



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 2017-18**

**(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

The growth in Gross Domestic Product (GDP) at constant (2011-12) market prices for the year 2017-18 was estimated to be 6.7 per cent (provisional estimates), as against 7.1 per cent in 2016-17. The growth in Gross Value Added (GVA) at constant (2011-12) basic prices in 2017-18 was estimated at 6.5 per cent, as compared to the growth of 7.1 per cent in 2016-17. At the sectoral level, the growth rate of GVA at constant basic prices for agriculture & allied sectors, industry and services sectors in 2017-18 was 3.4 per cent, 5.5 per cent and 7.9 per cent respectively. The corresponding growth rates during 2016-17 were 6.3 per cent, 6.8 per cent and 7.5 per cent respectively.

The growth of private final consumption expenditure and government final consumption expenditure at constant (2011-12) prices was estimated to be 6.6 per cent and 10.9 per cent respectively in 2017-18, as compared to 7.3 per cent and 12.2 per cent in the previous year. The growth of gross fixed capital formation at constant prices in 2017-18 was estimated to be 7.6 per cent vis-à-vis 10.1 per cent in 2016-17.

Inflation based on Consumer Price Index (Combined) has been declining continuously for the last four years. Headline CPI inflation declined to 3.6 per cent in 2017-18 from 4.5 per cent in 2016-17, 4.9 per cent in 2015-16 and 5.9 per cent in 2014-15. Inflation based on the Wholesale Price Index averaged at 2.9 per cent in 2017-18 as against 1.7 per cent in 2016-17, (-) 3.7 per cent in 2015-16 and 1.2 per cent in 2014-15.

During 2017-18, merchandise exports valued at US\$ 303.3 billion were 9.9 per cent higher than the level of US\$ 275.9 billion in 2016-17. Merchandise imports during 2017-18 were US\$ 464.7 billion, which was 20.9 per cent higher than the level of US\$ 384.4 billion in 2016-17. The trade deficit in 2017-18 was US\$ 161.4 billion as against US\$ 108.5 billion in 2016-17. Oil imports increased from US\$ 87.0 billion in 2016-17 to US\$ 108.6 billion in 2017-18. Non-oil imports increased by 19.7 per cent to US\$ 356.1 billion in 2017-18 from US\$ 297.4 billion in 2016-17.

India's Current Account Deficit increased to 1.9 per cent of GDP in 2017-18 from 0.6 per cent in 2016-17 on the back of a widening trade deficit. Net invisible receipts were higher in 2017-18 mainly due to increase in net services earnings and private transfer receipts.

India's foreign exchange reserves increased to US\$ 424.5 billion at end-March 2018 from a level of US\$ 370.0 billion at end-March 2017. During 2017-18 the average exchange rate of the Rupee vis-à-vis the US dollar was ` 64.45 per US\$ as compared to ` 67.07 per US\$ in 2016-17.

2. Review of Trends in Receipts and Expenditure in FY 2017-18

In fiscal year 2017-18, Fiscal deficit and revenue deficit were budgeted at

` 5,46,532 crore (3.2 per cent of GDP) and ` 3,21,734 crore (1.9 per cent of GDP) respectively. Effective revenue deficit, which is calculated by netting of grants given for creation of capital assets from revenue deficit was estimated at ` 1,26,384 crore (0.7 per cent of GDP).

The Fiscal Responsibility and Budget Management Act, 2003 was amended vide the Finance Act, 2018 (Act 13 of 2018). The focus of fiscal legislation is curbing of the fiscal deficit and limiting the Government Debt. The target dates have been fixed as March 31, 2021 for fiscal deficit and March 31, 2025 for government debt. Revenue Deficit and Effective Revenue Deficit have been removed as parameters for targeting fiscal outcomes since at the stage of development that India is at present investments in education and health (which are revenue in nature) are as important as investments in physical capital. The amended FRBM Act, also stipulates a General Government debt target of 60 percent to be attained by the States and Central Government by March 31, 2025.

In BE 2017-18 gross tax revenues were estimated at ` 19,11,579 crore which implied tax-GDP ratio of 11.3 per cent and reflected a growth of 11.8 per cent over gross tax revenue of ` 17,09,372 crore in

2016-17. Total expenditure was estimated at ` 21,46,735 crore (BE) which was 8.7 per cent higher than actual expenditure of ` 19,79,268 crore in 2016-17.

The Government introduced a key structural reform in fiscal year 2017-18, the rollout of Goods and Services Tax, from July 1, 2017. This reform has had a significant impact on the fiscal policy outcomes during 2017-18. The fiscal targets that were set at the time of BE 2017-18 were revised upwards in RE 2017-18. The main reason for such a re-calibration was the spill-over impact on account of GST revenues. UED and Service Tax for the month of March was due by March 31st, GST collections are due by April 20, implying a spill over into the next financial year.

Fiscal Deficit target was recalibrated to 3.5 percent of GDP from the budgeted 3.2 percent. Similarly, Revenue Deficit target was revised from 1.9 percent to 2.6 percent of GDP and Effective revenue Deficit was revised from 0.7 percent to 1.5 percent of GDP.

Total Revenue Receipts (provisional estimates), which includes Tax Revenue (Net) and Non-tax Revenue, was ` 14,35,185 crore at the end of FY 2017-18. It was 95.3 per cent of RE and shows a growth rate of 4.3 per cent over Actuals of 2016-17. Tax Receipts (Net) at the end of FY 2017-18 was ` 12,42,662 crore while Non-Tax Revenue was ` 1,92,523 crore, which in percentage terms was 97.9 percent and 81.6 percent of RE 2017-18 respectively. Revised Estimates for Total Expenditure was pegged at ` 22,17,750 crore. At the end of the financial year 2017-18, the total expenditure as per provisional actuals stood at ` 21,42,667 crore, which is ` 75,083 crore lower than RE. In percentage terms, total expenditure was 96.6 percent of RE and 99.8 percent of the BE.

Table 1 : Key Fiscal Indicators, 2017-18

S. No	Particulars	BE 2017-18	RE 2017-18	Prov. 2017-18	Actuals 2016-17	2017-18 Prov. As % of BE	2017-18 Prov. As % of RE	% growth in 2017-18 (prov.) over 2017-18
		1	2	3	4	5	6	7
1	Revenue Receipt(2+3)	15,15,771	15,05,428	14,35,185	13,75,956	94.7%	95.3%	4.3%
2	Tax Revenue (Net)	12,27,014	12,69,454	12,42,662	11,01,372	101.3%	97.9%	12.8%
3	Non- Tax Revenue	2,88,757	2,35,974	1,92,523	2,74,584	66.7%	81.6%	-29.9%
4	Capital Receipt(5+8)	6,30,964	7,12,322	7,07,482	6,03,312	112.1%	99.3%	17.3%
5	Non- Debt Capital Receipt(6+7)	84,432	1,17,473	1,15,819	65,513	137.2%	98.6%	76.8%
6	Recovery of Loans	11,932	17,473	15,624	17,770	130.9%	89.4%	-12.1%
7	Other Receipts	72,500	1,00,000	1,00,195	47,743	138.2%	100.2%	109.9%
8	Borrowings and other liabilities	5,46,532	5,94,849	5,91,663	5,37,799	108.3%	99.5%	10.0%
9	Total Receipts(1+4)	21,46,735	22,17,750	21,42,667	19,79,268	99.8%	96.6%	8.3%
10	Revenue Expenditure	18,37,505	19,44,999	18,78,963	16,92,986	102.3%	96.6%	11.0%
10(i)	- of which Interest Payments	5,23,078	5,30,843	5,29,243	4,80,714	101.2%	99.7%	10.1%
10(ii)	- of which Grants for creation of Capital Assets	1,95,350	1,89,245	1,92,520	1,66,560	98.6%	101.7%	15.6%
11	Capital Expenditure	3,09,230	2,72,751	2,63,704	2,86,282	85.3%	96.7%	-7.9%
12	Total Expenditure(10+11)	21,46,735	22,17,750	21,42,667	19,79,268	99.8%	96.6%	8.3%
13	Revenue Deficit(10-1)	3,21,734	4,39,571	4,43,778	3,17,030	137.9%	101.0%	40.0%
14	Effective Revenue Deficit{13-10(ii)}	1,26,384	2,50,326	2,51,258	1,50,470	198.8%	100.4%	67.0%
15	Fiscal Deficit {12-(1+5)}	5,46,532	5,94,849	5,91,663	5,37,799	108.3%	99.5%	10.0%
16	Primary Deficit {15-10(i)}	23,454	64,006	62,420	57,085	266.1%	97.5%	9.3%

Source: Controller General of Accounts,

Notes: 1. The Figures are net as in Budget, 2. Actuals for 2017-18 are provisional

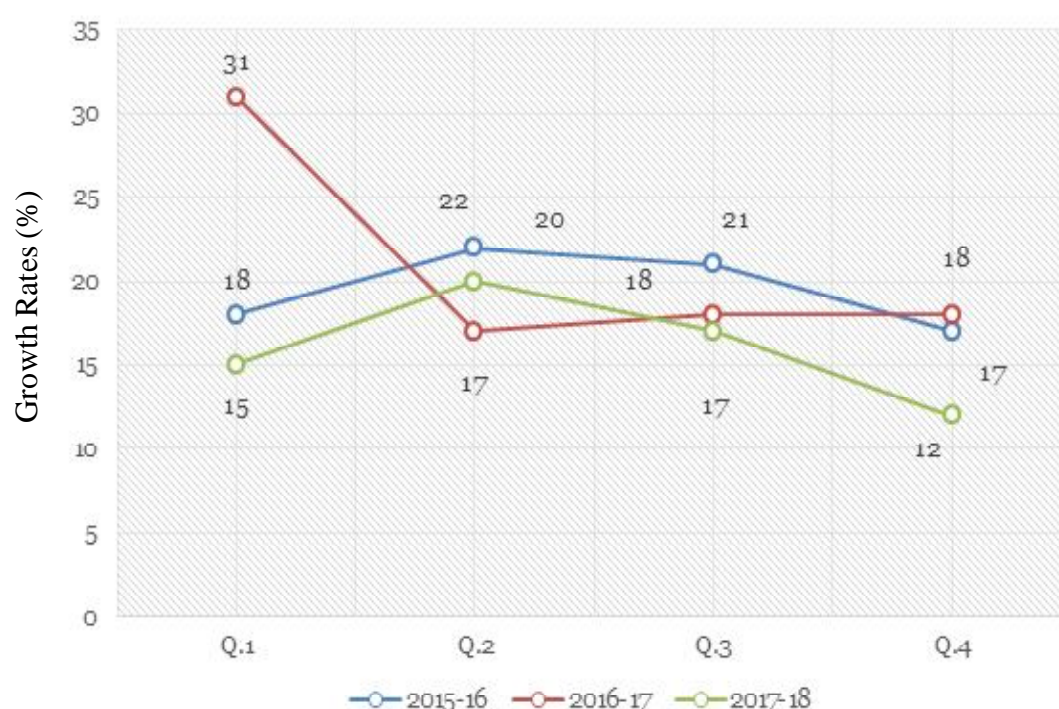
2.1. RECEIPTS

2.1.1. Gross Tax Revenues

In BE 2017-18 gross tax revenues were estimated at ₹ 19,11,579 crore. They were Revised upward to ₹ 19,46,119 crore at RE stage. In comparison, Gross Tax Revenue Collections (Provisional Actuals) for 2017-18, ₹ 19,19,182 crore (98.6 percent of RE) which showed an increase of 12 percent over GTR for 2016-17 (₹ 17,15,822 crore). In comparison, GTR of 2016-17 was 101 percent of RE 2016-17.

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

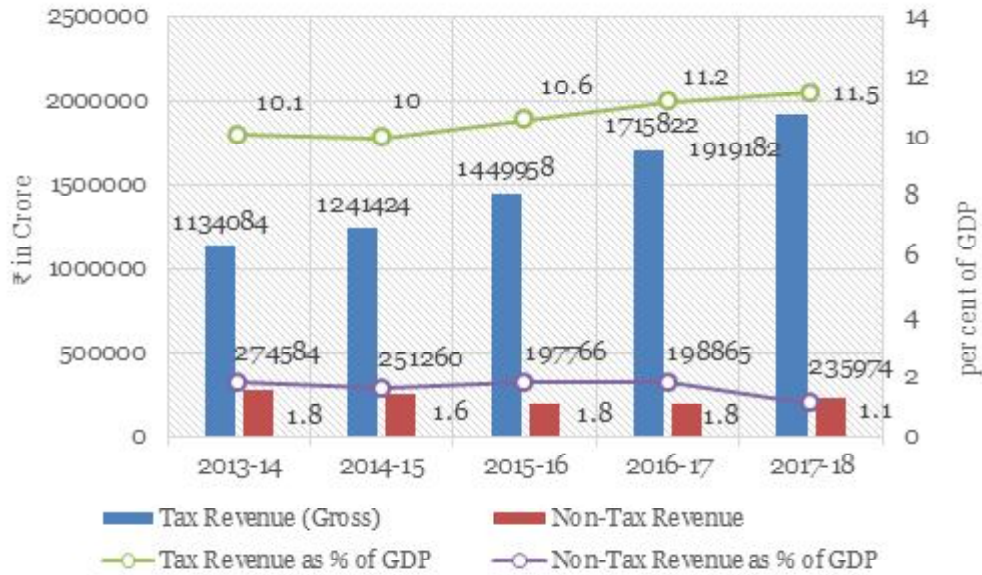
Figure 1: Growth Rates of Gross Tax Revenue (Quarterly)



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. Revenue receipts (Net to Centre) were estimated at ₹ 15,15,771 crore in BE 2017-18. They were revised to ₹ 15,05,428 crore, with ₹ 12,69,454 crore and ₹ 2,35,974 crore from Tax Revenue and Non- Tax Revenue respectively. The Provisional Actuals in respect of Revenue Receipts for 2017-18 were ₹ 14,35,185 crore which is 95.3 percent of RE compared to 96.7 per cent during Corresponding Period of Previous Year (COPPY) and 98.6 percent of RE which is the 5 years' moving average for revenue receipts. Trend of Gross Tax Receipts and Non-Tax Revenue Receipts during the four previous years is shown in Figure 2 below.

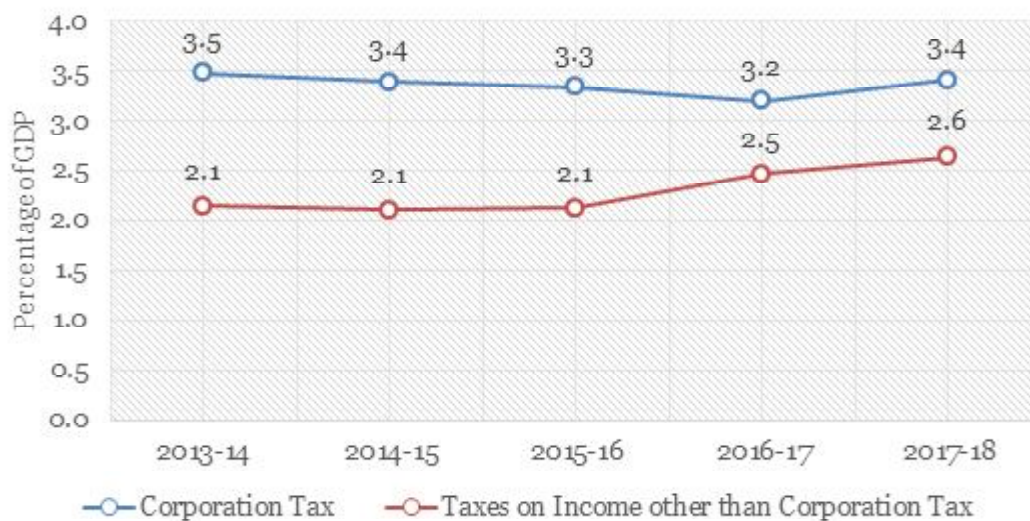
Figure 2: Trends in Revenue Receipts

(GDP is as per the estimates released by the CSO on 31st May 2018)

2.1.3. Direct Taxes:

Direct Taxes for 2017-18 (₹ 9, 91, 289 crore) showed a growth of 19 percent over COPPY. An amount of ₹ 11,072.10 crore on account of Wealth Taxes, Income Declaration Scheme and Equalization Levy was also realized as part of the 'Other Taxes' component under CGA Accounts. The Direct Taxes component in 2016-17 was ₹ 15,473.61 crore.

The main components of Direct Tax receipts are Corporation Tax and Taxes on Income. Direct Taxes were estimated to be ₹ 10,05,207 crore in RE 2017-18, which was an increase of around ₹ 25,000 crore over BE 2017-18. Direct Tax receipts for FY 2017-18, according to Provisional Estimates on account of the Corporation Tax, Taxes on Income other than Corporation Tax and Securities Transaction Tax were ₹ 9,91,289 crore, which was 98.64 percent of Revised Estimates for 2017-18. This implies a growth of 19 percent over COPPY. Figure 3 below shows trend of major components of direct taxes as a percentage of GDP during last five financial years.

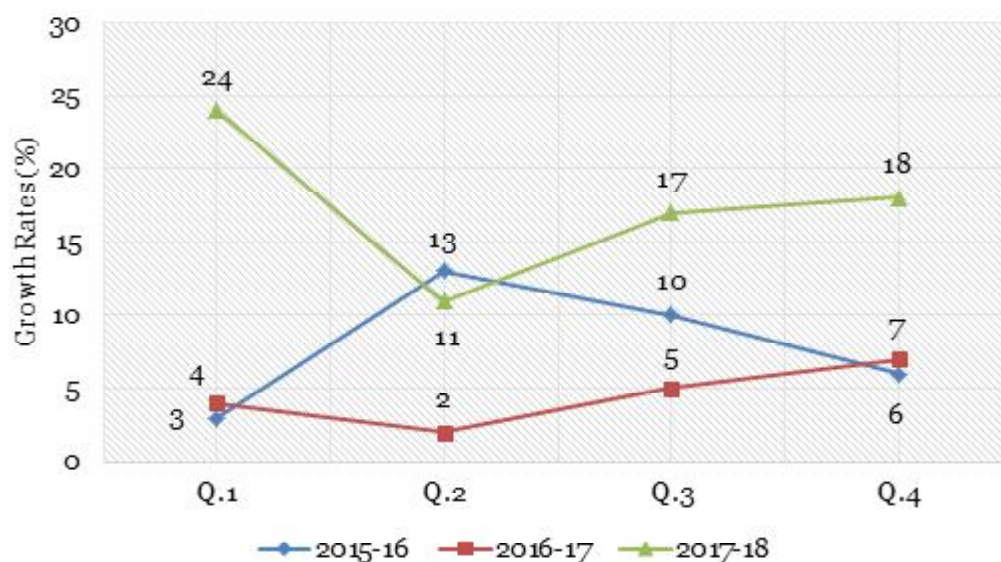
Figure 3: Trend of collection of Direct Taxes (% of GDP)

(GDP is as per the estimates released by the CSO on 31st May 2018. Note: for graphical presentation, percentages have been rounded off)

2.1.3.1 Corporation Tax:

Corporation Tax continued to be the largest component of tax revenue with estimation at ` 5,38,745 crore in BE 2017-18 which was revised to ` 5,63,745 crore in RE 2017-18. In comparison, the actual receipts (provisional) of Corporation Tax in 2017-18 were ` 5,71,202 crore, which was 101 percent of RE. This component of Direct Tax has registered a growth of about 18 percent over Actuals of 2016-17. 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)



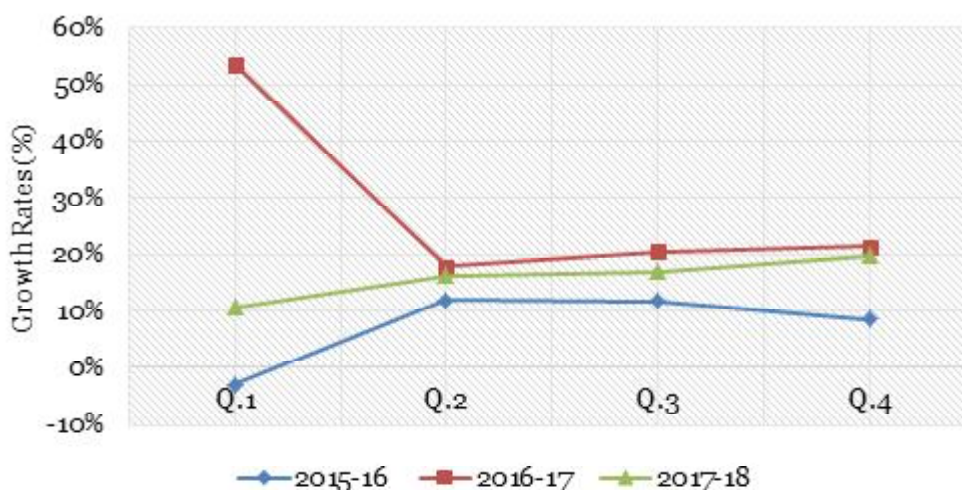
Note: for graphical presentation, growth rates have been rounded off.

2.1.3.2 Taxes on Income

In BE 2017-18, receipts from Taxes on Income (which includes Taxes on Income other than Corporate Tax and Securities Transaction Tax). This was estimated at ` 4,41,255 crore during RE 2017-18, which reflects a growth of about 26 per cent over the receipts of ` 3,49,590 crore during 2016-17. Actual receipts under this component of Direct tax was 95.2 percent of Revised Estimates of 2017-18. Revised Estimates for Taxes on Income other than Corporation Tax was kept at the level of BE 2017-18.

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.

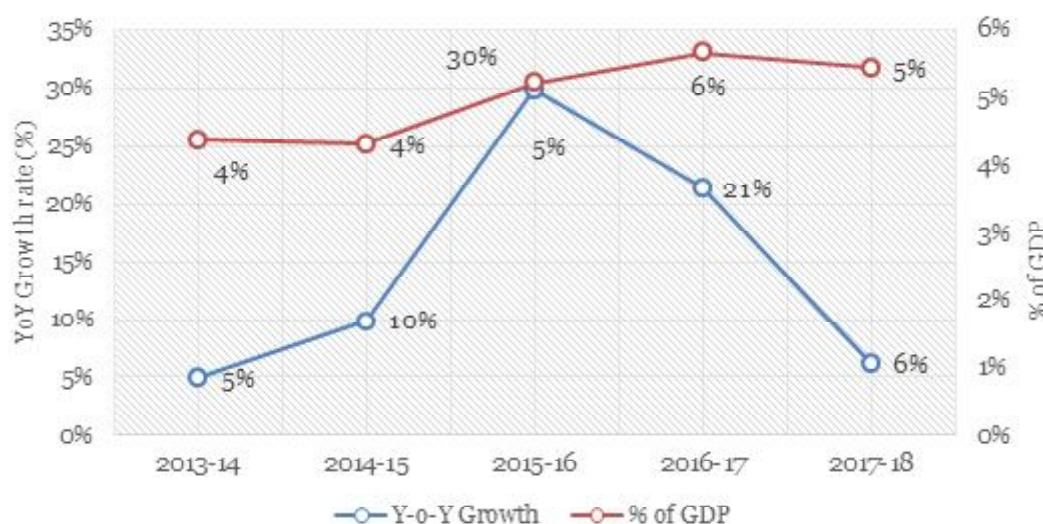
2.1.4. Indirect Taxes:

Goods and Services Tax (GST) was introduced from 1st July, 2017. GST is an ad-valorem, destination based tax, which subsumed most of erstwhile indirect taxes prevailing in the country. Prior to implementation of Goods and Service Tax (GST), indirect tax receipts mainly comprised receipts from Customs, Union Excise Duties and Service tax. In the GST regime, intra-state sales of goods and services attracts State GST/CGST/UTGST, and inter-State supply of goods and services attracts IGST (Integrated Goods and Services Tax). The CGST is levied and collected by the Centre. A GST compensation cess to compensate revenue losses to states has also been introduced.

BE 2017-18 for indirect taxes was ` 9,26,900 crore, which was revised at RE stage to ` 9,37,799 crore. The actual receipts in 2017-18 were ` 9,13,032 crore, which is 97.35 percent of RE and implies a growth of 6.12 percent on COPPY.

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.

GST has subsumed nearly seven different kinds of central indirect taxes and replaced those cesses/surcharges that related to the supply of goods and services. The scope of the various indirect taxes underwent change and hence quarterly growth rates in the pre-GST and post-GST era are not strictly comparable.

In the last 3-quarters of 2017-18, that is, after the introduction of the GST, the quarterly growth rates of Indirect Taxes were not strictly comparable. In the GST era, the Customs Duty and a part of the Union Excise Duty (on account of petroleum products) remain the Service tax component has been fully subsumed under GST. Since the commodities under the rubric were reduced, the two regimes are not strictly comparable to each other.

2.1.5. Other Taxes

The Provisional/Unaudited Accounts for the year 2017-18, 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. An amount of ` 11,072 crore was collected on account of direct taxes. The Revised Estimates for this category was ` 207 crore. Under the same category an amount of ` 15,474 crore was actually collected in 2016-17. The Other Taxes component includes taxes collected under the Income Declaration Scheme, Wealth Tax and Equalisation Levy.

An amount of ` 3789.72 crore were realized (Provisional Actuals) under the Indirect Taxes sub-category of Other Taxes. The RE for this sub-category was ` 3112.9 crore. In 2016-17, compared to the RE of ` 4095.02 crore against which an amount of ` 5469.62 crore were collected.

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 were ₹ 2,88,757 crore in 2017-18. Non-tax revenues were revised downwards to ₹ 2,35,974 crore. Provisional Actuals for 2017-18 in comparison at ₹ 1,92,523 crore were 81.6 percent of RE 2017-18. In 2016-17, a non-Tax Revenue of ₹ 2,74,584 crore was realised.

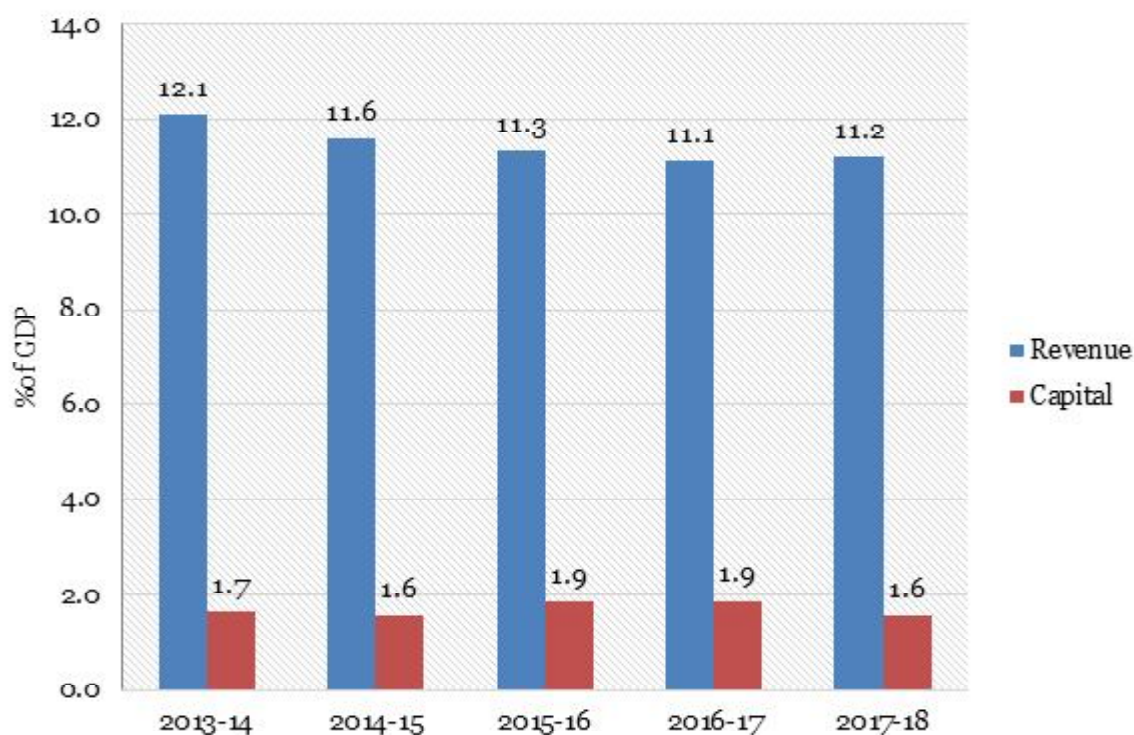
2.1.7. Non-debt Capital Receipts

Non-debt capital receipts mainly include disinvestment receipts and receipts from recovery of loans. Non Debt Capital Receipts (NDCR) of the government were budgeted at ₹ 84,432 crore. This comprised ₹ 61,500 crore from disinvestment receipts including strategic disinvestment, ₹ 11,000 crore from Listing of Insurance Companies and ₹ 11,932 crore from recovery of loans. The RE for 2017-18 for NDCR was ₹ 1,17,473 crore of which ₹ 1,00,000 crore was from disinvestment receipts and ₹ 17,473 crore from recovery of loans. The Provisional Actuals for the NDCR were ₹ 1,15,819 crore of which ₹ 82,702 crore was realized from disinvestment receipts, ₹ 17,343 crore from Listing of Insurance Companies and ₹ 15,624 crore from recovery of loans. Actuals as a percentage of RE were 98.6 percent. There was a growth of 76.8 percent over COPPY.

2.2 EXPENDITURE

Total expenditure in BE 2017-18 was estimated at ₹ 21,46,735 crore which was revised upward to ₹ 22,17,750 crore. The increase in total expenditure was mainly on account of the pass through expenditure figure of ₹ 60,500 crore on account of transfer to the GST compensation fund. The expenditure during the FY 2017-18 was ₹ 21,42,667 crore which was 96.6 percent of RE. Total Expenditure registered a growth 8.26 percent over COPPY. Total Expenditure was 12.8 percent of GDP whereas in 2016-17 it was 12.6 percent in other word 20 bps lower than total expenditure in 2016-17. Figure-7 below shows Capital Expenditure and Revenue Expenditure as a percentage of GDP.

Figure 7: Revenue-Capital Mix of Expenditure



2.2.1. Revenue Expenditure:

Budgeted Expenditure on Revenue Account for 2017-18 was ` 18,37,505 crore which was revised upward to ` 19,44,999 crore in RE. Against this, Total revenue expenditure incurred in 2017-18 according to Provisional Actuals was ` 18,78,963 crore (prov.) which was 102.2 percent of BE and 96.6 percent of RE for 2017-18. Revenue Expenditure accounted for 87.6 percent of Total Expenditure, compared to 85.9 percent in 2016-17. Revenue Expenditure registered a growth of about 11 percent over 2016-17. Out of total revenue expenditure, ` 1,92,520 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.

In BE 2017-18, ` 13,63,447 crore (which is 72.6 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 2: Major Items of Revenue Expenditure

Items	BE	Actuals	COPPY	Increase/Decrease
	2017-18	2017-18	2016-17	
Interest Payments	523078	529243	480519	6165
Defence Services	175861	186059	263134	10198
Grants in Aid to States & UTs	292968	191110	206586	-101858
Major Subsidies	240339	145746	129088	-94593
Pension	131201	375802	111259	244601
Total	13,63,447	14,27,960	11,90,586	64,513

The above table clearly shows that the Actuals (Provisional) on account of the above heads was 66.6 percent of the total expenditure of ` 21,42,667 crore of the Government of India.

2.2.2. Capital Expenditure:

Capital expenditure incurred in 2017-18 was ` 2,63,704 crore which is 96.7 percent of Revised Estimates of 2017-18 of ` 2,72,751 crore Capital Expenditure in 2016-17 was ` 2,86,282 crore and 102.54 percent of RE. The five year moving average for the above ratio of expenditure is 101 percent.

DEFICIT

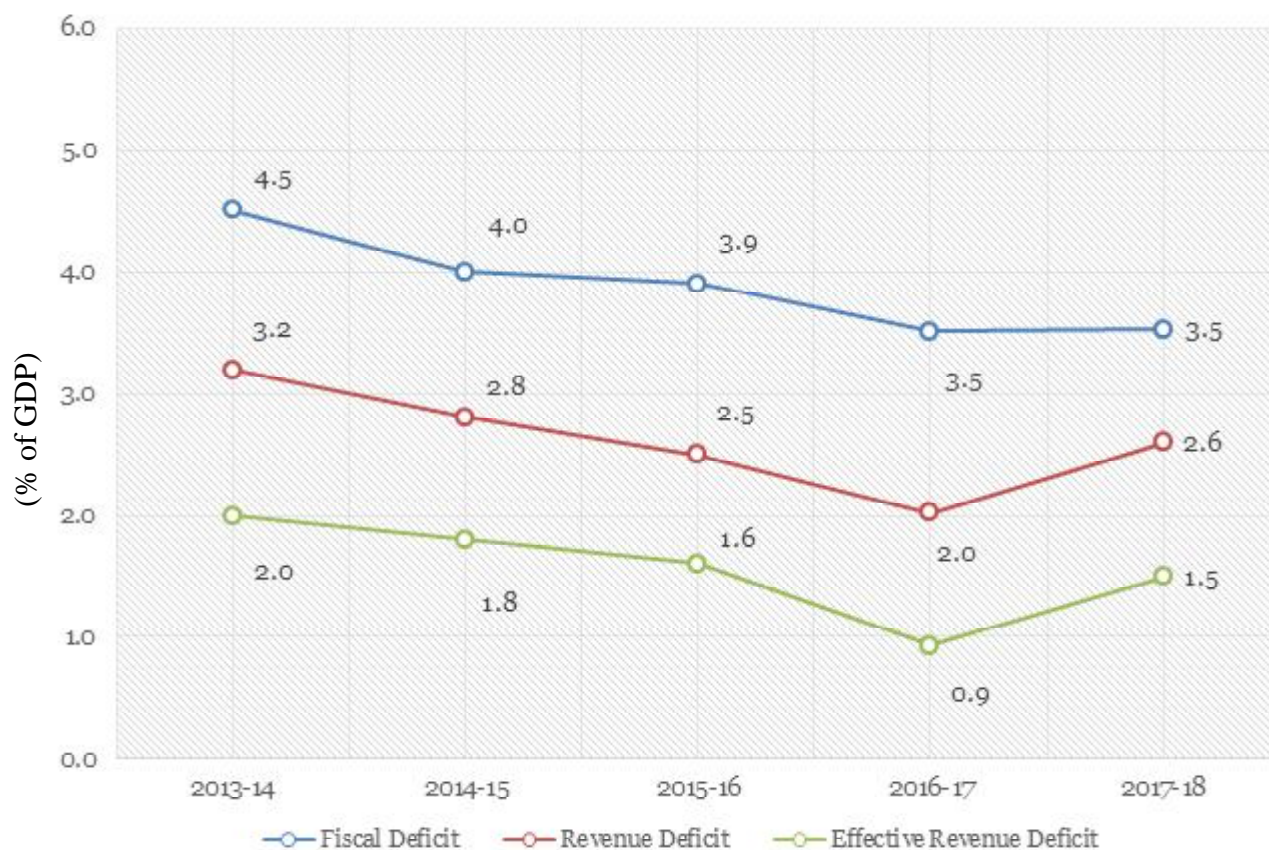
2.2.3. Fiscal Deficit

In BE 2017-18, fiscal deficit (FD) was estimated at ` 5,46,532 crore (3.2 per cent of projected GDP). The Fiscal Deficit for reasons mentioned in the earlier part of the report was estimated at ` 5,94,849 crore (3.5 percent of GDP) at RE stage. Against this, the actual fiscal deficit for 2017-18 was ` 5,91,663 crore (prov.), which is 99.5 percent of Revised Estimates.

2.2.4. Revenue Deficit and Effective Revenue Deficit

Revenue Deficit (RD) for 2017-18 was budgeted as ` 3,21,734 crore (1.9 percent of GDP) in BE 2017-18. RD was revised to ` 4,39,571 crore (2.6 percent of GDP) in 2017-18. At the end of 2017-18, RD was ` 4,43,778 crore, which is 101 percent of RE 2017-18. In BE 2017-18, Effective Revenue Deficit (ERD) was ` 1,26,384 crore, which was revised to ` 2,50,326 crore at RE stage. In comparison, ERD for 2017-18 was ` 2,51,258 crore(prov.), which is 100.4 percent of RE 2017-18.

It may be mentioned here that from FY 2018-19 onwards, RD and ERD are no longer fiscal targets under the amended Fiscal Responsibility and Budget Management Act, 2003. Figure-8 below depicts the trend in deficit over the last five years.

Figure 8: Trends in deficits (as a % of GDP)

(GDP figures used are as per the estimates released by the CSO on 31st May 2018)

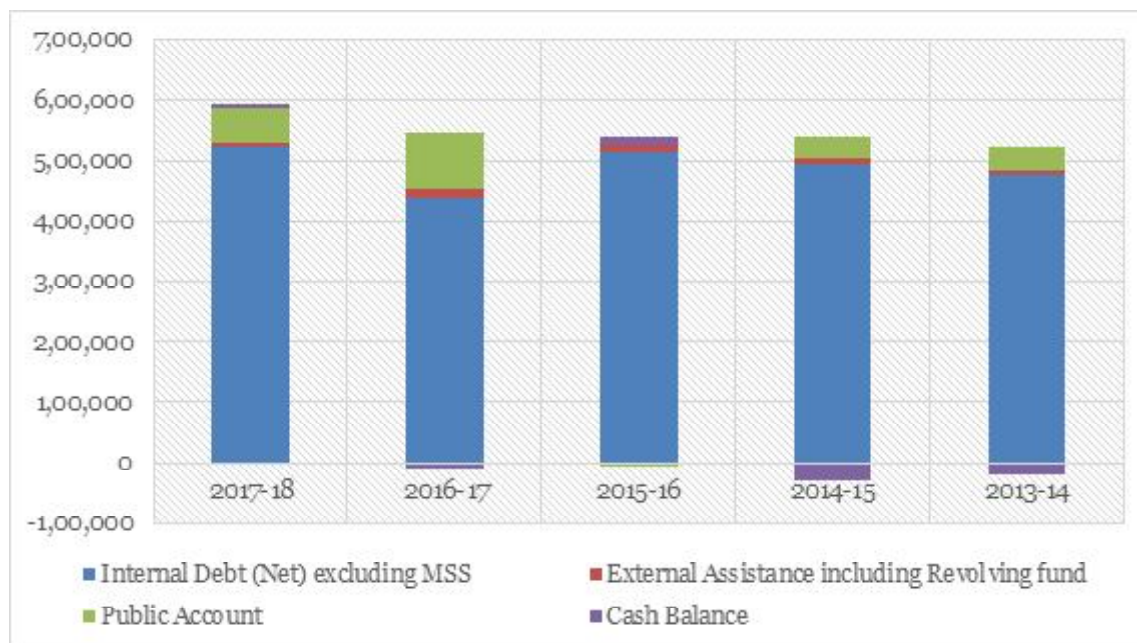
2.2.5. Financing of deficit

The fiscal deficit of ₹ 5,91,663 crore of the Government of India, was financed by raising internal debt of ₹ 5,22,477 crore, external debt including revolving assistance of ₹ 9084 crore, ₹ 56,189 crore of Public Account and a cash balance of ₹ 3,913 crore.

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

Table 3: Sources of financing fiscal deficit, in ₹ crore.

	2017-18	2016-17	2015-16	2014-15	2013-14
Fiscal Deficit	5,91,663	5,37,799	5,32,783	5,10,817	5,02,863
Sources of Financing					
Internal Debt (Net)excluding MSS	5,22,477	4,37,317	5,13,830	4,92,070	4,76,208
External Assistance incl Revolving Fund	9,084	17,992	12,750	12,926	7,310
Public Account	56,189	91,385	-6,967	35,160	38,702
Cash Balance	3,913	-8,895	13,170	-29,339	-19,357

Figure 9: Sources of Financing of Fiscal Deficit, in ` crore

(Source: Controller General of Accounts)

The Internal Debt of the Government (excluding WMA, Central Securities against Small Savings) increased by ` 5,56,938 crore from ` 53,60,418 crore at the beginning of the year to ` 59,17,356 crore at the end of the year. External Debt (including Revolving Fund), on the other hand, grew by ` 21,816 crore. Fresh external loans of ` 48,501 crore were contracted and at the same time, past obligations to the tune of ` 26,685 crore were discharged. External debt at the end of the year was ` 2,50,074 crore.

2.3. Liabilities

The total outstanding liability of the Government increased by ` 6,84,938 crore from ` 65,70,057 crore at the beginning of the financial year to ` 72,54,995 crore upto the end of the financial year.

2.4. Cash Management

The Government began the FY 2017-18 with an investment surplus of ` 1,25,350 crore and a cash balance of ` 10 crore. Government ended the financial year 2017-18 with a cash balance of ` 1,045 crore and investment surplus of ` 1,62,555 crore.

2.5. Small Savings Fund

During the current financial year, net accretion under National Small Savings Fund is ` 28,342 crore. The details of accretions under this fund are as under:

Table 4: Balance Sheet of NSSF at a Glance, in ` crore

	2017-18 (Prov.)	2016-17 (Actuals)
Opening balance (as on 1st April)	41,554	26,103
(a) Small Savings	92,230	59,563
(b) Public Provident Fund	64,754	57,703
(c) Investment in Securities		
(i) State Securities	-31,406	-32,397
(ii) Central Securities	46,083	67,435
(iii) Other Instruments	92,000	70,000
(d) Income and Expenditure of NSSF	-6,514	3,223
(e) Net accretion (a+b+c+d)	43,793	15,451
Closing balance (As on 31st March)	85,347	41,554

3. Review of trends in receipts and expenditure of Railways during 2017-18

Indian Railways' receipts comprise mainly of traffic earnings from passenger, other coaching services, freight services, and sundry other earnings. The traffic earnings in 2017-18 comprised of 65.5 percent from freight and 27.2 percent from passenger segment. Balance 7.3 percent was from other coaching and Sundry other earnings.

In 2017-18 (BE), Railways had targeted to carry 1,165 Million Tonnes (MT) of freight traffic as against 1,106.15 MT carried in the previous year representing a growth of 5.3 percent. Similarly, Railways had estimated to carry 8,198 million passengers in 2017-18 (BE) as against 8,116.10 million carried during the previous year representing a growth of 1.0 percent. Based on the estimated growth in traffic in 2017-18 (BE), the total traffic earnings were budgeted at ` 1,88,898 crore i.e. a growth target of 14.3 percent over P.Y. Traffic earnings in BE comprised of earnings from passenger at ` 50,125 crore, freight at ` 1,18,156.50 crore, other coaching at ` 6,494.04 crore and sundry other earnings at ` 14,122.83 crore envisaging a growth of 8.3 percent, 13.2 percent, 50.6 percent and 36.2 percent over P.Y., respectively.

The trend of loading to end of 3rd Quarter was encouraging with additional loading of 3.31 MT over the proportionate target and 38.66 MT over COPPY. Accordingly, in 2017-18 (RE), the loading target was retained at the BE level. However, in view of the drop in average freight lead to 569 km by the end of 3rd Quarter vis-a-vis the BE target of 580 km, the average freight lead target was lowered to 560 km in 2017-18 (RE).

On the passenger side, the negative growth in originating passengers witnessed since 2013-14 was reversed during 2016-17 and passenger booking to end of 3rd Quarter of 2017-18 grew at 0.8 percent over COPPY. Taking this positive growth trend into account, the originating passengers target was increased to 8,260 million in 2017-18 (RE) representing a growth of 1.8 percent over previous year.

Based on the revised loading and passenger target for the year as also the trend of earnings in Other Coaching and Sundry segments, respective earning targets were revised in 2017-18 (RE) downwards under other coaching earnings, goods earnings & Sundry other earnings and retained at BE level for passenger earnings. Total traffic earnings were thus reduced in the RE to ` 1,87,125 crore i.e. a growth target of 13.2 percent over P.Y. Traffic earnings in RE comprised of earnings from passenger at ` 50,125 crore, freight at ` 1,17,500 crore, other coaching at ` 5,500 crore and Sundry other earnings at ` 14,000 crore envisaging a growth of 8.3 percent, 12.6 percent, 27.6 percent and 35 percent respectively over P.Y.

The revenue expenditure on Railways consists mainly of Ordinary Working Expenses (OWE), appropriation to Pension Fund and Depreciation Reserve Fund (DRF). The OWE were budgeted at ` 1,29,750 crore in 2017-18 (BE) representing an increase of 9.2 percent over ` 1,18,829.61 crore incurred during P.Y. The appropriation to Pension Fund and DRF were kept at ` 43,600 crore and ` 5,000 crore respectively in 2017-18 (BE). Though various expenditure control measures have been enforced during the year, additional provision was required to be made under OWE and appropriation to Pension Fund to cater to impact of revised allowances, higher requirements for repair and maintenance activities, price rise of HSD oil for traction and higher pension requirements emanating from post-budgetary factors like revision of pension of pre-2016 retirees and doubling of medical allowance of railway pensioners. Accordingly, the provision for OWE was increased to ` 1,30,200 crore in RE representing a growth of 9.6 percent over previous year. The appropriation to Pension Fund was also increased in RE to ` 44,100 crore. The appropriation to DRF was maintained at ` 5,000 crore i.e. at the same level as in BE to cater to required plan expenditure from the fund.

The Railways accordingly had revised the Operating Ratio target from 94.57 percent envisaged in 2017-18 (BE) to 96.0 percent in RE.

3.1. Traffic Performance 2017-18

As per provisional figures, overall originating passengers have grown by 2.1 percent over previous year emanating from encouraging growth in suburban and PRS segments. However, growth in non-suburban (non-PRS) segment, though positive, is negligible (i.e. 0.3 percent). Loading has reported a shortfall of

5.43 million tonne (MT) vis-a-vis RE though there has been 53.42 MT incremental loading over 2016-17. The average freight lead has also improved to 567 km from the RE target of 560 km and previous year's lead of 561 km.

3.2. Financial Results for 2017-18

Table 5: Railway statistics at a glance, in ` crore

Segments	2017-18 (₹ crore)		Actual		Excess/Shortfall (%) in 2017-18 (Approx) over		Growth(%) in 2017-18 (Approx) over 2016-17(%)
	BE	RE	2016-17	2017-18 (Approximate)	BE (%)	RE (%)	
Passenger	50125	50125	46280	48643	-3.0	-3.0	5.1
Other Coaching	6494	5500	4312	4314	-33.6	-21.6	0.1
Goods	118157	117500	104339	117055	-0.9	-0.4	12.2
Sundries	14123	14000	10368	8688	-38.5	-37.9	-16.2
Total	188898	187125	165299	178701	-5.4	-4.5	8.1
OWE	129750	130200	118830	128507	-1.0	-1.3	8.1

Traffic earnings during the year at ` 1,78,701 crore (Approx) yielded a growth of 8.1 percent over previous year but fell short of the revised target by 4.5 percent. Shortfall has been reported under all segments of traffic earnings. The increase in OWE, on the other hand, was contained at 8.1 percent over COPPY resulting in a savings of 1.3 percent over the revised target. Though the earnings performance during the year was not as per the revised estimates, better expenditure management helped to effect savings under OWE partly offsetting the adverse impact of the shortfall in earnings. The pension expenditure at ` 45,272 crore (Approx.) is marginally higher (by ` 22 crore) than the amount envisaged in RE. The Operating Ratio for the year at 98.4 percent (Approx.), though a deterioration compared to the RE target of 96 percent, is reasonable considering the shortfall in traffic earnings and impact of implementation of 7th Pay Commission recommendations on allowances and also enhanced pensionary liabilities.

3.3. Capital Expenditure of Railways

The capital outlay of Railways in 2017-18 (BE) was budgeted at ` 1,31,000 crore as against ` 1,09,935 crore of the P.Y., representing an increase of 19.2 percent. Budgeted capital outlay comprised of ` 55,000 crore of Gross Budgetary Support (GBS) (inclusive of ` 10,668 crore of Railways' share from Diesel Cess), ` 14,000 crore of Internal Resources, ` 62,000 crore of Extra Budgetary Resources (EBR) - comprising ` 21,686 crore of market borrowings through IRFC for rolling stock and certain infrastructure projects, ` 18,314 crore of Institutional Finance mainly for project financing like doubling & electrification and ` 22,000 crore of EBR-Partnerships.

At the RE stage, the GBS from the Government was reduced to ` 40,000 crore (inclusive of ` 11,375 crore of Railways' share from Diesel Cess). Further, due to reduced internal resource generation, the internal resource component of the capital expenditure had to be lowered to ` 10,900 crore from ` 14,000 crore in BE. By suitable enhancement in EBR, the capital outlay in RE was kept at ` 1,20,000 crore which excluded ` 100 crore from Nirbhaya Fund.

In 2017-18, the plan expenditure stands at ` 1,01,983 crore (Approx) which is 15 percent and 7.2 percent lower than in 2017-18 (RE) and 2016-17 respectively. The breakup of the same is ` 43,414.16 crore of GBS, ` 3,068.82 crore of from Internal Resources and ` 55,499.82 crore of EBR. Higher expenditure under GBS compared to RE is primarily on account of repayment of principal component of lease hire charges to IRFC from Capital due to insufficient fund availability under internal resources (Capital Fund).

4. Conclusion

Fiscal policy of the Government for 2017-18 has been guided by the macroeconomic need of reviving growth momentum while being committed to fiscal consolidation. Budget 2017-18 reflected Government's firm commitment to substantially boost investment in key sectors and employment generation on the one hand while simultaneously sticking to the fiscal consolidation path on the other hand.

Like 2016-17, FY 2017-18 continued with macroeconomic stability as a prime objective of fiscal policy. 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 is estimated at 6.7 percent. This indicates a moderation in GDP growth in comparison to FY 2016-17 when the GDP growth was 7.1 percent. The growth in Gross Value Added (GVA) at constant (2011-12) prices in 2017-18 was estimated at 6.5 percent, as compared to the growth of 7.1 percent in 2016-17. Inflation remained at comfortable level in the past three years. Headline inflation based Consumer Price Index declined to 3.6 percent in 2017-18, as compared to 4.5 per cent in 2016-17 and 4.9 per cent in 2015-16. Inflation based on the Wholesale Price Index averaged at 2.9 percent in 2017-18 as compared to 1.7 per cent in 2016-17.

Gross tax revenue receipts were ` 19,19,182 crore (prov.) which was about 99 per cent of RE and registered a growth of about 12 per cent over gross tax revenue receipts in 2016-17. Total net receipts of the Centre (including non-debt capital receipts) were ` 15,51,004 crore which were about 8 per cent higher than receipts of previous financial year. Revenue receipts of the centre were ` 14,35,185 crore (prov.), which is 95.3 percent of RE 2017-18. It registered a growth of 4.3 per cent over revenue receipts in previous financial year. Receipts from Non-tax revenue in 2017-18 were ` 1,92,523 crore, lower by ` 82,061 crore compared to previous year. The non-debt capital receipts were ` 50,306 crore higher than previous year.

Total expenditure incurred during the year 2017-18 was ` 21,42,667 crore (prov.), which grew by ` 1,63,399 crore over previous year. Revenue expenditure, which constituted over 87.7 per cent of total expenditure, was ` 18,78,963 crore (prov.) and it was ` 1,85,977 crore more than previous year. Capital expenditure was ` 2,63,704 crore (prov.) and it registered a decrease of ` 22,578 crore over previous year.

Total receipts excluding borrowings covered about 72.4 per cent of total expenditure resulting in a fiscal deficit of ` 5,91,663 crore (prov.) in 2017-18. Fiscal deficit and revenue deficit were restricted to 3.5 per cent and 2 per cent of GDP respectively against the target of 3.5 per cent and 2.6 per cent of GDP respectively. Measures initiated by Government, for both, revenue mobilization and for expenditure management helped to achieve deficit targets as pegged in Revised Estimates for 2017-18.

TAX REVENUE

(` crore)

DESCRIPTION	2017-2018				2016-2017			
	BE	RE	Prov.	Prov.as % of BE	BE	RE	ACTUALS	Actuals as % of BE
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1 Corporation Tax	538744.73	563744.73	571201.85	106%	493923.55	493923.50	484923.86	98%
2 Taxes on Income	441255.27	441255.27	420087.24	95%	353173.68	353173.70	349590.28	99%
(a) Taxes on Income other than Corporation Tax	433487.37	433487.37	408205.84	94%	345775.68	345775.70	340592.16	99%
(b) Securities Transaction Tax	7767.90	7767.90	11881.40	153%	7398.00	7398.00	8998.12	122%
(A) Total Direct Taxes (1+2)	980000.00	1005000.00	991289.09	101%	847097.23	847097.20	834514.14	99%
3 Central Goods & Services Tax	0.00	221400.00	203261.65	-	0.00	0.00	0.00	-
4 UT Goods & Services Tax	0.00	1424.00	1566.88	-	0.00	0.00	0.00	-
5 Integrated Goods & Services Tax	0.00	161900.00	168813.94	-	0.00	0.00	0.00	-
6 Goods & Services Tax Compensation Cess*	0.00	61331.00	62596.49	-	0.00	0.00	0.00	-
7 Customs	245000.00	135242.00	136928.01	56%	230000.00	217000.00	225370.34	98%
8 Union Excise Duties	406900.00	276995.00	258636.41	64%	318669.50	387368.58	380495.43	119%
9 Service Tax	275000.00	79507.00	81228.49	30%	231000.00	247500.00	254499.26	110%
(B) Total Indirect Taxes (3 to 9)	926900.00	937799.00	913031.87	99%	779669.50	851868.58	860365.03	110%
10 Other taxes	4679.46	3320.15	14861.82	318%	4121.08	4277.16	20943.23	508%
(a) Direct tax	-	207.25	11072.10	-	-	182.14	15473.61	-
(b) Indirect Taxes	-	3112.90	3789.72	-	-	4095.02	5469.62	-
(C) GROSS TAX REVENUE	1911579.46	1946119.15	1919182.78	100%	1630887.81	1703242.94	1715822.40	105%
11 Collections under NCCD to be transferred to NDRF	10000.00	3660.00	3515.12	35%	6450.00	6450.00	6450.00	100%
(D) Balance Gross Tax Revenue	1901579.46	1942459.15	1915667.66	101%	1624437.81	1696792.94	1709372.40	105%
12 Less Assignment to States	674565.45	673005.29	673005.29	100%	570336.59	608000.31	608000.31	107%
NET TAX REVENUE	1227014.01	1269453.86	1242662.37	101%	1054101.22	1088792.63	1101372.09	104%

NON-TAX REVENUE

(₹ crore)

DESCRIPTION	2017-2018				2016-2017			
	BE	RE	Prov.	Prov.as % of BE	BE	RE	ACTUALS	Actuals as % of BE
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
A. Interest Receipts	35305.73	43903.69	45732.14	130%	45820.43	44816.03	43496.06	95%
of which :-								
(i) Interest from State Govt.			7315.89				7569.12	
(ii) Other Intt. Receipts of Central Govt.			38330.30				35869.46	
B. Dividends and Profits	142430.5	106433.24	91374.09	64%	123780.1	153222.38	123020.82	99%
of which:-								
(i) Dividends from Public Undertakings			46500.11				53194.91	
(ii) Share of surplus profits from RBI			40659.41				65876.04	
(iii) Share of profits from LIC			2376.11				2501.76	
(iv) Share of profits from Nationalised Banks			1826.29				1444.70	
(v) Share of surplus profit from IDBI			0.00				0.00	
(vi) Dividends from other investments			9.67				3.41	
C. Non Tax Revenue of U.Ts	1517.65	1876.43	1888.60	124%	1339.33	1401.81	1765.23	132%
D. Other Non Tax Revenue								
Fiscal Services	660.45	700.25	460.13	70%	703	657.80	764.85	109%
of which :-								
Currency, Coinage and Mint	600	600.00	282.00	47%	600	600.00	680.32	113%
General Services	38946.6	35382.84	35328.05	91%	31038.77	38227.50	33036.76	106%
Social Services	9624.02	3725.65	3008.10	31%	8297.38	9830.28	11928.14	144%
*Economic Services	113195	114776.74	77846.10	69%	161975	150003.05	119711.03	74%
Grants-in-Aid and Contributions	3060	3681.00	3582.20	117%	2862.03	2882.00	1299.59	45%
Total Other Non Tax Revenue	165486.1	158266.48	120224.58	73%	204876.2	201600.63	166740.37	81%
Gross Non-Tax Revenue (A+B+C+D)	344740	310479.84	259219.41	75%	375816	401040.85	335022.48	89%
Less : Total Netting	55982.9	74506.20	66696.66	119%	52894.92	66270.59	60438.68	114%
Net Non Tax Revenue	288757.1	235973.64	192522.75	67%	322921.1	334770.26	274583.80	85%

CAPITAL RECEIPTS

(₹ crore)

DESCRIPTION	2017-2018				2016-2017			
	BE	RE	Prov.	Prov.as % of BE	BE	RE	ACTUALS	Actuals as % of BE
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1 (a) Market Loans including								
Short term borrowings	350228.40	509864	471738	135	441829.71	365848.13	319492.10	72
(b) Receipt under MSS (Net)	10000.00	0	0	0	20000.00	0.00	0.00	0
(c) Treasury Bills(14 days)	0.00	-30000	-5531		0.00	0.00	35442.44	
2 Securities against Small Savings	100157.16	102628	46083	46	22107.91	90376.57	5286.45	24
3 (i) External Loans								
Gross Borrowings	46070.00	42216	48510	105	44789.00	41875.00	44191.49	99
Less Transfer to State EAPs		12732	12732					
Less Repayments	30281.00	27066	26685	88	25694.58	27002.00	26194.89	102
Net Borrowings	15789.00	2418	9093	58	19094.42	14873.00	17996.60	94
(ii) Revolving Fund			-9				-3.94	
Non-Debt Capital Receipts (4&5)								
4 Recoveries of Loans and Advances								
Gross Recoveries	63307.26	68998	70631	112	22495.35	61685.86	40971.35	182
Less Recoveries of Ways & Means Advances and Loans to Govt. Servants etc.	51375.01	51525	55007	107	11861.04	50615.00	23201.54	196
Net Recoveries of Loans & Advances	11932.25	17473	15624	131	10634.31	11070.86	17769.81	167
5 Miscellaneous Capital Receipts	72500.00	100000	100195	138	56500.00	45500.00	47742.54	85
(i) Disinvestment of Govt.'s Equity								
Holdings	46500.00	100000	82702	178	36000.00	40000.00	35470.14	99
(ii) Strategic Disinvestment	15000.00	0	0	0	20500.00	5500.00	10778.71	53
(iii) Other Listing of Insurance companies	11000.00	0	17343	158	0.00	0.00		
(iv) Issue of Bonus Share		3	153			0.00	1493.69	
Less Receipts from Deptt. of Space		3	3			0.00	0.00	
Net - Issue of Bonus Share		0	150			0.00	1493.69	
(v) Other Misc. Receipts		0				0.00	0.00	
6 National Small Savings Fund	-0.10	-41554	43793		-0.01	-26102.93	15450.68	
(a) Small Savings, Public								
Provident Funds	99630.43	130459	156984	158	27168.13	88030.56	117265.52	432
(b) Investment in Securities	-94115.67	-165329	-106677	113	-14080.46	-109175.58	-105037.81	746
(c) Income & Expenditure of NSSF	-5514.86	-6683	-6514	118	-13087.68	-4957.91	3222.97	-25
7 State Provident Funds	14000.00	15000	15761	113	12000.00	13000.00	17745.42	148
8 Public Accounts (other than SPF, NSSF & Investment/Disinvestment of Surplus Cash)	46053.45	55703	33839	73	19973.60	30000.32	-8022.04	-40
9 Other Internal Debt Receipts	7459.34	20169	10188	137	5703.11	6051.01	77095.91	1352
10 Ways & Means Advances			0				0.00	
11 Investment (-)/disinvestment(+) of Surplus Cash			-37205				66211.00	
12 Decrease in Cash Balance (Including difference between RBI & A/C)	12844.20	-39379	3913	30	13195.08	40227.10	-8895.13	-67
13 Cash held under MSS	-10000.00	0	0	0	-20000.00	0.00	0.00	0
TOTAL	630963.70	712323	707482	112	601038.13	590844.06	603311.84	100

GRANT WISE REVENUE AND CAPITAL EXPENDITURE

(₹ crore)

Grant No.	MINISTRY/ DEPARTMENT	2017-2018				2016-17			
		BE	RE	PROV.	%	BE	RE	ACTUALS	%
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	MINISTRY OF AGRICULTURE AND FARMER'S WELFARE	51026.00	50263.74	46361.73	91%	44485.20	48072.50	44499.71	100%
1	Department of Agriculture, Cooperation and Farmers Welfare	41855.00	41105.00	37396.72	89%	35983.69	39840.50	36912.48	103%
	Revenue	41775.57	41059.18	37379.36	89%	35952.83	39779.38	36881.50	103%
	Capital	79.43	45.82	17.36	22%	30.86	61.12	30.98	100%
2	Department of Agricultural Research and Education	6800.00	6992.00	6942.91	102%	6620.00	6238.00	5729.25	87%
	Revenue	6800.00	6992.00	6942.91	102%	6620.00	6238.00	5729.25	87%
3	Department of Animal Husbandry, Dairying and Fisheries	2371.00	2166.74	2022.10	85%	1881.51	1994.00	1857.98	99%
	Revenue	2327.48	2151.89	2014.10	87%	1845.45	1979.60	1849.98	100%
	Capital	43.52	14.85	8.00	18%	36.06	14.40	8.00	22%
	DEPARTMENT OF ATOMIC ENERGY	12461.20	13209.94	15081.67	121%	11682.48	11962.50	12894.09	110%
4	Atomic Energy	12461.20	13209.94	15081.67	121%	11682.48	11962.50	12894.09	110%
	Revenue	7264.02	7774.25	9478.37	130%	5794.03	7579.74	8632.72	149%
	Capital	5197.18	5435.69	5603.30	108%	5888.45	4382.76	4261.37	72%
	MINISTRY OF AYURVEDA, YOGA AND NATURAPATHY, UNANI, SIDDHA AND HOMOEOPATHY (AYUSH)	1428.65	1557.80	1531.30	107%	1326.20	1307.36	1246.35	94%
5	Ministry of Ayurveda, Yoga and Naturopathy, Unani, Siddha and Homoeopathy (AYUSH)	1428.65	1557.80	1531.30	107%	1326.20	1307.36	1246.35	94%
	Revenue	1425.35	1526.50	1503.09	105%	1323.20	1304.36	1243.65	94%
	Capital	3.30	31.30	28.21	855%	3.00	3.00	2.70	90%
	MINISTRY OF CHEMICALS AND FERTILISERS	70578.45	65933.51	67158.23	95%	70452.81	70425.25	65528.57	93%
6	Department of Chemicals and Petrochemicals	298.00	634.71	612.11	205%	202.04	183.00	166.77	83%
	Revenue	273.39	249.84	227.36	83%	162.01	158.39	142.16	88%
	Capital	24.61	384.87	384.75	1563%	40.03	24.61	24.61	61%
7	Department of Fertilisers	70032.71	65032.71	66293.71	95%	70039.37	70030.85	65054.23	93%
	Revenue	70032.67	65032.71	66293.71	95%	70038.33	70030.85	65054.23	93%
	Capital	0.04	0.00	0.00	0%	1.04	0.00	0.00	0%
8	Department of Pharmaceuticals	247.74	266.09	252.41	102%	211.40	211.40	307.57	145%
	Revenue	247.68	266.03	252.41	102%	211.30	211.30	207.57	98%
	Capital	0.06	0.06	0.00	0%	0.10	0.10	100.00	100000%
	MINISTRY OF CIVIL AVIATION	2702.00	2710.31	2663.98	99%	2590.68	3452.33	3405.77	131%
9	Ministry of Civil Aviation	2702.00	2710.31	2663.98	99%	2590.68	3452.33	3405.77	131%
	Revenue	781.30	866.59	827.14	106%	810.48	741.41	696.50	86%
	Capital	1920.70	1843.72	1836.84	96%	1780.20	2710.92	2709.27	152%
	MINISTRY OF COAL	745.10	742.61	722.21	97%	361.00	556.36	538.12	149%
10	Ministry of Coal	745.10	742.61	722.21	97%	361.00	556.36	538.12	149%
	Revenue	745.10	742.61	722.21	97%	361.00	556.36	538.12	149%
	Capital	0.00	0.00	0.00		0.00	0.00	0.00	
	MINISTRY OF COMMERCE AND INDUSTRY	8074.70	11093.60	9589.00	119%	7389.35	6579.00	6481.30	88%
11	Department of Commerce	4465.83	5602.33	5540.07	124%	4362.80	4562.74	4490.51	103%
	Revenue	4314.61	5410.72	5367.60	124%	4262.80	4352.74	4279.51	100%
	Capital	151.22	191.61	172.47	114%	100.00	210.00	211.00	211%
12	Department of Industrial Policy and Promotion	3608.87	5491.27	4048.93	112%	3026.55	2016.26	1990.79	66%
	Revenue	3599.19	4981.60	3521.99	98%	3016.94	2006.65	1989.19	66%
	Capital	9.68	509.67	526.94	5444%	9.61	9.61	1.60	17%

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	MINISTRY OF COMMUNICATIONS	36237.47	36308.01	36971.65	102%	27439.40	34788.70	36269.22	132%
13	Department of Posts	9550.00	11930.66	13180.51	138%	9025.53	10516.41	12474.38	138%
	Revenue	9055.00	11123.92	12417.06	137%	8619.27	9960.15	11969.94	139%
	Capital	495.00	806.74	763.45	154%	406.26	556.26	504.44	124%
14	Department of Telecommunications	26687.47	24377.35	23791.14	89%	18413.87	24272.29	23794.84	129%
	Revenue	23301.47	19381.81	19593.80	84%	15555.17	20926.75	20467.24	132%
	Capital	3386.00	4995.54	4197.34	124%	2858.70	3345.54	3327.60	116%
	MINISTRY OF CONSUMER AFFAIRS, FOOD AND PUBLIC DISTRIBUTION	154231.69	149608.10	109577.75	71%	141391.61	143987.56	122399.28	87%
15	Department of Consumer Affairs	3727.00	3716.40	3713.49	100%	1241.61	3810.00	7254.39	584%
	Revenue	3705.65	3699.40	3696.97	100%	1224.31	3795.30	7241.82	592%
	Capital	21.35	17.00	16.52	77%	17.30	14.70	12.57	73%
16	Department of Food & Public Distribution	150504.69	145891.70	105864.26	70%	140150.00	140177.56	115144.89	82%
	Revenue	150456.64	145867.05	105839.70	70%	140098.40	139575.96	114563.50	82%
	Capital	48.05	24.65	24.56	51%	51.60	601.60	581.39	1127%
	MINISTRY OF CORPORATE AFFAIRS	448.04	520.84	510.83	114%	344.43	384.57	394.81	115%
17	Ministry of Corporate Affairs	448.04	520.84	510.83	114%	344.43	384.57	394.81	115%
	Revenue	418.54	491.84	490.04	117%	314.43	359.94	370.49	118%
	Capital	29.50	29.00	20.79	70%	30.00	24.63	24.32	81%
	MINISTRY OF CULTURE	2738.47	2666.94	2518.71	92%	2500.00	2488.63	2296.53	92%
18	Ministry of Culture	2738.47	2666.94	2518.71	92%	2500.00	2488.63	2296.53	92%
	Revenue	2661.79	2593.26	2464.91	93%	2430.00	2430.00	2254.93	93%
	Capital	76.68	73.68	53.80	70%	70.00	58.63	41.60	59%
	MINISTRY OF DEFENCE	359854.12	374003.85	379505.22	105%	340921.98	345106.09	351549.83	103%
19	Ministry of Defence(Misc)	14852.22	16000.00	15098.35	102%	36133.18	38728.79	37825.31	105%
	Revenue	9760.53	11026.52	10112.35	104%	24510.23	25968.89	25078.00	102%
	Capital	5523.69	4973.48	4986.00	90%	12072.95	12759.90	12747.31	106%
20	Defence Services(Revenue)	172773.89	176515.84	181940.19	105%	143869.46	149051.34	147163.26	102%
	Revenue	172773.89	176515.84	181940.19	105%	143869.46	149051.34	147163.26	102%
21	Capital Outlay on Defence Services	86488.01	86488.01	90467.10	105%	78586.68	71700.00	78735.46	100%
	Capital	86488.01	86488.01	90467.10	105%	78586.68	71700.00	78735.46	100%
22	Defence Pensions	85740.00	95000.00	91999.58	107%	82332.66	85625.96	87825.80	107%
	Revenue	85740.00	95000.00	91999.58	107%	82332.66	85625.96	87825.80	107%
	MINISTRY OF DEVELOPMENT OF NORTH EASTERN REGION	2682.45	2682.45	2513.96	94%	2430.01	2524.42	2495.85	103%
23	Ministry of Development of North Eastern Region	2682.45	2682.45	2513.96	94%	2430.01	2524.42	2495.85	103%
	Revenue	2084.45	2283.45	2277.60	109%	1951.01	2050.42	2034.82	104%
	Capital	598.00	399.00	236.36	40%	479.00	474.00	461.03	96%
	MINISTRY OF DRINKING WATER AND SANITATION	20010.79	24011.18	23938.77	120%	14009.70	16511.76	16475.70	118%
24	Ministry of Drinking Water and Sanitation	20010.79	24011.18	23938.77	120%	14009.70	16511.76	16475.70	118%
	Revenue	20010.79	24011.18	23938.77	120%	14009.70	16511.76	16475.70	118%
	MINISTRY OF EARTH SCIENCES	1719.48	1597.69	1541.47	90%	1672.45	1576.14	1361.27	81%
25	Ministry of Earth Sciences	1719.48	1597.69	1541.47	90%	1672.45	1576.14	1361.27	81%
	Revenue	1604.48	1533.69	1486.08	93%	1497.45	1476.14	1286.79	86%
	Capital	115.00	64.00	55.39	48%	175.00	100.00	74.48	43%
	MINISTRY OF ELECTRONICS AND INFORMATION TECHNOLOGY	4039.00	4039.00	3999.89	99%	3328.82	3558.93	3444.45	103%
26	Ministry of Electronics and Information Technology	4039.00	4039.00	3999.89	99%	3328.82	3558.93	3444.45	103%
	Revenue	3690.00	3798.50	3780.13	102%	3089.71	3247.32	3113.67	101%
	Capital	349.00	240.50	219.76	63%	239.11	311.61	330.78	138%
	MINISTRY OF ENVIRONMENT, FORESTS AND CLIMATE CHANGE	2675.42	2675.42	2626.71	98%	2250.34	2327.51	2277.88	101%
27	Ministry of Environment Forests & Climate Change	2675.42	2675.42	2626.71	98%	2250.34	2327.51	2277.88	101%
	Revenue	2635.39	2634.72	2591.18	98%	2195.09	2284.16	2236.96	102%
	Capital	40.03	40.70	35.53	89%	55.25	43.35	40.92	74%
	MINISTRY OF EXTERNAL AFFAIRS	14798.55	13690.00	13734.08	93%	14662.66	13426.00	12753.35	87%
28	Ministry of External Affairs	14798.55	13690.00	13734.08	93%	14662.66	13426.00	12753.35	87%
	Revenue	12648.29	12389.33	12364.08	98%	11679.66	11578.10	11140.25	95%
	Capital	2150.26	1300.67	1370.00	64%	2983.00	1847.90	1613.10	54%

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	MINISTRY OF FINANCE	740168.99	802063.96	771826.12	104%	723460.84	717607.99	715944.69	99%
29	Department of Economic Affairs	11110.00	11610.57	-22.96	0%	16046.15	11241.16	12389.46	77%
	Revenue	4302.79	4821.28	3398.11	79%	12335.39	7583.96	6720.95	54%
	Capital	6807.21	6789.29	-3421.07	-50%	3710.76	3657.20	5668.51	153%
30	Department of Expenditure	480.00	304.49	224.46	47%	226.65	290.00	284.95	126%
	Revenue	480.00	304.49	224.46	47%	226.65	290.00	284.95	126%
31	Department of Financial Services	17450.00	16971.00	16648.31	95%	31975.52	31500.00	30786.86	96%
	Revenue	2731.99	2111.00	2038.31	75%	4135.52	3558.62	2708.30	65%
	Capital	14718.01	14860.00	14610.00	99%	27840.00	27941.38	28078.56	101%
32	Department of Investment and Public Asset Management (DIPAM)	44.00	42.50	31.31	71%	40.00	35.00	14.11	35%
	Revenue	44.00	42.50	31.31	71%	40.00	35.00	14.11	35%
33	Department of Revenue	500.68	63396.62	58117.34	11608%	11544.48	10839.44	10672.10	92%
	Revenue	498.25	63394.19	58116.20	11664%	11488.48	10828.44	10669.51	93%
	Capital	2.43	2.43	1.14	47%	56.00	11.00	2.59	5%
34	Direct Taxes	6108.64	6500.00	6249.08	102%	5387.00	5702.00	5673.29	105%
	Revenue	5881.85	6273.18	6086.72	103%	5187.00	5567.17	5543.63	107%
	Capital	226.79	226.82	162.36	72%	200.00	134.83	129.66	65%
35	Indirect Taxes	6089.51	7850.00	7387.61	121%	5340.00	5550.00	5801.08	109%
	Revenue	5861.44	7458.36	7038.82	120%	5140.00	5349.98	5609.88	109%
	Capital	228.07	391.64	348.79	153%	200.00	200.02	191.20	96%
36	Indian Audit and Accounts Department	4036.39	4111.04	4042.60	100%	3664.73	3785.96	3780.11	103%
	Revenue	4023.72	4105.82	4037.86	100%	3653.23	3771.77	3770.96	103%
	Capital	12.67	5.22	4.74	37%	11.50	14.19	9.15	80%
37	Interest Payments	523078.39	530842.56	529243.27	101%	492669.95	483068.87	480713.97	98%
	Revenue	538078.39	530842.56	529243.27	98%	507669.95	483068.87	480713.97	95%
38	Repayment of Debt	0.00	0.00	0.00		0.00	0.00	0.00	
	Capital	0.00	0.00	0.00		0.00	0.00	0.00	
39	Pensions	34170.00	40170.00	41235.17	121%	31070.00	32180.00	33125.49	107%
	Revenue	34170.00	40170.00	41235.17	121%	31070.00	32180.00	33125.49	107%
40	Transfers to States	137101.38	120265.18	108669.93	79%	125496.36	133415.56	132703.27	106%
	Revenue	118601.38	115497.18	103901.98	88%	112996.36	115615.56	114939.68	102%
	Capital	18500.00	4768.00	4767.95	26%	12500.00	17800.00	17763.59	142%
	MINISTRY OF FOOD PROCESSING INDUSTRIES	800.00	715.18	684.06	86%	636.02	729.00	713.00	112%
41	Ministry of Food Processing Industries	800.00	715.18	684.06	86%	636.02	729.00	713.00	112%
	Revenue	800.00	715.18	684.06	86%	636.02	729.00	713.00	112%
	MINISTRY OF HEALTH AND FAMILY WELFARE	48852.51	53294.24	53113.57	109%	38206.35	39688.13	38994.90	102%
42	Department of Health and Family Welfare	47352.51	51550.85	51381.89	109%	37061.55	38343.33	37671.30	102%
	Revenue	43843.70	48300.02	48315.09	110%	35303.69	36668.47	36447.47	103%
	Capital	3508.81	3250.83	3066.80	87%	1757.86	1674.86	1223.83	70%
43	Department of Health Research	1500.00	1743.39	1731.68	115%	1144.80	1344.80	1323.60	116%
	Revenue	1500.00	1743.39	1731.68	115%	1144.80	1344.80	1323.60	116%
	MINISTRY OF HEAVY INDUSTRIES AND PUBLIC ENTERPRISES	2619.38	1126.26	1119.67	43%	1320.42	3098.34	5355.96	406%
44	Department of Heavy Industry	2600.00	1107.26	1100.99	42%	1300.00	3080.30	5338.87	411%
	Revenue	984.99	801.28	755.25	77%	392.87	725.86	3085.17	785%
	Capital	1615.01	305.98	345.74	21%	907.13	2354.44	2253.70	248%
45	Department of Public Enterprises	19.38	19.00	18.68	96%	20.42	18.04	17.09	84%
	Revenue	19.38	19.00	18.68	96%	20.42	18.04	17.09	84%
	MINISTRY OF HOME AFFAIRS	97187.17	102390.81	101764.15	105%	88005.78	92170.05	91618.18	104%
46	Ministry of Home Affairs	5100.00	5100.00	5052.32	99%	4630.90	4846.00	4700.65	102%
	Revenue	4777.03	4796.10	4769.09	100%	4330.54	4642.56	4501.60	104%
	Capital	322.97	303.90	283.23	88%	300.36	203.44	199.05	66%
47	Cabinet	730.00	750.00	609.57	84%	419.64	646.00	605.17	144%
	Revenue	730.00	750.00	609.57	84%	419.64	646.00	605.17	144%
48	Police	78000.00	82292.87	81886.76	105%	70184.58	73328.00	73054.38	104%
	Revenue	66844.33	71695.96	71351.59	107%	61213.53	63832.83	64203.23	105%
	Capital	11155.67	10596.91	10535.17	94%	8971.05	9495.17	8851.15	99%
49	Andaman & Nicobar Islands	4158.28	4749.93	4724.30	114%	4045.02	4406.74	4435.24	110%
	Revenue	3633.69	3823.82	3824.29	105%	3363.44	3969.18	4003.99	119%
	Capital	524.59	926.11	900.01	172%	681.58	437.56	431.25	63%
50	Chandigarh	3896.94	4277.20	4255.26	109%	3534.54	3858.87	3740.80	106%
	Revenue	3581.94	3644.62	3550.46	99%	3248.83	3374.16	3285.57	101%
	Capital	315.00	632.58	704.80	224%	285.71	484.71	455.23	159%
51	Dadra & Nagar Haveli	1068.72	1013.10	1014.72	95%	1055.84	1100.29	1100.43	104%
	Revenue	679.56	755.96	758.29	112%	671.37	740.47	741.86	110%
	Capital	389.16	257.14	256.43	66%	384.47	359.82	358.57	93%

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
52	Daman & Diu	780.31	780.31	771.79	99%	762.72	733.59	730.81	96%
	Revenue	483.36	434.99	427.87	89%	484.92	455.79	452.28	93%
	Capital	296.95	345.32	343.92	116%	277.80	277.80	278.53	100%
53	Lakshadweep	1211.91	1186.41	1195.76	99%	1224.54	1007.42	1007.58	82%
	Revenue	1046.51	1046.53	1059.45	101%	1059.09	872.73	881.15	83%
	Capital	165.40	139.88	136.31	82%	165.45	134.69	126.43	76%
54	Transfers to Delhi	758.00	757.99	752.98	99%	758.00	818.00	817.99	108%
	Revenue	758.00	757.99	752.98	99%	758.00	818.00	817.99	108%
55	Transfers to Puducherry	1483.01	1483.00	1500.69	101%	1390.00	1425.14	1425.13	103%
	Revenue	1411.01	1411.00	1428.69	101%	1318.00	1353.14	1353.13	103%
	Capital	72.00	72.00	72.00	100%	72.00	72.00	72.00	100%
	MINISTRY OF HOUSING AND URBAN POVERTY ALLEVIATION	6406.00	6406.00	8815.65	138%	5411.00	5285.00	5220.38	96%
56	Ministry of Housing and Urban Poverty Alleviation	6406.00	6406.00	8815.65	138%	5411.00	5285.00	5220.38	96%
	Revenue	6406.00	6406.00	8815.65	138%	5411.00	5285.00	5220.38	96%
	MINISTRY OF HUMAN RESOURCE DEVELOPMENT	79685.95	81868.71	80214.67	101%	72394.00	73599.24	72015.76	99%
57	Department of School Education and Literacy	46356.25	47006.25	46600.44	101%	43554.00	43896.04	42989.43	99%
	Revenue	46356.25	47006.25	46600.44	101%	43554.00	43896.04	42989.43	99%
58	Department of Higher Education	33329.70	34862.46	33614.23	101%	28840.00	29703.20	29026.33	101%
	Revenue	33079.70	34612.46	33364.23	101%	28840.00	29702.20	29026.33	101%
	Capital	250.00	250.00	250.00	100%	0.00	1.00	0.00	
	MINISTRY OF INFORMATION AND BROADCASTING	4409.00	3605.11	3486.91	79%	4083.63	4161.00	3656.24	90%
59	Ministry of Information and Broadcasting	4409.00	3605.11	3486.91	79%	4083.63	4161.00	3656.24	90%
	Revenue	4379.90	3584.99	3475.67	79%	4036.06	4113.42	3611.79	89%
	Capital	29.10	20.12	11.24	39%	47.57	47.58	44.45	93%
	MINISTRY OF LABOUR AND EMPLOYMENT	7188.38	6580.90	6515.55	91%	6242.60	5174.08	4743.17	76%
60	Ministry of Labour and Employment	7188.38	6580.90	6515.55	91%	6242.60	5174.08	4743.17	76%
	Revenue	7165.53	6555.70	6511.96	91%	6221.59	5157.93	4740.68	76%
	Capital	22.85	25.20	3.59	16%	21.01	16.15	2.49	12%
	MINISTRY OF LAW AND JUSTICE	4536.66	4634.72	4566.44	101%	5411.40	4451.29	3995.56	74%
61	Law and Justice	4143.66	4189.93	4122.47	99%	5100.00	4063.29	3615.86	71%
	Revenue	3072.39	2658.93	2615.68	85%	5011.99	4032.97	3608.14	72%
	Capital	1071.27	1531.00	1506.79	141%	88.01	30.32	7.72	9%
62	Election Commission	146.00	189.79	188.97	129%	121.52	146.00	144.95	119%
	Revenue	113.00	118.00	117.20	104%	81.52	83.00	81.96	101%
	Capital	33.00	71.79	71.77	217%	40.00	63.00	62.99	157%
63	Supreme Court of India	247.00	255.00	255.00	103%	189.88	242.00	234.75	124%
	Revenue	247.00	255.00	255.00	103%	189.88	242.00	234.75	124%
	MINISTRY OF MICRO, SMALL AND MEDIUM ENTERPRISES	6481.96	6481.96	6202.12	96%	3464.77	5462.71	3626.41	105%
64	Ministry of Micro, Small and Medium Enterprises	6481.96	6481.96	6202.12	96%	3464.77	5462.71	3626.41	105%
	Revenue	6471.36	6471.86	6196.30	96%	3454.22	5446.36	3617.99	105%
	Capital	10.60	10.10	5.82	55%	10.55	16.35	8.42	80%
	MINISTRY OF MINES	1213.49	1313.49	1267.35	104%	1213.49	1083.00	1074.85	89%
65	Ministry of Mines	1213.49	1313.49	1267.35	104%	1213.49	1083.00	1074.85	89%
	Revenue	1054.65	1201.65	1182.50	112%	1055.10	1027.03	1038.55	98%
	Capital	158.84	111.84	84.85	53%	158.39	55.97	36.30	23%
	MINISTRY OF MINORITY AFFAIRS	4195.48	4195.48	4057.18	97%	3827.25	3827.25	2832.46	74%
66	Ministry of Minority Affairs	4195.48	4195.48	4057.18	97%	3827.25	3827.25	2832.46	74%
	Revenue	4025.48	4025.48	3887.18	97%	3687.25	3687.25	2692.46	73%
	Capital	170.00	170.00	170.00	100%	140.00	140.00	140.00	100%
	MINISTRY OF NEW AND RENEWABLE ENERGY	5472.84	4080.00	3644.62	67%	5035.79	4360.13	3828.96	76%
67	Ministry of New and Renewable Energy	5472.84	4080.00	3644.62	67%	5035.79	4360.13	3828.96	76%
	Revenue	5432.84	4079.00	3643.62	67%	5035.79	4345.13	3818.33	76%
	Capital	40.00	1.00	1.00	3%	0.00	15.00	10.63	
	MINISTRY OF PANCHAYATI RAJ	790.79	719.21	700.28	89%	768.33	675.15	673.99	88%
68	Ministry of Panchayati Raj	790.79	719.21	700.28	89%	768.33	675.15	673.99	88%
	Revenue	790.79	719.21	700.28	89%	768.33	675.15	673.99	88%
	MINISTRY OF PARLIAMENTARY AFFAIRS	17.88	18.38	17.11	96%	17.30	18.35	17.09	99%
69	Ministry of Parliamentary Affairs	17.88	18.38	17.11	96%	17.30	18.35	17.09	99%
	Revenue	17.88	18.38	17.11	96%	17.30	18.35	17.09	99%

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	MINISTRY OF PERSONNEL, PUBLIC GRIEVANCES & PENSIONS	1450.68	1591.03	1562.75	108%	1477.68	1285.68	1277.96	86%
70	Ministry of Personnel, Public Grievances and Pensions	1423.00	1560.00	1531.72	108%	1450.00	1258.00	1250.28	86%
	Revenue	1271.09	1463.69	1421.85	112%	1330.37	1145.09	1145.72	86%
	Capital	151.91	96.31	109.87	72%	119.63	112.91	104.56	87%
71	Central Vigilance Commission	27.68	31.03	31.03	112%	27.68	27.68	27.68	100%
	Revenue	27.68	31.03	31.03	112%	27.68	27.68	27.68	100%
	MINISTRY OF PETROLEUM AND NATURAL GAS	29157.57	33195.43	33192.07	114%	29160.62	30241.76	30231.29	104%
72	Ministry of Petroleum and Natural Gas	29157.57	33195.43	33192.07	114%	29160.62	30241.76	30231.29	104%
	Revenue	25310.37	31661.42	32061.06	127%	29158.62	27758.76	27780.29	95%
	Capital	3847.20	1534.01	1131.01	29%	2.00	2483.00	2451.00	122550%
	MINISTRY OF PLANNING	252.52	279.79	258.15	102%	293.14	283.41	225.38	77%
73	Ministry of Planning	252.52	279.79	258.15	102%	293.14	283.41	225.38	77%
	Revenue	252.09	279.36	257.77	102%	292.64	282.91	225.11	77%
	Capital	0.43	0.43	0.38	88%	0.50	0.50	0.27	54%
	MINISTRY OF POWER	13881.14	14914.93	13974.99	101%	12252.71	10475.95	11009.37	90%
74	Ministry of Power	13881.14	14914.93	13974.99	101%	12252.71	10475.95	11009.37	90%
	Revenue	10295.46	13018.60	12034.04	117%	8763.39	8098.12	7193.81	82%
	Capital	3585.68	1896.33	1940.95	54%	3489.32	2377.83	3815.56	109%
	THE PRESIDENT, PARLIAMENT, UNION PUBLIC SERVICE COMMISSION AND THE SECRETARIAT OF THE VICE-PRESIDENT	1352.15	1345.40	1249.83	92%	1275.70	1323.66	1222.25	96%
75	Staff, Household and Allowances of the President	66.00	57.45	53.90	82%	52.59	56.00	54.98	105%
	Revenue	66.00	57.45	53.90	82%	52.59	56.00	54.98	105%
76	Lok Sabha	664.26	655.96	579.89	87%	624.29	643.53	570.41	91%
	Revenue	664.26	655.96	579.89	87%	624.29	643.53	570.41	91%
77	Rajya Sabha	387.40	384.11	368.50	95%	377.21	377.21	350.07	93%
	Revenue	387.40	384.11	368.50	95%	377.21	377.21	350.07	93%
78	Secretariat of the Vice-President	5.30	6.58	6.55	124%	4.61	5.00	5.00	108%
	Revenue	5.30	6.58	6.55	124%	4.61	5.00	5.00	108%
79	Union Public Service Commission	229.19	241.30	240.99	105%	217.00	241.92	241.79	111%
	Revenue	229.19	241.30	240.99	105%	217.00	241.92	241.79	111%
	MINISTRY OF RAILWAYS	55000.00	41813.80	45227.96	82%	45000.00	46155.00	45231.64	101%
80	Ministry of Railways	55000.00	41813.80	45227.96	82%	45000.00	46155.00	45231.64	101%
	Revenue	0.00	1813.80	1813.80		0.00	0.00	0.00	
	Capital	55000.00	40000.00	43414.16	79%	45000.00	46155.00	45231.64	101%
	MINISTRY OF ROAD TRANSPORT AND HIGHWAYS	64900.00	61000.00	61130.64	94%	57976.00	52447.00	52232.45	90%
81	Ministry of Road Transport and Highways	64900.00	61000.00	61130.64	94%	57976.00	52447.00	52232.45	90%
	Revenue	10723.17	10135.90	10378.23	97%	40523.00	11343.90	11039.44	27%
	Capital	54176.83	50864.10	50752.41	94%	17453.00	41103.10	41193.01	236%
	MINISTRY OF RURAL DEVELOPMENT	107758.24	110874.34	110333.49	102%	87765.16	97760.03	96727.81	110%
82	Department of Rural Development	105447.88	109042.45	108559.63	103%	86055.80	96060.03	95069.39	110%
	Revenue	105442.63	109037.20	108559.63	103%	86055.80	96059.03	95069.39	110%
	Capital	5.25	5.25	0.00	0%	0.00	1.00	0.00	
83	Department of Land Resources	2310.36	1831.89	1773.86	77%	1709.36	1700.00	1658.42	97%
	Revenue	2310.36	1831.89	1773.86	77%	1709.36	1700.00	1658.42	97%
	MINISTRY OF SCIENCE AND TECHNOLOGY	11485.38	11616.52	11445.70	100%	10353.00	10447.75	10143.05	98%
84	Department of Science and Technology	4817.27	4726.71	4595.45	95%	4470.20	4467.71	4217.07	94%
	Revenue	4801.68	4706.12	4581.78	95%	4455.73	4453.24	4204.56	94%
	Capital	15.59	20.59	13.67	88%	14.47	14.47	12.51	86%
85	Department of Biotechnology	2222.11	2260.11	2231.42	100%	1820.00	1917.24	1895.50	104%
	Revenue	2222.11	2260.11	2231.42	100%	1820.00	1917.24	1895.50	104%
86	Department of Scientific and Industrial Research	4446.00	4629.70	4618.83	104%	4062.80	4062.80	4030.48	99%
	Revenue	4439.25	4624.60	4617.12	104%	4056.25	4058.00	4026.77	99%
	Capital	6.75	5.10	1.71	25%	6.55	4.80	3.71	57%
	MINISTRY OF SHIPPING	1773.00	1568.21	1481.23	84%	1531.00	1454.00	1329.68	87%
87	Ministry of Shipping	1773.00	1568.21	1481.23	84%	1531.00	1454.00	1329.68	87%
	Revenue	1388.84	1376.04	1299.18	94%	1229.15	1123.78	999.61	81%
	Capital	384.16	192.17	182.05	47%	301.85	330.22	330.07	109%

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	MINISTRY OF SKILL DEVELOPMENT AND ENTREPRENEURSHIP	3016.14	2356.22	2198.01	73%	1804.28	2173.00	1553.09	86%
88	Ministry of Skill Development and Entrepreneurship	3016.14	2356.22	2198.01	73%	1804.28	2173.00	1553.09	86%
	Revenue	2766.11	2308.22	2171.19	78%	1770.55	2151.04	1544.10	87%
	Capital	250.03	48.00	26.82	11%	33.73	21.96	8.99	27%
	MINISTRY OF SOCIAL JUSTICE & EMPOWERMENT	7763.00	7863.00	7668.03	99%	7349.51	7352.95	7288.64	99%
89	Ministry of Social Justice & Empowerment	6908.00	6908.00	6745.57	98%	6565.95	6569.39	6516.08	99%
	Revenue	6589.78	6594.95	6472.35	98%	6226.95	6241.38	6188.07	99%
	Capital	318.22	313.05	273.22	86%	339.00	328.01	328.01	97%
90	Department of Empowerment of Persons with Disability	855.00	955.00	922.46	108%	783.56	783.56	772.56	99%
	Revenue	822.26	922.26	889.72	108%	753.56	753.56	742.56	99%
	Capital	32.74	32.74	32.74	100%	30.00	30.00	30.00	100%
	DEPARTMENT OF SPACE	9093.71	9155.52	9127.16	100%	7509.14	8045.28	7988.87	106%
91	Department of Space	9093.71	9155.52	9127.16	100%	7509.14	8045.28	7988.87	106%
	Revenue	4938.33	5381.21	5334.51	108%	4155.98	4468.79	4401.80	106%
	Capital	4155.38	3774.31	3792.65	91%	3353.16	3576.49	3587.07	107%
	MINISTRY OF STATISTICS AND PROGRAMME IMPLEMENTATION	4795.74	4783.00	4301.10	90%	4752.83	4759.82	4268.73	90%
92	Ministry of Statistics and Programme Implementation	4795.74	4783.00	4301.10	90%	4752.83	4759.82	4268.73	90%
	Revenue	4767.49	4754.75	4292.90	90%	4724.83	4731.82	4246.05	90%
	Capital	28.25	28.25	8.20	29%	28.00	28.00	22.68	81%
	MINISTRY OF STEEL	44.14	44.14	41.50	94%	85.62	438.11	428.05	500%
93	Ministry of Steel	44.14	44.14	41.50	94%	85.62	438.11	428.05	500%
	Revenue	44.14	44.14	41.50	94%	85.62	328.11	428.05	500%
	Capital		0.00	0.00			110.00	0.00	
	MINISTRY OF TEXTILES	6226.50	6250.80	5905.40	95%	4594.82	6286.10	6150.36	134%
94	Ministry of Textiles	6226.50	6250.80	5905.40	95%	4594.82	6286.10	6150.36	134%
	Revenue	6190.98	6225.77	5884.02	95%	4574.30	6097.58	5970.47	131%
	Capital	35.52	25.03	21.38	60%	20.52	188.52	179.89	877%
	MINISTRY OF TOURISM	1840.77	1776.40	1765.70	96%	1590.32	1670.93	1631.19	103%
95	Ministry of Tourism	1840.77	1776.40	1765.70	96%	1590.32	1670.93	1631.19	103%
	Revenue	1839.69	1775.33	1765.70	96%	1589.27	1669.88	1631.19	103%
	Capital	1.08	1.07	0.00	0%	1.05	1.05	0.00	0%
	MINISTRY OF TRIBAL AFFAIRS	5329.32	5329.32	5316.64	100%	4826.50	4826.50	4816.92	100%
96	Ministry of Tribal Affairs	5329.32	5329.32	5316.64	100%	4826.50	4826.50	4816.92	100%
	Revenue	5269.32	5274.32	5261.64	100%	4756.50	4766.50	4756.92	100%
	Capital	60.00	55.00	55.00	92%	70.00	60.00	60.00	86%
	MINISTRY OF URBAN DEVELOPMENT	34211.84	34347.84	30545.37	89%	24523.00	32549.75	31725.93	129%
97	Ministry of Urban Development	34211.84	34347.84	30545.37	89%	24523.00	32549.75	31725.93	129%
	Revenue	14879.48	14925.89	15198.91	102%	13021.03	15367.96	15215.17	117%
	Capital	19332.36	19421.95	15346.46	79%	11501.97	17181.79	16510.76	144%
	MINISTRY OF WATER RESOURCES, RIVER DEVELOPMENT AND GANGA REJUVENATION	6887.00	7660.00	5313.48	77%	6201.21	4755.50	4714.13	76%
98	Ministry of Water Resources, River Development and Ganga Rejuvenation	6887.00	7660.00	5313.48	77%	6201.21	4755.50	4714.13	76%
	Revenue	6102.51	7271.90	4985.99	82%	5812.60	4615.05	4597.42	79%
	Capital	784.49	388.10	327.49	42%	388.61	140.45	116.71	30%
	MINISTRY OF WOMEN AND CHILD DEVELOPMENT	22094.67	21236.81	20396.37	92%	17408.12	17640.35	16873.52	97%
99	Ministry of Women and Child Development	22094.67	21236.81	20396.37	92%	17408.12	17640.35	16873.52	97%
	Revenue	22056.02	21198.16	20383.05	92%	17378.12	17610.35	16843.52	97%
	Capital	38.65	38.65	13.32	34%	30.00	30.00	30.00	100%
	MINISTRY OF YOUTH AFFAIRS & SPORTS	1943.21	1938.16	1689.08	87%	1592.00	1608.10	1573.74	99%
100	Ministry of Youth Affairs and Sports	1943.21	1938.16	1689.08	87%	1592.00	1608.10	1573.74	99%
	Revenue	1888.46	1903.41	1676.58	89%	1542.00	1593.30	1559.04	101%
	Capital	54.75	34.75	12.50	23%	50.00	14.80	14.70	29%
	TOTAL EXPENDITURE	2146734.78	2217750.06	2142667.26	100%	1978060.45	2014406.95	1979267.73	100%

DEPARTMENTAL COMMERCIAL UNDERTAKINGS

(₹ crore)

Sl. No.	DESCRIPTION	2017-2018				2016-17			
		BE	RE	PROV.	%	BE	RE	ACTUALS	%
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	General Services								
	Expenditure	17722.46	17000.00	16845.49	95%	15000.00	18385.30	17335.71	116%
	Receipt	17737.50	17125.00	17912.78	101%	15125.00	18441.35	16897.42	112%
	Net	-15.04	-125.00	-1067.29	7096%	-125.00	-56.05	438.29	-351%
1	Canteen Stores Department								
	Expenditure	17722.46	17000.00	16845.49	95%	15000.00	18385.30	17335.71	116%
	Receipts	17737.50	17125.00	17912.78	101%	15125.00	18441.35	16897.42	112%
	Net	-15.04	-125.00	-1067.29	7096%	-125.00	-56.05	438.29	-351%
	Economic Services								
	Expenditure	29995.31	32146.84	30270.20	101%	28274.85	28245.37	29134.23	103%
	Receipts	20699.40	20838.53	16121.22	78%	20518.13	17506.50	15408.77	75%
	Net	9295.91	11308.31	14148.98	152%	7756.72	10738.87	13725.46	177%
2	Delhi Milk Scheme								
	Expenditure	520.00	419.00	391.64	75%	529.00	410.00	404.37	76%
	Receipts	550.00	440.00	435.35	79%	550.00	430.00	418.66	76%
	Net	-30.00	-21.00	-43.71	146%	-21.00	-20.00	-14.29	68%
3	Opium and Alkaloid Factories								
	Expenditure	301.65	264.72	248.49	82%	261.00	117.05	108.23	41%
	Receipts	262.79	150.00	182.65	70%	312.70	216.78	219.19	70%
	Net	38.86	114.72	65.84	169%	-51.70	-99.73	-110.96	215%
4	Badarpur Thermal Power Station								
	Expenditure	0.00	0.00	0.00		0.10	0.10	0.00	0%
	Receipts	0.00	0.00	0.00		98.28	98.28	104.26	106%
	Net	0.00	0.00	0.00		-98.18	-98.18	-104.26	106%
5	Fuel Fabrication Facilities								
	Expenditure	1912.37	2230.34	2336.22	122%	1874.55	2005.67	1984.69	106%
	Receipts	2004.83	2369.60	1205.93	60%	2680.10	1848.45	1269.50	47%
	Net	-92.46	-139.26	1130.29	-1222%	-805.55	157.22	715.19	-89%
6	Fuel Inventory								
	Expenditure	3281.26	3000.26	2180.60	66%	3117.62	3117.62	3117.77	100%
	Receipts	2391.75	2140.77	1152.70	48%	2800.00	2074.47	1522.12	54%
	Net	889.51	859.49	1027.90	116%	317.62	1043.15	1595.65	502%
7	Lighthouses & Lightships								
	Expenditure	280.00	320.00	250.65	90%	250.00	280.00	232.33	93%
	Receipts	280.00	320.00	319.05	114%	250.00	280.00	364.04	146%
	Net	0.00	0.00	-68.40		0.00	0.00	-131.71	
8	Postal Services								
	Expenditure	23700.03	25912.52	24862.60	105%	22242.58	22314.93	23286.84	105%
	Receipts	15210.03	15418.16	12825.54	84%	13827.05	12558.52	11511.00	83%
	Net	8490.00	10494.36	12037.06	142%	8415.53	9756.41	11775.84	140%
	Total Expenditure	47717.77	49146.84	47115.69	99%	43274.85	46630.67	46469.94	107%
	Total Receipts	38436.90	37963.53	34034.00	89%	35643.13	35947.85	32306.19	91%
	Net	9280.87	11183.31	13081.69	141%	7631.72	10682.82	14163.75	186%