ 4,15,506 crore made in Special State Govt. Securities, investment of ₹ 1,25,636 crore in various Government Undertakings and ₹ 92,178 crore related to POLIF invested with Pvt. Fund managers leaving net outstanding liability of ₹ 7,15,480 crore on this account.

NSSF collections [Net] during 2020-21 were ₹3,05,564 crore. Funds income [on its investments] and expenditure during this period were ₹ 1,52,984 crore and ₹ 1,22,047 crore respectively. Investments of NSSF increased by ₹ 2,17,891 crore during the year. Thus, the balance under the Fund increased from ₹ 1,25,980 crore at the beginning of the year to ₹ 2,44,590 crore at the end of the year.

National Small Savings Fund (₹ Crores)					
Description	1st April, 2020	Additions	Discharges	31st March, 2021	Increase/ Decrease
Inflows	17,81,883	10,94,128	6,35,580	22,40,430	4,58,548
Collections	17,81,883	9,41,144	6,35,580	20,87,446	3,05,564
Savings Deposits	8,77,688	7,50,164	5,69,500	10,58,352	1,80,664
Savings Certificates	2,51,749	68,213	33,056	2,86,906	35,157
Public Provident Funds	6,52,446	1,22,767	33,024	7,42,189	89,743
Income on Investments	-	1,52,984	-	1,52,984	1,52,984
Outflows	16,55,903	4,28,947	7,68,885	19,95,841	3,39,938
Investments of NSSF	16,55,903	4,28,947	6,46,838	18,73,794	2,17,891
Central Government Securities	8,48,919	42,503	5,26,235	13,32,651	4,83,732
State Government Securities	4,40,438	45,898	20,967	4,15,507	-24,931
Investments under other Instruments	3,66,546	3,40,546	99,636	1,25,636	-2,40,910
Expenditure of NSSF	-	..	1,22,047	1,22,047	1,22,047
Balance	1,25,980	6,65,181	-1,33,305	2,44,590	1,18,610

As on 31st March 2021, the total stock of Funds liabilities towards subscribers of its schemes was ₹ 20,87,447 crore, of which ₹ 10,58,351 crore are held against Savings Deposits, ₹2,86,906 crore against Savings Certificates and ₹ 7,42,189 crore in Public Provident Fund. Funds investments at the end of 2020-21 were ₹ 18,73,794 crore, out of which, ₹ 4,15,507 crore are invested in State Government Securities, ₹ 13,32,651 crore are invested in Central Govt. Securities and ₹ 1,25,636 crore is invested under other instruments.

Contingent Liabilities

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

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

Under these provisions, Government gives guarantees to various Public Sector Undertakings, Banks and other public institutions for repayment of their borrowings and payment of interest, thereon, repayment of their share capital and payment of minimum dividend, and payment against supplies of

materials and equipment on credit basis, etc. These guarantees constitute Government's contingent liabilities that have to be discharged from the Consolidated Fund of India, in case of any default by the beneficiaries of such guarantees.

As on 31st March, 2021, the maximum amount of guarantee for which the Government have entered into agreement was ₹ 5,33,590 crore and sum of guarantees outstanding were or ₹ 4,97,599 crore. The net accretion of guarantees for the year 2020-21 is ₹ 27,520 crore . Guarantees amounting to ₹ 63,510.97 crore i.e. 0.32% of GDP were committed by the Govt. during 2020-21. Government realized ₹ 1,813 crore as Guarantee Fees as against ₹ 1,070 crore realized during 2019-20.

Government Guarantees (₹ Crore)				
	Description	31-Mar-20	31-Mar-21	Increase/ Decrease
I	Guarantees to RBI, banks, and other financial Institutions for repayment of principal and interest etc.	74,697	78,336	3,638
II	Guarantees to statutory corporations and financial institutions for repayment of share capital, payment of minimum dividend, repayment of bonds/loans etc.	47,670	72,919	25,250
III	Guarantees in pursuance of agreements with International Financial Institutions, foreign lending agencies, foreign governments etc. towards repayment of principal, payment of interest/commitment charges on loan etc. and payment against agreements for supplies to companies, corporations, Port Trusts etc.	3,47,712	3,46,344	-1,368
IV	Counter guarantees to Banks for letters of authority to foreign suppliers for supplies to companies/corporations	—	—	—
V	To Railways/State Electricity Boards	—	—	—
VI	Performance Guarantees for fulfillment of contracts/projects awarded to Indian companies in foreign countries.	—	—	—
VII	Any Other	—	—	—
	Total	4,70,079*	4,97,599	27,520

* Variation in last year outstanding Guarantee due to inclusion of past leftover Guarantee by M/o New & Renewable Energy

Appropriation Accounts

For the year 2020-21, Parliament approved a total provision of ₹ 10,139,292 crores under 97 Grants for the Civil Ministries of the Union Government. This provision was revised upwards during the year to ₹10,981,793 crores through Supplementary Grants of ₹842,501 crores. The final provision of ₹10,981,793 crores was higher by ₹1,531,134 crores [16%] compared to previous year.

Actual expenditure during the year against this provision was ₹9,946,155 crores. Expenditure under the charged portion was ₹7,121,334 crores with saving of ₹738,056 crores, while expenditure under voted portion was ₹2,824,821 crores, with savings of ₹297,582 crores.

Summary of Appropriation Accounts (Civil) (₹Crores)

	Original Provision	Final Provision	Variance	Actual Expenditure	Variance
	(1)	(2)	(3)=(2)-(1)	(4)	(5)=(4)-(2)
Charged	78,05,717	78,59,390	53,673	71,21,334	(-)7,38,056
Voted	23,33,575	31,22,403	7,88,828	28,24,821	(-) 2,97,582
Total	1,01,39,292	1,09,81,793	8,42,501	99,46,155	(-)10,35,638

Voted expenditure constituted 28% of the total expenditure, the remaining 72% was charged expenditure.

Charged Expenditure

The charged expenditure of Civil Ministries during 2020-21 mainly comprised Repayment of Debt (₹6,184,635 crores), Interest Payments (₹720,985 crores) and Transfer to States (₹ 210,826 crores). These three together formed 99.93% of the total charged expenditure. The Appropriation-“Repayment of Debt” includes an amount of ₹ 5,551,910 crores on account of discharge of treasury bills of different maturities and Ways and Means Advances.

Excess

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

<u>Excess over Budgeted Provision</u>							
<u>(₹in Crores)</u>							
<u>Grant No.</u>	<u>Name of Grant/Appropriation</u>	<u>Amount of Grant/Appropriation</u>		<u>Actual expenditure</u>		<u>Excess</u>	
		<u>Revenue</u>	<u>Capital</u>	<u>Revenue</u>	<u>Capital</u>	<u>Revenue</u>	<u>Capital</u>
15	Department of Food and Public Distribution	435596		554245		118649	

18	Ministry of Defence (Civil)		8805		8807		2
<u>21</u>	<u>Defence Pensions Charged</u>	<u>7.31</u>	=	<u>7.83</u>	=	<u>0.52</u>	=

Savings

During 2020-21, savings of ₹ 1,035,638 crores occurred in respect of Civil Grants / Appropriations. There was also excess expenditure aggregating to ₹ 118,652 crores. Significant savings occurred under the following Grants / Appropriations.

Significant Savings				
Grant/ Appropriation		Section	Savings (₹Crores)	Reasons
No.	Description			
1	Department of Agriculture, Cooperation & Farmers Welfare	Revenue Voted	25944	Due to non-receipt of data from States/UTs, receipt of less proposals from the implementing agencies and registration of less farmers under Pradhan Mantri Kisan Samman Nidhi (PM-KISAN) and receipt of less proposal from State Governments/ implementing agencies for Central Assistance under various schemes.
13	Department of Telecommunications	Capital Voted	22319	Due to delay in tender for 4G owing to COVID-19 pandemic and reduction of provision for OFC based network for Defence Services at revised estimates stage by the Ministry of Finance.
15	Department of Food and Public Distribution	Capital Voted	40009	Due to less funding through to ways and means advances owing to increase in subsidy to Food Corporation of India by the Government.
27	Department of Economic Affairs	Capital Voted	33650	Due to less deposit of gold, fluctuation in gold prices and non execution of the agreement towards Support for Infrastructure Pipeline.
35	Interest Payments	Revenue Charged	12218	Due to softening of interest rates owing to cut in Repurchase (REPO) Rate and less transactions under

				switch operations, less investments by State Government, Issuance of lesser securities, receipt of less claims on matured schemes, unpaid interest to investors and less disbursal of loans.
36	Repayment of Debt	Capital Charged	706286	Due to lower volume of utilisation of ways and means advances owing to availability of surplus cash in the Government Account, lower volume of switch operation and less investments by State Governments in 14 days Treasury bills.
38	Transfers to States	Revenue Charged	12465	Due to reduction of appropriation for Rural/Urban Bodies Grants (States) at revised estimates stage.
		Revenue Voted	27426	Due to non receipt of proposals from States for Special Assistance and reduction of provision for assistance to States from NDRF for calamities of severe nature at revised estimates stage.
42	Department of Health and Family Welfare	Revenue Voted	44829	Due to delay in procurement of supplies owing to COVID-19 pandemic, availability of unspent balances of previous year, non-implementation of schemes by some states owing to spread of COVID-19 pandemic, reduction of provision for transfer of funds to National Investment Fund at revised estimates stage by the Ministry of Finance and non-finalization of accounting procedure in respect of transfer to Pradhan Mantri Swasthya Suraksha Nidhi (PMSSN)

57	Ministry of Housing and Urban Affairs	Capital Voted	10824	Due to less demand for Loans and Investments to MRTS and Metro Projects from implementing agencies and restriction of expenditure owing to COVID - 19 guidelines.
58	Department of School Education and Literacy	Revenue Voted	22027	Due to non-operationalization of accounting procedure of Madhyamik and Uchhatar Shiksha Kosh (MUSK), inhancement of ceiling of Prarambhik Shiksha Kosh, and reduction of provision for transfer to National Investment Fund (NIF), Central Road and Infrastructure Fund and Samagra Shiksha-Elementary Education at revised estimates stage by the Ministry of Finance.
59	Department of Higher Education	Revenue Voted	23077	Due to non-finalization of accounting procedure of Madhyamik and Uchhatar Shiksha Kosh (MUSK), and reduction of provision for transfer to National Investment Fund at revised estimates stage by the Ministry of Finance.
100	Ministry of Women and Child Development	Revenue Voted	11264	Due to non-receipt of utilization certificates from Aanganwadi Services and Umbrella ICDS, non finalization of scheme evaluation by NITI Ayog, non holding of community based activities and availability of unspent balances of previous year with implementing agencies.

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

Glossary

Reporting Entity

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

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

Form & Content of Accounts

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

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

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

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

Cash Basis of Accounting

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

The Government accounts mainly record:

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

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

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

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

Accounting Period

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

Currency

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

Revenue Receipts & Expenditure on Revenue Account

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

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

Capital Receipts & Expenditure on Capital Account

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

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

Exchange Variations

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

External Assistance

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

Accounting Standards

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

Fiscal Deficit

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

deficit financing or money creation) and market borrowing (from the money market that is mainly from banks).

Primary Deficit

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

Effective Revenue Deficit

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

Ways and Means Advances (WMA)

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

Budget Provision (BE/RE/FG)

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

Borrowings

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

Structure of Accounts

Government accounts are kept in the following three parts: -

I. Consolidated Fund of India

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

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

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

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

II. Contingency Fund Of India

This is in the nature of an imprest and is kept at the disposal of the President of India to enable the Government to meet unforeseen expenditure

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

III. Public Account of India

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

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

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

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Appendix-1

Ten Year Summary

(₹ Crores)

	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Revenue Receipts	7,51,158	8,79,231	10,14,719	11,01,381	11,95,025	13,75,956	14,35,078	15,53,011	16,84,059	16,33,919
Gross Tax Revenue	8,84,900	10,33,424	11,34,084	12,41,424	14,49,958	17,09,372	19,15,492	20,78,665	20,07,579	20,27,104
Corporation Tax	3,22,816	3,56,326	3,94,678	4,28,925	4,53,229	4,84,924	5,71,202	6,63,572	5,56,876	4,57,719
Goods & Services Tax							4,42,561	5,81,559	5,98,729	4,56,334
Income Tax	1,64,525	1,96,843	2,37,817	2,58,325	2,80,323	3,40,505	4,08,091	4,61,488	4,80,097	4,87,143
Customs	1,49,328	1,65,346	1,72,085	1,88,016	2,10,338	2,25,370	1,29,030	1,17,813	1,09,283	1,34,750
Union Excise Duties	1,44,901	1,75,845	1,69,455	1,89,038	2,87,148	3,80,495	2,58,636	2,30,992	2,39,452	3,89,667
Service Tax	97,509	1,32,601	1,54,778	1,67,969	2,11,414	2,54,499	81,228	6,904	6,029	1,615
Net Tax Revenue to Centre	6,29,486	7,41,877	8,15,854	9,03,615	9,43,765	11,01,372	12,42,487	13,17,211	13,56,902	14,26,287
Non Tax Revenues	1,21,672	1,37,354	1,98,865	1,97,766	2,51,260	2,74,584	1,92,591	2,35,800	3,27,157	2,07,632
Interest Receipts	20,252	20,760	21,868	23,712	25,378	16,229	13,574	12,145	12,349	17,113
Dividends & Profits	50,608	53,761	90,435	89,833	1,12,127	1,23,017	91,360	1,13,420	1,86,133	96,878
Non Debt Capital Receipts	36,938	40,950	41,865	51,475	62,975	65,513	1,15,678	1,12,684	68,620	57,626
Disinvestment Proceeds	401	2,761	4,231	1,415	1,249	2,921	2,802	4,449	9,010	1,725
Expenditure	13,04,365	14,10,371	15,59,447	16,63,673	17,90,783	19,79,268	21,41,818	23,15,113	26,86,870	35,09,836
Plan Expenditure	4,12,375	4,13,627	4,53,327	4,62,643	4,71,083	5,68,599	0	0	0	0
Non Plan Expenditure	8,91,990	9,96,744	11,06,120	12,01,030	14,10,669	14,10,669	0	0	0	0
Revenue Expenditure	11,45,785	12,43,513	13,71,772	14,66,992	15,37,761	16,92,986	18,78,679	20,07,399	23,50,605	30,83,519
Capital Expenditure	1,58,580	1,66,858	1,87,675	1,96,681	2,53,022	2,86,282	2,63,139	3,07,714	3,36,265	4,26,317
Lending Minus Repayment	1,586	5,441	6,451	15,375	5,394	19,040	11,497	24,411	26,495	2,19,922
Fiscal deficit	5,16,269	4,90,190	5,02,863	5,10,817	5,32,783	5,37,799	5,91,062	6,49,418	9,34,191	18,18,291
Revenue Deficit	3,94,627	3,64,282	3,57,053	3,65,611	3,42,736	3,17,030	4,43,601	4,54,388	6,66,546	14,49,600
Effective Revenue Deficit	2,61,036	2,48,572	2,27,214	2,34,851	2,11,781	1,50,470	2,51,081	2,63,168	4,79,204	12,27,209
Primary Deficit	2,43,119	1,77,020	1,29,296	1,08,373	91,124	57,085	62,110	66,770	3,22,121	11,38,422
Public Debt (Balances)	35,53,519	40,96,570	46,15,250	51,04,675	57,11,425	61,49,817	68,46,557	75,49,380	85,64,884	1,05,24,371
Internal Debt	32,30,622	37,64,566	42,40,767	47,38,291	53,04,836	57,41,709	64,01,275	70,74,942	80,20,490	99,09,543
External Debt (Current Value)	3,22,897	3,32,004	3,74,483	3,66,384	4,06,589	4,08,108	4,45,282	4,74,439	5,44,394	6,14,828
Other GOI liabilities	5,97,766	6,10,016	6,44,061	6,71,010	7,11,608	7,56,448	8,06,929	8,82,119	8,79,324	10,49,428
Gross Domestic Product(GDP)	89,12,179	1,01,13,281	1,13,55,073	1,26,53,762	1,35,76,000	1,51,83,709	1,67,73,000	1,90,10,000	2,03,40,000	1,97,46,000

	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Percentage to GDP										
Revenue Receipts	8.43	8.69	8.94	8.70	8.80	9.06	8.56	8.17	8.28	8.27
Gross Tax Revenues	9.93	10.22	9.99	9.81	10.68	11.26	11.42	10.93	9.87	10.27
Goods & Services Tax							2.64	3.06	2.94	2.31
Non Tax Revenues	1.37	1.36	1.75	1.56	1.85	1.81	1.15	1.24	1.61	1.05
Expenditure	14.64	13.95	13.73	13.15	13.19	13.04	12.77	12.18	13.21	17.77
Revenue Expenditure	12.86	12.30	12.08	11.59	11.33	11.15	11.20	10.56	11.56	15.62
Capital Expenditure	1.78	1.65	1.65	1.55	1.86	1.89	1.57	1.62	1.65	2.16
Fiscal deficit	5.79	4.85	4.43	4.04	3.92	3.54	3.52	3.42	4.59	9.21
Revenue Deficit	4.43	3.60	3.14	2.89	2.52	2.09	2.64	2.39	3.28	7.34
Effective Revenue Deficit	2.93	2.46	2.00	1.86	1.56	0.99	1.50	1.38	2.36	6.21
Public Debt	39.87	40.51	40.64	40.34	42.07	40.50	40.82	39.71	42.11	53.30
Internal Debt	36.25	37.22	37.35	37.45	39.08	37.81	38.16	37.22	39.43	50.19
External Debt	3.62	3.28	3.30	2.90	2.99	2.69	2.65	2.50	2.68	3.11

Non-Tax Revenue

Appendix-2

(₹ Crores)

	Description	2020-21			2019-20		
		Revised Estimates	Actuals	%	Revised Estimates	Actuals	%
A	Interest Receipts						
	Gross	55,391.82	59,528.75	107	50,520.33	56,950.78	113
	Less- Receipts incidental to Market Borrowings	40,087.16	41,115.35	103	38,191.95	43,300.51	113
	Waiver of Interest	1,300.00	1,300.00	100	1,301.30	1,301.29	100
	Net	14,004.66	17,113.40	122	11,027.08	12,348.98	112
B	Dividends and Profits	96,543.54	96,877.75	100	1,99,892.92	1,86,132.54	93
C	Non- Tax Revenue of UTs	2,080.63	1,598.31	77	2,094.16	1,761.81	84
D	Other Non-Tax Revenue						
	1. Fiscal Services -	589.65	1,168.80	198	703.65	1,041.06	148
	Other General Services	35,366.09	29,840.75	84	42,433.53	38,120.09	90
	Less- Commercial Departments	18,100.00	15,768.89	87	19,703.00	17,812.01	90
	Less-Contribution & recoveries towards pension & other retirement benefits	1,000.00	0.00	0	1,000.00	0.00	0
	2. Net General Services	16,266.09	14,071.86	87	21,730.53	20,308.08	93
	3. Social Services	3,145.44	3,790.65	121	3,655.18	3,404.20	93
	Economic Services-						
	Gross	95,355.24	87,341.05	92	1,30,211.82	1,18,497.98	91
	Less- Commercial Departments	18,754.47	16,081.00	86	24,766.52	16,702.78	67
	4. Net Economic Services	76,600.77	71,260.05	93	1,05,435.92	1,01,787.13	97
	Net Total - Other Non-Tax Revenue(1+2+3+4)	96,601.95	90,291.36	93	1,31,525.28	1,26,540.47	96
	Grants-in-Aid and Contributions	1,421.75	1,751.64	123	974.00	372.97	38
	TOTAL	2,10,652.53	2,07,632.46	99	3,45,513.44	3,27,156.77	95

Appendix-3

Commercial Receipts

(₹ crores)

Description	2020-21			2019-20		
	Revised Estimates	Actuals	%	Revised Estimates	Actuals	%
General Services						
1. Canteen Stores Depot	18,100.00	15,768.89	87.12	19,703.00	17,812.01	90.40
Economic Services						
2. Delhi Milk Scheme	361.50	334.41	92.51	390.27	354.76	90.90
3. Opium & Alkaloid Factories	200.00	164.95	82.48	150.00	195.27	130.18
4. Fuel Fabrication Facilities	2,977.95	1,713.41	57.54	2,286.29	1,662.51	72.72
5. Fuel Inventory	2,534.97	2,866.96	113.10	2,416.67	615.09	25.45
6. Heavy water Pool Management	1,300.00	1,300.00	100.00	1,300.00	1,300.00	100.00
7. Light Houses & Lightships	350.00	368.96	105.42	320.00	316.95	99.05
8. Postal Receipts	12,330.05	10,632.31	86.23	19,203.29	13,558.20	70.60
9. Indian Railways	1,46,609.00	1,40,783.55	96.03	2,06,269.00	1,74,694.69	84.69
TOTAL	1,84,763.47	1,73,933.44	94.14	2,52,038.52	2,10,509.48	83.52

Appendix-4

Highlights of Expenditure on Major Schemes

(₹ Crores)

S. No.	Ministry	Scheme	2020-21 Budget Estimates	2020-21 Revised Estimates	2020-21 Actuals
1	Agriculture	Pradhan Mantri Krishi Sinchai Yojna(PMKSJ) Pradhan Mantri Fasal Bima Yojana Pradhan Mantri Kisan Samman Nidhi(PM-Kisan)	4,000.00 15,695.00 75,000.00	2,563.20 15,306.55 65,000.00	2,562.17 14,161.48 60,989.90
2	Health and Family Welfare	National Health Mission(NHM) Pradhan Mantri Swasthya Suraksha Yojana(PMSSY) National AIDS and STD Control Programme Rashtriya Swasthya Bima Yojna	33,400.00 6,020.00 2,900.00 29.00	35,144.25 7,517.25 2,900.00 29.00	40,332.47 8,732.00 2,815.46 0.46
3	Ayush	National Health Mission(NHM)	705.00	400.00	397.72
4	Education	Samgra Shiksha National Programme for Mid-Day Meals in Schools Rashtriya Uchhatar Shiksha Abhiyan Integrated Child Development Programme	38,750.50 11,000.00 300.00 28,557.00	27,957.32 12,900.00 166.00 20,038.00	27,834.58 12,878.15 165.20 18,203.86
5	Housing and Urban Affairs	Pradhan Mantri Awas Yojna (PMAY) National Livelihood Mission-Aajeevika Metro Projects(Revenue+Capital) Urban Rejuvenation Mission, AMRUT and Smart Cities Mission Swachh Bharat Mission- Urban	8,000.00 795.00 17,482.00 13,750.00 2,300.00	21,000.00 794.99 6,483.59 9,850.00 1,000.01	20,983.06 816.61 6,483.59 9,832.56 1,000.22

S. No.	Ministry	Scheme	2020-21 Budget Estimates	2020-21 Revised Estimates	2020-21 Actuals
6	Power	Deen Dayal Upadhyay Gram Jyoti Yojana	4,500.00	2,000.00	1,984.77
7	Rural Development	Mahatma Gandhi National Rural Employment Guarantee Scheme	61,500.00	1,11,500.00	1,11,170.85
		Pradhan Mantri Krishi Sinchai Yojna(PMKSJ)	2,000.00	1,000.00	998.35
		National Livelihood Mission-Aajeevika	9,210.04	9,210.04	9,208.76
		National Social Assistance Programme	9,196.92	42,617.22	42,443.70
		Pradhan Mantri Awas Yojna (PMAY)	19,500.00	19,500.00	19,269.14
		Pradhan Mantri Gram Sadak Yojna (PMGSJ)	19,500.00	13,706.23	13,687.50
8	Drinking Water and Sanitation	National Rural Drinking Water Mission/ Jal Jeevan Mission(JJM)	11,500.00	11,000.00	10,998.29
		Swachh Bharat Mission-Rural	9,994.10	6,000.00	4,946.98
9	Statistics and Programme Implementation	Member of Parliament Local Area Development Scheme	3,960.00	2.00	1,108.15
10	Skill Development and Entrepreneurship	Pradhan Mantri Kaushal Vikas Yojana	2,726.03	2,461.00	2,369.50
11	Water Resources, River Development and Ganga Rejuvenation	Pradhan Mantri Krishi Sinchai Yojna (PMKSJ)	5,126.51	4,390.96	4,376.92
12	New and Renewable Energy	Grid Interactive Renewable Power	4,350.00	2,689.48	2,468.10

Appendix-5

Expenditure on Major items in 2020-21

(₹ Crores)

Description	Type	Revised Estimates	Actual
Pension	Revenue	2,04,393	2,08,473
Defence	Revenue	2,09,312	2,05,789
	Capital	1,34,510	1,34,305
Subsidy			
Fertiliser	Revenue	1,33,947	1,27,922
Food	Revenue	4,22,618	5,41,330
Petroleum	Revenue	38,790	36,755
Agriculture & Allied Activities	Revenue	1,44,076	1,33,202
	Capital	1,279	1,218
Development of North East	Revenue	1,538	1,531
	Capital	322	323
Education	Revenue	84,860	84,014
	Capital	229	206
Energy	Revenue	24,311	25,098
	Capital	9,129	9,330
Health	Revenue	78,211	76,439
Interest Payment	Revenue	6,92,900	6,79,869
Police	Revenue	87,658	86,676
	Capital	5,191	4,935
Transport	Revenue	17,947	18,058
	Capital	2,00,675	1,98,737
IT & Telecom	Revenue	27,465	28,071
	Capital	4,713	4,707

Description	Type	Revised Estimates	Actual
Rural Development	Revenue	2,16,342	2,14,246
Transfer to States	Revenue	1,92,033	1,91,923
	Capital	14,968	19,552
UTs	Revenue	46,328	45,657
	Capital	4,954	1,948
Urban Development	Revenue	36,482	36,397
	Capital	10,309	10,304
Tax Administration	Revenue	40,919	39,373
	Capital	492	389
Transfer to GST Compensation Fund	Revenue	1,06,317	1,06,317
Finance	Revenue	18,938	16,510
	Capital	31,628	20,528
Scientific Departments	Revenue	17,625	17,305
	Capital	4,727	4,795
Social Welfare	Revenue	39,394	37,353
	Capital	235	210
Commerce & Industry	Revenue	21,679	19,901
	Capital	1,836	1,653
External Affairs	Revenue	13,744	13,190
	Capital	1,256	1,139
Postal Services	Revenue	19,089	17,695
	Capital	862	898
Others	Revenue	74,226	74,425
	Capital	7,614	7,553
Total	Revenue	30,11,142	30,83,519
	Capital	4,39,163	4,26,317

Appendix-6

EXPENDITURE ON PAY AND ALLOWANCES FOR THE YEAR 2020-21

(₹ Crores)

Grant No.	Name of the Ministries/Departments	Amount
	MINISTRY OF AGRICULTURE AND FARMERS WELFARE	
1	Department of Agriculture, Cooperation and Farmers Welfare	321.98
2	Department of Agricultural Research and Education	5.27
	DEPARTMENT OF ATOMIC ENERGY	
3	Atomic Energy	3,805.02
	MINISTRY OF AYURVEDA, YOGA AND NATUROPATHY, UNANI, SIDHA AND HOMEOPATHY (AYUSH)	
4	Ministry of Ayurveda, Yoga & Naturopathy, Unani, Siddha and Homeopathy (AYUSH)	22.00
	MINISTRY OF CHEMICALS AND FERTILISERS	
5	Department of Chemicals and Petrochemicals	17.39
6	Department of Fertilisers	23.01
7	Department of Pharmaceuticals	12.67
	MINISTRY OF CIVIL AVIATION	
8	Ministry of Civil Aviation	145.30
	MINISTRY OF COAL	
9	Ministry of Coal	27.10
	MINISTRY OF COMMERCE AND INDUSTRY	
10	Department of Commerce	408.40
11	Department for Promotion of Industry and Internal Trade	274.01
	MINISTRY OF COMMUNICATION	
12	Department of Posts	16,859.39
13	Department of Telecommunications	482.67

	MINISTRY OF CONSUMER AFFAIRS, FOOD AND PUBLIC DISTRIBUTION	
14	Department of Consumer Affairs	75.23
15	Department of Food and Public Distribution	67.82
	MINISTRY OF CORPORATE AFFAIRS	
16	Ministry of Corporate Affairs	149.68
	MINISTRY OF CULTURE	
17	Ministry of Culture	418.91
	MINISTRY OF DEFENCE	
18	Ministry of Defence(Civil)	5,460.61
19	Ministry of Defence(Defence Services Revenue)	1,43,068.78
	MINISTRY OF DEVELOPMENT OF NORTH EASTERN REGION	
22	Ministry of Development of North Eastern Region	24.40
	MINISTRY OF EARTH SCIENCES	
23	Ministry of Earth Sciences	446.44
	MINISTRY OF ELECTRONICS AND INFORMATION TECHNOLOGY	
24	Ministry of Electronics and Information Technology	859.07
	MINISTRY OF ENVIRONMENT, FORESTS AND CLIMATE CHANGE	
25	Ministry of Environment, Forests and Climate Change	253.63
	MINISTRY OF EXTERNAL AFFAIRS	
26	Ministry of External Affairs	2,054.93
	MINISTRY OF FINANCE	
27	Department of Economic Affairs	100.44
28	Department of Expenditure	118.65
29	Department of Financial Services	101.58
30	Department of Investment and Public Assets Management	9.85
31	Department of Revenue	370.79
32	Direct Taxes-CBDT	4,341.82

Grant No.	Name of the Ministries/Departments	Amount
33	Indirect Taxes-CBIC	5,173.28
34	Indian Audit and Accounts Department	4,183.35
	MINISTRY OF FISHERIES, ANIMAL HUSBANDRY AND DAIRYING	
39	Department of Fisheries	53.54
40	Department of Animal Husbandry and Dairying	112.67
	MINISTRY OF FOOD PROCESSING INDUSTRIES	
41	Ministry of Food Processing Industries	16.58
	MINISTRY OF HEALTH AND FAMILY WELFARE	
42	Department of Health and Family Welfare	2,918.99
43	Department of Health Research	3.64
	MINISTRY OF HEAVY INDUSTRY AND PUBLIC ENTERPRISES	
44	Department of Heavy Industry	19.00
45	Department of Public Enterprises	8.88
	MINISTRY OF HOME AFFAIRS	
46	Ministry of Home Affairs	1,300.01
47	Cabinet	120.16
48	Police	72,817.32
	MINISTRY OF HOUSING AND URBAN AFFAIRS	
57	Ministry of Housing and Urban Affairs	1663.96
	MINISTRY OF HUMAN RESOURCE DEVELOPMENT	
58	Department of School Education and Literacy	25.04
59	Department of Higher Education	97.11
	MINISTRY OF INFORMATION AND BROADCASTING	
60	Ministry of Information and Broadcasting	310.89
	MINISTRY OF JAL SHAKTI	
61	Ministry of Water Resources, River Development & Ganga Rejuvenation	658.67
62	Department of Drinking Water and Sanitation	15.09

	MINISTRY OF LABOUR AND EMPLOYMENT	
63	Ministry of Labour and Employment	381.15
	MINISTRY OF LAW AND JUSTICE	
64	Law and Justice	165.07
65	Election Commission	48.83
66	Supreme Court of India	257.04
	MINISTRY OF MICRO, SMALL AND MEDIUM ENTERPRISES	
67	Ministry of Micro, Small and Medium Enterprises	147.50
	MINISTRY OF MINES	
68	Ministry of Mines	752.84
	MINISTRY OF MINORITY AFFAIRS	
69	Ministry of Minority Affairs	21.38
	MINISTRY OF NEW AND RENEWABLE ENERGY	
70	Ministry of New and Renewable Energy	25.91
	MINISTRY OF PANCHAYATI RAJ	
71	Ministry of Panchayati Raj	10.12
	MINISTRY OF PARLIAMENTARY AFFAIRS	
72	Ministry of Parliamentary Affairs	13.11
	MINISTRY OF PERSONNEL, PUBLIC GRIVANCES AND PENSION	
73	M/o Personnel, Public Grievances and Pensions	843.31
74	Central Vigilance Commission	26.65
	MINISTRY OF PETROLEUM AND NATURAL GAS	
75	Ministry of Petroleum and Natural Gas	24.98
	MINISTRY OF PLANNING	
76	Ministry of Planning	57.88

Grant No.	Name of the Ministries/Departments	Amount
	MINISTRY OF POWER	
77	Ministry of Power	130.48
	THE PRESIDENT, PARLIAMENT, UNION PUBLIC SERVICE COMMISSION AND THE SECRETARIAT OF THE VICE-PRESIDENT	
78	President Secretariat	37.29
79	Lok Sabha	425.85
80	Rajya Sabha	231.77
81	Vice-President Secretariat	4.09
82	Union Public Service Commission	111.23
	MINISTRY OF RAILWAYS	
83	Ministry of Railways	76,883.26
	MINISTRY OF ROAD TRANSPORT AND HIGHWAYS	
84	Ministry of Road Transport and Highways	91.29
	MINISTRY OF RURAL DEVELOPMENT	
85	Department of Rural Development	42.83
86	Department of Land Resources	9.65
	MINISTRY OF SCIENCE AND TECHNOLOGY	
87	Department of Science and Technology	358.92
88	Department of Biotechnology	21.61
89	Department of Scientific and Industrial Research	10.30
	MINISTRY OF SHIPPING	
90	Ministry of Shipping	144.97
	MINISTRY OF SKILL DEVELOPMENT AND ENTREPRENEURSHIP	
91	Ministry of Skill Development and Entrepreneurship	126.98
	MINISTRY OF SOCIAL JUSTICE AND EMPOWERMENT	
92	Ministry of Social Justice and Empowerment	50.23
93	Department of Empowerment of Persons with Disabilities	11.44

94	MINISTRY OF SPACE Department of Space	2,318.61
95	MINISTRY OF STATISTICS AND PROGRAMME IMPLEMENTATION Ministry of Statistics and Programme Implementation	397.88
96	MINISTRY OF STEEL Ministry of Steel	22.62
97	MINISTRY OF TEXTILES Ministry of Textiles	187.62
98	MINISTRY OF TOURISM Ministry of Tourism	38.38
99	MINISTRY OF TRIBAL AFFAIRS Ministry of Tribal Affairs	19.73
100	MINISTRY OF WOMEN AND CHILD DEVELOPMENT Ministry of Women and Child Development	37.43
101	MINISTRY OF YOUTH AFFAIRS AND SPORTS Ministry of Youth Affairs and Sports	30.89
49	UNION TERRITORIES (WITHOUT LEGISLATURE) Andaman and Nicobar Islands	1851.84
50	Chandigarh	1,872.34
51	Dadra and Nagar Haveli AND Daman and Diu	397.84
52	Ladakh	1,145.64
53	Lakshadweep	358.68
	TOTAL	3,59,972.48

Appendix-7

Statement of Subsidies

(₹ crores)

CATEGORY	Gr. No.	Major Head	Budget Estimates	Revised Estimates	Actuals
MAJOR SUBSIDIES-----					
FOOD SUBSIDY	15	2408	1,15,569.68	4,22,618.14	5,41,330.14
FERTILIZER SUBSIDY			71,309.00	1,33,947.30	1,27,921.74
A. UREA SUBSIDY WITH RECOVERY	6	2852	47,805.00	94,957.42	90,549.27
B. NUTRIENT BASED SUBSIDY	6	2401	23,504.00	38,989.88	37,372.47
PETROLEUM SUBSIDY			40,915.21	39,054.79	36,754.65
A. LPG SUBSIDY	75	2802	37,256.21	36,072.47	33,495.30
B. KEROSENE SUBSIDY	75	3601	3,659.00	2,982.32	3,259.35
TOTAL MAJOR SUBSIDIES			2,27,793.89	5,95,620.23	7,06,006.53
INTEREST SUBSIDIES-----					
INTEREST SUBVENTION FOR PROVIDING SHORT TERM CREDIT TO FARMERS	1	2416, 2552	21,175.00	19,831.75	17,789.72
SUBSIDY TO NATIONAL HOUSING BANK FOR INTEREST SUBVENTION ON HOUSING LOANS	29	2885	0.01	..	0.00
INTEREST SUBSIDY TO LIC FOR PENSION PLAN FOR SENIOR CITIZENS	29	2235	115.10	45.05	45.05
INTEREST EQUALISATION SCHEME	10	3453	2,300.00	1,600.00	1,667.00
CREDIT LINKED SUBSIDY SCHEME (CLSS)-I FOR ECONOMICALLY WEAKER SECTION (EWS)/LOWER INCOMED GROUP (LIG)	57	2216	900.00	3,750.00	3,750.00
CREDIT LINKED SUBSIDY SCHEME(CLSS)-II FOR MIDDLE INCOME GROUP (MIG)	57	2216	500.00	3,000.00	3,000.00
INTEREST SUBSIDY UNDER PMAY-RURAL	85	2216	100.00	5.00	0.00
INTEREST SUBSIDY AND CONTRIBUTION FOR GUARANTEE FUNDS IN DEPARTMENT OF HIGHER EDUCATION	59	2202	1,900.00	700.00	0.00

CREDIT SUPPORT PROGRAMME UNDER MINISTRY OF MICRO, SMALL AND MEDIUM ENTERPRISES	67	2851	100.00	0.04	0.00
INTEREST SUBSIDY ON EDUCATIONAL LOANS FOR OVERSEAS STUDIES UNDER MINORITY AFFAIRS	69	2235	30.00	22.00	20.19
INTEREST SUBSIDY TO HINDUSTAN SHIPYARD LIMITED	18	2852	4.84	0.00	0.00
CREDIT LINKED CAPITAL SUBSIDY AND TECHNOLOGY UPGRADATION SCHEME	67	2851	653.91	1,080.67	1,067.64
INTEREST SUBVENTION SCHEME FOR INCREMENTAL CREDIT TO MSMES	67	2851	200.00	350.00	350.00
INTEREST SUBSIDY ON NATIONAL ELECTRICITY FUND	77	2801	200.00	200.00	200.00
AGRICULTURE INFRASTRUCTURE FUND	1	2401, 2552		208.00	21.87
SUBSIDY TO SMALL INDUSTRIES DEVELOPMENT BANK OF INDIA(SIDBI) ON INTEREST SUBVENTION OF 2 PERCENT FOR PROMPT REPAYMENT OF SHISHU LOANS (SUBSIDIES)	29	2885	..	1,232.00	775.00
TOTAL INTEREST SUBSIDIES			28,178.86	32,024.51	28,686.47
OTHER SUBSIDIES-----					
SCHEME FOR CREATION AND MAINTENANCE OF BUFFER STOCK OF 40 LMT OF SUGAR	15	2408	200.00	500.00	500.00
SCHEME FOR ASSISTANCE TO SUGAR MILLS FOR 2017-18 SEASON	15	2408		10.00	8.11
SCHEME FOR ASSISTANCE TO SUGAR MILLS FOR 2018-19 SEASON	15	2408	200.00	1,163.00	900.00
SCHEME FOR ASSISTANCE TO SUGAR MILLS FOR 2019-20 SEASON	15	2408	500.00	3,900.00	3,900.00
MARKET INTERVENTION SCHEME AND PRICE SUPPORT SCHEME (MIS-PSS) IN MINISTRY OF AGRICULTURE	1	2401, 2552	2,000.00	996.00	1,357.91
TRANSPORT/FREIGHT SUBSIDY SCHEME IN DEPARTMENT OF INDUSTRIAL POLICY AND PROMOTION	11	2885	300.00	385.00	385.00

CATEGORY	Gr. No.	Major Head	Budget Estimates	Revised Estimates	Actuals
PRICE STABILISATION FUND IN THE DEPARTMENT OF CONSUMER AFFAIRS	14	3456	2,000.00	11,800.00	11,135.30
SUBSIDY TO JUTE CORPORATION OF INDIA TOWARDS MARKET OPERATION	97	2852	40.00	30.00	30.00
PROCUREMENT OF COTTON BY COTTON CORPORATION UNDER PRICE SUPPORT SCHEME	97	2852	0.01	865.00	662.71
NORTH EASTERN INDUSTRIAL AND INVESTMENT PROMOTION POLICY	11	2885	200.00	200.00	200.00
OTHER SUBSIDIES TO NON CENTRAL PSU SHIPYARDS AND PRIVATE SECTOR SHIPYARDS	90	2852	151.00	129.30	150.15
PACKAGE FOR SPECIAL CATEGORY STATES FOR J & K, HIMACHAL PRADESH AND UTTARAKHAND	11	2885	175.00	45.00	44.96
SCHEME FOR CREATION AND MAINTENANCE OF BUFFER STOCK OF SUGAR	15	2408		150.00	100.00
SCHEME FOR EXTENDING FINANCIAL ASSISTANCE TO SUGAR FOR ENHANCEMENT AND AUGMENTATION OF ETHANOL PRODUCTION	15	2408	50.00	150.00	150.00
SCHEME FOR EXTENDING SOFT LOANS TO SUGAR MILLS	15	2408	120.00	418.00	418.00
REIMBURSEMENT OF INTERNAL TRANSPORT AND FREIGHT CHARGES TO SUGAR FACTORIES OF EXPORT SHIPMENT OF SUGAR	15	2408		0.36	0.36
SCHEME FOR DEFRAISING EXPENDITURE TOWARDS INTERNAL TRANSPORT, FREIGHT, HANDLING AND OTHER CHARGES ON EXPORT	15	2408	200.00	350.00	300.59
TOTAL-OTHER SUBSIDIES			6,136.01	21,091.66	20,243.09

Annexure-8

Expenditure of Ministries/ Departments 2020-21
(Figures shown are net of Receipts and Recoveries)

(₹ Crores)

Grant No.	Ministry/ Department	Total	
		Revised Estimates	Actuals
1	Agriculture, Co-operation and Farmers' Welfare	1,16,757.92	1,08,272.83
	Revenue	1,16,698.58	1,08,251.03
	Capital	59.34	21.80
2	Agricultural Research and Education	7,762.38	7,553.77
	Revenue	7,762.38	7,553.77
	Capital	0.00	0.00
3	Atomic Energy	14,274.96	15,196.24
	Revenue	8,312.62	8,698.84
	Capital	5,962.34	6,497.40
4	Ayurveda, Yoga & Naturopathy, Unani, Siddha and Homeopathy (AYUSH)	2,322.08	2,126.46
	Revenue	2,322.08	2,126.46
	Capital	0.00	0.00
5	Chemicals and Petro Chemicals	295.70	292.83
	Revenue	222.00	219.13
	Capital	73.70	73.70

Grant No.	Ministry/ Department	Total	
		Revised Estimates	Actuals
6	Fertilizers	1,34,792.70	1,28,761.15
	Revenue	1,33,979.46	1,27,947.91
	Capital	813.24	813.24
7	Pharmaceuticals	470.41	456.01
	Revenue	463.23	448.86
	Capital	7.18	7.15
8	Civil Aviation	4,131.63	4,088.57
	Revenue	4,077.66	4,038.67
	Capital	53.97	49.90
9	Coal	627.58	571.64
	Revenue	627.58	571.64
	Capital	0.00	0.00
10	Commerce	4,600.00	3,155.97
	Revenue	4,173.00	2,735.03
	Capital	427.00	420.94
11	Promotion of Industry and Industrial Trade	7,583.06	7,528.53
	Revenue	6,785.66	6,731.18
	Capital	797.40	797.35
12	Posts	19,950.83	18,592.71
	Revenue	19,089.12	17,695.29
	Capital	861.71	897.42

13	Telecommunications	41,108.80	42,310.20
	Revenue	36,748.88	37,954.09
	Capital	4,359.92	4,356.11
14	Consumer Affairs	12,037.91	11,365.48
	Revenue	12,003.72	11,332.11
	Capital	34.19	33.37
15	Food and Public Distribution	4,38,648.72	5,55,431.70
	Revenue	4,37,458.00	5,54,243.35
	Capital	1,190.72	1,188.35
16	Corporate Affairs	680.00	652.58
	Revenue	644.78	619.21
	Capital	35.22	33.37
17	Culture	2,211.85	2,135.18
	Revenue	2,183.45	2,114.97
	Capital	28.40	20.21
18	Defence (Misc.)	15,914.06	17,521.26
	Revenue	10,294.06	11,901.27
	Capital	5,620.00	5,619.99
19	Defence Services (Revenue)	2,09,312.00	2,05,788.60
	Revenue	2,09,312.00	2,05,788.60
	Capital	0.00	0.00

Grant No.	Ministry/ Department	Total	
		Revised Estimates	Actuals
20	Capital Outlay on Defence Services	1,34,510.00	1,34,304.92
	Revenue	0.00	0.00
	Capital	1,34,510.00	1,34,304.92
21	Defence Pensions	1,25,000.00	1,28,065.77
	Revenue	1,25,000.00	1,28,065.77
	Capital	0.00	0.00
22	Development of North Eastern Region	1,860.00	1,853.66
	Revenue	1,537.65	1,531.31
	Capital	322.35	322.35
23	Earth Sciences	1,300.00	1,274.53
	Revenue	1,225.10	1,204.89
	Capital	74.90	69.64
24	Electronics and Information Technology	5,550.00	5,396.30
	Revenue	5,197.00	5,045.67
	Capital	353.00	350.63
25	Environment, Forests and Climate Change	2,015.00	1,966.92
	Revenue	1,970.73	1,933.83
	Capital	44.27	33.09
26	External Affairs	15,000.00	14,329.23
	Revenue	13,744.10	13,190.18
	Capital	1,255.90	1,139.05

27	Economic Affairs	23,681.39	13,258.53
	Revenue	5,738.60	5,413.80
	Capital	17,942.79	7,844.73
28	Expenditure	406.14	289.17
	Revenue	406.14	289.17
	Capital	0.00	0.00
29	Financial Services	25,705.58	22,766.50
	Revenue	12,055.57	10,116.50
	Capital	13,650.01	12,650.00
30	Investment and Public Asset Management	92.49	71.72
	Revenue	92.49	71.72
	Capital	0.00	0.00
31	Revenue	1,32,454.08	1,31,662.53
	Revenue	1,32,439.84	1,31,662.38
	Capital	14.24	0.15
32	Direct Taxes-CBDT	7,692.00	7,396.39
	Revenue	7,492.00	7,223.29
	Capital	200.00	173.10
33	Indirect Taxes-CBIC	7,581.97	7,380.12
	Revenue	7,303.97	7,164.02
	Capital	278.00	216.10

Grant No.	Ministry/ Department	Total	
		Revised Estimates	Actuals
34	Indian Audit and Accounts	4,743.43	4,740.44
	Revenue	4,725.43	4,732.53
	Capital	18.00	7.91
35	Finance-Interest Payments (Appropriation)	6,92,900.00	6,79,868.58
	Revenue	6,92,900.00	6,79,868.58
	Capital	0.00	0.00
36	Finance-Repayment of Debt	0.00	0.00
	Revenue	0.00	0.00
	Capital	0.00	0.00
37	Pensions	62,150.93	62,724.63
	Revenue	62,150.93	62,724.63
	Capital	0.00	0.00
38	Finance-Transfer to States	2,07,000.66	2,11,474.70
	Revenue	1,92,032.43	1,91,922.55
	Capital	14,968.23	19,552.15
39	Fisheries	910.42	882.63
	Revenue	897.81	877.94
	Capital	12.61	4.69
40	Animal Husbandry and Dairying	2,646.39	2,463.54
	Revenue	2,630.09	2,460.02
	Capital	16.30	3.52

41	Food Processing Industries	1,247.42	1,145.52
	Revenue	1,247.42	1,145.52
	Capital	0.00	0.00
42	Health & Family Welfare	78,866.00	77,569.32
	Revenue	74,632.50	73,982.33
	Capital	4,233.50	3,586.99
43	Health Research	4,062.30	3,124.59
	Revenue	4,062.30	3,124.59
	Capital	0.00	0.00
44	Heavy Industry	900.00	866.90
	Revenue	588.44	555.34
	Capital	311.56	311.56
45	Public Enterprises	17.84	16.11
	Revenue	17.84	16.11
	Capital	0.00	0.00
46	Home Affairs	4,015.55	3,855.71
	Revenue	3,736.22	3,580.43
	Capital	279.33	275.28
47	Home Affairs-Cabinet	1,241.22	1,186.08
	Revenue	1,241.22	1,186.08
	Capital	0.00	0.00
48	Home Affairs-Police	92,848.91	91,610.65
	Revenue	87,658.13	86,675.81
	Capital	5,190.78	4,934.84

Grant No.	Ministry/ Department	Total	
		Revised Estimates	Actuals
49	Andaman and Nicobar Islands	4,824.97	4,824.58
	Revenue	4,421.37	4,482.14
	Capital	403.60	342.44
50	Chandigarh	4,154.91	4,223.67
	Revenue	3,839.36	3,882.38
	Capital	315.55	341.29
51	Dadar and Nagar Haveli and Daman & Diu	1,418.53	1,378.56
	Revenue	1,011.31	1,005.14
	Capital	407.22	373.42
52	Ladakh	5,958.00	2,373.74
	Revenue	2,331.72	1,585.16
	Capital	3,626.28	788.58
53	Lakshadweep	1,349.71	1,232.16
	Revenue	1,148.34	1,129.91
	Capital	201.37	102.25
54	Transfers to Delhi	1,116.00	1,112.49
	Revenue	1,115.99	1,112.49
	Capital	0.01	0.00
55	Transfers to Jammu & Kashmir	30,757.00	30,757.00
	Revenue	30,757.00	30,757.00
	Capital	0.00	0.00

56	Transfers to Puducherry	1,703.02	1,703.00
	Revenue	1,703.01	1,703.00
	Capital	0.01	0.00
57	Housing & Urban Affairs	46,790.99	46,700.99
	Revenue	36,481.57	36,397.28
	Capital	10,309.42	10,303.71
58	School Education & Literacy	52,189.07	51,841.65
	Revenue	52,189.07	51,841.65
	Capital	0.00	0.00
59	Higher Education	32,900.00	32,377.76
	Revenue	32,671.00	32,172.02
	Capital	229.00	205.74
60	Information and Broadcasting	3,650.25	3,376.62
	Revenue	3,643.85	3,370.30
	Capital	6.40	6.32
61	Water Resources, River Development and Ganga Rejuvenation	7,262.09	7,232.09
	Revenue	7,124.00	7,079.46
	Capital	138.09	152.63
62	Drinking Water and Sanitation	17,023.50	15,967.30
	Revenue	17,023.50	15,967.30
	Capital	0.00	0.00
63	Labour and Employment	13,719.56	12,920.37
	Revenue	13,690.06	12,894.27
	Capital	29.50	26.10

Grant No.	Ministry/ Department	Total	
		Revised Estimates	Actuals
64	Law and Justice	1,608.46	1,557.30
	Revenue	1,322.46	1,271.30
	Capital	286.00	286.00
65	Election Commission	206.00	193.50
	Revenue	200.00	188.99
	Capital	6.00	4.51
66	Supreme Court of India	328.00	328.00
	Revenue	328.00	328.00
	Capital	0.00	0.00
67	Micro, Small and Medium Enterprises	5,664.22	5,455.27
	Revenue	5,474.22	5,431.64
	Capital	190.00	23.63
68	Mines	1,370.68	1,347.87
	Revenue	1,316.51	1,296.06
	Capital	54.17	51.81
69	Minority Affairs	4,005.00	3,920.29
	Revenue	3,894.98	3,810.29
	Capital	110.02	110.00
70	New and Renewable Energy	3,591.00	2,643.30
	Revenue	3,421.00	2,493.34
	Capital	170.00	149.96

71	Panchayati Raj	690.00	686.27
	Revenue	690.00	686.27
	Capital	0.00	0.00
72	Parliamentary Affairs	43.44	28.98
	Revenue	43.44	28.98
	Capital	0.00	0.00
73	Personnel, Public Grievances and Pensions	1,780.00	1,641.51
	Revenue	1,630.27	1,525.33
	Capital	149.73	116.18
74	Central Vigilance Commission	33.96	33.49
	Revenue	33.96	33.49
	Capital	0.00	0.00
75	Petroleum and Natural Gas	42,901.00	42,189.88
	Revenue	40,287.99	39,876.88
	Capital	2,613.01	2,313.00
76	Planning	770.00	748.69
	Revenue	769.22	748.41
	Capital	0.78	0.28
77	Power	10,835.13	10,581.92
	Revenue	10,451.13	10,211.94
	Capital	384.00	369.98
78	President Secretariat	69.78	68.13
	Revenue	69.78	68.13
	Capital	0.00	0.00

Grant No.	Ministry/ Department	Total	
		Revised Estimates	Actuals
79	Lok Sabha	703.10	559.79
	Revenue	703.10	559.79
	Capital	0.00	0.00
80	Rajya Sabha	361.41	346.51
	Revenue	361.41	346.51
	Capital	0.00	0.00
81	Sectt- Vice President	6.82	5.93
	Revenue	6.82	5.93
	Capital	0.00	0.00
82	UPSC	285.00	284.94
	Revenue	285.00	284.94
	Capital	0.00	0.00
83	Railways	1,11,233.63	1,12,159.32
	Revenue	2,835.63	2,835.63
	Capital	1,08,398.00	1,09,323.69
84	Road Transport & Highways	1,01,823.22	99,159.08
	Revenue	9,770.05	9,964.27
	Capital	92,053.17	89,194.81
85	Rural Development	1,97,376.53	1,96,416.71
	Revenue	1,97,376.53	1,96,416.71
	Capital	0.00	0.00

86	Land Resources	1,252.15	1,175.97
	Revenue	1,252.15	1,175.97
	Capital	0.00	0.00
87	Science and Technology	5,000.00	4,893.56
	Revenue	4,899.00	4,807.08
	Capital	101.00	86.48
88	Biotechnology	2,300.00	2,259.10
	Revenue	2,300.00	2,259.10
	Capital	0.00	0.00
89	Scientific and Industrial Research	4,251.86	4,198.82
	Revenue	4,246.06	4,193.40
	Capital	5.80	5.42
90	Shipping	1,433.65	1,387.69
	Revenue	1,263.65	1,219.06
	Capital	170.00	168.63
91	Skill Development and Entrepreneurship	2,723.86	2,625.40
	Revenue	2,650.14	2,551.23
	Capital	73.72	74.17
92	Social Justice and Empowerment	8,207.56	8,065.03
	Revenue	8,087.49	7,965.03
	Capital	120.07	100.00

Grant No.	Ministry/ Department	Total	
		Revised Estimates	Actuals
93	Empowerment of Persons with Disabilities	900.00	852.52
	Revenue	900.00	852.52
	Capital	0.00	0.00
94	Space	9,500.00	9,474.42
	Revenue	4,954.68	4,840.45
	Capital	4,545.32	4,633.97
95	Statistics and Programme Implementation	1,394.00	2,423.26
	Revenue	1,390.39	2,420.38
	Capital	3.61	2.88
96	Steel	79.44	74.31
	Revenue	79.44	74.31
	Capital	0.00	0.00
97	Textiles	3,300.00	3,109.44
	Revenue	3,243.97	3,061.36
	Capital	56.03	48.08
98	Tourism	1,260.00	1,096.82
	Revenue	1,260.00	1,096.82
	Capital	0.00	0.00
99	Tribal Affairs	5,508.00	5,494.50
	Revenue	5,508.00	5,494.50
	Capital	0.00	0.00

100	Women & Child Development Revenue Capital	21,008.31 21,003.31 5.00	19,231.06 19,230.58 0.48
101	Youth Affairs & Sports Revenue Capital	1,800.15 1,799.13 1.02	1,748.45 1,748.45 0.00
	Central Ministries/Departments Total Revenue Capital	34,50,305.27 30,11,142.27 4,39,163.00	35,09,836.41 30,83,518.97 4,26,317.44

Appendix-9
(₹ Crores)

Maturity profile of Interest Bearing Market Loans

Year	Amount
Maturing upto March,2022	2,64,281.95
Maturing in 2022-2023	4,19,624.45
Maturing in 2023-2024	4,16,303.19
Maturing in 2024-2025	4,35,099.71
Maturing in 2025-2026	5,33,497.05
Maturing in 2026-2027	4,46,344.74
Maturing in 2027-2028	4,36,875.78
Maturing in 2028-2029	3,10,067.60
Maturing in 2029-2030	3,22,641.28
Maturing in 2030-2031	5,61,897.90
Maturing in 2031-2032	3,16,084.62
Maturing in 2032-2033	2,11,956.53
Maturing in 2033-2034	4,10,607.21
Maturing in 2034-2035	4,39,105.69
Maturing in 2035-2036	99,245.00
Maturing in 2036-2037	86,000.00
Maturing in 2038-2039	13,000.00
Maturing in 2039-2040	38,150.90
Maturing in 2040-2041	90,000.00
Maturing in 2041-2042	90,000.00
Maturing in 2042-2043	1,04,529.44
Maturing in 2043-2044	1,16,472.28
Maturing in 2044-2045	97,000.00
Maturing in 2045-2046	98,000.00
Maturing in 2046-2047	1,00,000.00
Maturing in 2049-2050	84,000.00
Maturing in 2050-2051	1,43,462.42
Maturing in 2051-2052	55,000.00
Maturing in 2055-2056	1,00,000.00
Maturing in 2059-2060	83,461.95
Maturing in 2060-2061	2,12,416.57
Total	71,35,126.26

Appendix- 10
(in crores)

Grants/Appropriation involving saving of Rs.100 crores and above for the year 2020-21

Gr. No.	Name of Grant or Appropriation	Amount of Grant / Appropriation		Expenditure		Saving	
		Revenue	Capital	Revenue	Capital	Revenue	Capital
1	Department of Agriculture, Cooperation & Farmers' Welfare Voted	1,34,544.49		1,08,600.716		25,943.77	
2	Department of Agricultural Research and Education Voted	8,362.61		7,685.52		677.09	
3	Atomic Energy Voted	15,796.11	10,884.62	14,663.98	7,452.84	1,132.13	3,431.78
6	Department of Fertilisers Voted	1,38,573.25		1,31,71.1036		7,302.15	
9	Ministry of Coal Voted	882.63		571.64		310.99	
10	Department of Commerce Voted	5,531.83	687.00	4,155.32	427.00	1,376.51	260.00
11	Department of Promotion of Industry and Internal Trade Voted		1,469.00		797.35		671.65
13	Department of Telecommunications Voted	48,756.64	30,675.07	45,154.71	8,356.11	3,601.93	22,318.96
14	Department of Consumer Affairs Voted	12,264.72		11,355.49		909.23	
15	Department of Food and Public Distribution Voted		51,197.02		11,188.35		40,008.67
17	Ministry of Culture Voted	3,057.58		2,123.44		934.14	
18	Ministry of Defence (Civil) Voted	30,391.35		27,774.94		2,616.41	

21	Defence Pensions Voted	1,33,819.10		1,28,058.05		5,761.05	
22	Ministry of Development of North Eastern Region Voted	2,330.14	768.59	1,537.64	358.35	792.50	410.24
23	Ministry of Earth Sciences Voted	1,902.46	172.00	1,218.26	69.70	684.20	102.30
24	Ministry of Electronics and Information Technology Voted	6,524.06	467.99	5,172.57	350.63	1,351.49	117.36
25	Ministry of Environment, Forests and Climate change Voted	3,052.26	157.55	2,029.84	33.09	1,022.42	124.46
26	Ministry of External Affairs Voted	16,110.42	1,377.29	13,223.35	1,142.49	2,887.07	234.80
27	Department of Economic Affairs Voted	6,387.63	54,443.09	6,062.91	20,792.78	324.72	33,650.31
28	Department of Expenditure Voted	535.56		289.31		246.25	
29	Department of Financial Services Voted	12,180.57	48,600.07	10,289.16	38,650.00	1,891.41	9,950.07
31	Department of Revenue Voted	2,72,440.50		2,68,877.80		3,562.70	
32	Direct Taxes Voted	7,733.39	332.03	7,229.93	173.14	503.47	158.89
33	Indirect Taxes Voted	7,820.00	438.02	7,168.11	216.10	651.89	221.92
34	Indian Audit and Accounts Department Voted	5,228.82		4,865.94		362.88	
35	Appropriation - Interest Payments Charged	7,33,203.16		720985.20		12,217.96	
36	Appropriation - Repayment of Debt Charged		68,90,921.56		61,84,635.32		7,06,286.23

37	Pensions							
	Charged	474.45			300.83		173.62	
	Voted	62,676.48			62,519.39		157.09	
38	Transfers to States							
	Charged	1,96,527.23	32,125.00		1,84,062.49	26,763.99	12,464.73	5,361.01
	Voted	46,930.00	1,22,208.00		19,504.33	122038.29	27,425.67	169.71
40	Department of Animal Husbandry and Dairying							
	Voted	3,657.47			2,964.04		693.43	
41	Ministry of Food Processing Industries							
	Voted	1,382.98			1,152.68		230.30	
42	Department of Health and Family Welfare							
	Voted	1,36,433.94	4,371.88		91,604.72	3,586.99	44,829.22	784.89
43	Department of Health Research							
	Voted	4,575.01			3,124.59		1,450.42	
44	Department of Heavy Industry							
	Voted	972.81	559.64		584.99	311.56	387.82	248.08
46	Ministry of Home Affairs							
	Voted	7,749.49			3,585.40		4,164.09	
48	Police							
	Voted	96,743.95	9,854.46		88,093.10	5,065.81	8,650.85	4,788.65
49	Andaman and Nicobar Islands							
	Voted		622.42			342.92		279.50
50	Chandigarh							
	Voted	4,603.27			4,199.47		403.80	
51	Dadra and Nagar Haveli and Daman and Diu							
	Voted	2,768.10	752.44		1,963.10	377.33	805.00	375.11
52	Ladakh							
	Voted	2,331.83	3,626.29		1,585.46	788.58	746.37	2,837.71
54	Transfers to Delhi							
	Voted		150.00			0.00		150.00
57	Ministry of Housing and Urban Affairs							
	Voted	46,533.43	21,104.23		43,012.90	10,280.37	3,520.53	10,823.86

58	Department of School Education and Literacy Voted	1,06,040.78		84,013.96		22,026.82	
59	Department of Higher Education Voted	57,552.05	2,227.01	34,475.36	205.74	23,076.69	2,021.27
60	Ministry of Information and Broadcasting Voted	4,361.65		3,374.12		987.53	
61	Department of Water Resources, River Development and Ganga Rejuvenation Voted	8,641.53	409.01	7,149.50	158.07	1,492.03	250.94
62	Department of Drinking Water and Sanitation Voted	32,518.10		26,967.39		5,550.71	
63	Ministry of Labour and Employment Voted	16,881.52		12,903.72		3,977.80	
64	Law and Justice Voted	2,160.00		1,431.52		728.48	
67	Ministry of Micro, Small and Medium Enterprises Voted	7,513.24	1,059.00	5,624.20	23.63	1,889.04	1,035.37
68	Ministry of Mines Voted	1,737.05		1,383.47		353.58	
69	Ministry of Minority Affairs Voted	4,868.99		3,888.57		980.42	
70	Ministry of New and Renewable Energy Voted	5,701.02		2,931.87		2,769.15	
71	Ministry of Panchayati Raj Voted	900.96		686.27		214.69	
75	Ministry of Petroleum and Natural Gas Voted	42,722.02	4,091.00	39,876.88	2,313.00	2,845.14	1,778.00
77	Ministry of Power Voted	20,236.71	2,048.08	14,556.51	383.98	5,680.20	1,664.10
79	Lok Sabha Voted	809.81		559.48		250.33	
84	Ministry of Road Transport and Highways Voted	19,686.32	176848.53	19,266.45	170523.425	419.87	6,325.11

85	Department of Rural Development Voted	3,44,855.53	100.00	3,36,116.76	0.00	8,738.77	100.00
86	Department of Land Resources Voted	2,251.27		1,236.50		1,014.77	
87	Department of Science and Technology Voted	6,212.63		4,826.85		1,385.78	
88	Department of Biotechnology Voted	3,136.76		2,259.72		877.04	
89	Department of Scientific and Industrial Research Voted	5,375.20		4,239.46		1,135.74	
90	Ministry of Shipping Voted	2,035.01		1,588.43		446.58	
91	Ministry of Skill Development and Entrepreneurship Voted	2,923.04		2,558.27		364.77	
92	Department of Social Justice and Empowerment Voted	9,557.60	546.00	8,136.84	100.00	1,420.76	446.00
93	Department of Empowerment of Persons with Disabilities Voted	1,325.38		861.63		463.75	
94	Department of Space Voted	5,703.62	7,774.89	4,853.55	4,636.48	850.07	3,138.41
95	Ministry of Statistics and Programme Implementation Voted	5,426.07	17.95	2,435.34	2.88	2,990.73	
97	Ministry of Textiles Voted	3,463.79		3,098.88		364.91	
98	Ministry of Tourism Voted	2,506.10		1,138.43		1,367.67	
99	Ministry of Tribal Affairs Charged	4,768.01		3,422.17		1,345.84	
	Voted	2,492.99	150.01	2,072.47	0.00	420.52	150.01
100	Ministry of Women and Child Development Voted	30,507.10		19,243.56		11,263.54	
101	Ministry of Youth Affairs and Sports Voted	2,775.94		1,787.83		988.11	

Appendix- 11

SUMMARY OF APPROPRIATION ACCOUNTS FOR 2020-21**(In thousands of rupees)**

Number and Name of Grant or Appropriation	Amount of Grant / Appropriation		Expenditure		Saving		Excess (Actual excess in rupees)	
	Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
1 Department of Agriculture, Cooperation & Farmers' Welfare Voted	134544,49,00	63,32,00	108600,71,60	21,79,61	25943,77,40	41,52,39	..	..
2 Department of Agricultural Research and Education Voted	8362,61,00	..	7685,51,71	..	677,09,29	..	..	..
3 Atomic Energy Charged	1,00,00	10,00,00	80	..	99,20	10,00,00	..	..
Voted	15796,11,00	10884,62,00	14663,97,79	7452,83,80	1132,13,21	3431,78,20	..	..
4 Ministry of Ayurveda, Yoga & Naturopathy, Unani, Sidha and Homoeopathy (AYUSH) Voted	2322,10,00	..	2291,98,33	..	30,11,67	..	..	..
5 Department of Chemicals and Petrochemicals Voted	222,00,00	73,70,00	219,33,53	73,70,00	2,66,47	..	..	..
6 Department of Fertilisers Voted	138573,25,00	813,28,00	131271,10,36	813,24,00	7302,14,64	4,00	..	..
7 Department of Pharmaceuticals Voted	463,23,00	7,18,00	449,00,95	7,15,00	14,22,05	3,00	..	..

8	Ministry of Civil Aviation								
	Voted	4077,65,00	53,97,00	4040,28,00	49,89,76	37,37,00	4,07,24	..	..
9	Ministry of Coal								
	Voted	882,63,00	..	571,64,01	..	310,98,99	..	..	..
10	Department of Commerce								
	Charged	50,00	..	49,83	..	17	..	..	..
	Voted	5531,83,00	687,00,00	4155,32,10	427,00,00	1376,50,90	260,00,00	..	..
11	Department of Promotion of Industry and Internal Trade								
	Voted	6785,67,00	1469,00,00	6761,77,96	797,34,69	23,89,04	671,65,31	..	..
13	Department of Telecommunications								
	Voted	48756,64,00	30675,07,00	45154,70,97	8356,11,32	3601,93,03	22318,95,68	..	..
14	Department of Consumer Affairs								
	Voted	12264,72,00	55,40,00	11355,49,21	33,37,27	909,22,79	22,02,73	..	..
15	Department of Food and Public Distribution								
	Voted	435596,24,00	51197,02,00	554244,83,80	11188,34,97	..	40008,67,03	118648,59,80 (118648,59,80,000)	..
16	Ministry of Corporate Affairs								
	Voted	700,63,00	52,00,00	633,16,62	33,37,30	67,46,38	18,62,70	..	..
17	Ministry of Culture								
	Voted	3057,58,00	92,29,00	2123,43,85	20,21,01	934,14,15	72,07,99	..	..
18	Ministry of Defence (Civil)								
	Charged	84,00	40,00,00	22,07	24,89,50	61,93	15,10,50	..	..
	Voted	30391,35,00	8805,00,00	27774,94,27	8806,91,62	2616,40,73		..	1,91,62 (191,62,184)

Number and Name of Grant or Appropriation		Amount of Grant / Appropriation		Expenditure		Saving		Excess (Actual excess in rupees)	
		Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue
21	Defence Pensions								
	Charged	7,31,00	..	7,83,23	..	..	..	52,23 (52,22,461)	..
	Voted	133819,10,00	..	128058,04,69	..	5761,05,31	..	..	..
22	Ministry of Development of North Eastern Region								
	Voted	2330,14,00	768,59,00	1537,63,97	358,34,64	792,50,03	410,24,36	..	..
23	Ministry of Earth Sciences								
	Voted	1902,46,00	172,00,00	1218,25,59	69,69,74	684,20,41	102,30,26	..	..
24	Ministry of Electronics and Information Technology								
	Voted	6524,06,00	467,99,00	5172,56,88	350,62,84	1351,49,12	117,36,16	..	..
25	Ministry of Environment, Forests and Climate change								
	Voted	3052,26,00	157,55,00	2029,84,39	33,09,30	1022,41,61	124,45,70	..	..
26	Ministry of External Affairs								
	Charged	3,00	..	..	..	3,00	..	..	..
	Voted	16110,42,00	1377,29,00	13223,35,26	1142,48,52	2887,06,74	234,80,48	..	..
27	Department of Economic Affairs								
	Voted	6387,63,00	54443,09,00	6062,90,52	20792,78,00	324,72,48	33650,31,00	..	..
28	Department of Expenditure								
	Voted	535,56,00	..	289,31,31	..	246,24,69	..	..	..
29	Department of Financial Services								
	Voted	12180,57,00	48600,07,00	10289,16,24	38650,00,00	1891,40,76	9950,07,00	..	..

30	Deptt. of Investment and Public Asset Management (DIPAM)								
	Voted	132,11,00	..	71,71,79	..	60,39,21	..	..	..
31	Department of Revenue								
	Charged	2,00	..	..	..	2,00	..	..	..
	Voted	272440,50,00	91,21,00	268877,80,14	14,76	3562,69,86	91,06,24	..	..
32	Direct Taxes								
	Voted	7733,39,00	332,03,00	7229,92,50	173,14,37	503,46,50	158,88,63	..	..
33	Indirect Taxes								
	Charged	50,00	..	..	..	50,00	..	..	..
	Voted	7820,00,00	438,02,00	7168,11,05	216,10,36	651,88,95	221,91,64	..	..
34	Indian Audit and Accounts Department								
	Charged	186,46,00	..	169,30,26	..	17,15,74	..	..	..
	Voted	5228,82,00	18,00,00	4865,94,49	7,90,56	362,87,51	10,09,44	..	..
35	Appropriation - Interest Payments								
	Charged	733203,16,00	..	720985,19,73	..	12217,96,27	..	..	..
36	Appropriation - Repayment of Debt								
	Charged	..	6890921,56,00	..	6184635,32,59	..	706286,23,41	..	..
37	Pensions								
	Charged	474,45,00	..	300,83,09	..	173,61,91	..	..	..
	Voted	62676,48,00	..	62519,39,37	..	157,08,63	..	..	..
38	Transfers to States								
	Charged	196527,23,00	32125,00,00	184062,49,80	26763,99,36	12464,73,20	5361,00,64	..	..
	Voted	46930,00,00	122208,00,00	19504,33,03	122038,29,00	27425,66,97	169,71,00	..	..
39	Department of Fisheries								
	Voted	897,88,00	19,17,00	878,58,89	4,68,68	19,29,11	14,48,32	..	..

Number and Name of Grant or Appropriation		Amount of Grant / Appropriation		Expenditure		Saving		Excess (Actual excess in rupees)	
		Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue
40	Department of Animal Husbandry and Dairying Voted	3657,47,00	46,71,00	2964,03,91	3,52,25	693,43,09	43,18,75	..	..
41	Ministry of Food Processing Industries Voted	1382,98,00	..	1152,67,56	..	230,30,44	..	..	..
42	Department of Health and Family Welfare Voted	136433,94,00	4371,88,00	91604,71,98	3586,99,42	44829,22,02	784,88,58	..	..
43	Department of Health Research Voted	4575,01,00	..	3124,59,38	..	1450,41,62	..	..	..
44	Department of Heavy Industry Voted	972,81,00	559,64,00	584,98,68	311,56,00	387,82,32	248,08,00	..	..
45	Department of Public Enterprises Voted	24,15,00	..	16,15,29	..	7,99,71	..	..	..
46	Ministry of Home Affairs Charged	3,00	..	..	..	3,00	..	..	..
	Voted	7749,49,00	283,33,00	3585,39,88	275,28,38	4164,09,12	8,04,62	..	..
47	Cabinet Voted	1241,22,00	..	1194,90,63	..	46,31,37	..	..	..
48	Police Charged	30,56,00	4,42,00	26,53,15	1,91,44	4,02,85	2,50,56	..	..
	Voted	96743,95,00	9854,46,00	88093,09,89	5065,80,67	8650,85,11	4788,65,33	..	..

49	Andaman and Nicobar Islands								
	Charged	1,00	..	1,00	..	..	..	..	..
	Voted	4611,94,00	622,42,00	4531,03,53	342,92,16	80,90,47	279,49,84	..	..
50	Chandigarh								
	Charged	40,76,00	55,00,00	29,12,52	55,00,00	11,63,48	..	..	..
	Voted	4603,27,00	439,23,00	4199,47,34	359,47,49	403,79,66	79,75,51	..	..
51	Dadra and Nagar Haveli and Daman and Diu								
	Voted	2768,10,00	752,44,00	1963,09,96	377,33,41	805,00,04	375,10,59	..	..
52	Ladakh								
	Voted	2331,83,00	3626,29,00	1585,45,66	788,57,81	746,37,34	2837,71,19	..	..
53	Lakshadweep								
	Voted	1174,86,00	201,67,00	1138,65,96	102,25,81	36,20,04	99,41,19	..	..
54	Transfers to Delhi								
	Voted	1115,99,00	150,00,00	1112,49,00	..	3,50,00	150,00,00	..	..
55	Transfers to Jammu and Kashmir								
	Voted	30757,00,00	..	30757,00,00	..	..	..	..	..
56	Transfers to Puducherry								
	Voted	1703,01,00	1,00	1703,00,00	..	1,00	1,00	..	..
57	Ministry of Housing and Urban Affairs								
	Charged	103,81,00	44,82,00	93,53,55	23,84,43	10,27,45	20,97,57	..	..
	Voted	46533,43,00	21104,23,00	43012,90,30	10280,36,86	3520,52,70	10823,86,14	..	..
58	Department of School Education and Literacy								
	Voted	106040,78,00	..	84013,96,34	..	22026,81,66	..	..	..
59	Department of Higher Education								
	Voted	57552,05,00	2227,01,00	34475,35,99	205,73,73	23076,69,01	2021,27,27	..	..
60	Ministry of Information and Broadcasting								
	Voted	4361,65,00	13,56,00	3374,12,23	6,31,95	987,52,77	7,24,05	..	..

Number and Name of Grant or Appropriation		Amount of Grant / Appropriation		Expenditure		Saving		Excess (Actual excess in rupees)	
		Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue
61	Department of Water Resources, River Development and Ganga Rejuvenation								
	Charged	..	1,00	..	..	..	1,00	..	..
	Voted	8641,53,00	409,01,00	7149,49,79	158,07,07	1492,03,21	250,93,93	..	..
62	Department of Drinking Water and Sanitation								
	Voted	32518,10,00	..	26967,38,79	..	5550,71,21	..	..	..
63	Ministry of Labour and Employment								
	Voted	16881,52,00	44,00,00	12903,72,26	26,10,34	3977,79,74	17,89,66	..	..
64	Law and Justice								
	Voted	2160,00,00	286,00,00	1431,51,86	286,00,00	728,48,14	..	..	..
65	Election Commission								
	Voted	269,01,00	6,00,00	192,88,29	6,00,00	76,12,71	..	..	..
66	Appropriation - Supreme Court of India								
	Charged	328,00,00	..	327,99,99	..	1	..	..	..
67	Ministry of Micro, Small and Medium Enterprises								
	Voted	7513,24,00	1059,00,00	5624,20,16	23,62,80	1889,03,84	1035,37,20	..	..
68	Ministry of Mines								
	Voted	1737,05,00	114,36,00	1383,47,01	51,81,04	353,57,99	62,54,96	..	..
69	Ministry of Minority Affairs								
	Voted	4868,99,00	160,02,00	3888,56,93	110,00,00	980,42,07	50,02,00	..	..
70	Ministry of New and Renewable Energy								
	Voted	5701,02,00	170,00,00	2931,87,41	149,96,19	2769,14,59	20,03,81	..	..
71	Ministry of Panchayati Raj								
	Voted	900,96,00	..	686,26,78	..	214,69,22	..	..	..

72	Ministry of Parliamentary Affairs								
	Voted	50,52,00	..	28,97,67	..	21,54,33	..	..	..
73	Ministry of Personnel, Public Grievances and Pensions								
	Charged	73,32,00	3,65,00	13,65,65	1,65,00	59,66,35	2,00,00	..	..
	Voted	1602,28,00	146,09,00	1518,11,17	114,52,97	84,16,83	31,56,03	..	..
74	<i>Appropriation - Central Vigilance Commission</i>								
	Charged	39,00,00	..	33,55,65	..	5,44,35	..	..	..
75	Ministry of Petroleum and Natural Gas								
	Voted	42722,02,00	4091,00,00	39876,88,01	2313,00,00	2845,13,99	1778,00,00	..	..
76	Ministry of Planning								
	Voted	769,24,00	78,00	749,01,38	28,19	20,22,62	49,81	..	..
77	Ministry of Power								
	Voted	20236,71,00	2048,08,00	14556,50,94	383,98,00	5680,20,06	1664,10,00	..	..
78	<i>Appropriation - Staff, Household and Allowances of the President</i>								
	Charged	80,98,00	..	68,35,01	..	12,62,99	..	..	..
79	Lok Sabha								
	Charged	1,30,00	..	31,75	..	98,25	..	..	..
	Voted	809,81,00	..	559,47,67	..	250,33,33	..	..	..
80	Rajya Sabha								
	Charged	1,37,00	..	69,57	..	67,43	..	..	..
	Voted	434,92,00	..	345,86,79	..	89,05,21	..	..	..
81	Secretariat of the Vice-President								
	Voted	7,25,00	..	5,92,73	..	1,32,27	..	..	..

Number and Name of Grant or Appropriation		Amount of Grant / Appropriation		Expenditure		Saving		Excess (Actual excess in rupees)	
		Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue
82	Appropriation - Union Public Service Commission Charged	305,38,00	..	284,93,62	..	20,44,38	..	..	..
84	Ministry of Road Transport and Highways Charged	..	10,00,00	..	..	10,00,00	..	..	..
	Voted	19686,32,00	176848,53,00	19266,45,25	170523,42,50	419,86,75	6325,10,50	..	..
85	Department of Rural Development Voted	344855,53,00	100,00,00	336116,75,89	..	8738,77,11	100,00,00	..	..
86	Department of Land Resources Voted	2251,27,00	..	1236,49,51	..	1014,77,49	..	..	..
87	Department of Science and Technology Charged	2,00	..	..	..	2,00	..	..	..
	Voted	6212,63,00	101,00,00	4826,85,09	86,47,75	1385,77,91	14,52,25	..	..
88	Department of Biotechnology Voted	3136,76,00	..	2259,72,24	..	877,03,76	..	..	..
89	Department of Scientific and Industrial Research Voted	5375,20,00	9,80,00	4239,45,95	5,41,83	1135,74,05	4,38,17	..	..
90	Ministry of Shipping Voted	2035,01,00	330,00,00	1588,42,82	319,20,40	446,58,18	10,79,60	..	..
91	Ministry of Skill Development and Entrepreneurship Voted	2923,04,00	79,18,00	2558,26,96	74,17,22	364,77,04	5,00,78	..	..
92	Department of Social Justice and Empowerment Voted	9557,60,00	546,00,00	8136,83,93	100,00,00	1420,76,07	446,00,00	..	..

93	Department of Empowerment of Persons with Disabilities								
	Voted	1325,38,00	1,00	861,63,42	..	463,74,58	1,00	..	..
94	Department of Space								
	Charged	60,00	40,00	94	1,76	59,06	38,24	..	..
	Voted	5703,62,00	7774,89,00	4853,55,13	4636,47,56	850,06,87	3138,41,44	..	..
95	Ministry of Statistics and Programme Implementation								
	Voted	5426,07,00	17,95,00	2435,33,75	2,88,48	2990,73,25	15,06,52	..	..
96	Ministry of Steel								
	Voted	100,00,00	..	74,31,03	..	25,68,97	..	..	..
97	Ministry of Textiles								
	Voted	3463,79,00	57,19,00	3098,88,49	48,08,52	364,90,51	9,10,48	..	..
98	Ministry of Tourism								
	Voted	2506,10,00	..	1138,43,07	..	1367,66,93	..	..	..
99	Ministry of Tribal Affairs								
	Charged	4768,01,00	..	3422,16,73	..	1345,84,27	..	..	..
	Voted	2492,99,00	150,01,00	2072,46,78	..	420,52,22	150,01,00	..	..
100	Ministry of Women and Child Development								
	Voted	30507,10,00	5,01,00	19243,55,85	47,61	11263,54,15	4,53,39	..	..
101	Ministry of Youth Affairs and Sports								
	Voted	2775,94,00	51,03,00	1787,83,02	..	988,10,98	51,03,00	..	..
TOTAL		Charged	936174,65,00	6923214,86,00	909827,27,94	6211506,64,08	26347,89,29	711708,21,92	52,23
									(52,22,461)
		Voted	2549523,56,00	572879,68,00	2401776,72,50	423044,75,53	266395,43,30	149836,84,09	118648,59,80
									(118648,59,80,000)
									1,91,62
									(191,62,184)

Appendix-12

Object Head Wise Expenditure for 2020-21

(₹ Crores)

Object head	Description	Revenue	Capital	Total
01	SALARIES	2,12,045	4,859	2,16,904
02	WAGES	1,401	5	1,406
03	OVERTIME ALLOWANCE	597	5	602
04	PENSIONARY CHARGES	2,20,847	73	2,20,920
05	REWARDS	107		107
06	MEDICAL TREATMENT	4,984	21	5,005
11	DOMESTIC TRAVEL EXPENSES	4,255	13	4,268
12	FOREIGN TRAVEL EXPENSES	258	0	258
13	OFFICE EXPENSES	10,643	35	10,678
14	RENTS, RATES AND TAXES	3,596	2	3,598
16	PUBLICATIONS	626	0	626
20	OTHER ADMINISTRATIVE EXPENSES	3,986	1	3,987
21	SUPPLIES AND MATERIALS	54,002	17,227	71,229
22	ARMS AND AMMUNITION	679	0	679
23	COST OF RATION	4,331	0	4,331
24	P.O.L.	1,597	1	1,598
25	CLOTHING AND TENTAGE	579	0	579
26	ADVERTISING AND PUBLICITY	1,211	2	1,213
27	MINOR WORKS	8,502	75	8,577
28	PROFESSIONAL SERVICES	7,643	338	7,981
30	OTHER CONTRACTUAL SERVICES	12,285	1,419	13,704
31	GRANTS-IN-AID GENERAL	7,40,540	6	7,40,546
32	CONTRIBUTIONS	28,170	64	28,234

33	SUBSIDIES	7,68,758	0	7,68,758
34	SCHOLARSHIPS / STIPEND	3,529	1	3,530
35	GRANTS FOR CREATION OF CAPITAL ASSETS	2,22,391		2,22,391
36	GRANTS-IN-AID SALARIES	42,339		42,339
41	SECRET SERVICE EXPENDITURE	305		305
42	LUMP SUM PROVISION	1		1
43	SUSPENSES	-299		-299
45	INTEREST	7,23,672		7,23,672
50	OTHER CHARGES	33,756	8,281	42,037
51	MOTOR VECHICLES	7	668	675
52	MACHINERY AND EQUIPMENT	7	7,688	7,695
53	MAJOR WORKS		60,089	60,089
54	INVESTMENTS		1,01,324	1,01,324
55	LOANS AND ADVANCES		2,49,855	2,49,855
56	REPAYMENT OF BORROWINGS		61,84,635	61,84,635
60	OTHER CAPITAL EXPENDITURE	1	15,088	15,089
61	DEPRECIATION	224		224
62	RESERVES	2,705		2,705
63	INTER ACCOUNT TRANSFER	3,65,900	92,999	4,58,899
64	WRITES OFF/LOSSES	1		1
70	DEDUCT RECOVERIES	-3,86,843	-1,01,648	-4,88,491
Total		30,99,338	66,43,126	97,42,464
Expenditure booked at other than object head level				
	RAILWAYS		-1	-1
	DEFENCE	2,15,514	1,34,305	3,49,819
Total		2,15,514	1,34,304	3,49,818
Grant Total		33,14,852	67,77,430	100,92,282