

**Statement on Quarterly Review of the
trends in receipts and expenditure
in relation to the budget at the
end of the third quarter of
financial year
2015-2016**

Ministry of Finance

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STATEMENT ON QUARTERLY REVIEW OF THE TRENDS IN RECEIPTS AND EXPENDITURE IN RELATION TO THE BUDGET AT THE END OF THIRD QUARTER OF FINANCIAL YEAR 2015-16

Macroeconomic Backdrop

Economic growth, measured by growth in Gross Domestic Product (GDP) at constant (2011-12) market prices is estimated at 7.5 per cent in 2015-16 (April-December), as compared to 7.4 per cent during the corresponding period of the previous year. The growth of GDP at constant market prices in the third quarter of 2015-16 is estimated to be 7.3 per cent vis-à-vis 6.6 per cent during the corresponding period of 2014-15.

The growth of total final consumption expenditure (FCE) and gross fixed capital formation (GFCF) at constant 2011-12 prices is estimated to be 5.7 per cent and 5.2 per cent respectively in 2015-16 (April-December), as compared to 7.9 per cent and 4.7 per cent during the corresponding period of previous year.

The growth of gross value added (GVA) at constant (2011-12) basic prices during 2015-16 (April-December) was 7.3 per cent compared to 7.4 per cent during the corresponding period of 2014-15. Among the major sectors, the growth in manufacturing sector strengthened in 2015-16 (April-December) while the growth in agriculture and allied sectors remained low on account of second consecutive year of subdued monsoon. The growth in GVA at constant (2011-12) basic prices for agriculture and allied sectors, industrial sector and services sector are estimated to be 0.6 per cent, 7.4 per cent and 9.2 per cent respectively in 2015-16 (April-December), as compared to 0.3 per cent, 5.9 per cent and 10.7 per cent during the corresponding period of the previous year. The third quarter of 2015-16 witnessed a growth rate of (-) 1.0 per cent in agriculture and allied sectors, 9.0 per cent in industrial sector and 9.4 per cent in the services sector, as compared to rate of growth of (-) 2.4 per cent, 3.8 per cent and 12.9 per cent respectively in the third quarter of 2014-15.

The year-on-year inflation based on the Wholesale Price Index (WPI) during 2015-16 (April-December) was (-) 3.0 per cent vis-à-vis 3.3 per cent during the corresponding period of previous year. Year-on-year inflation based on the WPI, in the third quarter of 2015-16, was (-) 2.3 per cent as compared to 0.3 per cent during the corresponding quarter of 2014-15. The Consumer Price index (combined) inflation during 2015-16 (April-December) was 4.8 per cent vis-à-vis 6.1 per cent in the corresponding period of the previous year. The Consumer Price index (combined) inflation, during the third quarter of 2015-16 was 5.3 per cent vis-à-vis 4.1 per cent during the corresponding period of the previous year.

During 2015-16 (April-December), merchandise exports were US\$ 197.2 billion, registering a decline of 17.8 per cent, as against the level of US\$ 239.9 billion in 2014-15 (April-December). Merchandise imports during 2015-16 (April-December) were US\$ 295.9 billion, which declined by 15.8 per cent over the level of US\$ 351.6 billion in 2014-15 (April-December). Oil imports declined from US\$ 116.6 billion in 2014-15 (April-December) to US\$ 68.3 billion in 2015-16 (April-December) mainly on account of reduction in the international prices of crude oil in 2015-16. Merchandise trade deficit for 2015-16 (April-December) was US\$ 98.7 billion as against US\$ 111.7 billion in the corresponding period of 2014-15. During the third quarter of 2015-16, the merchandise trade deficit was US\$ 31.3 billion as compared to US\$ 39.0 billion during the corresponding period of the previous year. During the third quarter of 2015-16, the growth of merchandise exports and merchandise imports was (-) 19.2 per cent and (-) 19.4 per cent respectively.

During 2015-16 (April-December), the net invisibles balance (invisible receipts minus invisible payments) was US\$ 83.6 billion as compared to US\$ 87.3 billion in the corresponding period of 2014-15. During the third quarter of 2015-16, the net invisible balance decreased to US\$ 27.0 billion as against US\$

30.9 billion in the corresponding quarter of 2014-15. The current account deficit decreased to US\$ 21.9 billion accounting for 1.4 per cent of GDP during 2015-16 (April-December), as compared to US\$ 26.1 billion accounting for 1.7 per cent of GDP in the corresponding period of the previous year. During the third quarter of 2015-16, the current account deficit decreased to US\$ 7.1 billion as against US\$ 7.7 billion in the corresponding quarter of 2014-15.

India's foreign exchange reserves increased to US\$ 350.4 billion at end-December 2015 from a level of 320.6 billion at end-December 2014. The average exchange rate for the Rupee vis-à-vis the US dollar was ₹64.79 per US\$ in 2015-16 (April-December) as compared to ₹ 60.78 per US dollar in the corresponding period of the previous year. The value of the Rupee depreciated from the level of ₹ 62.75 per US dollar in December 2014 to ₹ 66.60 per US dollar in December 2015.

Review of trends in receipts and expenditure during April-December 2015

14th Finance Commission (FFC) Award was one of the themes of the budget 2015-16. As the first year of the 14th Finance Commission Award period, with higher devolution of taxes to States, Budget 2015-16 was presented with lower tax resources at the disposal of the Centre. However, the budget size was 6.8 per cent higher than 2014-15. Government approach of progressively bringing down the deficit was retained in the Budget 2015- 16 despite resource constraints following changes in the revenue sharing between Centre and the States.

In 2014-15, Government's commitment to reforms, favorable situation on account of oil prices and benign inflationary outlook, pro-active policy decisions of the Government with firm commitment in the policy of fiscal rectitude etc. resulted in containing fiscal deficit within budgeted target of 4.1 per cent of GDP. This was achieved, despite downward revision of GDP estimates for the year.

General budget 2015-16 re-affirmed Government's commitment to carry forward the process of fiscal consolidation as mandated under the FRBM framework. In the fiscal policy of 2015-16, fiscal deficit and revenue deficit were budgeted at ₹ 5,55,649 crore (3.9 per cent of GDP) and ₹ 3,94,472 crore (2.8 per cent of GDP) respectively. Effective revenue deficit, which represents the imbalance in revenue account after netting grants used for creation of capital assets was estimated at ₹ 2,83,921 crore (2.0 per cent of GDP). In BE 2015-16 gross tax revenues were estimated with growth of 16.4 per cent over gross tax revenue receipts in 2014-15, which implied tax-GDP ratio of 10.3 per cent. Total expenditure in BE 2015-16 was 6.8 per cent higher than actual expenditure in 2014-15, in which, non-plan expenditure showed increase of 9.3 per cent and Plan expenditure showed marginal increase of 0.6 per cent.

During April-December, 2015 gross tax revenue receipts (₹ 9,63,229 crore) registered a growth of about 21.1 per cent, whereas, revenue receipts (net to the centre) (₹ 8,03,808 crore) grew by about 15.9 per cent over the respective receipts during corresponding period of previous financial year (COPPY). Net tax revenue receipts (₹ 6,22,247 crore) grew by 14 per cent, while, Non-tax revenues (₹ 1,81,561 crore) grew by 22.6 per cent. Non-debt capital receipts (₹ 22,004 crore) also registered increase of ₹ 11,770 crore over COPPY, however, as a percentage of BE, it was only 27.4 per cent.

On expenditure side, at the end of December, 2015, total expenditure (₹ 13,13,997 crore) was 73.9 per cent of BE, higher than 68.9 per cent of BE during COPPY. Non-plan expenditure (₹ 9,68,019 crore) was 73.8 per cent of BE, marginally higher as compared to 72.4 per cent of BE during COPPY and Plan expenditure (₹ 3,45,978 crore) was 74.4 per cent of BE, higher than 61.3 per cent of BE during COPPY.

During April-December, 2015, receipts (excluding borrowings) of ₹ 8,25,812 crore were 67.6 per cent of BE, on the other hand, total expenditure of the Government was ₹13,13,997 crore was 73.9 per cent of BE. Therefore, the receipts (excluding borrowings) were sufficient to cover about 62.8 per cent of the expenditure resulting in fiscal deficit of ₹ 4,88,185 crore. Compared to corresponding figure of the previous year (₹ 5,32,381 crore) fiscal deficit was lower by ₹ 44,196 crore.

Trends in receipts and expenditure at the end of the third quarter of financial year 2015-16 (April-December, 2015) are summarized in Table-1 below. The figures therein are unaudited. The receipts and recoveries, wherever directly linked to expenditure, have been netted out.

Table-1 Key fiscal indicators

		BE	Upto 12/2015	COPPY	Upto 12/2015	COPPY	5 years moving average
		₹ in crore			Percentage to BE		
1	Revenue Receipts (2+3)	11,41,575	8,03,808	6,93,773	70.4%	58.3%	65.6%
2	Tax Revenue (Net)	9,19,842	6,22,247	5,45,714	67.6%	55.8%	62.7%
3	Non-Tax Revenue	2,21,733	1,81,561	1,48,059	81.9%	69.7%	76.5%
4	Capital Receipts (5+6+7)	6,35,902	5,10,189	5,42,615	80.2%	89.7%	77.0%
	Non Debt Capital Receipts (5+6)	80,253	22,004	10,234	27.4%	13.8%	34.4%
5	Recovery of Loans	10,753	9,138	8,282	85.0%	78.7%	96.4%
6	Other Receipts	69,500	12,866	1,952	18.5%	3.1%	20.8%
7	Borrowings and other liabilities	5,55,649	4,88,185	5,32,381	87.9%	100.2%	82.3%
8	Total Receipts (1+4)	17,77,477	13,13,997	12,36,388	73.9%	68.9%	69.5%
9	Non-Plan Expenditure(10+12)	13,12,200	9,68,019	8,83,757	73.8%	72.4%	73.2%
10	On Revenue Account	12,06,027	8,95,386	8,13,270	74.2%	73.0%	74.0%
11	of which Interest Payments	4,56,145	3,02,298	2,75,220	66.3%	64.5%	64.1%
12	On Capital Account	1,06,173	72,633	70,487	68.4%	67.0%	68.0%
13	Plan Expenditure (14+15)	4,65,277	3,45,978	3,52,631	74.4%	61.3%	62.2%
14	On Revenue Account	3,30,020	2,30,656	2,82,278	69.9%	62.2%	62.7%
15	On Capital Account	1,35,257	1,15,322	70,353	85.3%	57.9%	59.7%
16	Total Expenditure (9+13)	17,77,477	13,13,997	12,36,388	73.9%	68.9%	69.5%
17	Revenue Expenditure (10+14)	15,36,047	11,26,042	10,95,548	73.3%	69.9%	70.4%
18	of which Grants for creation of Capital Assets	1,10,551	92,788	97,863	83.9%	58.2%	
19	Capital Expenditure (12+15)	2,41,430	1,87,955	1,40,840	77.9%	62.1%	63.6%
20	Revenue Deficit (17 - 1)	3,94,472	3,22,234	4,01,775	81.7%	106.2%	84.8%
21	Effective Revenue Deficit (20 - 18)#	2,83,921	2,29,446	3,03,912	80.8%	144.6%	
22	Fiscal Deficit (16 - (1+5+6))	5,55,649	4,88,185	5,32,381	87.9%	100.2%	82.3%
23	Primary Deficit (22 - 11)	99,504	1,85,887	2,57,161	186.8%	246.9%	133.1%

Note: 1. The figures of Railways have been netted as in Budget Estimates

2. COPPY - Corresponding Period of Previous Year

3. # Excluding Grants for creation of Capital Assets

Receipts

Revenue receipts

Revenue receipts (tax revenue net to centre and non-tax revenue) have been estimated at ₹ 11,41,575 crore in BE 2015-16 reflecting a growth of 3.6 per cent over revenue receipts of ₹ 11,01,381 crore in 2014-15. Revenue receipts up to December, 2015 were ₹ 8,03,808 crore, a growth of 15.9 per cent over ₹ 6,93,773 crore during COPPY. At this level, total revenue receipts were 70.4 per cent of BE 2015-16 which is higher as compared to 58.3 per cent of BE during COPPY, and also five years moving average of 65.6 per cent of BE. Both, tax receipts and non-tax revenues registered a growth over corresponding period of the previous financial year. Trend of total revenue receipts at the end of the third quarter of financial year as percentage of BE and percentage to GDP during last five years is shown in table 2 below..

Table-2: Revenue Receipts

(₹ crore)

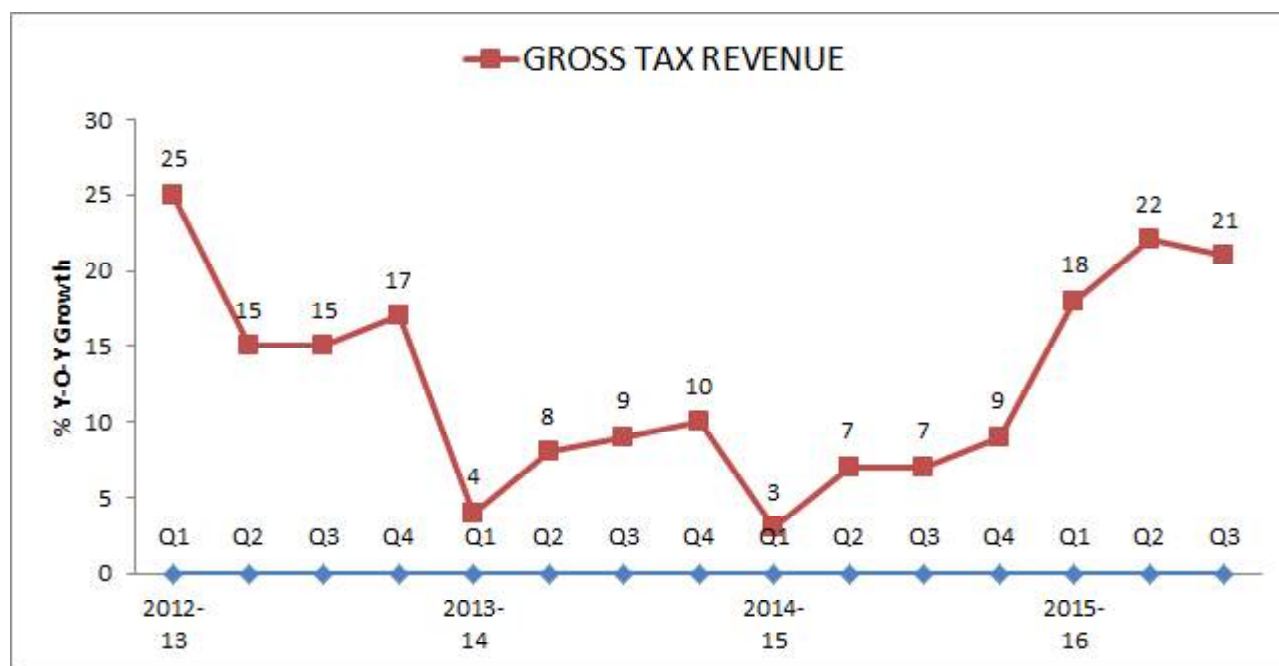
	At the end of third quarter (April-December)				
REVENUE RECEIPTS	2011-12	2012-13	2013-14	2014-15	2015-16
Tax Revenue (Net)	4,20,414	4,84,156	5,17,661	5,45,714	6,22,247
Non-Tax Revenue	78,077	86,380	1,16,272	1,48,059	1,81,561
Total	4,98,491	5,70,536	6,33,933	6,93,773	8,03,808
BE for the year	7,89,892	9,35,685	10,56,331	11,89,763	11,41,575
Percentage of BE	63.1	61.0	60.0	58.3	70.4
Percentage of GDP	5.7	5.7	5.6	5.6	5.9

Note: GDP at current prices, 2011-12 series

Various components of tax revenue are analysed in the following section.

Gross Tax Revenues

Gross tax revenue receipts were estimated at ₹ 14,49,491 crore in BE 2015-16 reflecting a growth of 16.4 per cent over gross tax revenue receipts of ₹ 12,44,885 crore in 2014-15. Gross tax revenue receipts during April - December, 2015 were ₹ 9,63,229 crore which were 66 per cent of BE and registered a growth of 21.1 per cent over the receipts of ₹ 7,95,686 crore during corresponding period of previous financial year. Chart-1 below shows trend of year-on-year quarterly growth in gross tax revenue receipts in last three financial years.

Chart-1

Note: For graphical presentation, numbers are rounded off

Component wise details of gross tax revenues at the end of the third quarter of 2015-16 in comparison to the corresponding period of 2014-15 are shown in table 3 below.

Table - 3

	2015-16				2014-15		
	B.E.	Actuals during Apr-Dec. 2015	% of B.E.	% growth over Apr-Dec. 2014	B.E.	Actuals during Apr-Dec. 2014	% of B.E.
	(₹ crore)				(₹ crore)		
1. Corporation Tax	4,70,628	3,05,666	64.9	10.1	4,51,005	2,77,620	61.6
2. Taxes on income other than Corporation Tax	3,20,836	1,86,105	58	11.7	2,78,275	1,66,556	59.9
Wealth Tax	0.00	850		1.1	950.00	841	88.5
3. Customs	2,08,336	1,59,484	76.6	18	2,01,819	1,35,596	67.2
4. Union Excise Duties	2,29,809	1,71,420	74.6	68.3	2,07,110	1,01,859	49.2
5. Service Tax	2,09,774	1,30,924	62.4	24.5	2,15,973	1,05,196	48.7
6. Other taxes	10,108	8,780	86.9	9.5	9,392	8,018	85.4
Total Gross Tax Revenue	14,49,491	9,63,229	66.4	21.1	13,64,524	7,95,686	58.3

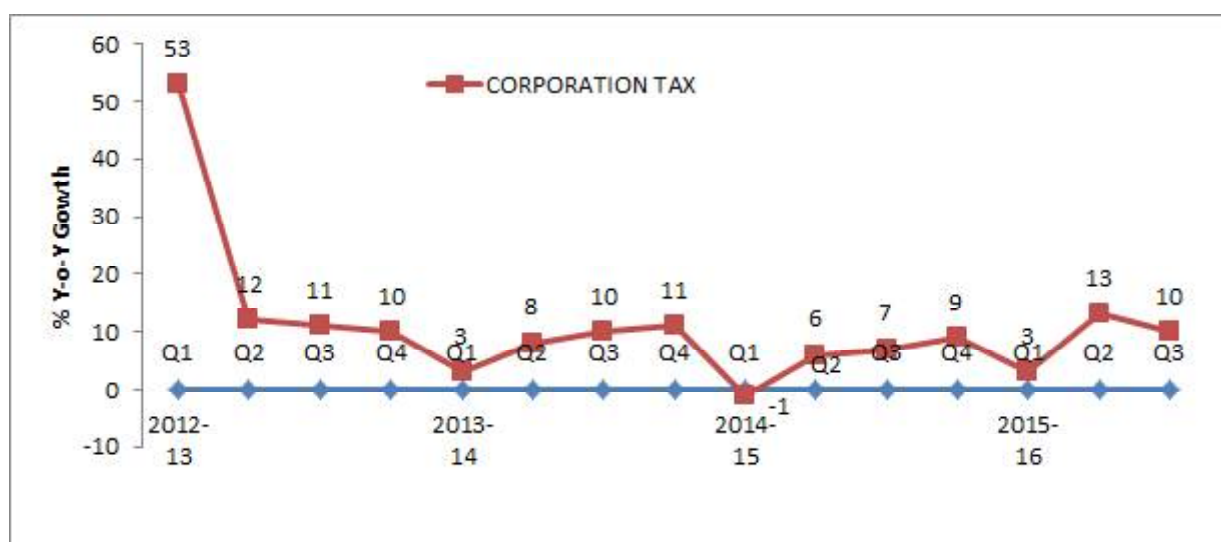
Direct Taxes

Direct tax receipts during April-December 2015 were ₹ 4,97,838 crore accounting for 62.4 per cent of BE and 10.6 per cent higher than direct tax receipts of ₹ 4,49,956 crore during corresponding period of the previous financial year. Receipts under two major components of direct taxes viz. Corporation tax and Taxes on Income other than Corporation tax, during April-December 2015 were ₹ 4,91,771 crore. At the end of third quarter of the financial year, growth in direct taxes was lower (10.6 per cent) than growth in indirect taxes (34.6 per cent) over corresponding period of the 2014-15.

Corporation Tax

Corporation tax continued to be the largest component of total tax revenue with estimation at ₹ 4,70,628 crore in BE 2015-16 and it reflects a growth of 9.7 per cent over the actual receipts from this component of tax revenues during 2014-15. During April-December, 2015, receipts under this component were ₹ 3,05,666 crore which was 64.9 per cent of BE and 10.1 per cent higher than the receipts of ₹ 2,77,620 crore during COPPY. Chart-2 below shows trend of year-on-year quarterly growth in receipts from corporation tax during last three financial years.

Chart-2

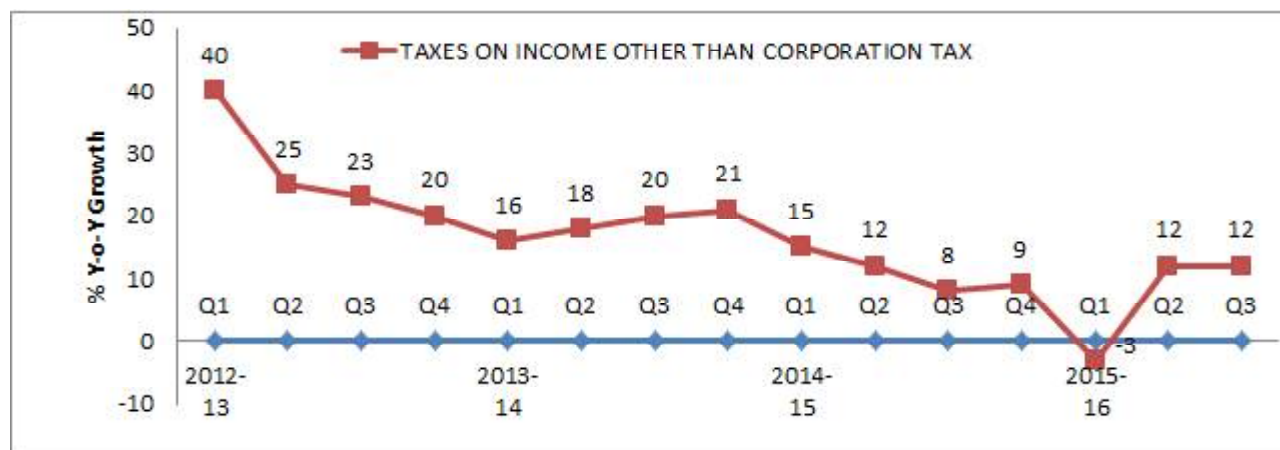


Note: For graphical presentation, numbers are rounded off

Taxes on Income other than Corporation Tax

In BE 2015-16, receipts under this component of direct taxes were estimated at ₹ 3,20,836 crore in BE 2015-16 reflecting a growth of 24.2 per cent over the actual receipts during 2014-15. Receipts of ₹ 1,86,105 crore during April-December, 2015 were 58 per cent of BE and 11.7 per cent higher than receipts of ₹ 1,66,556 crore during corresponding period of previous financial year. Trend of year-on-year quarterly growth in the receipts from taxes on income other than Corporation tax during last three financial years is depicted in the Chart-3 below.

Chart-3



Note: For graphical presentation, numbers are rounded off

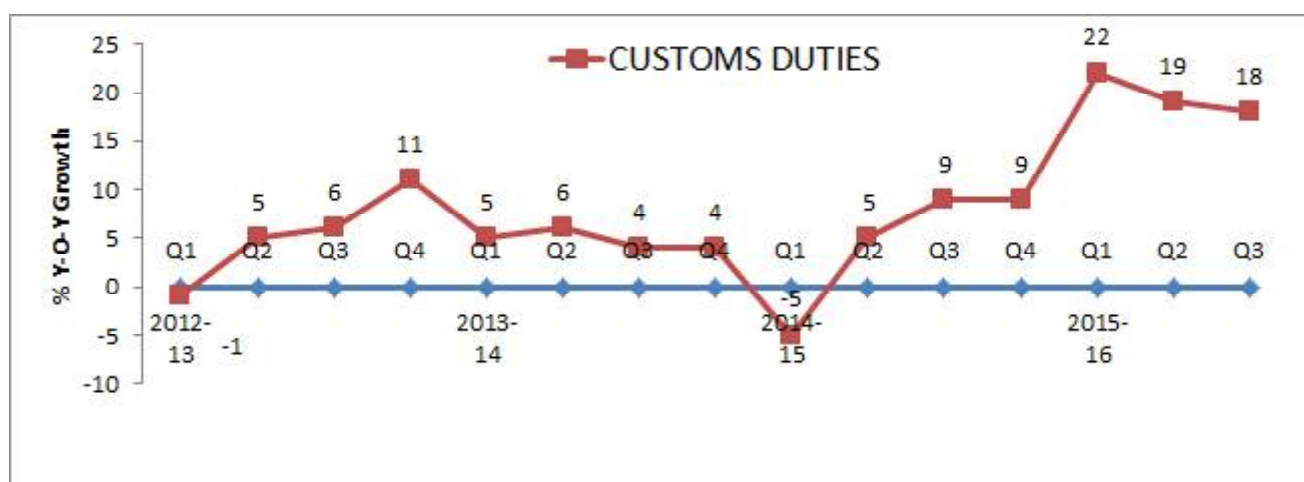
Indirect Taxes

Gross indirect tax receipts including receipts from taxes of UTs were estimated at ₹ 6,51,496 crore in BE 2015-16. Receipts during April-December, 2015 were ₹ 4,65,391 crore which accounted for 71.4 per cent of BE and shows increase of 34.6 per cent over the receipts during April-December, 2014. At the end of the third quarter, growth in receipts from Union Excise Duties (68.3 per cent) was higher than growth in other two major components viz. Customs and Service tax over the receipts during COPPY. Growth in overall tax revenue during April-December 2015 over corresponding period of 2014-15 was mainly contributed by growth in indirect taxes.

Customs

In 2015-16, receipts from Customs have been budgeted at ₹ 2,08,336 crore reflecting a growth of 10.8 per cent over receipts of ₹ 1,88,016 crore during 2014-15. Against this target, receipts from Customs to the tune of ₹ 1,59,484 crore during April-December, 2015 were 76.6 per cent of BE and 17.6 per cent higher than receipts of ₹ 1,35,596 crore during corresponding period of previous financial year. Trends of the year on year quarterly growth in the receipts from Customs duty during last three years is shown in chart 4 below.

Chart-4

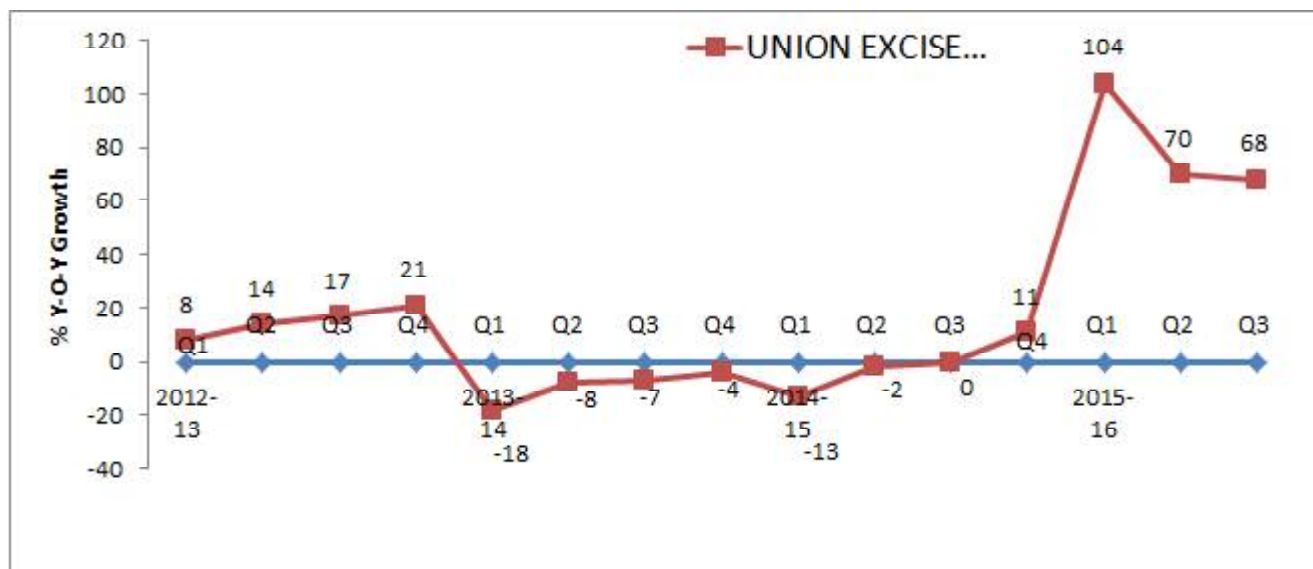


Note: For graphical presentation, numbers are rounded off

Union Excise Duties

BE 2015-16 for Union Excise Duties is ₹ 2,29,809 crore reflecting a growth of 21 per cent over receipts of ₹ 1,89,953 crore during 2014-15. During April-December, 2015, the receipts under this component amounting at ₹ 1,71,420 crore were 74.6 per cent of BE and 68.3 per cent higher than the receipts of ₹ 1,01,859 crore during corresponding period of previous financial year. Trend of the year on year quarterly growth in the receipts from Union Excise Duties during last three financial years is shown in chart 5 below.

Chart-5

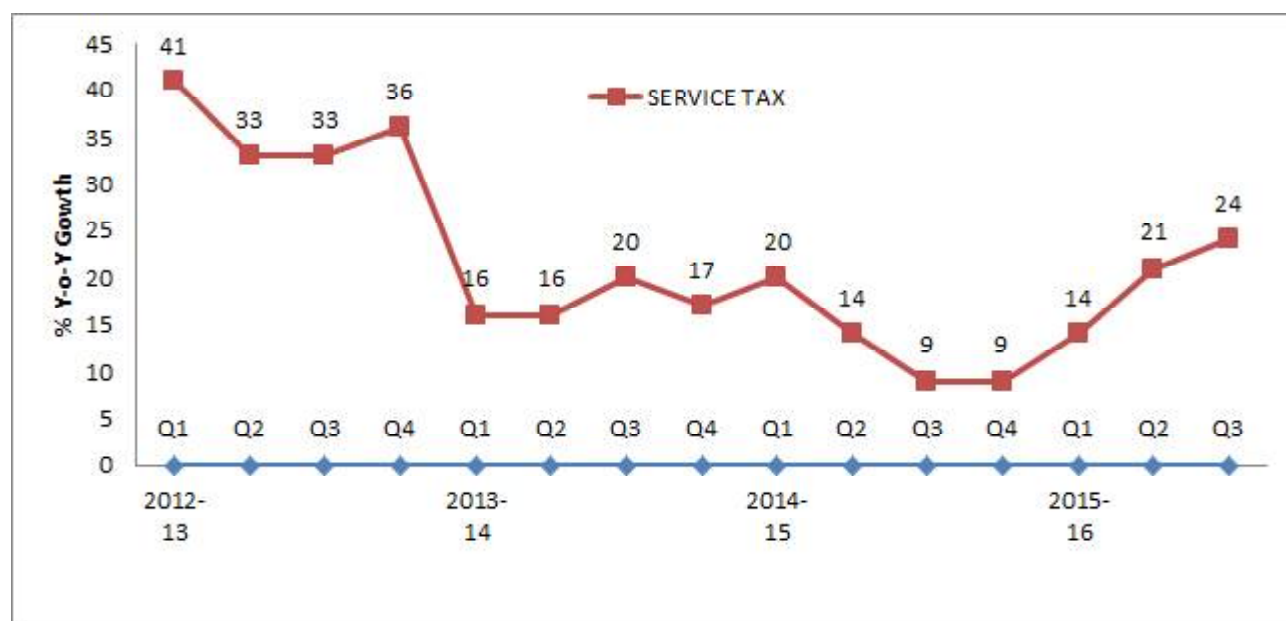


Note: For graphical presentation, numbers are rounded off

Service Tax

In 2015-16, receipts from Service were budgeted at ₹ 2,09,774 crore reflecting a growth of 24.9 per cent over receipts of ₹ 1,67,969 crore during 2014-15. Receipts of ₹ 1,30,924 crore during April-December, 2015 were 62.4 per cent of BE which registered a growth of 24.4 per cent over the receipts of ₹ 1,05,196 crore during the COPPY. Trend of year on year quarterly growth in receipts from Service tax for last three financial years are depicted in chart 6 below.

Chart-6



Note: For graphical presentation, numbers are rounded off

Non Tax Revenue

Non-tax revenues were estimated at ₹ 2,21,733 crore in BE 2015-16 with a growth of 12.1 per cent over Non-tax revenue receipts of ₹1,97,766 crore in 2014-15. Receipts from Non tax revenues at the end of third quarter (April-December) of 2015-16 were ₹ 1,81,561 crore which accounted for 81.9 per cent of BE and higher as compared to 69.7 per cent of BE realised during April-December 2014.

Non-debt Capital Receipts

Non-debt capital receipts primarily include disinvestment receipts and recovery of loans. During April-December 2015, receipts from recoveries of loans were ₹ 9,138 crore against the BE of ₹ 10,753 crore. This was about 85 per cent of the BE and higher as compared to 78.7 per cent of BE received during COPPY. Receipts from disinvestment (including strategic disinvestment), during April- December, 2015 were only ₹ 12,866 crore against the BE of ₹ 69,500 crore. During COPPY, receipts under this head were only ₹1,952 crore. Thus, overall non-debt capital receipts were ₹22,004 crore against BE of ₹ 80,253 crore.

Expenditure

Total expenditure in BE 2015-16 was estimated at ₹ 17,77,477 crore which reflected a growth of 6.8 per cent over expenditure of ₹ 16,63,673 crore in 2014-15. The expenditure during April-December 2015, was ₹ 13,13,997 crore accounting for 73.9 per cent of BE, higher as compared to 68.9 per cent of BE during COPPY and five years moving average 69.5 per cent of BE.

B.E. 2015-16 for revenue expenditure was ₹ 15,36,047 crore which reflected 4.7 per cent increase over revenue expenditure of ₹ 14,66,992 crore in 2014-15. During April-December, 2015, expenditure on revenue account was ₹ 11,26,042 crore which was 73.3 per cent of BE and higher as compared to 69.9 per cent of BE during COPPY and also five years moving average of 70.4 per cent of BE.

Capital expenditure for F.Y. 2015-16 was budgeted at ₹ 2,41,430 crore with a growth of 22.8 per cent over capital expenditure of ₹ 1,96,681 crore in 2014-15. During April-December, 2015, capital expenditure at ₹ 1,87,955 crore was 77.9 per cent of BE which is higher as compared to 62.1 per cent of BE during COPPY and also five years moving average 63.6 per cent of BE.

Trend of total expenditure (at the end of the third quarter) as percentage of BE and GDP during last five financial years is shown in the table 4 below

Table 4: Total Expenditure

(₹ crore)					
	At the end of third quarter (April-December)				
Expenditure	2011-12	2012-13	2013-14	2014-15	2015-16
Revenue Expenditure	7,84,595	8,68,573	10,05,175	10,95,548	11,26,042
Capital Expenditure	1,11,766	1,22,550	1,58,616	1,40,840	1,87,955
Total	8,96,361	9,91,123	11,63,791	12,36,388	13,13,997
BE for the year	12,57,729	14,90,925	16,65,297	17,94,892	17,77,477
Percentage of BE	71.3	66.5	69.9	68.9	73.9
Percentage of GDP	10.3	10.0	10.3	9.9	9.7

Note: GDP at current prices, 2011-12 series

Plan Expenditure

Plan Expenditure in BE 2015-16 was estimated at ₹ 4,65,277 crore which shows marginal increase of 0.6 per cent over plan expenditure of ₹ 4,62,643 crore in 2014-15. Expenditure of ₹ 3,45,978 crore during April-December, 2015 accounted for 74.4 per cent of BE, which was higher when compared to 61.3 per cent of BE during COPPY as well as 62.2 per cent of BE for five years moving average. Trend of plan expenditure (at the end of the first quarter) as percentage of BE and GDP during last five financial years is shown in table 5 below:

Table 5: Plan Expenditure

(₹ crore)					
	At the end of third quarter (April-December)				
Plan Expenditure	2011-12	2012-13	2013-14	2014-15	2015-16
On Revenue Account	2,33,903	2,42,975	2,74,016	2,82,278	2,30,656
On Capital Account	43,001	52,915	77,247	70,353	1,15,322
Total	2,76,904	2,95,890	3,51,263	3,52,631	3,45,978
BE for the year	4,41,547	5,21,025	5,55,322	5,75,000	4,65,277
Percentage of BE	62.7	56.8	63.3	61.3	74.4
Percentage of GDP	3.2	3.0	3.1	2.8	2.6

Note: GDP at current prices, 2011-12 series

Non Plan Expenditure

In B.E. 2015-16, Non-plan expenditure was estimated at ₹ 13,12,200 crore and reflected a growth of 10.2 per cent over expenditure of ₹ 12,01,030 crore in 2014-15. Non-plan expenditure at the end of third quarter of 2015-16 was ₹ 9,68,019 crore, which accounted for 73.8 per cent of BE and marginally higher as compared to 72.4 per cent of BE during COPPY and 73.2 per cent of BE for five years moving average.

In BE 2015-16, ₹ 11,27,411 crore (85.9 per cent of total non-plan expenditure) was budgeted for Interest Payments, Defence, Pension, Major Subsidies and Grants & Loans to States/UTs. During April-December, 2015, expenditure against these components of Non-plan expenditure was as below.

(₹ in crore)				
Item of Expenditure	BE 2015-16	Expenditure upto Dec. 2015	COPPY	Increase(+) / Decrease (-)
Interest Payments	4,56,145	3,02,298	2,75,220	27,078
Defence	2,46,727	1,65,985	1,57,318	8,667
Major Subsidies	2,27,388	2,08,759	2,12,418	(-) 3,659
Pension	88,521	69,467	68,104	1,363
Gants & Loans to State/UTs	1,08,630	73,910	34,598	39,312

Variation under Major subsidies is mainly due to decrease in Petroleum subsidy by ₹ 22,545 crore over COPPY and increase in Food subsidies and Fertilizers subsidy by ₹ 10,277 crore and ₹ 8,609 core over COPPY respectively.

Trend of non-plan expenditure (at the end of the first quarter) as percentage of BE and GDP during last five financial years are shown in the table 6 below:

Table 6: Non-plan Expenditure

(₹ crore)

	At the end of third quarter (April-December)				
Non-plan Expenditure	2011-12	2012-13	2013-14	2014-15	2015-16
On Revenue Account	5,50,692	6,25,598	7,31,159	8,13,270	8,95,386
Of which Interest Payments	1,79,429	2,01,959	2,48,464	2,75,220	3,02,298
On Capital Account	68,765	69,635	81,369	70,487	72,633
Total	6,19,457	6,95,233	8,12,528	8,83,757	9,68,019
BE for the year	8,16,182	9,69,900	11,09,975	12,19,892	13,12,200
Percentage of BE	75.9	71.7	73.2	72.4	73.8
Percentage of GDP	7.1	7.0	7.2	7.1	7.1

Note: GDP at current prices, 2011-12 series

Resources transferred to States/UTs

Against the BE of ₹ 8,42,963 crore for net transfer to State and UT Governments in 2015-16, the actual resources transferred up to December, 2015 were ₹ 5,63,450 crore (66.9 per cent of BE) which reflected a growth of 15.4 per cent over net resources of ₹ 4,88,335 crore transferred during corresponding period of the previous financial year. ₹ 5,61,087 crore were transferred to the State Governments and ₹ 2,363 crore were transferred to the UT Governments. The constituents of resources transferred to States / UT governments are; taxes & Duties ₹ 3,36,829 crore, Grants ₹ 2,23,896 crore and Loans (net) ₹ 2,725 crores.

Deficit

Fiscal deficit for the year 2015-16 was budgeted at ₹ 5,55,649 crore which was 3.9 per cent of GDP. For the period April-December, 2015, fiscal deficit at ₹ 4,88,185 crore was 87.9 per cent of BE and lower than 100.2 per cent of BE during COPPY. Five years moving average for fiscal deficit at the end of the third quarter is 82.3 per cent of BE.

Revenue deficit was budgeted at ₹ 3,94,472 crore for 2015-16 (2.8 per cent of GDP). During the period April-December, 2015 revenue deficit was ₹ 3,22,234 crore which constituted 81.7 per cent of BE and was lower as compared to 106.2 per cent of BE during April-December, 2014 and also five year moving average of 84.8 per cent of BE.

Effective revenue deficit was budgeted at ₹ 2,83,921 crore for 2015-16 (2 per cent of GDP). During the period April-December, 2015 effective revenue deficit stood at ₹ 2,29,446 crore which was 80.8 per cent of BE and far lower as compared to 144.6 per cent of BE during COPPY.

Trend in deficit (at the end of third quarter) as percentage of GDP and as percentage of BE for last five years is shown in table 7 as below:

Table 7: Deficits

At the end of third quarter (April-December)					
(₹ crore)					
	At the end of Quarter 3				
Deficits	2011-12	2012-13	2013-14	2014-15	2015-16
Revenue Deficit	2,86,104	2,98,037	3,71,242	4,01,775	3,22,234
Revenue Deficit (BE)	3,07,270	3,50,424	3,79,838	3,78,348	3,94,472
Percentage of BE	93.1	85.1	97.7	106.2	81.7
Percentage of GDP	3.3	3.0	3.3	3.2	2.4
Fiscal Deficit	3,81,012	4,04,699	5,16,390	5,32,381	4,88,185
Fiscal Deficit (BE)	4,12,817	5,13,590	5,42,499	5,31,177	5,55,649
Percentage of BE	92.3	78.8	95.2	100.2	87.9
Percentage of GDP	4.4	4.1	4.6	4.3	3.6
Primary Deficit	2,01,583	2,02,740	2,67,926	2,57,161	1,85,887
Primary Deficit (BE)	1,44,831	1,93,831	1,71,814	1,04,166	99,504
Percentage of BE	139.2	104.6	155.9	246.9	186.8
Percentage of GDP	2.3	2.0	2.4	2.1	1.4

Note: GDP at current prices, 2011-12 series

Financing of deficit

At the end of December, 2015, the fiscal deficit of ₹ 4,88,185 crore on Consolidated Fund of India was financed by raising Internal Debt of ₹ 4,07,939 crore, External Debt of ₹ 4,727 crore, ₹ 45,637 crore of Public Account and redemption / Cash draw down of ₹ 29,882 crore.

Gross and net market borrowings up to the third quarter of 2015-16 amounted to ₹ 5,01,000 crore and ₹ 3,56,634 crore respectively, accounting for 83.5 per cent and 78.1 per cent of the Budget Estimate under market borrowings for the year. During the corresponding period of the previous financial year, gross and net borrowings accounted for 82.8 per cent and 97.3 per cent respectively of the total borrowings for the year. The weighted average maturity of dated securities issued by the end of the third quarter of the fiscal year 2015-16 (April-December) at 16.1 years was higher than 14.5 years during the corresponding period of the previous financial year. However, the weighted average yield of dated securities issued during the same period was 7.9 per cent which was lower than the weighted average yield at 8.6 per cent during COPPY. Details of financing the deficit for the period April-December 2015 are shown in Table 8 below.

Table 8: Financing of Deficit

(₹ Crore)		
	April-December-2014	April-December-2015
Fiscal Deficit	5,32,381	4,88,185
Sources of Financing		
1. Internal Debt	4,00,764	4,07,939
(a) Market Loans & Short Term Borrowings	4,19,005	4,36,070
(b) Treasury Bills (14 days)	-15,603	-26,608
(c) Compensation and Other Bonds	-170	-1,818
(d) WMA	0	0
(e) Others	-2,468	295
2. External Assistance including Revolving fund	4,688	4,727
3. Cash Draw Down Decrease(+)/Increase(-)	86,759	7,601
4. Investment of Surplus Cash(-) / redemption (+)	-184	22,281
5. Borrowings(-)/Surplus(+) on Public Account*	40,354	45,637

*Includes Suspense & Remittances.

Cash Management

Government began the financial year with an investment surplus of ₹ 1,57,183 crore and cash balance of ₹ 7,611 crore. The first quarter of the financial year 2015-16 ended with a cash balance of ₹ 100 crore and investment surplus of ₹ 54,615 crore. The first half of the financial year ended with an investment surplus of ₹ 67,794 crore and cash balance of ₹ 10 crore. The month of December, 2015 ended with cash balance of ₹ 10 crore and an investment surplus of ₹ 1,34,902 crore.

National Small Savings Fund

Under National Small Savings Fund, balance on 1st April 2015 (provisional) was ₹ 11,222 crore. During April- December, 2015, net accretion under National Small Savings Fund was ₹ 58,016 crore, thus, taking closing balance to ₹ 69,238 crore.

Review of trends in receipts and expenditure of Railways during April-December 2015

The Railways receipts comprise mainly of traffic earnings from passenger, other coaching services, freight services, and sundry other earnings. The traffic earnings in 2015-16 (RE) comprise of 67 per cent from freight and 27 per cent from passenger segment. Balance 6 per cent is from other coaching and Sundry other earnings.

In 2015-16 (BE), Railways had targeted to carry 1,186.25 Million Tonnes (MT) of freight traffic as against 1095.26 MT carried in the previous year representing a growth of 8.3 per cent. Similarly, Railways had estimated to carry 8,601 million passengers in 2015-16 (BE) as against 8224.12 million carried previous year representing a growth of 4.6 per cent. Based on the estimated growth in traffic at BE stage, the total traffic earnings were budgeted at ₹ 1,83,528 crore in 2015-16 (BE) i.e. a growth target of 16.8 per cent over P.Y. Traffic earnings in BE comprised earnings from passenger at ₹ 50,175 crore, freight at ₹ 1,21,423 crore, other coaching at ₹ 4,612 crore and sundry other earnings at ₹ 7,318 crore envisaging a growth of 18.9 per cent, 14.8 per cent, 15.4 per cent and 43.7 per cent over P.Y., respectively.

As against the proportionate budgeted loading target of 877.84 MT, to end of 3rd Quarter, Railways carried 814.70 MT of freight traffic. The incremental loading achieved during the period works out to 8.32 MT over COPPY representing a growth of 1 per cent. Consequently, the loading to end of 3rd Quarter fell short of the BE by 63.14 MT. The loading target for the year has accordingly been reduced to 1107 MT in RE 2015-16 representing a growth of 1.1 per cent over the previous year.

Against the proportionate budgeted passenger booking target of 6478.41 million passengers, to end of 3rd Quarter, Railways carried 6,135.57 million passengers with a negative growth of 1.9 per cent over COPPY. Except for the PRs segment which indicated a positive growth of 2.7 per cent over COPPY, rest of the segments, i.e. suburban and non-suburban (Non-PRs), contributed to the overall negative growth in passengers. The originating passengers target was accordingly reduced to 8101 million in RE 2015-16 representing a growth of (-) 1.5 per cent over previous year.

Taking into account the revised loading and passenger target for the year as also the trend of earnings under Other Coaching and Sundry segments to end of Nov' 15, respective earning targets have been revised downwards in RE. Accordingly, total traffic earnings have been reduced in the Revised Estimates to ₹ 1,67,784 crore i.e. a growth target of 6.8 per cent over P.Y. Traffic earnings in RE comprise earnings from passenger at ₹ 45,376 crore, freight at ₹ 1,11,853 crore, other coaching at ₹ 4,325 crore and Sundry other earnings at ₹ 6,230 crore envisaging a growth of 7.6 per cent, 5.7 per cent, 8.2 per cent and 22.3 per cent over P.Y., respectively.

The revenue expenditure on Railways consists mainly of Ordinary Working Expenses (OWE), appropriation to Pension Fund and Depreciation Reserve Fund (DRF). The OWE was budgeted at ₹ 1,19,410 crore in 2015-16 (BE) representing an increase of 12.7 per cent over ₹ 1,05,996 crore incurred during P.Y. The appropriation to Pension Fund and DRF were kept at ₹ 34,900 crore and ₹ 7,900 crore respectively in 2015-16 (BE). Taking into account the saving accruing from the decline in HSD prices, declining trend noticed in other inputs and also stringent austerity / expenditure control measures enforced during the year,

the provision for OWE has been reduced to ₹ 1,10,690 crore in RE representing a growth of 4.4 per cent over previous year. Taking note of the resource position emerging in RE, appropriation to DRF and Pension Fund have been suitably adjusted downwards in the RE. The Railways have accordingly revised the Operating Ratio target to 90 per cent as against 88.5 per cent envisaged in 2015-16 BE.

Financial Results of Railways for 2015-16 to end of Q3 (April-December, 2015)

	BE 2015-16 (₹ crore)	Earnings / Expenditure up to December, 2015 (₹ crore)		Position up to December 2015 as a percentage of BE	Growth (percentage) in 2015-16 over 2014-15 (COPPY)
		2015-16	2014-15		
Passenger	50,175	33,105	31,407	66.0	5.4
Other Coaching	4,612	3,197	2,966	69.3	7.8
Goods	1,21,423	80,526	75,779	66.1	5.9
Sundries	7,318	3,069	3,113	41.9	-1.4
Total	1,83,528	1,19,898	1,13,266	65.3	5.9
OWE	1,19,410	85,211	83,924	71.4	1.5

Traffic earnings to end of Dec' 15 at ₹ 1,19,898 crore though yielded a growth of 5.9 per cent over COPPY, fell short of the target of 6.8 per cent in RE. The growth trend lagged in all segments of earnings except for goods. On the other hand, the growth in OWE at 1.5 per cent to end of Dec' 15 was lower than the full year growth of 4.4 per cent provided in 2015-16 (RE). Although the earnings performance to end of Q3 of 2015-16 has not been as per revised expectations, it would be premature to quantify any year-end shortfall at this juncture since some of it is likely to be offset by savings under OWE and pension expenditure. The trends in the physical and financial performance are being closely watched and zonal railways have been instructed to make all out efforts not only to achieve but also exceed their earnings target set in RE and also to give further savings in OWE.

Plan Expenditure

Railways' plan outlay for 2015-16 (BE) was budgeted at ₹ 1,00,011 crore as against ₹ 58,719 crore in previous year, representing an increase of 70 per cent. Segment-wise budgeted plan outlay for 2015-16 comprised ₹ 40,000 crore of Budgetary Support, ₹ 17,793 crore of Internal Resources, ₹1,646 crore of Railway Safety Fund (RSF) financed through Diesel Cess and ₹ 40,572 crore of Extra Budgetary Resources (EBR) of which ₹ 17,655 crore, ₹ 17,136 crore and ₹ 5,781 crore are from market borrowing through IRFC, Institutional Finance and PPP respectively. Budgetary Support, Internal Resources, RSF and EBR constituted 40 per cent, 17.8 per cent, 1.6 per cent and 40.6 per cent respectively of 2015-16 (BE) plan outlay. The plan expenditure to end of Dec' 15 worked out to ₹ 53,118 crore as compared to ₹ 41,904 crore during COPPY (26.8 per cent higher).

CONCLUSION:

Fiscal policy of 2015-16 was designed in the challenging circumstances. The Government needed to complement the macroeconomic objectives of promoting growth and stability even with the reduced fiscal space.

Economic growth, measured by growth in Gross Domestic Product (GDP) at constant (2011-12) market prices is estimated at 7.5 per cent in 2015-16 (April-December), as compared to 7.4 per cent during the corresponding period of the previous year. During April-December, 2015, gross tax revenues registered a growth of 21.1 per cent over the gross tax revenues during corresponding period of previous financial year. Revenue receipts (net to the centre) as proportion of BE were 70.4 per cent as compared to 58.3 per cent of BE during COPPY. All components of tax revenue registered a growth over corresponding period of the previous financial year. However, major drivers of growth in tax revenues during this period were indirect taxes in general and Union Excise Duties in particular. Union Excise Duties grew by 68.3 per cent over COPPY.

Expenditure during April-December, 2015 marked an increase in pace with the trend in the previous financial year. At the end of December, 2015, total expenditure was 73.9 per cent of BE. During this period, receipts (excluding borrowings) were sufficient to cover only 62.8 per cent of the expenditure resulting in fiscal deficit of ₹ 4,88,185 crore. In terms of advanced estimated of GDP, fiscal deficit up to December, 2015 was 3.6 per cent of GDP.

At the end of the third quarter (April-December) of 2015-16, there is marked improvement in fiscal parameters when compared to corresponding period of the previous financial year. With macro-economic parameters posing improvement, further improvement in the last quarter of the financial year is expected. However, the growth in receipts from direct taxes was lower than expectation. Also, receipts from non-debt capital receipts, which mainly include disinvestment receipts, were only 27.4 per cent of BE. This necessitated downward revision of both direct tax receipts as well as disinvestment receipts in revised estimates of 2015-16. Measures initiated by Government for expenditure management, fiscal prudence, subsidy reforms, direct transfer of benefits (DBT) are underway and incremental benefits are likely to accrue.

TAX REVENUE

(₹ crore)

DESCRIPTION	2015-16			2014-15		
	BE	ACTUALS upto 12/2015	%	BE	ACTUALS upto 12/2014	%
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1 Corporation Tax	470628.00	305666.17	65%	451005.00	277619.78	62%
2 Taxes on Income	327367.00	191321.68	58%	284266.00	171495.41	60%
(a) Taxes on Income other than Corporation Tax	320836.00	186104.83	58%	278275.00	166555.90	60%
(b) Securities Transaction Tax	6531.00	5216.85	80%	5991.00	4939.51	82%
3 Wealth Tax	0.00	850.55		950.00	840.73	88%
4 Customs	208336.00	159483.92	77%	201819.00	135596.00	67%
5 Union Excise Duties	229808.54	171420.26	75%	207110.00	101859.20	49%
6 Service Tax	209774.00	130923.55	62%	215973.00	105195.94	49%
7 Other taxes	3577.02	3563.21	100%	3401.41	3078.59	91%
(a) Direct Taxes		-11.57			3.67	
(b) Indirect Taxes		3574.78			3074.92	
GROSS TAX REVENUE	1449490.56	963229.34	66%	1364524.41	795685.65	58%
Of which netted against expenditure (Surcharge for financing National Calamity Contingency Fund)	5690.00	4152.22	73%	5050.00	3362.06	67%
Balance Gross Tax Revenue	1443800.56	959077.12	66%	1359474.41	792323.59	58%
Less Assignment to States	523958.24	336829.50	64%	382215.94	246609.52	65%
NET TAX REVENUE	919842.32	622247.62	68%	977258.47	545714.07	56%

NON-TAX REVENUE

(₹ crore)

DESCRIPTION	2015-16			2014-15		
	BE	ACTUALS Upto 12/2015	%	BE	ACTUALS Upto 12/2014	%
(1)	(2)	(3)	(4)	(5)	(6)	(7)
A. Interest receipts	44663.45	30600.63	69%	43572.35	30980.39	71%
Less-i) Receipts incidental to Market Borrowing taken in reduction of cost of borrowing	19944.12	13608.59	68%	22871.28	14222.64	62%
ii) Waiver of Interest	1120.00	1120.00	100%	950.00	950.00	100%
Net Interest Receipts	23599.33	15872.04	67%	19751.07	15807.75	80%
B. Dividends and Profits	100651.14	83424.68	83%	90229.28	69674.37	77%
C. Non-Tax Revenue of U.T.s	1295.82	1041.49	80%	1110.68	869.11	78%
D. Other Non-Tax Revenue						
Fiscal Services	755.00	447.75	59%	168.22	301.80	179%
Other General Services	29691.14	19893.09	67%	26834.76	20677.38	77%
Less: Other Receipts utilised to write-off loans etc.	1005.18	0.00	0%	1005.18	5.18	1%
Net - Other General Services	28685.96	19893.09	69%	25829.58	20672.20	80%
Social Services	5878.81	4031.36	69%	4850.64	3400.99	70%
Economic Services	92090.66	70149.66	76%	95608.45	51424.07	54%
Less - (I) Other Receipts utilised to write-off loans	6.00	1.01	17%	4.50	7.61	169%
Net Economic Services	92084.66	70148.65	76%	95603.95	51416.46	54%
Grants-in-Aid and Contributions	1773.77	1837.75	104%	2404.51	1125.51	47%
Total Other Non-Tax Revenue	129178.20	96358.60	75%	128856.90	76916.96	60%
Less : Commercial Departments	32991.90	15136.26	46%	27443.32	15209.43	55%
Net Other Non-Tax Revenue	96186.30	81222.34	84%	101413.58	61707.53	61%
Net Non-Tax Revenue (A+B+C+D)	221732.59	181560.55	82%	212504.61	148058.76	70%

CAPITAL RECEIPTS

(₹ crore)

DESCRIPTION	2015-16			2014-15		
	BE	ACTUALS for 12/2015	%	BE	ACTUALS for 12/2014	%
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1 (a) Market Loans including Short term borrowings	486468.01	436070.05	90%	495757.54	419004.78	85%
(b) Receipt under MSS (Net)	20000.00	0.00	0%	20000.00	0.00	0%
(c) Treasury Bills (14 days)	0.00	-26607.57		0.00	-15603.01	
2 Securities against Small Savings	22407.52	5121.54	23%	8228.52	-889.26	-11%
3 (i) External Loans Gross borrowings	34373.35	21790.17	63%	28175.04	19999.24	71%
Less: Repayments	23200.00	17061.65	74%	22441.26	15304.65	68%
Net Borrowings	11173.35	4728.52	42%	5733.78	4694.59	82%
(ii) Revolving Fund		-2.20			-6.49	
Non-Debt Capital Receipts (4&5)						
4 Recoveries of Loans and Advances						
Gross recoveries	22713.87	10078.61	44%	22817.19	10258.32	45%
Less Recoveries of Ways & Means Advances and Loans to Govt. Servants	11961.04	940.41	8%	12290.00	1976.39	16%
Net Recoveries of Loans & Advances	10752.83	9138.20	85%	10527.19	8281.93	79%
5 Miscellaneous capital Receipts	69500.00	12865.89	19%	63425.00	1951.82	3%
(i) Disinvestment of Govt.'s Equity Holdings	41000.00	12865.50	31%	43425.00	1951.82	4%
(ii) Other Misc. Receipts		0.39		20000.00	0.00	0%
(iii) Strategic Disinvestment	28500.00	0.00	0%			
6 National Small Savings Fund	1.09	58016.47		1.96	31010.31	
(a) Small Savings, Public Provident Funds	52025.18	43710.16	84%	24885.76	13231.15	53%
(b) Investment in Securities	-32744.99	6412.58	-20%	-3430.54	10019.94	-292%
(c) Income & Expenditure of NSSF	-19279.10	7893.73	-41%	-21453.26	7759.22	-36%
7 State Provident Funds	10000.00	1844.76	18%	12000.00	1923.86	16%
8 Public Accounts (other than SPF & NSSF)	20621.83	-14224.22	-69%	-4251.66	7419.34	-175%
9 Other internal Debt Receipts	-7063.94	-6644.80	94%	-3453.76	-1748.35	51%
10 Ways & Means Advances		0.00			0.00	
11 Investment (-)/redemption(+) of Surplus Cash		22281.00			-184.00	
12 Decrease in Cash Balance (Including difference between RBI & A/C)	12041.44	7601.13	63%	17160.40	86759.33	506%
13 Cash held under MSS	-20000.00	0.00	0%	-20000.00	0.00	0%
TOTAL	635902.13	510188.77	80%	605128.97	542614.85	90%

PLAN EXPENDITURE

(₹ crore)

GRANT NO.	MINISTRY/ DEPARTMENT	2015-16			2014-15		
		BE	ACTUALS Upto 12/2015	%	BE	ACTUALS Upto 12/2014	%
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	MINISTRY OF AGRICULTURE	21828.49	14034.76	64%	28198.00	19428.13	69%
1	Department of Agriculture and Cooperation	16646.35	10231.13	61%	22309.00	16116.99	72%
2	Department of Agricultural Research and Education	3691.00	2716.38	74%	3715.00	1979.65	53%
3	Department of Animal Husbandry, Dairying and Fisheries	1491.14	1087.25	73%	2174.00	1331.49	61%
	DEPARTMENT OF ATOMIC ENERGY	5900.00	3824.29	65%	5880.00	2987.84	51%
4	Atomic Energy	5000.00	3394.05	68%	4910.00	2787.84	57%
5	Nuclear Power Schemes	900.00	430.24	48%	970.00	200.00	21%
	MINISTRY OF AYURVEDA, YOGA AND NATUROPATHY, UNANI, SIDDHA AND HOMOEOPATHY (AYUSH)	1008.00	697.44	69%	1069.00	295.99	28%
6	Ministry of Ayurveda, Yoga & Naturopathy, Unani, Siddha and Homoeopathy (AYUSH)	1008.00	697.44	69%	1069.00	295.99	28%
	MINISTRY OF CHEMICALS AND FERTILISERS	448.00	243.10	54%	514.00	114.46	22%
7	Department of Chemicals and Petrochemicals	188.00	120.80	64%	207.00	74.20	36%
8	Department of Fertilisers	50.00	1.20	2%	100.00	1.83	2%
9	Department of Pharmaceuticals	210.00	121.10	58%	207.00	38.43	19%
	MINISTRY OF CIVIL AVIATION	2720.00	3449.85	127%	6720.00	5397.48	80%
10	Ministry of Civil Aviation	2720.00	3449.85	127%	6720.00	5397.48	80%
	MINISTRY OF COAL	551.00	514.25	93%	550.00	427.53	78%
11	Ministry of Coal	551.00	514.25	93%	550.00	427.53	78%
	MINISTRY OF COMMERCE AND INDUSTRY	3689.65	2694.16	73%	3926.00	2632.57	67%
12	Department of Commerce	1425.15	1184.56	83%	2226.00	1547.01	69%
13	Department of Industrial Policy & Promotion	2264.50	1509.60	67%	1700.00	1085.56	64%
	MINISTRY OF COMMUNICATIONS AND INFORMATION TECHNOLOGY	8236.56	5889.54	72%	12115.00	4225.07	35%
14	Department of Posts	468.61	272.51	58%	800.00	139.32	17%
15	Department of Telecommunications						
	Gross	7599.95	3879.86	51%	11037.00	3661.66	33%
	Less : Recoveries	2400.00	40.66	2%	3537.00	1781.93	50%
	Net	5199.95	3839.20	74%	7500.00	1879.73	25%
16	Department of Electronics and Information Technology	2568.00	1777.83	69%	3815.00	2206.02	58%

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	MINISTRY OF CONSUMER AFFAIRS, FOOD AND PUBLIC DISTRIBUTION	392.00	173.24	44%	550.00	158.01	29%
17	Department of Consumer Affairs	180.00	105.18	58%	220.00	67.81	31%
18	Department of Food and Public Distribution	212.00	68.06	32%	330.00	90.20	27%
	MINISTRY OF CORPORATE AFFAIRS	24.00	13.60	57%	24.00	16.39	68%
19	Ministry of Corporate Affairs	24.00	13.60	57%	24.00	16.39	68%
	MINISTRY OF CULTURE	1455.00	932.07	64%	1835.00	1141.32	62%
20	Ministry of Culture	1455.00	932.07	64%	1835.00	1141.32	62%
	MINISTRY OF DEFENCE	450.00	106.96	24%	0.00	0.00	
21	Ministry of Defence	450.00	106.96	24%	0.00	0.00	
	MINISTRY OF DEVELOPMENT OF NORTH EASTERN REGION	2334.50	1633.56	70%	2306.00	1185.62	51%
29	Ministry of Development of North Eastern Region						
	Gross	2334.50	1633.56	70%	2476.00	1213.09	49%
	Less : Recoveries	0.00	0.00		170.00	27.47	16%
	Net	2334.50	1633.56	70%	2306.00	1185.62	51%
	MINISTRY OF DRINKING WATER AND SANITATION	6236.00	6886.86	110%	15260.00	8456.60	55%
30	Ministry of Drinking Water and Sanitation	6236.00	6886.86	110%	15260.00	8456.60	55%
	MINISTRY OF EARTH SCIENCES	1179.00	641.19	54%	1281.00	821.88	64%
31	Ministry of Earth Sciences	1179.00	641.19	54%	1281.00	821.88	64%
	MINISTRY OF ENVIRONMENT AND FORESTS AND CLIMATE CHANGE	1446.60	1078.99	75%	2043.00	1300.08	64%
32	Ministry of Environment and Forests and Climate Change	1446.60	1078.99	75%	2043.00	1300.08	64%
	MINISTRY OF EXTERNAL AFFAIRS	5336.20	2251.64	42%	5100.00	2784.16	55%
33	Ministry of External Affairs	5336.20	2251.64	42%	5100.00	2784.16	55%
	MINISTRY OF FINANCE	54274.10	39142.88	72%	96367.00	53091.30	55%
34	Department of Economic Affairs						
	Gross	10110.70	4154.72	41%	11427.00	6674.49	58%
	Less : Recoveries	1645.60	822.00	50%	1496.00	1122.00	75%
	Net	8465.10	3332.72	39%	9931.00	5552.49	56%
35	Department of Financial Services						
	Gross	17745.00	21253.50	120%	25300.00	2200.00	9%
	Less : Recoveries	7940.00	0.00	0%	11200.00	0.00	0%
	Net	9805.00	21253.50	217%	14100.00	2200.00	16%
37	Transfers to State and UT Governments	36000.00	14539.78	40%	72332.00	45336.81	63%
40	Department of Expenditure	4.00	16.88	422%	4.00	2.00	50%
	MINISTRY OF FOOD PROCESSING INDUSTRIES	487.00	377.37	77%	770.00	516.18	67%
47	Ministry of Food Processing Industries	487.00	377.37	77%	770.00	516.18	67%

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	MINISTRY OF HEALTH AND FAMILY WELFARE	26659.17	20059.80	75%	33156.00	20008.24	60%
48	Department of Health and Family Welfare	24549.00	18430.95	75%	30645.00	18461.11	60%
49	Department of Health Research	713.17	486.08	68%	726.00	481.14	66%
50	Department of AIDS Control	1397.00	1142.77	82%	1785.00	1065.99	60%
	MINISTRY OF HEAVY INDUSTRIES AND PUBLIC ENTERPRISES	678.88	161.28	24%	809.00	391.20	48%
51	Department of Heavy Industry	669.88	156.92	23%	800.00	387.88	48%
52	Department of Public Enterprises	9.00	4.36	48%	9.00	3.32	37%
	MINISTRY OF HOME AFFAIRS	9542.98	6081.11	64%	12678.00	6527.73	51%
53	Ministry of Home Affairs	705.00	600.74	85%	794.00	313.90	40%
55	Police						
	Gross	7521.98	4568.21	61%	10577.00	5372.53	51%
	Less : Recoveries	150.00	6.42	4%	150.00	0.00	0%
	Net	7371.98	4561.79	62%	10427.00	5372.53	52%
56	Other Expenditure of the Ministry of Home Affairs	327.00	64.33	20%	318.00	39.09	12%
57	Transfers to UT Governments	1139.00	854.25	75%	1139.00	802.21	70%
	MINISTRY OF HOUSING AND URBAN POVERTY ALLEVIATION	5625.30	1039.44	18%	6000.00	2203.31	37%
58	Ministry of Housing and Urban Poverty Alleviation	5625.30	1039.44	18%	6000.00	2203.31	37%
	MINISTRY OF HUMAN RESOURCE DEVELOPMENT	54893.76	40943.17	75%	68728.00	45681.46	66%
59	Department of School Education and Literacy						
	Gross	66613.50	29761.71	45%	79408.00	36153.81	46%
	Less : Rec. (Prarambik shiksha kosha)	27575.00	0.00	0%	27580.00	0.00	0%
	Net	39038.50	29761.71	76%	51828.00	36153.81	70%
60	Department of Higher Education	15855.26	11181.46	71%	16900.00	9527.65	56%
	MINISTRY OF INFORMATION AND BROADCASTING	914.53	551.10	60%	1005.00	577.17	57%
61	Ministry of Information and Broadcasting	914.53	551.10	60%	1005.00	577.17	57%
	MINISTRY OF LABOUR AND EMPLOYMENT	2153.02	615.59	29%	2448.60	709.82	29%
62	Ministry of Labour and Employment	2153.02	615.59	29%	2448.60	709.82	29%
	MINISTRY OF LAW AND JUSTICE	806.65	540.19	67%	1103.00	833.06	76%
64	Law and Justice	806.65	540.19	67%	1103.00	833.06	76%
	MINISTRY OF MICRO, SMALL AND MEDIUM ENTERPRISE	2612.51	1735.20	66%	3327.00	1818.39	55%
66	Ministry of Micro, Small and Medium Enterprises	2612.51	1735.20	66%	3327.00	1818.39	55%
	MINISTRY OF MINES	570.58	324.83	57%	567.00	258.91	46%
67	Ministry of Mines	570.58	324.83	57%	567.00	258.91	46%

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	MINISTRY OF MINORITY AFFAIRS	3712.78	1413.33	38%	3711.00	2287.56	62%
68	Ministry of Minority Affairs	3712.78	1413.33	38%	3711.00	2287.56	62%
	MINISTRY OF NEW AND RENEWABLE ENERGY	287.67	201.30	70%	941.00	619.25	66%
69	Ministry of New and Renewable Energy						
	Gross	2787.67	2645.98	95%	2519.00	1742.66	69%
	Less : Recoveries	2500.00	2444.68	98%	1578.00	1123.41	71%
	Net	287.67	201.30	70%	941.00	619.25	66%
	MINISTRY OF OVERSEAS INDIAN AFFAIRS	20.00	1.27	6%	20.00	0.00	0%
70	Ministry of Overseas Indian Affairs	20.00	1.27	6%	20.00	0.00	0%
	MINISTRY OF PANCHAYATI RAJ	94.00	129.08	137%	7000.00	3179.15	45%
71	Ministry of Panchayati Raj	94.00	129.08	137%	7000.00	3179.15	45%
	MINISTRY OF PERSONNEL, PUBLIC GRIEVANCES & PENSIONS	260.15	156.93	60%	279.00	165.28	59%
73	Ministry of Personnel, Public Grievances and Pensions	260.15	156.93	60%	279.00	165.28	59%
	MINISTRY OF PETROLEUM AND NATURAL GAS	50.00	48.00	96%	43.00	0.00	0%
75	Ministry of Petroleum and Natural Gas	50.00	48.00	96%	43.00	0.00	0%
	MINISTRY OF PLANNING	2114.52	1291.11	61%	2515.00	1126.00	45%
76	Ministry of Planning	2114.52	1291.11	61%	2515.00	1126.00	45%
	MINISTRY OF POWER	6799.74	6199.14	91%	9642.00	4620.60	48%
77	Ministry of Power						
	Gross	8092.74	6772.50	84%	10558.00	4695.99	44%
	Less : Recoveries	1293.00	573.36	44%	916.00	75.39	8%
	Net	6799.74	6199.14	91%	9642.00	4620.60	48%
	MINISTRY OF ROAD TRANSPORT AND HIGHWAYS	42912.65	36440.75	85%	28881.00	25137.25	87%
83	Ministry of Road Transport and Highways						
	Gross	75292.74	59198.36	79%	51481.44	41558.03	81%
	Less : Recoveries (Central Road fund & Bridge fee fund)	32380.09	22757.61	70%	22600.44	16420.78	73%
	Net	42912.65	36440.75	85%	28881.00	25137.25	87%
	MINISTRY OF RURAL DEVELOPMENT	73269.77	62535.32	85%	83793.00	60486.41	72%
84	Department of Rural Development						
	Gross	113994.50	61070.87	54%	118192.20	58191.37	49%
	Less : Recoveries (National Emp. Gur fund/CR fund)	42352.50	0.00	0%	38149.20	0.00	0%
	Net	71642.00	61070.87	85%	80043.00	58191.37	73%
85	Department of Land Resources	1627.77	1464.45	90%	3750.00	2295.04	61%

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	MINISTRY OF SCIENCE AND TECHNOLOGY	7289.30	5485.91	75%	6725.00	4659.35	69%
86	Department of Science and Technology	3401.50	2649.04	78%	3125.00	2175.94	70%
87	Department of Scientific and Industrial Research	2281.00	1622.35	71%	2100.00	1486.97	71%
88	Department of Bio-Technology	1606.80	1214.52	76%	1500.00	996.44	66%
	MINISTRY OF SHIPPING	932.79	688.17	74%	899.00	380.26	42%
89	Ministry of Shipping	932.79	688.17	74%	899.00	380.26	42%
	MINISTRY OF SKILL DEVELOPMENT AND ENTREPRENEURSHIP	1500.00	500.00	33%	0.00	0.00	
90	Ministry of Skill Development and Entrepreneurship	1500.00	500.00	33%	0.00	0.00	
	MINISTRY OF SOCIAL JUSTICE & EMPOWERMENT	6467.00	4113.50	64%	6165.00	3960.55	64%
91	Ministry of Social Justice & Empowerment	6467.00	4113.50	64%	6165.00	3960.55	64%
	DEPARTMENT OF DISABILITY AFFAIRS	565.40	332.60	59%	565.00	234.13	41%
92	Department of Disability Affairs	565.40	332.60	59%	565.00	234.13	41%
	DEPARTMENT OF SPACE	6000.19	3736.58	62%	6000.00	3714.80	62%
93	Department of Space						
	Gross	6000.19	3736.58	62%	6000.04	3714.80	62%
	Less : Recoveries	0.00	0.00		0.04	0.00	0%
	Net	6000.19	3736.58	62%	6000.00	3714.80	62%
	MINISTRY OF STATISTICS AND PROGRAMME IMPLEMENTATION	4352.50	2694.03	62%	4478.00	2643.32	59%
94	Ministry of Statistics and Programme Implementation	4352.50	2694.03	62%	4478.00	2643.32	59%
	MINISTRY OF STEEL	15.00	8.55	57%	20.00	-5.42	-27%
95	Ministry of Steel	15.00	8.55	57%	20.00	-5.42	-27%
	MINISTRY OF TEXTILES	3523.32	2282.24	65%	4831.00	2575.29	53%
96	Ministry of Textiles	3523.32	2282.24	65%	4831.00	2575.29	53%
	MINISTRY OF TOURISM	1483.20	591.75	40%	1882.00	525.85	28%
97	Ministry of Tourism	1483.20	591.75	40%	1882.00	525.85	28%
	MINISTRY OF TRIBAL AFFAIRS	4792.19	3622.11	76%	4479.00	3000.75	67%
98	Ministry of Tribal Affairs	4792.19	3622.11	76%	4479.00	3000.75	67%
	U.T.s WITHOUT LEGISLATURE	5044.00	3222.25	64%	4737.00	2719.07	57%
99	Andaman & Nicobar Islands	2200.00	1486.39	68%	2100.00	1293.11	62%
100	Chandigarh	860.00	489.03	57%	813.00	425.38	52%
101	Dadra & Nagar Haveli	750.00	610.69	81%	703.00	497.00	71%
102	Daman & Diu	723.60	344.02	48%	657.00	303.32	46%
103	Lakshadweep	510.40	292.12	57%	464.00	200.26	43%

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	MINISTRY OF URBAN DEVELOPMENT	16054.18	10961.72	68%	16984.40	7374.44	43%
104	Department of Urban Development	15676.20	10796.32	69%	16508.09	7207.98	44%
105	Public Works	377.98	165.40	44%	476.31	166.46	35%
	MINISTRY OF WATER RESOURCES, RIVER DEVELOPMENT AND GANGA REJUVENATION	3607.00	3115.83	86%	13237.00	3443.54	26%
107	Ministry of Water Resources, River Development and Ganga Rejuvenation						
	Gross	5732.00	3124.94	55%	14762.00	3459.47	23%
	Less : Recoveries	2125.00	9.11	0%	1525.00	15.93	1%
	Net	3607.00	3115.83	86%	13237.00	3443.54	26%
	MINISTRY OF WOMEN AND CHILD DEVELOPMENT	10286.73	11416.26	111%	21100.00	14305.91	68%
108	Ministry of Women and Child Development	10286.73	11416.26	111%	21100.00	14305.91	68%
	MINISTRY OF YOUTH AFFAIRS & SPORTS	1389.48	838.72	60%	1643.00	787.12	48%
109	Ministry of Youth Affairs and Sports	1389.48	838.72	60%	1643.00	787.12	48%
	RAILWAYS	40000.00	27313.92	68%	30100.00	20700.55	69%
	Ministry of Railways						
	Gross		27313.92			20704.30	
	Less : Exp.met from Receipts		0.00			3.75	
	Exp. Met from Reserve Funds		0.00			0.00	
	Net	40000.00	27313.92	68%	30100.00	20700.55	69%
	GRAND TOTAL	465277.04	345977.83	74%	575000.00	352630.91	61%

NON-PLAN EXPENDITURE

(₹ crore)

Grant No.	MINISTRY/ DEPARTMENT	2015-2016			2014-15		
		BE	ACTUALS Upto 12/2015	%	BE	ACTUALS Upto 12/2014	%
	MINISTRY OF AGRICULTURE	3081.29	2230.15	72%	2864.94	2161.07	75%
1	Department of Agriculture and Cooperation	358.00	226.18	63%	343.25	248.27	72%
2	Department of Agricultural Research and Education	2629.00	1966.73	75%	2429.39	1815.61	75%
3	Department of Animal Husbandry, Dairying and Fisheries						
	Gross	645.02	343.07	53%	572.31	380.50	66%
	Less : Receipts	550.73	305.83	56%	480.01	283.31	59%
	Net	94.29	37.24	39%	92.30	97.19	105%
	DEPARTMENT OF ATOMIC ENERGY	5012.00	4788.71	96%	4566.59	4467.39	98%
4	Atomic Energy						
	Gross	7085.44	5265.27	74%	6339.44	5146.10	81%
	Less : Receipts	2593.03	927.12	36%	2264.94	1262.86	56%
	Recoveries	292.41	108.22	37%	247.50	110.66	45%
	Net	4200.00	4229.93	101%	3827.00	3772.58	99%
5	Nuclear Power Schemes						
	Gross	3959.65	2977.45	75%	3927.49	2801.81	71%
	Less : Receipts	3147.65	2418.67	77%	3187.90	2107.00	66%
	Net	812.00	558.78	69%	739.59	694.81	94%
	MINISTRY OF AYURVEDA, YOGA AND NATURAPATHY, UNANI, SIDDHA AND HOMOEOPATHY (AYUSH)	206.00	125.48	61%	203.15	116.09	57%
6	Ministry of Ayurveda, Yoga and Naturopathy, Unani, Siddha and Homoeopathy (AYUSH)	206.00	125.48	61%	203.15	116.09	57%
	MINISTRY OF CHEMICALS AND FERTILISERS	73114.00	67877.71	93%	73104.55	61174.91	84%
7	Department of Chemicals and Petrochemicals	67.18	29.80	44%	63.68	31.67	50%
8	Department of Fertilisers						
	Gross	77097.80	71613.07	93%	77100.00	63002.23	82%
	Less : Recoveries	4100.00	3806.47	93%	4100.00	1886.36	46%
	Net	72997.80	67806.60	93%	73000.00	61115.87	84%
9	Department of Pharmaceuticals	49.02	41.31	84%	40.87	27.37	67%
	MINISTRY OF CIVIL AVIATION	621.50	522.93	84%	657.98	553.59	84%
10	Ministry of Civil Aviation						
	Gross	621.54	522.95	84%	658.02	553.63	84%
	Less : Recoveries	0.04	0.02	50%	0.04	0.04	100%
	Net	621.50	522.93	84%	657.98	553.59	84%

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	MINISTRY OF COAL	55.00	454.00	825%	50.00	111.26	223%
11	Ministry of Coal						
	Gross	1155.00	724.41	63%	1697.00	728.14	43%
	Less : Recoveries	1100.00	270.41	25%	1647.00	616.88	37%
	<i>Net</i>	<i>55.00</i>	<i>454.00</i>	<i>825%</i>	<i>50.00</i>	<i>111.26</i>	<i>223%</i>
	MINISTRY OF COMMERCE AND INDUSTRY	4018.05	1638.26	41%	3873.02	2867.24	74%
12	Department of Commerce						
	Gross	3666.36	1462.00	40%	3631.00	2695.87	74%
	Less : Recoveries	0.00	0.00		3.00	6.96	232%
	<i>Net</i>	<i>3666.36</i>	<i>1462.00</i>	<i>40%</i>	<i>3628.00</i>	<i>2688.91</i>	<i>74%</i>
13	Department of Industrial Policy and Promotion	351.69	176.26	50%	245.02	178.33	73%
	MINISTRY OF COMMUNICATIONS AND INFORMATION TECHNOLOGY	15006.74	18518.65	123%	14054.92	16215.16	115%
14	Department of Posts						
	Gross	19362.30	14523.65	75%	17859.85	13715.99	77%
	Less : Receipts	12036.87	3625.30	30%	10281.90	3411.28	33%
	Recoveries	655.34	26.19	4%	665.19	34.71	5%
	<i>Net</i>	<i>6670.09</i>	<i>10872.16</i>	<i>163%</i>	<i>6912.76</i>	<i>10270.00</i>	<i>149%</i>
15	Department of Telecommunications	8274.65	7596.59	92%	7028.06	5839.66	83%
16	Department of Electronics and Information Technology	62.00	49.90	80%	114.10	105.50	92%
	MINISTRY OF CONSUMER AFFAIRS, FOOD AND PUBLIC DISTRIBUTION	125081.77	120298.71	96%	115402.63	109432.87	95%
17	Department of Consumer Affairs						
	Gross	96.77	71.46	74%	90.79	59.19	65%
	Less : Recoveries	15.00	0.03	0%	15.00	0.00	0%
	<i>Net</i>	<i>81.77</i>	<i>71.43</i>	<i>87%</i>	<i>75.79</i>	<i>59.19</i>	<i>78%</i>
18	Department of Food & Public Distribution						
	Gross	136325.55	120789.78	89%	125954.34	109660.29	87%
	Less: Receipts	10000.00	0.00	0%	10000.00	0.00	0%
	Recoveries	1325.55	562.50	42%	627.50	286.61	46%
	<i>Net</i>	<i>125000.00</i>	<i>120227.28</i>	<i>96%</i>	<i>115326.84</i>	<i>109373.68</i>	<i>95%</i>
	MINISTRY OF CORPORATE AFFAIRS	247.88	186.27	75%	231.25	166.45	72%
19	Ministry of Corporate Affairs	247.88	186.27	75%	231.25	166.45	72%
	MINISTRY OF CULTURE	714.00	563.17	79%	676.00	507.78	75%
20	Ministry of Culture	714.00	563.17	79%	676.00	507.78	75%
	MINISTRY OF DEFENCE	309629.60	212614.23	69%	285202.87	203577.44	71%
21	Ministry of Defence						
	Gross	23427.22	13881.40	59%	16577.87	12321.87	74%
	Less : Receipts	14924.62	8493.71	57%	11375.00	8624.55	76%
	Recoveries	100.00	31.90	32%	0.00	0.00	
	<i>Net</i>	<i>8402.60</i>	<i>5355.79</i>	<i>64%</i>	<i>5202.87</i>	<i>3697.32</i>	<i>71%</i>
22	Defence Pensions	54500.00	41273.06	76%	51000.00	42561.80	83%
	DEFENCE SERVICES	246727.00	165985.38	67%	229000.00	157318.32	69%
23	Defence Services-Army						
	Gross	107040.83	79039.64	74%	95337.82	74934.53	79%

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Less : Receipts	2836.88	1527.01	54%	2623.50	1251.60	48%
	Recoveries	45.00	0.00	0%	45.00	0.00	0%
	<i>Net</i>	<i>104158.95</i>	<i>77512.63</i>	<i>74%</i>	<i>92669.32</i>	<i>73682.93</i>	<i>80%</i>
24	Defence Services-Navy						
	Gross	16125.64	10895.07	68%	14175.79	10139.40	72%
	Less : Receipts	600.00	221.04	37%	200.00	520.91	260%
	<i>Net</i>	<i>15525.64</i>	<i>10674.03</i>	<i>69%</i>	<i>13975.79</i>	<i>9618.49</i>	<i>69%</i>
25	Defence Services-Air Force						
	Gross	24300.09	15272.10	63%	21206.84	15668.27	74%
	Less : Receipts	1300.00	632.24	49%	700.00	2570.30	367%
	<i>Net</i>	<i>23000.09</i>	<i>14639.86</i>	<i>64%</i>	<i>20506.84</i>	<i>13097.97</i>	<i>64%</i>
26	Defence Ordnance Factories						
	Gross	14705.73	3154.92	21%	14316.65	2601.71	18%
	Less : Receipts	1678.93	1011.69	60%	1660.47	1047.32	63%
	Recoveries	10142.57	0.00	0%	11380.75	0.00	0%
	<i>Net</i>	<i>2884.23</i>	<i>2143.23</i>	<i>74%</i>	<i>1275.43</i>	<i>1554.39</i>	<i>122%</i>
27	Defence Services - Research and Development						
	Gross	6635.09	4561.43	69%	6039.67	4370.13	72%
	Less : Receipts	65.00	285.86	440%	55.00	224.00	407%
	<i>Net</i>	<i>6570.09</i>	<i>4275.57</i>	<i>65%</i>	<i>5984.67</i>	<i>4146.13</i>	<i>69%</i>
28	Capital Outlay on Defence Services	94588.00	56740.06	60%	94587.95	55218.41	58%
	MINISTRY OF DEVELOPMENT OF NORTH EASTERN REGION	28.24	21.10	75%	26.78	20.90	78%
29	Ministry of Development of North Eastern Region						
	Gross	198.24	21.10	11%	26.78	20.90	78%
	Less : Recoveries	170.00	0.00	0%	0.00	0.00	
	<i>Net</i>	<i>28.24</i>	<i>21.10</i>	<i>75%</i>	<i>26.78</i>	<i>20.90</i>	<i>78%</i>
	MINISTRY OF DRINKING WATER AND SANITATION	7.87	6.80	86%	6.85	5.80	85%
30	Ministry of Drinking Water and Sanitation	7.87	6.80	86%	6.85	5.80	85%
	MINISTRY OF EARTH SCIENCES	440.70	330.62	75%	418.00	318.15	76%
31	Ministry of Earth Sciences						
	Gross	443.68	332.34	75%	421.23	319.18	76%
	Less : Recoveries	2.98	1.72	58%	3.23	1.03	32%
	<i>Net</i>	<i>440.70</i>	<i>330.62</i>	<i>75%</i>	<i>418.00</i>	<i>318.15</i>	<i>76%</i>
	MINISTRY OF ENVIRONMENT AND FORESTS AND CLIMATE CHANGE	235.00	174.52	74%	213.00	161.23	76%
32	Ministry of Environment and Forests and Climate Change						
	Gross	491.00	284.61	58%	467.50	255.19	55%
	Less: Receipt	256.00	110.09	43%	254.50	93.96	37%
	<i>Net</i>	<i>235.00</i>	<i>174.52</i>	<i>74%</i>	<i>213.00</i>	<i>161.23</i>	<i>76%</i>
	MINISTRY OF EXTERNAL AFFAIRS	9630.63	6997.38	73%	9630.39	7318.97	76%
33	Ministry of External Affairs	9630.63	6997.38	73%	9630.39	7318.97	76%
	MINISTRY OF FINANCE	625686.88	414901.89	66%	544037.18	340336.03	63%
34	Department of Economic Affairs						
	Gross	13265.87	6934.13	52%	10563.42	6066.77	57%
	Less: Recoveries	2500.00	3037.80	122%	2000.05	639.80	32%
	Receipts	1991.41	740.69	37%	1688.26	1749.60	104%
	<i>Net</i>	<i>8774.46</i>	<i>3155.64</i>	<i>36%</i>	<i>6875.11</i>	<i>3677.37</i>	<i>53%</i>

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
35	Department of Financial Services	15061.80	11837.77	79%	7536.10	5188.28	69%
36	Interest Payments						
	Gross	476089.17	315906.68	66%	449882.66	289442.59	64%
	Less : Receipts	19944.12	13608.59	68%	22871.28	14222.64	62%
	Net	456145.05	302298.09	66%	427011.38	275219.95	64%
37	Transfers to State and UT Governments						
	Gross	100669.52	68323.20	68%	76100.00	31649.01	42%
	Less : Receipts	5790.00	4152.22	72%	6050.00	3361.06	56%
	Recoveries	5690.00	5632.64	99%	5050.00	795.95	16%
	Net	89189.52	58538.34	66%	65000.00	27492.00	42%
38	Loans to Govt. Servants etc.						
	Gross	200.00	87.15	44%	200.00	98.95	49%
	Less : Receipts	375.00	199.72	53%	375.00	226.79	60%
	Net	-175.00	-112.57	64%	-175.00	-127.84	73%
39	Repayment of Debt						
	Gross (Excluding MSS)	4233227.78	2659287.15	63%	4064025.03	2805862.97	69%
	Less : Receipts	4233227.78	2659287.15	63%	4064025.03	2805862.97	69%
	Net	0.00	0.00	0.00	0.00		
40	Department of Expenditure	152.84	90.15	59%	151.90	99.87	66%
41	Pensions						
	Gross	27285.00	21523.16	79%	24778.00	19823.16	80%
	Less : Receipts	1000.00	0.00	0%	1000.00	0.00	0%
	Net	26285.00	21523.16	82%	23778.00	19823.16	83%
42	Indian Audit and Accounts Department						
	Gross	3677.39	2572.50	70%	3337.08	2469.54	74%
	Less: Recoveries	248.34	92.68	37%	213.51	81.05	38%
	Net	3429.05	2479.82	72%	3123.57	2388.49	76%
43	Department of Revenue						
	Gross	16187.69	8216.79	51%	832.91	360.63	43%
	Less: Receipts	400.43	192.73	48%	338.97	209.35	62%
	Recoveries	78.26	0.02	0%	56.04	1.07	2%
	Net	15709.00	8024.04	51%	437.90	150.21	34%
44	Direct Taxes						
	Gross	5408.56	3574.89	66%	5094.89	3195.81	63%
	Less: Recoveries	2.00	0.53	27%	2.00	22.26	
	Net	5406.56	3574.36	66%	5092.89	3173.55	62%
45	Indirect Taxes						
	Gross	5665.10	3488.06	62%	5155.83	3233.43	63%
	Less: Recoveries	0.50	2.35	470%	0.50	1.69	338%
	Net	5664.60	3485.71	62%	5155.33	3231.74	63%
46	Department of Disinvestment	44.00	7.38	17%	50.00	19.25	39%
	MINISTRY OF FOOD PROCESSING INDUSTRIES	18.51	12.84	69%	15.86	10.82	68%
47	Ministry of Food Processing Industries	18.51	12.84	69%	15.86	10.82	68%
	MINISTRY OF HEALTH AND FAMILY WELFARE	5409.00	4431.17	82%	4809.67	4785.82	100%
48	Department of Health and Family Welfare						
	Gross	7819.67	5023.10	64%	7800.79	5391.29	69%
	Less : Recoveries	2715.67	797.68	29%	3282.79	835.19	25%
	Net	5104.00	4225.42	83%	4518.00	4556.10	101%
49	Department of Health Research	305.00	205.75	67%	291.67	229.72	79%

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	MINISTRY OF HEAVY INDUSTRIES AND PUBLIC ENTERPRISES						
		964.85	302.37	31%	453.44	382.64	84%
51	Department of Heavy Industry	954.85	294.47	31%	443.62	374.78	84%
52	Department of Public Enterprises	10.00	7.90	79%	9.82	7.86	80%
	MINISTRY OF HOME AFFAIRS						
		58901.12	47852.10	81%	53067.28	42417.27	80%
53	Ministry of Home Affairs	865.00	557.75	64%	850.67	551.70	65%
54	Cabinet	416.99	440.00	106%	433.52	352.53	81%
55	Police						
	Gross	55082.54	44968.42	82%	49326.76	39883.63	81%
	Less : Recoveries	330.00	164.65	50%	303.00	149.01	49%
	Net	54752.54	44803.77	82%	49023.76	39734.62	81%
56	Other Expenditure of the Ministry of Home Affairs	2237.59	1372.58	61%	2171.83	1337.67	62%
57	Transfers to UT Govts.	629.00	678.00	108%	587.50	440.75	75%
	MINISTRY OF HOUSING AND URBAN POVERTY ALLEVIATION						
		9.17	8.13	89%	8.62	6.66	77%
58	Ministry of Housing and Urban Poverty Alleviation	9.17	8.13	89%	8.62	6.66	77%
	MINISTRY OF HUMAN RESOURCE DEVELOPMENT						
		14181.00	11727.35	83%	14043.10	10761.93	77%
59	Department of School Education and Literacy	3181.00	3013.71	95%	3287.10	2693.18	82%
60	Department of Higher Education	11000.00	8713.64	79%	10756.00	8068.75	75%
	MINISTRY OF INFORMATION AND BROADCASTING						
		2796.58	2339.15	84%	2311.00	1736.99	75%
61	Ministry of Information and Broadcasting	2796.58	2339.15	84%	2311.00	1736.99	75%
	MINISTRY OF LABOUR AND EMPLOYMENT						
		3208.35	2784.32	87%	3159.73	2812.71	89%
62	Ministry of Labour and Employment						
	Gross	3415.69	2784.44	82%	3354.71	2812.72	84%
	Less : Recoveries	207.34	0.12	0%	194.98	0.01	0%
	Net	3208.35	2784.32	87%	3159.73	2812.71	89%
	MINISTRY OF LAW AND JUSTICE						
		2952.00	1701.17	58%	1147.61	771.73	67%
63	Election Commission	80.00	45.40	57%	69.00	53.03	77%
64	Law and Justice	2717.00	1519.29	56%	944.25	596.28	63%
65	Supreme Court of India	155.00	136.48	88%	134.36	122.42	91%
	MINISTRY OF MICRO, SMALL AND MEDIUM ENTERPRISES						
		394.91	327.47	83%	375.28	267.39	71%
66	Ministry of Micro, Small and Medium Enterprises	394.91	327.47	83%	375.28	267.39	71%
	MINISTRY OF MINES						
		585.13	476.98	82%	537.26	438.65	82%
67	Ministry of Mines	585.13	476.98	82%	537.26	438.65	82%
	MINISTRY OF MINORITY AFFAIRS						
		25.33	17.59	69%	23.01	16.77	73%
68	Ministry of Minority Affairs	25.33	17.59	69%	23.01	16.77	73%
	MINISTRY OF NEW AND RENEWABLE ENERGY						
		15.54	10.41	67%	15.39	11.05	72%
69	Ministry of New and Renewable Energy	15.54	10.41	67%	15.39	11.05	72%
	MINISTRY OF OVERSEAS INDIANS AFFAIRS						
		98.17	56.69	58%	128.98	44.90	35%
70	Ministry of Overseas Indians Affairs	98.17	56.69	58%	128.98	44.90	35%

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	MINISTRY OF PANCHAYATI RAJ	0.75	1.07	143%	0.70	0.27	39%
71	Ministry of Panchayati Raj	0.75	1.07	143%	0.70	0.27	39%
	MINISTRY OF PARLIAMENTARY AFFAIRS	15.57	12.29	79%	14.35	11.20	78%
72	Ministry of Parliamentary Affairs	15.57	12.29	79%	14.35	11.20	78%
	MINISTRY OF PERSONNEL, PUBLIC GRIEVANCES & PENSIONS	893.75	670.08	75%	791.41	618.83	78%
73	Ministry of Personnel, Public Grievances and Pensions	893.75	670.08	75%	791.41	618.83	78%
	CENTRAL VIGILANCE COMMISSION	27.68	17.38	63%	20.35	16.66	82%
74	Central Vigilance Commission	27.68	17.38	63%	20.35	16.66	82%
	MINISTRY OF PETROLEUM AND NATURAL GAS	30075.55	28100.64	93%	63500.00	52985.79	83%
75	Ministry of Petroleum and Natural Gas	30075.55	28100.64	93%	63500.00	52985.79	83%
	MINISTRY OF PLANNING	97.11	60.07	62%	91.86	65.58	71%
76	Ministry of Planning	97.11	60.07	62%	91.86	65.58	71%
	MINISTRY OF POWER	-73.81	-1.99	3%	-98.10	-17.41	18%
77	Ministry of Power						
	Gross	179.09	139.26	78%	166.80	99.90	60%
	Less : Receipts	208.57	106.29	51%	224.60	114.31	51%
	Recoveries	44.33	34.96	79%	40.30	3.00	7%
	Net	-73.81	-1.99	3%	-98.10	-17.41	18%
	THE PRESIDENT, PARLIAMENT, UNION PUBLIC SERVICE COMMISSION AND THE SECRETARIAT OF THE VICE-PRESIDENT	1186.04	804.93	68%	1094.36	713.34	65%
78	Staff, Household and Allowances of the President	46.00	39.12	85%	38.25	30.94	81%
79	Lok Sabha	599.60	364.77	61%	562.86	322.19	57%
80	Rajya Sabha	336.39	228.76	68%	318.63	206.71	65%
81	Union Public Service Commission	200.00	169.18	85%	170.81	150.56	88%
82	Secretariat of the Vice-President	4.05	3.10	77%	3.81	2.94	77%
	MINISTRY OF ROAD TRANSPORT AND HIGHWAYS	2839.00	2112.36	74%	5464.20	3699.03	68%
83	Ministry of Road Transport and Highways						
	Gross	2839.00	2112.36	74%	5564.20	3736.86	67%
	Less : Recoveries	0.00	0.00		100.00	37.83	38%
	Net	2839.00	2112.36	74%	5464.20	3699.03	68%
	MINISTRY OF RURAL DEVELOPMENT	62.81	44.63	71%	59.46	39.84	67%
84	Department of Rural Development	53.08	38.01	72%	50.33	32.87	65%
85	Department of Land Resources	9.73	6.62	68%	9.13	6.97	76%
	MINISTRY OF SCIENCE AND TECHNOLOGY	2202.54	1621.68	74%	2043.36	1548.45	76%
86	Department of Science and Technology						
	Gross	460.32	331.93	72%	442.12	332.31	75%
	Less : Recoveries	26.12	24.08	92%	23.12	2.65	11%
	Net	434.20	307.85	71%	419.00	329.66	79%
87	Department of Scientific and Industrial Research	1750.00	1298.37	74%	1607.15	1205.37	75%

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
88	Department of Biotechnology	18.34	15.46	84%	17.21	13.42	78%
	MINISTRY OF SHIPPING	507.00	437.38	86%	509.74	566.65	111%
89	Ministry of Shipping						
	Gross	847.00	637.83	75%	875.74	723.23	83%
	Less : Receipts	250.00	186.61	75%	240.00	146.77	61%
	Recoveries	90.00	13.84	15%	126.00	9.81	8%
	<i>Net</i>	<i>507.00</i>	<i>437.38</i>	<i>86%</i>	<i>509.74</i>	<i>566.65</i>	<i>111%</i>
	MINISTRY OF SKILL DEVELOPMENT AND ENTREPRENEURSHIP	43.46	25.09	58%	0.00	0.00	
90	Ministry of Skill Development and Entrepreneurship	43.46	25.09	58%	0.00	0.00	
	MINISTRY OF SOCIAL JUSTICE & EMPOWERMENT	57.82	42.78	74%	47.74	39.75	83%
91	Ministry of Social Justice & Empowerment	57.82	42.78	74%	47.74	39.75	83%
	DEPARTMENT OF DISABILITY AFFAIRS	71.54	52.79	74%	67.89	44.15	65%
92	Department of Disability Affairs	71.54	52.79	74%	67.89	44.15	65%
	DEPARTMENT OF SPACE	1388.00	1143.27	82%	1238.00	1191.18	96%
93	Department of Space	1388.00	1143.27	82%	1238.00	1191.18	96%
	MINISTRY OF STATISTICS AND PROGRAMME IMPLEMENTATION	474.37	382.46	81%	445.88	368.01	83%
94	Ministry of Statistics and Programme Implementation	474.37	382.46	81%	445.88	368.01	83%
	MINISTRY OF STEEL	67.95	16.79	25%	67.74	48.73	72%
95	Ministry of Steel						
	Gross	73.13	16.79	23%	72.92	53.91	74%
	Less: Receipts	5.18	0.00	0%	5.18	5.18	100%
	<i>Net</i>	<i>67.95</i>	<i>16.79</i>	<i>25%</i>	<i>67.74</i>	<i>48.73</i>	<i>72%</i>
	MINISTRY OF TEXTILES	751.48	641.21	85%	866.43	541.41	62%
96	Ministry of Textiles	751.48	641.21	85%	866.43	541.41	62%
	MINISTRY OF TOURISM	89.87	57.36	64%	84.71	58.01	68%
97	Ministry of Tourism	89.87	57.36	64%	84.71	58.01	68%
	MINISTRY OF TRIBAL AFFAIRS	27.02	17.31	64%	18.96	15.81	83%
98	Ministry of Tribal Affairs	27.02	17.31	64%	18.96	15.81	83%
	U.Ts WITHOUT LEGISLATURE	4982.25	4222.04	85%	4402.01	4149.05	94%
99	Andaman & Nicobar Islands						
	Gross	1660.38	1307.21	79%	1513.38	1307.04	86%
	Less : Recoveries	119.00	65.60	55%	168.57	41.71	25%
	<i>Net</i>	<i>1541.38</i>	<i>1241.61</i>	<i>81%</i>	<i>1344.81</i>	<i>1265.33</i>	<i>94%</i>
100	Chandigarh						
	Gross	2971.47	2352.46	79%	2730.25	2264.57	83%
	Less : Recoveries	376.97	48.73	13%	432.94	100.05	23%
	<i>Net</i>	<i>2594.50</i>	<i>2303.73</i>	<i>89%</i>	<i>2297.31</i>	<i>2164.52</i>	<i>94%</i>
101	Dadra & Nagar Haveli						
	Gross	157.46	112.81	72%	141.92	104.75	74%
	Less : Recoveries	15.90	4.87	31%	15.90	5.25	33%
	<i>Net</i>	<i>141.56</i>	<i>107.94</i>	<i>76%</i>	<i>126.02</i>	<i>99.50</i>	<i>79%</i>

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
102	Daman & Diu						
	Gross	1057.82	635.17	60%	982.12	701.29	71%
	Less : Recoveries	902.60	582.51	65%	852.60	591.04	69%
	Net	155.22	52.66	34%	129.52	110.25	85%
103	Lakshadweep						
	Gross	644.38	531.84	83%	601.64	532.53	89%
	Less : Recoveries	94.79	15.74	17%	97.29	23.08	24%
	Net	549.59	516.10	94%	504.35	509.45	101%
	MINISTRY OF URBAN						
	DEVELOPMENT	3162.69	2426.09	77%	3025.06	2323.09	77%
104	Department of Urban Development						
	Gross	1156.04	848.83	73%	1120.51	839.40	75%
	Less : Recoveries	0.04	0.01	25%	0.04	0.00	0%
	Net	1156.00	848.82	73%	1120.47	839.40	75%
105	Public Works						
	Gross	1964.86	1526.47	78%	1871.71	1422.79	76%
	Less : Recoveries	15.86	1.51	10%	46.25	3.47	8%
	Net	1949.00	1524.96	78%	1825.46	1419.32	78%
106	Stationery and Printing						
	Gross	257.69	174.43	68%	279.13	191.91	69%
	Less : Recoveries	200.00	122.12	61%	200.00	127.54	64%
	Net	57.69	52.31	91%	79.13	64.37	81%
	MINISTRY OF WATER RESOURCES,						
	RIVER DEVELOPMENT AND						
	GANGA REJUVENATION	625.43	476.98	76%	599.64	466.48	78%
107	Ministry of Water Resources, River Development and Ganga Rejuvenation						
	Gross	649.03	497.47	77%	613.74	481.21	78%
	Less : Recoveries	23.60	20.49	87%	14.10	14.73	104%
	Net	625.43	476.98	76%	599.64	466.48	78%
	MINISTRY OF WOMEN AND						
	CHILD DEVELOPMENT	95.67	70.95	74%	93.88	68.95	73%
108	Ministry of Women and Child Development	95.67	70.95	74%	93.88	68.95	73%
	MINISTRY OF YOUTH AFFAIRS						
	& SPORTS	151.65	116.56	77%	126.00	87.31	69%
109	Ministry of Youth Affairs and Sports	151.65	116.56	77%	126.00	87.31	69%
	MINISTRY OF RAILWAYS						
	Ministry of Railways						
	Gross	188556.71	121814.63	65%	164955.40	117416.16	71%
	Less : Receipts	188556.71	120530.09	64%	164955.40	113600.42	69%
	: Reserve fund	0.00	1284.54		0.00	3815.74	
	Net	0.00	0.00		0.00	0.00	
	Exp. From Contingency Fund		148.58			128.95	
	GRAND TOTAL	1312200.00	968019.10	74%	1219891.96	883756.77	72%

RESOURCES TRANSFERRED TO STATE & UT GOVERNMENTS

(₹ crore)

Sl. No.	DESCRIPTION	2015-2016			2014-15		
		BE	ACTUALS Upto 12/2015	%	BE	ACTUALS Upto 12/2014	%
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	States' share of Taxes & Duties	523958	336829	64%	382216	246610	65%
2	Non-plan Grants & Loans	108630	73910	68%	70019	34598	49%
	Grants	108551	73838	68%	69936	34544	49%
	Loans	79	72	91%	83	54	65%
	Ways and Means Advances (Net)	0		0			
3	Central Assistance for State & UT Plans	195778	151234	77%	329712	204860	62%
	Grants	183278	140424	77%	317712	195080	61%
	Loans	12500	10810	86%	12000	9780	82%
4	Assistance for Central & Centrally sponsored Schemes	23869	9634	40%	5851	9630	165%
	Grants	23869	9634	40%	5851	9630	165%
5	Total Grants & Loans (2+3+4)	328277	234778	72%	405582	249088	61%
	Grants	315698	223896	71%	393499	239254	61%
	Loans	12579	10882	87%	12083	9834	81%
6	Less : Recovery of Loans & Advances	9272	8157	88%	8832	7363	83%
7	Net Resources transferred to State & UT Governments (1+5-6)	842963	563450	67%	778966	488335	63%
	(i) Of Which State Govts.	839317	561087	67%	774799	485881	63%
	(ii) Of Which UT. Govts.	3646	2363	65%	4167	2454	59%

DEPARTMENTAL COMMERCIAL UNDERTAKINGS

(₹ crore)

Sl. No.	DESCRIPTION	2015-2016			2014-15		
		BE	ACTUALS	%	BE	ACTUALS	%
(1)	(2)	(3)	Upto 12/2015 (4)	(5)	(6)	Upto 12/2014 (7)	(8)
	General Services						
	Expenditure	14799.62	7654.81	52%	11250.00	8309.29	74%
	Receipt	14924.62	8493.71	57%	11375.00	8624.55	76%
	Net	-125.00	-838.90	671%	-125.00	-315.26	252%
1	Canteen Stores Department						
	Expenditure	14799.62	7654.81	52%	11250.00	8309.29	74%
	Receipts	14924.62	8493.71	57%	11375.00	8624.55	76%
	Net	-125.00	-838.90	671%	-125.00	-315.26	252%
	Economic Services						
	Expenditure	24001.69	17943.61	75%	22256.08	17239.48	77%
	Receipts	18067.28	6642.55	37%	16068.32	6584.88	41%
	Net	5934.41	11301.06	190%	6187.76	10654.60	172%
2	Delhi Milk Scheme						
	Expenditure	550.73	276.57	50%	480.01	316.20	66%
	Receipts	550.73	305.83	56%	480.01	283.31	59%
	Net	0.00	-29.26	0.00	32.89		
3	Opium and Alkaloid Factories						
	Expenditure	284.82	148.38	52%	223.64	118.68	53%
	Receipts	400.43	192.73	48%	338.97	209.35	62%
	Net	-115.61	-44.35	38%	-115.33	-90.67	79%
4	Badarpur Thermal Power Station						
	Expenditure	1.00	0.00	0%	1.00	0.00	0%
	Receipts	208.57	106.29	51%	224.60	114.31	51%
	Net	-207.57	-106.29	51%	-223.60	-114.31	51%
5	Fuel Fabrication Facilities						
	Expenditure	1436.61	1043.34	73%	1276.13	1133.60	89%
	Receipts	2593.03	927.12	36%	2264.94	1262.86	56%
	Net	-1156.42	116.22	-10%	-988.81	-129.26	13%
6	Fuel Inventory						
	Expenditure	2814.65	1834.26	65%	2884.72	1816.46	63%
	Receipts	2027.65	1298.67	64%	2237.90	1157.00	52%
	Net	787.00	535.59	68%	646.82	659.46	102%
7	Lighthouses & Lightships						
	Expenditure	211.92	144.77	68%	200.92	173.83	87%
	Receipts	250.00	186.61	75%	240.00	146.77	61%
	Net	-38.08	-41.84	110%	-39.08	27.06	-69%
8	Postal Services						
	Expenditure	18701.96	14496.29	78%	17189.66	13680.71	80%
	Receipts	12036.87	3625.30	30%	10281.90	3411.28	33%
	Net	6665.09	10870.99	163%	6907.76	10269.43	149%
	Total Expenditure	38801.31	25598.42	66%	33506.08	25548.77	76%
	Total Receipts	32991.90	15136.26	46%	27443.32	15209.43	55%
	Net	5809.41	10462.16	180%	6062.76	10339.34	171%