



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 financial year 2018-19**

**(As required under Section 7(1) 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 6.2 per cent for the second half (H2) (October-March) of 2018-19, as compared to 7.9 per cent in the H2 of 2017-18 and 7.5 percent in first half (April-September) of 2018-19. Growth in gross value added (GVA) at constant basic prices for the H2 of 2018-19 has been estimated at 6.0 per cent as against 7.6 per cent in H2 of 2017-18 and 7.3 percent in H1 of 2018-19. The growth rate of GDP in third and fourth quarter of 2018-19 was 6.6 percent and 5.8 percent respectively. The growth rate of GVA is estimated to be 6.3 per cent and 5.7 per cent respectively in the third and fourth quarter of 2018-19.

Growth rate of private final consumption expenditure at constant prices was 7.7 per cent in H2 of 2018-19 as against 6.9 per cent in the corresponding period of previous year and 8.5 percent in H1 of 2018-19. Growth in gross fixed capital formation (fixed investment) at constant prices has been estimated at 7.6 per cent in H2 of 2018-19 as against 12.0 per cent in H2 of 2017-18 and 12.6 percent in H1 of 2018-19. At the sectoral level, the growth rate of GVA during the H2 of 2018-19 is estimated to be 1.4 per cent for agriculture and allied sectors, 5.6 per cent for industry sector and 7.8 per cent for services sector. The growth rate of these sectors was 5.5 per cent, 8.0 per cent and 8.1 per cent respectively in H2 of 2017-18.

The Consumer Price index (Combined) during H2 of 2018-19 was 2.5 per cent as compared to 4.6 per cent during the corresponding period of previous year and 4.3 percent in H1 of 2018-19. The year-on-year inflation based on the Wholesale Price Index (WPI) during H2 of 2018-19 was 3.7 per cent as compared to 3.3 per cent during the corresponding period of previous year and 4.9 percent in H1 of 2018-19.

Merchandise exports during H2 of 2018-19, were US\$ 166.1 billion, which increased by 5.3 per cent over the level of US\$ 157.8 billion in during the corresponding period of the previous year. During H2 of 2018-19, merchandise imports were US\$ 251.5 billion, registering an increase of 3.4 per cent, as against the level of US\$ 243.2 billion in H2 of 2017-18. Oil imports increased from US\$ 62.2 billion in H2 of 2017-18 to US\$ 70.8 billion in H2 of 2018-19. Merchandise trade deficit for H2 of 2018-19 was US\$ 85.4 billion, same as in H2 of 2017-18. Merchandise trade deficit was US\$ 98.2 billion in H1 of 2018-19.

During Q3 (October-December) of 2018-19, the net invisibles balance (invisible receipts minus invisible payments) was US\$ 32.6 billion, as compared to US\$ 30.3 billion in the corresponding quarter of 2017-18. The current account deficit increased to US\$ 16.9 billion in the Q3 of 2018-19, as compared to US\$ 13.7 billion in the corresponding quarter of 2017-18. The current account deficit, expressed as a percentage of GDP, increased from 2.1 per cent in the Q3 of 2017-18 to 2.5 per cent in the Q3 of 2018-19.

The net capital inflows (including errors and omissions) were US\$ 12.6 billion in the Q3 of 2018-19, as compared to US\$ 23.2 billion in the corresponding quarter of 2017-18. Net Foreign Direct Investment flows were at US\$ 7.5 billion during the Q3 of 2018-19 vis-à-vis US\$ 4.3 billion in the same quarter of 2017-18. Net portfolio flows stood at US\$ (-) 2.1 billion in the Q1 of 2018-19 vis-à-vis US\$ 5.3 billion in the corresponding quarter of 2017-18.

India's foreign exchange reserves declined to US\$ 412.9 billion at end- March 2019 from a level of US\$ 424.5 billion at end-March 2018. The average exchange rate was ` 71.28 per US\$ in the H2 of

2018-19 as compared to ₹ 64.54 per US\$ in the corresponding period of previous year and ₹ 68.57 in first half of 2018-19.

2. Review of Trends in Receipts and Expenditure in FY2018-19

Fiscal deficit for the year 2018-19 was budgeted at 3.3 percent of GDP which worked out at ₹ 6,24,276 crore. Revenue Deficit was budgeted at ₹ 4,16,034 crore (2.2 percent of GDP).

Gross tax revenues were estimated at ₹ 22,71,242 crore which implied tax-GDP ratio of 12.1 per cent and reflected a growth of 18.4 per cent over gross tax revenue of in 2017-18 (₹ 19,19,009 crore). Total expenditure was estimated at ₹ 24,42,213 crore (BE) compared to actual expenditure of ₹ 21,41,822 crore in 2017-18 which indicated a growth of 14% over previous years' actuals.

Fiscal Responsibility and Budget Management Act, 2003 stipulates that the Central Government shall limit fiscal deficit to 3% of GDP by March 31st, 2021. FRBM Rules, 2004 sets an annual reduction target of 0.1 percent or more of the GDP for fiscal deficit. In line with the FRBM framework, FD target for 2018-19 was budgeted at 3.3 % of GDP which is 0.2 % lower than Actuals 2017-18 (3.5 % of GDP). This target of fiscal deficit was revised upwards in RE 2018-19 to 3.4 % of GDP bringing down the proposed annual reduction to 0.1 % of GDP. A Statement of deviation explaining the reasons for the deviation and the path of return to annual prescribed targets, as per the provisions of Section 4 (5) of the Act was included in Medium Term Fiscal Policy cum Fiscal Policy Strategy Statement (MTFP cum FPSS) that was laid in Parliament alongwith Interim Budget 2019-20.

The structural changes in the indirect taxation regime that was implemented beginning 1st July 2017 was in the process of stabilisation in FY 2018-19. FY 2018-19 was the first full financial year after the introduction of the GST regime. Additionally, farmers needed support to manage the changes in the agricultural economy that were underway. Government needed to play a critical and an effectively large role by providing support to farmers to manage these changes to minimise distress in the sector. These reasons necessitated a minor deviation in the fiscal deficit target of the government. In 2018-19, fiscal deficit was budgeted at 3.3 per cent of GDP. This was revised to 3.4 per cent in RE 2018-19. The revisions in FD targets were made under the provisions of Section 4 (2) of the FRBM Act, 2003.

Revenue Deficit target as a percentage of GDP was kept at the same level as BE, i.e. 2.2 %. Gross tax revenues worked out to be 11.9% of GDP at the time of RE 2018-19 whereas Non-Tax revenue remained at 1.3% of GDP.

Total Revenue Receipts (provisional estimates), which includes Tax Revenue (Net) and Non-tax Revenue, was ₹ 15,63,170 crore at the end of FY 2018-19. It was 90.4 percent of RE and shows a growth rate of 9.3 per cent over Actuals of 2017-18. Tax Receipts (Net) at the end of FY 2018-19 was ₹ 13,16,951 crore while Non-Tax Revenue was ₹ 2,46,219 crore which, in percentage terms was 88.7 percent and 100.4 percent of RE 2018-19 respectively.

Total Expenditure was estimated at ₹ 24,57,235 crore in RE 2018-19 compared to provisional figure of ₹ 23,11,422 crore at the end of 2018-19. As such, total expenditure as per provisional actuals is ₹ 1,45,813 crore lower than RE and stood at 94.1 percent of RE (Corresponding Period of Previous Year (COPPY) – 96.6 percent of RE).

Table: Key Fiscal Indicators, 2018-19

S.No	Particulars	BE 2018-19	RE 2018-19	Prov. 2018-19	Actuals 2017-18	2018-19 Prov. As % of BE	2018-19 Prov. As % of RE	% growth in 2018-19 (prov.) over 2017-18
		1	2	3	4	5	6	7
1	Revenue Receipt(2+3)	1725738	1729682	1563170	1430404	90.6%	90.4%	9.3%
2	Tax Revenue (Net)	1480649	1484406	1316951	1242487	88.9%	88.7%	6.0%
3	Non- Tax Revenue	245089	245276	246219	187917	100.5%	100.4%	31.0%
4	Capital Receipt(5+8)	716475	727553	748252	711418	104.4%	102.8%	5.2%
5	Non- Debt Capital Receipt(6+7)	92199	93155	102885	120356	111.6%	110.4%	-14.5%
6	Recovery of Loans	12199	13155	17840	20311	146.2%	135.6%	-12.2%
7	Other Receipts	80000	80000	85045	100045	106.3%	106.3%	-15.0%
8	Borrowings and other liabilities	624276	634398	645367	591062	103.4%	101.7%	9.2%
9	Total Receipts(1+4)	2442213	2457235	2311422	2141822	94.6%	94.1%	7.9%
10	Revenue Expenditure	2142283	2141351	2008463	1879346	93.8%	93.8%	6.9%
10(i)	- of which Interest Payments	575795	587570	582675	528952	101.2%	99.2%	10.2%
10(ii)	- of which Grants for creation of Capital Assets	195345	200300	191220	192520	97.9%	95.5%	-0.7%
11	Capital Expenditure	299930	315884	302959	262476	101.0%	95.9%	15.4%
12	Total Expenditure (10+11)	2442213	2457235	2311422	2141822	94.6%	94.1%	7.9%
13	Revenue Deficit (10-1)	416545	411669	445293	448942	106.9%	108.2%	-0.8%
14	Effective Revenue Deficit{(13-10(ii))}	221200	211369	254073	256422	114.9%	120.2%	-0.9%
15	Fiscal Deficit {12-(1+5)}	624276	634398	645367	591062	103.4%	101.7%	9.2%
16	Primary Deficit {(15-10(i))}	48481	46828	62692	62110	129.3%	133.9%	0.9%

Source: Controller General of Accounts,

Notes: 1. The Figures are net as in Budget, 2. Actuals for 2018-19 are provisional

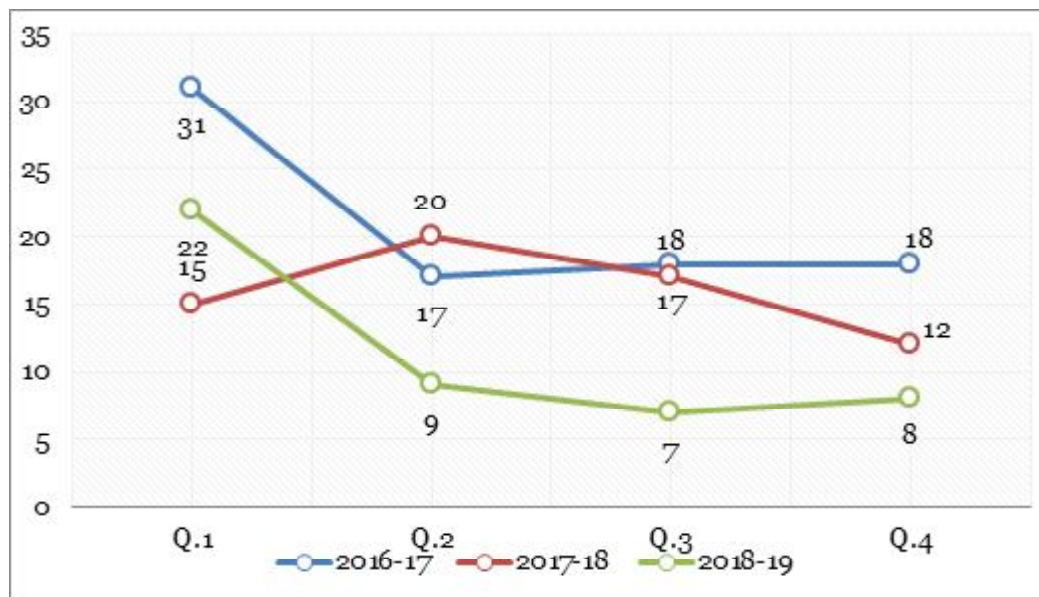
2.1. RECEIPTS

2.1.1. Gross Tax Revenues

In BE 2018-19, Gross Tax Revenues (GTR) were estimated at ` 22,71,242 crore which was slightly reduced at the time of RE to ` 22,48,175 crore. GTR Collections (Provisional Actuals) for 2018-19 were ` 20,80,203 crore which works out to 92.5 per cent of RE (COPPY – 98.6 percent of RE). Overall, GTR registered a year-on-year increase of 8.4 per cent.

Figure-1 shows the year-on year quarterly growth in gross tax revenue receipts for the last three financial years.

Figure 1: Growth Rates of Gross Tax Revenue (Quarterly) as %



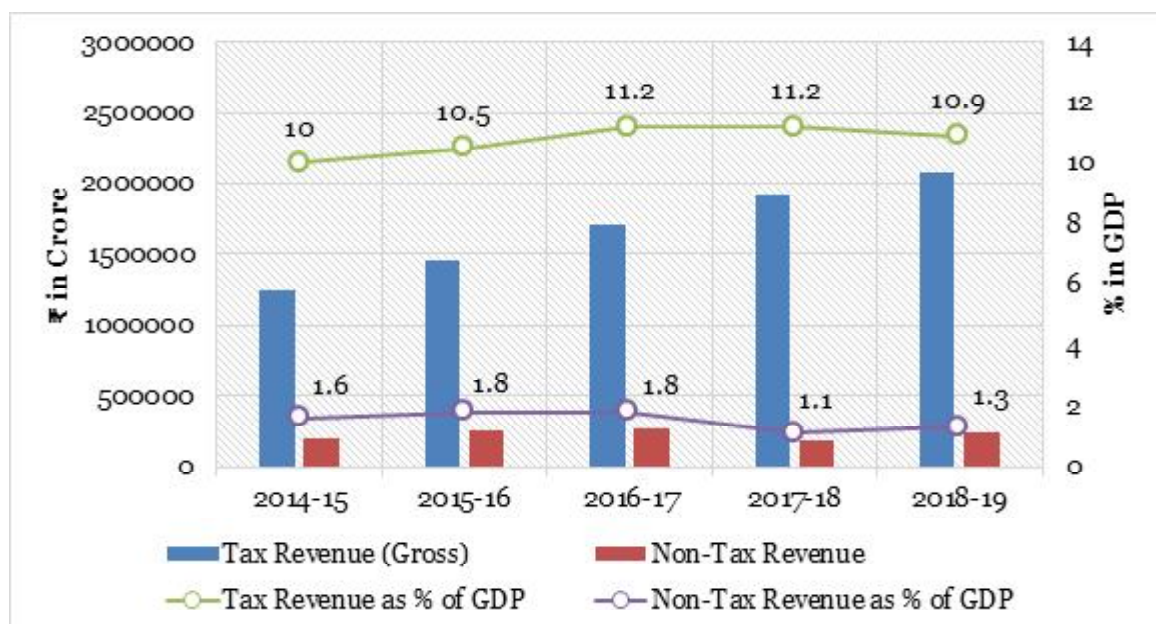
Note: for graphical presentation, numbers have been rounded off.

2.1.2. Revenue receipts:

Revenue receipts of the Centre comprises tax revenue receipts (net) and non-tax revenues. In BE 2018-19, revenue receipts (Net to Centre) were estimated at ₹ 17,25,738 crore. They were revised to ₹ 17,29,682 crore, with ₹ 14,84,406 crore and ₹ 2,45,276 crore from Tax Revenue and Non-Tax Revenue respectively. The Provisional Actuals in respect of Revenue Receipts for 2018-19 were ₹ 15,63,170 crore which is 90.4 percent of RE (COPPY - 95 per cent of RE).

Trend of Gross Tax Receipts and Non-Tax Revenue Receipts during the four previous years is shown in Figure 2 below.

Figure 2: Trends in Revenue Receipts



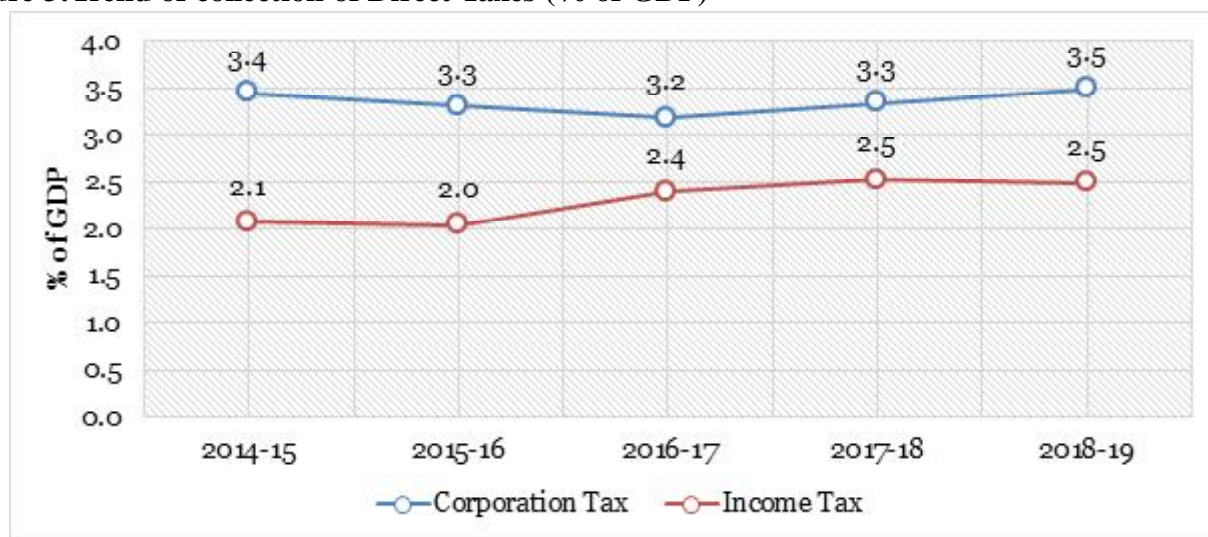
(GDP is as per the estimates released by the CSO on 31st May 2019)

2.1.3. Direct Taxes:

The main components of Direct tax receipts are Corporation tax and Taxes on Income. Direct taxes were estimated to be ₹ 12,00,000 crore in RE 2018-19, which was an increase of ₹ 50,000 crore over BE 2018-19. Direct tax receipts for 2018-19 according to provisional estimates were ₹ 11,36,754 crore which is 94.7 percent of RE. This indicates an increase of 14.7 percent over COPPY.

Figure 3 below shows trend of major components of direct taxes as a percentage of GDP during last five financial years.

Figure 3: Trend of collection of Direct Taxes (% of GDP)



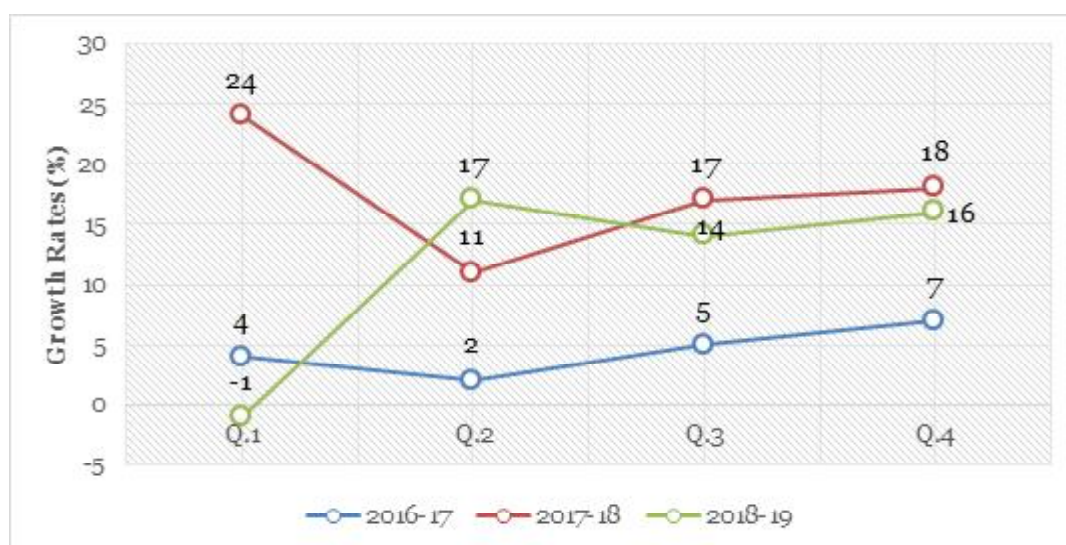
(GDP is as per the estimates released by the CSO on 31st May 2019. Note: for graphical presentation, percentages have been rounded off)

2.1.3.1 Corporation Tax:

Corporation tax, which is component of Direct tax, still remains the biggest contributor of tax revenue. Budget estimate of Corporation tax for 2018-19 was ₹ 6,21,000 crore which were subsequently revised to ₹ 6,71,000 crore in RE 2018-19. In comparison, the actual receipts (provisional) of Corporation tax were ₹ 6,63,572 crore, which was 98.9 percent of RE (COPPY – 101.3 percent of RE). The year-on-year growth of Corporation tax is 16.2 percent.

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

Figure 4: Corporation Tax Growth rates (Quarterly)



Note: for graphical presentation, growth rates have been rounded off.

2.1.3.2 Taxes on Income

Receipt from Taxes on Income is a sub-component of Direct Taxes and includes Taxes on Income other than Corporate tax and Securities Transaction Tax (STT). Taxes on income were estimated to be ₹ 5,29,000 crore (₹ 51,800 crore from Taxes on Income other than Corporation Tax and ₹ 11,000 crore from STT) during BE 2018-19 and was kept at the same level during RE. Actual receipts under this component as per provisional estimates in 2018-19 were ₹ 4,71,182 crore which indicates a growth of 12.6 percent over receipts of 2017-18. Provisional receipts for 2018-19 are 89.4 percent of RE (COPPY – 95.2 percent of RE).

Trend of year-on-year quarterly growth in receipts from taxes on income during the last three years is indicated in the Figure-5 below.

Figure 5: Growth Rate of Taxes on Income



Note: for graphical presentation, numbers are rounded off.

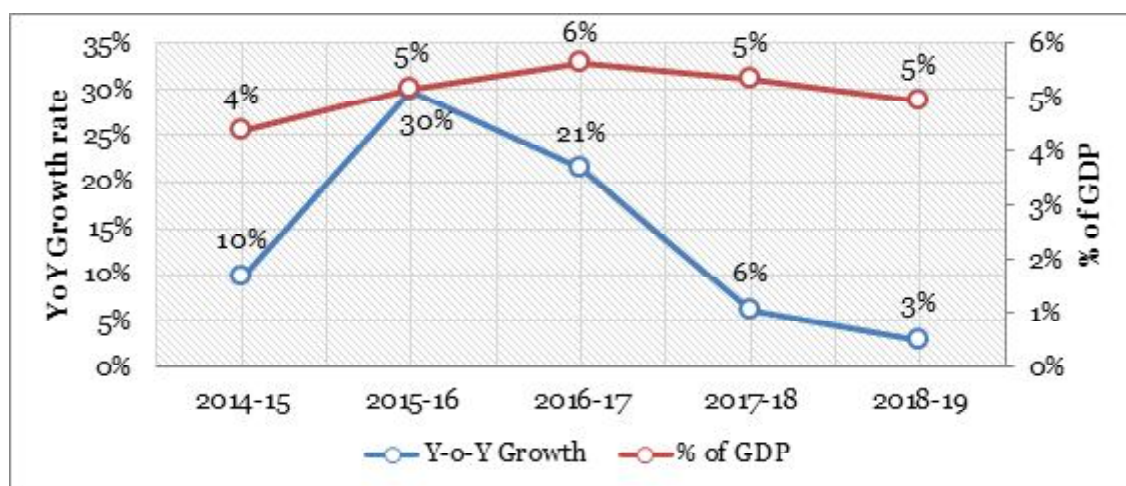
2.1.4. Indirect Taxes:

With the introduction of Goods and Services Tax in 2017, the composition of Indirect taxes has undergone a significant change. Central GST has now become the largest component of indirect tax. Receipts from Customs Duty, Union Excise Duty have come down considerably while Service tax has been abolished.

The budgeted estimate of indirect tax for 2018-19 was ₹ 11,18,530 crore, which was revised at RE stage to ₹ 10,45,363 crore. The actual receipts in 2018-19 were ₹ 9,39,782 crore which is 89.9 percent of RE (COPPY – 97.4 percent of RE).

Figure-6 below indicates the Trend of growth in Indirect tax year-on-year and as percentage of GDP over the last five years.

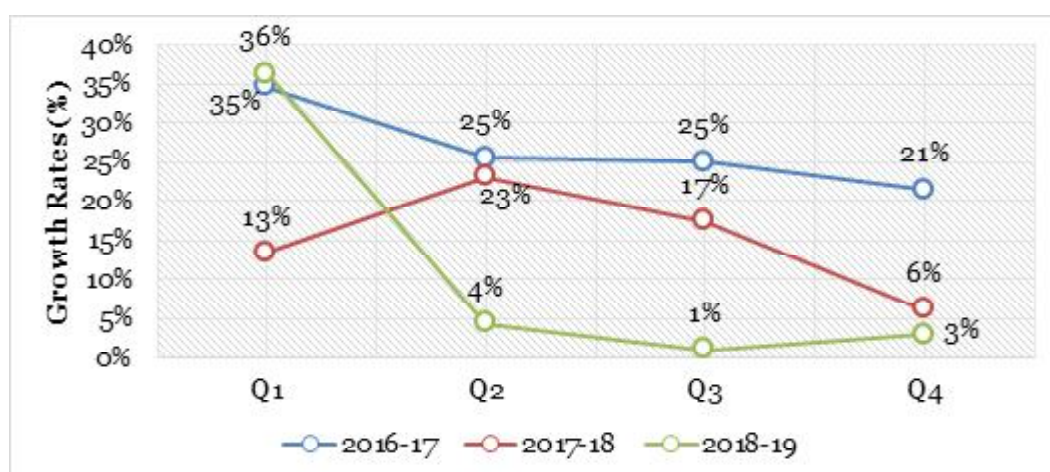
Figure 6: Trend of collection of Indirect Taxes



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

Figure 7 below provides trend of year-on-year quarterly growth for the last three years.

Figure 7: Trend of collection of Indirect Taxes



2.1.5. Non-Tax Revenue

Non-tax revenues (NTR) 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.

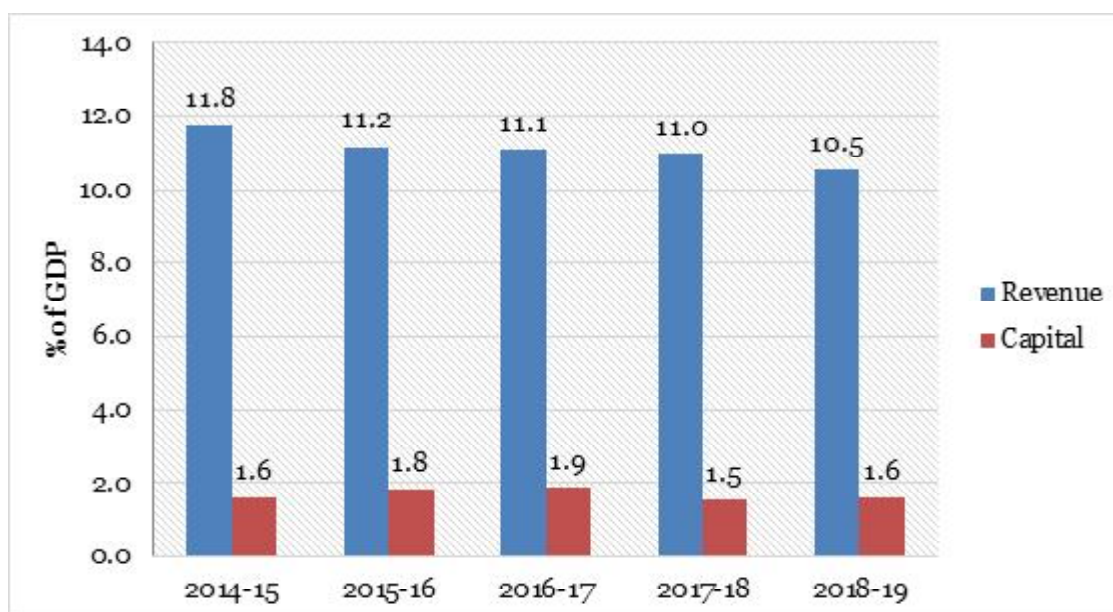
BE 2018-19 for Non-Tax revenue was pegged at ` 2,45,089 crore. It was re-estimated at RE stage to ` 2,45,276 crore and actual receipts in NTR as per provisional estimate are ` 2,46,219 crore. In 2017-18, Non-Tax Revenue receipts were ` 1,87,917 crore indicating a y-o-y growth of 31 percent in 2018-19.

2.1.6. Non-debt Capital Receipts

The main components of Non-debt capital receipts are disinvestment receipts and receipts from recovery of loans. Non Debt Capital Receipts (NDCR) of the government were budgeted at ` 92,199 crore. Out of this, ` 80,000 crore were budgeted estimates from disinvestment receipts and ` 12,199 crore from recovery of loans. The RE for 2018-19 for NDCR was revised upward to ` 93,155 crore on account of anticipated increase of ` 956 crore in Recovery of Loans. In comparison, the actual receipts under NDCR (provisional) stood at ` 1,02,885 crore of which ` 85,045 crore was realized from disinvestment receipts, and ` 17,840 crore were from recovery of loans. Actuals as a percentage of RE were 110.4 percent (COPPY – 102.5 percent of RE).

2.2. EXPENDITURE

In BE 2018-19, the total expenditure of Union Government was estimated at ` 24,42,213 crore and was increased to ` 24,57,235 crore in Revised Estimates. The Actual expenditure in 2018-19 as per provisional estimate was ` 23,11,422 crore which is 94.1 percent of RE (COPPY – 96.6 percent of RE). There is a growth of 7.9 percent in Total Expenditure over 2017-18. Total Expenditure in FY 2018-19 was 12.1 percent of GDP whereas in 2017-18 it was 12.5 percent indicating a decrease of 40 bps. Figure-8 below shows Capital Expenditure and Revenue Expenditure as a percentage of GDP.

Figure 8: Revenue-Capital Mix of Expenditure

2.2.1. Revenue Expenditure:

Budgeted Expenditure on Revenue Account for 2018-19 was ₹ 21,42,283 crore which was revised to ₹ 21,41,351 crore in RE. Against this, Total revenue expenditure incurred in 2018-19 according to Provisional Actuals was ₹ 20,08,463 crore (prov.) which was 93.8 percent of BE and RE both. Revenue Expenditure accounted for 86.9 percent of Total Expenditure, compared to 87.7 percent in 2017-18. Revenue Expenditure registered a growth of about 6.9 percent over 2017-18. Out of total revenue expenditure ₹ 1,91,220 crore was on account of Grant-in-Aid for creation of capital assets.

In BE 2018-19, ₹ 15,93,913 crore (which is 74.4 percent of Revenue Expenditure) was allocated for Interest payments, Defence Services, Pension, Major Subsidies and Grants-in-Aids to States / UTs. Expenditure against these components is tabulated in Table 2 below.

Table 1: Major Items of Revenue Expenditure

Items	BE	Prov. Actuals	COPPY	Increase/Decrease
	2018-19	2018-19	2017-18	
Interest Payments	5,75,795	5,82,675	5,28,952	53,723
Defence Service	1,88,723	1,95,935	1,86,127	9,808
Grants in Aid to States & UTs	4,20,591	3,75,998	3,76,502	-504
Major Subsidies	2,64,346	1,91,110	1,97,066	-5,956
Pension	1,68,466	1,60,123	1,45,746	14,377
Total	16,17,921	15,05,841	14,34,393	71,448

The above table shows that the Actuals (Provisional) on account of the above heads was 75 percent of the total revenue expenditure of the Government of India in 2018-19.

2.2.2. Capital Expenditure:

Capital expenditure incurred in 2018-19 was ₹ 3,02,959 crore which is 101 percent of Budgeted Estimates and 95.9 percent of Revised estimates. It indicates a growth of 15.4 per cent over 2017-18

(` 2,62,476 crore). Compared to revenue expenditure, it may be seen that capital expenditure grew at a higher pace than revenue expenditure in 2018-19.

DEFICIT

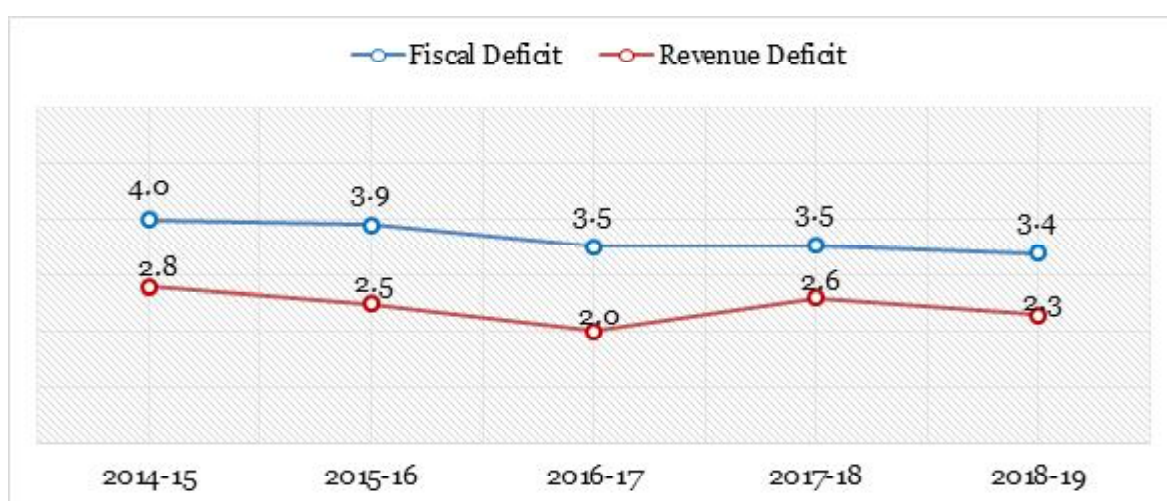
2.2.3. Fiscal Deficit

Fiscal deficit (FD) was estimated ` 6,24,276 crore (3.3 per cent of projected GDP) in BE 2018-19. The Fiscal Deficit was recalibrated to ` 6,34,398 crore (3.4 per cent of GDP) at RE stage. The minor deviation of 0.1 percentage points was necessary due to transitional impact of GST and the agricultural situation in the country. Against the revised target, the actual fiscal deficit for 2018-19 was ` 6,45,367 crore (prov.), which works out to 3.4 per cent of GDP

2.2.4. Revenue Deficit and Effective Revenue Deficit

Revenue Deficit (RD) for 2018-19 was budgeted ` 4,16,545 crore (2.2 per cent of GDP) in BE 2018-19 and was revised to ` 4,11,669 crore (2.2 per cent of GDP) in RE. At the end of 2018-19, RD was ` 4,48,942 crore.

Figure 9: Trends in deficits (as a % of GDP)



(GDP figures used are as per the estimates released by the CSO on 31st May 2019)

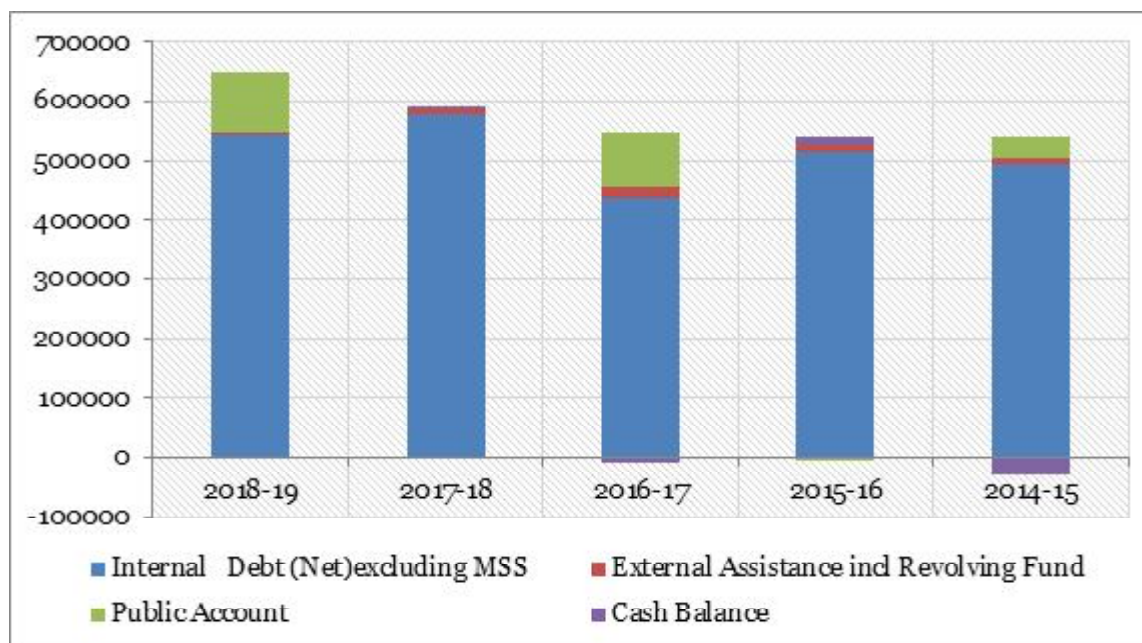
2.2.5. Financing of deficit

The fiscal deficit of ` 6,45,367 crore and a cash balance of ` 1,245 crore of the Government of India, was financed by raising internal debt of ` 5,44,827 crore, external debt of ` 1,852 crore and ` 99,933 crore of Public Account receipts.

Details of financing of deficit at the end of 2017-18 are indicated in Table-3 and depicted in Figure-9 below.

Table 2: Sources of financing fiscal deficit, in crore

	2018-19	2017-18	2016-17	2015-16	2014-15
Fiscal Deficit	645367	5,91,062	5,37,799	5,32,783	5,10,817
Sources of Financing					
Internal Debt (Net)excluding MSS	544827	5,79,022	4,37,317	5,13,830	4,92,070
External Assistance incl Revolving Fund	1852	7,922	17,992	12,750	12,926
Public Account	99953	27	91,385	-6,967	35,160
Cash Balance	-1245	4,091	-8,895	13,170	-29,339

Figure 10: Sources of Financing of Fiscal Deficit, in crore

(Source: Controller General of Accounts)

The Internal Debt of the Government (excluding WMA and Central securities against Small Savings) increased by ` 5,48,666 crore from ` 59,17,356 crore at the beginning of the year to ` 64,66,022 crore at the end of the year. External Debt (including Revolving Fund), on the other hand, grew by ` 19,855 crore. Fresh external loans of ` 50,615 crore were contracted and at the same time, past obligations to the tune of ` 30,760 crore were discharged. External debt at the end of the year was ` 2,69,945 crore.

2.3. Liabilities

The total outstanding liability of the Government increased by ` 7,83,663 crore from ` 72,47,556 crore at the beginning of the financial year to ` 80,31,219 crore upto the end of the financial year.

2.4. Cash Management

The Government began the FY 2018-19 with an investment surplus of ` 1,62,555 crore and a cash balance of ` 1,045 crore. Government ended the financial year 2018-19 with a cash balance of ` 5,000 crore and investment surplus of ` 1,22,692 crore.

2.5. Small Savings Fund

During the current financial year, net accretion under National Small Savings Fund is ` 15,301 crore. The details of accretions under this fund are as under:

Table 3: Balance Sheet of NSSF at a Glance, in ` crore)

	2018-19 (Prov)	2017-18 (Actuals)
Opening balance (as on 1st April)	28,802	41,554
(a) Small Savings	1,38,617	91,794
(b) Public Provident Fund	72,011	65,320
(c) Investment in Securities		
(i) State Securities	-36,039	-31,406
(ii) Central Securities	1,16,453	1,02,628
(iii) Other Instruments	1,09,636	92,000
(d) Income and Expenditure of NSSF	-5,277	-6,644
(e) Net accretion (a+b+c+d)	15,301	-12,752
Closing balance (As on 31st March)	44,103	28,802

3. Conclusion

The structural changes in the indirect taxation regime that was implemented beginning 1st July 2017 was in the process of stabilisation in FY 2018-19. FY 2018-19 was the first full financial year after the introduction of the GST regime. Additionally, farmers needed support to manage the changes in the agricultural economy that were underway. Government needed to play a critical and an effectively large role by providing support to farmers to manage these changes to minimise distress in the sector. These reasons necessitated a minor deviation in the fiscal deficit target of the government. In 2018-19, fiscal deficit was budgeted at 3.3 per cent of GDP. This was revised to 3.4 per cent in RE 2018-19. The revisions in FD targets were made under the provisions of Section 4 (2) of the FRBM Act, 2003.

As per the provisional estimates of Annual National Income released by the Central Statistics Office, the growth in Gross Domestic Product (GDP) at constant (2011-12) prices in 2018-19 is estimated at 6.8 percent compared to GDP growth in 2017-18 of 7.2 percent. The year-on-year inflation based on the Wholesale Price Index (WPI) during H2 of 2018-19 was 3.7 per cent as compared to 3.3 per cent during the corresponding period of previous year and 4.9 percent in H1 of 2018-19.

Gross tax revenue receipts were ₹ 20,80,203 crore (prov.) which was about 92.5 per cent of RE and registered a growth of about 8.4 per cent over gross tax revenue receipts in 2017-18. Receipts from Non-tax revenue in 2018-19 were ₹ 2,46,219 crore, higher by ₹ 58,301 crore compared to previous year. Revenue receipts of the centre were ₹ 15,63,170 crore (prov.), which is 9.3 percent higher than previous year. The non-debt capital receipts were 14.5 per cent lower than previous year. Total net receipts of the Centre (including non-debt capital receipts) were ₹ 16,66,054 crore which were about 7.4 per cent higher than receipts of previous financial year.

Total expenditure incurred during the year 2018-19 was ₹ 23,11,422 crore (prov.), which grew by 7.9 per cent over previous year. Revenue expenditure, which constituted over 86.9 per cent of total expenditure (COPPY – 87.7 percent), was ₹ 20,08,463 crore (prov.). Capital expenditure was ₹ 3,02,959 crore (prov.) and it registered increase of 15.4 percent over previous year.

Total receipts excluding borrowings covered about 72.1 per cent of total expenditure resulting in a fiscal deficit of ₹ 6,45,367 crore (prov.) in 2018-19 indicating that fiscal deficit was restricted to 3.4 percent of GDP.

TAX REVENUE

(₹ crore)

DESCRIPTION	2018-19			2017-18		
	RE	PROV.	%to RE	RE	ACTUALS	% to RE
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1 Corporation Tax	671000.00	663571.78	99%	563744.73	571201.87	101%
2 Taxes on Income	529000.00	473181.94	89%	441255.27	420084.08	95%
(a) Taxes on Income other than Corporation Tax	518000.00	461654.44	89%	433487.37	408202.68	94%
(b) Securities Transaction Tax	11000.00	11527.50	105%	7767.90	11881.40	153%
(A) Total Direct Taxes (1+2)	1200000.00	1136753.72	95%	1005000.00	991285.95	99%
3 Central Goods & Services Tax	503900.00	457534.57	91%	221400.00	203261.40	92%
4 UT Goods & Services Tax	2530.00	2407.33	95%	1424.00	1635.10	115%
5 Integrated Goods & Services Tax	50000.00	28947.11	58%	161900.00	176688.44	109%
6 Goods & Services Tax Compensation Cess	90000.00	95080.71	106%	61331.00	62611.59	102%
7 Customs	130038.00	117929.61	91%	135242.00	129029.92	95%
8 Union Excise Duties	259612.20	230998.15	89%	276995.00	258635.93	93%
9 Service Tax	9283.00	6884.65		79507.00	81228.59	102%
(B) Total Indirect Taxes (3 to 9)	1045363.20	939782.13	90%	937799.00	913090.97	97%
10 Other taxes	2812.00	3667.50	130%	3320.15	14631.78	441%
(a) Direct Taxes	234.00	257.54	110%	207.25	11072.07	5342%
(b) Indirect Taxes	2578.00	3409.96	132%	3112.90	3559.71	114%
(C) GROSS TAX REVENUE (A+B+10)	2248175.20	2080203.35	93%	1946119.15	1919008.70	99%
11 Collections under NCCD to be transferred to NDRF	2315.00	1797.89	78%	3660.00	3516.44	96%
(D) Balance Gross Tax Revenue(C-11)	2245860.20	2078405.46	93%	1942459.15	1915492.26	99%
12 <u>Less</u> Assignment to States	761454.15	761454.15	100%	673005.29	673005.29	100%
NET TAX REVENUE (D-12)	1484406.05	1316951.31	89%	1269453.86	1242486.97	98%

NON-TAX REVENUE

(₹ crore)

DESCRIPTION	2018-19			2017-18		
	RE	PROV.	% to RE	RE	ACTUALS	% to RE
(1)	(2)	(3)	(4)	(5)	(6)	(7)
A. Interest Receipts	26564.46	27814.18	105%	43903.69	45731.97	104%
of which :-						
(i) Interest from State Govt.	5288.44	7375.21	139%	6953.23	7315.88	105%
(ii) Interest from Union Territories (with Legis.)	365.40	40.85	11%	367.40	41.84	11%
(iii) Other Intt. Receipts of Central Govt.	20910.62	20362.01	97%	36583.06	38332.85	105%
Less :						
(i) Receipts incidental to Market Borrowing taken in reduction of cost of borrowing	12421.77	12903.72	104%	12957.73	14755.27	114%
(ii) Waiver of Interest	2095.37	2095.37	100%	17395.30	17395.30	100%
Net - Interest Receipts	12047.32	12815.09	106%	13550.66	13581.40	100%
B. Dividends and Profits	119264.55	113423.99	95%	106433.24	91366.96	86%
of which:-						
(i) Dividends from Public Undertakings and Other Investments	45124.18	43055.75	95%	54810.00	46505.14	
(ii) Surplus of Banks & Financial Institutions	74140.37	70368.42	95%	51623.24	44861.81	
from RBI		68000.00			40659.41	
from LIC		2260.80			2376.11	
from Nationalised Banks		107.62			1826.29	
C. Non Tax Revenue of U.Ts	2076.00	1859.52	90%	1876.43	1875.81	100%
D. Other Non Tax Revenue						
Fiscal Services	420.50	755.15	180%	700.25	460.13	66%
of which :-						
Currency, Coinage and Mint	300.00	514.49	171%	600.00	282.00	47%
General Services*	35628.45	38994.76	109%	35382.84	35327.19	100%
of which :-						
(i) Police	7761.00	8280.71	107%	7511.40	7495.63	100%
(ii) Other Administrative Services	6377.79	6936.70	109%	5783.21	6203.80	107%
(iii) Contribution and recoveries towards Pension	2709.12	1611.30	59%	2828.22	1760.69	62%
(iv) Canteen Store Department	16775.00	19469.67	116%	17125.00	17911.12	105%
(v) Others	2005.54	2696.38	134%	2135.01	1955.95	92%
Less :						
(i) Pension and other retirement benefits	1000.00	0.00	0%	1000.00	0.00	0%
(ii) Commercial Receipts	16775.00	19469.67	116%	17125.00	17911.12	105%
Net - General Services	17853.45	19525.09	109%	17257.84	17416.07	101%

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Social Services	2790.87	3081.28	110%	3725.65	3008.15	81%
<i>of which :-</i>						
(i) Education, Sports, Art & Culture	280.58	342.19	122%	237.81	273.50	115%
(ii) Broadcasting	1420.86	1319.80	93%	1501.00	1548.29	103%
(iii) Medical and Public Health	606.21	677.64	112%	581.33	540.22	93%
(iv) Housing	283.60	237.00	84%	254.91	379.29	149%
(v) Others	199.62	504.65	253%	1150.60	266.85	23%
Less :						
(i) Receipts of Unclaimed Deposits	100.00	81.62	82%	64.43	64.43	100%
Net -Social Services	2690.87	2999.66	111%	3661.22	2943.72	80%
Economic Services *	113195.59	112044.18	99%	114776.74	77944.89	68%
<i>of which :-</i>						
(i) Power	3347.77	3651.31	109%	5875.02	1975.98	34%
(ii) Petroleum	16044.55	14195.99	88%	15735.71	10878.80	69%
(iii) Coal and Lignite	3197.85	104.38	3%	3536.95	4.45	0%
(iv) Industries	3025.77	2068.71	68%	7501.67	1861.49	25%
(v) Road and Bridges	19542.60	29623.44	152%	9269.00	9064.07	98%
(vi) Postal receipts	18000.44	13198.67	73%	15418.16	12832.76	83%
(vii) Other Communication Services	39245.00	40799.75	104%	30736.47	32065.90	104%
(viii) Other Scientific Services and Research	1187.09	1605.21	135%	1111.42	1027.28	92%
(ix) Other General Economic Services	6987.37	3796.67	54%	22019.44	3420.96	16%
(x) Others	2617.15	3000.05	115%	3572.90	4813.20	135%
Less :						
(i) National Zoological Park Receipt	8.00	5.92	74%	6.00	5.83	97%
(ii) Write off of loans outstanding against Indian Telephone Industries Ltd.	0.00	0.00		255.00	255.00	100%
(iii) Commercial Receipts	22455.09	17278.16	77%	20838.53	16128.44	77%
(iv) Write off of loans of PSUs	0.00	0.00		4864.21	4864.21	100%
(v) Write-off of loan of HVOCL	95.62	0.00	0%	0.00	0.00	
(vi) Write-off of Loan of BSNL	983.18	983.18	100%	0.00	0.00	
Net - Economic Services	89653.70	93776.92	105%	88813.00	56691.41	64%
Grants-in-Aid and Contributions	1270.00	1063.20	84%	3681.00	3582.20	97%
Total Other Non Tax Revenue	111888.52	118120.02	106%	114113.31	81093.53	71%
Net Non Tax Revenue (A + B + C + D)	245276.39	246218.62	100%	235973.64	187917.70	80%

CAPITAL RECEIPTS

(₹ crore)

DESCRIPTION	2018-19			2017-18		
	RE	PROV.	%to RE	RE	ACTUALS	% to RE
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1 (a) Market Loans including Short term borrowings	447736.92	464996.36	104%	509863.62	471737.90	93%
(b) Receipt under MSS	0.00	0.00		0.00	100000.00	
(c) Treasury Bills(14 days)	0.00	-28702.90		-30000.00	-5531.25	
2 Securities against Small Savings	125000.00	116453.30	93%	102628.00	102627.95	100%
3 (i) External Loans						
Gross Borrowings	40209.00	50609.44	126%	42215.79	48516.74	115%
Less Transfer to State EAPs	13762.12	18003.24	131%	12732.00	13900.73	109%
Less Repayments	31340.00	30738.77	98%	27066.00	26685.27	99%
Net Borrowings	-4893.12	1867.43	-38%	2417.79	7930.74	328%
(ii) Revolving Fund		-15.41			-9.06	
Non-Debt Capital Receipts (4&5)						
4 Recoveries of Loans and Advances						
Gross Recoveries	64755.16	30047.86	46%	68998.33	70639.17	102%
Less Recoveries of Ways & Means Advances and Loans to Govt. Servants etc.	51600.00	12208.19	24%	51525.00	50328.51	98%
Net Recoveries of Loans & Advances	13155.16	17839.67	136%	17473.33	20310.66	116%
5 Miscellaneous Capital Receipts	80000.00	85045.14	106%	100000.00	100045.05	100%
(i) Disinvestment of Govt.'s Equity Holdings	80000.00	85045.14	106%	100000.00	100045.05	100%
(ii) Strategic Disinvestment	0.00	0.00		0.00	0.00	
(iii) Other Listing of Insurance companies	0.00	0.00		0.00	0.00	
(iv) Issue of Bonus Share	252.18	252.18		3.40	3.40	
Less: Misc. Capital Receipts	252.18	252.18		3.40	3.40	
Net - Issue of Bonus Share	0.00	0.00		0.00	0.00	
6 National Small Savings Fund	-28801.82	15300.64		-41553.62	-12751.78	
(a) Small Savings, Public Provident Funds	190898.20	210627.79	110%	130459.07	157113.87	120%
(b) Investment in Securities	-217165.17	-190050.26	88%	-165329.44	-163221.73	99%
(c) Income & Expenditure of NSSF	-2534.85	-5276.89	208%	-6683.25	-6643.92	99%
7 State Provident Funds	17000.00	15812.11	93%	15000.00	15798.67	105%
8 Public Accounts (other than SPF, NSSF & Investment/Disinvestment of Surplus Cash)	18006.71	28957.26	161%	55703.39	34185.43	61%
9 Other Internal Debt Receipts	19147.81	-7919.72	-41%	20169.05	10187.68	51%
10 Ways & Means Advances		0.00			0.00	
11 Investment (-)/disinvestment(+) of Surplus Cash		39863.00			-37205.00	
12 Decrease in Cash Balance (Including difference between RBI & A/C)	41200.92	-1244.83		-39379.00	4090.73	-10%
13 Cash held under MSS	0.00	0.00		0.00	-100000.00	
TOTAL	727552.58	748252.05	103%	712322.56	711417.72	100%

GRANT WISE REVENUE AND CAPITAL EXPENDITURE

(₹ crore)

Grant No.	MINISTRY/ DEPARTMENT	2018-2019			2017-2018		
		RE	PROV.	% to RE	RE	ACTUALS	% to RE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	MINISTRY OF AGRICULTURE AND FARMER'S WELFARE	79025.74	56791.26	72%	50263.74	46361.74	92%
1	Department of Agriculture, Cooperation and Farmers Welfare	67800.00	46076.19	68%	41105.00	37396.73	91%
	Revenue	67764.98	46065.41	68%	41059.18	37379.36	91%
	Capital	35.02	10.78	31%	45.82	17.37	38%
2	Department of Agricultural Research and Education	7952.73	7544.26	95%	6992.00	6942.91	99%
	Revenue	7952.73	7544.26	95%	6992.00	6942.91	99%
3	Department of Animal Husbandry, Dairying and Fisheries	3273.01	3170.81	97%	2166.74	2022.10	93%
	Revenue	3257.25	3163.07	97%	2151.89	2014.10	94%
	Capital	15.76	7.74	49%	14.85	8.00	54%
	DEPARTMENT OF ATOMIC ENERGY	16965.25	17418.37	103%	13209.94	15081.67	114%
4	Atomic Energy	16965.25	17418.37	103%	13209.94	15081.67	114%
	Revenue	8301.81	8676.77	105%	7774.25	9478.37	122%
	Capital	8663.44	8741.60	101%	5435.69	5603.30	103%
	MINISTRY OF AYURVEDA, YOGA AND NATURAPATHY, UNANI, SIDDHA AND HOMOEOPATHY (AYUSH)	1692.77	1565.99	93%	1557.80	1531.30	98%
5	Ministry of Ayurveda, Yoga and Naturopathy, Unani, Siddha and Homoeopathy (AYUSH)	1692.77	1565.99	93%	1557.80	1531.30	98%
	Revenue	1686.07	1562.01	93%	1526.50	1503.09	98%
	Capital	6.70	3.98	59%	31.30	28.21	90%
	MINISTRY OF CHEMICALS AND FERTILISERS	70684.18	71413.64	101%	65933.51	67158.23	102%
6	Department of Chemicals and Petrochemicals	340.99	339.86	100%	634.71	612.11	96%
	Revenue	340.99	339.86	100%	249.84	227.36	91%
	Capital	0.00	0.00		384.87	384.75	100%
7	Department of Fertilisers	70122.78	70550.31	101%	65032.71	66293.71	102%
	Revenue	70122.74	70550.31	101%	65032.71	66293.71	102%
	Capital	0.04	0.00	0%	0.00	0.00	
8	Department of Pharmaceuticals	220.41	523.47	237%	266.09	252.41	95%
	Revenue	213.41	512.52	240%	266.03	252.41	95%
	Capital	7.00	10.95	156%	0.06	0.00	0%
	MINISTRY OF CIVIL AVIATION	9700.00	9599.00	99%	2710.31	2663.98	98%
9	Ministry of Civil Aviation	9700.00	9599.00	99%	2710.31	2663.98	98%
	Revenue	5700.20	5623.12	99%	866.59	827.14	95%
	Capital	3999.80	3975.88	99%	1843.72	1836.84	100%
	MINISTRY OF COAL	781.85	708.35	91%	742.61	722.21	97%
10	Ministry of Coal	781.85	708.35	91%	742.61	722.21	97%
	Revenue	781.85	708.35	91%	742.61	722.21	97%
	Capital	0.00	0.00		0.00	0.00	

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
MINISTRY OF COMMERCE AND INDUSTRY							
		12335.53	12165.66	99%	11093.60	9589.00	86%
11 Department of Commerce		6195.30	6148.03	99%	5602.33	5540.07	99%
Revenue		5685.30	5653.06	99%	5410.72	5367.60	99%
Capital		510.00	494.97	97%	191.61	172.47	90%
12 Department of Industrial Policy and Promotion		6140.23	6017.63	98%	5491.27	4048.93	74%
Revenue		5422.23	5300.08	98%	4981.60	3521.99	71%
Capital		718.00	717.55	100%	509.67	526.94	103%
MINISTRY OF COMMUNICATIONS							
		32654.01	35334.55	108%	36308.01	36979.28	102%
13 Department of Posts		11077.64	14840.38	134%	11930.66	13179.08	110%
Revenue		10253.26	14018.53	137%	11123.92	12415.83	112%
Capital		824.38	821.85	100%	806.74	763.25	95%
14 Department of Telecommunications		21576.37	20494.17	95%	24377.35	23800.20	98%
Revenue		18119.62	18379.94	101%	19381.81	19594.19	101%
Capital		3456.75	2114.23	61%	4995.54	4206.01	84%
MINISTRY OF CONSUMER AFFAIRS, FOOD AND PUBLIC DISTRIBUTION							
		179655.33	108943.42	61%	149608.10	109577.74	73%
15 Department of Consumer Affairs		1781.52	1769.81	99%	3716.40	3713.48	100%
Revenue		1726.71	1721.35	100%	3699.40	3696.97	100%
Capital		54.81	48.46	88%	17.00	16.51	97%
16 Department of Food & Public Distribution		177873.81	107173.61	60%	145891.70	105864.26	73%
Revenue		176519.81	106320.38	60%	145867.05	105839.70	73%
Capital		1354.00	853.23	63%	24.65	24.56	100%
MINISTRY OF CORPORATE AFFAIRS							
		594.98	591.50	99%	520.84	510.83	98%
17 Ministry of Corporate Affairs		594.98	591.50	99%	520.84	510.83	98%
Revenue		558.98	555.53	99%	491.84	490.04	100%
Capital		36.00	35.97	100%	29.00	20.79	72%
MINISTRY OF CULTURE							
		2800.00	2591.94	93%	2666.94	2520.28	95%
18 Ministry of Culture		2800.00	2591.94	93%	2666.94	2520.28	95%
Revenue		2687.96	2497.11	93%	2593.26	2466.48	95%
Capital		112.04	94.83	85%	73.68	53.80	73%
MINISTRY OF DEFENCE							
		405193.85	403531.51	100%	374003.85	379553.00	101%
19 Ministry of Defence(Misc)		16318.48	14356.52	88%	16000.00	15144.57	95%
Revenue		11827.50	9783.41	83%	11026.52	10151.86	92%
Capital		4490.98	4573.11	102%	4973.48	4992.71	100%
20 Defence Services(Revenue)		188118.10	192462.38	102%	176515.84	181970.45	103%
Revenue		188118.10	192462.38	102%	176515.84	181970.45	103%
21 Capital Outlay on Defence Services		93982.13	94937.91	101%	86488.01	90438.40	105%
Capital		93982.13	94937.91	101%	86488.01	90438.40	105%
22 Defence Pensions		106775.14	101774.70	95%	95000.00	91999.58	97%
Revenue		106775.14	101774.70	95%	95000.00	91999.58	97%
MINISTRY OF DEVELOPMENT OF NORTH EASTERN REGION							
		2629.48	1960.63	75%	2682.45	2513.96	94%
23 Ministry of Development of North Eastern Region		2629.48	1960.63	75%	2682.45	2513.96	94%
Revenue		2368.42	1867.12	79%	2283.45	2277.60	100%
Capital		261.06	93.51	36%	399.00	236.36	59%
MINISTRY OF DRINKING WATER AND SANITATION							
		19992.97	18411.53	92%	24011.18	23938.77	100%
24 Ministry of Drinking Water and Sanitation		19992.97	18411.53	92%	24011.18	23938.77	100%
Revenue		19992.97	18411.53	92%	24011.18	23938.77	100%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	MINISTRY OF EARTH SCIENCES	1800.00	1726.11	96%	1597.69	1541.47	96%
25	Ministry of Earth Sciences	1800.00	1726.11	96%	1597.69	1541.47	96%
	Revenue	1700.00	1641.71	97%	1533.69	1486.08	97%
	Capital	100.00	84.40	84%	64.00	55.39	87%
	MINISTRY OF ELECTRONICS AND INFORMATION TECHNOLOGY	6381.00	6251.94	98%	4039.00	3999.90	99%
26	Ministry of Electronics and Information Technology	6381.00	6251.94	98%	4039.00	3999.90	99%
	Revenue	6070.74	5944.34	98%	3798.50	3780.14	100%
	Capital	310.26	307.60	99%	240.50	219.76	91%
	MINISTRY OF ENVIRONMENT, FORESTS AND CLIMATE CHANGE	2675.42	2585.57	97%	2675.42	2626.61	98%
27	Ministry of Environment Forests & Climate Change	2675.42	2585.57	97%	2675.42	2626.61	98%
	Revenue	2625.41	2539.90	97%	2634.72	2591.08	98%
	Capital	50.01	45.67	91%	40.70	35.53	87%
	MINISTRY OF EXTERNAL AFFAIRS	15582.00	15513.25	100%	13690.00	13737.51	100%
28	Ministry of External Affairs	15582.00	15513.25	100%	13690.00	13737.51	100%
	Revenue	14636.50	14612.86	100%	12389.33	12367.51	100%
	Capital	945.50	900.39	95%	1300.67	1370.00	105%
	MINISTRY OF FINANCE	865578.35	831161.83	96%	802063.96	770362.46	96%
29	Department of Economic Affairs	12054.74	8407.85	70%	11610.57	-23.11	0%
	Revenue	3077.50	2724.33	89%	4821.28	3397.67	70%
	Capital	8977.24	5683.52	63%	6789.29	-3420.78	-50%
30	Department of Expenditure	341.02	288.57	85%	304.49	224.46	74%
	Revenue	341.02	288.57	85%	304.49	224.46	74%
31	Department of Financial Services	5715.02	5478.57	96%	16971.00	16648.31	98%
	Revenue	1462.02	1317.38	90%	2111.00	2038.31	97%
	Capital	4253.00	4161.19	98%	14860.00	14610.00	98%
32	Department of Investment and Public Asset Management (DIPAM)	146.15	145.15	99%	42.50	31.31	74%
	Revenue	146.15	145.15	99%	42.50	31.31	74%
33	Department of Revenue	52442.41	54930.53	105%	63396.62	58117.34	92%
	Revenue	52434.20	54927.81	105%	63394.19	58116.20	92%
	Capital	8.21	2.72	33%	2.43	1.14	47%
34	Direct Taxes	7380.00	7305.82	99%	6500.00	6249.07	96%
	Revenue	7127.96	7073.90	99%	6273.18	6086.71	97%
	Capital	252.04	231.92	92%	226.82	162.36	72%
35	Indirect Taxes	7625.16	7173.78	94%	7850.00	7389.22	94%
	Revenue	7218.15	6921.62	96%	7458.36	7040.43	94%
	Capital	407.01	252.16	62%	391.64	348.79	89%
36	Indian Audit and Accounts Department	4521.52	4510.85	100%	4111.04	4040.54	98%
	Revenue	4479.97	4476.73	100%	4105.82	4035.80	98%
	Capital	41.55	34.12	82%	5.22	4.74	91%
37	Interest Payments	587569.83	582675.37	99%	530842.56	528951.99	100%
	Revenue	587569.83	582675.37	99%	530842.56	528951.99	100%
38	Repayment of Debt	0.00	0.00		0.00	0.00	
	Capital	0.00	0.00		0.00	0.00	
39	Pensions	46430.00	44750.58	96%	40170.00	41233.45	103%
	Revenue	46430.00	44750.58	96%	40170.00	41233.45	103%
40	Transfers to States	141352.50	115494.76	82%	120265.18	107499.88	89%
	Revenue	131313.78	109723.90	84%	115497.18	103900.66	90%
	Capital	10038.72	5770.86	57%	4768.00	3599.22	75%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
MINISTRY OF FOOD							
PROCESSING INDUSTRIES							
41	Ministry of Food Processing Industries	1000.00	716.70	72%	715.18	684.06	96%
	Revenue	1000.00	716.70	72%	715.18	684.06	96%
MINISTRY OF HEALTH AND							
FAMILY WELFARE							
42	Department of Health and Family Welfare	56045.23	54684.14	98%	53294.24	53113.57	100%
	Revenue	54302.50	52956.27	98%	51550.85	51381.89	100%
	Capital	51837.42	50594.78	98%	48300.02	48315.09	100%
	Capital	2465.08	2361.49	96%	3250.83	3066.80	94%
43	Department of Health Research	1742.73	1727.87	99%	1743.39	1731.68	99%
	Revenue	1742.73	1727.87	99%	1743.39	1731.68	99%
MINISTRY OF HEAVY INDUSTRIES AND PUBLIC ENTERPRISES							
44	Department of Heavy Industry	1057.78	1055.32	100%	1126.26	1070.45	95%
	Revenue	1036.34	1034.13	100%	1107.26	1051.77	95%
	Capital	572.45	570.26	100%	801.28	755.25	94%
	Capital	463.89	463.87	100%	305.98	296.52	97%
45	Department of Public Enterprises	21.44	21.19	99%	19.00	18.68	98%
	Revenue	21.44	21.19	99%	19.00	18.68	98%
MINISTRY OF HOME AFFAIRS							
46	Ministry of Home Affairs	113166.58	112188.74	99%	102390.81	101762.76	99%
	Revenue	4900.00	4842.62	99%	5100.00	5052.32	99%
	Capital	4621.39	4570.36	99%	4796.10	4769.09	99%
	Capital	278.61	272.26	98%	303.90	283.23	93%
47	Cabinet	1635.90	1580.55	97%	750.00	608.17	81%
	Revenue	920.01	864.66	94%	750.00	608.17	81%
	Capital	715.89	715.89	100%	0.00	0.00	
48	Police	92498.12	91693.07	99%	82292.87	81886.76	100%
	Revenue	82720.25	82208.59	99%	71695.96	71351.59	100%
	Capital	9777.87	9484.48	97%	10596.91	10535.17	99%
49	Andaman & Nicobar Islands	4589.07	4619.84	101%	4749.93	4724.30	99%
	Revenue	4115.02	4146.57	101%	3823.82	3824.29	100%
	Capital	474.05	473.27	100%	926.11	900.01	97%
50	Chandigarh	4084.83	4015.10	98%	4277.20	4255.27	99%
	Revenue	3739.80	3624.95	97%	3644.62	3550.46	97%
	Capital	345.03	390.15	113%	632.58	704.81	111%
51	Dadra & Nagar Haveli	1080.14	1081.65	100%	1013.10	1014.72	100%
	Revenue	815.96	817.93	100%	755.96	758.29	100%
	Capital	264.18	263.72	100%	257.14	256.43	100%
52	Daman & Diu	735.80	735.15	100%	780.31	771.79	99%
	Revenue	424.39	414.77	98%	434.99	427.87	98%
	Capital	311.41	320.38	103%	345.32	343.92	100%
53	Lakshadweep	1249.62	1233.92	99%	1186.41	1195.76	101%
	Revenue	1073.86	1080.48	101%	1046.53	1059.45	101%
	Capital	175.76	153.44	87%	139.88	136.31	97%
54	Transfers to Delhi	867.49	861.24	99%	757.99	752.98	99%
	Revenue	787.49	781.24	99%	757.99	752.98	99%
	Capital	80.00	80.00	100%	0.00	0.00	
55	Transfers to Puducherry	1525.61	1525.60	100%	1483.00	1500.69	101%
	Revenue	1476.00	1475.99	100%	1411.00	1428.69	101%
	Capital	49.61	49.61	100%	72.00	72.00	100%
MINISTRY OF HOUSING AND URBAN POVERTY ALLEVIATION							
56	Ministry of Housing and Urban Poverty Alleviation	42965.13	40611.86	95%	40753.84	40061.02	98%
	Revenue	42965.13	40611.86	95%	40753.84	40061.02	98%
	Revenue	25955.25	24838.42	96%	21331.89	24714.56	116%
	Capital	17009.88	15773.44	93%	19421.95	15346.46	79%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	MINISTRY OF HUMAN RESOURCE DEVELOPMENT						
		83625.86	80344.85	96%	81868.71	80214.67	98%
57	Department of School Education and Literacy	50113.75	48440.57	97%	47006.25	46600.44	99%
	Revenue	50113.75	48440.57	97%	47006.25	46600.44	99%
58	Department of Higher Education	33512.11	31904.28	95%	34862.46	33614.23	96%
	Revenue	30761.11	29641.78	96%	34612.46	33364.23	96%
	Capital	2751.00	2262.50	82%	250.00	250.00	100%
	MINISTRY OF INFORMATION AND BROADCASTING						
		4088.98	4000.80	98%	3605.11	3487.44	97%
59	Ministry of Information and Broadcasting	4088.98	4000.80	98%	3605.11	3487.44	97%
	Revenue	4077.37	3991.52	98%	3584.99	3476.20	97%
	Capital	11.61	9.28	80%	20.12	11.24	56%
	MINISTRY OF LABOUR AND EMPLOYMENT						
		9749.58	9285.77	95%	6580.90	6515.55	99%
60	Ministry of Labour and Employment	9749.58	9285.77	95%	6580.90	6515.55	99%
	Revenue	9740.83	9280.50	95%	6555.70	6511.96	99%
	Capital	8.75	5.27	60%	25.20	3.59	14%
	MINISTRY OF LAW AND JUSTICE						
		6826.80	6466.29	95%	4634.72	4566.44	99%
61	Law and Justice	6326.81	5971.12	94%	4189.93	4122.47	98%
	Revenue	2354.64	2294.16	97%	2658.93	2615.68	98%
	Capital	3972.17	3676.96	93%	1531.00	1506.79	98%
62	Election Commission	241.46	236.64	98%	189.79	188.97	100%
	Revenue	222.16	217.34	98%	118.00	117.20	99%
	Capital	19.30	19.30	100%	71.79	71.77	100%
63	Supreme Court of India	258.53	258.53	100%	255.00	255.00	100%
	Revenue	258.53	258.53	100%	255.00	255.00	100%
	MINISTRY OF MICRO, SMALL AND MEDIUM ENTERPRISES						
		6552.61	6510.51	99%	6481.96	6202.12	96%
64	Ministry of Micro, Small and Medium Enterprises	6552.61	6510.51	99%	6481.96	6202.12	96%
	Revenue	6539.44	6503.28	99%	6471.86	6196.30	96%
	Capital	13.17	7.23	55%	10.10	5.82	58%
	MINISTRY OF MINES						
		1350.02	1306.39	97%	1313.49	1267.36	96%
65	Ministry of Mines	1350.02	1306.39	97%	1313.49	1267.36	96%
	Revenue	1274.80	1233.05	97%	1201.65	1182.51	98%
	Capital	75.22	73.34	98%	111.84	84.85	76%
	MINISTRY OF MINORITY AFFAIRS						
		4700.00	3564.17	76%	4195.48	4057.18	97%
66	Ministry of Minority Affairs	4700.00	3564.17	76%	4195.48	4057.18	97%
	Revenue	4534.96	3390.99	75%	4025.48	3887.18	97%
	Capital	165.04	173.18	105%	170.00	170.00	100%
	MINISTRY OF NEW AND RENEWABLE ENERGY						
		5146.63	4219.97	82%	4080.00	3644.62	89%
67	Ministry of New and Renewable Energy	5146.63	4219.97	82%	4080.00	3644.62	89%
	Revenue	5106.23	4202.58	82%	4079.00	3643.62	89%
	Capital	40.40	17.39	43%	1.00	1.00	100%
	MINISTRY OF PANCHAYATI RAJ						
		716.26	686.17	96%	719.21	700.28	97%
68	Ministry of Panchayati Raj	716.26	686.17	96%	719.21	700.28	97%
	Revenue	716.26	686.17	96%	719.21	700.28	97%
	MINISTRY OF PARLIAMENTARY AFFAIRS						
		18.51	16.39	89%	18.38	17.11	93%
69	Ministry of Parliamentary Affairs	18.51	16.39	89%	18.38	17.11	93%
	Revenue	18.51	16.39	89%	18.38	17.11	93%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	MINISTRY OF PERSONNEL, PUBLIC GRIEVANCES & PENSIONS						
		1581.00	1457.13	92%	1591.03	1562.75	98%
70	Ministry of Personnel, Public Grievances and Pensions	1547.00	1423.15	92%	1560.00	1531.72	98%
	Revenue	1439.29	1322.04	92%	1463.69	1421.85	97%
	Capital	107.71	101.11	94%	96.31	109.87	114%
71	Central Vigilance Commission	34.00	33.98	100%	31.03	31.03	100%
	Revenue	34.00	33.98	100%	31.03	31.03	100%
	MINISTRY OF PETROLEUM AND NATURAL GAS						
		32464.74	32370.80	100%	33195.43	33192.07	100%
72	Ministry of Petroleum and Natural Gas	32464.74	32370.80	100%	33195.43	33192.07	100%
	Revenue	30463.74	30462.66	100%	31661.42	32061.06	101%
	Capital	2001.00	1908.14	95%	1534.01	1131.01	74%
	MINISTRY OF PLANNING						
		486.51	446.77	92%	279.79	258.15	92%
73	Ministry of Planning	486.51	446.77	92%	279.79	258.15	92%
	Revenue	485.83	446.29	92%	279.36	257.77	92%
	Capital	0.68	0.48	71%	0.43	0.38	88%
	MINISTRY OF POWER						
		15625.19	15575.84	100%	14914.93	13974.99	94%
74	Ministry of Power	15625.19	15575.84	100%	14914.93	13974.99	94%
	Revenue	13549.19	13532.62	100%	13018.60	12034.04	92%
	Capital	2076.00	2043.22	98%	1896.33	1940.95	102%
	THE PRESIDENT, PARLIAMENT, UNION PUBLIC SERVICE COMMISSION AND THE SECRETARIAT OF THE VICE-PRESIDENT						
		1579.04	1432.49	91%	1345.40	1249.83	93%
75	Staff, Household and Allowances of the President	60.47	59.59	99%	57.45	53.90	94%
	Revenue	60.47	59.59	99%	57.45	53.90	94%
76	Lok Sabha	795.07	672.93	85%	655.96	579.89	88%
	Revenue	795.07	672.93	85%	655.96	579.89	88%
77	Rajya Sabha	436.28	412.92	95%	384.11	368.50	96%
	Revenue	436.28	412.92	95%	384.11	368.50	96%
78	Secretariat of the Vice-President	6.47	6.41	99%	6.58	6.55	100%
	Revenue	6.47	6.41	99%	6.58	6.55	100%
79	Union Public Service Commission	280.75	280.64	100%	241.30	240.99	100%
	Revenue	280.75	280.64	100%	241.30	240.99	100%
	MINISTRY OF RAILWAYS						
		55135.00	54918.91	100%	41813.80	45231.35	108%
80	Ministry of Railways	55135.00	54918.91	100%	41813.80	45231.35	108%
	Revenue	2075.00	2075.00	100%	1813.80	1813.80	100%
	Capital	53060.00	52843.91	100%	40000.00	43417.55	109%
	MINISTRY OF ROAD TRANSPORT AND HIGHWAYS						
		78625.50	77301.28	98%	61000.00	61014.77	100%
81	Ministry of Road Transport and Highways	78625.50	77301.28	98%	61000.00	61014.77	100%
	Revenue	10061.81	9654.95	96%	10135.90	10262.36	101%
	Capital	68563.69	67646.33	99%	50864.10	50752.41	100%
	MINISTRY OF RURAL DEVELOPMENT						
		114400.02	113705.73	99%	110874.34	110333.49	100%
82	Department of Rural Development	112403.92	111841.88	99%	109042.45	108559.63	100%
	Revenue	112398.67	111841.79	100%	109037.20	108559.63	100%
	Capital	5.25	0.09	2%	5.25	0.00	0%
83	Department of Land Resources	1996.10	1863.85	93%	1831.89	1773.86	97%
	Revenue	1996.10	1863.85	93%	1831.89	1773.86	97%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
MINISTRY OF SCIENCE AND TECHNOLOGY							
		12099.16	11839.91	98%	11616.52	11445.98	99%
84 Department of Science and Technology		5114.79	4912.54	96%	4726.71	4595.73	97%
Revenue		5047.29	4847.59	96%	4706.12	4581.78	97%
Capital		67.50	64.95	96%	20.59	13.95	68%
85 Department of Biotechnology		2411.53	2379.10	99%	2260.11	2231.42	99%
Revenue		2411.53	2379.10	99%	2260.11	2231.42	99%
86 Department of Scientific and Industrial Research		4572.84	4548.27	99%	4629.70	4618.83	100%
Revenue		4567.84	4544.59	99%	4624.60	4617.12	100%
Capital		5.00	3.68	74%	5.10	1.71	34%
MINISTRY OF SHIPPING							
		1938.76	1817.56	94%	1568.21	1489.27	95%
87 Ministry of Shipping		1938.76	1817.56	94%	1568.21	1489.27	95%
Revenue		1752.38	1663.59	95%	1376.04	1307.22	95%
Capital		186.38	153.97	83%	192.17	182.05	95%
MINISTRY OF SKILL DEVELOPMENT AND ENTREPRENEURSHIP							
		2820.06	2618.98	93%	2356.22	2198.01	93%
88 Ministry of Skill Development and Entrepreneurship		2820.06	2618.98	93%	2356.22	2198.01	93%
Revenue		2750.54	2556.13	93%	2308.22	2171.19	94%
Capital		69.52	62.85	90%	48.00	26.82	56%
MINISTRY OF SOCIAL JUSTICE & EMPOWERMENT							
		11033.25	11079.61	100%	7863.00	7669.48	98%
89 Ministry of Social Justice & Empowerment		9963.25	10070.50	101%	6908.00	6747.02	98%
Revenue		9685.85	9793.10	101%	6594.95	6473.80	98%
Capital		277.40	277.40	100%	313.05	273.22	87%
90 Department of Empowerment of Persons with Disability		1070.00	1009.11	94%	955.00	922.46	97%
Revenue		1049.25	988.36	94%	922.26	889.72	96%
Capital		20.75	20.75	100%	32.74	32.74	100%
DEPARTMENT OF SPACE							
		11200.00	11188.42	100%	9155.52	9127.16	100%
91 Department of Space		11200.00	11188.42	100%	9155.52	9127.16	100%
Revenue		5664.27	5655.78	100%	5381.21	5334.51	99%
Capital		5535.73	5532.64	100%	3774.31	3792.65	100%
MINISTRY OF STATISTICS AND PROGRAMME IMPLEMENTATION							
		4928.62	4874.74	99%	4783.00	4301.10	90%
92 Ministry of Statistics and Programme Implementation		4928.62	4874.74	99%	4783.00	4301.10	90%
Revenue		4913.62	4869.37	99%	4754.75	4292.90	90%
Capital		15.00	5.37	36%	28.25	8.20	29%
MINISTRY OF STEEL							
		154.89	154.54	100%	44.14	41.50	94%
93 Ministry of Steel		154.89	154.54	100%	44.14	41.50	94%
Revenue		154.89	154.54	100%	44.14	41.50	94%
MINISTRY OF TEXTILES							
		6943.26	6461.74	93%	6250.80	5916.65	95%
94 Ministry of Textiles		6943.26	6461.74	93%	6250.80	5916.65	95%
Revenue		6905.37	6638.40	96%	6225.77	5895.27	95%
Capital		37.89	-176.66	-466%	25.03	21.38	85%
MINISTRY OF TOURISM							
		2113.48	2088.59	99%	1776.40	1765.70	99%
95 Ministry of Tourism		2113.48	2088.59	99%	1776.40	1765.70	99%
Revenue		2113.48	2088.59	99%	1775.33	1765.70	99%
Capital		0.00	0.00		1.07	0.00	0%
MINISTRY OF TRIBAL AFFAIRS							
		6000.00	5994.14	100%	5329.32	5316.64	100%
96 Ministry of Tribal Affairs		6000.00	5994.14	100%	5329.32	5316.64	100%
Revenue		5935.00	5929.14	100%	5274.32	5261.64	100%
Capital		65.00	65.00	100%	55.00	55.00	100%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	MINISTRY OF WATER RESOURCES, RIVER DEVELOPMENT AND GANGAREJUVENATION						
		7612.52	7422.09	97%	7660.00	5313.48	69%
97	Ministry of Water Resources, River Development and Ganga Rejuvenation	7612.52	7422.09	97%	7660.00	5313.48	69%
	Revenue	7269.25	7104.84	98%	7271.90	4985.99	69%
	Capital	343.27	317.25	92%	388.10	327.49	84%
	MINISTRY OF WOMEN AND CHILD DEVELOPMENT						
		24758.62	23025.59	93%	21236.81	20396.37	96%
98	Ministry of Women and Child Development	24758.62	23025.59	93%	21236.81	20396.37	96%
	Revenue	24713.49	22995.35	93%	21198.16	20383.05	96%
	Capital	45.13	30.24	67%	38.65	13.32	34%
	MINISTRY OF YOUTH AFFAIRS & SPORTS						
		2002.72	1723.00	86%	1938.16	1689.08	87%
99	Ministry of Youth Affairs and Sports	2002.72	1723.00	86%	1938.16	1689.08	87%
	Revenue	1981.03	1722.32	87%	1903.41	1676.58	88%
	Capital	21.69	0.68	3%	34.75	12.50	36%
	Exp. From Contingency Fund		0.00			0.00	
	TOTAL EXPENDITURE	2457235.02	2311421.98	94%	2217750.06	2141822.39	97%
	Revenue	2141351.06	2008463.03	94%	1944999.21	1879346.05	97%
	Capital	315883.96	302958.95	96%	272750.85	262476.34	96%

DEPARTMENTAL COMMERCIAL UNDERTAKINGS

(₹ crore)

DESCRIPTION	2018-19			2017-18		
	RE	PROV.	% to RE	RE	ACTUALS	% to RE
(1)	(2)	(3)	(4)	(5)	(6)	(7)
General Services						
Expenditure	16507.43	16262.74	99%	17000.00	16845.56	99%
Receipt	16775.00	19469.67	116%	17125.00	17911.12	105%
Net	-267.57	-3206.93	1199%	-125.00	-1065.56	852%
1 Canteen Stores Department						
Expenditure	16507.43	16262.74	99%	17000.00	16845.56	99%
Receipts	16775.00	19469.67	116%	17125.00	17911.12	105%
Net	-267.57	-3206.93	1199%	-125.00	-1065.56	852%
Economic Services						
Expenditure	33603.02	32604.95	97%	32146.84	30281.64	94%
Receipts	22455.09	17278.16	77%	20838.53	16128.44	77%
Net	11147.93	15326.79	137%	11308.31	14153.20	125%
2 Delhi Milk Scheme						
Expenditure	360.27	322.57	90%	419.00	391.64	93%
Receipts	390.27	359.20	92%	440.00	435.35	99%
Net	-30.00	-36.63	1.22	-21.00	-43.71	208%
3 Opium and Alkaloid Factories						
Expenditure	198.29	185.10	93%	264.72	248.49	94%
Receipts	150.00	155.69	104%	150.00	182.65	122%
Net	48.29	29.41	61%	114.72	65.84	57%
4 Fuel Fabrication Facilities						
Expenditure	2453.60	2406.86	98%	2230.34	2336.22	105%
Receipts	1735.36	868.71	50%	2369.60	1205.93	51%
Net	718.24	1538.15	214%	-139.26	1130.29	-812%
5 Fuel Inventory						
Expenditure	2276.55	2296.57	101%	3000.26	2180.60	73%
Receipts	1859.02	2420.54	130%	2140.77	1152.70	54%
Net	417.53	-123.97	-30%	859.49	1027.90	120%
6 Lighthouses & Lightships						
Expenditure	320.00	205.94	64%	320.00	250.65	78%
Receipts	320.00	289.64	91%	320.00	319.05	100%
Net	0.00	-83.70		0.00	-68.40	
7 Postal Services						
Expenditure	27994.31	27187.91	97%	25912.52	24874.04	96%
Receipts	18000.44	13184.38	73%	15418.16	12832.76	83%
Net	9993.87	14003.53	140%	10494.36	12041.28	115%
Total Expenditure	50110.45	48867.69	98%	49146.84	47127.20	96%
Total Receipts	39230.09	36747.83	94%	37963.53	34039.56	90%
Net	10880.36	12119.86	111%	11183.31	13087.64	117%