



GOVERNMENT OF INDIA

**Statement on half yearly review of the trends in receipts and
expenditure in relation to the budget at the end of the
first half of the financial year 2019-20**

and

**Statement explaining deviations in meeting the obligations
of the Government under the Fiscal Responsibility and
Budget Management Act, 2003**

(As required under Section 7(1) and 7(3) (b) of the
Fiscal Responsibility and Budget Management Act, 2003)

Ministry of Finance

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1. Macro-economic Backdrop

Economic growth, measured by growth in Gross Domestic Product (GDP) at constant (2011-12) market prices has been estimated at 4.8 per cent for the first half (H1) (April-September) of 2019-20, as compared to 7.5 per cent in the H1 of 2018-19. Growth in Gross Value Added (GVA) at constant basic prices for H1 of 2019-20 has been estimated at 4.6 per cent, as against 7.3 per cent in the corresponding period of 2018-19. The growth rate of GDP and GVA are estimated to be 4.5 per cent and 4.3 per cent respectively in the second quarter of 2019-20.

Growth rate of private final consumption expenditure at constant prices was 4.1 per cent in H1 of 2019-20, as against 8.5 per cent in the corresponding period of previous year. Growth in gross fixed capital formation (fixed investment) at constant prices has been estimated at 2.5 per cent in H1 of 2019-20, as against 12.5 per cent in H1 of 2018-19. At the sectoral level, the growth rate of GVA during the H1 of 2019-20 estimated to be 2.1 per cent for agriculture and allied sectors, 1.6 per cent for industry sector and 6.8 per cent for services sector. The growth rate for these sectors was 5.0 per cent, 8.2 per cent and 7.2 per cent respectively in the H1 of 2018-19.

The Consumer Price index (Combined) was 3.3 per cent during H1 of 2019-20 as compared to 4.3 per cent during H1 of 2018-19. The year-on-year inflation based on the Wholesale Price Index (WPI) during H1 of 2019-20 was 1.8 per cent vis-à-vis 4.9 per cent during the corresponding period of previous year.

Merchandise exports during H1 of 2019-20, were US\$ 159.3 billion, which declined by 2.6 per cent over the level of US\$ 163.5 billion in the corresponding period of the previous year. During H1 of 2019-20, merchandise imports were US\$ 246.8 billion, registering a decline of 5.7 per cent, as against the level of US\$ 261.6 billion in H1 of 2018-19. Oil imports declined from US\$ 70.1 billion in H1 of 2018-19 to US\$ 64.9 billion in H1 of 2019-20. Merchandise trade deficit as a percentage of GDP for H1 of 2019-20 improved to 6.2 per cent from 7.3 per cent in the corresponding period of 2018-19.

During first quarter (Q1) of 2019-20, the net invisibles balance (invisible receipts minus invisible payments) was US\$ 31.9 billion, as compared to US\$ 29.9 billion in the corresponding quarter of 2018-19. The current account deficit declined to US\$ 14.3 billion in the Q1 of 2019-20, as compared to US\$ 15.8 billion in the corresponding quarter of 2018-19. The current account deficit, expressed as a percentage of GDP, declined from 2.3 per cent in the Q1 of 2018-19 to 2.0 per cent in the Q1 of 2019-20.

The net capital inflows (including errors and omissions) were US\$ 28.3 billion in the Q1 of 2019-20, as compared to US\$ 4.5 billion in the corresponding quarter of 2018-19. Net Foreign Direct Investment flows were at US\$ 13.9 billion during the Q1 of 2019-20 vis-à-vis US\$ 9.6 billion in the same quarter of 2018-19. Net portfolio investment stood at US\$ 4.8 billion in the Q1 of 2019-20 vis-à-vis US\$ (-) 8.1 billion in the corresponding quarter of 2018-19.

India's foreign exchange reserves increased to US\$ 433.7 billion at end-September 2019 from US\$ 412.9 billion at end-March 2019. The average exchange rate was 70.1 per US\$ in the H1 of 2019-20, as compared to 68.57 per US\$ in the corresponding period of previous year.

2. Review of Trends in Receipts and Expenditure in H1 FY 2019-20

For the Budget Year 2019-20, Fiscal Deficit has been budgeted at ₹7,03,760 crore (3.3 per cent of the GDP) while Revenue Deficit has been budgeted at ₹4,85,503 crore (2.3 per cent of the GDP).

Gross Tax Revenue for BE 2019-20 has been estimated at ₹24,61,195 crore which implies tax-GDP ratio of 11.7 per cent. This reflects a growth of 18.3 per cent over gross tax revenue (prov.) in 2018-19 (₹20,80,203 crore). Total expenditure, which has been estimated at ₹27,86,349 crore (BE) is 20.5 per cent higher than actual expenditure of ₹23,11,422 crore (prov.) in 2018-19.

Total Revenue Receipts (provisional estimates), which includes Tax Revenue (Net) and Non-tax Revenue, were ₹8,16,467 crore at the end of H1 (1st April – 30th September, 2019). In percentage terms, it was 41.6 per cent of BE and shows a growth rate of 18 per cent over the Total Revenue Receipts for Corresponding Period of Previous Year (COPPY). Tax Receipts (Net) at the end of H1 were ₹6,07,429 crore (₹5,82,783 crore in COPPY). This is 36.8 per cent of BE which is lower in comparison to COPPY (39.4 per cent of BE) and five year moving average (39.9 per cent of BE). Non-Tax Revenue Receipts is 66.7 per cent (₹2,09,038 crore) of BE 2019-20 in H1 which is comparatively higher than COPPY (44.5 per cent of BE in COPPY and 43.7 per cent in five years' moving average). Tax Receipts (Net) and Non-tax Revenue Receipts have registered a growth of 4.2 per cent and 91.8 per cent respectively over Actuals for COPPY.

Total expenditure during April to September, 2019 was ₹14,88,619 crore which is 53.4 per cent of BE (₹13,04,215 crore - COPPY). This includes Revenue expenditure and Capital Expenditure. Revenue Expenditure in H1 stood at ₹13,01,082 crore (₹11,41,586 crore - COPPY). In percentage terms it is 53.1 per cent of BE, compared to 53.3 per cent during COPPY and five years' moving average of 51.8 per cent. Capital Expenditure during H1 was ₹1,87,537 crore (₹1,62,629 crore - COPPY) which is 55.5 per cent of Budgeted Estimates.

The Fiscal Deficit in H1 2019-20 was ₹6,51,554 crore (₹5,94,732 crore - COPPY), which is 92.6 per cent of Budget Estimates, compared to 95.3 per cent in COPPY and 84.2 per cent in five years' moving average. Revenue Deficit in H1 stood at ₹4,84,615 crore which is 99.8 per cent of BE which is lower than COPPY (108 percent of BE).

Trends in receipts and expenditure (unaudited and provisional) at the end of H1 of the financial year 2019-20 are summarized in Table – 1 below. The receipts and recoveries, wherever directly linked to expenditure have been netted out.

Table 1: Key Fiscal Indicators in H1, 2019-20

S.N.	Particulars	BE 2019-20	Actuals		Percentage to BE		
			Upto 09/2019	COPPY	Upto 09/2019	COPPY	5 yrs. moving avg.
			₹ in crore				
1	Revenue Receipts	19,62,761	8,16,467	6,91,752	41.6%	40.1%	40.5%
2	Tax Revenue (Net)	16,49,582	6,07,429	5,82,783	36.8%	39.4%	39.9%
3	Non-Tax Revenue	3,13,179	2,09,038	1,08,969	66.7%	44.5%	43.7%
4	Capital Receipts (5+6+7)	8,23,588	6,72,152	6,12,463	81.6%	85.5%	76.3%
	Non Debt Capital Receipts	1,19,828	20,598	17,731	17.2%	19.2%	20.1%
5	Recovery of Loans	14,828	8,239	7,786	55.6%	63.8%	58.5%
6	Other Receipts	1,05,000	12,359	9,945	11.8%	12.4%	13.8%
7	Borrowings and other liabilities	7,03,760	6,51,554	5,94,732	92.6%	95.3%	84.2%
8	Total Receipts (1+4)	27,86,349	14,88,619	13,04,215	53.4%	53.4%	51.6%
9	Revenue Expenditure	24,48,264	13,01,082	11,41,586	53.1%	53.3%	51.8%
9(i)	of which Interest Payments	6,60,471	2,70,696	2,55,432	41.0%	44.4%	43.5%
9(ii)	of which Grants for creation of Capital Assets	2,07,333	1,05,374	1,19,217	50.8%	61.0%	54.8%
10	Capital Expenditure	3,38,085	1,87,537	1,62,629	55.5%	54.2%	50.6%
11	Total Expenditure (9+10)	27,86,349	14,88,619	13,04,215	53.4%	53.4%	51.6%
12	Revenue Deficit (9-1)	4,85,503	4,84,615	4,49,834	99.8%	108.0%	95.5%
13	Effective Revenue Deficit (14-11)#	2,78,170	3,79,241	3,30,617	136.3%	149.5%	138.0%
14	Fiscal Deficit {13- (1+5+6)}	7,03,760	6,51,554	5,94,732	92.6%	95.3%	84.2%
15	Primary Deficit {16-9(i)}	43,289	3,80,858	3,39,300	879.8%	699.9%	571.8%

Source: Controller General of Accounts

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

2. COPPY – Corresponding Period of Previous Year

3. #Excluding Grants for creation of Capital Assets

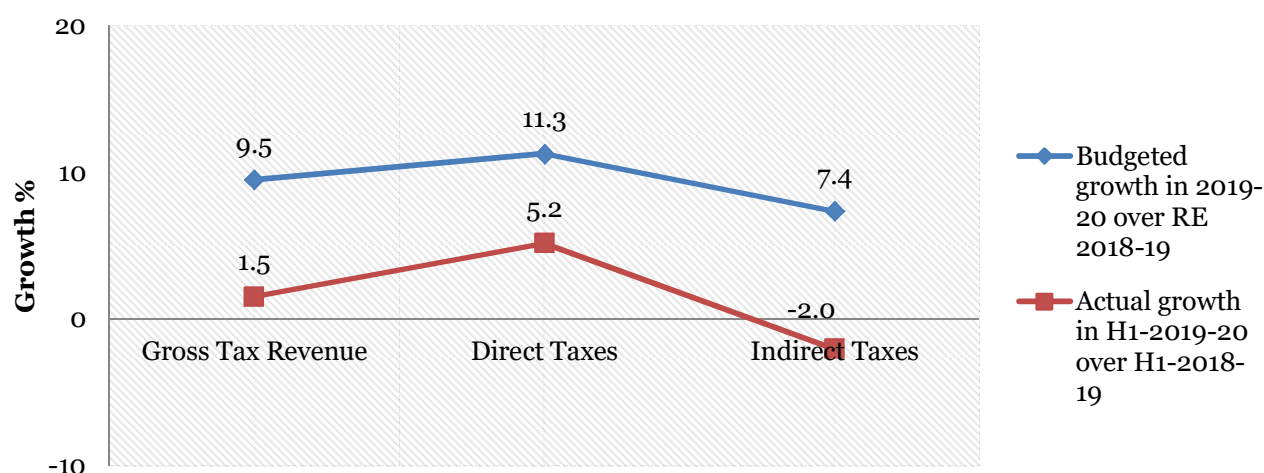
2.1. RECEIPTS

2.1.1. Gross Tax Revenues

Gross Tax Revenue (GTR) at the end of September, 2019 was ₹9,19,470 crore. This is 37.4 per cent of BE 2019-20 (₹ 24,61,195 crore), and reflects a growth of 1.5 per cent over GTR for COPPY (₹9,05,799 crore).

Figure-1 shows the growth of gross tax revenue and its major components viz., direct and indirect taxes in first half (H1) of 2019-20 over H1 of 2018-19 vis-à-vis the budgeted growth.

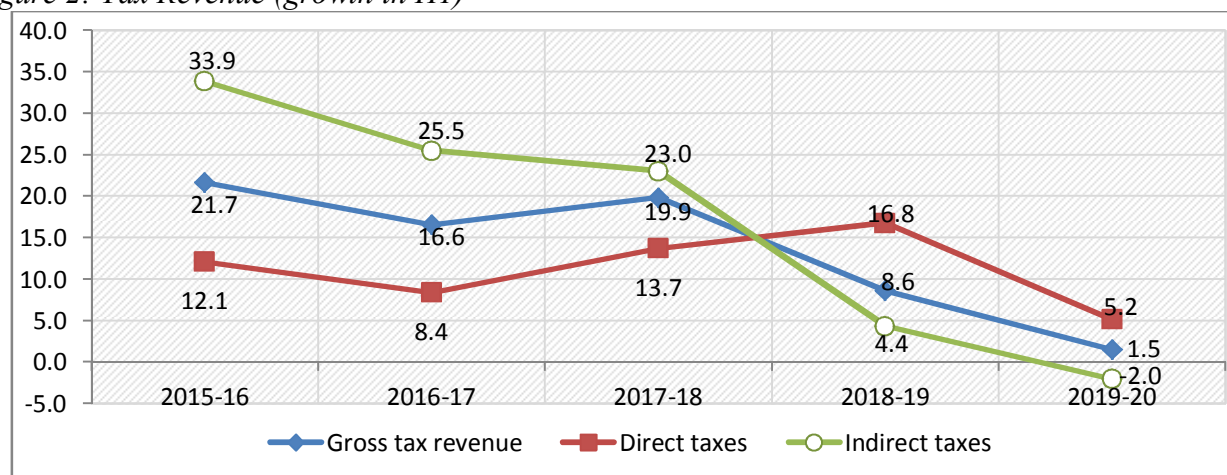
Figure 1: Budgeted and actual growth of major components of tax revenue (gross)



Note: for graphical presentation, numbers have been rounded off.

Figure-2 shows the growth trends of major components of tax revenue in H1 of the last 5 years.

Figure 2: Tax Revenue (growth in H1)

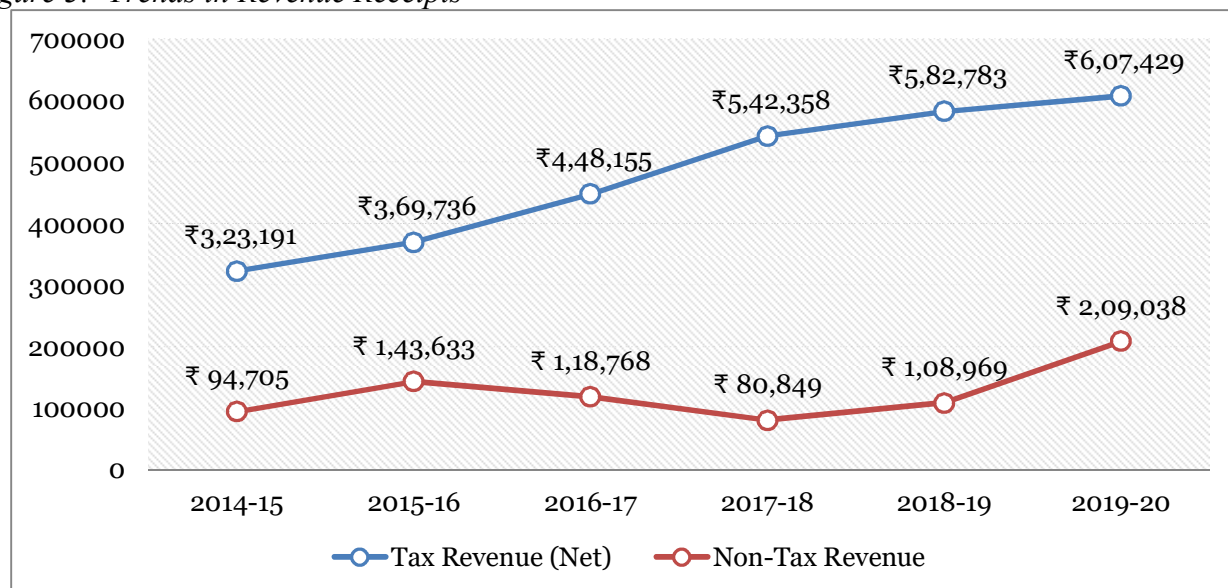


2.1.2. Revenue receipts:

Revenue receipts (Net to Centre) have been estimated at ₹19,62,761 crore in BE 2019-20. This includes ₹16,49,582 crore from Tax Revenue (net) and ₹3,13,179 crore from Non-Tax Revenue. Revenue Receipts stood at ₹8,16,467 crore at the end of H1 which is 41.6 per cent of BE compared to 40.1 per cent during COPPY and 40.5 per cent which is the 5 years' moving average. Trend of

Gross Tax Receipts and Non-Tax Revenue Receipts during the five previous years is shown in Figure 3 below.

Figure 3: Trends in Revenue Receipts



2.1.3. Direct Taxes:

The main components of Direct tax receipts are Corporation tax and Taxes on Income. Direct Taxes for 2019-20 have been budgeted as ₹13,35,000 crore. Total receipts from direct taxes in H1 2019-20 were ₹4,67,369 crore which shows a growth of 5.2 per cent over receipts during COPPY (₹4,44,439 crore).

2.1.3.1. Corporation Tax:

In BE 2019-20, Corporation Tax has been estimated as ₹7,66,000 crore showing an increase of 15.4 per cent over actual (prov.) collections in 2018-19. It remains the largest contributor to tax revenues. In H1, the actual collections of Corporation tax were ₹2,49,327 crore indicating a growth of 2.3 per cent over COPPY (₹2,43,742 crore).

2.1.3.2. Taxes on Income

Receipts from Taxes on Income include Taxes on Income other than Corporation Tax and Securities Transaction Tax. These receipts have been estimated at ₹5,69,000 crore in BE 2019-20. Actual receipts under this component of Direct tax during H1 2019-20 is ₹2,18,042 crore which is 38.3 per cent of BE 2019-20 and shows a growth of 8.6 per cent over COPPY. Collections under Taxes on Income other than Corporation tax and Securities Transaction tax stood at ₹2,13,004 crore (38.3 per cent of BE) and ₹5,038 crore (39.4 per cent of BE) respectively.

2.1.4. Indirect Taxes

BE 2019-20 for indirect taxes is ₹11,22,015 crore which reflects a growth of around 19.4 per cent over provisional Actuals (₹9,39,782 crore) of 2018-19. The collections during H1 in 2019-20 were ₹4,50,234 crore, as compared to ₹4,59,631 crore during H1 of 2018-19. This reflects a drop of 2 per cent over COPPY. As a percentage of BE, current year collections in H1 were 40.1 per cent of BE compared to 41.1 per cent of BE in COPPY.

2.1.4.1. Goods and Services Tax

Goods and Services Tax (GST) includes Central GST, Integrated GST, UT GST and GST Compensation Cess. GST was ₹2,81,823 crore at the end of Sept, 2019 which is 43 per cent of BE 2019-20 (COPPY – 52 per cent of BE). Central GST (CGST) is now the biggest component under Indirect taxes and has been budgeted as ₹5,26,000 crore in BE 2019-20 reflecting a growth of 15 per cent over Actuals (prov.) of 2018-19, which stand at ₹4,57,535 crore. The collections during H1 stood at ₹ 2,47,577 crore which is 47.1 per cent of BE (COPPY – 35.6 per cent of BE).

Integrated GST stood at ₹-13,828 crore at the end of H1. GST Compensation Cess was ₹46,766 crore at the end of September 2019 which is 43 per cent of BE 2019-20 (COPPY – 52 per cent of BE). UT GST stood at ₹1,309 crore for H1 2019-20 which is 47.3 per cent of BE compared to 31.8 per cent in COPPY.

2.1.4.2. Union Excise Duty and Customs Duty

Other significant contributors under Indirect taxes are Union Excise Duties and Customs which have been estimated at ₹3,00,000 crore and ₹1,55,904 crore in BE 2019-20. The actual collections in H1 under these taxes were ₹95,930 crore (32 per cent of BE) and ₹71,838 crore (46.1 per cent of BE) respectively.

2.1.5. Other Taxes

The Provisional/Unaudited Accounts upto September 2019-20, published by Controller General of Accounts also represent another category of taxes - the Other taxes category. This category has both a direct taxes and an indirect taxes component. Upto 30th September, 2019, the collections under this head were ₹ 1,868 crore (₹94 crore in Direct tax category and ₹1,774 crore in Indirect tax category). Under the same category, an amount of ₹1,728 crore was actually collected in H1 of 2018-19.

2.1.6. Non Tax Revenue

Non-tax revenues of Centre mainly comprises interest and dividend receipts of the Government from its PSUs, 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.

Budget Estimates of Non-Tax revenue are ₹3,13,179 crore in 2019-20 which shows a growth of 27.2 per cent from Provisional Actuals for 2018-19 (₹2,46,219 crore). Actuals for H1 were ₹2,09,038 crore in comparison to ₹1,08,969 crore in COPPY and reflects an increase of 91.8 per cent over H1 of previous year. As percentage of BE, collection under NTR stood at 66.7 per cent of BE in 2019-20 which is higher than previous year (44.5 per cent of BE).

2.1.7. Non-debt Capital Receipts

Non-debt capital receipts mainly include Disinvestment receipts and receipts from Recovery of Loans. Non Debt Capital Receipts (NDCR) of the government have been budgeted at ₹1,19,828 crore. This comprises ₹1,05,000 crore from Disinvestment Receipts and ₹14,828 crore from Recovery of Loans and Advances. Actuals for H1 are ₹20,598 (17.2 per cent of BE) as compared to ₹17,731 crore (19.2 per cent of BE) in COPPY. The five years' moving average for NDCR collections as a per cent of BE is 20.1 per cent.

Trends of Receipts in H1 (April to September) for the year 2019-20 is shown in Table - 2.

Table 2: Trends of Receipts in H1, 2019-20

Sr. No.	Particulars	2015-16	2016-17	2017-18	2018-19	2019-20
1	Gross Tax Revenue (2+3+4)	5,96,884	6,95,694	8,33,840	9,05,799	9,19,470
2	Direct Taxes	3,08,615	3,34,630	3,80,563	4,44,439	4,67,369
3	Indirect Taxes	2,85,368	3,58,107	4,40,474	4,59,631	4,50,234
4	Other Taxes	2,901	2,957	12,803	1,728	1,868
5	Revenue Receipts of the Centre (6+7)	5,13,369	5,66,923	6,23,207	6,91,752	8,16,467
6	Tax Revenue (Net)	3,69,736	4,48,155	5,42,358	5,82,783	6,07,429
7	Non tax Revenue	1,43,633	1,18,768	80,849	1,08,969	2,09,038
8	Non Debt Capital Receipts (9+10)	18,613	12,817	27,042	17,731	20,598
9	Recovery of Loans	5,810	6,802	7,284	7,786	8,239
10	Other Receipts	12,803	6,015	19,758	9,945	12,359
11	Total Non-debt Receipts (5+8)	5,31,982	5,79,740	6,50,249	7,09,483	8,37,065
12	Borrowings and other liabilities	3,78,563	4,47,988	4,98,938	5,94,732	6,51,554
13	Total Receipts (11+12)	9,10,545	10,27,728	11,49,187	13,04,215	14,88,619

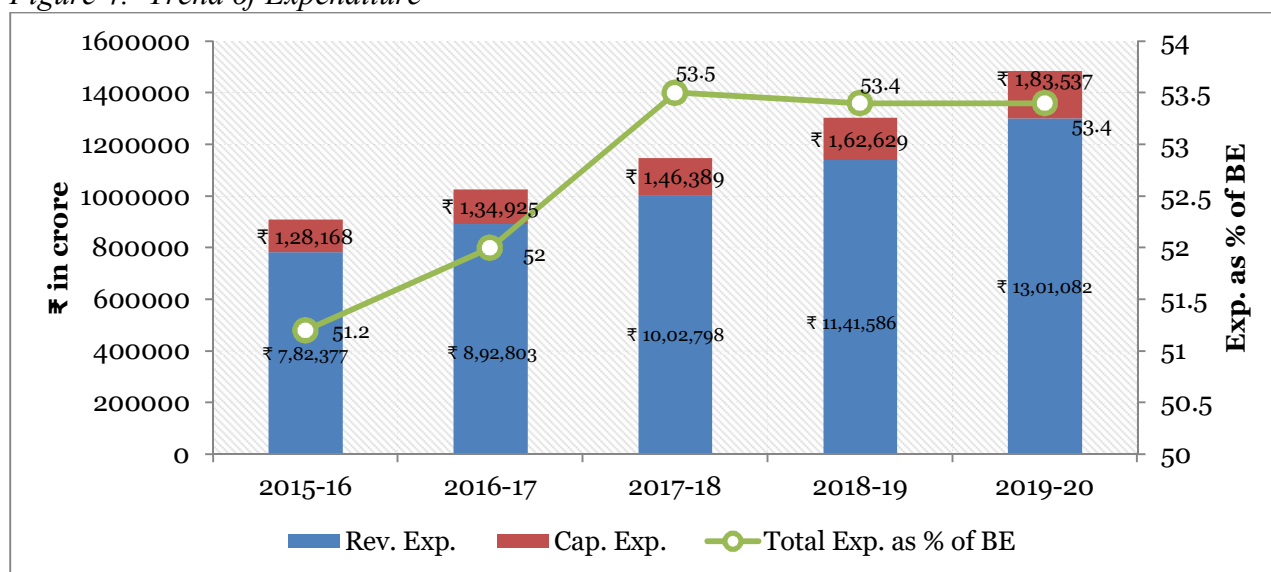
Source: Controller General of Accounts

2.2. EXPENDITURE

Total expenditure for BE 2019-20 is estimated at ₹27,86,349 crore which reflects a growth of 20.5 per cent over provisional actuals of 2018-19 (₹23,11,422 crore). The actual expenditure during April to September, 2019 was ₹14,88,619 crore which is 53.4 per cent of BE. Previous year's expenditure during H1 was ₹13,04,215 crore (53.4 per cent of BE) while five years' moving average for H1 expenditure as percentage of BE is 51.6 cent. As may be observed, Total Expenditure is in line with previous year's expenditure, however, it is on the higher side in comparison to five years' moving average.

Figure 4 belows depicts the Revenue – Capital mix and trend of Total Expenditure as a percentage of BE over the years.

Figure 4: Trend of Expenditure



2.2.1. Revenue Expenditure:

As per the Unaudited Accounts of Union Government of India for the month of September, 2019, Budgeted Expenditure on Revenue Account for 2019-20 is ₹24,48,264 crore which reflects an increase of 21.9 per cent over previous years' provisional actuals (₹20,08,463 crore). Against this, Total revenue expenditure incurred in H1 of 2019-20 was ₹13,01,082 crore which is 53.1 per cent of BE, compared to 53.3 per cent during COPPY and five years' moving average of 51.8 per cent. Revenue Expenditure accounted for 87.4 per cent of Total Expenditure.

Out of total revenue expenditure, ₹1,05,374 crore was on account of Grant-in-Aid for creation of capital assets, a part of which goes for creation of capital assets on the ground like roads and schools constructed by states (for which funds were provided by Central Government) and grantee bodies. This reflects a utilization of 50.8 per cent of BE (61 per cent of BE during COPPY and 54.8 per cent of BE in five years' moving average).

Interest payments, Defence Services, Pension, Major Subsidies and Grants-in-Aids to States / UTs form a significant portion of Revenue Expenditure. In BE 2019-20, these components have been estimated at ₹18,05,706 crore (73.8 per cent of Total Revenue Expenditure). Expenditure against these components is tabulated in Table - 3 below.

Table 3: Major Items of Revenue Expenditure

S.No.	Item of Expenditure	BE 2019-20	Actuals Upto Sep, 2019	Actuals COPPY	Increase(+) Decrease(-)	% Increase Decrease
1.	Interest Payments(Net)	6,60,471	2,70,696	2,55,432	15,264	6.0%
2.	Defence Services	2,01,902	1,10,931	1,04,840	6,091	5.8%
3.	Grants in Aid to States & UTs	4,67,339	2,67,424	2,29,246	38,178	16.7%
4.	Major Subsidies	3,01,694	2,11,388	1,88,291	23,097	12.3%
5.	Pension	1,74,300	1,21,112	1,00,631	20,481	20.4%
	Total	18,05,706	9,81,551	8,78,440	1,03,111	11.7%

Grants in aid to States and UTs has shown the highest net increase of ₹38,178 crore over COPPY. Defence Services on the other hand has shown only a nominal increase of ₹6,091 crore over COPPY.

2.2.2. Capital Expenditure:

Capital expenditure incurred during April to Sept, 2019 was ₹1,87,537 crore which is 55.5 per cent of Budgeted Estimates of 2019-20 (₹3,38,085 crore). Capital expenditure as percentage of BE is higher than COPPY and five years' moving average which are 54.2 per cent and 50.6 per cent respectively.

2.3. DEFICIT

2.3.1. Fiscal Deficit

Fiscal deficit (FD) has been estimated at ₹7,03,760 crore which 3.3 per cent of projected GDP. The Fiscal Deficit in H1 2019-20 was 92.6 per cent of Budget Estimates (₹6,51,554 crore) which indicates a reduction in comparison to COPPY (95.3 per cent of BE).

2.3.2. Revenue Deficit

Revenue Deficit (RD) for 2019-20 is budgeted as ₹4,85,503 crore (2.3 per cent of GDP) in BE 2019-20. At the end of H1 2019-20, RD was ₹4,84,615 crore, which is 99.8 per cent of BE, compared to 108 per cent of BE in COPPY.

It may be mentioned here that from FY 2018-19 onwards, RD and ERD are no longer fiscal targets under the Fiscal Responsibility and Budget Management Act, 2003.

2.4. Cash Management

Government began the financial year 2019-20 with an investment surplus of ₹1,22,692 crore and cash balance of ₹5,000 crore. The month of September, 2019 ended with an investment surplus of ₹33,468 crore and a cash balance of ₹10 crore. The surplus at the end of each month is a result of excess market borrowings and also on the basis of the borrowing calendar finalized for each half of the respective financial years.

2.5. Public Accounts

There was a net inflow of ₹22,513 crore in Public accounts in H1 of 2019-20 compared to ₹62,344 crore during COPPY. This is the net of inflow from Saving, Provident Funds etc. of ₹54,673 crore, inflow from Suspense & Remittances of ₹57,048 crore, outflow from Reserve Funds of ₹37,029 crore and outflow from Deposits and Advance of ₹52,179 crore.

3. Statement explaining deviations as per the provisions of Section 7(3)(b) -

3.1. Assessment vis-à-vis mid-year benchmark under the FRBM Rules

Rule 7 of the Fiscal Responsibility and Budget Management Rules 2004 (as amended in 2018) states that, in case the outcome of half yearly review of trends in receipts and expenditure, (under sub-section (1) of Section 7 of the FRBM Act, 2003) at the end of first half of any financial year shows that –

- (i) the total non-debt receipts are less than 40 per cent of Budget Estimates for the year; or
- (ii) the fiscal deficit is higher than 70 per cent of the Budget Estimates for that year; or
- (iii) the revenue deficit is higher than 70 per cent if the Budget Estimates for that year, then –

the Central government is required to take appropriate corrective measures, and the Minister-in-charge of the Ministry of Finance is required to make a statement in both Houses of Parliament during the session immediately following the end of the first half detailing the corrective measures taken, the manner in which any supplementary demands for grants are proposed to be financed and the prospects of the fiscal deficit for that year.

Total non-debt receipts in H1 were ₹8,37,065 crore which is 40.2 per cent of BE 2019-20 (₹20,82,589 crore). Fiscal deficit in H1 was ₹6,51,554 crore which is 92.6 per cent of BE 2019-20 (₹7,03,760 crore) while Revenue Deficit was ₹4,64,615 crore which is 99.8 per cent of BE 2019-20 (₹4,85,503 crore). Table – 6 provides the assessment of mid-year benchmarks.

Table 6: Outcome versus mid-year benchmarks under the FRBM Rules

Parameter	Performance Benchmarks under FRBM Rules	April to September (% of BE)				
		2019	2018	2017	2016	2015
Total Non- Debt Receipts	Not less than 40% of BE	40.2	39.0	40.6	40.1	43.5
Fiscal Deficit	Not more than 70% of BE	92.6	95.3	91.3	83.9	68.1
Revenue Deficit	Not more than 70% of BE	99.8	108.0	118.0	92.1	68.2

The first parameter, i.e. Non-debt receipts have met the mid-year performance benchmark laid out in the FRBM Rules. Fiscal Deficit and Revenue Deficit on the other hand have breached their performance benchmarks. However, both have shown significant improvement compared to H1 2018-19 when they were 95.3 percent of BE and 108 per cent of BE respectively.

Total Expenditure in H1 2019-20 is 53.4 per cent of BE which is the same as COPPY. A good sign is the higher pace of expenditure seen in capital expenditure over previous years. Tax revenue (Net) in H1 2019-20 is 36.8 per cent of BE. In comparison to past trend, it is 2.6 per cent below COPPY and 3.2 per cent below five years' moving average. Non-Tax Revenue receipts has also shown buoyancy in H1 and is at 66.7 per cent of BE compared to 44.5 per cent of BE during COPPY.

The corrective measures to ensure that the fiscal targets as per the Act are met include:

- Assessment of Revised Estimates for the Budget strictly factoring the unspent balances so as to minimize parking of funds.
- Encouraging Ministries/ Departments to meet their additional requirements for funds from Savings identified within their demands at the stage of Supplementary Demand for Grants.
- Efforts to ensure that targets for non-debt receipts including tax receipts are achieved.

Fiscal deficit figure during a financial year is not necessarily an indicator of fiscal deficit for the year. Fiscal deficit during the year is impacted by temporal mismatch between flow of non-debt receipts and expenditure up to that month on account of various transitional factors both on receipt and expenditure side, which may get substantially offset by the end of the financial year. However, the macro-economic condition in the country is being closely monitored by the Government to keep fiscal indicators within the budgeted targets.

3.2. Reasons for not laying the Medium-term Expenditure Framework Statement, 2019

Section 7(3)(b) of the Act provides that -

“Where, owing to unforeseen circumstances, any deviation is made in meeting the obligations cast on the Central Government under this Act, the Minister-in-charge of the Ministry of Finance shall make a statement in both Houses of Parliament explaining—

- any deviation in meeting the obligations cast on the Central Government under this Act;*
- whether such deviation is substantial and relates to the actual or the potential budgetary outcomes; and*
- the remedial measures the Central Government proposes to take.”*

As per Section 3 (1B) of the FRBM Act, 2003, the Medium-Term Expenditure Framework Statement (MTEF Statement) needs to be laid in Parliament in the session immediately following the

session of Parliament in which the Union Budget is laid. The Union budget 2019-20 (regular) was presented in parliament on 5th July, 2019 implying that MTEF Statement 2019, containing expenditure projections for 2020-21 and 2021-22 has to be laid in Parliament in the winter session of Parliament.

The MTEF Statement 2019 is not being laid in the Parliament under the provisions of Section 7(3)(b) of the FRBM Act due to the following reasons –

- The projection of net taxes receipt of Union Government and allocations for transfer to states relating to FC Grants under proviso to Article 275(1) of the Constitution and other grants are based on the recommendations of Fourteenth Finance Commission awards which are only applicable till 31st March, 2020.
- The recommendations of Fifteenth Finance Commission will determine inter alia the distribution between the Union and the States of the net proceeds of taxes which are to be, or may be, divided between them under Chapter I, Part XII of the Constitution from FY 2020-21.
- The grant-in aid to be given to states from the Consolidated Fund of India under the provisions of Article 275 of the Constitution will also be determined by the recommendations of the 15th Finance commission. Grants to Urban Local Bodies and Panchayats from the CFI will also be decided on the basis of 15th FC recommendations.
- The Terms of Reference of the XV FC are wide-ranging in nature. For example, the Commission while making its recommendations, should have regard to , “The impact on the fiscal situation of the Union Government of substantially enhanced tax devolution to States following recommendations of the 14th Finance Commission, coupled with the continuing imperative of the national development programme including New India – 2022.” Another ToR of the Commission relates to, “Commission may also examine whether revenue deficit grants be provided at all.”
- A comprehensive exercise for scheme/ sub-scheme evaluation and rationalization is being undertaken by the Government. It is planned to merge scheme / sub-schemes with similar objectives within Ministries/ Departments and across Ministries/ Departments. Third party evaluation is being done for appraisal of scheme for their continuation beyond fourteenth Finance Commission period (i.e. 2019-20). Closure / re-design of non-performing Schemes /sub schemes and their verticals and components is also being undertaken. This may lead to a change in number of schemes and their structure in the projection years.

The projections of expenditure in MTEF Statement are taken as a ceiling for BE allocation of the next year. However, since the process of Union Budget 2020-21 is already underway and hence, the 2020-21 projections of MTEF Statement 2019 cannot be the expenditure anchor for BE 2020-21. MTEF Statement 2020 will be presented in Parliament in terms of Section 3 (1B) of the FRBM Act, 2003 which will serve as the expenditure projection reference for Budget 2021-22. Hence, the MTEF Statement 2019 not getting presented in parliament is not expected to relate to actual or potential budgetary outcomes.

TAX REVENUE

(₹ crore)

DESCRIPTION	2019-20			2018-19		
	BE 2019-20	ACTUALS upto 09/2019	%	BE 2018-19	ACTUALS upto 09/2018	%
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1 Corporation Tax	766000.00	249327.15	33%	621000.00	243741.74	39%
2 Taxes on Income	569000.00	218041.56	38%	529000.00	200697.55	38%
<i>(a) Taxes on Income other than</i>						
<i>Corporation Tax</i>	556200.00	213003.99	38%	518000.00	195602.71	38%
<i>(b) Securities Transaction Tax</i>	12800.00	5037.57	39%	11000.00	5094.84	46%
(A) Total Direct Taxes (1+2)	1335000.00	467368.71	35%	1150000.00	444439.29	39%
3 Central Goods & Services Tax	526000.00	247576.91	47%	603900.00	214946.66	36%
4 UT Goods & Services Tax	2768.00	1309.42	47%	2530.00	804.67	32%
5 Integrated Goods & Services Tax	28000.00	-13828.35	-49%	50000.00	27189.38	54%
6 Goods & Services Tax						
Compensation Cess	109343.00	46765.74	43%	90000.00	46937.54	52%
7 Customs	155904.00	71838.20	46%	112500.00	64456.21	57%
8 Union Excise Duties	300000.00	95929.77	32%	259600.00	100589.62	39%
9 Service Tax	0.00	641.95		0.00	4707.40	
(B) Total Indirect Taxes (3 to 9)	1122015.00	450233.64	40%	1118530.00	459631.48	41%
10 Other taxes	4179.93	1867.59	45%	2711.56	1728.07	64%
<i>(a) Direct Taxes</i>	358.93	93.92	26%	234.55	116.69	50%
<i>(b) Indirect Taxes</i>	3821.00	1773.67	46%	2477.01	1611.38	65%
(C) GROSS TAX						
REVENUE (A+B+10)	2461194.93	919469.94	37%	2271241.56	905798.84	40%
11 <i>Collections under NCCD to</i>						
<i>be transferred to NDRF</i>	2480.00	822.73	33%	2500.00	827.20	33%
(D) Balance Gross						
Tax Revenue(C-11)	2458714.93	918647.21	37%	2268741.56	904971.64	40%
12 <u>Less</u> Assignment to States	809133.02	311218.15	38%	788092.52	322188.92	41%
NET TAX REVENUE (D-12)	1649581.91	607429.06	37%	1480649.04	582782.72	39%

NON-TAX REVENUE

(₹ crore)

DESCRIPTION	2019-20			2018-19		
	BE 2019-20	ACTUALS upto 09/2019	% to BE	BE 2018-19	ACTUALS upto 09/2018	% to BE
(1)	(2)	(3)	(4)	(5)	(6)	(7)
A. Interest Receipts	28011.23	32947.41	118%	31517.05	11942.78	38%
<i>of which :-</i>						
(i) Interest from State Govt.	5494.94	3442.72	63%	6100.06	3112.57	51%
(ii) Intt. from Union Territories(with Legis.)	365.40	15.62	4%	367.40	14.17	4%
(iii) Other Intt. Receipts of Central Govt.	22150.89	29473.13	133%	25049.59	8795.00	35%
Less :						
(i) Receipts incidental to Market Borrowing taken in reduction of cost of borrowing	13000.00	25167.97	194%	15000.00	4801.15	32%
ii) Waiver of Interest	1300.00	1300.00	100%	1355.00	1300.00	96%
Net - Interest Receipts	13711.23	6479.44	47%	15162.05	5841.63	39%
B. Dividends and Profits	163528.44	154797.89	95%	107311.96	44695.39	42%
<i>of which:-</i>						
(i) Dividends from Public Sector Enterprises and Other Investments	57486.88	6810.16	12%	52494.71	4587.77	9%
(ii) Surplus of Banks & Financial Institutions	106041.56	147987.73	140%	54817.25	40107.62	73%
<i>from RBI</i>		147987.73			40000.00	
<i>from LIC</i>		0.00			0.00	
<i>from Nationalised Banks</i>		0.00			107.62	
C. Non Tax Revenue of U.Ts	2149.00	1004.59	47%	2062.10	897.90	44%
D. Other Non Tax Revenue						
Fiscal Services	425.50	321.35	76%	721.20	284.62	39%
<i>of which :-</i>						
Currency, Coinage and Mint	300.00	0.00	0%	600.00	0.00	0%
General Services	42899.34	15734.40	37%	37331.59	16738.03	45%
<i>of which :-</i>						
(i) Police	10366.10	4352.81	42%	7611.60	4144.78	54%
(ii) Other Administrative Services	7786.43	3006.18	39%	7432.31	3072.19	41%
(iii) Contribution and recoveries towards Pension	2712.93	1188.53	44%	2824.53	1044.66	37%
(iv) Misc. General Services	21527.76	6860.23	32%	19211.20	8209.69	43%
(v) Others	506.12	326.65	65%	251.95	266.71	106%
Less :						
(i) Pension and other retirement benefits	1000.00	0.00	0%	1000.00	0.00	0%
(ii) Commercial Receipts-CSD	18450.00	4037.68	22%	17625.00	6669.24	38%
Net - General Services	23449.34	11696.72	50%	18706.59	10068.79	54%
Social Services	4180.41	1776.84	43%	8875.35	1680.33	19%
<i>of which :-</i>						
(i) Education, Sports, Art & Culture	347.19	145.07	42%	238.82	107.91	45%

(1)	(2)	(3)	(4)	(5)	(6)	(7)
(ii) Medical and Public Health	678.08	440.88	65%	597.78	314.93	53%
(iii) Housing	279.59	165.74	59%	341.38	126.23	37%
(iv) Broadcasting	2766.67	502.20	18%	1997.06	1065.32	53%
(v) Others	108.88	522.95	480%	5700.31	65.94	1%
Economic Services	129480.24	36615.75	28%	112073.24	49216.14	44%
<i>of which :-</i>						
(i) Power	4270.48	385.51	9%	5893.78	1264.87	21%
(ii) Petroleum	16930.27	5927.59	35%	9877.24	5888.39	60%
(iii) Coal and Lignite	3197.85	0.02	0%	0.00	0.41	
(iv) Industries	2557.87	1058.80	41%	2615.45	823.33	31%
(iv) Road and Bridges	20339.64	5145.72	25%	10291.00	14362.89	140%
(v) Postal Receipts	19203.29	2248.69	12%	16956.11	2271.72	13%
(vi) Other Communication Services	50519.81	17635.64	35%	48661.42	20353.67	42%
(vii) Other Scientific Services and Research	2208.99	610.75	28%	1099.08	569.79	52%
(vii) Other General Economic Services	7619.94	1811.50	24%	14619.91	1868.54	13%
(viii) Others	2632.10	1791.53	68%	2059.25	1812.53	88%
Less :						
(i) Environment & Forest - National Zoological Park Receipt	8.00	1.66	21%	8.00	1.15	14%
(ii) Commercial Receipts	24743.04	3808.71	15%	22482.74	3892.84	17%
Net - Economic Services	104729.20	32805.38	31%	89582.50	45322.15	51%
Grants-in-Aid and Contributions	1006.00	156.42	16%	2667.00	178.48	7%
Total Other Non Tax Revenue	133790.45	46756.71	35%	120552.64	57534.37	48%
Net Non Tax Revenue (A + B + C + D)	313179.12	209038.63	67%	245088.75	108969.29	44%

CAPITAL RECEIPTS

(₹ crore)

DESCRIPTION	2019-20			2018-19		
	BE 2019-20	ACTUALS upto 09/2019	%	BE 2018-19	ACTUALS upto 09/2018	%
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1 (a) Market Loans including						
Short term borrowings	448122.01	473345.73	106%	407120.49	350380.49	86%
(b) Receipt under MSS (Net)	0.00	0.00		0.00	0.00	
(c) Treasury Bills(14 days)	0.00	4907.29		0.00	-15392.74	
2 Securities against Small Savings	130000.00	61280.25	47%	75000.00	23403.47	31%
3 (i) External Loans						
Gross Borrowings	44673.00	29903.69	67%	40882.39	17925.46	44%
Less Transfer to State EAPs	12262.05	8623.27		14016.00	9989.21	
Less Repayments	35363.00	16691.45	47%	29455.00	15204.34	52%
Net Borrowings	-2952.05	4588.97	-155%	-2588.61	-7268.09	281%
(ii) Revolving Fund		-0.21			-13.91	
Non-Debt Capital Receipts (4&5)						
4 Recoveries of Loans and Advances						
Gross Recoveries	66202.73	8309.75	13%	63574.08	7819.48	12%
Less Recoveries of Ways & Means Advances and Loans to Govt. Servants	51375.01	71.15	0%	51375.00	33.74	0%
Net Recoveries of Loans & Advances	14827.72	8238.60	56%	12199.08	7785.74	64%
5 Miscellaneous Capital Receipts	105000.00	12359.11	12%	80000.00	9945.26	12%
(i) Disinvestment of Govt.'s Equity Holdings	105000.00	12359.11	12%	80000.00	9945.26	12%
(ii) Strategic Disinvestment	0.00	0.00		0.00	0.00	
(iii) Other Listing of Insurance companies	0.00	0.00		0.00		
(iv) Issue of Bonus Share	0.00			0.00		
Less Receipts from Deptt. of Space	0.00			0.00		
Net - Issue of Bonus Share	0.00			0.00	0.00	
(v) Other Misc. Receipts	0.00			0.00		
6 National Small Savings Fund	-0.01	50792.14		0.01	62118.83	
(a) Small Savings, Public Provident Funds	204995.29	92756.00	45%	139801.45	76309.74	55%
(b) Investment in Securities	-208527.91	-58384.02	28%	-143460.62	-18986.21	13%
(c) Income & Expenditure of NSSF	3532.61	16420.16	465%	3659.18	4795.30	131%
7 State Provident Funds	18000.00	2626.81	15%	17000.00	4291.57	25%
8 Public Accounts (other than SPF, NSSF & Investment/Disinvestment of Surplus Cash)	30667.99	-30905.92	-101%	61008.10	-4066.15	-7%
9 Other Internal Debt Receipts	28863.63	-9294.92	-32%	23670.44	-5722.33	-24%
10 Ways & Means Advances		0.00			23411.00	
11 Investment (-)/disinvestment(+) of Surplus Cash		89224.00			162555.00	
12 Decrease in Cash Balance (Including difference between RBI & A/C)	51059.13	4989.56	10%	43066.00	1034.84	2%
13 Cash held under MSS	0.00	0.00		0.00	0.00	
TOTAL	823588.42	672151.41	82%	716475.51	612462.98	85%

GRANT WISE REVENUE AND CAPITAL EXPENDITURE

(₹ crore)

Grant No.	MINISTRY/ DEPARTMENT	2019-2020			2018-2019		
		BE 2019-20	ACTUALS Upto 9/2019	%	BE 2018-2019	ACTUALS Upto 9/2018	%
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	Department of Agriculture, MINISTRY OF AGRICULTURE AND FARMER'S WELFARE	138563.97	54680.26	39%	54500.00	34921.81	64%
1	Department of Agriculture, Cooperation and Farmers Welfare	130485.21	50653.28	39%	46700.00	31026.99	66%
	Revenue Net	130450.51	50652.79	39%	46586.30	31026.26	67%
	Capital Net	34.70	0.49	1%	113.70	0.73	1%
2	Department of Agricultural Research and Education	8078.76	4026.98	50%	7800.00	3894.82	50%
	Revenue Net	8078.76	4026.98	50%	7800.00	3894.82	50%
	DEPARTMENT OF ATOMIC ENERGY	16925.51	10748.31	64%	13971.41	7434.92	53%
3	Atomic Energy	16925.51	10748.31	64%	13971.41	7434.92	53%
	Revenue Gross	14958.52	8031.44	54%	13929.15	6654.45	48%
	Less : Recoveries	180.22	24.76	14%	163.14	25.02	15%
	Less : Receipts	5959.35	2482.56	42%	5931.63	2568.80	43%
	Net	8818.95	5524.12	63%	7834.38	4060.63	52%
	Capital Gross	9409.37	5806.47	62%	7589.23	3969.93	52%
	Less : Recoveries	1302.81	582.28	45%	1452.20	595.64	41%
	Net	8106.56	5224.19	64%	6137.03	3374.29	55%
	MINISTRY OF AYURVEDA, YOGA AND NATUROPATHY, UNANI, SIDDHA AND HOMOEOPATHY (AYUSH)	1939.76	998.95	51%	1626.37	824.10	51%
4	Ministry of Ayurveda, Yoga and Naturopathy, Unani, Siddha and Homoeopathy (AYUSH)	1939.76	998.95	51%	1626.37	824.10	51%
	Revenue Gross	2445.55	1379.21	56%	2107.10	852.33	40%
	Less : Recoveries	506.00	380.26	75%	504.43	28.23	6%
	Net	1939.55	998.95	52%	1602.67	824.10	51%
	Capital Net	0.21	0.00	0%	23.70	0.00	0%
	MINISTRY OF CHEMICALS AND FERTILISERS	80534.16	56155.57	70%	70586.57	37237.09	53%
5	Department of Chemicals and Petrochemicals	263.65	192.82	73%	199.65	267.57	134%
	Revenue Net	263.65	192.82	73%	199.65	267.57	134%
6	Department of Fertilisers	80035.00	55842.85	70%	70125.39	36885.99	53%
	Revenue Gross	83514.95	56879.51	68%	73485.35	37424.79	51%
	Less : Recoveries	3480.00	1036.66	30%	3360.00	538.80	16%
	Net	80034.95	55842.85	70%	70125.35	36885.99	53%
	Capital Net	0.05	0.00	0%	0.04	0.00	0%
7	Department of Pharmaceuticals	235.51	119.90	51%	261.53	83.53	32%
	Revenue Net	230.45	116.40	51%	261.47	83.53	32%
	Capital Net	5.06	3.50	69%	0.06	0.00	0%
	MINISTRY OF CIVIL AVIATION	4500.00	1139.56	25%	6602.86	5320.63	81%
8	Ministry of Civil Aviation	4500.00	1139.56	25%	6602.86	5320.63	81%
	Revenue Net	4474.99	1138.41	25%	5881.86	3690.49	63%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	Capital <i>Net</i>	25.01	1.15	5%	721.00	1630.14	226%
	MINISTRY OF COAL	1159.05	463.78	40%	770.91	449.51	58%
9	Ministry of Coal	1159.05	463.78	40%	770.91	449.51	58%
	Revenue <i>Net</i>	1159.05	463.78	40%	770.91	449.51	58%
	MINISTRY OF COMMERCE AND INDUSTRY	11893.83	7071.28	59%	11391.93	7308.80	64%
10	Department of Commerce	6219.32	3380.20	54%	5251.70	3694.21	70%
	Revenue <i>Net</i>	5709.32	3003.03	53%	4741.70	3198.59	67%
	Capital <i>Net</i>	510.00	377.17	74%	510.00	495.62	97%
11	Department for Promotion of Industry and Internal Trade	5674.51	3691.08	65%	6140.23	3614.59	59%
	Revenue <i>Net</i>	5001.79	3090.98	62%	5430.56	2914.60	54%
	Capital <i>Net</i>	672.72	600.10	89%	709.67	699.99	99%
	MINISTRY OF COMMUNICATIONS	38637.46	24887.11	64%	39551.46	21172.43	54%
12	Department of Posts	11299.10	13557.87	120%	11496.18	13230.82	115%
	Revenue <i>Gross</i>	30412.00	15644.68	51%	28515.04	15123.23	53%
	<i>Less : Recoveries</i>	857.35	8.39	1%	820.27	5.56	1%
	<i>Less : Receipts</i>	19203.29	2248.69	12%	16956.11	2271.72	13%
	<i>Net</i>	10351.36	13387.60	129%	10738.66	12845.95	120%
	Capital <i>Net</i>	947.74	170.27	18%	757.52	384.87	51%
13	Department of Telecommunications	27338.36	11329.24	41%	28055.28	7941.61	28%
	Revenue <i>Gross</i>	30693.64	9188.99	30%	33052.53	8337.56	25%
	<i>Less : Recoveries</i>	8350.00	116.20	1%	10000.00	397.69	4%
	<i>Net</i>	22343.64	9072.79	41%	23052.53	7939.87	34%
	Capital <i>Gross</i>	9719.72	2256.45	23%	5002.75	1.25	0%
	<i>Less : Recoveries</i>	4725.00	0.00	0%	0.00	0.00	
	<i>Net</i>	4994.72	2256.45	45%	5002.75	1.74	0%
	MINISTRY OF CONSUMER AFFAIRS, FOOD AND PUBLIC DISTRIBUTION	194512.71	125627.30	65%	175944.27	131370.04	75%
14	Department of Consumer Affairs	2272.32	128.71	6%	1785.17	116.76	7%
	Revenue <i>Gross</i>	2240.32	125.13	6%	1755.93	111.31	6%
	<i>Less : Recoveries</i>	19.50	0.00	0%	19.35	0.00	0%
	<i>Net</i>	2220.82	125.13	6%	1736.58	111.31	6%
	Capital <i>Net</i>	51.50	3.58	7%	48.59	5.45	11%
15	Department of Food & Public Distribution	192240.39	125498.59	65%	174159.10	131253.28	75%
	Revenue <i>Net</i>	190914.27	125469.23	66%	173735.00	131129.21	75%
	Capital <i>Gross</i>	51326.12	29.36	0%	50424.10	124.07	0%
	<i>Less : Receipts</i>	50000.00	0.00	0%	50000.00	0.00	0%
	<i>Net</i>	1326.12	29.36	2%	424.10	124.07	29%
	MINISTRY OF CORPORATE AFFAIRS	586.34	258.58	44%	564.15	263.84	47%
16	Ministry of Corporate Affairs	586.34	258.58	44%	564.15	263.84	47%
	Revenue <i>Gross</i>	570.34	250.02	44%	567.65	245.01	43%
	<i>Less : Recoveries</i>	25.00	1.24	5%	30.00	3.14	10%
	<i>Net</i>	545.34	248.78	46%	537.65	241.87	45%
	Capital <i>Net</i>	41.00	9.80	24%	26.50	21.97	83%
	MINISTRY OF CULTURE	3042.35	1202.53	40%	2843.32	1289.38	45%
17	Ministry of Culture	3042.35	1202.53	40%	2843.32	1289.38	45%
	Revenue <i>Net</i>	2953.21	1181.82	40%	2764.28	1273.58	46%
	Capital <i>Net</i>	89.14	20.71	23%	79.04	15.80	20%
	MINISTRY OF DEFENCE	431010.79	262310.77	61%	404364.71	230442.08	57%
18	Ministry of Defence(Civil)	13635.15	10349.60	76%	16206.09	8215.06	51%
	Revenue <i>Gross</i>	27270.66	12480.64	46%	28458.04	13018.45	46%
	<i>Less : Recoveries</i>	40.00	0.00	0%	50.00	0.00	0%
	<i>Less : Receipts</i>	18450.00	4037.68	22%	17783.68	6669.24	38%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
<i>Net</i>		8780.66	8442.96	96%	10624.36	6349.21	60%
Capital <i>Gross</i>		6967.85	1945.01	28%	6651.73	1926.26	29%
<i>Less : Recoveries</i>		2113.36	38.37	2%	1070.00	60.41	6%
<i>Net</i>		4854.49	1906.64	39%	5581.73	1865.85	33%
19 Defence Services(Revenue)		201901.76	110116.86	55%	185323.19	103370.91	56%
Revenue <i>Gross</i>		222357.39	113481.83	51%	205125.80	106751.24	52%
<i>Less : Recoveries</i>		13094.68	0.00	0%	13410.50	0.00	0%
<i>Less : Receipts</i>		7360.95	3364.97	46%	6392.11	3380.33	53%
<i>Net</i>		201901.76	110116.86	55%	185323.19	103370.91	56%
20 Capital Outlay on Defence Services		103394.31	65186.35	63%	93982.13	53337.04	57%
Capital <i>Net</i>		103394.31	65186.35	63%	93982.13	53337.04	57%
21 Defence Pensions		112079.57	76657.96	68%	108853.30	65519.07	60%
Revenue <i>Net</i>		112079.57	76657.96	68%	108853.30	65519.07	60%
MINISTRY OF DEVELOPMENT OF NORTH EASTERN REGION							
		3000.00	1414.86	47%	3000.00	956.01	32%
22 Ministry of Development of North Eastern Region		3000.00	1414.86	47%	3000.00	956.01	32%
Revenue <i>Net</i>		2292.80	947.66	41%	2326.00	932.18	40%
Capital <i>Gross</i>		767.20	470.53	61%	734.00	27.13	4%
<i>Less : Recoveries</i>		60.00	3.33	6%	60.00	3.30	6%
<i>Net</i>		707.20	467.20	66%	674.00	23.83	4%
MINISTRY OF EARTH SCIENCES		1901.76	1022.50	54%	1800.00	953.35	53%
23 Ministry of Earth Sciences		1901.76	1022.50	54%	1800.00	953.35	53%
Revenue <i>Gross</i>		1765.05	997.53	57%	1704.28	930.39	55%
<i>Less : Recoveries</i>		4.29	6.77	158%	4.28	3.19	75%
<i>Net</i>		1760.76	990.76	56%	1700.00	927.20	55%
Capital <i>Net</i>		141.00	31.74	23%	100.00	26.15	26%
MINISTRY OF ELECTRONICS AND INFORMATION TECHNOLOGY							
		6654.00	3639.72	55%	6000.00	3315.42	55%
24 Ministry of Electronics and Information Technology		6654.00	3639.72	55%	6000.00	3315.42	55%
Revenue <i>Net</i>		6306.00	3535.42	56%	5675.00	3153.44	56%
Capital <i>Net</i>		348.00	104.30	30%	325.00	161.98	50%
MINISTRY OF ENVIRONMENT, FORESTS AND CLIMATE CHANGE							
		2954.72	1346.01	46%	2675.42	1245.70	47%
25 Ministry of Environment, Forests & Climate Change		2954.72	1346.01	46%	2675.42	1245.70	47%
Revenue <i>Gross</i>		2998.20	1353.57	45%	2594.67	1232.66	48%
<i>Less : Recoveries</i>		100.00	19.54	20%	0.00	0.00	
<i>Less : Receipts</i>		8.00	1.66	21%	8.00	1.15	14%
<i>Net</i>		2890.20	1332.37	46%	2586.67	1231.51	48%
Capital <i>Net</i>		64.52	13.64	21%	88.75	14.19	16%
MINISTRY OF EXTERNAL AFFAIRS		17884.78	9993.85	56%	15011.00	8360.94	56%
26 Ministry of External Affairs		17884.78	9993.85	56%	15011.00	8360.94	56%
Revenue <i>Net</i>		16511.23	9226.72	56%	13374.50	8081.31	60%
Capital <i>Net</i>		1373.55	767.13	56%	1636.50	279.63	17%
MINISTRY OF FINANCE		1005985.08	463883.26	46%	894706.82	377278.21	42%
27 Department of Economic Affairs		14311.65	2286.89	16%	12742.84	1134.89	9%
Revenue <i>Net</i>		3211.46	1307.69	41%	4871.23	658.20	14%
Capital <i>Gross</i>		17208.97	1119.86	7%	13458.23	579.40	4%
<i>Less : Recoveries</i>		4250.00	0.00	0%	3800.00	0.00	0%
<i>Less : Receipts</i>		1858.78	140.66	8%	1786.62	102.71	6%
<i>Net</i>		11100.19	979.20	9%	7871.61	476.69	6%
28 Department of Expenditure		400.55	201.73	50%	413.33	134.53	33%
Revenue <i>Net</i>		400.55	201.73	50%	413.33	134.53	33%
29 Department of Financial Services		4690.19	3049.35	65%	6577.06	1813.11	28%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenue <i>Net</i>		1305.16	416.82	32%	1739.05	713.11	41%
Capital <i>Gross</i>		73935.04	62946.53	85%	69838.01	20222.00	29%
<i>Less : Receipts</i>		70550.01	60314.00	85%	65000.00	19122.00	29%
<i>Net</i>		3385.03	2632.53	78%	4838.01	1100.00	23%
30 Department of Investment and Public Asset Management (DIPAM)		132.08	74.15	56%	44.00	60.89	138%
Revenue <i>Net</i>		132.08	74.15	56%	44.00	60.89	138%
31 Department of Revenue		102048.34	65570.52	64%	90736.44	26209.48	29%
Revenue <i>Gross</i>		203458.00	65634.19	32%	180941.26	26249.23	15%
<i>Less : Recoveries</i>		101268.39	0.33	0%	90063.26	0.02	0%
<i>Less : Receipts</i>		150.00	63.34	42%	150.00	39.88	27%
<i>Net</i>		102039.61	65570.52	64%	90728.00	26209.33	29%
Capital <i>Net</i>		8.73	0.00	0%	8.44	0.15	2%
32 Direct Taxes		7336.44	3473.64	47%	6980.00	3587.71	51%
Revenue <i>Net</i>		7036.44	3363.84	48%	6728.00	3543.96	53%
Capital <i>Gross</i>		302.00	112.10	37%	254.00	54.78	22%
<i>Less : Recoveries</i>		2.00	2.30	115%	2.00	11.03	552%
<i>Net</i>		300.00	109.80	37%	252.00	43.75	17%
33 Indirect Taxes		7900.00	3704.86	47%	7825.00	3617.32	46%
Revenue <i>Gross</i>		7493.65	3679.56	49%	7418.50	3614.80	49%
<i>Less : Recoveries</i>		0.50	2.46	492%	0.50	5.20	1040%
<i>Net</i>		7493.15	3677.10	49%	7418.00	3609.60	49%
Capital <i>Net</i>		406.85	27.76	7%	407.00	7.72	2%
34 Indian Audit and Accounts Department		4682.78	2567.01	55%	4305.70	2362.28	55%
Revenue <i>Gross</i>		5009.91	2640.10	53%	4614.12	2427.79	53%
<i>Less : Recoveries</i>		343.13	74.42	22%	324.42	67.93	21%
<i>Net</i>		4666.78	2565.68	55%	4289.70	2359.86	55%
Capital <i>Net</i>		16.00	1.33	8%	16.00	2.42	15%
35 Interest Payments		660470.60	270696.33	41%	575794.95	255431.73	44%
Revenue <i>Gross</i>		673470.60	295864.30	44%	590794.95	260232.88	44%
<i>Less : Receipts</i>		13000.00	25167.97	194%	15000.00	4801.15	32%
<i>Net</i>		660470.60	270696.33	41%	575794.95	255431.73	44%
36 Repayment of Debt(excluding MSS)		0.00	0.00		0.00	0.00	
Capital <i>Gross</i>		5983187.09	2785170.73	47%	6084973.37	2941913.68	48%
<i>Less : Receipts</i>		5983187.09	2785170.73	47%	6084973.37	2941913.68	48%
<i>Net</i>		0.00	0.00		0.00	0.00	
37 Pensions		48565.00	36246.01	75%	46430.00	27988.30	60%
Revenue <i>Gross</i>		49565.00	36246.01	73%	47430.00	27988.30	59%
<i>Less : Receipts</i>		1000.00	0.00	0%	1000.00	0.00	0%
<i>Net</i>		48565.00	36246.01	75%	46430.00	27988.30	60%
38 Transfers to States		155447.45	76012.77	49%	142857.50	54937.97	38%
Revenue <i>Gross</i>		152946.22	75996.44	50%	141873.50	54187.82	38%
<i>Less : Recoveries</i>		2480.00	2505.55	101%	2500.00	1852.14	74%
<i>Less : Receipts</i>		2480.00	822.73	33%	2500.00	827.20	33%
<i>Net</i>		147986.22	72668.16	49%	136873.50	51508.48	38%
Capital <i>Gross</i>		19823.28	11967.88	60%	20100.00	13418.70	67%
<i>Less : Receipts</i>		12362.05	8623.27	70%	14116.00	9989.21	71%
<i>Net</i>		7461.23	3344.61	45%	5984.00	3429.49	57%
MINISTRY OF FISHERIES, ANIMAL HUSBANDRY AND DAIRYING		3737.00	1665.92	45%	3100.00	1603.08	52%
39 Department of Fisheries		804.75	0.00	0%	0.00	0.00	
Revenue <i>Net</i>		790.58	0.00	0%	0.00	0.00	
Capital <i>Net</i>		14.17	0.00	0%	0.00	0.00	
40 Department of Animal Husbandry and Dairying		2932.25	1665.92	57%	3100.00	1603.08	52%
Revenue <i>Gross</i>		3301.01	1830.24	55%	3536.11	1780.15	50%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
<i>Less : Receipts</i>		410.40	166.90	41%	480.00	177.63	37%
<i>Net</i>		2890.61	1663.34	58%	3056.11	1602.52	52%
Capital <i>Net</i>		41.64	2.58	6%	43.89	0.56	1%
MINISTRY OF FOOD PROCESSING INDUSTRIES							
		1196.60	399.38	33%	1400.00	348.60	25%
41 Ministry of Food Processing Industries		1196.60	399.38	33%	1400.00	348.60	25%
Revenue <i>Net</i>		1196.60	399.38	33%	1400.00	348.60	25%
MINISTRY OF HEALTH AND FAMILY WELFARE							
		64559.12	34071.42	53%	54600.00	30324.15	56%
42 Department of Health and Family Welfare		62659.12	33081.51	53%	52800.00	29498.82	56%
Revenue <i>Gross</i>		90145.25	45453.02	50%	74349.45	38656.99	52%
<i>Less : Recoveries</i>		29237.03	13014.54	45%	24269.85	10628.04	44%
<i>Net</i>		60908.22	32438.48	53%	50079.60	28028.95	56%
Capital <i>Gross</i>		2890.20	1071.01	37%	2720.40	1469.87	54%
<i>Less : Recoveries</i>		1139.30	427.98	38%	0.00	0.00	
<i>Net</i>		1750.90	643.03	37%	2720.40	1469.87	54%
43 Department of Health Research		1900.00	989.91	52%	1800.00	825.33	46%
Revenue <i>Gross</i>		3374.65	989.91	29%	3216.00	1209.99	38%
<i>Less : Recoveries</i>		1474.65	0.00	0%	1416.00	384.66	27%
<i>Net</i>		1900.00	989.91	52%	1800.00	825.33	46%
MINISTRY OF HEAVY INDUSTRIES AND PUBLIC ENTERPRISES							
		1389.64	780.17	56%	1146.17	639.39	56%
44 Department of Heavy Industry		1367.00	768.89	56%	1125.73	628.28	56%
Revenue <i>Net</i>		980.74	536.15	55%	739.24	401.95	54%
Capital <i>Net</i>		386.26	232.74	60%	386.49	226.33	59%
45 Department of Public Enterprises		22.64	11.28	50%	20.44	11.11	54%
Revenue <i>Net</i>		22.64	11.28	50%	20.44	11.11	54%
MINISTRY OF HOME AFFAIRS							
		119025.28	66813.38	56%	107572.79	63680.69	59%
46 Ministry of Home Affairs		4895.81	2322.31	47%	4793.36	2736.69	57%
Revenue <i>Net</i>		4584.41	2226.85	49%	4468.91	2620.56	59%
Capital <i>Net</i>		311.40	95.46	31%	324.45	116.13	36%
47 Cabinet		828.85	504.50	61%	770.00	511.10	66%
Revenue <i>Net</i>		828.85	504.50	61%	770.00	511.10	66%
48 Police		98202.23	55759.04	57%	87886.50	52738.49	60%
Revenue <i>Gross</i>		88715.24	51081.10	58%	77314.80	48423.44	63%
<i>Less : Recoveries</i>		1303.29	290.14	22%	476.49	174.64	37%
<i>Net</i>		87411.95	50790.96	58%	76838.31	48248.80	63%
Capital <i>Gross</i>		10818.22	4969.15	46%	11063.45	4562.41	41%
<i>Less : Recoveries</i>		27.94	1.07	4%	15.26	72.72	477%
<i>Net</i>		10790.28	4968.08	46%	11048.19	4489.69	41%
49 Andaman & Nicobar Islands		4817.48	2716.95	56%	4523.86	2385.43	53%
Revenue <i>Gross</i>		4286.00	2572.85	60%	3993.00	2251.67	56%
<i>Less : Recoveries</i>		70.10	12.36	18%	70.00	16.50	24%
<i>Net</i>		4215.90	2560.49	61%	3923.00	2235.17	57%
Capital <i>Net</i>		601.58	156.46	26%	600.86	150.26	25%
50 Chandigarh		4291.70	2369.96	55%	4084.83	2545.91	62%
Revenue <i>Gross</i>		4351.49	2415.10	56%	4006.88	2347.27	59%
<i>Less : Recoveries</i>		301.42	8.02	3%	267.08	8.56	3%
<i>Net</i>		4050.07	2407.08	59%	3739.80	2338.71	63%
Capital <i>Gross</i>		401.63	205.88	51%	505.03	260.67	52%
<i>Less : Recoveries</i>		160.00	243.00	152%	160.00	53.47	33%
<i>Net</i>		241.63	-37.12	-15%	345.03	207.20	60%
51 Dadra & Nagar Haveli		1177.99	670.02	57%	1114.44	664.85	60%
Revenue <i>Gross</i>		867.83	537.20	62%	803.00	565.94	70%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	<i>Less : Recoveries</i>	6.90	0.95	14%	6.90	1.31	19%
	<i>Net</i>	860.93	536.25	62%	796.10	564.63	71%
	Capital <i>Net</i>	317.06	133.77	42%	318.34	100.22	31%
52	Daman & Diu	821.48	398.54	49%	773.49	343.91	44%
	Revenue <i>Gross</i>	1576.00	836.41	53%	1364.08	700.03	51%
	<i>Less : Recoveries</i>	1097.00	532.57	49%	902.00	471.55	52%
	<i>Net</i>	479.00	303.84	63%	462.08	228.48	49%
	Capital <i>Net</i>	342.48	94.70	28%	311.41	115.43	37%
53	Lakshadweep	1276.74	697.55	55%	1360.31	625.06	46%
	Revenue <i>Gross</i>	1117.11	615.77	55%	1130.61	599.72	53%
	<i>Less : Recoveries</i>	26.50	1.78	7%	36.75	1.45	4%
	<i>Net</i>	1090.61	613.99	56%	1093.86	598.27	55%
	Capital <i>Gross</i>	186.38	83.56	45%	266.70	26.79	10%
	<i>Less : Recoveries</i>	0.25	0.00	0%	0.25	0.00	0%
	<i>Net</i>	186.13	83.56	45%	266.45	26.79	10%
54	Transfers to Delhi	1112.00	548.50	49%	790.00	393.75	50%
	Revenue <i>Net</i>	812.00	398.50	49%	790.00	393.75	50%
	Capital <i>Net</i>	300.00	150.00	50%	0.00	0.00	
55	Transfers to Puducherry	1601.00	826.01	52%	1476.00	735.50	50%
	Revenue <i>Net</i>	1600.99	826.01	52%	1476.00	735.50	50%
	Capital <i>Net</i>	0.01	0.00	0%	0.00	0.00	
	MINISTRY OF HOUSING AND						
	URBAN AFFAIRS	48032.17	22662.13	47%	41765.13	21658.05	52%
56	Ministry of Housing and Urban Affairs	48032.17	22662.13	47%	41765.13	21658.05	52%
	Revenue <i>Gross</i>	35513.10	13400.19	38%	25598.15	14527.68	57%
	<i>Less : Recoveries</i>	7025.26	196.86	3%	248.42	116.28	47%
	<i>Net</i>	28487.84	13203.33	46%	25349.73	14411.40	57%
	Capital <i>Gross</i>	19544.34	9458.80	48%	16415.85	7246.65	44%
	<i>Less : Recoveries</i>	0.01	0.00	0%	0.45	0.00	0%
	<i>Net</i>	19544.33	9458.80	48%	16415.40	7246.65	44%
	MINISTRY OF HUMAN						
	RESOURCE DEVELOPMENT	94853.64	50664.62	53%	85010.29	43112.49	51%
57	Department of School Education						
	and Literacy	56536.63	30103.86	53%	50000.00	27527.00	55%
	Revenue <i>Gross</i>	97585.76	30138.19	31%	82516.30	27532.34	33%
	<i>Less : Recoveries</i>	41049.13	34.33	0%	32516.30	5.34	0%
	<i>Net</i>	56536.63	30103.86	53%	50000.00	27527.00	55%
58	Department of Higher Education	38317.01	20560.76	54%	35010.29	15585.49	45%
	Revenue <i>Gross</i>	52058.84	18462.58	35%	46778.08	13877.59	30%
	<i>Less : Recoveries</i>	15861.83	1.85	0%	14519.79	42.10	0%
	<i>Net</i>	36197.01	18460.73	51%	32258.29	13835.49	43%
	Capital <i>Net</i>	2120.00	2100.03	99%	2752.00	1750.00	64%
	MINISTRY OF INFORMATION						
	AND BROADCASTING	4375.21	2207.57	50%	4088.98	2066.66	51%
59	Ministry of Information and						
	Broadcasting	4375.21	2207.57	50%	4088.98	2066.66	51%
	Revenue <i>Net</i>	4361.67	2206.53	51%	4065.58	2064.75	51%
	Capital <i>Net</i>	13.54	1.04	8%	23.40	1.91	8%
	MINISTRY OF JAL SHAKTI	28261.59	13399.00	47%	31216.60	17667.81	57%
60	Department of Water Resources,						
	River Development and						
	Ganga Rejuvenation	8245.25	4385.61	53%	8860.00	3271.97	37%
	Revenue <i>Gross</i>	7890.15	4295.29	54%	8189.51	3147.80	38%
	<i>Less : Recoveries</i>	36.37	38.66	106%	37.37	12.06	32%
	<i>Net</i>	7853.78	4256.63	54%	8152.14	3135.74	38%
	Capital <i>Gross</i>	414.47	132.45	32%	730.88	137.02	19%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
<i>Less : Recoveries</i>		23.00	3.47	15%	23.02	0.79	3%
<i>Net</i>		391.47	128.98	33%	707.86	136.23	19%
61 Department of Drinking Water and Sanitation		20016.34	9013.39	45%	22356.60	14395.84	64%
Revenue <i>Gross</i>		27766.70	9013.39	32%	22356.60	14395.84	64%
<i>Less : Recoveries</i>		7750.36	0.00	0%	0.00	0.00	
<i>Net</i>		20016.34	9013.39	45%	22356.60	14395.84	64%
MINISTRY OF LABOUR AND EMPLOYMENT		11184.09	6480.40	58%	7700.00	4341.76	56%
62 Ministry of Labour and Employment		11184.09	6480.40	58%	7700.00	4341.76	56%
Revenue <i>Gross</i>		11151.65	6473.02	58%	7677.75	4341.22	57%
<i>Less : Recoveries</i>		0.00	0.00	0.00	0.00		
<i>Net</i>		11151.65	6473.02	58%	7677.75	4341.22	57%
Capital <i>Net</i>		32.44	7.38	23%	22.25	0.54	2%
MINISTRY OF LAW AND JUSTICE		3611.25	2344.26	65%	4905.35	1780.12	36%
63 Law and Justice		3055.11	2056.23	67%	4386.33	1563.11	36%
Revenue <i>Gross</i>		3020.11	2056.36	68%	2586.33	1005.25	39%
<i>Less : Recoveries</i>		100.00	0.13	0%	0.00	0.00	
<i>Net</i>		2920.11	2056.23	70%	2586.33	1005.25	39%
Capital <i>Net</i>		135.00	0.00	0%	1800.00	557.86	31%
64 Election Commission		286.68	138.46	48%	267.96	70.11	26%
Revenue <i>Net</i>		261.68	113.46	43%	248.66	70.11	28%
Capital <i>Net</i>		25.00	25.00	100%	19.30	0.00	0%
65 Supreme Court of India		269.46	149.57	56%	251.06	146.90	59%
Revenue <i>Net</i>		269.46	149.57	56%	251.06	146.90	59%
MINISTRY OF MICRO, SMALL AND MEDIUM ENTERPRISES		7011.29	4346.29	62%	6552.61	3573.39	55%
66 Ministry of Micro, Small and Medium Enterprises		7011.29	4346.29	62%	6552.61	3573.39	55%
Revenue <i>Net</i>		6984.27	4346.25	62%	6540.04	3573.39	55%
Capital <i>Net</i>		27.02	0.04	0%	12.57	0.00	0%
MINISTRY OF MINES		1675.55	749.13	45%	1669.52	795.37	48%
67 Ministry of Mines		1675.55	749.13	45%	1669.52	795.37	48%
Revenue <i>Gross</i>		1717.98	732.07	43%	1899.30	774.03	41%
<i>Less : Recoveries</i>		150.00	0.61	0%	400.00	0.57	0%
<i>Net</i>		1567.98	731.46	47%	1499.30	773.46	52%
Capital <i>Net</i>		107.57	17.67	16%	170.22	21.91	13%
MINISTRY OF MINORITY AFFAIRS		4700.00	821.32	17%	4700.00	573.40	12%
68 Ministry of Minority Affairs		4700.00	821.32	17%	4700.00	573.40	12%
Revenue <i>Net</i>		4599.98	721.32	16%	4534.96	408.40	9%
Capital <i>Net</i>		100.02	100.00	100%	165.04	165.00	100%
MINISTRY OF NEW AND RENEWABLE ENERGY		5254.83	2532.51	48%	5146.63	2432.88	47%
69 Ministry of New and Renewable Energy		5254.83	2532.51	48%	5146.63	2432.88	47%
Revenue <i>Net</i>		5209.83	2504.47	48%	5106.23	2432.14	48%
Capital <i>Net</i>		45.00	28.04	62%	40.40	0.74	2%
MINISTRY OF PANCHAYATI RAJ		871.37	162.03	19%	825.17	314.24	38%
70 Ministry of Panchayati Raj		871.37	162.03	19%	825.17	314.24	38%
Revenue <i>Net</i>		871.37	162.03	19%	825.17	314.24	38%
MINISTRY OF PARLIAMENTARY AFFAIRS		19.38	8.61	44%	18.86	8.08	43%
71 Ministry of Parliamentary Affairs		19.38	8.61	44%	18.86	8.08	43%
Revenue <i>Net</i>		19.38	8.61	44%	18.86	8.08	43%
MINISTRY OF PERSONNEL, PUBLIC GRIEVANCES & PENSIONS		1762.14	794.78	45%	1559.61	753.47	48%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
72 Ministry of Personnel, Public Grievances and Pensions		1726.59	775.01	45%	1527.00	734.39	48%
Revenue <i>Net</i>		1580.70	743.21	47%	1442.97	683.08	47%
Capital <i>Net</i>		145.89	31.80	22%	84.03	51.31	61%
73 Central Vigilance Commission		35.55	19.77	56%	32.61	19.08	59%
Revenue <i>Net</i>		35.55	19.77	56%	32.61	19.08	59%
MINISTRY OF PETROLEUM AND NATURAL GAS		42901.49	35358.11	82%	31100.55	26185.22	84%
74 Ministry of Petroleum and Natural Gas		42901.49	35358.11	82%	31100.55	26185.22	84%
Revenue <i>Gross</i>		42440.78	35191.75	83%	27391.55	25471.22	93%
<i>Less : Recoveries</i>		1206.60	0.00	0%	0.00	0.00	
<i>Net</i>		41234.18	35191.75	85%	27391.55	25471.22	93%
Capital <i>Net</i>		1667.31	166.36	10%	3709.00	714.00	19%
MINISTRY OF PLANNING		583.40	281.60	48%	339.65	218.71	64%
75 Ministry of Planning		583.40	281.60	48%	339.65	218.71	64%
Revenue <i>Net</i>		582.29	281.60	48%	338.97	218.71	65%
Capital <i>Net</i>		1.11	0.00	0%	0.68	0.00	0%
MINISTRY OF POWER		15874.82	10187.54	64%	15046.92	10134.22	67%
76 Ministry of Power		15874.82	10187.54	64%	15046.92	10134.22	67%
Revenue <i>Gross</i>		18956.36	13253.45	70%	13434.97	9312.98	69%
<i>Less : Recoveries</i>		5481.66	4146.31	76%	599.50	544.03	91%
<i>Net</i>		13474.70	9107.14	68%	12835.47	8768.95	68%
Capital <i>Gross</i>		3365.92	1503.76	45%	2334.95	1365.27	58%
<i>Less : Recoveries</i>		965.80	423.36	44%	123.50	0.00	0%
<i>Net</i>		2400.12	1080.40	45%	2211.45	1365.27	62%
THE PRESIDENT, PARLIAMENT, UNION PUBLIC SERVICE COMMISSION AND THE SECRETARIAT OF THE VICE-PRESIDENT		1593.25	720.12	45%	1526.14	666.79	44%
77 Staff, Household and Allowances of the President		76.33	34.66	45%	60.05	29.61	49%
Revenue <i>Net</i>		76.33	34.66	45%	60.05	29.61	49%
78 Lok Sabha		809.13	319.99	40%	774.97	302.31	39%
Revenue <i>Net</i>		809.13	319.99	40%	774.97	302.31	39%
79 Rajya Sabha		401.04	209.10	52%	387.94	188.41	49%
Revenue <i>Net</i>		401.04	209.10	52%	387.94	188.41	49%
80 Secretariat of the Vice-President		8.30	4.57	55%	5.57	3.45	62%
Revenue <i>Net</i>		8.30	4.57	55%	5.57	3.45	62%
81 Union Public Service Commission		298.45	151.80	51%	297.61	143.01	48%
Revenue <i>Net</i>		298.45	151.80	51%	297.61	143.01	48%
MINISTRY OF RAILWAYS		68018.67	35683.12	52%	55088.00	28802.08	52%
82 Ministry of Railways		68018.67	35683.12	52%	55088.00	28802.08	52%
Revenue <i>Gross</i>		272709.68	114423.18	42%	253099.01	103972.36	41%
<i>Less : Reserve Fund</i>		53593.01	29349.93	55%	49981.01	22457.81	45%
<i>Less : Receipts</i>		216935.00	84040.98	39%	201090.00	81426.55	40%
<i>Net</i>		2181.67	1032.27	47%	2028.00	88.00	4%
Capital <i>Gross</i>		227430.55	34650.85	15%	193270.77	28714.08	15%
<i>Less : Recoveries</i>		161593.55	0.00	0%	140210.77	0.00	0%
<i>Net</i>		65837.00	34650.85	53%	53060.00	28714.08	54%
MINISTRY OF ROAD TRANSPORT AND HIGHWAYS		83015.97	51797.65	62%	71000.00	53242.56	75%
83 Ministry of Road Transport and Highways		83015.97	51797.65	62%	71000.00	53242.56	75%
Revenue <i>Gross</i>		21619.82	10057.31	47%	23153.10	13810.41	60%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	<i>Less : Recoveries</i>	10662.43	3484.92	33%	11593.35	5057.12	44%
	<i>Net</i>	10957.39	6572.39	60%	11559.75	8753.29	76%
	Capital <i>Gross</i>	142829.16	83532.85	58%	118180.50	79659.98	67%
	<i>Less : Recoveries</i>	70770.58	38307.59	54%	58740.25	35170.71	60%
	<i>Net</i>	72058.58	45225.26	63%	59440.25	44489.27	75%
	MINISTRY OF RURAL						
	DEVELOPMENT	119874.43	71523.22	60%	114915.32	73752.75	64%
84	Department of Rural Development	117647.19	71271.55	61%	112403.92	72949.23	65%
	Revenue <i>Gross</i>	191770.34	71304.62	37%	183393.17	72977.10	40%
	<i>Less : Recoveries</i>	74223.15	33.51	0%	70994.50	27.87	0%
	<i>Net</i>	117547.19	71271.11	61%	112398.67	72949.23	65%
	Capital <i>Net</i>	100.00	0.44	0%	5.25	0.00	
85	Department of Land Resources	2227.24	251.67	11%	2511.40	803.52	32%
	Revenue <i>Net</i>	2227.24	251.67	11%	2511.40	803.52	32%
	MINISTRY OF SCIENCE						
	AND TECHNOLOGY	13056.24	6692.09	51%	12322.28	6877.85	56%
86	Department of Science and Technology	5580.01	3148.00	56%	5114.78	2911.37	57%
	Revenue <i>Gross</i>	5510.11	3160.40	57%	5067.38	2971.48	59%
	<i>Less : Recoveries</i>	20.10	14.41	72%	20.10	79.82	397%
	<i>Net</i>	5490.01	3145.99	57%	5047.28	2891.66	57%
	Capital <i>Net</i>	90.00	2.01	2%	67.50	19.71	29%
87	Department of Biotechnology	2580.34	1142.60	44%	2411.53	1362.00	56%
	Revenue <i>Net</i>	2580.34	1142.60	44%	2411.53	1362.00	56%
88	Department of Scientific						
	and Industrial Research	4895.89	2401.49	49%	4795.97	2604.48	54%
	Revenue <i>Net</i>	4886.24	2399.84	49%	4786.97	2604.48	54%
	Capital <i>Net</i>	9.65	1.65	17%	9.00	0.00	0%
	MINISTRY OF SHIPPING	1902.56	831.19	44%	1881.13	1051.38	56%
89	Ministry of Shipping	1902.56	831.19	44%	1881.13	1051.38	56%
	Revenue <i>Gross</i>	1955.99	736.36	38%	1839.47	1005.86	55%
	<i>Less : Receipts</i>	320.00	147.22	46%	320.00	134.81	42%
	<i>Net</i>	1635.99	589.14	36%	1519.47	871.05	57%
	Capital <i>Gross</i>	526.57	442.15	84%	421.66	180.33	43%
	<i>Less : Recoveries</i>	260.00	200.10	77%	60.00	0.00	0%
	<i>Net</i>	266.57	242.05	91%	361.66	180.33	50%
	MINISTRY OF SKILL DEVELOPMENT						
	AND ENTREPRENEURSHIP	2989.21	1832.27	61%	3400.00	1617.14	48%
90	Ministry of Skill Development						
	and Entrepreneurship	2989.21	1832.27	61%	3400.00	1617.14	48%
	Revenue <i>Net</i>	2926.11	1817.57	62%	3141.00	1605.86	51%
	Capital <i>Net</i>	63.10	14.70	23%	259.00	11.28	4%
	MINISTRY OF SOCIAL JUSTICE &						
	EMPOWERMENT	10089.90	5172.59	51%	8820.00	4939.22	56%
91	Department of Social Justice						
	and Empowerment	8885.00	4877.98	55%	7750.00	4494.59	58%
	Revenue <i>Net</i>	8429.99	4656.38	55%	7342.60	4277.20	58%
	Capital <i>Net</i>	455.01	221.60	49%	407.40	217.39	53%
92	Department of Empowerment of						
	Persons with Disabilities	1204.90	294.61	24%	1070.00	444.63	42%
	Revenue <i>Net</i>	1163.69	294.61	25%	1031.52	425.12	41%
	Capital <i>Net</i>	41.21	0.00	0%	38.48	19.51	51%
	DEPARTMENT OF SPACE	12473.26	6456.66	52%	10783.42	5396.22	50%
93	Department of Space	12473.26	6456.66	52%	10783.42	5396.22	50%
	Revenue <i>Net</i>	5874.72	3300.36	56%	5496.18	2913.50	53%
	Capital <i>Net</i>	6598.54	3156.30	48%	5287.24	2482.72	47%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	MINISTRY OF STATISTICS AND PROGRAMME IMPLEMENTATION						
94	Ministry of Statistics and Programme Implementation	5231.06	1729.96	33%	4859.00	2649.80	55%
	Revenue <i>Net</i>	5216.33	1728.72	33%	4844.00	2649.55	55%
	Capital <i>Net</i>	14.73	1.24	8%	15.00	0.25	2%
	MINISTRY OF STEEL	241.29	24.21	10%	47.90	26.66	56%
95	Ministry of Steel	241.29	24.21	10%	47.90	26.66	56%
	Revenue <i>Net</i>	241.29	24.21	10%	47.90	26.66	56%
	MINISTRY OF TEXTILES	4831.48	2774.69	57%	7147.73	4280.08	60%
96	Ministry of Textiles	4831.48	2774.69	57%	7147.73	4280.08	60%
	Revenue <i>Net</i>	4800.57	2765.23	58%	7109.84	4275.12	60%
	Capital <i>Net</i>	30.91	9.46	31%	37.89	4.96	13%
	MINISTRY OF TOURISM	2189.22	888.66	41%	2150.00	1067.91	50%
97	Ministry of Tourism	2189.22	888.66	41%	2150.00	1067.91	50%
	Revenue <i>Net</i>	2189.21	888.66	41%	2149.99	1067.91	50%
	Capital <i>Net</i>	0.01	0.00	0%	0.01	0.00	0%
	MINISTRY OF TRIBAL AFFAIRS	6894.96	4529.44	66%	6000.00	3972.75	66%
98	Ministry of Tribal Affairs	6894.96	4529.44	66%	6000.00	3972.75	66%
	Revenue <i>Net</i>	6814.96	4455.34	65%	5935.00	3920.75	66%
	Capital <i>Net</i>	80.00	74.10	93%	65.00	52.00	80%
	MINISTRY OF WOMEN AND CHILD DEVELOPMENT	29164.90	13374.97	46%	24700.00	12863.41	52%
99	Ministry of Women and Child Development	29164.90	13374.97	46%	24700.00	12863.41	52%
	Revenue <i>Gross</i>	29664.89	13377.99	45%	25199.99	12866.53	51%
	<i>Less : Recoveries</i>	500.00	3.02	1%	500.00	3.13	1%
	<i>Net</i>	29164.89	13374.97	46%	24699.99	12863.40	52%
	Capital <i>Net</i>	0.01	0.00	0%	0.01	0.01	100%
	MINISTRY OF YOUTH AFFAIRS & SPORTS	2216.92	992.96	45%	2196.35	595.54	27%
100	Ministry of Youth Affairs and Sports	2216.92	992.96	45%	2196.35	595.54	27%
	Revenue <i>Net</i>	2181.90	992.96	46%	2138.31	595.34	28%
	Capital <i>Net</i>	35.02	0.00	0%	58.04	0.20	0%
	Exp. From Contingency Fund	0.00	20.93		0.00	56.81	
	GRAND TOTALS						
	Revenue <i>Gross</i>	3115466.96	1478967.82	47%	2740000.68	1286844.04	47%
	<i>Less : Recoveries</i>	381925.85	55341.48	14%	330105.56	42959.76	13%
	<i>Less : Receipts</i>	285276.99	122544.70	43%	267611.53	102298.46	38%
	Net	2448264.12	1301081.64	53%	2142283.59	1141585.82	53%
	Capital <i>Gross</i>	6703436.86	3082018.97	46%	6721523.40	3169724.84	47%
	<i>Less : Recoveries</i>	247393.60	40232.85	16%	205717.70	35968.07	17%
	<i>Less : Receipts</i>	6117957.93	2854248.66	47%	6215875.99	2971127.60	48%
	Net	338085.33	187537.46	55%	299929.71	162629.17	54%
	Total Gross	9818903.82	4560986.79	46%	9461524.08	4456568.88	47%
	<i>Less : Recoveries</i>	629319.45	95574.33	15%	535823.26	78927.83	15%
	<i>Less : Receipts</i>	6403234.92	2976793.36	46%	6483487.52	3073426.06	47%
	Net	2786349.45	1488619.10	53%	2442213.30	1304214.99	53%

DEPARTMENTAL COMMERCIAL UNDERTAKINGS

(₹ crore)

DESCRIPTION	2019-20			2018-19		
	BE 2019-20	ACTUALS upto 09/2019	%	BE 2018-19	ACTUALS upto 09/2018	%
(1)	(2)	(3)	(4)	(5)	(6)	(7)
General Services						
Expenditure	18302.83	6484.13	35%	17500.00	6870.40	39%
Receipt	18450.00	4037.68	22%	17625.00	6669.24	38%
Net	-147.17	2446.45	-1662%	-125.00	201.16	-161%
1 Canteen Stores Department						
Expenditure	18302.83	6484.13	35%	17500.00	6870.40	39%
Receipts	18450.00	4037.68	22%	17625.00	6669.24	38%
Net	-147.17	2446.45	-1662%	-125.00	201.16	-161%
Economic Services						
Expenditure	35851.16	18692.81	52%	33584.25	17138.80	51%
Receipts	24743.04	3808.71	15%	22482.74	3892.84	17%
Net	11108.12	14884.10	134%	11101.51	13245.96	119%
2 Delhi Milk Scheme						
Expenditure	366.64	193.67	53%	442.00	155.98	35%
Receipts	410.40	166.90	41%	480.00	177.63	37%
Net	-43.76	26.77	-0.61	-38.00	-21.65	57%
3 Opium and Alkaloid Factories						
Expenditure	278.87	123.88	44%	300.91	92.90	31%
Receipts	150.00	63.34	42%	150.00	39.88	27%
Net	128.87	60.54	47%	150.91	53.02	35%
4 Fuel Fabrication Facilities						
Expenditure	2481.83	1307.44	53%	2086.34	1108.79	53%
Receipts	2286.29	951.90	42%	2417.80	585.31	24%
Net	195.54	355.54	182%	-331.46	523.48	-158%
5 Fuel Inventory						
Expenditure	3122.06	1339.55	43%	3154.71	574.89	18%
Receipts	2373.06	230.66	10%	2158.83	683.49	32%
Net	749.00	1108.89	148%	995.88	-108.60	-11%
6 Lighthouses & Lightships						
Expenditure	320.00	91.99	29%	320.00	88.57	28%
Receipts	320.00	147.22	46%	320.00	134.81	42%
Net	0.00	-55.23		0.00	-46.24	
7 Postal Services						
Expenditure	29281.76	15636.28	53%	27280.29	15117.67	55%
Receipts	19203.29	2248.69	12%	16956.11	2271.72	13%
Net	10078.47	13387.59	133%	10324.18	12845.95	124%
Total Expenditure	54153.99	25176.94	46%	51084.25	24009.20	47%
Total Receipts	43193.04	7846.39	18%	40107.74	10562.08	26%
Net	10960.95	17330.55	158%	10976.51	13447.12	123%