



**GOVERNMENT OF INDIA**

**Statement on Quarterly Review of the  
trends in receipts and expenditure  
in relation to the budget at the  
end of financial year  
2010-2011**

**(As required under Section 7(1) of the  
Fiscal Responsibility and Budget Management Act, 2003)**

**Ministry of Finance**

## CONTENTS

	Page
Macroeconomic backdrop	1
Review of trends in receipts and expenditure	2
Total Revenue Receipts	3
Gross Tax Revenue	5
Direct Taxes	6
Indirect Taxes	8
Non Tax Revenue	12
Non Debt Capital Receipts	12
Expenditure	12
Revenue Expenditure	12
Capital Expenditure	13
Plan Expenditure	13
Non Plan Expenditure	13
Resources transferred to States/UTs	15
Deficits	15
Cash Management	16
Financing of Deficit	16
Liabilities	17
Market Stabilization Scheme	17
Small Savings	18
Conclusion	18
Annex I – Accounts at a Glance	19
Annex II – Tax Revenue	20
Annex III – Non Tax Revenue	21
Annex IV – Capital Receipts	22
Annex V - Plan Expenditure	23
Annex VI – Non Plan Expenditure	28
Annex VII - Resources transferred to State & UT Governments	34
Annex VIII - Departmental Commercial Undertakings	35



## STATEMENT ON QUARTERLY REVIEW OF THE TRENDS IN RECEIPTS AND EXPENDITURE IN RELATION TO THE BUDGET AT THE END OF THE OF FINANCIAL YEAR 2010-11

### Macroeconomic backdrop

As per the data on the Gross Domestic Product (GDP) at constant prices, released by the Central Statistical Organisation, the economy grew by 9.3 per cent, 8.9 per cent and 8.3 per cent in the first, second and third quarters of 2010-11 respectively. During the fourth quarter of 2010-11, the economy grew by 7.8 per cent compared to 9.4 per cent during the same quarter in the previous year. According to revised estimates, GDP in the year 2010-11 has grown by 8.5 per cent compared to 8.0 per cent in 2009-10.

Within the overall GDP during the fourth quarter of 2010-11, agriculture sector, industrial sector and the services sector recorded growth rates of 7.5 per cent, 6.1 per cent and 8.7 per cent respectively, compared to 1.1 per cent, 12.4 per cent and 10.2 per cent respectively during the fourth quarter (Q<sub>4</sub>) of the previous year. The sectors which registered significant growth rates in Q<sub>4</sub> of 2010-11 over Q<sub>4</sub> of 2009-10 are 'agriculture, forestry and fishing' at 7.5 per cent 'electricity, gas and water supply' at 7.8 per cent, 'construction' at 8.2 per cent, 'trade, hotels, transport and communication' at 9.3 per cent, and 'financing, insurance, real estate and business services' at 9.0 per cent.

Year-on-year inflation based on the Wholesale Price Index, in Q<sub>4</sub> of 2010-11, was 9.29 per cent (provisional) compared to 9.62 per cent during the corresponding period of 2009-10. The average inflation during 2010-11 was 9.56 per cent (provisional) as against 3.81 per cent in 2009-10.

The target set for production of foodgrains for 2010-11 was 244.50 million tonnes. The third advance estimates of agriculture production released by Ministry of Agriculture on April 06, 2011 placed the total foodgrains production at 235.88 million tonnes in 2010-11 compared to 218.11 million tonnes in 2009-10. This is highest ever food grains production surpassing the earlier record of 234.47 million tonnes achieved in 2008-09. The record level of foodgrains in 2010-11 is due to the significant improvement in production of wheat, pulses and coarse cereals.

### Trade performance during 2010-11 (April-March)

During 2010-11 (April- March), exports (on customs basis) were valued at US \$ 245.9 billion, which was 37.5 per cent higher than the level of US \$178.8 billion in 2009-10 (April- March). Imports (on customs basis) during 2010-11 (April- March), were valued at US \$ 350.7 billion, which was 21.6 per cent higher than the level of US \$288.4 billion in 2009-10 (April- March). POL imports during 2010-11 (April- March) were valued at US \$101.7 billion, which was 16.7 per cent higher than the level of US \$87.1 billion in 2009-10 (April- March). Non-POL Imports during 2010-11 (April- March), were valued at US \$ 249.0 billion, which was 23.7 per cent higher than the level of US \$201.2 billion in 2009-10 (April- March). Trade Deficit for 2010-11 (April- March) was valued at US \$ 104.8 billion which was 4.4 percent lower than the level of US \$109.6 billion in 2009-10 (April- March).

### Trade performance during 4<sup>th</sup> Quarter of 2010-11 (January-March)

India's merchandise exports (on customs basis) in Q<sub>4</sub> of 2010-11 were valued at US \$81.2 billion which was 57.4 per cent higher than the level of US \$51.6 billion in the Q<sub>4</sub> of 2009-10. Imports were valued at US\$104 billion in Q<sub>4</sub> of 2010-11 which was 28.3 per cent higher than the level of US \$81 billion in the corresponding period of the previous year. During the fourth quarter of 2010-11, POL and Non-POL imports grew by 14.4 percent and 34.6 per cent respectively. Trade deficit (on customs basis) was valued at US \$22.8 billion in Q<sub>4</sub> of 2010-11 which was 22.6 percent lower than the level of US \$29.5 billion in the corresponding period of the previous year.

## Balance of Payments

During the financial year 2010-11, exports on BOP basis crossed the US\$ 200 billion mark for the first time. It increased by 37.5 per cent from US\$ 182.2 billion in 2009-10 to US\$ 250.5 billion in 2010-11. Imports also recorded 26.7 per cent increase to US\$ 380.9 billion in 2010-11 from US\$ 300.6 billion in 2009-10. The trade deficit increased in absolute terms to US\$ 130.5 billion as compared to US\$ 118.4 billion during 2009-10. Net invisible balances showed improvement, registering 7.8 per cent increase from US\$ 80.0 billion in 2009-10 to US\$ 86.2 billion during 2010-11.

The Current Account Deficit (CAD) widened in absolute terms to US\$ 44.3 billion in 2010-11 from US\$ 38.4 billion in 2009-10, mainly on account of higher trade deficit. However, as percentage of GDP, CAD marginally improved to 2.6 per cent in 2010-11 as compared to 2.8 per cent in 2009-10. Though foreign direct investment and portfolio investments declined in 2010-11, net capital flows at US\$ 59.7 billion in 2010-11 grew by 11.8 per cent.

The foreign exchange reserves increased by US\$ 25.7 billion from US\$ 279.1 billion at end March 2010 to US\$ 304.8 billion at end March, 2011, mainly on account of valuation gain due to weakness of US dollar against major currencies and because of higher inflows under portfolio investments during the fiscal.

The movement of exchange rate in the year 2010-11 indicated that the average monthly exchange rate of rupee against the US dollar appreciated by 1.2 per cent from ₹45.50 per US dollar in March 2010 to ₹ 44.97 per US dollar in March 2011.

As inflation stayed above the indicated projections, monetary policy was continually tightened through the year 2010-11. Monetary and liquidity conditions responded to the policy measures, though with a lag. Even as reserve money growth remained strong, money supply growth stayed below indicative trajectory. Lower growth in aggregate deposits and reduction in money multiplier emanating from higher currency demand led to this divergent trend. Credit expansion was above the indicative trajectory for the year, though it moderated towards the later part. Deposit growth which lagged behind the credit expansion, picked up in Q4 of 2010-11, responding to the rise interest rates. Liquidity conditions were tight for most part of the year with some easing towards the last quarter, due to pickup in government spending and staggered OMOs carried out by the Reserve Bank since mid-December 2010.

Reserve Bank of India raised the policy rates 2 times during Q4 of 2010-11 i.e. on January 25, 2011 and March 17, 2011; the Repo rate and Reverse Repo Rate were raised by 50 basis points (25 basis points each time) - Repo rate raised from 6.25 per cent to 6.75 per cent and Reverse Repo Rate from 5.25 per cent to 5.75 per cent.

## Review of trends in receipts and expenditure during 2010-11

Fiscal and monetary measures undertaken to stimulate economy from the adverse impact of global economic crisis have shown desired results. Indian economy reverted back to the path of higher growth trajectory and grew at 8.5 per cent during 2010-11. This level of growth is even more heartening when seen in the context of government's decision to resume the process of fiscal consolidation from 2010-11. With the help of higher than estimated tax and non-tax revenue, fiscal deficit for 2010-11 declined sharply from 6.5 per cent of GDP in 2009-10 (inclusive of securities issued in lieu of subsidies) to 4.7 per cent of GDP in 2010-11. Revenue deficit also declined from 5.3 per cent of GDP<sup>1</sup> in 2009-10 to 3.1 per cent of GDP in 2010-11.

Summarised position on trends in receipts and expenditure during 2010-11 is given below in table 1. The figures therein are unaudited and may undergo revision subsequent to audit. The receipts and recoveries, wherever directly linked to expenditure, have been netted out.

<sup>1</sup> Inclusive of securities of ₹10,306 crore issued in lieu of petroleum subsidy

**Table-1: Review of trends in receipt and expenditure during 2010-11**  
**Key Fiscal Aggregate**

*(₹ crore)*

Particulars	B.E. 2010-11	ACTUALS		2010-11 actuals as a percentage of B.E.	Growth in 2010-11 over 2009-10 (in %)
		Provisional 2010-11	2009-10		
1	2	3	4	5	6
1. <b>Revenue Receipts</b>	<b>6,82,212</b>	<b>7,94,277</b>	<b>5,72,811</b>	<b>116.43</b>	<b>38.66</b>
2. Tax Revenue (Net)	5,34,094	5,72,790	4,56,536	107.25	25.46
3. Non-Tax Revenue	1,48,118	2,21,487	1,16,275	149.53	90.49
4. <b>Capital Receipts (5+6+7)</b>	<b>4,26,537</b>	<b>4,04,642</b>	<b>4,51,676</b>	<b>94.87</b>	<b>-10.41</b>
Non Debt Capital Receipts	45,129	35,599	33,194	78.88	7.25
5. Recovery of Loans	5,129	12,752	8,613	248.63	48.06
6. Other Receipts	40,000	22,847	24,581	57.12	-7.05
7. <b>Borrowings and other liabilities</b>	<b>3,81,408</b>	<b>3,69,043</b>	<b>4,18,482</b>	<b>96.76</b>	<b>-11.81</b>
8. <b>Total Receipts (1+4)</b>	<b>11,08,749</b>	<b>11,98,919</b>	<b>10,24,487</b>	<b>108.13</b>	<b>17.03</b>
9. <b>Non-Plan Expenditure</b>	<b>7,35,657</b>	<b>8,21,569</b>	<b>7,21,096</b>	<b>111.68</b>	<b>13.93</b>
10. On Revenue Account	6,43,599	7,26,767	6,57,925	112.92	10.46
11. of which Interest Payments	2,48,664	2,34,738	2,13,093	94.40	10.16
12. On Capital Account	92,058	94,802	63,171	102.98	50.07
13. <b>Plan Expenditure</b>	<b>3,73,092</b>	<b>3,77,350</b>	<b>3,03,391</b>	<b>101.14</b>	<b>24.38</b>
14. On Revenue Account	3,15,125	3,12,363	2,53,884	99.12	23.03
15. On Capital Account	57,967	64,987	49,507	112.11	31.27
16. <b>Total Expenditure (9+13)</b>	<b>11,08,749</b>	<b>11,98,919</b>	<b>10,24,487</b>	<b>108.13</b>	<b>17.03</b>
17. Revenue Expenditure (10+14)	9,58,724	10,39,130	9,11,809	108.39	13.96
18. Capital Expenditure (12+15)	1,50,025	1,59,789	1,12,678	106.51	41.81
19. <b>Revenue Deficit (17-1)</b>	<b>2,76,512</b>	<b>2,44,853</b>	<b>3,38,998</b>	<b>88.55</b>	<b>-27.77</b>
20. <b>Fiscal Deficit {16 -(1+5+6)}</b>	<b>3,81,408</b>	<b>3,69,043</b>	<b>4,18,482</b>	<b>96.76</b>	<b>-11.81</b>
21. <b>Primary Deficit (20 - 11)</b>	<b>1,32,744</b>	<b>1,34,305</b>	<b>2,05,389</b>	<b>101.18</b>	<b>-34.61</b>

Source: Figures released by Controller General of Accounts for the year 2010-11.

Note: The figures are on net basis as in the Budget.

## Receipts

### Total Revenue Receipts (TRR)

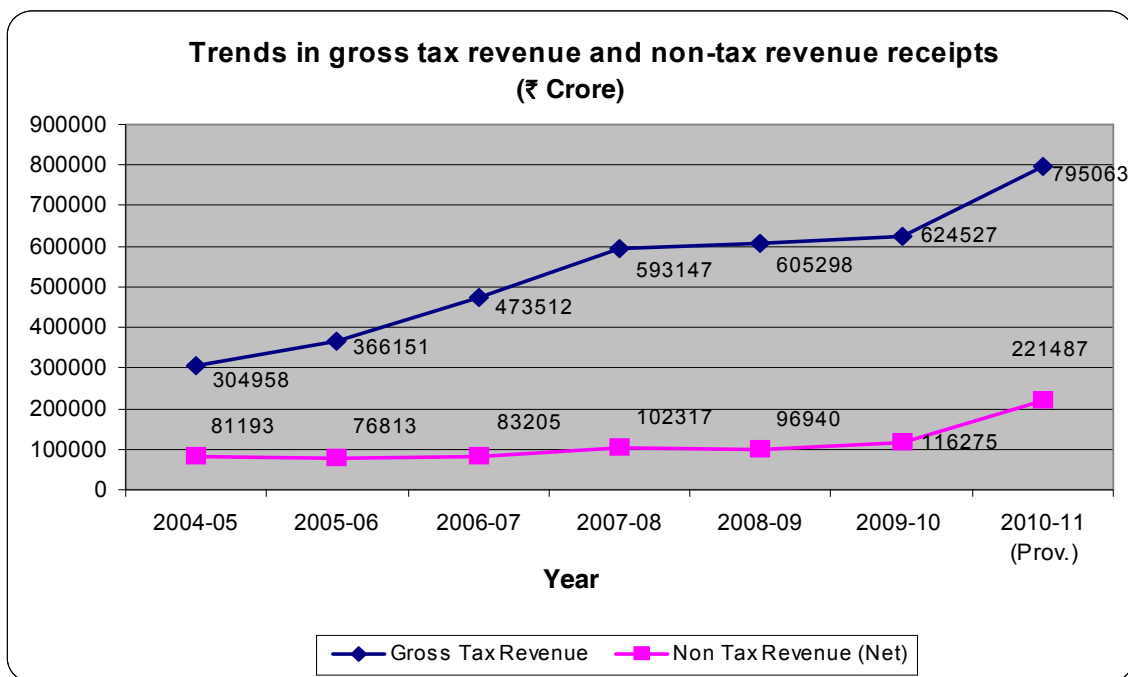
Total revenue receipts of the Government which consists of Net Tax Revenue to Centre (after devolution to States) and Non Tax Revenue were estimated at ₹6,82,212 crore in BE 2010-11 reflecting a growth of 19.1 per cent over actual receipts of 2009-10. This target had looked ambitious in the context of previous two years experience when growth in TRR was (-) 0.3 per cent in 2008-09 and 6.0 per cent in 2009-10.

Fiscal and other administrative measures undertaken during the crisis period have ensured that Indian economy bounced back to the trajectory of higher growth and it grew at 8.5 per cent in 2010-11. This helped in better than estimated performance in tax receipts<sup>2</sup> which coupled with windfall gain in non-tax revenue receipts from 3G & BWA auction, resulted in growth of 38.7 per cent in TRR during 2010-11 over 2009-10. In absolute terms, TRR of ₹7,94,277 crore was 116.4 per cent of BE 2010-11.

<sup>2</sup> Growth in gross tax revenue was 27.3 per cent against estimated growth of 19.6 per cent in BE 2010-11.

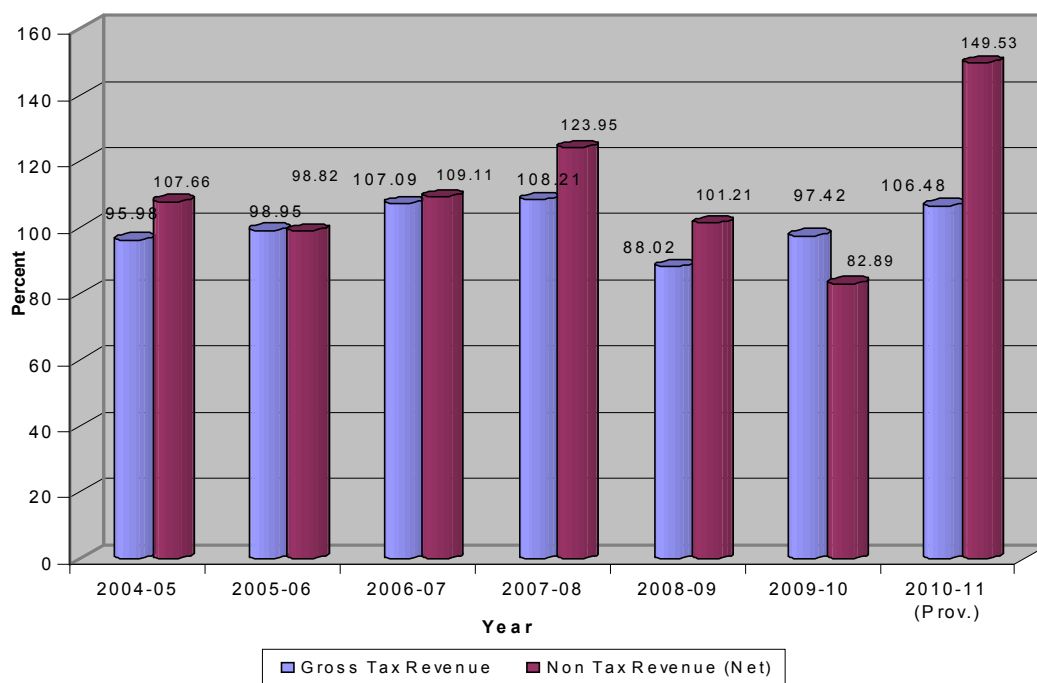
After factoring in share in Central Taxes for States and transfer to NCCF, the net tax revenue to Central Government was ₹5,72,790 crore amounting to 107.3 per cent of BE 2010-11. This reflects growth of 25.5 per cent over 2009-10 as against estimated growth of 14.8 per cent in BE 2010-11 over 2009-10. Non-Tax revenue which was estimated at ₹1,48,118 crore in BE 2010-11 have shown significant increase due to higher receipts<sup>3</sup> of ₹1.06 lakh crore from auction of 3G and BWA spectrum. Actual receipts at ₹2,21,487 crore amounted to 149.5 per cent of BE 2010-11 reflecting growth of 90.5 per cent over actuals of 2009-10. However, the Non-Tax revenue receipts (excluding 3G & BWA Spectrum auction) show a marginal decline over the receipts for the previous year.

**Chart 1**



**Chart 2**

**Actuals of Tax Revenue and Non Tax Revenue Receipts as a % of respective B E**



<sup>3</sup> Estimated receipts in BE 2010-11 were ₹35,000 crore from 3G and BWA Spectrum auction

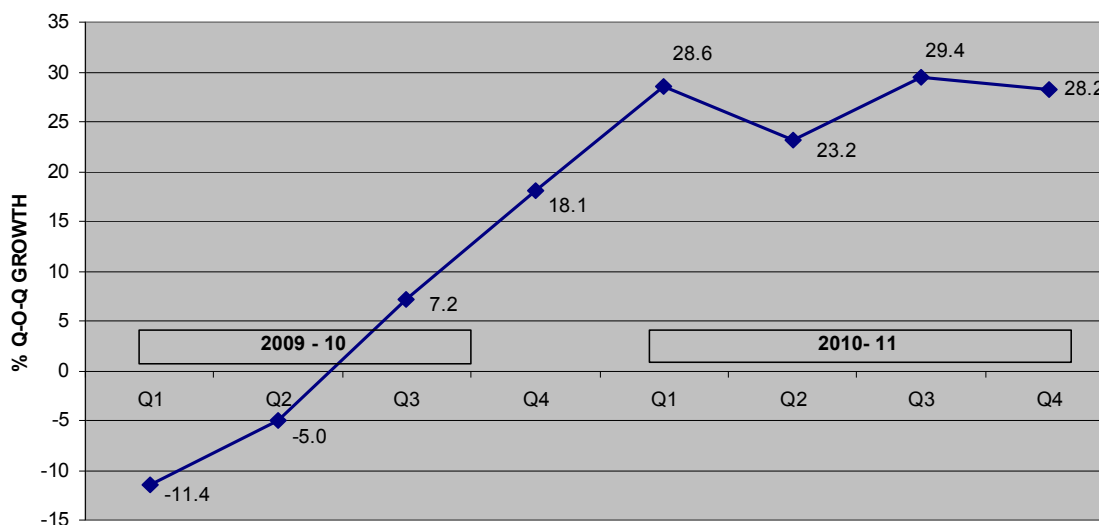
## Gross Tax Revenue

Reversing the previous two year trends, gross tax revenue collection during 2010-11 exceeded the Budget Estimates target. Actual receipts of ₹7,95,063 crore reflects growth of 27.3 per cent over 2009-10 collection amounting to 10.1 per cent of GDP. This is 106.5 per cent of BE 2010-11.

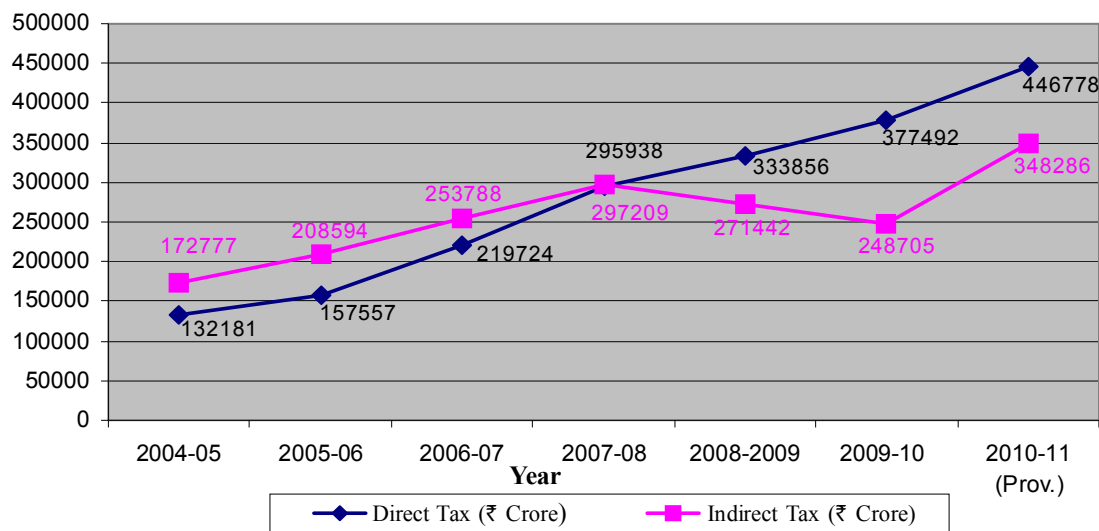
During 2008-09 and 2009-10, moderation in the rate of growth of economy and reduction in rates of taxes/duties resulted in significant decline in tax to GDP ratio from 11.9 per cent in 2007-08 to 9.5 per cent in 2009-10. With economy reverting back to the path of higher growth trajectory, and partial roll back of excise duty reduction<sup>4</sup>, gross tax revenue as a percentage of GDP has improved from 9.5 per cent in 2009-10 to 10.1 per cent in 2010-11. Considering the performance in 2007-08 and taking 2008-09 and 2009-10 as aberration years due to prevailing uncertainty in the world economy, there is further scope for improvement in tax to GDP ratio in coming years. Growth of 27.3 per cent achieved during 2010-11 is heartening. However the adverse impact of shrinking of tax revenue base during crisis years is visible in the CAGR of only 10.3 per cent in gross tax receipts during the last three years with 2007-08 as base.

In the overall tax receipts, direct tax collections at ₹4,46,777 crore (56.2 per cent) is higher than the indirect tax collections of ₹3,48,286 crore (43.8 per cent) during 2010-11. This transformation of the Indian taxation system towards a more progressive and equitable structure which started in 2007-08 has continued during 2010-11. Year on year growth for succeeding quarters in the recent years is shown below.

**Chart 3**  
**GROSS TAX REVENUE**



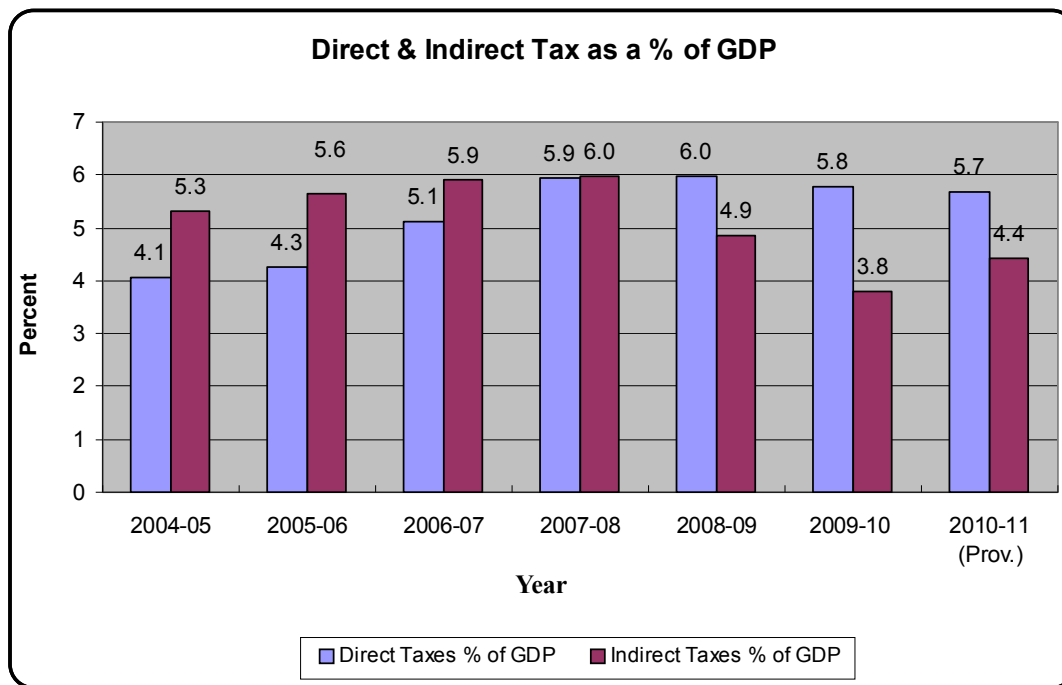
**Chart 4**  
**Direct and Indirect Taxes**



<sup>4</sup> Mean CENVAT rate which was reduced from 14 per cent to 8 per cent as stimulus measure, has been increased to 10 per cent in Budget 2010-11.



Chart 5



### Direct Taxes

During the fiscal consolidation period, robust growth in direct tax collection resulted in significant improvement in the tax to GDP ratio and was the most important attribute in reduction of fiscal deficit. Direct tax as percentage of GDP increased from 4.1 per cent in 2004-05 to 5.9 per cent in 2007-08. However, during the crisis period the growth in direct tax got significantly subdued<sup>5</sup>. Financial year 2010-11 witnessed the rebound in growth in economy and it got reflected in higher growth in direct tax collection when compared to 2008-09 and 2009-10. However, this higher growth was not enough to arrest decline in tax to GDP ratio for direct taxes (from 5.8 per cent of GDP in 2009-10 to 5.7 per cent of GDP in 2010-11) as nominal growth in GDP was still higher (due to high inflation) than the growth in direct tax collection.

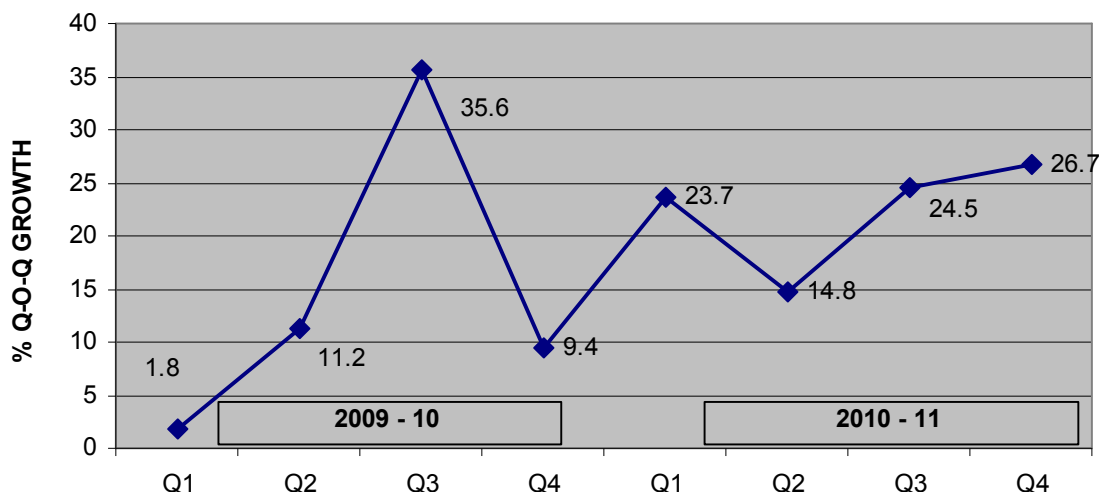
The direct tax collections during 2010-11 have increased by 18.4 per cent to ₹4,46,778 crore over ₹3,77,363 crore during 2009-10. This rebound in growth of direct taxes against the trends during the years 2008-09 and 2009-10 is positive but much lower than the trend growth witnessed (33 per cent) during 2004-05 to 2007-08 period. The actual collection of direct taxes during 2010-11 has exceeded the Budget Estimates for 2010-11 and is 103.9 per cent of BE showing reversal of the trend in the previous two financial years wherein there were shortfall in direct tax collection when compared to respective budget estimates.

### Corporation Tax

Corporation tax continues to be the largest component of total Direct taxes and the most significant tax receipt. Corporation Tax was estimated at ₹ 3,01,331 crore in BE 2010-11 reflecting growth of 23.1 per cent over the actual receipts of Corporate tax collection during 2009-10. Receipts under this component is ₹2,99,423 crore during the year 2010-11 and is almost in line with the estimated collection in BE reflecting growth of 22.4 per cent over collections during the year 2009-10 (₹2,44,725 crore) and amounts to 3.8 per cent of GDP. The receipts under Corporation tax as percentage of GDP have steadily increased from 2.6 per cent in 2004-05 to 4.1 per cent in 2007-08. However, due to the adverse impact of global economic meltdown on the Indian economy, this percentage has declined to 3.9 per cent of GDP in 2009-10 and is almost at the same level in 2010-11. Year on year growth for succeeding quarters in the recent years is shown below.

<sup>5</sup> Growth in direct tax collection during 2008-09 and 2009-10 were 6.3 per cent and 13.1 per cent respectively.

Chart 6

**CORPORATION TAX****Income Tax other than Corporation Tax**

Taxes on income other than Corporation tax were estimated at ₹1,20,566 crore in BE 2010-11 showing a decline of 1.4 per cent over the collections during 2009-10. This reduction was estimated on account of increase in the basic exemption limits for individuals, women and senior citizens along with moderation in tax rate slabs and additional amount of ₹20,000 over and above ₹1,00,000 limit allowed for investment in long-term infrastructure bonds. However, the actual collection of ₹1,39,148 crore during 2010-11 shows a growth of 13.8 per cent when compared to collection in 2009-10 and amounts to 115.4 per cent of BE 2010-11. This performance further emphasises that moderation in tax rates have aided in improving the tax collection as percentage of GDP for this component.

The tax to GDP ratio for this component has shown gradual improvement from 1.5 per cent in 2004-05 to 2.1 per cent in 2007-08. However, due to the fallout of economic meltdown and higher inflation during 2010-11, tax-GDP ratio for this component had declined to 1.8 in 2010-11. Even with this decline, this tax has been contributing a higher percentage in the overall tax receipts of the Central Government despite reduction in the effective tax rate during 2004-05 to 2010-11 period.

Year on year growth for succeeding quarters in the recent years is shown below.

Chart 7

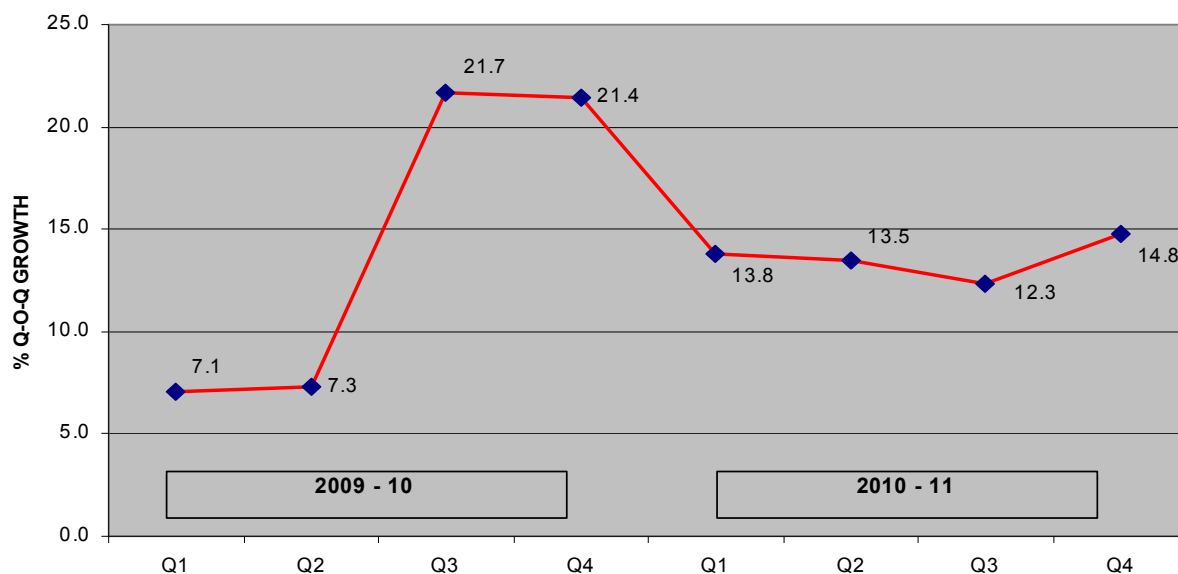
**TAXES ON INCOME OTHER THAN CORPORATION TAX**

Chart 8

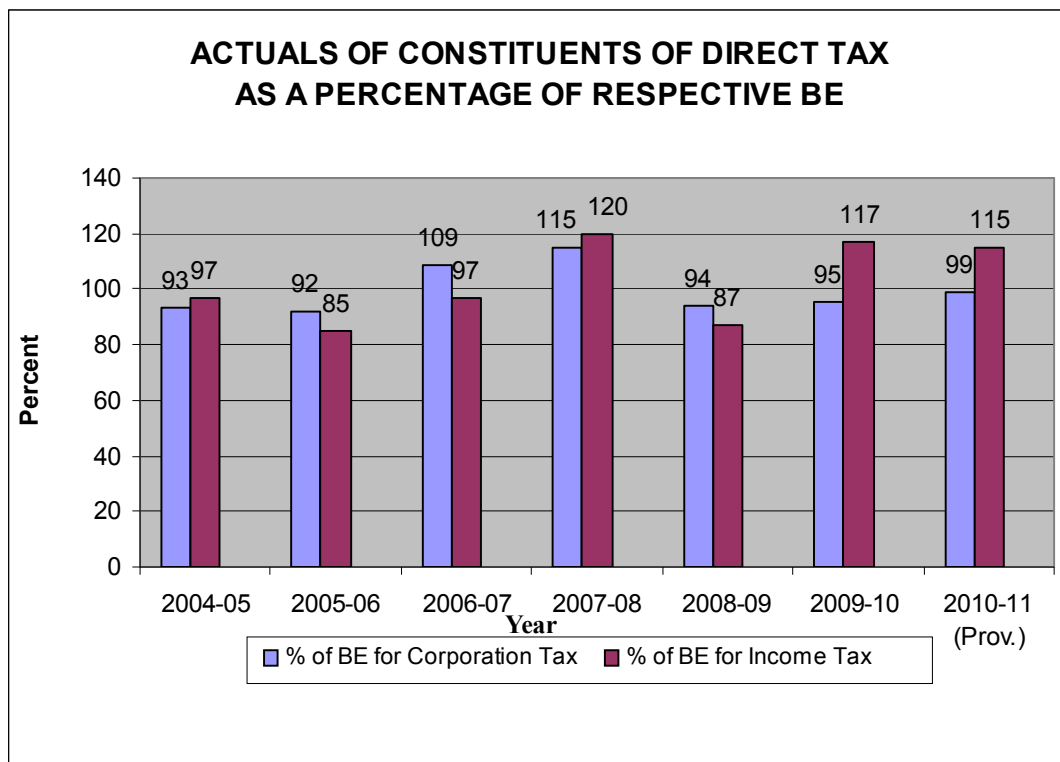
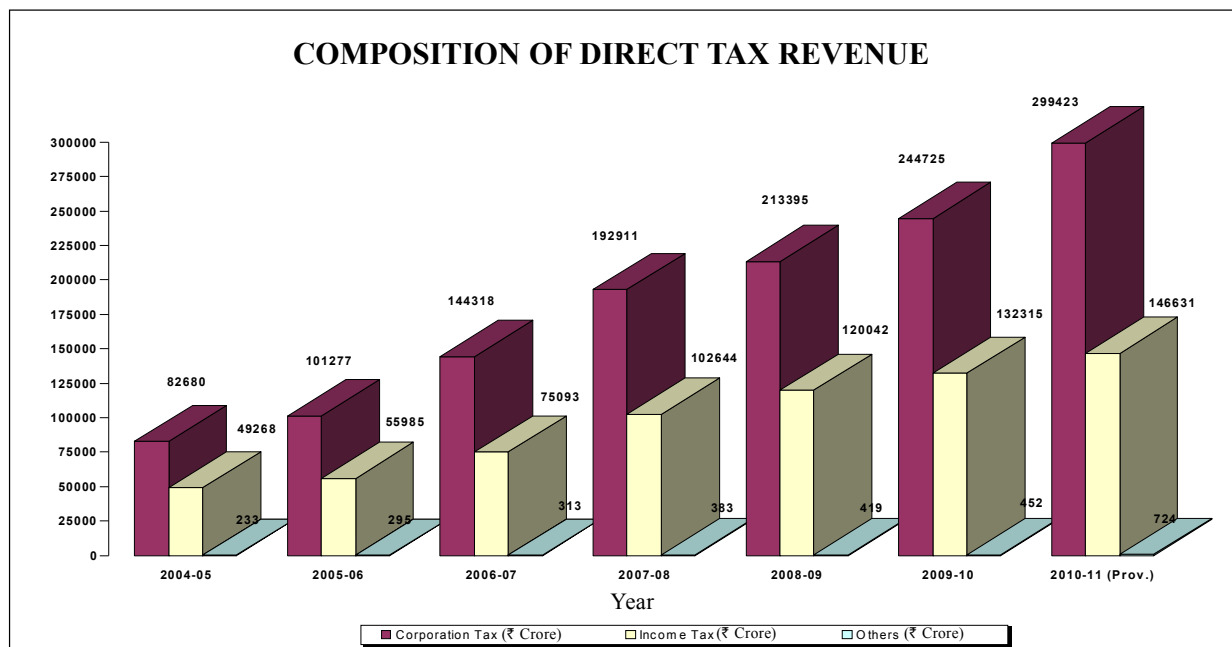


Chart 9



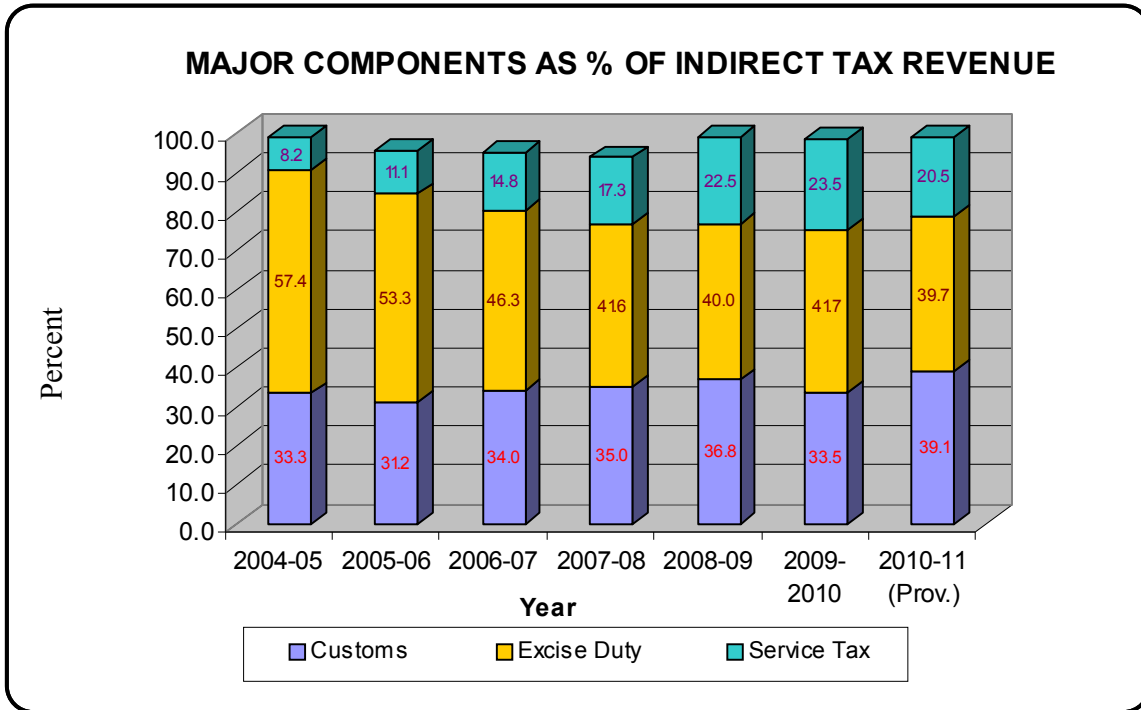
### Indirect Taxes

The indirect tax collection during 2010-11 is ₹3,48,286 crore reflecting a growth of 40 per cent over 2009-10 (₹2,48,705 crore) and amounts to 4.4 per cent of GDP. The overall tax collection for this component is better than the estimates at 110 per cent of B.E.2010-11.

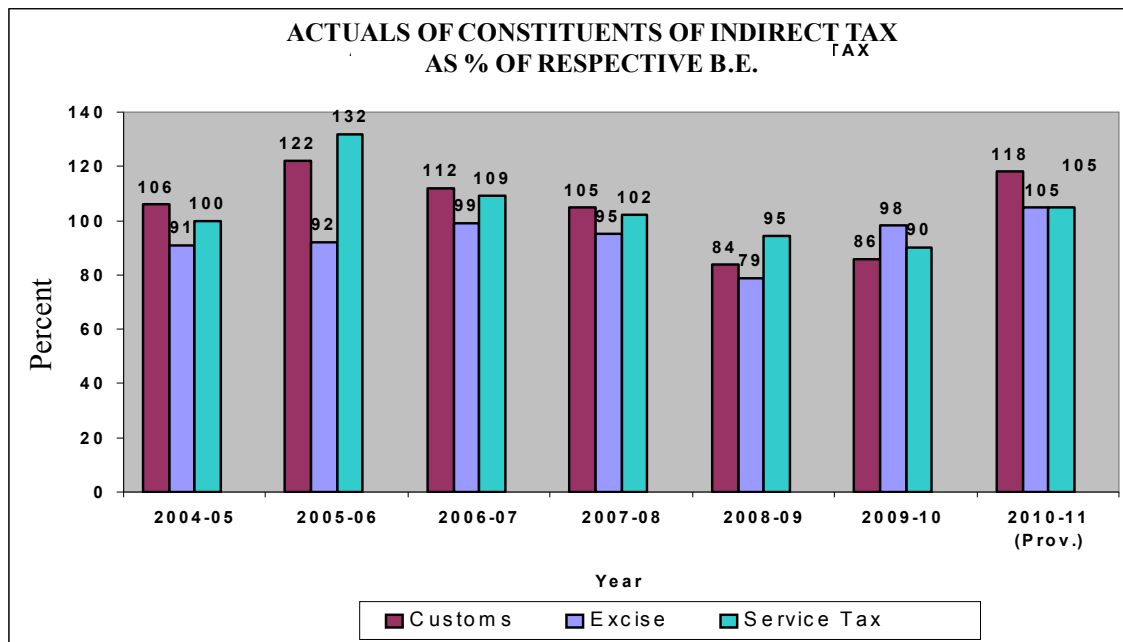
This shows a reversal in trend when compared to recent years wherein actual collection had fallen short of Budget Estimates. Improved performance is attributed to improvement in imports, pick up in manufacturing sector and partial rollback in rates and duties of taxes which were given to stimulate the economy. The indirect tax to GDP ratio which declined significantly from 6.0 per cent in 2007-08 to 3.8 per cent in

2009-10 has improved to 4.4 per cent in 2010-11. There is a significant change in the composition of indirect tax revenue during 2010-2011 when compared to crisis years' period. Receipts from Union Excise Duties and Service Tax which contributed 41.7 per cent and 23.5 per cent respectively of indirect tax collection in 2009-10 has declined to 39.7 per cent and 20.5 per cent respectively in 2010-11. At the same time, receipts from Customs as percentage of total indirect tax collection have increased significantly from 33.5 per cent in 2009-10 to 39.1 per cent in 2010-11.

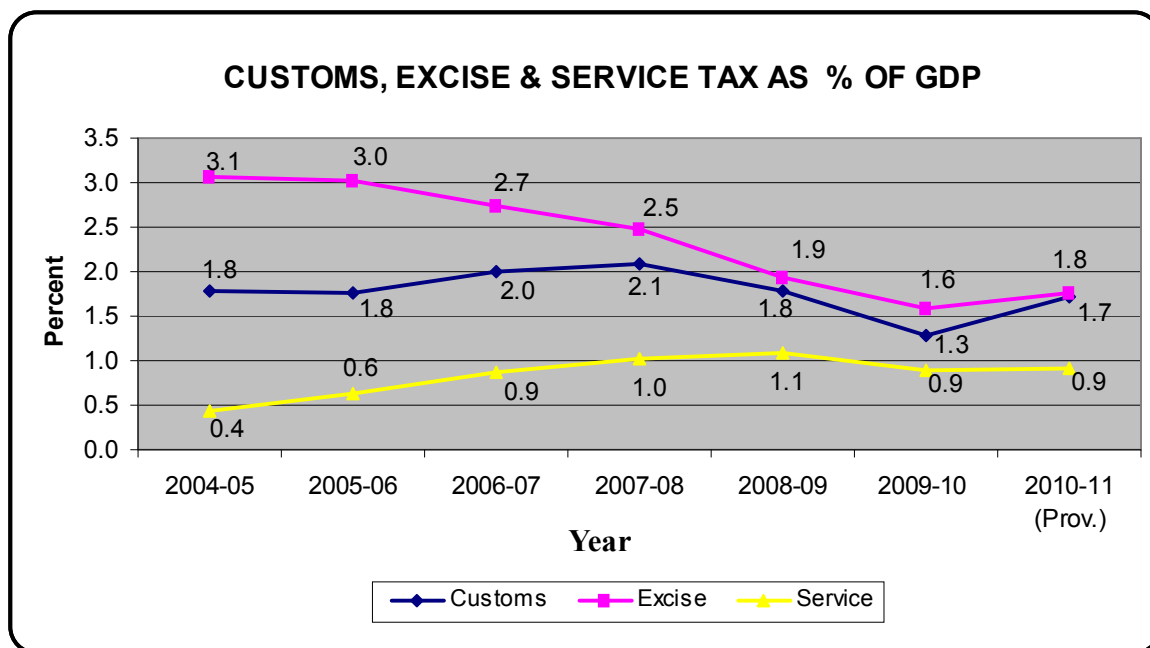
**Chart 10**



**Chart 11**



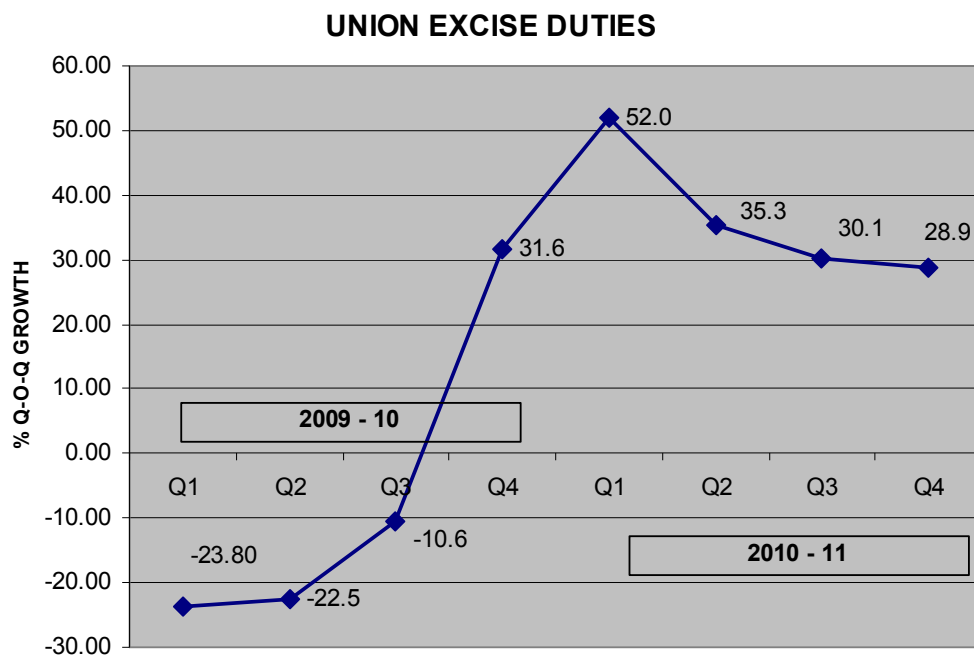
10  
Chart 12



### Union Excise Duty

Receipts from this component in BE 2010-11 was estimated at ₹1,32,000 crore reflecting a growth of 27.4 per cent over actual collection of 2009-10. The increase was estimated on the basis of partial restoration of rate of excise duty (fiscal stimulus cuts) and overall growth in industrial activity. During the year 2010-11, the receipts under this component amounting to ₹1,38,372 crore reflected growth of 33.5 per cent over the collections made in 2009-10 and work out to 104.8 per cent of BE 2010-11. It also shows reversal in trend when compared to previous years when Union Excise duty collection always have shown lower than estimated collection. While in recent years, Union Excise duty collection as percentage of GDP has declined consistently; year 2010-11 witnessed a trend reversal in the form of increase in tax to GDP ratio for this component 1.8 per cent when compared to previous year at 1.6 per cent of GDP. Year on year growth for succeeding quarters in the recent years is shown below.

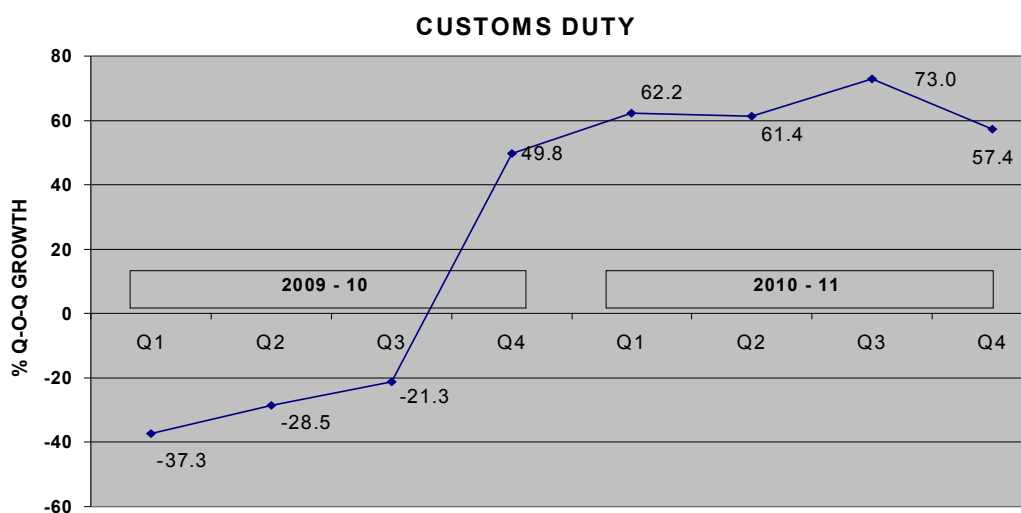
Chart 13



## Customs

The BE 2010-11 was estimated at ₹1,15,000 crore reflecting a growth of 38 per cent over actual collection of 2009-10. Receipts under this component at ₹1,36,058 crore during 2010-11 reflects growth of 63.3 per cent over collection of ₹83,324 crore during 2009-10 and are 1.7 per cent of GDP. The collection of ₹1,36,058 crore is 118.3 per cent of BE 2010-11 reversing the trend witnessed in previous two financial years when the actual collection was lower than the Budget Estimates. The revival in trade sector has helped in improving the tax to GDP ratio for this component to 1.7 per cent from 1.3 per cent in 2009-10. However, this is still lower than 2.1 per cent achieved during 2007-08 an year before the global economic crisis period. Year on year growth for succeeding quarters in the recent years is shown below.

**Chart 14**

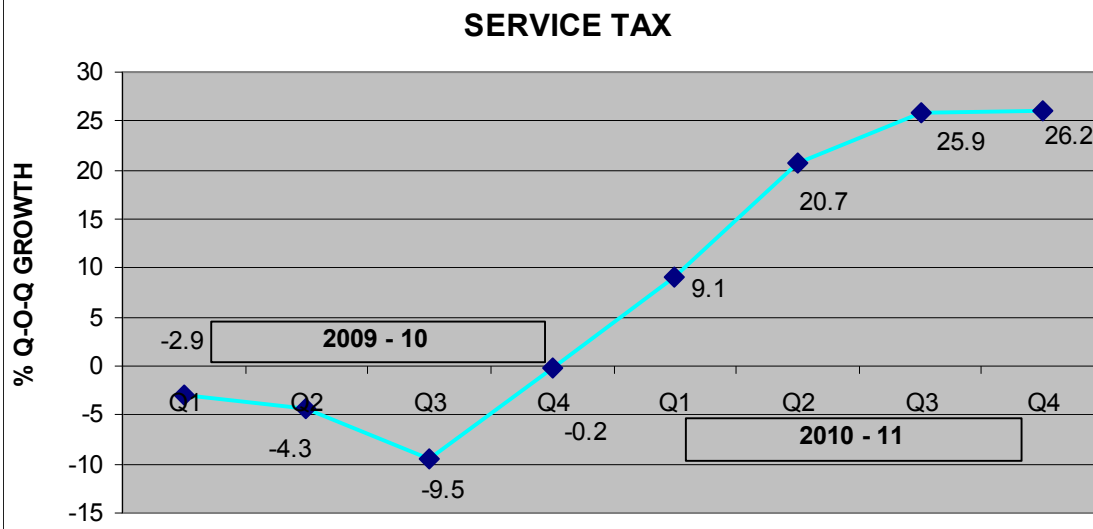


## Service Tax

Service Tax in BE 2010-11 is estimated at ₹68,000 crore reflecting a growth of 16.4 per cent over receipts in 2009-10. Actual collection of ₹71,309 crore during the 2010 -11 reflect growth of 22.1 per cent over the collections made during 2009-10 (₹58,422 crore) and amounts to 104.9 per cent of BE 2010-11. This is a reversal from the trend witnessed during previous two financial years wherein actual collection for this component was lower than the respective Budget Estimates.

Service tax collections as a percentage of GDP have increased consistently from 0.3 per cent in 2003-04 to 1.1 per cent in 2008-09. However, due to the impact of global economic crisis, it has declined in 2009-10 to 0.9 per cent and is at the same level of 0.9 per cent of GDP in 2010-11.

**Chart 15**



## Non-Tax Revenue

Non tax revenue receipts for 2010-11 is ₹2,21,487 crore amounting to 149.5 per cent of B.E. 2010-11 showing an unprecedented growth of 90.5 per cent over receipts during previous financial year (₹1,16,275 crore). This is mainly on account of higher than estimated receipts from the auction of 3G and BWA spectrum. This one time receipt has helped the Government in containing the fiscal deficit within the mandated level even with higher outlays for priority sector expenditure.

As a percentage of GDP, the Non-tax revenue has decreased from 2.2 per cent in 2007-08 to 1.9 per cent in 2009-10 and has now increased to 2.8 per cent of GDP in 2010-11. The contribution of interest receipts has increased marginally to ₹ 22,064 crore in 2010-11 from ₹ 21,756 crore in 2009-10. The contribution of dividend and profits has declined from ₹ 50,248 crore in 2009-10 to ₹ 47,993 crore in 2010-11 mainly on account of lower transfer of surplus from RBI.

## Non-Debt Capital Receipts

Recovery of loans and other receipts including disinvestment receipts forms non-debt capital receipts. This component of receipts has increased to ₹35,598 crore in 2010-11 from ₹33,194 crore during 2009-10. The receipts on account of recoveries of loans and advances are ₹12,752 crore during 2010-11 compared to ₹8,613 crore during the previous financial year. This is 148.1 per cent of the Budget Estimates for 2010-11. Disinvestment receipt and Misc. receipt for 2010-11 are ₹22,277 crore and ₹468 crore respectively against ₹21,366 crore and ₹2,233 crore during the corresponding period of previous financial year.

The change in policy with respect to utilisation of disinvestment proceeds and its utilisation for financing social sector programmes which are asset creating in nature continued in the year 2010-11 as well. Lower than estimated receipt from disinvestment is on account of government's decision to downscale the disinvestment programme during the year in view of windfall gain from the auction of 3G and BWA spectrum.

## Expenditure

Total expenditure in B.E. 2010-11 was estimated at ₹11,08,749 crore reflecting growth of 8.2 per cent over actual expenditure of ₹10,24,487 crore in 2009-10 and was estimated at 16 per cent of GDP. The expenditure during 2010-11 at ₹11,98,919 crore amounts to 108.1 per cent of B.E. 2010-11. The total expenditure at the end of the financial year 2010-11 has gone up by 17.0 per cent from the expenditure in the previous financial year. However, as percentage of GDP, total expenditure has declined from estimated level of 16 per cent in BE 2010-11 to 15.2 per cent and is lower than 2009-10 expenditure level which was 15.6 per cent of GDP<sup>6</sup>. This decline in expenditure as percentage of GDP augurs well for the fiscal consolidation process but is still higher than the expenditure level of 14.3 per cent of GDP in 2007-08 i.e. before the fiscal expansion period.

Non-plan expenditure as percentage of GDP decreased during the fiscal consolidation period but has shot up to 11 per cent in 2009-10 due to the fiscal expansion undertaken during the global economic crisis period. This has declined to 10.4 per cent of GDP in 2010-11. At the same time, plan expenditure has increased to 4.8 per cent of GDP in 2010-11 from 4.6 per cent in 2009-10.

## Revenue Expenditure

Revenue expenditure during 2010-11 has gone up from ₹9,11,809 crore in 2009-10 to ₹10,39,130 crore in 2010-11 showing a growth of 14.0 per cent. This amounts to 108.4 per cent of the estimated revenue expenditure in BE 2010-11. Revenue expenditure as percentage of GDP has decreased from 13.9 per cent of GDP in the year 2009-10 to 13.2 per cent of GDP in 2010-11.

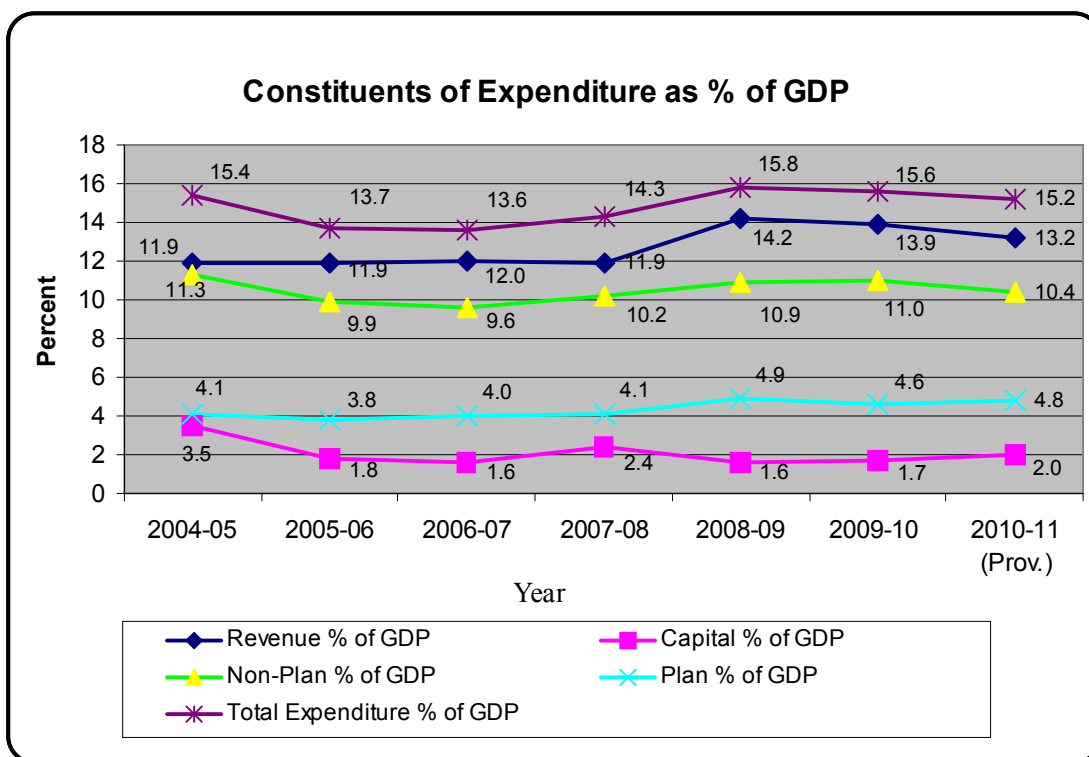
<sup>6</sup> Total expenditure inclusive of securities issued in lieu of petroleum subsidy was 15.7 per cent of GDP in 2009-10

## Capital Expenditure

Capital expenditure during 2010-11 is ₹1,59,789 crore as against ₹1,12,678 crore during 2009-10 reflecting a growth of 41.8 per cent. Capital expenditure at the end of the financial year 2010-11 is 106.5 per cent of the estimated capital expenditure in BE 2010-11. It has increased from 1.7 per cent of GDP in 2009-10 to 2.0 per cent of GDP in 2010-11.

Trend in various components of expenditure as percentage of GDP is shown below.

**Chart 16**



## Plan Expenditure

Plan expenditure was stepped up during the crisis period to stimulate Indian economy. It was increased from 4.1 per cent of GDP in 2007-08 to 4.9 per cent of GDP in 2008-09 for boosting demand and increasing investment in infrastructure sector. Even with resumption of fiscal consolidation process, plan expenditure was protected at higher level. Accordingly, Plan Expenditure during 2010-11 was estimated at ₹3,73,092 crore in BE 2010-11 reflecting a growth of 23 per cent over the actuals of 2009-10. Plan expenditure of ₹3,77,350 crore during 2010-11 amounts to 101.1 per cent of BE 2010-11 and reflects a growth of 24.4 per cent over the previous year plan expenditure.

Plan expenditure as a percentage of total expenditure has risen from 29.6 per cent in 2009-10 to 31.5 per cent in 2010-11. During the fiscal expansion period, though, growth in plan expenditure was significantly higher; however when compared with proportion of fiscal deficit used for financing plan expenditure it shows a decline from 162 per cent in 2007-08 to 72 per cent in 2009-10. Improving upon utilisation of borrowed resources, plan expenditure as percentage of fiscal deficit has improved to 102 per cent in 2010-11.

## Non-plan Expenditure

Non-plan expenditure was estimated in B.E.2010-11 at ₹7,35,657 crore which constituted 66.4 per cent of total expenditure during 2010-11 and reflected growth of 2.0 per cent over the actual non-plan expenditure in 2009-10. The Non-plan expenditure at the end of the financial year 2010-11 has increased from ₹7,21,096 crore in 2009-10 to ₹8,21,569 crore in 2010-11 reflecting growth of 13.9 per cent. The Non-plan expenditure

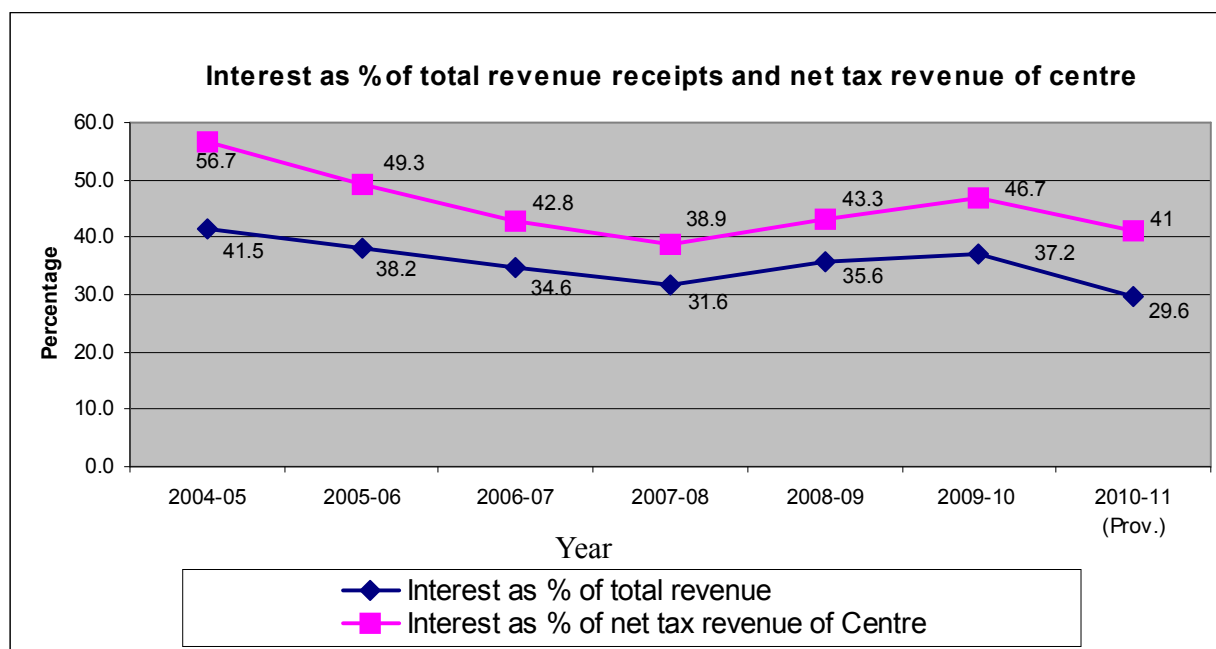


during 2010-11 amounts to 111.7 per cent of the estimated non plan expenditure in BE 2010-11. There are concerns on the sustainability of non plan expenditure in the medium and long term. After the implementation of Sixth Pay Commission recommendations, the expenditure on salaries and pension has increased significantly. This coupled with higher expenditure on subsidies and larger transfers to States according to the 13<sup>th</sup> Finance Commission recommendations brings out the structural nature of the problem in expenditure composition in the non-plan side.

Interest payments (₹2,34,739 crore), Defence expenditure (₹1,54,419 crore), Major Subsidies (₹1,66,212 crore), Grants to States/UTs (₹51,738 crore) and Pension (₹53,926 crore) are the major items of Non-Plan Expenditure. The total of these items amount to ₹6,26,034 crore which accounted for 76% of the total Non-Plan Expenditure (₹8,21,569 crore) for the year 2010-11 and is lower than 81 per cent recorded for 2009-10.

Expenditure on interest payments at ₹2,34,739 crore constitute 28.6 per cent of the total Non-plan expenditure and reflects growth of 10.2 per cent over 2009-10 (₹2,13,093 crore). The interest outgo during 2010-11 is 94.1 per cent of BE 2010-11 (₹2,48,664 crore). During 2004-2008, interest payments as percentage of total Revenue Receipts (Net) of the Central Government has shown a significant improvement from 47 per cent in 2003-04 to 31.6 per cent in 2007-08. However, with additional borrowing and lower than anticipated receipts during 2008-09 and 2009-10, this ratio had gone up to 35.6 per cent and 37.2 per cent respectively. This ratio has again come down to 29.6 per cent during the year 2010-11. This significant reduction is largely on account of one time receipts in the form of 3G and BWA spectrum auction during 2010-11. Even after adjusting for this receipt, interest payment as percentage of total revenue receipts has reduced from 37.2 per cent in 2009-10 to 34.1 per cent in 2010-11.

**Chart 17**



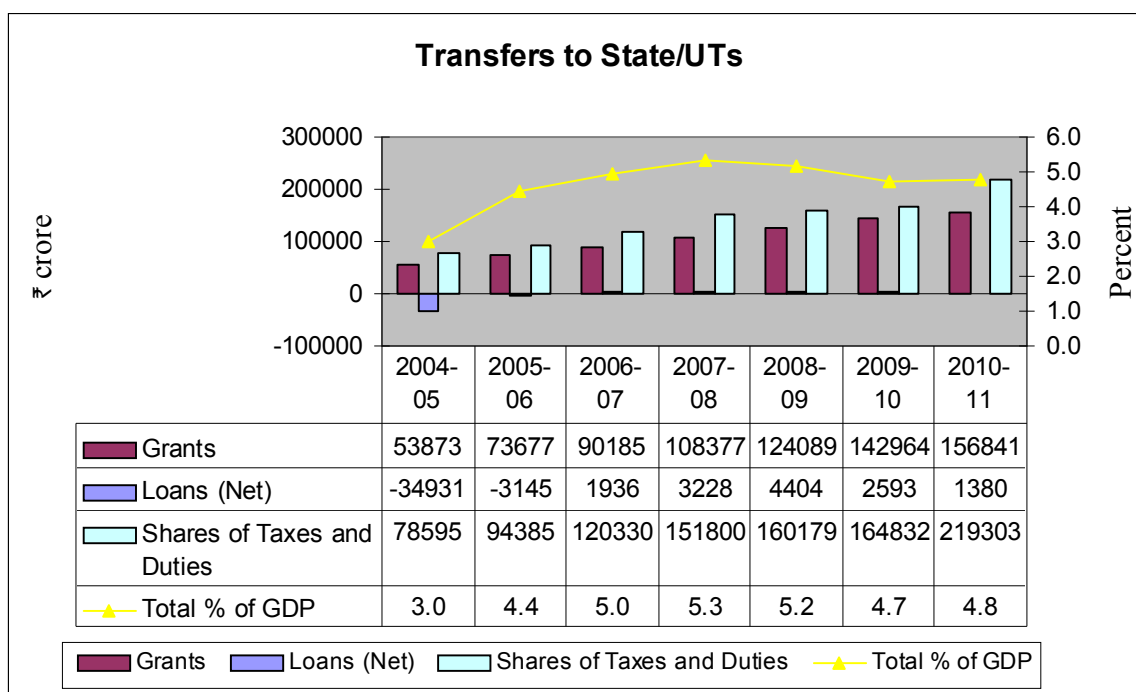
Another major component of Non-plan expenditure is subsidies on food, fertilizer and petroleum products. During 2008-09, the expenditure on subsidies for these items were increased substantially to ₹2,19,148 crore (including special securities in lieu of subsidies). In the year 2009-10, there was a significant reduction in expenditure on major subsidies and it was ₹1,44,964 crore including ₹10,306 crore of securities issued in lieu of petroleum subsidy pertaining to 2008-09. However, during 2010-11, it has again increased to ₹1,66,212 crore. The outgo on food subsidy has increased from a level of ₹58,809 crore in 2009-10 to ₹64,807 crore in 2010-11 reflecting a growth of 10.2 per cent. Subsidies on fertiliser have also increased from ₹61,636 crore in 2009-10 to ₹63,035 crore during 2010-11 showing a growth of 2.3 per cent. Petroleum subsidy outgo has increased significantly from ₹14,951 crore during 2009-10 to ₹38,371 crore (including ₹ 35,000 crore for under recoveries of oil marketing companies) during 2010-11.

The decision of the Government to move towards nutrient based subsidy (NBS) regime in fertiliser subsidy along with increase in the MRP of urea has helped in reducing the pace of growth in fertiliser subsidies. Decisions have been taken on reforms in pricing of petroleum products. However, there is still need to reduce this component of subsidy in the coming years. The intention of the Government to provide subsidies only in cash and not to resort to issuance of special securities in lieu of subsidies has been continued during 2010-11.

### Resources Transferred to State/UTs

Against the BE of ₹3,68,974 crore for transfer to States/UTs, the actual resources transferred to States/UTs during 2010-11 were ₹3,77,524 crore constituting 102.3 per cent of BE 2010-11 and reflecting growth of 21.6 per cent over ₹3,10,389 crore transferred during the previous financial year. In terms of percentage of GDP, transfers to States/UTs have increased from 4.7 per cent of GDP in 2009-10 to 4.8 per cent in 2010-11. ₹3,75,322 crore has been transferred to State Governments and ₹2,202 crore has been transferred to UT Governments.

**Chart 20**



Transfers to States includes States' share of tax collection at ₹ 2,19,303 crore in comparison to ₹ 1,64,832 crore in the previous year showing a growth of 33 per cent, Grants of ₹ 1,56,841 crore (previous year ₹1,41,011 crore) and Loans (Net) ₹ 1,380 crore (previous year ₹ 2,593 crore).

### Deficits

Fiscal deficit for the year 2010-11 was estimated at ₹3,81,408 crore amounting to 5.5 per cent of GDP. However, better than estimated performance in tax receipts coupled with one-time windfall gain from the auction of 3G & BWA spectrum helped in reducing the fiscal deficit in absolute terms to ₹3,69,043 crore which is 96.8 per cent of B.E.2010-11. With higher than estimated nominal growth in GDP, fiscal deficit during 2010-11 was reduced significantly from estimated level of 5.5 per cent of GDP to 4.7 per cent of GDP. This sharp correction in fiscal deficit has put the fiscal consolidation process on a fast track. This correction may also be seen in the context of 13<sup>th</sup> Finance Commission recommended fiscal roadmap wherein fiscal deficit for 2010-11 was estimated at 5.7 per cent of GDP. The front loading in fiscal correction would help the government to further reduce debt and other liabilities as percentage of GDP.

Revenue deficit for 2010-11 was estimated at ₹2,76,512 crore amounting to 3.5 per cent of GDP. Better than estimated performance in revenue receipts, helped in reducing revenue deficit to ₹2,44,853 crore amounting to 3.1 per cent of GDP. Revenue deficit for the year 2009-10 was ₹3,32,553 crore amounting to 5.2 per cent of GDP. During the FRBMA regime up to 2007-08, gradual correction was noticed in the revenue deficit account and in fact, has met the minimum yearly reduction target of 0.5 per cent of GDP. However, the end goal of achieving revenue surplus by March, 2009 could not be achieved. This is due to decline in revenue receipts, higher commitments undertaken for executing flagship programmes as a part of fiscal stimulus and overall rigidity of the components of expenditure in the revenue account. It is due to global meltdown and its impact on Indian economy that the revenue deficit has increased to such a high level from the year 2008-09. It is the endeavour of the government to reduce revenue deficit in coming years.

Primary deficit of the Central Government for the year 2010-11 at ₹ 1,34,305 crore amounts to 1.7 per cent of GDP as against 3.1 per cent of GDP in 2009-10. The primary deficit which had turned into surplus in 2007-08 has continued to be in deficit from 2008-09.

### Cash Management:

The Government began the FY 2010-11 with an investment surplus of ₹18,181 crore and cash balance of ₹100 crore and ended the year with an investment of ₹16,416 crore and cash balance of ₹100 crore.

### Financing of Deficit

The deficit of ₹3,69,043 crore on Consolidated Fund of India and deficit of ₹9,559 crore on 'Public Accounts' (excluding cash & disinvestment) was financed by raising Internal Debt (Net) of ₹3,57,244 crore, External debt (including Revolving Fund) of ₹23,587 crore, draw down of cash of ₹6,421 crore from cash balance and disinvestment of ₹1,765 crore from investment of surplus cash account during the year 2010-11.

### Financing of Deficit

	(₹ Crore)				
	2010-11	2009-10	2008-09	2007-08	2006-07
Fiscal Deficit	3,69,043	4,18,482	3,36,992	126,912	142,573
Sources of Financing					
Internal Debt(Net) excluding MSS	3,57,244	3,93,875	3,00,527	147,096	121,265
External Assistance including Revolving fund	23,587	11,041	10,997	9,319	8,473
National Small Savings Fund	-20,999	11,472	-4,065	-174	-13,833
State Provident Fund etc	12,286	16,056	8,041	3,897	5,178
Spl. Deposits	-1,703	-469	-677	371	204
Other Deposits etc. (including decrease in cash)	-1,372	-13,493	22,169	-33,598	21,286

The Internal Debt of the Government (excluding WMA, Central securities against Small Savings and MSS) increased by ₹3,49,420 crore from ₹21,23,824 crore at the beginning of the year to ₹24,73,244 crore at the end of the year. External Debt (excluding Revolving Fund), on the other hand, grew by ₹23,685 crore. Fresh external loans of ₹35,459 crore were contracted and at the same time past obligations to the tune of ₹11,774 crore were discharged. External debt at the end of the year was ₹1,57,767 crore (at historical value) and ₹ 2,78,977 crore (at current exchange rate).

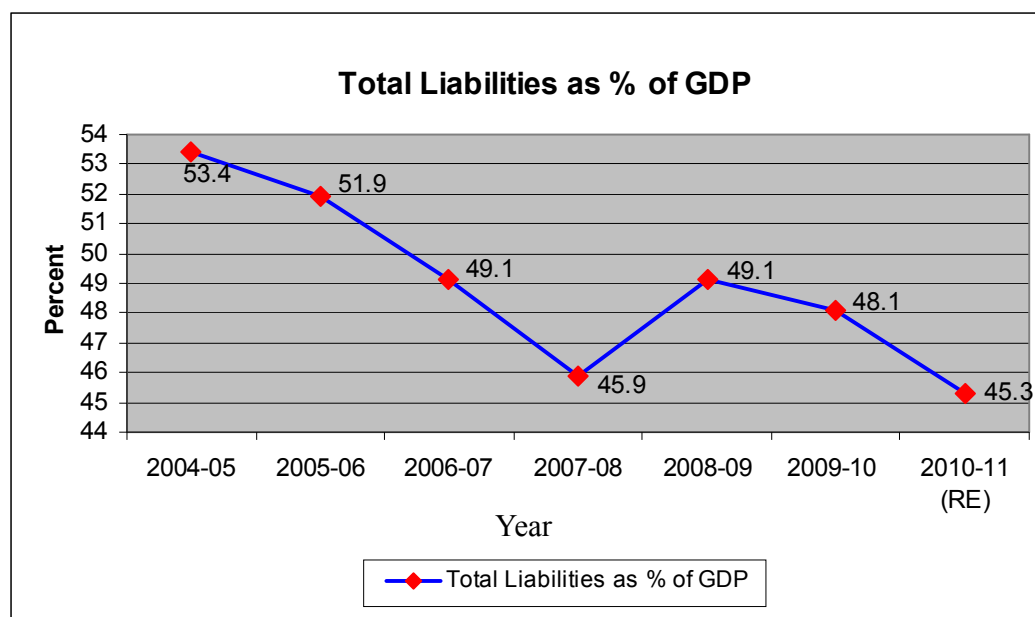
The cumulative issuances of Government Securities during 2010-11 amounted to ₹4,37,000 crore constituting 95.6 per cent of the budgeted level compared with 100.0 per cent (including ₹33,000 crore de-sequestered from MSS account) during 2009-10. Taking into account repayments of ₹1,11,586 crore, the net amount raised through dated securities amounted to ₹3,25,414 crore during 2010-11, constituting 94.3 per cent of BE compared with 100.1 per cent during 2009-10. The weighted average maturity of the issuances of dated securities in fiscal 2010-11 at 11.62 years was higher than that of 11.16 years for the fiscal 2009-10. The weighted average yield for dated securities issuances increased from 7.23 per cent in 2009-10 to 7.92 per cent in 2010-11 reflecting hardening of interest rate due to policy measures during 2010-11.

The gross amount raised through treasury bills (including 364, 182 and 91 day treasury bills) during 2010-11 amounted to ₹3,43,765 crore while total repayments amounted to ₹3,43,438 crore resulting in a marginal net issuance of ₹327 crore.

## Liabilities

Due to efforts undertaken for fiscal consolidation during the FRBMA regime, the Central Government debt-GDP ratio (net of MSS and Investment from NSSF in State Securities which were not used for financing Central Government's deficit) has declined consistently from 55.2 per cent in 2003-04 to 45.9 per cent in 2007-08. However, due to the stimulus measures undertaken in 2008-09 and 2009-10, it has increased to 48.1 per cent in 2009-10. With the resumption of fiscal consolidation process, debt and liabilities as percentage of GDP has reduced significantly during 2010-11 to 45.3 per cent of GDP in RE 2010-11. With the above correction, central government debt and liabilities as percentage of GDP has improved and in fact become better than the pre-crisis level of 2007-08. It is desirable that this trend of lowering debt to GDP ratio should continue in coming years to bring the liabilities to even more stable and sustainable proportion to GDP.

**Chart 19**



## Market Stabilization Scheme

The accumulation under Market Stabilization Scheme at the end of March 2010 (Provisional) was ₹2,737 crore. The Government repaid ₹2,737 crore under this scheme during 2010-11 and outstanding balance under this scheme was nil at the end of March, 2011. The accumulations under this scheme are not utilized for financing the deficit, unless of course it is de-sequestered.

### Small Savings

During the year 2010-11, net accretion under National Small Savings Fund has decreased by ₹ 20,999 crores. The details of accretions under this fund are as under :

	2009-10	2010-11 (provisional)
Opening Balance (as on 1 <sup>st</sup> April)	-14,430	-2,958
(a) Small Savings	39,532	36,190
(b) Public Provident Fund	24,777	22,438
(c) Investment in Securities		
(i) State Securities	24,209	43,301
(ii) Central Securities	13,253	27,676
(iii) Other Investments		
(d) Income & Expenditure of NSSF	-15,375	-8,650
(e) Net accretion (a+b+d-c)	11,472	-20,999
<b>Closing Balance (As on 31<sup>st</sup> March)</b>	<b>-2,958</b>	<b>-23,957</b>

### Conclusion

Fiscal performance during the year 2010-11 has shown better results than estimated in the budget for the year 2010-11. The uncertainties prevailing in the global economy at the time of presenting the Budget for 2010-11 was a risk factor, especially when Government embarked on the fiscal consolidation path. Better performance during the year 2010-11 has reinforced the belief in the strategy adopted for fiscal consolidation with calibrated exit from expansionary measures.

Based on the available trends in receipts and expenditure at the time of Budget 2011-12 presentation, Government had further reduced the fiscal deficit (5.1 per cent of GDP) and revenue deficit (3.4 per cent of GDP) targets in the Revised Estimates for the year 2010-11. Fiscal performance during 2010-11 has turned out even better than the revised estimates target. Better than estimated correction in fiscal deficit makes the fiscal consolidation process for the period 2010-11 to 2014-15 front loaded. Lower level of deficit will help in reducing debt and liabilities as percentage of GDP as well as interest payment as percentage of revenue receipts in the coming years.

## ACCOUNTS AT A GLANCE

(₹ crore)

Particulars	B.E. 2010-11	2010-11	2009-10	2010-11 actuals as a percentage of B.E.	Growth in 2010-11 over 2009-10 (in %)
1	2	3	4	5	6
1. <b>Revenue Receipts</b>	<b>6,82,212</b>	<b>7,94,277</b>	<b>5,72,811</b>	<b>116.43</b>	<b>38.66</b>
2. Tax Revenue (Net)	5,34,094	5,72,790	4,56,536	107.25	25.46
3. Non-Tax Revenue	1,48,118	2,21,487	1,16,275	149.53	90.49
4. <b>Capital Receipts (5+6+7)</b>	<b>4,26,537</b>	<b>4,04,642</b>	<b>4,51,676</b>	<b>94.87</b>	<b>-10.41</b>
Non Debt Capital Receipts	45,129	35,599	33,194	78.88	7.25
5. Recovery of Loans	5,129	12,752	8,613	248.63	48.06
6. Other Receipts	40,000	22,847	24,581	57.12	-7.05
7. <b>Borrowings and other liabilities</b>	<b>3,81,408</b>	<b>3,69,043</b>	<b>4,18,482</b>	<b>96.76</b>	<b>-11.81</b>
8. <b>Total Receipts (1+4)</b>	<b>11,08,749</b>	<b>11,98,919</b>	<b>10,24,487</b>	<b>108.13</b>	<b>17.03</b>
9. <b>Non-Plan Expenditure</b>	<b>7,35,657</b>	<b>8,21,569</b>	<b>7,21,096</b>	<b>111.68</b>	<b>13.93</b>
10. On Revenue Account	6,43,599	7,26,767	6,57,925	112.92	10.46
11. of which Interest Payments	2,48,664	2,34,738	2,13,093	94.40	10.16
12. On Capital Account	92,058	94,802	63,171	102.98	50.07
13. <b>Plan Expenditure</b>	<b>3,73,092</b>	<b>3,77,350</b>	<b>3,03,391</b>	<b>101.14</b>	<b>24.38</b>
14. On Revenue Account	3,15,125	3,12,363	2,53,884	99.12	23.03
15. On Capital Account	57,967	64,987	49,507	112.11	31.27
16. <b>Total Expenditure (9+13)</b>	<b>11,08,749</b>	<b>11,98,919</b>	<b>10,24,487</b>	<b>108.13</b>	<b>17.03</b>
17. Revenue Expenditure (10+14)	9,58,724	10,39,130	9,11,809	108.39	13.96
18. Capital Expenditure (12+15)	1,50,025	1,59,789	1,12,678	106.51	41.81
19. <b>Revenue Deficit (17-1)</b>	<b>2,76,512</b>	<b>2,44,853</b>	<b>3,38,998</b>	<b>88.55</b>	<b>-27.77</b>
20. <b>Fiscal Deficit {16 –(1+5+6)}</b>	<b>3,81,408</b>	<b>3,69,043</b>	<b>4,18,482</b>	<b>96.76</b>	<b>-11.81</b>
21. <b>Primary Deficit (20 – 11)</b>	<b>1,32,744</b>	<b>1,34,305</b>	<b>2,05,389</b>	<b>101.18</b>	<b>-34.61</b>

**Source:** Figures released by Controller General of Accounts for the year 2010-11.

**Note:** The figures are on net basis as in the Budget.

## TAX REVENUE

(₹ crore)

DESCRIPTION (1)	2010-11			2009-10		
	RE (2)	PROVISIONAL (3)	%age (4)	RE (5)	ACTUALS (6)	%age (7)
1 Corporation Tax	296377.00	299422.50	101%	255076.00	244725.07	96%
2 Taxes on Income	149066.00	146631.11	98%	131421.00	132314.77	101%
(a) Taxes on Income other than Corporation Tax	141566.00	139147.99	98%	124989.00	122313.67	98%
(b) Fringe Benefit Tax		169.56			2360.19	
(c) Securities Transaction Tax	7500.00	7155.43	95%	6350.00	7394.17	116%
(d) Banking Cash Transaction Tax		158.13		82.00	246.74	301%
3 Wealth Tax	557.00	687.22	123%	511.00	506.13	99%
4 Customs	131800.00	136057.81	103%	84477.00	83323.71	99%
5 Union Excise Duties	137777.52	138372.04	100%	102000.00	103621.22	102%
6 Service Tax	69400.00	71308.88	103%	58000.00	58422.15	101%
7 Other taxes	1910.39	2583.66	135%	1610.00	1614.18	100%
(a) Direct Taxes		36.60			-54.72	
(b) Indirect Taxes		2547.06			1668.90	
<b>GROSS TAX REVENUE</b>	<b>786887.91</b>	<b>795063.22</b>	<b>101%</b>	<b>633095.00</b>	<b>624527.23</b>	<b>99%</b>
Of which netted against expenditure (Surcharge for financing National Calamity Contingency Fund)	3900.00	2970.53	76%	3160.00	3160.00	100%
<b>Balance Gross Tax Revenue</b>	<b>782987.91</b>	<b>792092.69</b>	<b>101%</b>	<b>629935.00</b>	<b>621367.23</b>	<b>99%</b>
<u>Less</u> Assignment to States	219302.81	219302.66	100%	164832.00	164831.56	100%
<b>NET TAX REVENUE</b>	<b>563685.10</b>	<b>572790.03</b>	<b>102%</b>	<b>465103.00</b>	<b>456535.67</b>	<b>98%</b>

## NON-TAX REVENUE

(₹ crore)

DESCRIPTION	2010-11			2009-10		
	RE	PROVISIONAL	%age	RE	ACTUALS	%age
(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>A. Interest receipts</b>	<b>33082.88</b>	<b>37633.16</b>	<b>114%</b>	<b>24553.42</b>	<b>35821.60</b>	<b>146%</b>
<i>Less - i) Receipts incidental to Market Borrowing taken in reduction of cost of borrowing</i>	8445.39	10659.15	126%	1883.67	10607.37	563%
<i>ii) Waiver of Interest</i>	4909.56	4909.56	100%	3458.22	3458.22	100%
<b>Net Interest Receipts</b>	<b>19727.93</b>	<b>22064.45</b>	<b>112%</b>	<b>19211.53</b>	<b>21756.01</b>	<b>113%</b>
<b>B. Dividends and Profits</b>	<b>48726.76</b>	<b>47992.72</b>	<b>98%</b>	<b>51982.80</b>	<b>50248.38</b>	<b>97%</b>
<b>C. Non-Tax Revenue of UTs</b>	<b>1142.84</b>	<b>1094.28</b>	<b>96%</b>	<b>1073.05</b>	<b>1218.01</b>	<b>114%</b>
<b>D. Other Non-Tax Revenue</b>						
Fiscal Services	192.88	83.88	43%	149.04	113.24	76%
Other General Services	21461.40	18515.00	86%	22771.75	17965.81	79%
<i>Less: Other Receipts utilised to write-off loans etc.</i>	2176.09	76.09	3%	5583.39	83.39	1%
Net - Other General Services	19285.31	18438.91	96%	17188.36	17882.42	104%
Social Services	730.52	770.80	106%	664.66	676.05	102%
Economic Services	150404.06	150586.10	100%	40823.76	42705.89	105%
<i>Less - (I) Other Receipts utilised to write-off loans</i>	3209.14	2704.63	84%	3610.68	3610.68	100%
Net Economic Services	147194.92	147881.47	100%	37213.08	39095.21	105%
Grants-in-Aid and Contributions	2755.63	2672.69	97%	3077.59	3141.46	102%
<b>Total Other Non-Tax Revenue</b>	<b>170159.26</b>	<b>169847.75</b>	<b>100%</b>	<b>58292.73</b>	<b>60908.38</b>	<b>104%</b>
<i>Less : Commercial Departments</i>	19608.58	19512.09	100%	18369.27	17855.54	97%
<b>Net Other Non-Tax Revenue</b>	<b>150550.68</b>	<b>150335.66</b>	<b>100%</b>	<b>39923.46</b>	<b>43052.84</b>	<b>108%</b>
<b>Net Non-Tax Revenue (A+B+C+D)</b>	<b>220148.21</b>	<b>221487.11</b>	<b>101%</b>	<b>112190.84</b>	<b>116275.24</b>	<b>104%</b>



## CAPITAL RECEIPTS

(₹ crore)

DESCRIPTION	2010-11			2009-10		
	RE	PROVISIONAL	%age	RE	ACTUALS	%age
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1 (a) Market Loans including						
Short term borrowings	352097.46	326952.51	93%	394507.02	401650.69	102%
(b) Receipt under MSS (Net)	-2737.00	-2737.00	100%	-86035.78	-86035.78	100%
(c) Treasury Bills (14 days)	-6683.71	7432.41			-2995.11	
2 Securities against Small Savings	17780.66	34676.23	195%	13255.52	13255.52	100%
3 (i) External Loans						
Gross Borrowings	33947.06	35458.95	104%	27765.93	22177.20	80%
Less: Repayments	11683.24	11774.23	101%	11230.49	11139.65	99%
Net Borrowings	22263.82	23684.72	106%	16535.44	11037.55	67%
(ii) Revolving Fund		-97.32			3.75	
<b>Non-Debt Capital Receipts (4&amp;5)</b>						
4 Recoveries of Loans and Advances						
Gross Recoveries	25791.00	28186.83	109%	6149.09	9081.69	148%
Less: Recoveries of Ways & Means						
Advances and Loans to						
Govt. Servants	16790.00	15434.50	92%	1895.00	469.19	25%
Net Recoveries of Loans &						
Advances	9001.00	12752.33	142%	4254.09	8612.50	202%
5 Miscellaneous Capital Receipts	22744.00	22846.07	100%	25958.08	24581.43	95%
(i) Disinvestment of Govt.'s						
Equity Holdings	22144.00	22276.54	101%	25000.00	21365.80	85%
(ii) Issue of Bonus Shares		101.53		958	982.82	
(iii) Other Misc. Receipts	600.00	468.00	0%		2232.81	0%
6 National Small Savings Fund	-223.96	-20998.74		3193.86	11472.12	
(a) Small Savings, Public Provident						
Funds	70940.00	58628.46	83%	43500.00	64309.16	148%
(b) Investment in Securities	-61940.00	-70976.73	115%	-38499.36	-37461.55	97%
(c) Income & Expenditure of NSSF	-9223.96	-8650.47	94%	-1806.78	-15375.49	851%
7 State Provident Funds	10000.00	12285.87	123%	8500.00	16055.63	189%
8 Public Accounts ( other than						
SPF & NSSF)	26523.92	-11262.20		-5.00	-7607.86	
9 Other Internal Debt Receipts	-5760.77	-11816.69	205%	-16366.00	-21031.53	129%
10 Ways & Means Advances		0.00			0.00	
11 Investment (-)/disinvestment (+) or						
Surplus Cash		1765.00			-1962.00	
12 Decrease in Cash Balance	-15000.00	6421.30		-5580.70	-1396.14	
(Including difference between						
RBI & A/C)						
13 Cash held under MSS	2737.00	2737.00	100%	86035.78	86035.78	100%
<b>TOTAL</b>	<b>432742.42</b>	<b>404641.49</b>	<b>94%</b>	<b>444252.31</b>	<b>451676.55</b>	<b>102%</b>

## PLAN EXPENDITURE

(₹ crore)

GRANT NO.	MINISTRY/ DEPARTMENT	2010-11			2009-10		
		RE	PROVISIONAL	%age	RE	ACTUALS	%age
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	<b>MINISTRY OF AGRICULTURE</b>	<b>20811.00</b>	<b>20592.52</b>	<b>99%</b>	<b>13455.23</b>	<b>13201.17</b>	<b>98%</b>
1	Department of Agriculture and Cooperation	17254.00	16966.14	98%	10765.23	10623.46	99%
2	Department of Agricultural Research and Education	2300.00	2529.30	110%	1760.00	1707.01	97%
3	Department of Animal Husbandry, Dairying and Fisheries	1257.00	1097.08	87%	930.00	870.70	94%
	<b>DEPARTMENT OF ATOMIC ENERGY</b>	<b>4119.62</b>	<b>3289.42</b>	<b>80%</b>	<b>4679.00</b>	<b>4491.97</b>	<b>96%</b>
4	Atomic Energy	2950.00	2581.18	87%	2614.00	2487.43	95%
5	Nuclear Power Schemes	1169.62	708.24	61%	2065.00	2004.54	97%
	<b>MINISTRY OF CHEMICALS AND FERTILISERS</b>	<b>1237.00</b>	<b>1163.72</b>	<b>94%</b>	<b>710.82</b>	<b>704.34</b>	<b>99%</b>
6	Department of Chemicals and Petro-Chemicals	903.00	879.77	97%	405.82	402.86	99%
7	Department of Fertilisers	215.00	214.28	100%	200.00	199.67	100%
8	Department of Pharmaceuticals	119.00	69.67	59%	105.00	101.81	97%
	<b>MINISTRY OF CIVIL AVIATION</b>	<b>1700.00</b>	<b>1576.48</b>	<b>93%</b>	<b>965.00</b>	<b>958.25</b>	<b>99%</b>
9	Ministry of Civil Aviation	1700.00	1576.48	93%	965.00	958.25	99%
	<b>MINISTRY OF COAL</b>	<b>400.00</b>	<b>374.97</b>	<b>94%</b>	<b>260.00</b>	<b>236.67</b>	<b>91%</b>
10	Ministry of Coal	400.00	374.97	94%	260.00	236.67	91%
	<b>MINISTRY OF COMMERCE AND INDUSTRY</b>	<b>2730.00</b>	<b>2685.93</b>	<b>98%</b>	<b>2400.00</b>	<b>2289.32</b>	<b>95%</b>
11	Department of Commerce	1680.00	1672.91	100%	1500.00	1399.77	93%
12	Department of Industrial Policy & Promotion	1050.00	1013.02	96%	900.00	889.55	99%
	<b>MINISTRY OF COMMUNICATIONS AND INFORMATION TECHNOLOGY</b>	<b>4345.66</b>	<b>3627.54</b>	<b>83%</b>	<b>2481.00</b>	<b>2450.69</b>	<b>99%</b>
13	Department of Posts	480.00	445.08	93%	350.00	457.77	131%
14	Department of Telecommunications	397.26	171.22	43%	431.00	387.35	90%
15	Department of Information Technology	3468.40	3011.24	87%	1700.00	1605.57	94%
	<b>MINISTRY OF CONSUMER AFFAIRS, FOOD AND PUBLIC DISTRIBUTION</b>	<b>264.11</b>	<b>246.14</b>	<b>93%</b>	<b>234.00</b>	<b>214.07</b>	<b>91%</b>
16	Department of Consumer Affairs	198.00	181.45	92%	164.00	146.22	89%

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
17	Department of Food and Public Distribution	66.11	64.69	98%	70.00	67.85	97%
<b>MINISTRY OF CORPORATE AFFAIRS</b>							
18	Ministry of Corporate Affairs	87.36	86.73	99%	33.00	33.00	100%
<b>MINISTRY OF CULTURE</b>							
19	Ministry of Culture	735.00	728.63	99%	630.00	573.27	91%
<b>MINISTRY OF DEVELOPMENT OF NORTH EASTERN REGION</b>							
28	Ministry of Development of North Eastern Region	1738.22	1618.85	93%	1455.00	1373.31	94%
<b>MINISTRY OF EARTH SCIENCES</b>							
29	Ministry of Earth Sciences	950.00	767.38	81%	793.00	754.37	95%
<b>MINISTRY OF ENVIRONMENT AND FORESTS</b>							
30	Ministry of Environment and Forests	2200.00	2180.88	99%	1650.00	1629.97	99%
<b>MINISTRY OF EXTERNAL AFFAIRS</b>							
31	Ministry of External Affairs	825.00	799.77	97%	712.00	717.52	101%
<b>MINISTRY OF FINANCE</b>							
32	Department of Economic Affairs	2057.81	2057.81	100%	1114.70	1114.60	100%
33	Department of Financial Services	7930.00	7430.00	94%	1450.00	0.00	0%
35	Transfers to State and UT Governments	74009.47	69503.21	94%	67146.59	65770.31	98%
38	Department of Expenditure	9.51	9.51	100%	8.20	5.00	61%
<b>MINISTRY OF FOOD PROCESSING INDUSTRIES</b>							
45	Ministry of Food Processing Industries	400.00	393.25	98%	280.00	272.51	97%
<b>MINISTRY OF HEALTH AND FAMILY WELFARE</b>							
46	Department of Health and Family Welfare	20100.00	19362.54	96%	17203.00	16567.66	96%
47	Department of Ayurveda, Yoga & Naturopathy, Unani, Siddha and Homoeopathy (Ayush)	888.00	848.84	96%	680.00	678.92	100%
48	Department of Health Research	530.00	515.12	97%	400.00	399.90	100%
<b>MINISTRY OF HEAVY INDUSTRIES AND PUBLIC ENTERPRISES</b>							
49	Department of Heavy Industry	311.00	272.76	88%	211.00	209.66	99%
50	Department of Public Enterprises	10.33	9.41	91%	8.00	7.62	95%

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	<b>MINISTRY OF HOME AFFAIRS</b>	<b>3792.74</b>	<b>3662.41</b>	<b>97%</b>	<b>3779.00</b>	<b>3620.30</b>	<b>96%</b>
51	Ministry of Home Affairs	1787.00	1739.60	97%	226.90	209.75	92%
53	Police	783.00	773.95	99%	830.23	715.67	86%
54	Other Expenditure of the Ministry of Home Affairs	45.00	28.09	62%	22.00	13.98	64%
55	Transfers to UT Govts.	1177.74	1120.77	95%	2699.87	2680.90	99%
	<b>MINISTRY OF HOUSING AND URBAN POVERTY ALLEVIATION</b>	<b>880.00</b>	<b>821.42</b>	<b>93%</b>	<b>575.00</b>	<b>564.54</b>	<b>98%</b>
56	Ministry of Housing and Urban Poverty Alleviation	880.00	821.42	93%	575.00	564.54	98%
	<b>MINISTRY OF HUMAN RESOURCE DEVELOPMENT</b>	<b>43832.00</b>	<b>43510.02</b>	<b>99%</b>	<b>30681.00</b>	<b>29639.77</b>	<b>97%</b>
57	Department of School Education and Literacy	34036.00	34129.26	100%	22729.00	21858.59	96%
58	Department of Higher Education	9796.00	9380.76	96%	7952.00	7781.18	98%
	<b>MINISTRY OF INFORMATION AND BROADCASTING</b>	<b>850.00</b>	<b>789.91</b>	<b>93%</b>	<b>507.00</b>	<b>473.38</b>	<b>93%</b>
59	Ministry of Information and Broadcasting	850.00	789.91	93%	507.00	473.38	93%
	<b>MINISTRY OF LABOUR AND EMPLOYMENT</b>	<b>1195.00</b>	<b>1053.86</b>	<b>88%</b>	<b>760.00</b>	<b>773.20</b>	<b>102%</b>
60	Ministry of Labour and Employment	1195.00	1053.86	88%	760.00	773.20	102%
	<b>MINISTRY OF LAW AND JUSTICE</b>	<b>280.00</b>	<b>270.65</b>	<b>97%</b>	<b>260.00</b>	<b>254.74</b>	<b>98%</b>
62	Law and Justice	280.00	270.65	97%	260.00	254.74	98%
	<b>MINISTRY OF MICRO, SMALL AND MEDIUM ENTERPRISE</b>	<b>2390.02</b>	<b>2264.47</b>	<b>95%</b>	<b>1517.76</b>	<b>1375.87</b>	<b>91%</b>
64	Ministry of Micro, Small and Medium Enterprises	2390.02	2264.47	95%	1517.76	1375.87	91%
	<b>MINISTRY OF MINES</b>	<b>240.00</b>	<b>227.75</b>	<b>95%</b>	<b>170.00</b>	<b>152.87</b>	<b>90%</b>
65	Ministry of Mines	240.00	227.75	95%	170.00	152.87	90%
	<b>MINISTRY OF MINORITY AFFAIRS</b>	<b>2500.00</b>	<b>2008.59</b>	<b>80%</b>	<b>1740.00</b>	<b>1709.41</b>	<b>98%</b>
66	Ministry of Minority Affairs	2500.00	2008.59	80%	1740.00	1709.41	98%
	<b>MINISTRY OF NEW AND RENEWABLE ENERGY</b>	<b>994.45</b>	<b>973.53</b>	<b>98%</b>	<b>559.45</b>	<b>538.10</b>	<b>96%</b>
67	Ministry of New and Renewable Energy	994.45	973.53	98%	559.45	538.10	96%
	<b>MINISTRY OF PANCHAYATI RAJ</b>	<b>5170.00</b>	<b>6689.08</b>	<b>129%</b>	<b>3780.00</b>	<b>3776.35</b>	<b>100%</b>
69	Ministry of Panchayati Raj	5170.00	6689.08	129%	3780.00	3776.35	100%

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>MINISTRY OF PERSONNEL, PUBLIC</b>							
	<b>GRIEVANCES &amp; PENSIONS</b>	<b>215.00</b>	<b>194.45</b>	<b>90%</b>	<b>238.00</b>	<b>233.10</b>	<b>98%</b>
71	Ministry of Personnel, Public Grievances and Pensions	215.00	194.45	90%	238.00	233.10	98%
<b>MINISTRY OF PETROLEUM</b>							
	<b>AND NATURAL GAS</b>	<b>37.00</b>	<b>36.00</b>	<b>97%</b>	<b>25.00</b>	<b>25.00</b>	<b>100%</b>
72	Ministry of Petroleum and Natural Gas	37.00	36.00	97%	25.00	25.00	100%
<b>MINISTRY OF PLANNING</b>							
73	Ministry of Planning	1045.00	310.88	30%	109.00	86.34	79%
<b>MINISTRY OF POWER</b>							
74	Ministry of Power	8725.22	8295.53	95%	6814.00	6504.14	95%
<b>MINISTRY OF ROAD TRANSPORT</b>							
	<b>AND HIGHWAYS</b>	<b>20770.29</b>	<b>19877.77</b>	<b>96%</b>	<b>16551.31</b>	<b>15566.40</b>	<b>94%</b>
80	Ministry of Road Transport and Highways	20770.29	19877.77	96%	16551.31	15566.40	94%
<b>MINISTRY OF RURAL</b>							
	<b>DEVELOPMENT</b>	<b>89577.50</b>	<b>85241.26</b>	<b>95%</b>	<b>73379.00</b>	<b>67809.07</b>	<b>92%</b>
81	Department of Rural Development	76337.50	72064.56	94%	62160.00	56594.96	91%
82	Department of Land Resources	2660.00	2611.61	98%	2020.00	2018.37	100%
83	Department of Drinking Water Supply	10580.00	10565.09	100%	9199.00	9195.74	100%
<b>MINISTRY OF SCIENCE</b>							
	<b>AND TECHNOLOGY</b>	<b>4817.01</b>	<b>4649.68</b>	<b>97%</b>	<b>3853.50</b>	<b>3829.07</b>	<b>99%</b>
84	Department of Science and Technology	2017.01	1932.88	96%	1672.50	1667.41	100%
85	Department of Scientific and Industrial Research	1600.00	1596.25	100%	1279.00	1278.88	100%
86	Department of Bio-Technology	1200.00	1120.55	93%	902.00	882.78	98%
<b>MINISTRY OF SHIPPING</b>							
87	Ministry of Shipping	605.00	561.56	93%	548.74	500.00	91%
<b>MINISTRY OF SOCIAL JUSTICE &amp;</b>							
	<b>EMPOWERMENT</b>	<b>4300.00</b>	<b>4170.49</b>	<b>97%</b>	<b>2500.00</b>	<b>2448.91</b>	<b>98%</b>
88	Ministry of Social Justice & Empowerment	4300.00	4170.49	97%	2500.00	2448.91	98%
<b>DEPARTMENT OF SPACE</b>							
89	Department of Space	4000.00	3603.40	90%	3172.00	3168.75	100%
<b>MINISTRY OF STATISTICS</b>							
	<b>AND PROGRAMME</b>						
	<b>IMPLEMENTATION</b>	<b>1823.00</b>	<b>1652.31</b>	<b>91%</b>	<b>1674.00</b>	<b>1616.91</b>	<b>97%</b>
90	Ministry of Statistics and Programme Implementation	1823.00	1652.31	91%	1674.00	1616.91	97%

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	<b>MINISTRY OF STEEL</b>	<b>30.00</b>	<b>27.05</b>	<b>90%</b>	<b>16.01</b>	<b>7.14</b>	<b>45%</b>
91	Ministry of Steel	30.00	27.05	90%	16.01	7.14	45%
	<b>MINISTRY OF TEXTILES</b>	<b>4725.00</b>	<b>4191.32</b>	<b>89%</b>	<b>4500.00</b>	<b>4221.70</b>	<b>94%</b>
92	Ministry of Textiles	4725.00	4191.32	89%	4500.00	4221.70	94%
	<b>MINISTRY OF TOURISM</b>	<b>1000.00</b>	<b>997.13</b>	<b>100%</b>	<b>950.00</b>	<b>934.48</b>	<b>98%</b>
93	Ministry of Tourism	1000.00	997.13	100%	950.00	934.48	98%
	<b>MINISTRY OF TRIBAL AFFAIRS</b>	<b>3205.70</b>	<b>3136.48</b>	<b>98%</b>	<b>2000.00</b>	<b>1996.75</b>	<b>100%</b>
94	Ministry of Tribal Affairs	3205.70	3136.48	98%	2000.00	1996.75	100%
	<b>UTs WITHOUT LEGISLATURE</b>	<b>2176.42</b>	<b>2100.66</b>	<b>97%</b>	<b>2628.69</b>	<b>2581.71</b>	<b>98%</b>
95	Andaman & Nicobar Islands	954.36	904.64	95%	1536.81	1518.36	99%
96	Chandigarh	462.73	461.23	100%	449.22	449.13	100%
97	Dadra & Nagar Haveli	257.02	256.84	100%	188.68	188.64	100%
98	Daman & Diu	180.23	166.78	93%	165.12	164.82	100%
99	Lakshadweep	322.08	311.17	97%	288.86	260.76	90%
	<b>MINISTRY OF URBAN DEVELOPMENT</b>	<b>6011.84</b>	<b>5957.43</b>	<b>99%</b>	<b>5539.00</b>	<b>5508.98</b>	<b>99%</b>
100	Department of Urban Development	5826.00	5783.68	99%	5415.50	5387.62	99%
101	Public Works	185.84	173.75	93%	123.50	121.36	98%
	<b>MINISTRY OF WATER RESOURCES</b>	<b>560.00</b>	<b>519.59</b>	<b>93%</b>	<b>540.00</b>	<b>492.29</b>	<b>91%</b>
103	Ministry of Water Resources	560.00	519.59	93%	540.00	492.29	91%
	<b>MINISTRY OF WOMEN AND CHILD DEVELOPMENT</b>	<b>10370.00</b>	<b>10617.30</b>	<b>102%</b>	<b>8550.00</b>	<b>8482.32</b>	<b>99%</b>
104	Ministry of Women and Child Development	10370.00	10617.30	102%	8550.00	8482.32	99%
	<b>MINISTRY OF YOUTH AFFAIRS &amp; SPORTS</b>	<b>2383.67</b>	<b>2058.81</b>	<b>86%</b>	<b>2967.00</b>	<b>2934.87</b>	<b>99%</b>
105	Ministry of Youth Affairs and Sports	2383.67	2058.81	86%	2967.00	2934.87	99%
	<b>RAILWAYS</b>	<b>18133.25</b>	<b>16737.54</b>	<b>92%</b>	<b>15331.30</b>	<b>16910.84</b>	<b>110%</b>
	Ministry of Railways	18133.25	16737.54	92%	15331.30	16910.84	110%
<b>GRAND TOTAL</b>		<b>395024.20</b>	<b>377349.74</b>	<b>96%</b>	<b>315175.30</b>	<b>303391.40</b>	<b>96%</b>

## NON-PLAN EXPENDITURE

(₹ crore)

GRANT NO.	MINISTRY/ DEPARTMENT	2010-2011			2009-10		
		RE	PROV.	%age	RE	ACTUALS	%age
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	<b>MINISTRY OF AGRICULTURE</b>	<b>3405.18</b>	<b>3234.81</b>	<b>95%</b>	<b>2758.46</b>	<b>2655.03</b>	<b>96%</b>
1	Department of Agriculture and Cooperation	441.48	277.84	63%	1151.40	1051.34	91%
2	Department of Agricultural Research and Education	2865.00	2864.04	100%	1501.36	1503.41	100%
3	Department of Animal Husbandry, Dairying and Fisheries	98.70	92.93	94%	105.70	100.28	95%
	<b>DEPARTMENT OF ATOMIC ENERGY</b>	<b>4037.85</b>	<b>3840.26</b>	<b>95%</b>	<b>4363.00</b>	<b>4408.77</b>	<b>101%</b>
4	Atomic Energy	3585.29	3428.20	96%	3621.00	3687.61	102%
5	Nuclear Power Schemes	452.56	412.06	91%	742.00	721.16	97%
	<b>MINISTRY OF CHEMICALS AND FERTILISERS</b>	<b>55797.74</b>	<b>62261.19</b>	<b>112%</b>	<b>53055.08</b>	<b>60468.07</b>	<b>114%</b>
6	Department of Chemicals and Petro-Chemicals	760.59	348.90	46%	21.68	20.69	95%
7	Department of Fertilisers	55000.00	61879.59	113%	53000.00	60416.12	114%
8	Department of Pharmaceuticals	37.15	32.70	88%	33.40	31.26	94%
	<b>MINISTRY OF CIVIL AVIATION</b>	<b>956.39</b>	<b>950.89</b>	<b>99%</b>	<b>1016.00</b>	<b>1013.67</b>	<b>100%</b>
9	Ministry of Civil Aviation	956.39	950.89	99%	1016.00	1013.67	100%
	<b>MINISTRY OF COAL</b>	<b>47.66</b>	<b>48.87</b>	<b>103%</b>	<b>48.85</b>	<b>43.42</b>	<b>89%</b>
10	Ministry of Coal	47.66	48.87	103%	48.85	43.42	89%
	<b>MINISTRY OF COMMERCE AND INDUSTRY</b>	<b>5174.12</b>	<b>3772.57</b>	<b>73%</b>	<b>2501.79</b>	<b>2462.25</b>	<b>98%</b>
11	Department of Commerce	4994.12	3601.21	72%	2313.63	2280.21	99%
12	Department of Industrial Policy and Promotion	180.00	171.36	95%	188.16	182.04	97%
	<b>MINISTRY OF COMMUNICATIONS AND INFORMATION TECHNOLOGY</b>	<b>13274.82</b>	<b>13961.73</b>	<b>105%</b>	<b>13368.22</b>	<b>14825.83</b>	<b>111%</b>
13	Department of Posts	5864.31	6172.27	105%	5473.46	6445.20	118%
14	Department of Telecommunications	7302.91	7693.25	105%	7843.99	8336.03	106%
15	Department of Information Technology	107.60	96.21	89%	50.77	44.60	88%
	<b>MINISTRY OF CONSUMER AFFAIRS, FOOD AND PUBLIC DISTRIBUTION</b>	<b>68459.91</b>	<b>70908.84</b>	<b>104%</b>	<b>56904.64</b>	<b>59301.83</b>	<b>104%</b>
16	Department of Consumer Affairs	504.94	500.40	99%	253.66	220.66	87%
17	Department of Food & Public Distribution	67954.97	70408.44	104%	56650.98	59081.17	104%

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	<b>MINISTRY OF CORPORATE AFFAIRS</b>	<b>198.89</b>	<b>183.09</b>	<b>92%</b>	<b>206.05</b>	<b>190.15</b>	<b>92%</b>
18	Ministry of Corporate Affairs	198.89	183.09	92%	206.05	190.15	92%
	<b>MINISTRY OF CULTURE</b>	<b>586.20</b>	<b>592.67</b>	<b>101%</b>	<b>624.00</b>	<b>601.76</b>	<b>96%</b>
19	Ministry of Culture	586.20	592.67	101%	624.00	601.76	96%
	<b>MINISTRY OF DEFENCE</b>	<b>189747.30</b>	<b>192112.38</b>	<b>101%</b>	<b>163844.49</b>	<b>180018.34</b>	<b>110%</b>
20	Ministry of Defence	4165.61	3879.52	93%	3580.49	3237.79	90%
21	Defence Pensions	34000.00	33999.47	100%	24000.00	34999.45	146%
	<b>DEFENCE SERVICES</b>	<b>151581.69</b>	<b>154233.39</b>	<b>102%</b>	<b>136264.00</b>	<b>141781.10</b>	<b>104%</b>
22	Defence Services-Army	60530.81	63076.37	104%	57908.70	61026.16	105%
23	Defence Services-Navy	9833.52	9978.43	101%	9312.90	9345.79	100%
24	Defence Services-Air Force	15003.55	14551.09	97%	14681.83	14240.08	97%
25	Defence Ordnance Factories	150.13	-588.59	-392%	2187.32	1735.30	79%
26	Defence Services - Research and Development	5230.42	5183.83	99%	4349.25	4321.40	99%
27	Capital Outlay on Defence Services	60833.26	62032.26	102%	47824.00	51112.37	107%
	<b>MINISTRY OF DEVELOPMENT OF NORTH EASTERN REGION</b>	<b>21.11</b>	<b>21.69</b>	<b>103%</b>	<b>20.21</b>	<b>20.54</b>	<b>102%</b>
28	Ministry of Development of North Eastern Region	21.11	21.69	103%	20.21	20.54	102%
	<b>MINISTRY OF EARTH SCIENCES</b>	<b>329.00</b>	<b>326.72</b>	<b>99%</b>	<b>341.00</b>	<b>325.46</b>	<b>95%</b>
29	Ministry of Earth Sciences	329.00	326.72	99%	341.00	325.46	95%
	<b>MINISTRY OF ENVIRONMENT AND FORESTS</b>	<b>185.52</b>	<b>191.40</b>	<b>103%</b>	<b>395.00</b>	<b>389.78</b>	<b>99%</b>
30	Ministry of Environment and Forests	185.52	191.40	103%	395.00	389.78	99%
	<b>MINISTRY OF EXTERNAL AFFAIRS</b>	<b>6295.00</b>	<b>6417.24</b>	<b>102%</b>	<b>5621.00</b>	<b>5490.99</b>	<b>98%</b>
31	Ministry of External Affairs	6295.00	6417.24	102%	5621.00	5490.99	98%
	<b>MINISTRY OF FINANCE</b>	<b>356774.52</b>	<b>350001.97</b>	<b>98%</b>	<b>315840.63</b>	<b>303111.12</b>	<b>96%</b>
32	Department of Economic Affairs	3796.50	3685.89	97%	6669.59	3449.22	52%
33	Department of Financial Services	40006.77	38355.38	96%	23001.84	20776.41	90%
34	Interest Payments	240756.75	234738.65	98%	219500.00	213093.47	97%
35	Transfers to State and UT Governments	32474.00	33047.92	102%	30886.58	28019.46	91%
36	Loans to Govt. Servants etc.	-190.00	-196.69	104%	-195.00	-229.34	118%
37	Repayment of Debt	0.00	0.00		0.00	0.00	
38	Department of Expenditure	102.96	83.64	81%	73.74	72.46	98%
39	Pensions	15000.00	15920.96	106%	15500.00	17850.15	115%
40	Indian Audit and Accounts Department	2139.32	2079.53	97%	2223.28	2183.99	98%
41	Department of Revenue	15165.39	14860.27	98%	12047.43	11995.33	100%
42	Direct Taxes	4343.31	4266.61	98%	2838.40	2730.10	96%
43	Indirect Taxes	3116.16	3096.76	99%	3252.57	3128.39	96%
44	Department of Disinvestment	63.36	63.05	100%	42.20	41.48	98%



(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	<b>MINISTRY OF FOOD PROCESSING INDUSTRIES</b>						
		<b>9.72</b>	<b>9.39</b>	<b>97%</b>	<b>11.57</b>	<b>10.10</b>	<b>87%</b>
45	Ministry of Food Processing Industries	9.72	9.39	97%	11.57	10.10	87%
	<b>MINISTRY OF HEALTH AND FAMILY WELFARE</b>						
		<b>3537.00</b>	<b>3715.57</b>	<b>105%</b>	<b>3397.00</b>	<b>3349.64</b>	<b>99%</b>
46	Department of Health and Family Welfare	3200.00	3394.17	106%	3014.00	2986.43	99%
47	Department of Ayurveda, Yoga & Naturopathy, Unani, Siddha and Homoeopathy (AYUSH)	177.00	161.50	91%	183.00	179.14	98%
48	Department of Health Research	160.00	159.90	100%	200.00	184.07	92%
	<b>MINISTRY OF HEAVY INDUSTRIES AND PUBLIC ENTERPRISES</b>						
		<b>757.55</b>	<b>693.31</b>	<b>92%</b>	<b>468.08</b>	<b>872.85</b>	<b>186%</b>
49	Department of Heavy Industry	749.70	685.62	91%	462.00	866.80	188%
50	Department of Public Enterprises	7.85	7.69	98%	6.08	6.05	100%
	<b>MINISTRY OF HOME AFFAIRS</b>						
		<b>38224.13</b>	<b>37373.27</b>	<b>98%</b>	<b>34335.09</b>	<b>35256.90</b>	<b>103%</b>
51	Ministry of Home Affairs	2557.61	2462.49	96%	1583.73	1483.08	94%
52	Cabinet	390.12	309.14	79%	382.12	334.92	88%
53	Police	33297.64	32680.00	98%	30070.31	31076.10	103%
54	Other Expenditure of the Ministry of Home Affairs	1407.76	1354.09	96%	1403.26	1477.26	105%
55	Transfers to UT Govts.	571.00	567.55	99%	895.67	885.54	99%
	<b>MINISTRY OF HOUSING AND URBAN POVERTY ALLEVIATION</b>						
		<b>7.29</b>	<b>6.77</b>	<b>93%</b>	<b>7.50</b>	<b>7.05</b>	<b>94%</b>
56	Ministry of Housing and Urban Poverty Alleviation	7.29	6.77	93%	7.50	7.05	94%
	<b>MINISTRY OF HUMAN RESOURCE DEVELOPMENT</b>						
		<b>10716.00</b>	<b>8394.26</b>	<b>78%</b>	<b>9046.00</b>	<b>8789.63</b>	<b>97%</b>
57	Department of School Education and Literacy	2306.00	2303.24	100%	2609.00	2607.48	100%
58	Department of Higher Education	8410.00	6091.02	72%	6437.00	6182.15	96%
	<b>MINISTRY OF INFORMATION AND BROADCASTING</b>						
		<b>1768.06</b>	<b>1757.40</b>	<b>99%</b>	<b>1600.00</b>	<b>1596.86</b>	<b>100%</b>
59	Ministry of Information and Broadcasting	1768.06	1757.40	99%	1600.00	1596.86	100%
	<b>MINISTRY OF LABOUR AND EMPLOYMENT</b>						
		<b>1844.00</b>	<b>1754.71</b>	<b>95%</b>	<b>1573.78</b>	<b>1459.80</b>	<b>93%</b>
60	Ministry of Labour and Employment	1844.00	1754.71	95%	1573.78	1459.80	93%
	<b>MINISTRY OF LAW AND JUSTICE</b>						
		<b>786.05</b>	<b>700.62</b>	<b>89%</b>	<b>1427.06</b>	<b>1264.42</b>	<b>89%</b>
61	Election Commission	23.68	23.30	98%	26.59	26.31	99%
62	Law and Justice	664.00	578.95	87%	1301.64	1138.98	88%
63	Supreme Court of India	98.37	98.37	100%	98.83	99.13	100%

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	<b>MINISTRY OF MICRO, SMALL AND MEDIUM ENTERPRISES</b>	<b>288.93</b>	<b>288.17</b>	<b>100%</b>	<b>318.85</b>	<b>314.65</b>	<b>99%</b>
64	Ministry of Micro, Small and Medium Enterprises	288.93	288.17	100%	318.85	314.65	99%
	<b>MINISTRY OF MINES</b>	<b>420.11</b>	<b>419.94</b>	<b>100%</b>	<b>439.38</b>	<b>441.65</b>	<b>101%</b>
65	Ministry of Mines	420.11	419.94	100%	439.38	441.65	101%
	<b>MINISTRY OF MINORITY AFFAIRS</b>	<b>14.50</b>	<b>12.10</b>	<b>83%</b>	<b>15.50</b>	<b>14.03</b>	<b>91%</b>
66	Ministry of Minority Affairs	14.50	12.10	83%	15.50	14.03	91%
	<b>MINISTRY OF NEW AND RENEWABLE ENERGY</b>	<b>13.50</b>	<b>12.75</b>	<b>94%</b>	<b>13.32</b>	<b>12.72</b>	<b>95%</b>
67	Ministry of New and Renewable Energy	13.50	12.75	94%	13.32	12.72	95%
	<b>MINISTRY OF OVERSEAS INDIANS AFFAIRS</b>	<b>73.00</b>	<b>67.83</b>	<b>93%</b>	<b>60.00</b>	<b>56.23</b>	<b>94%</b>
68	Ministry of Overseas Indians Affairs	73.00	67.83	93%	60.00	56.23	94%
	<b>MINISTRY OF PANCHAYATI RAJ</b>	<b>0.60</b>	<b>0.40</b>	<b>67%</b>	<b>0.71</b>	<b>0.47</b>	<b>66%</b>
69	Ministry of Panchayati Raj	0.60	0.40	67%	0.71	0.47	66%
	<b>MINISTRY OF PARLIAMENTARY AFFAIRS</b>	<b>8.92</b>	<b>7.72</b>	<b>87%</b>	<b>8.08</b>	<b>7.60</b>	<b>94%</b>
70	Ministry of Parliamentary Affairs	8.92	7.72	87%	8.08	7.60	94%
	<b>MINISTRY OF PERSONNEL, PUBLIC GRIEVANCES &amp; PENSIONS</b>	<b>520.41</b>	<b>528.45</b>	<b>102%</b>	<b>479.67</b>	<b>466.51</b>	<b>97%</b>
71	Ministry of Personnel, Public Grievances and Pensions	520.41	528.45	102%	479.67	466.51	97%
	<b>MINISTRY OF PETROLEUM AND NATURAL GAS</b>	<b>38521.53</b>	<b>38501.09</b>	<b>100%</b>	<b>15945.08</b>	<b>15941.09</b>	<b>100%</b>
72	Ministry of Petroleum and Natural Gas	38521.53	38501.09	100%	15945.08	15941.09	100%
	<b>MINISTRY OF PLANNING</b>	<b>72.66</b>	<b>69.96</b>	<b>96%</b>	<b>65.82</b>	<b>70.96</b>	<b>108%</b>
73	Ministry of Planning	72.66	69.96	96%	65.82	70.96	108%
	<b>MINISTRY OF POWER</b>	<b>-173.46</b>	<b>-44.34</b>	<b>26%</b>	<b>-163.67</b>	<b>-209.29</b>	<b>128%</b>
74	Ministry of Power	-173.46	-44.34	26%	-163.67	-209.29	128%
	<b>THE PRESIDENT, PARLIAMENT, UNION PUBLIC SERVICE COMMISSION AND THE SECRETARIAT OF THE VICE-PRESIDENT</b>	<b>769.34</b>	<b>733.96</b>	<b>95%</b>	<b>705.68</b>	<b>659.92</b>	<b>94%</b>
75	Staff, Household and Allowances of the President	32.07	31.84	99%	26.48	26.39	100%
76	Lok Sabha	382.52	366.89	96%	384.65	356.41	93%
77	Rajya Sabha	209.56	190.20	91%	163.79	143.68	88%
78	Union Public Service Commission	141.96	141.92	100%	128.01	130.72	102%
79	Secretariat of the Vice-President	3.23	3.11	96%	2.75	2.72	99%

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	<b>MINISTRY OF ROAD TRANSPORT AND HIGHWAYS</b>	<b>4792.48</b>	<b>4629.90</b>	<b>97%</b>	<b>3389.89</b>	<b>3342.05</b>	<b>99%</b>
80	Ministry of Road Transport and Highways	4792.48	4629.90	97%	3389.89	3342.05	99%
	<b>MINISTRY OF RURAL DEVELOPMENT</b>	<b>51.64</b>	<b>58.03</b>	<b>112%</b>	<b>52.24</b>	<b>53.12</b>	<b>102%</b>
81	Department of Rural Development	40.65	47.20	116%	41.40	42.15	102%
82	Department of Land Resources	6.05	6.31	104%	6.69	6.70	100%
83	Department of Drinking Water and Sanitation	4.94	4.52	91%	4.15	4.27	103%
	<b>MINISTRY OF SCIENCE AND TECHNOLOGY</b>	<b>1761.99</b>	<b>1757.17</b>	<b>100%</b>	<b>1810.65</b>	<b>1813.10</b>	<b>100%</b>
84	Department of Science and Technology	351.99	346.44	98%	368.00	370.89	101%
85	Department of Scientific and Industrial Research	1388.00	1386.42	100%	1418.75	1418.43	100%
86	Department of Biotechnology	22.00	24.31	111%	23.90	23.78	99%
	<b>MINISTRY OF SHIPPING</b>	<b>1000.00</b>	<b>796.23</b>	<b>80%</b>	<b>812.89</b>	<b>522.85</b>	<b>64%</b>
87	Ministry of Shipping	1000.00	796.23	80%	812.89	522.85	64%
	<b>MINISTRY OF SOCIAL JUSTICE &amp; EMPOWERMENT</b>	<b>76.41</b>	<b>73.99</b>	<b>97%</b>	<b>83.00</b>	<b>81.47</b>	<b>98%</b>
88	Ministry of Social Justice & Empowerment	76.41	73.99	97%	83.00	81.47	98%
	<b>DEPARTMENT OF SPACE</b>	<b>880.00</b>	<b>878.83</b>	<b>100%</b>	<b>995.00</b>	<b>994.20</b>	<b>100%</b>
89	Department of Space	880.00	878.83	100%	995.00	994.20	100%
	<b>MINISTRY OF STATISTICS AND PROGRAMME IMPLEMENTATION</b>	<b>326.70</b>	<b>329.93</b>	<b>101%</b>	<b>337.86</b>	<b>342.78</b>	<b>101%</b>
90	Ministry of Statistics and Programme Implementation	326.70	329.93	101%	337.86	342.78	101%
	<b>MINISTRY OF STEEL</b>	<b>72.94</b>	<b>67.77</b>	<b>93%</b>	<b>74.85</b>	<b>67.56</b>	<b>90%</b>
91	Ministry of Steel	72.94	67.77	93%	74.85	67.56	90%
	<b>MINISTRY OF TEXTILES</b>	<b>2043.85</b>	<b>2007.72</b>	<b>98%</b>	<b>1412.42</b>	<b>1380.03</b>	<b>98%</b>
92	Ministry of Textiles	2043.85	2007.72	98%	1412.42	1380.03	98%
	<b>MINISTRY OF TOURISM</b>	<b>66.13</b>	<b>57.40</b>	<b>87%</b>	<b>70.00</b>	<b>68.49</b>	<b>98%</b>
93	Ministry of Tourism	66.13	57.40	87%	70.00	68.49	98%
	<b>MINISTRY OF TRIBAL AFFAIRS</b>	<b>15.71</b>	<b>15.37</b>	<b>98%</b>	<b>16.17</b>	<b>16.13</b>	<b>100%</b>
94	Ministry of Tribal Affairs	15.71	15.37	98%	16.17	16.13	100%
	<b>UTs WITHOUT LEGISLATURE</b>	<b>3354.10</b>	<b>3528.57</b>	<b>105%</b>	<b>3256.12</b>	<b>3297.82</b>	<b>101%</b>
95	Andaman & Nicobar Islands	1193.10	1224.74	103%	1179.27	1192.32	101%
96	Chandigarh	1586.48	1646.89	104%	1478.58	1467.03	99%

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
97	Dadra & Nagar Haveli	92.88	92.46	100%	97.89	99.37	102%
98	Daman & Diu	101.54	100.11	99%	111.31	110.80	100%
99	Lakshadweep	380.10	464.37	122%	389.07	428.30	110%
<b>MINISTRY OF URBAN DEVELOPMENT</b>		<b>2142.90</b>	<b>2232.72</b>	<b>104%</b>	<b>2139.22</b>	<b>2139.27</b>	<b>100%</b>
100	Department of Urban Development	720.64	787.57	109%	690.00	689.47	100%
101	Public Works	1331.64	1360.72	102%	1327.49	1326.38	100%
102	Stationery and Printing	90.62	84.43	93%	121.73	123.42	101%
<b>MINISTRY OF WATER RESOURCES</b>		<b>489.36</b>	<b>452.02</b>	<b>92%</b>	<b>445.00</b>	<b>457.46</b>	<b>103%</b>
103	Ministry of Water Resources	489.36	452.02	92%	445.00	457.46	103%
<b>MINISTRY OF WOMEN AND CHILD DEVELOPMENT</b>		<b>74.27</b>	<b>71.18</b>	<b>96%</b>	<b>74.00</b>	<b>73.67</b>	<b>100%</b>
104	Ministry of Women and Child Development	74.27	71.18	96%	74.00	73.67	100%
<b>MINISTRY OF YOUTH AFFAIRS &amp; SPORTS</b>		<b>932.00</b>	<b>782.41</b>	<b>84%</b>	<b>739.00</b>	<b>735.26</b>	<b>99%</b>
105	Ministry of Youth Affairs and Sports	932.00	782.41	84%	739.00	735.26	99%
<b>MINISTRY OF RAILWAYS</b>		<b>0.00</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	
	Ministry of Railways	0.00	0.00		0.00	0.00	
<b>GRAND TOTAL</b>		<b>821551.53</b>	<b>821568.89</b>	<b>100%</b>	<b>706371.23</b>	<b>721096.06</b>	<b>102%</b>

## RESOURCES TRANSFERRED TO STATE &amp; UT GOVERNMENTS

(₹ crore)

Sr. No.	DESCRIPTION	2010-11			2009-10		
		RE	PROV.	%age	RE	ACTUALS	%age
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	States' share of Taxes & Duties	219303	219303	100%	164832	164832	100%
2	Non-plan Grants & Loans	52691	49532	94%	46698	46029	99%
	Grants	52606	49447	94%	46610	45946	99%
	Loans	85	85	100%	88	83	94%
	Ways and Means Advances (Net)		0			0	
3	Central Assistance for State & UT Plans	92524	86858	94%	81790	80367	98%
	Grants	82111	76644	93%	73965	72543	98%
	Loans	10413	10214	98%	7825	7824	100%
4	Assistance for Central & Centrally sponsored Schemes	28031	30750	110%	22007	24475	111%
	Grants	28031	30750	110%	22007	24475	111%
	Loans		0			0	
5	Total Grants & Loans (2+3+4)	173246	167140	96%	150495	150871	100%
	Grants	162748	156841	96%	142582	142964	100%
	Loans	10498	10299	98%	7913	7907	100%
6	Less : Recovery of Loans & Advances	7633	8919	117%	2816	5314	189%
7	Net Resources transferred to State & UT Governments (1+5-6)	384916	377524	98%	312511	310389	99%
	(i) Of Which State Govts.	382521	375322	98%	308338	306330	99%
	(ii) Of Which UT. Govts.	2395	2202	92%	4173	4059	97%

## DEPARTMENTAL COMMERCIAL UNDERTAKINGS

(₹ crore)

Sr. No.	DESCRIPTION	2010-11			2009-10		
		RE	PROV.	%age	RE	ACTUALS	%age
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	<b>General Services</b>						
	Expenditure	8563.64	8092.40	94%	8334.32	8279.04	99%
	Receipt	9000.00	8872.98	99%	8500.00	8729.55	103%
	Net	-436.36	-780.58	179%	-165.68	-450.51	272%
<b>1</b>	<b>Canteen Stores Department</b>						
	Expenditure	8563.64	8092.40	94%	8334.32	8279.04	99%
	Receipts	9000.00	8872.98	99%	8500.00	8729.55	103%
	Net	-436.36	-780.58	179%	-165.68	-450.51	272%
	<b>Economic Services</b>						
	Expenditure	16563.59	17246.62	104%	15761.63	14608.76	93%
	Receipts	10608.58	10639.11	100%	9869.27	9125.99	92%
	Net	5955.01	6607.51	111%	5892.36	5482.77	93%
<b>2</b>	<b>Delhi Milk Scheme</b>						
	Expenditure	309.32	301.51	97%	311.29	288.60	93%
	Receipts	300.32	292.75	97%	295.14	265.67	90%
	Net	9.00	8.76	97%	16.15	22.93	142%
<b>3</b>	<b>Opium and Alkaloid Factories</b>						
	Expenditure	309.44	260.68	84%	240.12	205.58	86%
	Receipts	285.60	237.64	83%	300.97	299.86	100%
	Net	23.84	23.04	97%	-60.85	-94.28	155%
<b>4</b>	<b>Badarpur Thermal Power Station</b>						
	Expenditure	5.54	5.54	100%	26.57	32.10	121%
	Receipts	288.15	151.70	53%	304.73	342.27	112%
	Net	-282.61	-146.16	52%	-278.16	-310.17	112%
<b>5</b>	<b>Fuel Fabrication Facilities</b>						
	Expenditure	1144.48	1082.26	95%	1008.78	960.08	95%
	Receipts	1179.79	1214.20	103%	938.84	814.39	87%
	Net	-35.31	-131.94	374%	69.94	145.69	208%
<b>6</b>	<b>Rajasthan Atomic Power Station</b>						
	Expenditure	80.51	80.33	100%	76.53	83.53	109%
	Receipts	0.00	0.00	0%	0.00	0.00	
	Net	80.51	80.33	100%	76.53	83.53	109%
<b>7</b>	<b>Fuel Inventory</b>						
	Expenditure	1906.30	1887.54	99%	1952.44	1582.46	81%
	Receipts	1580.13	1599.29	101%	1326.97	985.63	74%
	Net	326.17	288.25	88%	625.47	596.83	95%
<b>8</b>	<b>Lighthouses &amp; Lightships</b>						
	Expenditure	139.10	131.74	95%	129.82	114.12	88%
	Receipts	160.00	203.53	127%	150.00	151.47	101%
	Net	-20.90	-71.79	343%	-20.18	-37.35	185%
<b>9</b>	<b>Postal Services</b>						
	Expenditure	12668.90	13497.02	107%	12016.08	12704.57	106%
	Receipts	6814.59	6940.00	102%	6552.62	6266.70	96%
	Net	5854.31	6557.02	112%	5463.46	6437.87	118%
	<b>Total Expenditure</b>	<b>25127.23</b>	<b>25339.02</b>	<b>101%</b>	<b>24095.95</b>	<b>24250.08</b>	<b>101%</b>
	<b>Total Receipts</b>	<b>19608.58</b>	<b>19512.09</b>	<b>100%</b>	<b>18369.27</b>	<b>17855.54</b>	<b>97%</b>
	<b>Net</b>	<b>5518.65</b>	<b>5826.93</b>	<b>106%</b>	<b>5726.68</b>	<b>6394.54</b>	<b>112%</b>