



GOVERNMENT OF INDIA

**Statement on Quarterly Review of the
trends in receipts and expenditure
in relation to the budget at the
end of the financial year
2014-2015**

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

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 THE FINANCIAL YEAR 2014-15**

Macroeconomic Backdrop:

The growth in Gross Domestic Product (GDP) at constant (2011-12) market prices for the year 2014-15 is estimated to be 7.3 per cent (provisional estimates), as against 6.9 per cent in 2013-14. Among the major sectors, the growth in manufacturing and services sectors strengthened in 2014-15 while the growth in agriculture and allied sectors slackened. During 2014-15, agriculture and allied sectors grew by 0.2 per cent and industrial and services sectors grew by 6.1 per cent and 10.2 per cent respectively. The corresponding growth rates during the 2013-14 were 3.7 per cent, 4.5 per cent and 9.1 per cent respectively.

The growth of private final consumption expenditure (PFCE) and government final consumption expenditure (GFCE) at constant 2011-12 prices is estimated to be 6.3 per cent and 6.6 per cent respectively in 2014-15, as compared to 6.2 per cent and 8.2 per cent in the previous year. The growth of gross fixed capital formation (GFCF) at constant prices in 2014-15 was estimated to be 4.6 per cent vis-à-vis 3.0 per cent in 2013-14.

Year-on-year inflation based on the Wholesale Price Index, in 2014-15 averaged at 2.0 per cent as compared to 6.0 per cent in 2013-14. The Consumer Price Index (combined) inflation declined to 5.9 per cent in 2014-15 compared to 9.5 per cent in the previous year. During 2014-15, merchandise exports valued at US\$ 309.6 billion were 1.5 per cent lower than the level of US\$ 314.4 billion in 2013-14. Merchandise imports during 2014-15 were US\$ 447.5 billion, which was 0.6 per cent lower than the level of US\$ 450.2 billion in 2013-14. The trade deficit for 2014-15 was US\$ 138.0 billion as against US\$ 135.8 billion in 2013-14. Oil imports declined from US\$ 164.8 billion in 2013-14 to US\$ 138.2 billion in 2014-15 on account of reduction in prices of crude oil in 2014-15. During 2014-15 (April-December), the net invisibles balance (invisible receipts minus invisible payments) was US\$ 86.1 billion as compared to US\$ 85.9 billion in the corresponding quarter of 2013-14. The current account deficit decreased to US\$ 26.3 billion accounting for 1.7 per cent of GDP during 2014-15 (April-December), as compared to US\$ 31.1 billion accounting for 2.3 per cent of GDP in the corresponding period of the previous year.

India's foreign exchange reserves increased to US\$ 341.6 billion at the end March 2015 from a level of US\$ 304.2 billion at the end March 2014. The average exchange rate for the Rupee vis-à-vis the US dollar was ₹ 61.14 per US\$ in 2014-15 as compared to ₹ 60.50 per US dollar in the previous year.

Review of Trends in Receipts and Expenditure during F.Y. 2014-15:

Budget 2014-15 was presented against the backdrop of sluggish economic growth and challenging macroeconomic environment in the previous financial years. The uncertainties arising from both domestic and global economic events continued to be a major challenge and the Union Budget 2014-15 indicated the policy response to these challenges. The Budget 2014-15 was a step further in the direction of fiscal consolidation. Despite several challenges including lower growth rate for last two financial years and pressure on tax revenues, external uncertainties and the

need for pro-active welfare measures to protect vulnerable sections of the society, the fiscal consolidation stance was challenging.

In 2013-14, pro-active policy decisions of the Government with firm commitment in the policy of fiscal rectitude improved the year-end performance over the budgeted target set for year. The fiscal deficit for 2013-14 was 4.4 per cent of GDP against the budget estimate of 4.8 per cent. Moving forward on the path of fiscal consolidation, in the fiscal policy of 2014-15, fiscal deficit and revenue deficit were budgeted at ₹ 5,31,177 crore (4.1 per cent of GDP) and ₹ 3,78,348 crore (2.9 per cent of GDP) respectively. In B.E. 2014-15, the 'effective revenue deficit', which represents the imbalance in revenue account after netting grants used for creation of capital assets was estimated at ₹ 2,10,244 crore.

The fiscal policy of 2014-15 was calibrated with two-fold objectives – first, to aid economy in growth revival and second, to continue on the path of fiscal consolidation. It also aimed at facilitating greater flow of economy's resources for productive purposes and investment, while maintaining the expenditure restraint and ensuring resource allocation under priority flagship schemes are adequately provided for. Accordingly, in the Budget for 2014-15, overall expenditure growth was estimated by 15.1 per cent over 2013-14, with a growth of 10.3 per cent in non-plan expenditure and a growth of 26.8 per cent in plan expenditure.

During first three quarters (April-December, 2014) of the financial year, Gross tax revenues and revenue receipts (tax revenue net to the Centre + non-tax revenues) remained lower than the expectation and as a percentage of B.E. were lower as compared to the corresponding period of the previous financial year (COPPY). Non-debt capital receipts witnessed a negative growth over COPPY. On the other hand, expenditure as a proportion of B.E. maintained pace with the trend in the previous financial year. Therefore, at the end of third quarter of the financial year, both, fiscal deficit as well as revenue deficit, as a percentage of B.E. were higher than COPPY.

Despite of challenging situation, Government re-affirmed its commitment to the path of fiscal consolidation and in the Revised Estimates for 2014-15, Government retained the target for fiscal deficit at the budgeted level i.e. 4.1 per cent of GDP. In R.E. 2014-15, Gross tax receipts and expenditure as percentage of GDP were revised on lower side. Government continued measures to mobilize resources and contain expenditure to limit the fiscal deficit within targeted level. The impact of Government active policy stance become visible at the end of the financial year.

In 2014-15 receipts from gross tax revenues were ₹ 12,45,037 crore which registered a growth of 9.3 per cent over the gross tax revenues in previous financial year. Revenue receipts (tax revenue net to the Centre + non-tax revenues) were ₹ 10,99,442 crore which registered a growth of 8.3 per cent; however, as percentage of B.E. it remained lower (92.4 per cent) as compared to previous financial year (96.0 per cent). Non-debt Capital Receipts of the government were budgeted at ₹ 73,952 crore. The actual Non-debt Capital Receipts in 2014-15 were ₹ 43,439 crore reflecting a shortfall of ₹ 30,513 crore when compared to the Budget Estimates. On expenditure front, in 2014-15, total expenditure was ₹ 16,44,761 crore, 5.5 per cent higher than the actual expenditure in 2013-14 and 91.6 per cent of the B.E. As a percentage of GDP the total expenditure in 2014-15 has been reduced to 13.0 per cent from the previous year's level of 13.7 per cent of GDP.

Trend of receipts and expenditure at the end of the financial year 2014-15 is summarized in Table-1 below. The figures for 2014-15 in this report are unaudited and provisional. The receipts and recoveries, wherever directly linked to expenditure, have been netted out.

Table: 1

Key Fiscal Aggregates 2014-15

(` crores)

S.No.	Particulars	BE 2014-15	RE 2014-15	Provisional 2014-15	Actuals 2013-14	2014-15 prov. as a % of BE	2014-15 prov. as a % of RE	Growth in 2014-15 over 2013- 14 (%)
		1	2	3	4	5	6	7
1	Revenue Receipts (2+3)	1189763	1126294	1099442	1014719	92.4%	97.6%	8.3%
2	Tax Revenue (Net to Centre)	977258	908463	902483	815854	92.3%	99.3%	10.6%
3	Non-Tax Revenue	212505	217831	196959	198865	92.7%	90.4%	-1.0%
4	Capital Receipts (5+6+7)	605129	554864	545319	544728	90.1%	98.3%	0.1%
	Non Debt Capital Receipts	73952	42236	43439	41865	58.7%	102.8%	3.8%
5	Recovery of Loans	10527	10886	13438	12497	127.7%	123.4%	7.5%
6	Other Receipts	63425	31350	30001	29368	47.3%	95.7%	2.2%
7	Borrowings and other liabilities	531177	512628	501880	502863	94.5%	97.9%	-0.2%
8	Total Receipts (1+4)	1794892	1681158	1644761	1559447	91.6%	97.8%	5.5%
9	Non-Plan Expenditure (10+12)	1219892	1213224	1191140	1106120	97.6%	98.2%	7.7%
10	On Revenue Account	1114609	1121897	1100262	1019040	98.7%	98.1%	8.0%
11	of which Interest Payments	427011	411354	404019	374254	94.6%	98.2%	8.0%
12	On Capital Account	105283	91327	90878	87080	86.3%	99.5%	4.4%
13	Plan Expenditure (14+15)	575000	467934	453621	453327	78.9%	96.9%	0.1%
14	On Revenue Account	453503	366883	357486	352732	78.8%	97.4%	1.3%
15	On Capital Account	121497	101051	96135	100595	79.1%	95.1%	-4.4%
16	Total Expenditure (9+13)	1794892	1681158	1644761	1559447	91.6%	97.8%	5.5%
17	Revenue Expenditure (10+14)	1568111	1488780	1457748	1371772	93.0%	97.9%	6.3%
18	Of which Grants for creation of Capital Assets	168104	131898	130760	129839	77.8%	99.1%	0.7%
19	Capital Expenditure (12+15)	226781	192378	187013	187675	82.5%	97.2%	-0.4%
20	Revenue Deficit (17-1)	378348	362486	358306	357053	94.7%	98.8%	0.4%
21	Effective Revenue Deficit (20-18)#	210244	230588	227546	227214	108.2%	98.7%	0.1%
22	Fiscal Deficit {16 -(1+5+6)}	531177	512628	501880	502863	94.5%	97.9%	-0.2%
23	Primary Deficit (22 – 11)	104166	101274	97861	128609	93.9%	96.6%	-23.9%

Notes: 1. The figures are net as in Budget.

2. Actuals for 2014-15 are provisional

3. # Excluding Grants for creation of Capital Assets.

Receipts

Revenue receipts:

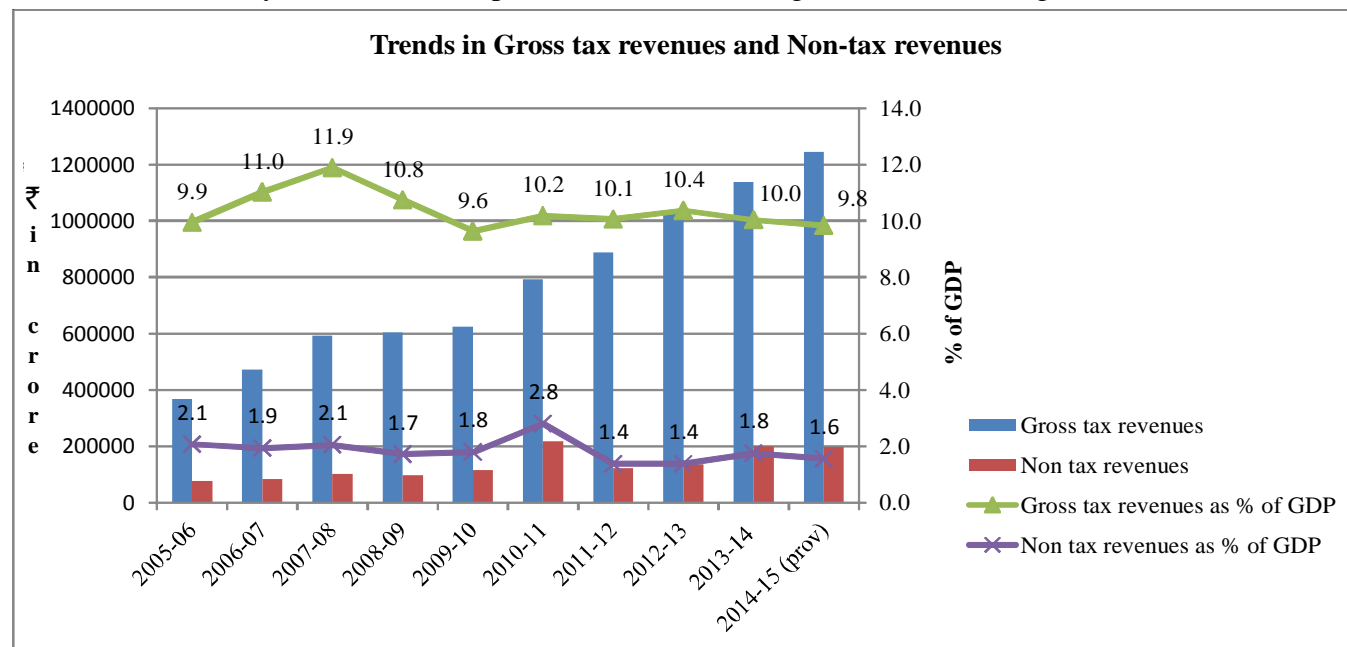
Revenue receipts (tax revenue net to centre and non-tax revenue) were budgeted at ₹11,89,763 crore in 2014-15 with a growth of 17.2 per cent over actuals for 2013-14. While the receipts in first two quarters were sluggish, the receipts, especially tax receipts, improved in last two quarters of the financial year and as seen from the provisional accounts for 2014-15, actual revenue receipts are ₹10,99,442 crore which are 92.4 per cent and 97.6 per cent of B.E. and R.E. 2014-15 respectively. This also indicates a growth of 8.3 per cent over the actual revenue receipts in previous financial year 2013-14.

After factoring in the share of States in Central taxes and the transfer to NCCF, the net tax revenues works out to ₹9,02,483 crore, which shows shortfall of 7.7 per cent as compared to B.E. The shortfall was on account of

both Direct and Indirect taxes. The realisation of Non tax revenues in 2014-15 were ₹ 1,96,959 crore against the budgeted target ₹ 2,12,505 crore i.e. 92.7 per cent of B.E. which is marginally lower than ₹ 1,98,865 crore realised during previous financial year. Trend of Gross tax revenue receipts and non-tax revenue receipts is shown in chart 1 below.

Chart-1

The detailed analysis of various components of tax revenue is given in the following section.

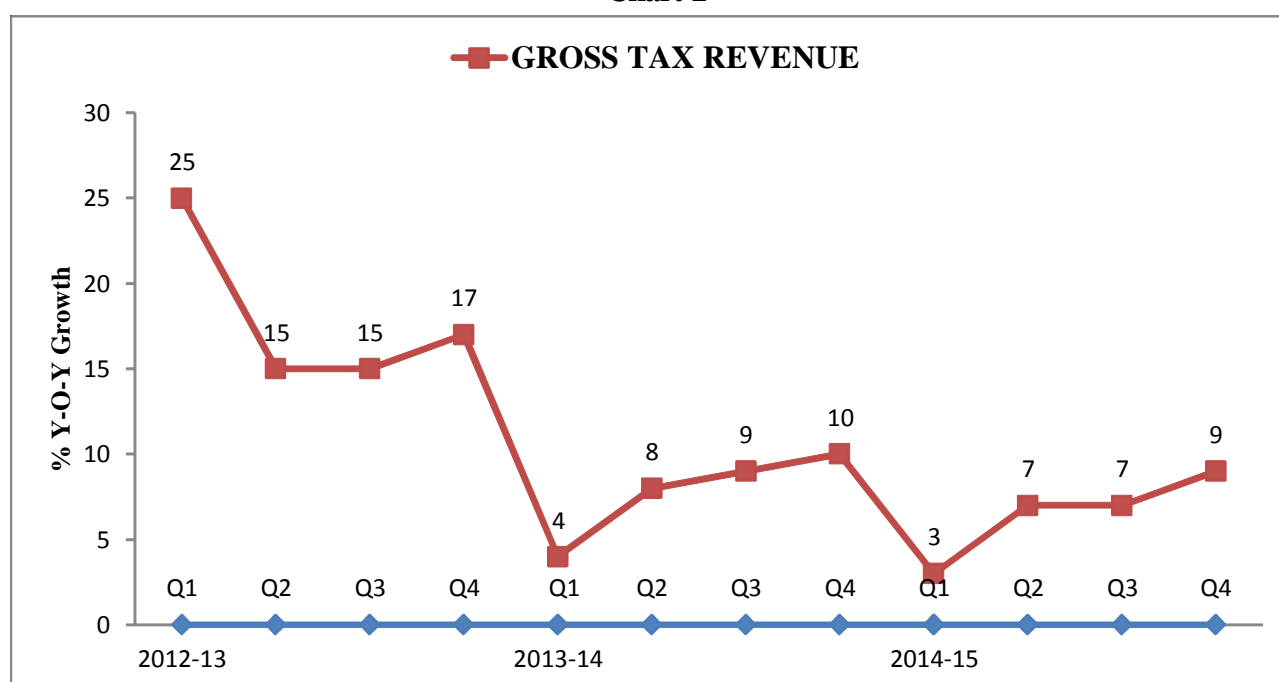


Gross Tax Revenues:

In 2014-15, the Gross Tax Revenues (before assignment to States and netting against expenditure for NCCF) were ₹ 12,45,037 crore against the budgeted target of ₹ 13,64,524 crore. This was due to lower than expected receipts from both direct and indirect taxes. The Gross Tax Revenues in 2014-15 grew by 9.3 per cent over Gross tax revenues in 2013-14. The Gross Tax Revenues in 2014-15 at 9.8 per cent of GDP were lower when compared to 10 per cent of GDP in 2013-14.

Chart-2 below shows trend of year-on-year quarterly growth of Gross tax revenue receipts during last three years.

Chart-2



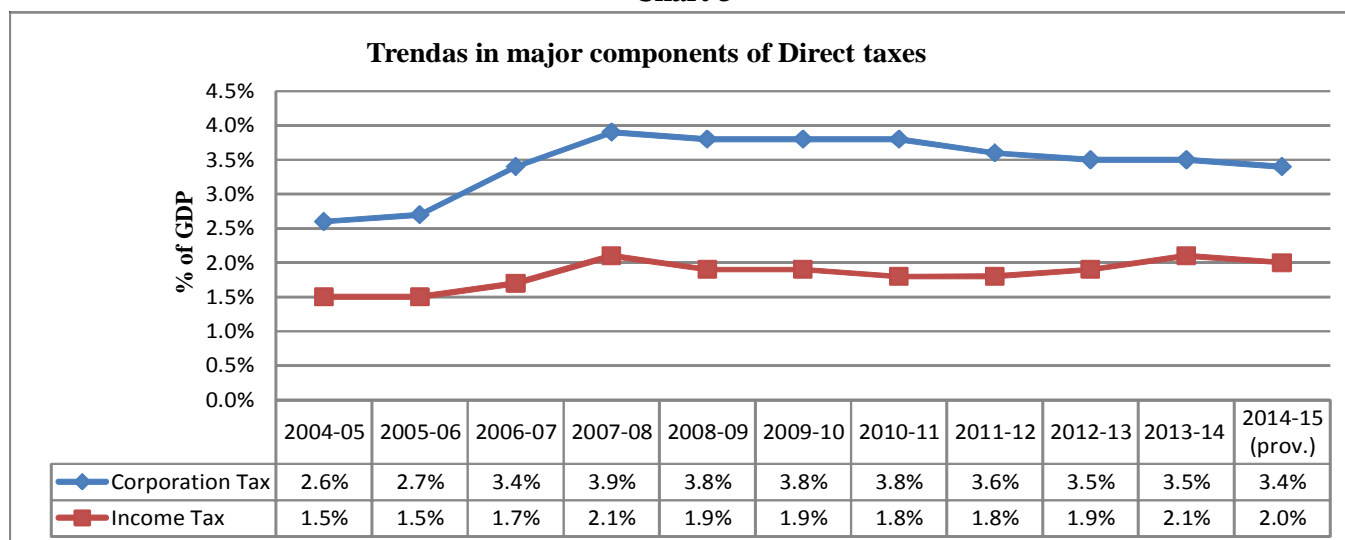
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Direct Taxes:

During the initial period of fiscal consolidation, robust growth in direct tax receipts resulted in significant improvement in the tax to GDP ratio and was the important factor in reduction of fiscal deficit. Direct taxes 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 receipts got significantly subdued and reduced to the level of 5.5 per cent of GDP in 2011-12. The direct tax receipts during F.Y. 2014-15 have increased by 9 per cent to ₹ 6,95,804 crore (94.5 per cent of BE) over ₹ 6,38,543 crore during 2013-14. A lower receipt from both Corporation tax and Income tax in comparison to budgeted level was main factor behind shortfall of direct taxes when compared with B.E. target. Direct tax receipts as a percentage of GDP accounted at 5.5 per cent of GDP in F.Y. 2014-15, marginally lower than 5.6 per cent of GDP achieved in previous financial year.

Chart-3 bellow shows trend of major components of direct taxes during last three years.

Chart-3

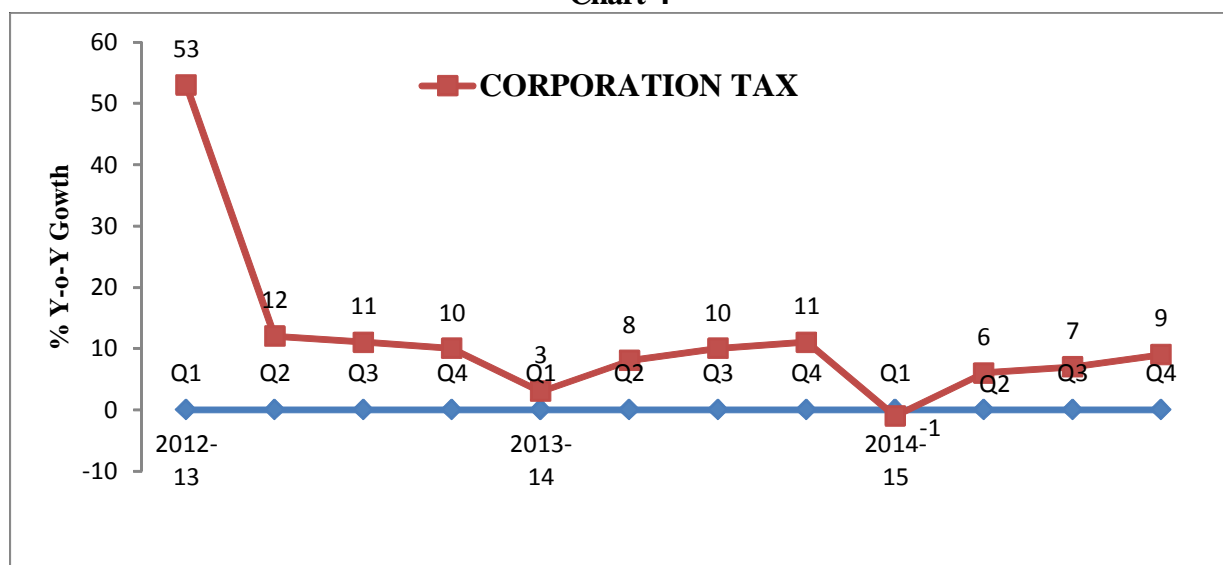


Corporation Tax:

Receipts from Corporation tax continued to be the largest component of tax revenues with estimation at ₹ 4,51,005 crore in B.E. 2014-15 with a growth of 14.3 per cent over the actual receipts during 2013-14 (₹ 3,94,678 crore). The actual receipts from corporation tax in 2014-15 were ₹ 4,28,925 crore which is 8.7 per cent more than receipts in 2013-14, but 4.9 per cent lower than B.E. The shortfall in Corporation tax over the budgeted level was one of the important factors in the overall shortfall in gross tax revenues in 2014-15.

Chart-4 bellow shows trend of year-on-year quarterly growth of receipts from corporation tax in last three years:

Chart-4



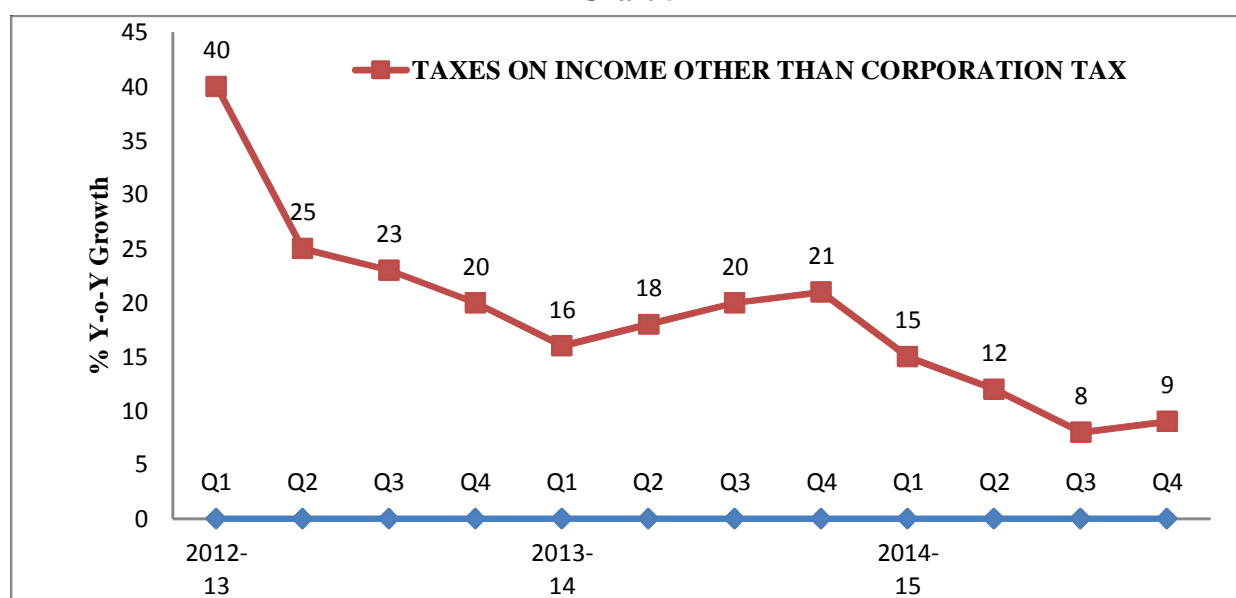
@ for graphical presentation, numbers are rounded off.

Taxes on Income other than Corporation Tax:

Taxes on Income other than Corporation tax were budgeted at ₹ 2,78,275 crore, a growth of 17.0 per cent over the actual receipts of ₹ 2,37,817 crore in 2013-14. The underlying assumption was that the revival of economic growth and rationalization proposed in earlier years would increase the collection in 2014-15. The actual receipts from this component in 2014-15 were accounted at ₹ 2,58,386 crore which is 8.6 per cent more than receipts in 2013-14, however, 7.1 per cent lower than BE.

Trend of year-on-year quarterly growth of the receipts from taxes on income other than Corporation tax during last three years is indicated in the Chart-5 below.

Chart-5



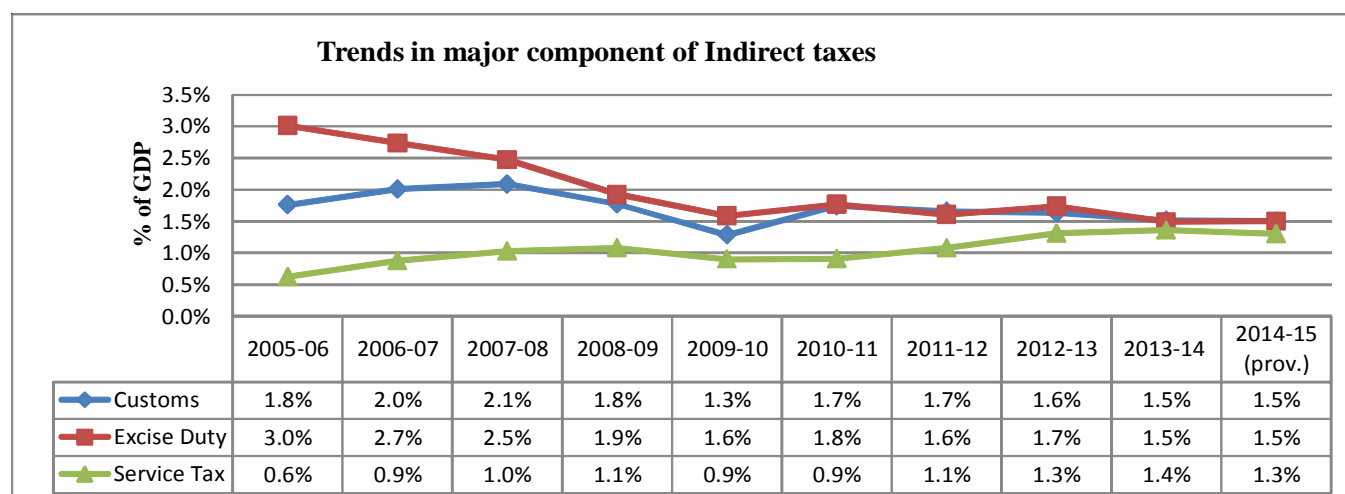
@ for graphical presentation, numbers are rounded off.

Indirect Taxes:

In B.E. 2014-15, gross indirect tax receipts including receipts from other taxes (where major part of the receipts are under indirect taxes) were estimated at ₹ 6,28,303 crore. Against this target, the gross indirect tax receipts during F.Y. 2014-15 were ₹ 5,49,233 crore which registered a growth of 9.8 per cent over ₹ 5,00,191 crore of F.Y. 2013-14. The overall tax collection under this segment of taxes was lower than the budgeted level and accounted for 87.4 per cent of B.E. 2014-15. The indirect tax to GDP ratio for F.Y. 2014-15 is 4.3 per cent, marginally lower than 4.4 per cent of GDP in previous financial year. There is a significant change in the composition of indirect tax revenue during 2012-13 and 2013-14 when compared to crisis years' period.

Chart-6 below, indicates the Trend of major components of indirect taxes as a percentage of GDP.

Chart-6

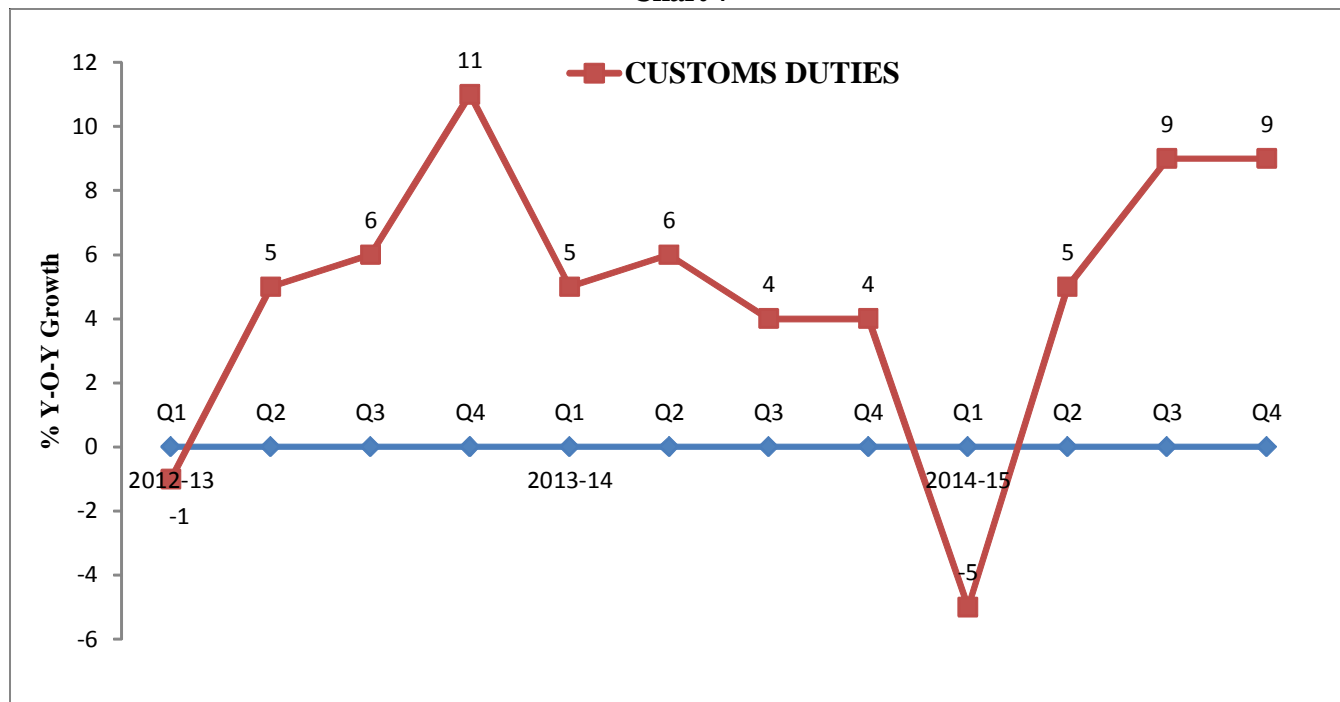


The analysis of important components of indirect tax revenue is given in the following section.

Customs Duties:

Receipts from Customs duties were budgeted at ₹ 2,01,819 crore in F.Y. 2014-15 with a growth of 17.3 per cent over the actual receipts of ₹ 1,72,085 crore in 2013-14. The actual receipts in F.Y. 2014-15 were ₹ 1,88,013 crore which is 93.2 per cent of budget estimates. Trend of the year on year quarterly growth in the receipts from Customs duty in last three years is shown in chart 7 below.

Chart-7

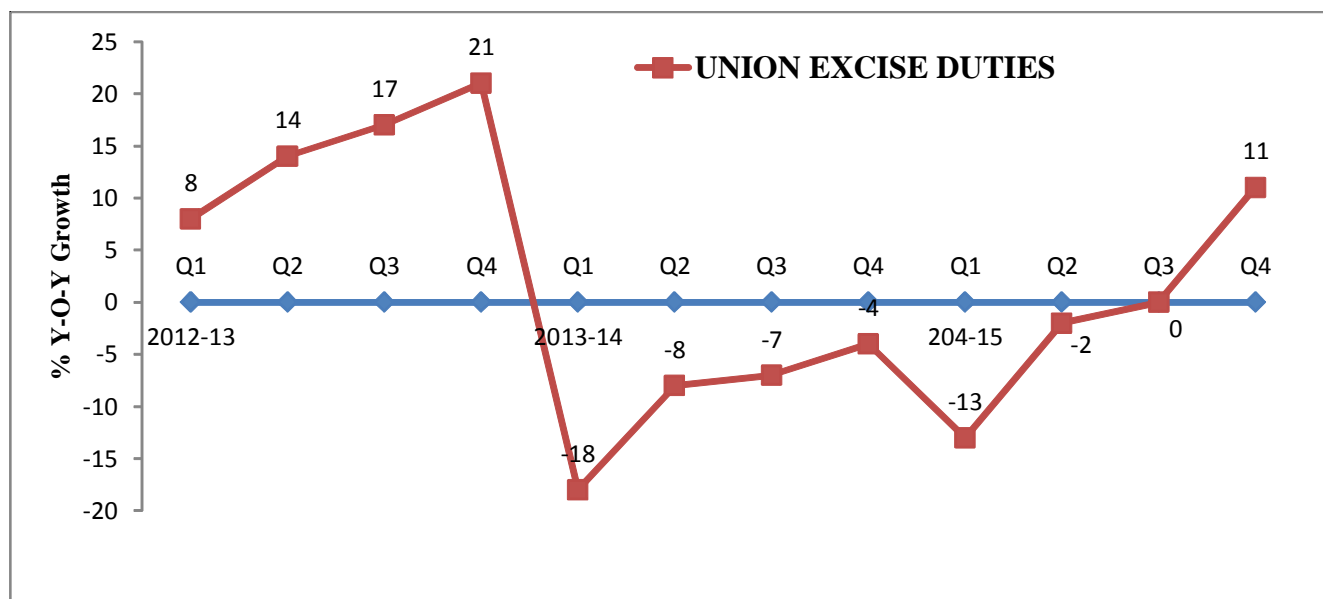


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Union Excise Duties:

In F.Y. 2014-15, the receipts from Union Excise Duties were budgeted at ₹ 2,07,110 crore with a growth of 21.7 per cent over the actual receipts of ₹ 1,70,197 crore in 2013-14. The actual receipts from Union Excise Duties in F.Y. 2014-15 were ₹ 1,89,040 crore, which accounted to 91.3 per cent of B.E. Trend of the year on year quarterly growth in the receipts from Union Excise Duties is shown in chart 8 below.

Chart-8



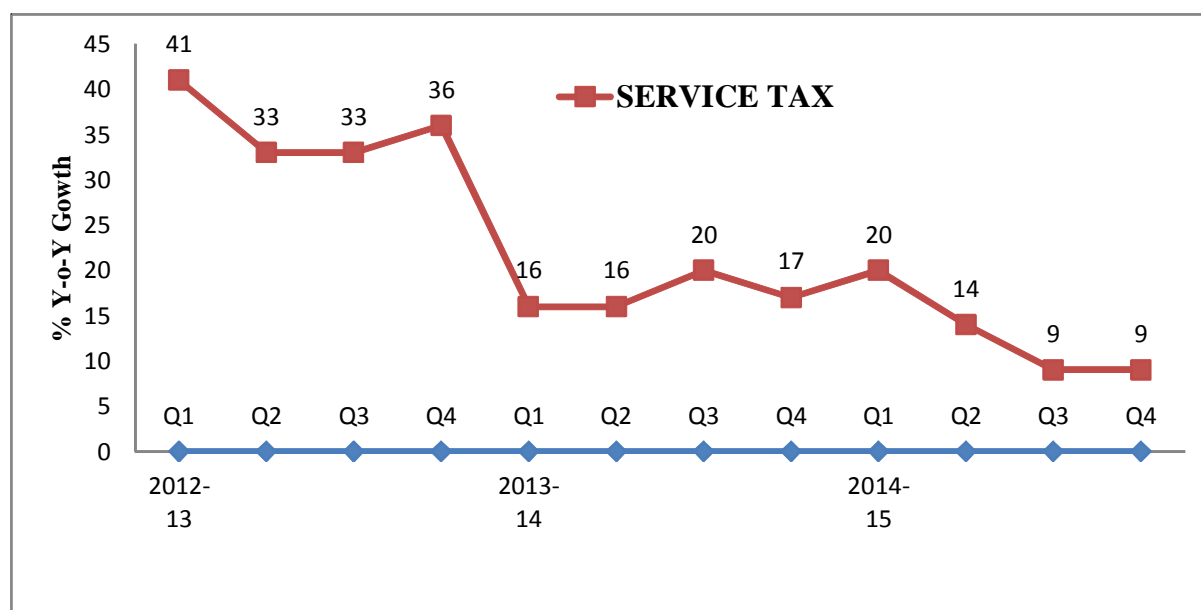
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Service Tax:

In recent years, receipts from Service tax have emerged as important component of tax revenues in general and indirect tax receipts in particular. Total receipts from Service Tax during 2014-15 were budgeted at ₹ 2,15,973 crore with an ambitious growth of 39.5 per cent over the previous year's actual receipts of ₹ 1,54,778 crore. The actual receipts from Service tax during 2014-15 were ₹ 1,67,990 crore, 8.5 per cent higher than receipts in previous financial year but only 77.8 per cent of B.E.

Trend of the year on year quarterly growth in receipts from Service tax for last three years is indicated in chart 9 below.

Chart-9



@ for graphical presentation, numbers are rounded off.

Non Tax Revenues:

Non-tax revenues of Centre mainly comprises interest and dividend receipts of the Government, receipts from services provided by Central Ministries and Departments like supply of Central Police Force to various agencies, issue of passport and visa, registration of companies, patent and license fees, royalty from off-shore oil fields, various receipts from telecom sector etc. Receipts from Non Tax Revenues in 2014-15 were budgeted at ₹ 2, 12,505 crore. Actual Non Tax Revenue receipts during 2014-15 were ₹ 1,96,959 crore which accounted to 92.7 per cent of Budget Estimates and registered a marginal decline over receipts of ₹ 1,98,865 crore in 2013-14.

Non-debt Capital Receipts:

Non-debt capital receipts include recovery of loans and other receipts including disinvestment receipts. In FY 2014-15, the Non Debt Capital Receipts of the government were budgeted at ₹ 73,952 crore comprising other receipts including receipts from disinvestment (₹ 63,425 crore) and recovery of loans (₹ 10,527 crore). The actual recovery from loans and advances in the year 2014-15 was ₹ 13,438 crore and the other receipts including disinvestment receipts were ₹ 30,001 crore. Thus, the total Non-debt Capital Receipts in 2014-15 were ₹ 43,439 crore reflecting a shortfall of ₹ 30,513 crore of the Budget Estimates. Lower realization than estimated level may be attributed to non-realisation of expected receipts from disinvestment proceeds.

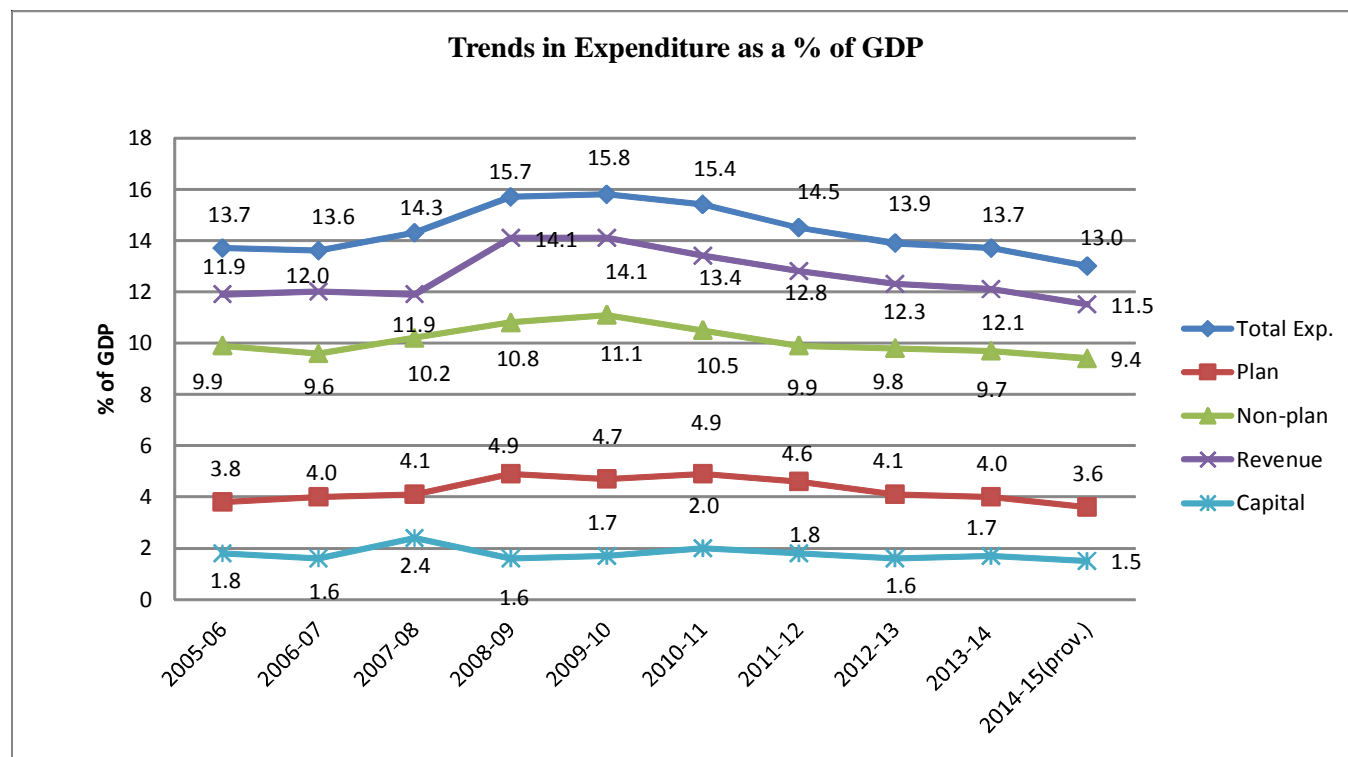
Expenditure

The total expenditure in BE 2014-15 was estimated to ₹ 17, 94,892 crore with a growth of 15.1 per cent over actual expenditure of ₹15, 59,447 crore in 2013-14. The actual expenditure in 2014-15 was ₹ 16, 44,761 crore which is 91.6 per cent of the Budget Estimates. The total expenditure for 2014-15 witnessed growth of 5.5 per

cent over the total expenditure in 2013-14. As a percentage of GDP the total expenditure in 2014-15 has been reduced to 13.0 per cent of GDP from the previous year's level of 13.7 per cent of GDP.

Trend of different components of expenditure over the past ten years are shown in chart 10 below.

Chart-10



Revenue Expenditure:

Revenue expenditure in F.Y. 2014-15 was budgeted at ₹ 15,68,111 crore which was 12.4 per cent of GDP, 0.3 per cent up from 12.1 per cent of F.Y. 2013-14. During 2014-15, expenditure on revenue account was ₹ 14,57,748 crore which is 93 per cent of B.E and 6.3 per cent higher than revenue expenditure in 2013-14. The contraction of revenue expenditure in comparison to B.E. may be seen in the context of Government policy of remaining firm on the path of fiscal consolidation, to achieve the deficit targets as envisaged under roadmap for fiscal consolidation.

Grants for creation of capital assets:

In F.Y. 2014-15, ₹ 1,68,104 crore were budgeted as grants for creation of capital assets. Against this target the actual expenditure on account of creation of capital assets was ₹ 1,30,760 crore, i.e. 77.8 per cent of BE. Expenditure on grants for creation of capital assets in 2014-15 was marginally higher than the expenditure of ₹ 1,29,839 crore in the previous financial year.

Capital Expenditure:

The capital expenditure for F.Y. 2014-15 was budgeted at ₹ 2,26,781 crore with a growth of 20.8 per cent over expenditure of ₹ 1,87,675 crore of F.Y. 2013-14. The actual capital expenditure during 2014-15 was ₹ 1,87,013 crore which is 82.5 per cent of B.E. and marginally lower than ₹ 1,87,675 core of previous financial year. As a percentage of GDP, it is 1.5 per cent in 2014-15.

Plan Expenditure:

The Plan Expenditure in 2014-15 was budgeted at ₹ 5,75,000 crore which was an increase of 26.8 per cent over plan expenditure of ₹ 4,53,327 crore in 2013-14. The actual plan expenditure during 2014-15 was

₹ 4,53,621 crore which is 78.9 per cent of the Budget Estimates and marginally higher than that in 2013-14. While, resources were provided wherever required, it was emphasised that unspent balance lying with the implementing agencies were to be utilized prior to fresh releases; to ensure that the implementation of programme was not impacted while avoiding unwarranted expenditure.

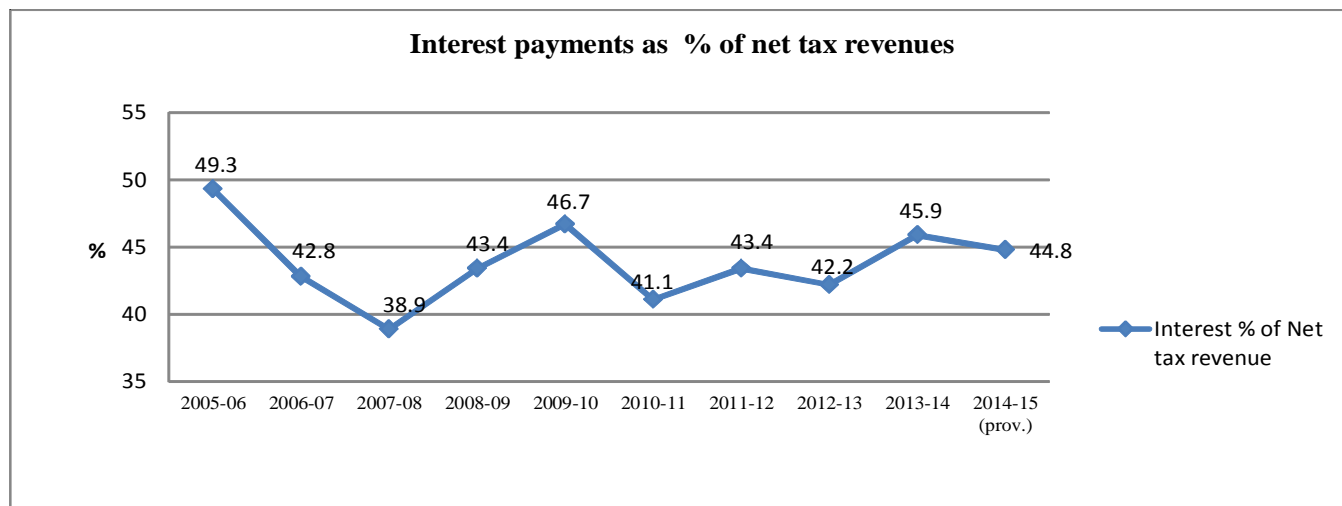
Non Plan Expenditure:

Non plan Expenditure was estimated at ₹ 12,19,892 crore in B.E. 2014-15, which was 10.3 per cent higher than the actual non plan expenditure of ₹ 11,06,120 crore during 2013-14. The actual non-plan expenditure for 2014-15 was ₹ 11,91,140 crore which is 97.6 per cent of B.E. and 7.7 per cent higher than Non-plan expenditure in the previous financial year. As a percentage of GDP it is 9.4 per cent lower as compared to 9.7 per cent during 2013-14. The major components of Non-Plan expenditure are interest payments (₹ 4,04,019 crore), Defence expenditure (₹ 2,19,246 crore), Pensions (₹ 82,954 crore), Grants to States / UTs (₹ 77,198 crore) and of major Subsidies (₹ 2,50,691 crore). Together these, accounted for 87 per cent of Non-plan expenditure.

In F.Y. 2014-15, Interest payments at ₹ 4,04,019 crore, accounted for 27.7 per cent of the total revenue expenditure and 24.6 per cent of the total expenditure. Interest payments were 3.2 per cent of GDP; reduction of 0.1 per cent of GDP over the previous year. The expenditure on major Subsidies was ₹ 2,50,691 crore in comparison to ₹ 2,45,321 crore in F.Y. 2013-14. Food Subsidy was at ₹ 1,17,855 crore (previous year ₹ 92,477 crore). Fertiliser Subsidy was ₹ 75,067 crore (previous year ₹ 67,466 crore) and Petroleum Subsidy was ₹ 57,769 crore (previous year ₹ 85,378 crore). Increase in expenditure on Food subsidies over previous year was partly compensated by the reduction in expenditure on Petroleum Subsidies.

Chart-11 below shows trend of interest payments as percentage of net tax revenues over the past ten years.

Chart-11



Resources transferred to States/UTs:

Against the BE of ₹ 7,78,966 crore for transfer to States/UTs, the actual resources transferred to States / UTs during F.Y. 2014-15 were ₹ 6,72,323 crore accounting at 86.3 per cent of BE and reflecting growth of 29.8 per cent over ₹ 5,18,104 crore transferred during the previous financial year. In terms of GDP, transfers to States / UTs have increased to 5.3 per cent of GDP in 2014-15 from 4.6 per cent in the previous financial year. In 2014-15 an amount of ₹ 6,69,021 crore have been transferred to State Governments and ₹ 3,302 crore to UT Governments. Transfers includes States' share of taxes and Duties of ₹ 3,37,808 crore (6.2 per cent higher than previous years ₹ 3,18,230 crore), total Grants of ₹ 3,33,160 crore (previous year ₹ 1,98,904 crore) and total Loans (Net) ₹ 1,355 crore (previous year ₹ 970 crore).

Deficits

Fiscal Deficit:

The Fiscal Deficit for 2014-15 was budgeted at ₹ 5,31,177 crore at 4.1 per cent of GDP. However the actual fiscal deficit was contained at ₹ 5,01,880 crore which accounts to 4.0 per cent of GDP. It is noteworthy that the reduction in fiscal deficit was achieved despite of slippage on tax revenue in comparison to budget target. Government undertook several steps as part of fiscal consolidation to contain the fiscal deficit within the budgeted level.

Revenue Deficit and Effective Revenue Deficit:

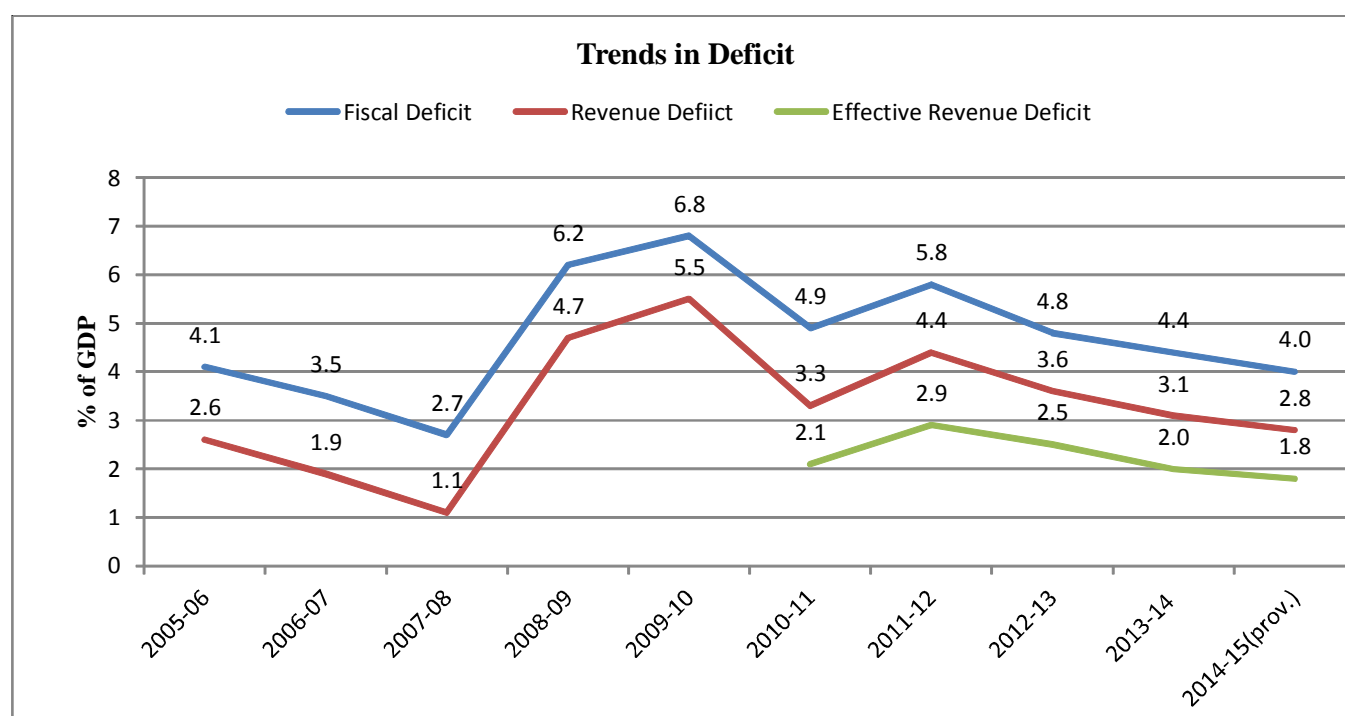
For the year 2014-15, Revenue Deficit was budgeted at ₹ 3,78,348 crore which was 2.9 per cent of GDP. Against this budgeted target, the actual revenue deficit for the year 2014-15 was ₹ 3,58,306 crore which works out to 2.8 per cent of GDP. The Effective Revenue Deficit, which is the revenue deficit *less* Grant for creation of capital assets, was budgeted at ₹ 2,10,244 crore in 2014-15, against this target, it turn out to ₹ 2,27,546 crore (1.8 per cent of the GDP), this could be attributed to the shortfall in actual expenditure of Grants for creation of Capital Assets in comparison to B.E.

Primary Deficit:

The primary deficit of Central Government for the year 2014-15 was budgeted at ₹ 1,04,166 crore. Against this target, the actual primary deficit at the year end was ₹ 97,861 crore accounting to 0.8 per cent of GDP. Compare to previous financial year, Primary deficit in the year 2014-15 has reduced by ₹ 30,748 crore.

Chart-12 below shows a Trend of deficits over the past ten years.

Chart-12



Financing of deficit:

The fiscal deficit of ₹ 5,01,880 crore on Consolidated Fund of India was financed by raising Internal Debt (Net) excluding MSS of ₹ 4,92,185 crore, ₹ 8,391 crore from External assistance including revolving fund, (-) ₹ 17,941 crore from National small savings Fund, ₹ 14,246 crore from State provident fund etc., ₹ 4,696 crore from Spl. Deposits and ₹ 303 crores from other deposits (including decrease in cash balance).

Trend of financing the fiscal deficit during last five years is shown in Table 2 below.

Table 2

Financing Deficit

(₹ crore)

	2010-11	2011-12	2012-13	2013-14	2014-15
Fiscal Deficit	3,69,043	5,16,269	4,90,190	5,02,863	5,01,880
Sources of financing					
Internal debt (Net) excluding MSS	3,57,244	5,53,189	5,19,867	4,76,208	4,92,185
External assistance including					
revolving fund	23,587	12,450	3,754	7,310	8,391
National small savings	-20,999	19,078	11,805	19,624	-17,941
State provident fund etc.	12,286	10,804	9,752	9,753	14,246
Spl. Deposits	-1,703	-3,046	725	3,615	4,696
Other deposits (including decrease in cash)	-1,372	-76,206	-55,713	-13,647	303

The Internal Debt of the Government (excluding WMA, Central securities against Small Savings) increased by ₹ 4,65,360 crore from ₹ 40, 76,171 crore at the beginning of the financial year to ₹ 45, 41,531 crore at the end of the year. External Debt (excluding Revolving Fund), on the other hand, grew by ₹ 8,399 crore. Fresh external loans of ₹ 29,000 crore were contracted and at the same time past obligations to the tune of ₹ 20,601 crore were discharged. External debt at the end of the year was ₹ 1, 92,980 crore.

The cumulative issuances of Government Securities during 2014-15 amounted to ₹ 5,92,000 crore constituting 98.7 per cent of the budgeted level compared with 97.3 per cent during 2013-14. Taking into account repayments of ₹ 1, 38,925 crore, the net amount raised through dated securities amounted to ₹ 4, 53,075 crore during 2014-15, constituting 98.2 per cent of BE compared with 96.8 per cent during 2013-14. Apart from scheduled repayments of 2014-15, Government Securities of the Nominal value of ₹ 6,283 crore were bought back from the outstanding stocks of 2015-16 by utilizing the surplus cash balance and Securities of the Nominal value of ₹ 39,028 crore were switched off from the outstanding stocks of 2015-16 to the longer tenor Securities of the year 2026-27 and 2030-31. For switching off of the Government Securities, a provision of ₹ 50,000 crore was made available in the year 2014-15. The weighted average maturity of the issuances of dated securities in fiscal 2014-15 at 14.66 years was higher than that of 14.28 years for the fiscal 2013-14. The weighted average yield for dated securities issuances increased from 8.48 per cent in 2013-14 to 8.51 per cent in 2014-15.

The gross amount raised through treasury bills (including 91, 182 and 364 days treasury bills) during 2014-15 amounted to ₹ 9,67,122 crore while total repayments amounted to ₹ 9,56,805 crore resulting in a net issuance of ₹ 10,317 crore.

Liabilities

Total liabilities of the Government, as a percentage of GDP, continue to see a decline trend as in the recent past. In revised estimates, at the end of 2014-15, total outstanding liabilities of the Government (excluding part of NSSF and total MSS liabilities which are not used for Central Government deficit) have been estimated at 46.8 per cent of GDP. It is desirable to continue efforts for lowering the debt to GDP ratio in coming years to bring the liabilities to even more stable and sustainable level as a proportion to GDP.

Cash Management

The Government began the year 2014-15 with an investment surplus of ₹ 50,000 crore and cash balance of ₹ 86,770 crore and ended the financial year with a cash balance of ₹ 100 Crore and investment of ₹ 1, 57,183 crore.

Small Savings Fund

During the year 2014-15, net accretion under National Small Savings Fund has decreased by ₹ 17,941 crore. The details of the accretion under this fund are as under.

(₹ crore)

	2013-14	2014-15 (Provisional)
Opening balance (as on 1st April)	9,539	29,163
(a) Small Savings	8,260	975
(b) Public Provident Fund	35,544	48,937
(c) Investment in Securities		
(i) State Securities	11,944	54,432
(ii) Central Securities	2,337	2,148
(d) Income and Expenditure of NSSF	- 9,899	-11,273
(e) Net accretion (a+b+d-c)	19,624	-17,941
Closing balance (As on 31st March)	29,163	11,222

Review of trends in receipts and expenditure of Railways during 2014-15:

The Railways receipts comprise mainly of traffic earnings from passenger, other coaching services, freight services, and sundry other earnings. Freight and passenger segments contribute about 67 per cent and 26 per cent respectively to the traffic earnings. Balance 7per cent is from other coaching and Sundry other earnings.

Railways budgeted to carry 1101.25 Million Tonnes (MT) of freight traffic in 2014-15 (BE) as against 1051.64 MT carried previous year representing a growth of 4.7 per cent. Based on the trend, the loading target was retained in RE. Against this, the Railway could carry 1094.61 MT (Provisional) of freight traffic during 2014-15. The incremental loading though in 2014-15 works out to 42.97 MT and is short of the Budget/Revised target by 6.64 MT.

Originating passengers budgeted to be carried in 2014-15 was 8645.00 millions as against 8397.06 million carried the previous year i.e. a growth of 2.95%. With negative growth persisting, especially in the sub-urban and non-suburban (non-PRS) passenger segment, the passengers target was revised downwards to 8350.00 million. By the end of 2014-15, the Railways carried 8233.99 million passengers (Provisional) which is not only short of the RE target by 116 million, but also is 163 million less than the previous year.

Total traffic earnings was budgeted at ₹1,60,115 crore in BE 2014-15 i.e. a growth of 14.5 per cent over P.Y. The BE target comprised of earnings from passenger at ₹ 44,645 crore, freight at ₹ 1,05,770 crore, other coaching at ₹ 4,200 crore and sundry other earnings at ₹ 5,500 crore. Given the trends up to December 2014, total traffic earnings were however revised downwards in R.E. 2014-15 to ₹ 1,59,198 crore comprising earnings from passenger at ₹ 43,002 crore, freight at ₹ 1,06,927 crore, other coaching at ₹ 4,028 crore and sundry other earnings at ₹5,241 crore.

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 ₹1,12,649 crore in BE 2014-15 representing an increase of 15.5 per cent over ₹ 97,570.76 crore incurred during previous year. Appropriation to Pension Fund and DRF was kept at ₹28,550 crore and ₹ 6,850 crore respectively. In the RE, OWE was reduced to ₹1,08,970 crore taking into account the declining prices of HSD, while appropriations to Pension Fund and DRF were enhanced to ₹ 29,225 crore and ₹7,775 crore respectively.

The Railways budgeted for an operating ratio of 92.5 per cent during the year which was improved to 91.8 per cent in the RE.

Financial Results for 2014-15

(₹ crore)

Segments	2014-15		Actuals		Excess/Shortfall (%) in 2014-15 (Prov.) over BE	Growth in 2014-15 over 2013-14 (in%)
	BE	RE	2014-15 (Provisional)	2013-14		
1	2	3	4	5	6	7
Passenger	44645	43002	42193	36532	-5.5%	15.5%
Other Coaching	4200	4028	3998	3679	-4.8%	8.7%
Goods	105770	106927	105791	93906		12.7%
Sundries	5500	5241	5093	5721	-7.4%	(-)10.9%
Total	160115	159198	157075	139838	-1.9%	12.3%
OWE	112649	108970	105989	97571	-5.9%	8.6%

The traffic earnings at ₹ 1,57,075 crore yielded a growth of 12.3 per cent over previous year, less than the budgeted expectations by 1.9 per cent. The shortfall in growth occurred in all segments of earnings. Overall, the earnings fell short of the BE targets by ₹3,040 crore. The shortfall in passenger earnings was mainly on account of lesser number of passengers (about 411 million) than those estimated in BE. Shortfall in goods earnings were mainly due to short achievement in loading of certain commodities like Iron Ore, Cement and other items like Food grains and Containers. Taking note of the trend of shortfall in traffic earnings during the year, the same were scaled down to ₹ 1,59,198 crore in the Revised Estimates. Thus, the actual (provisional) traffic earnings during 2014-15 were lower than the RE by ₹ 2,123 crore.

In the Provisional Actuals 2014-15, OWE has been booked at ₹1,05,989 crore with a savings of ₹2,981 crore over RE representing a growth of 8.6 per cent over previous year.

The operating ratio in the provisional accounts works out to 91.3 per cent as against the budgeted operating ratio of 92.5 per cent and the revised operating ratio of 91.8 per cent.

Plan Expenditure

The plan outlay of Railways was budgeted at ₹ 65,445 crore in BE 2014-15 as against ₹ 53,989 crore of the previous year, representing an increase of 21.2%. Segment-wise, the budgeted plan outlay for 2014-15 comprised ₹ 30,100 crore of Budgetary Support, ₹15,350 crore of Internal Resources, ₹2,200 crore of Railway Safety Fund funded through Diesel Cess and ₹ 17,795 crore of Extra Budgetary Resources (EBR) i.e. ₹ 11,790 crore of market borrowings through IRFC and ₹ 6,005 crore of PPP. With improvement in internal resource generation during the year and also with higher market borrowings, the plan expenditure was enhanced in the Revised Estimates to ₹ 65,798 crore. Actual (Provl.) Plan expenditure incurred during the year works out to ₹ 58,455 crore.

Conclusion:

In the general budget 2014-15, gross tax revenues were estimated to increase from 10.0 per cent of GDP in 2013-14 to 10.8 per cent of GDP in 2014-15, with a growth of 19.8 per cent over receipts during 2013-14. The underlying assumption was to achieve the target with the revival of economic growth, which became visible with improvement in economic growth in 2013-14 over 2012-13. Recognizing the fact that, in recent years, non-tax revenue has played an important role in fiscal consolidation, in B.E. 2014-15, it was estimated to grow by 6.9 per cent over the last year actuals of ₹ 1,98,865 crore. Target for non-debt capital receipts was set at ₹ 73,952 crore in comparison to last year actuals of ₹ 41,865 crore.

On expenditure side, total expenditure in B.E. 2014-15 was increased from 13.7 per cent of GDP in 2013-14 to 14.2 per cent of GDP; a growth of 15.1 per cent over actuals of 2013-14. Re-affirming Government's commitment to carry the process of fiscal consolidation to its logical end, the fiscal deficit target of 4.1 per cent was budgeted in 2014-15 fiscal policy.

However, taking into account the resource mobilisation during first three quarters of F.Y. 2014-15 and with re-assessment of the situation, overall gross tax revenues were revised downwards by 8.3 per cent in R.E. 2014-15, implying tax to GDP ratio of 9.9 per cent as opposed to 10.8 per cent envisaged at B.E. stage. During first nine months of financial year, performance of non-tax revenues showed improvement compared to COPPY. In R.E. 2014-15, non-tax revenues were revised upwards to ₹ 2,17,832 crore as against B.E. of ₹ 2,12,505 crore. Whereas, disinvestment receipts were revised downwards at ₹ 26,353 crore and ₹ 5,000 crore were planned from other capital receipts in R.E. 2014-15.

Government took the measures for fiscal prudence and economy to rationalise expenditure. Keeping in view the overall resource position of the Government and commitment to fiscal consolidation, in R.E 2014-15, total expenditure as percentage of GDP was revised downwards at 13.3 per cent of GDP from 14.2 per cent in B.E. 2014-15. The reduction in expenditure was effected both on revenue as well as capital account. Despite pressure on the resources side, particularly tax receipts, government remained firm in keeping both fiscal deficit and revenue deficit under check and maintained them at the budgeted level of 4.1 per cent and 2.9 per cent of GDP respectively. Effective revenue deficit was revised upwards at 1.8 per cent of GDP against 1.6 per cent budgeted for the year which underscore the need for directing higher amount of Grants-in-Aid for capital creation by grantee institution/bodies.

For the year 2014-15, the growth in Gross Domestic Product (GDP) at constant (2011-12) market prices is estimated to be 7.3 per cent (provisional estimates), as against 6.9 per cent in 2013-14. Among the major sectors, the growth in manufacturing and services sectors strengthened in 2014-15 while the growth in agriculture and allied sectors slackened. However, the improvement in economic growth could not be translated equally into growth in tax revenues. Gross tax revenues registered a growth of 9.3 per cent over those during 2013-14, however, at 91.2 per cent of B.E. remained marginally lower than 92.1 per cent of B.E. during last financial year. This indicates slow pace recovery on tax front. Realisation of non-debt capital receipts could not happen as per expectation. At the end of the year, realisation from Non-debt capital receipts was ₹ 43,439 crore against the B.E. of ₹ 73,952 crore.

Total Expenditure incurred during the year 2014-15 was ₹ 16,44,761 crore which was 91.6 per cent and 97.8 per cent of B.E. & R.E. respectively. It grew by 5.5 per cent over actual expenditure of ₹ 15,59,447 crore in 2013-14. Revenue expenditure, which constituted about 89 per cent of the total expenditure, was ₹ 14,57,748 crore (93 per cent & 97.9 per cent of B.E. & R.E. respectively). Capital expenditure was ₹ 1,87,013 crore (82.5 per cent & 97.2 per cent of B.E. & R.E. respectively). Compared to previous financial year, revenue expenditure grew by ₹ 85,976 crore (6.3 per cent growth), whereas, capital expenditure registered a marginal decrease of ₹ 662 crore. In terms of GDP, Revenue expenditure decreased from 12.1 per cent of GDP in 2013-14 to 11.5 per cent of GDP in 2014-15. Capital Expenditure decrease from 1.7 per cent of GDP in 2013-14 to 1.5 per cent of GDP in 2014-15.

Year 2014-15 witnessed some major policy reforms in the subsidy regime; the modified direct benefit transfer scheme has been launched; the new domestic gas pricing policy has been approved and diesel prices have been deregulated. Expenditure Management Commission has been constituted. EMC is mandated to review the major areas of Central Government expenditure and suggest ways for creating fiscal space to meet developmental expenditure needs, without compromising the commitment to fiscal discipline.

The positive indications emanating from the Government's commitment to reforms, favorable situation on account of the reduced international prices of oil and benign inflationary outlook etc. and Government measures for fiscal prudence and economy to rationalise expenditure provided an opportunity to improve year end performance. This has been resulted into containing the fiscal deficit and revenue deficit at 4.0 per cent of GDP and 2.8 per cent of GDP respectively against the budgeted target of 4.1 per cent of GDP and 2.9 per cent of GDP respectively for 2014-15.

TAX REVENUE

(₹ crore)

		2014-15				2013-14			
DESCRIPTION		BE	RE	PROV.	Prov. as % age of BE	BE	RE	ACTUALS	Actuals as % age of BE
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	Corporation Tax	451005.00	426079.00	428924.74	95%	419520.00	393677.00	394677.85	94%
2	Taxes on Income	284266.00	278599.00	265775.82	93%	247639.00	241691.00	242839.44	98%
	(a) Taxes on Income other than Corporation Tax	278275.00	272607.00	258385.94	93%	240919.00	236194.00	237817.23	99%
	(b) Fringe Benefit Tax	0.00	0.00	-8.27		0.00	0.00	4.71	
	(c) Securities Transaction Tax	5991.00	5992.00	7398.15	123%	6720.00	5497.00	5017.50	75%
3	Wealth Tax	950.00	950.00	1085.50	114%	950.00	950.00	1006.90	106%
4	Customs	201819.00	188713.00	188013.18	93%	187308.00	175056.00	172085.42	92%
5	Union Excise Duties	207110.00	185480.42	189039.58	91%	197553.95	179537.34	170196.94	86%
6	Service Tax	215973.00	168132.00	167990.29	78%	180141.00	164927.00	154778.12	86%
7	Other taxes	3401.41	3437.78	4207.96	124%	2758.13	3067.26	3149.07	114%
	(a) Direct Taxes			18.09				18.48	
	(b) Indirect Taxes			4189.87				3130.59	
	GROSS TAX REVENUE	1364524.41	1251391.20	1245037.07	91%	1235870.08	1158905.60	1138733.74	92%
	Of which netted against expenditure								
	(Surcharge for financing National Calamity Contingency Fund)	5050.00	5120.00	4746.12	94%	4800.00	4650.00	4649.94	97%
	Balance Gross Tax Revenue	1359474.41	1246271.20	1240290.95	91%	1231070.08	1154255.60	1134083.80	92%
	Less Assignment to States	382215.94	337808.45	337808.45	88%	346991.76	318229.59	318229.58	92%
	NET TAX REVENUE	977258.47	908462.75	902482.50	92%	884078.32	836026.01	815854.22	92%

NON-TAX REVENUE

(₹ crore)

DESCRIPTION	2014-15				2013-14			
	BE	RE	PROV.	Prov. as % age of BE	BE	RE	ACTUALS	Actuals as % age of BE
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
A. Interest receipts	43572.35	43209.06	48320.66	111%	32990.36	42629.42	43991.35	133%
Less - i) Receipts incidental to Market Borrowing taken in reduction of cost of borrowing	22871.28	19424.31	22536.31	99%	14315.97	20434.34	20945.98	146%
ii) Waiver of Interest	950.00	1527.16	1427.16	150%	910.00	1177.24	1177.24	129%
iii) Accounting Adjustment of Intt. Of THDC		91.85	91.85					
Net Interest Receipts	19751.07	22165.74	24265.34	123%	17764.39	21017.84	21868.13	123%
B. Dividends and Profits	90229.28	88781.09	89911.97	100%	73866.36	88187.93	90434.52	122%
C. Non-Tax Revenue of U.T.s	1110.68	1243.35	1304.84	117%	1165.91	1097.01	1474.13	126%
D. Other Non-Tax Revenue								
Fiscal Services	168.22	744.00	315.50	188%	87.82	193.21	883.77	1006%
Other General Services	26834.76	30236.22	26897.88	100%	25380.81	25538.28	23440.21	92%
Less: Other Receipts utilised to write-off loans etc.	1005.18	1007.71	7.71	1%	1006.10	1075.80	75.15	7%
Net - Other General Services	25829.58	29228.51	26890.17	104%	24374.71	24462.48	23365.06	96%
Social Services	4850.64	3702.60	1674.38	35%	2684.42	1355.48	1263.88	47%
Economic Services	95608.45	100608.38	81484.94	85%	77388.30	81577.70	83192.61	108%
Less - (I) Other Receipts utilised to write-off loans	4.50	4.50	4.50	100%	4.50	17.45	17.53	390%
Net Economic Services	95603.95	100603.88	81480.44	85%	77383.80	81560.25	83175.08	107%
Grants-in-Aid and Contributions	2404.51	2811.09	1267.73	53%	1456.13	3134.84	3618.06	248%
Total Other Non-Tax Revenue	128856.90	137090.08	111628.22	87%	105986.88	110706.26	112305.85	106%
Less : Commercial Departments	27443.32	31448.59	30151.13	110%	26531.16	27783.33	27217.52	103%
Net Other Non-Tax Revenue	101413.58	105641.49	81477.09	80%	79455.72	82922.93	85088.33	107%
Net Non-Tax Revenue (A+B+C+D)	212504.61	217831.67	196959.24	93%	172252.38	193225.71	198865.11	115%

CAPITAL RECEIPTS

(₹ crore)

		2014-15				2013-14			
DESCRIPTION		BE	RE	PROV.	Prov. as % age of BE	BE	RE	ACTUALS	Actuals as % age of BE
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	(a) Market Loans including Short term borrowings	495757.54	498090.71	460582.44	93%	503844.46	476580.16	496921.98	99%
	(b) Receipt under MSS (Net)	20000.00	0.00	0.00		20000.00	0.00	0.00	
	(c) Treasury Bills(14 days)	0.00	0.00	-1137.40		0.00	0.00	-31642.39	
2	Securities against Small Savings	8228.52	33275.52	2147.83	26%	5797.52	11604.52	2337.05	40%
3	(i) External Loans								
	Gross Borrowings	28175.04	30407.47	28999.66	103%	27646.27	23564.75	25416.23	92%
	Less Repayments	22441.26	20702.00	20600.86	92%	17086.17	18124.26	18124.30	106%
	Net Borrowings	5733.78	9705.47	8398.80	146%	10560.10	5440.49	7291.93	69%
	(ii) Revolving Fund			-7.52				18.13	
	Non-Debt Capital Receipts (4&5)								
4	Recoveries of Loans and Advances								
	Gross Recoveries	22817.19	24582.60	26263.26	115%	22054.01	24307.79	24299.00	110%
	Less Recoveries of Ways & Means Advances and Loans to Govt. Servants	12290.00	13697.08	12825.20	104%	11400.01	13505.00	11802.36	104%
	Net Recoveries of Loans & Advances	10527.19	10885.52	13438.06	128%	10654.00	10802.79	12496.64	117%
5	Miscellaneous Capital Receipts	63425.00	31350.30	30001.08	47%	55814.00	25841.00	29367.89	53%
	(i) Disinvestment of Govt.'s Equity Holdings	43425.00	26353.30	24884.69	57%	40000.00	16027.00	18253.95	46%
	(ii) Other Misc. Receipts	20000.00	5000.00	5116.39	26%	15814.00	9814.00	11113.94	70%
	(iii) Issue of Bonus Shares		-3.00					0.00	
6	National Small Savings Fund	1.96	-29594.80	-17940.79		-7.63	-9909.70	19623.57	
	(a) Small Savings, Public Provident Funds	24885.76	48907.74	49912.44	201%	14880.00	24397.85	43803.90	294%
	(b) Investment in Securities	-3430.54	-57766.66	-56579.57	1649%	3531.93	-12135.35	-14280.84	-404%
	(c) Income & Expenditure of NSSF	-21453.26	-20735.88	-11273.66	53%	-18419.56	-22172.20	-9899.49	54%
7	State Provident Funds	12000.00	10000.00	14245.80	119%	10000.00	10000.00	9752.84	98%
8	Public Accounts (other than SPF& NSSF)	-4251.66	8426.53	25423.19	-598%	15387.60	18701.52	9326.82	61%
9	Other Internal Debt Receipts	-3453.76	-1604.19	30590.69	-886%	-3083.43	-2878.28	8399.37	-272%
10	Ways & Means Advances			0.00				0.00	
11	Investment (-)/disinvestment(+) of Surplus Cash			-107183.00				0.00	
12	Decrease in Cash Balance (Including difference between RBI & A/C)	17160.40	-15671.48	86759.79	506%	0.00	15000.00	-19166.00	
13	Cash held under MSS	-20000.00	0.00	0.00		-20000.00	0.00	0.00	
TOTAL		605128.97	554863.58	545318.97	90%	608966.62	561182.50	544727.83	89%

PLAN EXPENDITURE

(₹ crore)

GRANT NO.	MINISTRY / DEPARTMENT	2014-15				2013-14			
		BE	RE	PROV.	Prov. as % age of BE	BE	RE	ACTUALS	Actuals as % age of BE
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	MINISTRY OF AGRICULTURE	28198.00	23830.00	23127.87	82%	27049.00	23400.00	22890.08	85%
1	Department of Agriculture and Cooperation	22309.00	19530.00	18935.63	85%	21609.00	19000.00	18690.61	86%
2	Department of Agricultural Research and Education	3715.00	2500.00	2456.82	66%	3415.00	2600.00	2450.80	72%
3	Department of Animal Husbandry, Dairying and Fisheries	2174.00	1800.00	1735.42	80%	2025.00	1800.00	1748.67	86%
	DEPARTMENT OF ATOMIC ENERGY	5880.00	4062.60	4023.25	68%	5880.00	4100.00	4054.80	69%
4	Atomic Energy	4910.00	3500.00	3460.75	70%	5163.86	3500.00	3473.18	67%
5	Nuclear Power Schemes	970.00	562.60	562.50	58%	716.14	600.00	581.62	81%
	MINISTRY OF CHEMICALS AND FERTILISERS	514.00	262.81	229.06	45%	1657.00	1259.00	1228.44	74%
6	Department of Chemicals and Petrochemicals	207.00	173.00	151.38	73%	1200.00	1175.00	1157.94	96%
7	Department of Fertilisers	100.00	2.32	2.04	2%	269.00	9.00	2.32	1%
8	Department of Pharmaceuticals	207.00	87.49	75.64	37%	188.00	75.00	68.18	36%
	MINISTRY OF CIVIL AVIATION	6720.00	6000.00	5926.31	88%	5200.00	6200.00	6182.98	119%
9	Ministry of Civil Aviation	6720.00	6000.00	5926.31	88%	5200.00	6200.00	6182.98	119%
	MINISTRY OF COAL	550.00	500.00	473.87	86%	450.00	550.00	522.70	116%
10	Ministry of Coal	550.00	500.00	473.87	86%	450.00	550.00	522.70	116%
	MINISTRY OF COMMERCE AND INDUSTRY	3926.00	3800.00	3667.53	93%	3727.00	3143.81	3046.69	82%
11	Department of Commerce	2226.00	2100.00	2026.66	91%	2226.00	2000.00	1937.20	87%
12	Department of Industrial Policy & Promotion	1700.00	1700.00	1640.87	97%	1501.00	1143.81	1109.49	74%
	MINISTRY OF COMMUNICATIONS AND INFORMATION TECHNOLOGY	12115.00	5870.58	6517.97	54%	9600.00	5949.00	4878.99	51%
13	Department of Posts	800.00	300.00	302.88	38%	800.00	430.00	393.80	49%
14	Department of Telecommunications	7500.00	2970.58	2829.00	38%	5800.00	3650.00	2632.16	45%
15	Department of Electronics and Information Technology	3815.00	2600.00	3386.09	89%	3000.00	1869.00	1853.03	62%
	MINISTRY OF CONSUMER AFFAIRS, FOOD AND PUBLIC DISTRIBUTION	550.00	290.00	272.51	50%	500.00	392.00	371.51	74%
16	Department of Consumer Affairs	220.00	140.00	131.93	60%	241.00	192.00	180.09	75%
17	Department of Food and Public Distribution	330.00	150.00	140.58	43%	259.00	200.00	191.42	74%
	MINISTRY OF CORPORATE AFFAIRS	24.00	23.00	17.93	75%	34.00	21.00	20.38	60%
18	Ministry of Corporate Affairs	24.00	23.00	17.93	75%	34.00	21.00	20.38	60%
	MINISTRY OF CULTURE	1835.00	1500.00	1416.32	77%	1435.00	1470.00	1378.34	96%
19	Ministry of Culture	1835.00	1500.00	1416.32	77%	1435.00	1470.00	1378.34	96%

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	MINISTRY OF DEVELOPMENT OF NORTH EASTERN REGION	2306.00	1800.00	1695.06	74%	2006.00	1806.00	1781.10	89%
28	Ministry of Development of North Eastern Region	2306.00	1800.00	1695.06	74%	2006.00	1806.00	1781.10	89%
	MINISTRY OF DRINKING WATER AND SANITATION	15260.00	12100.00	12082.94	79%	15260.00	12000.00	11934.83	78%
29	Ministry of Drinking Water and Sanitation	15260.00	12100.00	12082.94	79%	15260.00	12000.00	11934.83	78%
	MINISTRY OF EARTH SCIENCES	1281.00	925.00	900.72	70%	1281.00	925.00	876.01	68%
30	Ministry of Earth Sciences	1281.00	925.00	900.72	70%	1281.00	925.00	876.01	68%
	MINISTRY OF ENVIRONMENT AND FORESTS	2043.00	1550.00	1509.53	74%	2430.00	1850.00	1808.55	74%
31	Ministry of Environment and Forests	2043.00	1550.00	1509.53	74%	2430.00	1850.00	1808.55	74%
	MINISTRY OF EXTERNAL AFFAIRS	5100.00	3900.00	3379.67	66%	3000.00	2800.00	2749.99	92%
32	Ministry of External Affairs	5100.00	3900.00	3379.67	66%	3000.00	2800.00	2749.99	92%
	MINISTRY OF FINANCE	96367.00	86018.26	83585.29	87%	123089.00	117244.42	108630.93	88%
33	Department of Economic Affairs	9931.00	8343.76	8112.95	82%	4040.00	5630.45	5402.45	134%
34	Department of Financial Services	14100.00	9650.00	9500.00	67%	16088.00	18188.00	17666.96	110%
36	Transfers to State and UT Governments	72332.00	68021.00	65968.84	91%	102957.00	93422.97	85558.52	83%
39	Department of Expenditure	4.00	3.50	3.50	88%	4.00	3.00	3.00	75%
	MINISTRY OF FOOD PROCESSING INDUSTRIES	770.00	600.00	567.35	74%	708.00	550.00	527.24	74%
46	Ministry of Food Processing Industries	770.00	600.00	567.35	74%	708.00	550.00	527.24	74%
	MINISTRY OF HEALTH AND FAMILY WELFARE	34225.00	26776.78	26024.67	76%	32745.00	25990.00	25072.87	77%
47	Department of Health and Family Welfare	30645.00	24400.00	23683.91	77%	29165.00	23165.00	22476.59	77%
48	Department of Ayurveda, Yoga & Naturopathy, Unani, Siddha and Homoeopathy (AYUSH)	1069.00	466.78	462.72	43%	1069.00	750.00	553.51	52%
49	Department of Health Research	726.00	610.00	590.65	81%	726.00	575.00	569.62	78%
50	Department of AIDS Control	1785.00	1300.00	1287.39	72%	1785.00	1500.00	1473.15	83%
	MINISTRY OF HEAVY INDUSTRIES AND PUBLIC ENTERPRISES	809.00	690.00	595.79	74%	595.00	513.17	504.70	85%
51	Department of Heavy Industry	800.00	685.00	590.97	74%	585.00	504.92	498.28	85%
52	Department of Public Enterprises	9.00	5.00	4.82	54%	10.00	8.25	6.42	64%
	MINISTRY OF HOME AFFAIRS	12678.00	7733.00	7567.86	60%	12247.79	8428.00	8027.99	66%
53	Ministry of Home Affairs	794.00	500.00	434.72	55%	1360.98	627.00	536.91	39%
55	Police	10427.00	6000.00	5950.89	57%	8661.02	6161.00	5970.13	69%
56	Other Expenditure of the Ministry of Home Affairs	318.00	120.00	69.25	22%	478.00	335.00	289.29	61%
57	Transfers to UT Governments	1139.00	1113.00	1113.00	98%	1747.79	1305.00	1231.66	70%
	MINISTRY OF HOUSING AND URBAN POVERTY ALLEVIATION	6000.00	3400.00	2715.42	45%	1460.00	1200.00	1076.58	74%
58	Ministry of Housing and Urban Poverty Alleviation	6000.00	3400.00	2715.42	45%	1460.00	1200.00	1076.58	74%
	MINISTRY OF HUMAN RESOURCE DEVELOPMENT	68728.00	56517.90	55053.13	80%	65857.00	61857.00	57867.24	88%
59	Department of School Education and Literacy	51828.00	43517.90	42478.38	82%	49659.00	47159.00	43684.41	88%
60	Department of Higher Education	16900.00	13000.00	12574.75	74%	16198.00	14698.00	14182.83	88%

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	MINISTRY OF INFORMATION AND BROADCASTING	1005.00	752.00	718.86	72%	905.00	740.00	715.22	79%
61	Ministry of Information and Broadcasting	1005.00	752.00	718.86	72%	905.00	740.00	715.22	79%
	MINISTRY OF LABOUR AND EMPLOYMENT	2448.60	1430.53	1276.55	52%	2446.10	1700.00	1594.00	65%
62	Ministry of Labour and Employment	2448.60	1430.53	1276.55	52%	2446.10	1700.00	1594.00	65%
	MINISTRY OF LAW AND JUSTICE	1103.00	987.28	955.54	87%	1103.00	982.93	940.68	85%
64	Ministry of Law and Justice	1103.00	987.28	955.54	87%	1103.00	982.93	940.68	85%
	MINISTRY OF MICRO, SMALL AND MEDIUM ENTERPRISES	3327.00	2500.00	2384.57	72%	2977.00	2600.00	2251.25	76%
66	Ministry of Micro, Small and Medium Enterprises	3327.00	2500.00	2384.57	72%	2977.00	2600.00	2251.25	76%
	MINISTRY OF MINES	567.00	330.00	324.05	57%	454.00	541.14	530.69	117%
67	Ministry of Mines	567.00	330.00	324.05	57%	454.00	541.14	530.69	117%
	MINISTRY OF MINORITY AFFAIRS	3711.00	3140.00	3069.01	83%	3511.00	3111.00	3007.49	86%
68	Ministry of Minority Affairs	3711.00	3140.00	3069.01	83%	3511.00	3111.00	3007.49	86%
	MINISTRY OF NEW AND RENEWABLE ENERGY	941.00	541.00	501.70	53%	1519.00	424.52	382.23	25%
69	Ministry of New and Renewable Energy	941.00	541.00	501.70	53%	1519.00	424.52	382.23	25%
	MINISTRY OF OVERSEAS INDIAN AFFAIRS	20.00	5.00	0.00	0%	0.00	0.00	0.00	
70	Ministry of Overseas Indian Affairs	20.00	5.00	0.00	0%	0.00	0.00	0.00	
	MINISTRY OF PANCHAYATI RAJ	7000.00	3400.00	3390.13	48%	7000.00	3500.00	3461.46	49%
71	Ministry of Panchayati Raj	7000.00	3400.00	3390.13	48%	7000.00	3500.00	3461.46	49%
	MINISTRY OF PERSONNEL, PUBLIC GRIEVANCES & PENSIONS	279.00	227.00	227.41	82%	279.00	209.00	200.89	72%
73	Ministry of Personnel, Public Grievances and Pensions	279.00	227.00	227.41	82%	279.00	209.00	200.89	72%
	MINISTRY OF PETROLEUM AND NATURAL GAS	43.00	2402.00	0.00	0%	43.00	15.00	0.00	0%
75	Ministry of Petroleum and Natural Gas	43.00	2402.00	0.00	0%	43.00	15.00	0.00	0%
	MINISTRY OF PLANNING	2515.00	1780.73	1722.73	68%	8000.00	1700.00	1654.03	21%
76	Ministry of Planning	2515.00	1780.73	1722.73	68%	8000.00	1700.00	1654.03	21%
	MINISTRY OF POWER	9642.00	5700.00	5587.90	58%	9642.00	5000.00	4522.09	47%
77	Ministry of Power	9642.00	5700.00	5587.90	58%	9642.00	5000.00	4522.09	47%
	MINISTRY OF ROAD TRANSPORT AND HIGHWAYS	28881.00	27750.00	27442.17	95%	25859.91	25449.91	23646.13	91%
83	Ministry of Road Transport and Highways	28881.00	27750.00	27442.17	95%	25859.91	25449.91	23646.13	91%
	MINISTRY OF RURAL DEVELOPMENT	83793.00	70656.42	69761.35	83%	80194.00	61810.00	61110.81	76%
84	Department of Rural Development	80043.00	68156.42	67263.31	84%	74429.00	59310.00	58623.08	79%
85	Department of Land Resources	3750.00	2500.00	2498.04	67%	5765.00	2500.00	2487.73	43%
	MINISTRY OF SCIENCE AND TECHNOLOGY	6725.00	5495.00	5417.78	81%	6275.00	5145.00	5099.75	81%
86	Department of Science and Technology	3125.00	2500.00	2496.25	80%	2777.00	2225.00	2221.22	80%
87	Department of Scientific and Industrial Research	2100.00	1600.00	1594.15	76%	2013.00	1620.00	1602.82	80%
88	Department of Bio-Technology	1500.00	1395.00	1327.38	88%	1485.00	1300.00	1275.71	86%

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	MINISTRY OF SHIPPING	899.00	450.00	442.83	49%	846.00	530.00	491.03	58%
89	Ministry of Shipping	899.00	450.00	442.83	49%	846.00	530.00	491.03	58%
	MINISTRY OF SOCIAL JUSTICE & EMPOWERMENT	6165.00	5400.00	5330.44	86%	6625.00	5625.00	5417.69	82%
90	Ministry of Social Justice & Empowerment	6165.00	5400.00	5330.44	86%	6625.00	5625.00	5417.69	82%
	DEPARTMENT OF DISABILITY AFFAIRS	565.00	375.00	337.84	60%	0.00	0.00	0.00	
91	Department of Disability Affairs	565.00	375.00	337.84	60%	0.00	0.00	0.00	
	DEPARTMENT OF SPACE	6000.00	4500.00	4473.82	75%	5615.00	4000.00	3997.94	71%
92	Department of Space	6000.00	4500.00	4473.82	75%	5615.00	4000.00	3997.94	71%
	MINISTRY OF STATISTICS AND PROGRAMME IMPLEMENTATION	4478.00	4259.32	3615.88	81%	4586.00	4550.00	4434.95	97%
93	Ministry of Statistics and Programme Implementation	4478.00	4259.32	3615.88	81%	4586.00	4550.00	4434.95	97%
	MINISTRY OF STEEL	20.00	7.00	-5.12	-26%	46.00	8.00	8.00	17%
94	Ministry of Steel	20.00	7.00	-5.12	-26%	46.00	8.00	8.00	17%
	MINISTRY OF TEXTILES	4831.00	3500.00	3288.82	68%	4631.00	3900.00	3130.94	68%
95	Ministry of Textiles	4831.00	3500.00	3288.82	68%	4631.00	3900.00	3130.94	68%
	MINISTRY OF TOURISM	1882.00	1100.00	866.64	46%	1282.00	980.00	815.04	64%
96	Ministry of Tourism	1882.00	1100.00	866.64	46%	1282.00	980.00	815.04	64%
	MINISTRY OF TRIBAL AFFAIRS	4479.00	3850.00	3831.95	86%	4279.00	3879.00	3820.88	89%
97	Ministry of Tribal Affairs	4479.00	3850.00	3831.95	86%	4279.00	3879.00	3820.88	89%
	U.T.s WITHOUT LEGISLATURE	4737.00	3947.42	3847.82	81%	4483.30	3757.41	3659.44	82%
98	Andaman & Nicobar Islands	2100.00	1733.00	1717.46	82%	1862.49	1597.22	1583.99	85%
99	Chandigarh	813.00	613.05	610.00	75%	876.05	600.00	592.27	68%
100	Dadra & Nagar Haveli	703.00	651.74	647.19	92%	672.38	617.73	617.70	92%
101	Daman & Diu	657.00	554.17	538.56	82%	630.05	505.29	505.26	80%
102	Lakshadweep	464.00	395.46	334.61	72%	442.33	437.17	360.22	81%
	MINISTRY OF URBAN DEVELOPMENT	16984.40	10290.00	10185.73	60%	7566.90	6732.50	6436.32	85%
103	Department of Urban Development	16508.09	10000.00	9976.92	60%	7312.50	6562.50	6277.67	86%
104	Public Works	476.31	290.00	208.81	44%	254.40	170.00	158.65	62%
	MINISTRY OF WATER RESOURCES	13237.00	5400.00	4912.90	37%	1500.00	700.00	530.74	35%
106	Ministry of Water Resources	13237.00	5400.00	4912.90	37%	1500.00	700.00	530.74	35%
	MINISTRY OF WOMEN AND CHILD DEVELOPMENT	21100.00	18500.00	18436.19	87%	20350.00	18200.00	17949.85	88%
107	Ministry of Women and Child Development	21100.00	18500.00	18436.19	87%	20350.00	18200.00	17949.85	88%
	MINISTRY OF YOUTH AFFAIRS & SPORTS	1643.00	1008.00	994.09	61%	1093.00	1093.00	1012.47	93%
108	Ministry of Youth Affairs and Sports	1643.00	1008.00	994.09	61%	1093.00	1093.00	1012.47	93%
	RAILWAYS	30100.00	30100.00	28931.26	96%	26000.00	27000.00	27072.40	104%
	Ministry of Railways	30100.00	30100.00	28931.26	96%	26000.00	27000.00	27072.40	104%
GRAND TOTAL		575000.00	467933.63	453620.89	79%	555322.00	475531.81	453327.35	82%

NON-PLAN EXPENDITURE

(₹ crore)

GRANT NO.	MINISTRY/ DEPARTMENT	2014-2015				2013-14			
		BE	RE	PROV.	Prov. as % age of BE	BE	RE	ACTUALS	Actuals as %age of BE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	MINISTRY OF AGRICULTURE	2864.94	2792.57	2789.64	97%	2723.83	2670.87	2589.26	95%
1	Department of Agriculture and Cooperation	343.25	322.00	319.76	93%	324.50	306.82	231.96	71%
2	Department of Agricultural Research and Education	2429.39	2384.00	2383.19	98%	2314.17	2281.08	2279.96	99%
3	Department of Animal Husbandry, Dairying and Fisheries	92.30	86.57	86.69	94%	85.16	82.97	77.34	91%
	DEPARTMENT OF ATOMIC ENERGY	4566.59	4850.00	5085.71	111%	3953.32	4136.54	4564.91	115%
4	Atomic Energy	3827.00	4200.00	4676.20	122%	3285.78	3469.00	4087.88	124%
5	Nuclear Power Schemes	739.59	650.00	409.51	55%	667.54	667.54	477.03	71%
	MINISTRY OF CHEMICALS AND FERTILISERS	73104.55	71095.01	71101.76	97%	66183.34	68106.61	67449.38	102%
6	Department of Chemicals and Petrochemicals	63.68	52.73	44.23	69%	143.01	66.28	50.64	35%
7	Department of Fertilisers	73000.00	70992.73	71009.30	97%	66000.00	68000.00	67359.29	102%
8	Department of Pharmaceuticals	40.87	49.55	48.23	118%	40.33	40.33	39.45	98%
	MINISTRY OF CIVIL AVIATION	657.98	711.74	699.96	106%	682.18	785.36	771.61	113%
9	Ministry of Civil Aviation	657.98	711.74	699.96	106%	682.18	785.36	771.61	113%
	MINISTRY OF COAL	50.00	47.72	225.93	452%	47.70	47.00	45.75	96%
10	Ministry of Coal	50.00	47.72	225.93	452%	47.70	47.00	45.75	96%
	MINISTRY OF COMMERCE AND INDUSTRY	3873.02	3825.60	3671.74	95%	3380.29	3606.96	3517.77	104%
11	Department of Commerce	3628.00	3587.40	3445.92	95%	3165.00	3395.00	3306.38	104%
12	Department of Industrial Policy and Promotion	245.02	238.20	225.82	92%	215.29	211.96	211.39	98%
	MINISTRY OF COMMUNICATIONS AND INFORMATION TECHNOLOGY	14054.92	13908.26	14171.19	101%	12682.23	12276.79	11436.32	90%
13	Department of Posts	6912.76	6379.89	6094.85	88%	6727.09	5884.09	5348.27	80%
14	Department of Telecommunications	7028.06	7412.07	7964.28	113%	5903.14	6341.10	6039.67	102%
15	Department of Electronics and Information Technology	114.10	116.30	112.06	98%	52.00	51.60	48.38	93%
	MINISTRY OF CONSUMER AFFAIRS, FOOD AND PUBLIC DISTRIBUTION	115402.63	123075.88	118050.54	102%	91091.45	92947.86	92945.74	102%
16	Department of Consumer Affairs	75.79	75.88	69.48	92%	315.90	220.86	220.75	70%
17	Department of Food & Public Distribution	115326.84	123000.00	117981.06	102%	90775.55	92727.00	92724.99	102%
	MINISTRY OF CORPORATE AFFAIRS	231.25	228.92	208.27	90%	221.28	212.36	208.83	94%
18	Ministry of Corporate Affairs	231.25	228.92	208.27	90%	221.28	212.36	208.83	94%
	MINISTRY OF CULTURE	676.00	659.00	646.34	96%	627.00	624.80	610.96	97%
19	Ministry of Culture	676.00	659.00	646.34	96%	627.00	624.80	610.96	97%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
MINISTRY OF DEFENCE		285202.87	277262.23	275153.24	96%	253345.91	253476.01	254133.31	100%
20 Ministry of Defence		5202.87	4892.23	5926.41	114%	5173.79	4303.89	5134.41	99%
21 Defence Pensions		51000.00	50000.00	49980.99	98%	44500.00	45500.00	45499.54	102%
DEFENCE SERVICES		229000.00	222370.00	219245.84	96%	203672.12	203672.12	203499.36	100%
22 Defence Services-Army		92669.32	98310.79	96677.90	104%	81833.93	86282.64	85785.82	105%
23 Defence Services-Navy		13975.79	13935.79	13686.95	98%	12194.43	13163.94	13034.37	107%
24 Defence Services-Air Force		20506.84	20185.86	20441.09	100%	18295.10	19283.27	19093.71	104%
25 Defence Ordnance Factories		1275.43	1672.65	840.89	66%	-944.62	397.47	833.05	-88%
26 Defence Services - Research and Development		5984.67	6299.67	5712.58	95%	5552.57	5672.57	5627.36	101%
27 Capital Outlay on Defence Services		94587.95	81965.24	81886.43	87%	86740.71	78872.23	79125.05	91%
MINISTRY OF DEVELOPMENT OF NORTH EASTERN REGION		26.78	25.45	24.37	91%	24.97	24.00	23.77	95%
28 Ministry of Development of North Eastern Region		26.78	25.45	24.37	91%	24.97	24.00	23.77	95%
MINISTRY OF DRINKING WATER AND SANITATION		6.85	7.31	7.08	103%	5.70	6.24	6.20	109%
29 Ministry of Drinking Water and Sanitation		6.85	7.31	7.08	103%	5.70	6.24	6.20	109%
MINISTRY OF EARTH SCIENCES		418.00	408.65	393.59	94%	409.00	383.00	367.29	90%
30 Ministry of Earth Sciences		418.00	408.65	393.59	94%	409.00	383.00	367.29	90%
MINISTRY OF ENVIRONMENT AND FORESTS		213.00	214.60	205.20	96%	200.20	190.00	81.14	41%
31 Ministry of Environment and Forests		213.00	214.60	205.20	96%	200.20	190.00	81.14	41%
MINISTRY OF EXTERNAL AFFAIRS		9630.39	8720.00	8759.07	91%	8719.00	8993.65	9044.95	104%
32 Ministry of External Affairs		9630.39	8720.00	8759.07	91%	8719.00	8993.65	9044.95	104%
MINISTRY OF FINANCE		544037.18	542206.04	526256.47	97%	507116.86	486135.57	478872.26	94%
33 Department of Economic Affairs		6875.11	6050.81	5798.07	84%	25837.38	5739.25	5529.34	21%
34 Department of Financial Services		7536.10	11963.51	7994.57	106%	7281.39	9691.70	9309.14	128%
35 Interest Payments		427011.38	411354.22	404018.75	95%	370684.49	380066.32	374253.61	101%
36 Transfers to State and UT Governments		65000.00	65000.00	60853.07	94%	62459.40	55614.72	54229.55	87%
37 Loans to Govt. Servants etc.		-175.00	-175.00	-144.21	82%	-175.00	-175.00	-151.50	87%
38 Repayment of Debt		0.00	0.00	0.00		0.00	0.00	0.00	
39 Department of Expenditure		151.90	141.01	139.23	92%	136.12	130.00	121.63	89%
40 Pensions		23778.00	24500.00	25131.62	106%	20049.00	21815.00	22790.26	114%
41 Indian Audit and Accounts Department		3123.57	3093.42	3007.42	96%	2623.87	2757.34	2738.51	104%
42 Department of Revenue		437.90	11445.60	11013.10	2515%	9818.08	2345.14	2206.72	22%
43 Direct Taxes		5092.89	4326.97	4133.84	81%	4359.89	4177.54	4064.89	93%
44 Indirect Taxes		5155.33	4470.50	4288.66	83%	3979.00	3943.56	3753.21	94%
45 Department of Disinvestment		50.00	35.00	22.35	45%	63.24	30.00	26.90	43%
MINISTRY OF FOOD PROCESSING INDUSTRIES		15.86	17.74	17.00	107%	11.11	14.32	13.96	126%
46 Ministry of Food Processing Industries		15.86	17.74	17.00	107%	11.11	14.32	13.96	126%
MINISTRY OF HEALTH AND FAMILY WELFARE		5012.82	5188.22	6125.38	122%	4585.00	4857.31	5062.06	110%
47 Department of Health and Family Welfare		4518.00	4642.00	5651.21	125%	4113.00	4366.00	4668.70	114%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
48	Department of Ayurveda, Yoga & Naturopathy, Unani, Siddha and Homoeopathy (AYUSH)	203.15	224.22	154.04	76%	190.00	185.75	88.90	47%
49	Department of Health Research	291.67	322.00	320.13	110%	282.00	305.56	304.46	108%
MINISTRY OF HEAVY INDUSTRIES AND PUBLIC ENTERPRISES									
		453.44	609.00	615.27	136%	453.36	759.10	595.82	131%
51	Department of Heavy Industry	443.62	600.00	606.37	137%	443.97	750.00	587.19	132%
52	Department of Public Enterprises	9.82	9.00	8.90	91%	9.39	9.10	8.63	92%
MINISTRY OF HOME AFFAIRS									
		53067.28	54041.18	53724.13	101%	46993.84	48486.20	47160.58	100%
53	Ministry of Home Affairs	850.67	765.32	717.36	84%	812.88	725.00	730.77	90%
54	Cabinet	433.52	458.54	436.33	101%	403.00	375.00	370.04	92%
55	Police	49023.76	50372.45	50353.64	103%	43603.79	45200.20	43883.75	101%
56	Other Expenditure of the Ministry of Home Affairs	2171.83	1857.37	1629.80	75%	1587.17	1600.00	1591.02	100%
57	Transfers to UT Govts.	587.50	587.50	587.00	100%	587.00	586.00	585.00	100%
MINISTRY OF HOUSING AND URBAN POVERTY ALLEVIATION									
		8.62	13.44	12.91	150%	8.02	7.72	7.44	93%
58	Ministry of Housing and Urban Poverty Alleviation	8.62	13.44	12.91	150%	8.02	7.72	7.44	93%
MINISTRY OF HUMAN RESOURCE DEVELOPMENT									
		14043.10	13987.10	13821.54	98%	13594.00	12764.30	13454.27	99%
59	Department of School Education and Literacy	3287.10	3287.10	3243.81	99%	3042.00	2977.30	3171.93	104%
60	Department of Higher Education	10756.00	10700.00	10577.73	98%	10552.00	9787.00	10282.34	97%
MINISTRY OF INFORMATION AND BROADCASTING									
		2311.00	2424.80	2417.59	105%	2130.65	2115.03	2112.25	99%
61	Ministry of Information and Broadcasting	2311.00	2424.80	2417.59	105%	2130.65	2115.03	2112.25	99%
MINISTRY OF LABOUR AND EMPLOYMENT									
		3159.73	2880.47	2861.42	91%	2635.10	2607.00	2638.77	100%
62	Ministry of Labour and Employment	3159.73	2880.47	2861.42	91%	2635.10	2607.00	2638.77	100%
MINISTRY OF LAW AND JUSTICE									
		1147.61	1164.25	1046.38	91%	910.38	1191.68	1118.12	123%
63	Election Commission	69.00	70.00	69.18	100%	68.50	65.62	65.46	96%
64	Law and Justice	944.25	944.25	827.28	88%	712.47	990.22	918.77	129%
65	Supreme Court of India	134.36	150.00	149.92	112%	129.41	135.84	133.89	103%
MINISTRY OF MICRO, SMALL AND MEDIUM ENTERPRISES									
		375.28	385.02	382.03	102%	312.71	352.89	353.99	113%
66	Ministry of Micro, Small and Medium Enterprises	375.28	385.02	382.03	102%	312.71	352.89	353.99	113%
MINISTRY OF MINES									
		537.26	547.05	543.63	101%	537.08	496.26	506.08	94%
67	Ministry of Mines	537.26	547.05	543.63	101%	537.08	496.26	506.08	94%
MINISTRY OF MINORITY AFFAIRS									
		23.01	25.00	19.59	85%	19.98	19.84	19.21	96%
68	Ministry of Minority Affairs	23.01	25.00	19.59	85%	19.98	19.84	19.21	96%
MINISTRY OF NEW AND RENEWABLE ENERGY									
		15.39	13.89	13.48	88%	14.55	13.44	12.96	89%
69	Ministry of New and Renewable Energy	15.39	13.89	13.48	88%	14.55	13.44	12.96	89%
MINISTRY OF OVERSEAS INDIANS AFFAIRS									
		128.98	94.00	64.06	50%	115.79	97.88	84.80	73%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
70 Ministry of Overseas Indians Affairs		128.98	94.00	64.06	50%	115.79	97.88	84.80	73%
MINISTRY OF PANCHAYATI RAJ		0.70	0.69	0.43	61%	0.70	0.63	0.63	90%
71 Ministry of Panchayati Raj		0.70	0.69	0.43	61%	0.70	0.63	0.63	90%
MINISTRY OF PARLIAMENTARY AFFAIRS		14.35	14.17	13.79	96%	13.28	13.00	11.36	86%
72 Ministry of Parliamentary Affairs		14.35	14.17	13.79	96%	13.28	13.00	11.36	86%
MINISTRY OF PERSONNEL, PUBLIC GRIEVANCES & PENSIONS		791.41	811.68	791.88	100%	740.94	750.43	746.00	101%
73 Ministry of Personnel, Public Grievances and Pensions		791.41	811.68	791.88	100%	740.94	750.43	746.00	101%
CENTRAL VIGILANCE COMMISSION		20.35	20.35	20.84		0.00	0.00	0.00	
74 Central Vigilance Commission		20.35	20.35	20.84		0.00	0.00	0.00	
MINISTRY OF PETROLEUM AND NATURAL GAS		63500.00	60341.22	60310.18	95%	65145.41	85551.13	85418.39	131%
75 Ministry of Petroleum and Natural Gas		63500.00	60341.22	60310.18	95%	65145.41	85551.13	85418.39	131%
MINISTRY OF PLANNING		91.86	90.31	82.86	90%	81.51	82.52	79.29	97%
76 Ministry of Planning		91.86	90.31	82.86	90%	81.51	82.52	79.29	97%
MINISTRY OF POWER		-98.10	-102.00	-108.82	111%	431.07	410.86	404.93	94%
77 Ministry of Power		-98.10	-102.00	-108.82	111%	431.07	410.86	404.93	94%
THE PRESIDENT, PARLIAMENT, UNION PUBLIC SERVICE COMMISSION AND THE SECRETARIAT OF THE VICE-PRESIDENT		1094.36	1088.91	988.14	90%	1033.53	1038.33	1003.65	97%
78 Staff, Household and Allowances of the President		38.25	42.00	41.65	109%	34.54	39.04	38.71	112%
79 Lok Sabha		562.86	534.20	466.07	83%	535.98	528.00	496.57	93%
80 Rajya Sabha		318.63	320.23	288.07	90%	301.34	301.09	298.19	99%
81 Union Public Service Commission		170.81	188.81	188.68	110%	157.92	166.64	166.63	106%
82 Secretariat of the Vice-President		3.81	3.67	3.67	96%	3.75	3.56	3.55	95%
MINISTRY OF ROAD TRANSPORT AND HIGHWAYS		5464.20	5555.00	5552.95	102%	5442.23	4888.62	4754.28	87%
83 Ministry of Road Transport and Highways		5464.20	5555.00	5552.95	102%	5442.23	4888.62	4754.28	87%
MINISTRY OF RURAL DEVELOPMENT		59.46	56.68	55.67	94%	56.50	53.93	51.41	91%
84 Department of Rural Development		50.33	47.73	47.30	94%	48.65	45.65	43.20	89%
85 Department of Land Resources		9.13	8.95	8.37	92%	7.85	8.28	8.21	105%
MINISTRY OF SCIENCE AND TECHNOLOGY		2043.36	2220.21	2212.14	108%	1982.33	1953.64	1951.95	98%
86 Department of Science and Technology		419.00	398.00	393.18	94%	407.27	380.00	379.62	93%
87 Department of Scientific and Industrial Research		1607.15	1800.00	1799.37	112%	1558.00	1558.00	1556.72	100%
88 Department of Biotechnology		17.21	22.21	19.59	114%	17.06	15.64	15.61	92%
MINISTRY OF SHIPPING		509.74	609.00	601.48	118%	866.67	1215.03	1043.24	120%
89 Ministry of Shipping		509.74	609.00	601.48	118%	866.67	1215.03	1043.24	120%
MINISTRY OF SOCIAL JUSTICE & EMPOWERMENT		47.74	52.05	49.95	105%	100.32	98.35	97.79	97%
90 Ministry of Social Justice & Empowerment		47.74	52.05	49.95	105%	100.32	98.35	97.79	97%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	DEPARTMENT OF DISABILITY AFFAIRS	67.89	66.06	65.45		0.00	0.00	0.00	
91	Department of Disability Affairs	67.89	66.06	65.45		0.00	0.00	0.00	
	DEPARTMENT OF SPACE	1238.00	1326.00	1325.00	107%	1177.00	1172.00	1171.02	99%
92	Department of Space	1238.00	1326.00	1325.00	107%	1177.00	1172.00	1171.02	99%
	MINISTRY OF STATISTICS AND PROGRAMME IMPLEMENTATION	445.88	430.08	451.97	101%	365.68	407.68	408.01	112%
93	Ministry of Statistics and Programme Implementation	445.88	430.08	451.97	101%	365.68	407.68	408.01	112%
	MINISTRY OF STEEL	67.74	65.92	64.10	95%	66.87	65.28	64.84	97%
94	Ministry of Steel	67.74	65.92	64.10	95%	66.87	65.28	64.84	97%
	MINISTRY OF TEXTILES	866.43	683.54	666.87	77%	800.59	798.80	784.58	98%
95	Ministry of Textiles	866.43	683.54	666.87	77%	800.59	798.80	784.58	98%
	MINISTRY OF TOURISM	84.71	82.99	76.45	90%	75.30	70.31	71.40	95%
96	Ministry of Tourism	84.71	82.99	76.45	90%	75.30	70.31	71.40	95%
	MINISTRY OF TRIBAL AFFAIRS	18.96	21.88	20.48	108%	16.94	17.05	17.68	104%
97	Ministry of Tribal Affairs	18.96	21.88	20.48	108%	16.94	17.05	17.68	104%
	U.Ts WITHOUT LEGISLATURE	4402.01	4636.74	4924.38	112%	4253.22	4351.03	4577.84	108%
98	Andaman & Nicobar Islands	1344.81	1506.05	1590.97	118%	1325.60	1464.82	1492.49	113%
99	Chandigarh	2297.31	2370.49	2453.00	107%	2193.32	2182.27	2270.35	104%
100	Dadra & Nagar Haveli	126.02	122.73	123.62	98%	122.28	114.35	115.58	95%
101	Daman & Diu	129.52	133.12	136.74	106%	126.91	123.40	123.35	97%
102	Lakshadweep	504.35	504.35	620.05	123%	485.11	466.19	576.07	119%
	MINISTRY OF URBAN DEVELOPMENT	3025.06	2876.43	3056.66	101%	2796.85	2815.70	2927.10	105%
103	Department of Urban Development	1120.47	1013.00	1076.59	96%	984.24	985.83	1019.06	104%
104	Public Works	1825.46	1815.00	1895.58	104%	1718.72	1757.78	1839.26	107%
105	Stationery and Printing	79.13	48.43	84.49	107%	93.89	72.09	68.78	73%
	MINISTRY OF WATER RESOURCES	599.64	609.32	572.25	95%	576.55	541.00	526.68	91%
106	Ministry of Water Resources	599.64	609.32	572.25	95%	576.55	541.00	526.68	91%
	MINISTRY OF WOMEN AND CHILD DEVELOPMENT	93.88	88.39	103.29	110%	90.00	85.65	87.46	97%
107	Ministry of Women and Child Development	93.88	88.39	103.29	110%	90.00	85.65	87.46	97%
	MINISTRY OF YOUTH AFFAIRS & SPORTS	126.00	148.61	126.92	101%	126.00	114.76	110.13	87%
108	Ministry of Youth Affairs and Sports	126.00	148.61	126.92	101%	126.00	114.76	110.13	87%
	MINISTRY OF RAILWAYS	0.00	0.00	0.00		0.00	0.00	0.00	
	Ministry of Railways	0.00	0.00	0.00		0.00	0.00	0.00	
	Exp. From Contingency Fund								
	GRAND TOTAL	1219891.96	1213224.37	1191139.82	98%	1109975.32	1114902.32	1106119.42	100%

RESOURCES TRANSFERRED TO STATE & UT GOVERNMENTS

(₹ crore)

SL. NO.	DESCRIPTION	2014-2015				2013-2014			
		BE	RE	PROV.	Prov. as % age of BE	BE	RE	ACTUALS	Actuals as %age of BE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	States' share of Taxes & Duties	382216	337808	337808	88%	346992	324314	318230	92%
2	Non-plan Grants & Loans	70019	80338	77198	110%	77060	61700	60631	79%
	Grants	69936	80258	77125	110%	76980	61617	60551	79%
	Loans	83	80	73	88%	80	83	80	100%
	Ways and Means Advances (Net)								
3	Central Assistance for State & UT Plans	329712	270269	255204	77%	127802	111313	105252	82%
	Grants	317712	258369	243307	77%	116802	100313	94242	81%
	Loans	12000	11900	11897	99%	11000	11000	11010	100%
4	Assistance for Central & Centrally Sponsored Schemes	5851	4586	12770	218%	43776	39836	44111	101%
	Grants	5851	4544	12728	218%	43776	39836	44111	101%
	Loans		42	42					
5	Total Grants & Loans (2+3+4)	405582	355193	345172	85%	248638	212849	209994	84%
	Grants	393499	343171	333160	85%	237558	201766	198904	84%
	Loans	12083	12022	12012	99%	11080	11083	11090	100%
6	Less : Recovery of Loans & Advances	8832	9035	10657	121%	8548	8586	10120	118%
7	Net Resources transferred to State & UT Governments (1+5-6)	778966	683966	672323	86%	587082	528577	518104	88%
	(i) Of Which State Govts.	774799	680459	669021	86%	583809	525677	515301	88%
	(ii) Of Which UT. Govts.	4167	3507	3302	79%	3273	2900	2803	86%

DEPARTMENTAL COMMERCIAL UNDERTAKINGS

(₹ crore)

SL. NO.	DESCRIPTION	2014-2015				2013-2014			
		BE	RE	PROV.	Prov. as % age of BE	BE	RE	ACTUALS	Actuals as %age of BE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	General Services								
	Expenditure	11250.00	14250.00	14199.38	126%	11902.00	12334.27	12290.22	103%
	Receipt	11375.00	14575.00	13501.72	119%	12120.00	12508.00	11694.58	96%
	Net	-125.00	-325.00	697.66	-558%	-218.00	-173.73	595.64	-273%
1	Canteen Stores Department								
	Expenditure	11250.00	14250.00	14199.38	126%	11902.00	12334.27	12290.22	103%
	Receipts	11375.00	14575.00	13501.72	119%	12120.00	12508.00	11694.58	96%
	Net	-125.00	-325.00	697.66	-558%	-218.00	-173.73	595.64	-273%
	Economic Services								
	Expenditure	22256.08	22618.93	23050.91	104%	20420.01	20538.67	20632.62	101%
	Receipts	16068.32	16873.59	16649.41	104%	14411.16	15275.33	15522.94	108%
	Net	6187.76	5745.34	6401.50	103%	6008.85	5263.34	5109.68	85%
2	Delhi Milk Scheme								
	Expenditure	480.01	410.43	399.42	83%	451.05	371.40	323.65	72%
	Receipts	480.01	410.43	393.49	82%	451.05	371.40	323.04	72%
	Net	0.00	0.00	5.93		0.00	0.00	0.61	
3	Opium and Alkaloid Factories								
	Expenditure	223.64	237.63	216.30	97%	219.97	301.43	263.69	120%
	Receipts	338.97	287.82	255.94	76%	347.73	316.47	347.56	100%
	Net	-115.33	-50.19	-39.64	34%	-127.76	-15.04	-83.87	66%
4	Badarpur Thermal Power Station								
	Expenditure	1.00	0.85	0.00	0%	9.95	1.37	0.00	0%
	Receipts	224.60	224.60	228.88	102%	240.63	240.63	245.88	102%
	Net	-223.60	-223.75	-228.88	102%	-230.68	-239.26	-245.88	107%
5	Fuel Fabrication Facilities								
	Expenditure	1276.13	1500.35	1466.38	115%	1180.88	1258.02	1346.10	114%
	Receipts	2264.94	2418.43	1816.83	80%	2102.80	2166.38	1587.99	76%
	Net	-988.81	-918.08	-350.45	35%	-921.92	-908.36	-241.89	26%
6	Rajasthan Atomic Power Station								
	Expenditure	0.00	0.00	0.00		79.00	0.00	0.00	
	Receipts	0.00	0.00	0.00		0.00	0.00	0.00	
	Net	0.00	0.00	0.00		79.00	0.00	0.00	
7	Fuel Inventory								
	Expenditure	2884.72	2562.39	2381.30	83%	2471.68	2739.53	2450.42	99%
	Receipts	2237.90	1964.39	2123.74	95%	1947.14	2162.93	2064.25	106%
	Net	646.82	598.00	257.56	40%	524.54	576.60	386.17	74%
8	Lighthouses & Lightships								
	Expenditure	200.92	201.47	190.98	95%	188.58	199.31	179.06	95%
	Receipts	240.00	240.00	207.28	86%	220.00	230.00	223.80	102%
	Net	-39.08	-38.53	-16.30	42%	-31.42	-30.69	-44.74	142%
9	Postal Services								
	Expenditure	17189.66	17705.81	18396.53	107%	15818.90	15667.61	16069.70	102%
	Receipts	10281.90	11327.92	11623.25	113%	9101.81	9787.52	10730.42	118%
	Net	6907.76	6377.89	6773.28	98%	6717.09	5880.09	5339.28	79%
Total Expenditure		33506.08	36868.93	37250.29	111%	32322.01	32872.94	32922.84	102%
Total Receipts		27443.32	31448.59	30151.13	110%	26531.16	27783.33	27217.52	103%
Net		6062.76	5420.34	7099.16	117%	5790.85	5089.61	5705.32	99%