



GOVERNMENT OF INDIA

**Statement on Quarterly Review of the
trends in receipts and expenditure
in relation to the budget at the
end of the first quarter of the
financial year 2005-2006**

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

Ministry of Finance

CONTENTS

	Page
Macroeconomic backdrop	1
Review of trends in receipts and expenditure during April-June 2005	1
Receipts	3
Tax Revenue	3
Non-tax Revenue	4
Non-debt Capital Receipts	4
Expenditure	4
Non-Plan Expenditure	4
Plan Expenditure	5
Utilization of funds released to States and others	6
Resources transferred to States/UTs	6
Receipts and expenditure of Departmental Commercial Undertakings	7
Sources and Application of funds	7
Financing of Fiscal Deficit	7
Market Stabilization Scheme	8
National Small Savings Fund	8
Concluding remarks	8
Annex-I (Accounts at a Glance)	11
Annex-II (Tax Revenue)	12
Annex-III (Non-Tax Revenue)	13
Annex-IV (Capital Receipts)	14
Annex-V (Non-Plan Expenditure)	15
Annex-VI (Plan Expenditure)	24

Statement on Quarterly Review of the trends in receipts and expenditure in relation to the budget at the end of the first quarter of the financial year 2005-2006

Macroeconomic backdrop

1. The growth in real GDP (GDP at factor cost at constant prices) is estimated to be 6.9 per cent as per the Revised Estimates of CSO in 2004-05. The monsoon rainfall upto July 20, 2005 was normal/excess in 81 per cent of the meteorological sub divisions. Delayed monsoons had its impact on Kharif sowing in some parts of the country. However, the comfortable reservoir position augurs well for rabi crop.

2. Overall industrial growth was 10.3 per cent during April – June 2005 as compared to 7.7 per cent during April-June 2004. Manufacturing registered double digit growth of 11.2 per cent during the first three months of the current year. During April-June 2005, the growth of six infrastructure industries with a weight of 26.68 per cent in IIP was lower at 5.5 per cent as compared to 8.1 per cent during the corresponding period of the previous year. However, in June 2005, the IIP in these industries grew by 10.2 per cent compared to 2.4 per cent in June 2004. The growth in production of finished steel (21.9 per cent in June 2005) and cement (13.3 per cent in June 2005) was particularly encouraging.

3. Inflation gradually decelerated from 5.7 per cent at the beginning of the year to 4.1 per cent as on June 25, 2005. Exports grew by 19.5 per cent in dollar terms in April-June 2005 while imports increased by 38.0 per cent in the same period. Foreign exchange reserves amounted to US \$132.9 billion as on June 28, 2005. During April-June 2005, the rupee, while showing a fluctuating trend against the US Dollar, appreciated against major non-dollar global currencies (i.e. Pound Sterling, Euro and the Japanese Yen).

4. Equity valuations, as measured by NIFTY and Sensex, are at all time highs. Credit expansion during the first quarter of the current year was buoyant at Rs.60,959 crore, higher than the earlier highest of Rs.59,095 crore (inclusive of ICICI merger) in the first quarter of 2002-03. Business Confidence Index, as reported by the RBI, suggests a buoyant outlook.

5. The economy performed satisfactorily in the first quarter of the current year.

Review of trends in receipts and expenditure during April-June 2005

6. Summarized position of the state of finances of the Government during April-June 2005 is given below. Disaggregated data are given in Annexes I to VI. The receipts and expenditure figures are un-audited figures and may undergo revision

subsequently as a result of audit. The receipts and recoveries, wherever directly linked to expenditures, have been netted against the expenditures.

Table 1: Key fiscal aggregates (April-June 2005)

	Rs. in crore Budget 2005-06	Rs. in crore Apr-June 2005	Rs. in crore Apr-June 2004	Percent of Budget Apr-June 2005	Percent of Budget Apr-June 2004
Tax Revenue (Net)	2,73,466	31,668	24,306	11.6	10.4
Non-Tax Revenue	77,734	6,335	6,325	8.1	8.4
Total revenue receipts	351,200	38,003	30,631	10.8	9.9
Non-debt Capital Receipts	12,000	1,064	17,379	8.9	63.7
Non-Plan Expenditure	3,70,847	69,330	66,656	18.7	20.1
On Revenue Account	3,30,530	66,467	60,982	20.1	20.8
of which Interest Payments	1,33,945	26,428	24,684	19.7	19.1
On Capital Account	40,317	2,863	5,674	7.1	14.7
Plan Expenditure	1,43,497	24,254	23,035	16.9	15.8
On Revenue Account	1,15,982	18,847	16,043	16.2	17.5
On Capital Account	27,515	5,407	6,992	19.7	13.0
Total Expenditure	5,14,344	93,584	89,691	18.2	18.8
Revenue Expenditure	4,46,512	85,314	77,025	19.1	20.0
Capital Expenditure	67,832	8,270	12,666	12.2	13.7
Revenue Deficit	95,312	47,311	46,394	49.6	60.9
Fiscal Deficit	1,51,144	54,517	41,681	36.1	30.3

7. The first quarter of the current financial year was characterized by an increase in tax buoyancy (except in Union Excise Duties), moderation in pace of expenditure and consequent moderation in the deficit levels. Fiscal deficit in April-June 2004 was low due to the non-recurring event of debt swap receipts from States (Rs.15,870 crore). Excluding these debt swap receipts for a like-to-like comparison, the fiscal deficit, in absolute terms, actually declined from Rs.57,551 crore to Rs.54,517 crore. From April-June 2004 to April-June 2005, revenue deficit, in absolute terms, marginally increased from Rs.46,394 crore to Rs.47,311 crore. Considering that the revenue deficit budgeted is higher by 25 per cent, this was a rather satisfactory outcome. As a proportion of the Budget, revenue deficit declined to 50 per cent this year against 61 per cent last year. The most encouraging feature of the accounts was the visible impact of tax reforms, coupled with good corporate results. Budget 2005-06 assumes a growth of 21 per cent over RE2004-05, 32 per cent for direct taxes and 12 per cent for indirect taxes whereas the actual growth in the first quarter was 34 per cent for direct taxes and 21 per cent for indirect taxes. Union Excise Duties, however, recorded only 4 per cent growth against 21 per cent

growth assumed in the Budget. Trends in personal income tax will get clearer in the coming months. Non-Plan Expenditure marginally came down from 20.1 per cent of Budget last year to 18.7 per cent of Budget this year. Plan expenditure was marginally up from 15.8 per cent of Budget last year to 16.9 per cent of Budget this year. By and large, the expenditure was evenly paced. On the non-tax revenue side, trends are similar to last year, and in line with the Budget. On the whole, the fiscal consolidation process is in progress, but continued caution is needed (as explained below, while analyzing the fiscal situation in greater details).

Receipts

8. About 42 per cent of the total expenditure of Rs.93,584 crore in April-June 2005 was financed by non-debt receipts (Rs.39,067 crore), and the balance (Rs.54,517 crore) through borrowed funds. Of the total non-debt receipts, tax revenues contributed 81 per cent (up from 51 per cent in April-June 2004); non-tax revenues contributed 16 per cent (up from 13 per cent in April-June 2004); and non-debt capital receipts (mainly loan recoveries) contributed merely 3 per cent (substantially down from 36 per cent in April-June 2004). This is so because in April-June 2004, Government had received Rs.15,870 crore from the States as pre-payment of high cost loans under the Debt Swap Scheme which was completed in 2004-05 on swap of loans with coupon higher than 13%. A new package of debt relief for the States under the award of the 12th Finance Commission will operate during 2005-10. Steady increase in the tax financing of total Government expenditure and corresponding decrease in other sources of financing constitute the new dominant fiscal trend. Besides, during the last decade, direct taxes have shown a much higher growth rate compared to indirect taxes. These are significant pointers to the ongoing structural changes in Central finances.

Tax Revenue

9. Gross tax collection during April- June 2005 was Rs.52,283 crore (Rs.41,511 crore during April- June 2004), registering nearly 26 per cent growth. As reflected in the accounts, the trend of collection under different taxes was as follows:

Table 2: Collections of Tax revenue

(Rs. in crore or percentage growth)

	Budget 2005-2006	April- June 2005	April- June 2004	Growth	
Corporation Tax	110,573	11,147	3,950	7,197	182%
Taxes on Income	66,239	8,211	10,482	-2,271	-22%
Union Excise Duties	121,533	14,264	13,711	553	4%
Customs	53,182	14,788	10,672	4,116	39%
Service Tax	17,500	3,225	2,400	825	34%
Other Taxes	998	648	296	352	119%
Total	370,025	52,283	41,511	10,772	26%

10. Due to accounting misclassification between corporation and personal income tax, it is advisable to look at the growth in direct taxes taken together. This will get corrected in the subsequent quarterly reports. After transferring Rs.181 crore to the National Calamity Contingency Fund and transferring Rs.20,434 crore to States as their provisional share in Central taxes, the net tax revenue of the Central Government in April-June 2005 was Rs.31,668 crore.

Non-tax revenue

11. Non-Tax Revenue during Apr-June 2005 was Rs.6,335 crore (8 per cent of Budget) compared to Rs.6,325 crore (8 per cent of Budget) in April-June 2004. However, the interest receipts are set to go down in the coming months as and when loans given to States are re-scheduled in accordance with the recommendations of the 12th Finance Commission. Besides, dividends receipts face uncertainties arising out of the impact of surging crude oil prices on the profitability of oil marketing companies.

Non-debt capital receipts

12. The non-debt capital receipts now mainly comprise of Recoveries of Loans as proceeds of disinvestment have not been budgeted. During April-June 2005, Rs.1,063 crore were received as recovery of loans against Rs.12,000 crore assumed in the Budget Estimates. During April-June 2004, Government had received Rs.15,870 crore from the States as pre-payment of high cost loans under the Debt Swap Scheme (closed in 2004-05). However, the loan recovery receipts are set to go down in the coming months as and when loans given to States are re-scheduled in accordance with the recommendations of the 12th Finance Commission.

Expenditure

13. Total Central Government expenditure during April-June 2005 was Rs.93,584 crore (Plan: Rs.24,254 crore; non-Plan: Rs.69,330 crore; Revenue: Rs.85,314 crore; Capital: Rs.8,270 crore) compared to Rs.5,14,344 crore provided in the Budget Estimates (Plan: Rs.1,43,497 crore; non-Plan: Rs.3,70,847 crore, Revenue: Rs.4,46,512 crore; Capital: Rs.67,832 crore) and Rs.89,691 crore incurred during April-June 2004 (Plan: Rs.23,035 crore; non-Plan: Rs.66,656 crore; Revenue: Rs.77,025 crore; Capital: Rs.12,666 crore). Thus, compared to the expenditure in April-June 2004, the growth of expenditure in April-June 2005 was only 4.3 per cent for total expenditure but the growth in revenue expenditure was much higher (10.8 per cent) which was offset by a nearly 35 per cent decline in capital expenditure. Non-Plan revenue expenditure registered 9 per cent increase, whereas Plan revenue expenditure registered an increase of 17.5 per cent, mainly due to an increase in grants-in-aid. Non-Plan capital expenditure registered a decline of about 50 per cent (mainly defence capital expenditure), whereas Plan capital expenditure registered a decline of 23 per cent.

Non-Plan Expenditure

14. Non-Plan expenditure during April-June 2005 was Rs.69,330 crore compared to Rs.66,656 crore during April-June 2004. Interest payments (Rs.26,428 crore, 38 per cent of total), defence services (Rs.10,964 crore, 16 per cent of total), major subsidies (about Rs.10,799 crore, 16 per cent of total), and grants to States/

UTs (Rs.6,984 crore, 10 per cent of total) were the major components. (Annex-V contains Ministry/Department-wise break up of non-Plan expenditure.) It may be seen that Interest payments increased from Rs.24,684 crore in April-June 2004 to Rs.26,428 crore in April-June 2005 mainly on account of Central Securities issued to National Small Savings Fund and securities issued under Market Stabilization Scheme. During the same period, there was a significant increase in disbursement of fertilizer subsidy but a decline in disbursement of food and petroleum subsidies, reflecting the uneven pace of verification and adjustment of subsidy claims.

Plan Expenditure

15. Plan expenditure in April-June 2005 was Rs.24,254 crore (17 per cent of Budget) compared to Rs.23,035 crore (16 per cent of Budget) during April-June 2004. Central and State Plan break-up was as follows:

Table 3: Plan expenditure

	Budget 2005-06	April- June 2005	April- June 2004
Central Plan	1,10,385	20,223	15,012
State and UT Plans	33,112	4,031	8,023
Total	1,43,497	24,254	23,035

(Rs. in crore)

16. Ministry/Department-wise break up of Plan expenditure is given in Annex-VI. Significant variations in the Plan expenditure of the following Ministries/Departments are worth noting:

Table 4: Significant variations in Plan expenditure

Gr.No	Ministry/Department	Budget 2005-06	April-June 2005	April- June 2004	Increase(+) Decrease(-)
1	Department of Agriculture and Cooperation	4,209	1,174	798	376
2	Department of Agricultural Research and Education	1,150	576	300	276
57	Department of Elementary Education and Literacy	12,532	1,911	837	1,074
81	Department of Drinking Water Supply	4,750	1,442	955	487
86	Ministry of Road Transport and Highways	12,120	3,313	396	2,917
90	Ministry of Statistics and Programme Implementation	1,693	607	184	423
31	Ministry of External Affairs	765	0	233	(-) 233
36	Transfers to State and UT Govts.	26,500	3,244	7,412	(-) 4,168
79	Ministry of Rural Development	18,334	4,369	4,877	(-) 508

(Rs in crore)

Utilization of funds released to States and others

17. Previous quarterly reviews highlighted that funds released to a large number of implementing agencies - State Governments, Autonomous Bodies including District level autonomous bodies - some times remain unutilized for long or get diverted for unintended purposes, or simply get parked outside Government accounts. Mere “release” of funds to an implementation agency, although shown in the Government accounts as “expenditure”, is not enough. While the Government remains committed to providing adequate budget support for various public policy objectives, it would be increasingly difficult to countenance the tendency to cover up inability to gainfully spend by diverting funds or parking funds for possible future use. In the Fiscal Policy Strategy Statement presented with Budget 2005-06, steps taken or proposed to taken by Government to tighten discipline in this regard were outlined. The Ministries have been advised to keep a close watch on the position of unspent balances available with the implementation agencies, and, before releasing more funds, insist upon furnishing of utilization certificates for funds released earlier, wherever due under the Rules. Canons of financial propriety require that moneys should be drawn from the Government account only when imminently required for final expenditure. Rules also provide for refund of unspent grant back to Government. These are being reiterated and the position is being reviewed by the Finance Minister through periodic meetings with the Financial Advisers. Instructions have been issued that, after June 2005, no Ministry/Department should release funds to entities defaulting in furnishing utilization certificates, without a clearance from the Ministry of Finance. After giving adequate notice, adjustment of overdue amount from future releases may also be considered. System of monitoring unspent balances with implementing agencies is being gradually refined to identify and fill information gaps and bring the data in a common mould. Nearly Rs.33,000 crore (including amounts recently released for which utilization certificates may not be due under the Rules) had been cumulatively released upto June 30, 2005 to States and other implementing agencies for which feedback on actual utilization for intended purposes is awaited. Nearly one-third of this amount pertains to the Ministry of Rural Development alone. Other Ministries having a significant share include Ministries of Health and Family Welfare, Human Resource Development, Agriculture, Tribal Affairs and Urban Employment. During the quarter April-June 2005, Ministry of Health and Family Welfare significantly reduced outstanding “unspent balances”. Accumulation of sizeable funds in reserve funds for want of utilization is also a cause of concern. Significant balances of this type exist in the Central Road Fund (Rs.4123.28 crore) as on June 30, 2005. Steps are being taken to improve the pace of actual utilization through close monitoring.

Resources transferred to States / Union Territories

18. Against the Budget of Rs.1,65,171 crore for transfer to States/UTs, the actual resources transferred to States/UTs upto June 2005 are Rs.33,280 crore (20 per cent of Budget) compared to Rs.13,709 crore (10 per cent of Budget) transferred during April-June 2004. This was excluding NSSF investment of Rs.29,380 crore in State securities.

Receipts and expenditure of Departmental Commercial Undertakings

19. Against a net deficit of Rs.362 crore targeted in the Budget, the expenditure of Departmental Commercial Undertakings upto June 2005 exceeded their receipts by Rs.880 crore due to seasonal factors. However, net aggregate deficit was Rs.203 crore less than that in April-June 2004. Summary position is given below:-

Table 5: Deficit position of Departmental Commercial Undertakings

Departmental Commercial Undertakings	2005- 2006			2004-05		
	Budget	April-June Actuals	% to B.E.	Budget	April-June Actuals	% to B.E.
Revenue						
Expenditure	15,610	2,752	18%	14,816	2,859	19%
Receipts	15,248	1,872	12%	14,491	1,776	12%
Net deficit	362	880	243%	325	1,083	333%

Sources and Application of funds

20. Up to the end of June 2005, the Government contracted fresh debt of Rs.2,18,956 crore and disinvested surplus cash of Rs.15,333 crore. The money so made available was utilized to repay past debt (Rs. 1,61,779 crore) and fund the “fiscal deficit” of Rs.54,517 crore on Consolidated Fund of India and deficit of Rs.17,993 crore on Public Account.

Financing of Fiscal Deficit

21. The deficit of Rs.54,517 crore on Consolidated Fund of India and Rs.17,993 crore on Public Account was financed mainly from Internal Debt (Rs.56,447 crore), External Assistance (Rs.730 crore) and draw down of cash balances (Rs.15,333 crore). Bulk of the fiscal deficit is being financed through direct borrowings from the open market, as a measure of fiscal discipline. Details are given in the following table.

Table 6: Financing of Fiscal Deficit

	(Rs. in crore)	
	June-05	June-04
Fiscal Deficit	54,517	41,681
Sources of Financing		
Internal Debt	56,447	13,611
Market Loans	38,261	5,791
Treasury Bills	15883	529
Compensation and Other Bonds	2,454	7,707
Others	-151	-416
External Assistance including Revolving fund	730	5,799
Cash Draw Down	15,333	33,956
WMA	0	3,272
Borrowings(-)/Surplus(+) on Public Account*	-17,993	-14,957

* Includes Suspense and Remittances.

Market Stabilization Scheme

22. Apart from normal market borrowing for financing the fiscal deficit, Government also raised Rs.7,469 crore (net of repayments) during April-June 2005 under Market Stabilization Scheme. It is not utilized for financing the fiscal deficit. The amount is borrowed with the objective of mopping up excess liquidity from the market to assist the Reserve Bank of India in monetary management, and remains in the Cash Balance of the Central Government. This nevertheless adds to the liabilities of the Government, and also contributes to an increase in the fiscal deficit through increased interest burden.

National Small Savings Fund

23. Collections under various small saving schemes run by the Government, which are credited into the National Small Savings Fund (NSSF), are part of the liabilities of the Government. During April-June 2005, net accretion under National Small Savings Fund were as under:-

Table 7: National Small Savings Fund

(Rs. in crore)

	During June 2005	Upto June 2005
Balance on 1 st April 2005 (Provisional)		12,975
(a) Small Savings	6,836	17,916
(b) Public Provident Fund	362	4,323
(c) Investment in Securities		
(i) State Securities	17,994	29,476
(ii) Central Securities	-70	-96
(d) Income and Expenditure of NSSF	- 569	- 4,420
(e) Net accretion (a+b+d-c)	-11,295	- 11,561
Closing Balance		1,414

Concluding remarks

24. In the Fiscal Policy Strategy Statement as well as in the Statement explaining non-adherence to deficit reduction norms in Budget 2005-06, as contemplated under the Fiscal Responsibility and Budget Management Act, 2003 and Rules made there under, both the Houses of Parliament were assured that Government was taking a number of specified measures to tone up tax administration and rationalize expenditure management practices in order to bring the Government back to the course of fiscal correction as soon as possible. By reducing tax rates, expanding tax base, judicious use of systems approach and use of information technology, the Government intends to encourage voluntary tax

compliance, facilitate tax-payers and seal the exit routes of tax evaders. On expenditure side, while the Government remains committed to providing adequate budget support for various public policy objectives, it intends to shift focus from mere “release of funds” (outlays) to “actual utilization for intended purposes (outcomes)”. Hence, there is a discernible tightening of discipline so as to minimize diversion of Government funds for unintended purposes, or parking of these funds outside Government accounts. It is a matter of satisfaction that Government’s strategy on both these counts is so far working well and its impact is clearly visible in the fiscal performance during April-June 2005.

25. Due to legal and contractual obligations, the external loans to States need to be routed through the Consolidated Fund of India with a consequent increase in the expenditure. Besides, major fiscal challenges lie ahead in management of subsidies, finding resources for funding the food for work and employment guarantee programmes and neutralizing the decline in non-debt receipts due to debt relief to States under the award of the 12th Finance Commission. These are likely to strain the fiscal situation in the months to come. However, as noted in the previous quarterly review reports, Government’s efforts at fiscal consolidation through improved tax administration and expenditure control will continue. Current favorable macro-economic environment of low inflation, low interest rates, and wide spread growth momentum are providing an added impetus to the Government in these efforts. The concerns arising out of high and volatile level of international crude prices and recent natural calamities notwithstanding, the economy has demonstrated considerable resilience.

ACCOUNTS AT A GLANCE

	Budget	ACTUALS		Percentage to Budget		
	2005-06	April-June 2005	April-June 2004	April-June 2005	April-June 2004	5 years moving average
	Rs. in crore					
1. Revenue Receipts	3,51,200	38,003	30,631	10.8%	9.9%	11.2%
2. Tax Revenue (Net)	2,73,466	31,668	24,306	11.6%	10.4%	12.1%
3. Non-Tax Revenue	77,734	6,335	6,325	8.1%	8.4%	9.1%
4. Capital Receipts (5+6+7)	1,63,144	55,581	59,060	34.1%	35.0%	28.2%
Non Debt Capital Receipts	12,000	1,064	17,379	8.9%	55.9%	26.2%
5. Recovery of Loans	12,000	1,063	17,261	8.9%	63.7%	34.8%
6. Other Receipts	0	1	118		3.0%	6.1%
7. Borrowings and other liabilities	1,51,144	54,517	41,681	36.1%	30.3%	28.6%
8. Total Receipts (1+4)	5,14,344	93,584	89,691	18.2%	18.8%	17.8%
9. Non-Plan Expenditure	3,70,847	69,330	66,656	18.7%	20.1%	18.0%
10. On Revenue Account	3,30,530	66,467	60,982	20.1%	20.8%	18.2%
of which						
11. Interest Payments	1,33,945	26,428	24,684	19.7%	19.1%	16.9%
12. On Capital Account	40,317	2,863	5,674	7.1%	14.7%	16.4%
13. Plan Expenditure	1,43,497	24,254	23,035	16.9%	15.8%	17.3%
14. On Revenue Account	1,15,982	18,847	16,043	16.2%	17.5%	18.1%
15. On Capital Account	27,515	5,407	6,992	19.7%	13.0%	16.0%
16. Total Expenditure (9+13)	5,14,344	93,584	89,691	18.2%	18.8%	17.8%
17. Revenue Expenditure (10+14)	4,46,512	85,314	77,025	19.1%	20.0%	18.1%
18. Capital Expenditure (12+15)	67,832	8,270	12,666	12.2%	13.7%	16.2%
19. Revenue Deficit (17-1)	95,312	47,311	46,394	49.6%	60.9	39.0%
20. Fiscal Deficit {16 – (1+5+6)}	1,51,144	54,517	41,681	36.1%	30.3%	28.6%
21. Primary Deficit (20 – 11)	17,199	28,089	16,997	163.3%	215.0%	217.8%

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

2. Borrowings and other liabilities (Item 7) do not include net borrowing under Market Stabilization Scheme (Rs.7,469.49 crore), which is not to be used for bridging the shortfall in receipts.

TAX REVENUE

(Rs. in crore or percentage of Budget)

DESCRIPTION	2005-06			2004-05		
	Budget	April-June 2005	%	Budget	April-June 2004	%
	(1)	(2)	(3)	(4)	(5)	(6)
1 Corporation Tax	110,573.00	11,147.00	10%	88,436.00	3,950.00	4%
2 Taxes on Income	66,239.00	8,211.00	12%	50,929.00	10,483.00	21%
3 Wealth Tax	265.00	12.00	5%	145.00	8.00	6%
4 Customs	53,182.00	14,788.00	28%	54,250.00	10,672.00	20%
5 Union Excise Duties	121,533.00	14,264.00	12%	109,199.00	13,711.00	13%
6 Service Tax	17,500.00	3,225.00	18%	14,150.00	2,400.00	17%
7 Other taxes	733.00	636.00	87%	624.00	288.00	46%
GROSS TAX REVENUE	370,025.00	52,283.00	14%	317,733.00	41,512.00	13%
<i>Of which netted against expenditure (Surcharge for financing National Calamity Contingency Fund)</i>	1,600.00	181.00	11%	1,600.00	251.00	16%
Balance Gross Tax Revenue	368,425.00	52,102.00	14%	316,133.00	41,261.00	13%
<i>Less Assignment to States</i>	94,959.00	20,434.00	22%	82,227.00	16,955.00	21%
NET TAX REVENUE	273,466.00	31,668.00	12%	233,906.00	24,306.00	10%

NON-TAX REVENUE

(Rs. in crore or percentage of Budget)

DESCRIPTION	2005-06			2004-05		
	Budget	April-June 2005	%	Budget	April-June 2004	%
	(1)	(2)	(3)	(4)	(5)	(6)
A. Interest receipts	29,000.00	2,195.00	8%	40,950.00	3,391.00	8%
<i>Less - Receipts incidental to Market Borrowing taken in reduction of cost of borrowing</i>	3,500.00			4,000.00	435.00	11%
Net Interest Receipts	25,500.00	2,195.00	9%	36,950.00	2,956.00	8%
B. Dividends and Profits	23,500.00	525.00	2%	18,875.00	312.00	2%
C. Non-Tax Revenue of U.T.s	729.00	101.00	14%	618.00	143.00	23%
D. Other Non-Tax Revenue						
Fiscal Services	1,347.00	748.00	56%	1,185.00	251.00	21%
Other General Services	11,233.00	1,281.00	11%	10,346.00	1,611.00	16%
<i>Less - (i) BSNL Receipts Netted against Pension</i>				1,155.00	125.00	11%
<i>(ii) Other Receipts utilised to write-off loans/interest</i>	108.00			629.00		
Net-Other General Services	11,125.00	1,281.00	12%	8,562.00	1,486.00	17%
Social Services	337.00	105.00	31%	363.00	110.00	30%
Economic Services	27,325.00	2,779.00	10%	19,756.00	2,646.00	13%
<i>Less - (i) Other Receipts utilised to write-off loans</i>	100.00					
Net Economic Services	27,225.00	2,779.00	10%		2,646.00	
Grants-in-Aid and Contributions	3,218.00	474.00	15%	3,598.00	198.00	6%
Total Other Non-Tax Revenue	43,252.00	5,387.00	12%	33,464.00	4,691.00	14%
<i>Less : Commercial Departments</i>	15,248.00	1,873.00	12%	14,491.00	1,776.00	12%
Net Other Non-Tax Revenue	28,004.00	3,514.00	13%	18,973.00	2,915.00	15%
Net Non-Tax Revenue (A+B+C+D)	77,733.00	6,335.00	8%	75,416.00	6,326.00	8%

CAPITAL RECEIPTS

(Rs. in crore or percentage of Budget)

DESCRIPTION	2005-06			2004-05		
	Budget	April-June 2005	%	Budget	April-June 2004	%
	(1)	(2)	(3)	(4)	(5)	(6)
1 (a) Market Loans including						
Short term borrowings	125,310.29	45,729.93	36%	150,365.18	5,791.43	4%
<i>of which</i> under MSS	15,019.00	7,469.49	50%	60,000.00	0.00	
(b) Treasury Bills		15,882.55			528.76	
2 Securities against						
Small Savings	3,010.00	(96.27)	-3%	1,350.00	0.00	
3 External Assistance						
Including Revolving Fund						
Gross Borrowings	17,184.48	2,334.11	14%	14,946.19	7,036.54	47%
<i>Less</i> Repayments	7,528.64	1,603.97	21%	6,869.67	1,237.57	18%
Net Borrowings	9,655.84	730.14	8%	8,076.52	5,798.97	72%
Non-Debt Capital Receipts (4&5)						
4 Recoveries of Loans and Advances						
Gross Recoveries	13,525.00	1,216.21	9%	29,625.00	17,698.07	60%
<i>Less</i> Short Term Loans and Advances	1,525.00	153.32	10%	2,525.00	436.79	17%
Net Recoveries of Loans & Advances	12,000.00	1,062.89	9%	27,100.00	17,261.28	64%
5 Miscellaneous Capital Receipts						
(i) Disinvestment of Govt.'s Equity Holdings		0.00		4,000.00	117.73	3%
(ii) Issue of Bonus Shares		0.00			0.00	
(iii) Other Misc. Receipts		0.95			0.00	
6 National Small Savings Fund	3,722.77	(11,561.27)	-311%	6,786.32	(4,703.97)	-69%
(a) Small Savings, Public Provident Funds	93,800.00	22,238.84	24%	78,200.00	20,870.73	27%
(b) Investment in Securities	(90,000.00)	(29,380.25)	33%	(70,000.00)	(21,013.07)	30%
(c) Income & Expenditure of NSSF	(77.23)	(4,419.86)	5723%	(1,413.68)	(4,561.63)	323%
7 Deposit Scheme for Retiring employees	(600.00)	(111.00)	19%	520.00	165.64	32%
8 State Provident Funds	5,000.00	612.34	12%	4,000.00	746.86	19%
9 Special Deposits of Non-Govt. Provident Funds, LIC, GIC, etc.	0.00	(10.31)		200.39	(416.04)	-208%
10 Other Capital Receipts	16,924.67	6,432.89	38%	12,511.68	8,163.41	65%
11 Suspense & Remittance		(10,956.10)			(11,622.35)	
12 Ways & Means Advances		0.00			3,272.00	
13 Investment of Surplus Cash		0.00			26,669.00	
14 Decrease in Cash Balance (Including difference between RBI & A/C)	3,139.51	15,333.21	488%	13,597.22	7,286.91	54%
15 Cash held under MSS	(15,019.00)	(7,469.49)	50%	(60,000.00)	0.00	
TOTAL	163,144.08	55,580.46	34%	168,507.31	59,059.63	35%

NON-PLAN EXPENDITURE

(Rs. in crore or percentage of Budget)

DESCRIPTION	2005-06			2004-05		
	Budget	April-June 2005	%	Budget	April-June 2004	%
	(1)	(2)	(3)	(4)	(5)	(6)
MINISTRY OF AGRICULTURE						
1 Department of Agriculture and Cooperation	380.51	94.83	25%	344.00	23.90	7%
2 Department of Agricultural Research and Education	792.00	449.12	57%	753.31	249.91	33%
3 Department of Animal Husbandry and Dairying						
<i>Gross</i>	261.61	66.10	25%	226.68	65.99	29%
<i>Less : Receipts</i>	220.00	44.05	20%	190.26	40.44	21%
<i>Net</i>	41.61	22.05	53%	36.42	25.55	70%
MINISTRY OF AGRO AND RURAL INDUSTRIES						
	87.63	9.66	11%	87.63	14.10	16%
4 Ministry of Agro and Rural Industries	87.63	9.66	11%	87.63	14.10	16%
DEPARTMENT OF ATOMIC ENERGY						
	1,064.47	584.28	55%	957.97	507.20	53%
5 Atomic Energy						
<i>Gross</i>	2,095.40	593.30	28%	2,088.39	504.18	24%
<i>Less : Receipts</i>	584.12	180.58	31%	601.05	46.34	8%
<i>Recoveries</i>	103.28	2.19	2%	237.34	1.08	0%
<i>Net</i>	1,408.00	410.53	29%	1,250.00	456.76	37%
6 Nuclear Power Schemes						
<i>Gross</i>	671.32	173.75	26%	1,313.01	50.44	4%
<i>Less : Receipts</i>	1,014.85	0.00	0%	1,605.04	0.00	0%
<i>Net</i>	(343.53)	173.75	-51%	(292.03)	50.44	-17%
MINISTRY OF CHEMICALS AND FERTILIZERS						
	17,117.25	5,631.82	33%	12,745.01	4,299.42	34%
7 Department of Chemicals and Petro-Chemicals	830.25	218.51	26%	47.01	4.36	9%
8 Department of Fertilizers						
<i>Gross</i>	17,055.25	5,445.62	32%	13,164.00	4,295.06	33%
<i>Less : Recoveries</i>	768.25	32.31	4%	466.00	0.00	0%
<i>Net</i>	16,287.00	5,413.31	33%	12,698.00	4,295.06	34%
MINISTRY OF CIVIL AVIATION						
	262.65	10.33	4%	237.10	68.43	29%
9 Ministry of Civil Aviation						
<i>Gross</i>	262.69	10.33	4%	237.14	68.43	29%
<i>Less : Recoveries</i>	0.04	0.00	0%	0.04	0.00	0%
<i>Net</i>	262.65	10.33	4%	237.10	68.43	29%

	(1)	(2)	(3)	(4)	(5)	(6)
MINISTRY OF COAL	40.02	(8.14)	-20%	200.00	2.51	1%
10 Ministry of Coal						
<i>Gross</i>	65.02	1.86	3%	225.00	12.51	6%
<i>Less : Recoveries</i>	25.00	10.00	40%	25.00	10.00	40%
<i>Net</i>	40.02	(8.14)	-20%	200.00	2.51	1%
MINISTRY OF MINES	220.98	65.59	30%	310.00	90.25	29%
11 Ministry of Mines						
<i>Gross</i>	220.98	65.59	30%	310.00	90.25	29%
<i>Less : Recoveries</i>		0.00			0.00	
<i>Net</i>	220.98	65.59	30%	310.00	90.25	29%
MINISTRY OF COMMERCE AND INDUSTRY	1,160.27	325.14	28%	1,339.63	234.43	17%
12 Department of Commerce						
<i>Gross</i>	1,072.75	306.66	29%	1,252.08	218.35	17%
<i>Less : Recoveries</i>	2.75	0.28	10%	2.08	1.00	48%
<i>Net</i>	1,070.00	306.38	29%	1,250.00	217.35	17%
13 Department of Industrial Policy and Promotion						
<i>Gross</i>	90.29	18.76	21%	89.65	17.20	19%
<i>Less : Recoveries</i>	0.02	0.00	0%	0.02	0.12	600%
<i>Net</i>	90.27	18.76	21%	89.63	17.08	19%
MINISTRY OF COMMUNICATIONS AND INFORMATION TECHNOLOGY	4,155.14	1,099.33	26%	2,184.28	782.39	36%
14 Department of Posts						
<i>Gross</i>	6,132.80	1,345.66	22%	5,910.51	1,218.85	21%
<i>Less : Receipts</i>	4,713.70	608.15	13%	4,554.00	589.16	13%
<i>Net</i>	1,419.10	737.51	52%	1,356.51	629.69	46%
15 Department of Telecommunications						
<i>Gross</i>	4,000.04	354.47	9%	2,475.51	272.68	11%
<i>Less : Receipts</i>	100.00	0.00	0%	1,683.74	125.29	7%
<i>Recoveries</i>	1,200.00	0.00				
<i>Net</i>	2,700.04	354.47	13%	791.77	147.39	19%
16 Department of Information Technology						
<i>Gross</i>	38.50	7.35	19%	36.50	5.31	15%
<i>Less : Recoveries</i>	2.50	0.00	0%	0.50		
<i>Net</i>	36.00	7.35	20%	36.00	5.31	15%
MINISTRY OF COMPANY AFFAIRS	116.27	12.45	11%	57.50	10.77	19%
17 Ministry of Company Affairs	116.27	12.45	11%	57.50	10.77	19%
MINISTRY OF CONSUMER AFFAIRS AND PUBLIC DISTRIBUTION	26,521.63	5,108.79	19%	26,119.03	6,499.55	25%
18 Department of Consumer Affairs						
<i>Gross</i>	56.90	7.81	14%	32.55	6.63	20%
<i>Less : Recoveries</i>	31.50	0.00	0%	6.50	0.00	0%
<i>Net</i>	25.40	7.81	31%	26.05	6.63	25%

	(1)	(2)	(3)	(4)	(5)	(6)
19 Department of Food & Public Distribution						
<i>Gross</i>	27,055.44	5,100.98	19%	27,052.19	6,492.92	24%
<i>Less : Recoveries</i>	559.21	0.00		959.21	0.00	0%
<i>Net</i>	26,496.23	5,100.98	19%	26,092.98	6,492.92	25%
MINISTRY OF CULTURE	314.15	54.11	17%	312.83	56.87	18%
20 Ministry of Culture	314.15	54.11	17%	312.83	56.87	18%
MINISTRY OF DEFENCE	96,952.00	13,320.48	14%	89,136.35	16,516.03	19%
21 Ministry of Defence						
<i>Gross</i>	7,415.39	820.68	11%	6,048.36	1,155.58	19%
<i>Less : Receipts</i>	5,915.39	254.03	4%	5,162.01	406.94	8%
<i>Net</i>	1,500.00	566.65	38%	886.35	748.64	84%
22 Defence Pensions	12,452.00	1,789.97	14%	11,250.00	1,871.04	17%
DEFENCE SERVICES	83,000.00	10,963.86	13%	77,000.00	13,896.35	18%
23 Defence Services-Army						
<i>Gross</i>	32,064.10	5,637.17	18%	28,625.59	5,165.83	18%
<i>Less : Receipts</i>	821.40	165.28	20%	796.60	122.50	15%
<i>Net</i>	31,242.70	5,471.89	18%	27,828.99	5,043.33	18%
24 Defence Services-Navy						
<i>Gross</i>	6,105.95	1,099.81	18%	5,377.63	753.08	14%
<i>Less : Receipts</i>	78.60	13.79	18%	83.81	8.27	10%
<i>Net</i>	6,027.35	1,086.02	18%	5,293.82	744.81	14%
25 Defence Services-Air Force						
<i>Gross</i>	9,192.67	1,266.13	14%	8,646.80	1,401.72	16%
<i>Less : Receipts</i>	188.06	50.42	27%	178.40	33.86	19%
<i>Net</i>	9,004.61	1,215.71	14%	8,468.40	1,367.86	16%
26 Defence Ordnance Factories						
<i>Gross</i>	909.44	907.56	100%	644.74	1,069.37	166%
<i>Less : Receipts</i>	1,373.72	112.97	8%	1,061.96	32.34	3%
<i>Net</i>	(464.28)	794.59	-171%	(417.22)	1,037.03	-249%
27 Defence Services - Research and Development						
<i>Gross</i>	2,824.48	536.61	19%	2,353.16	544.65	23%
<i>Less : Receipts</i>	10.00	4.82	48%	10.00	0.54	5%
<i>Net</i>	2,814.48	531.79	19%	2,343.16	544.11	23%
28 Capital Outlay on Defence Services	34,375.14	1,863.86	5%	33,482.85	5,159.21	15%
MINISTRY OF DEVELOPMENT OF NORTH EASTERN REGION	12.48	1.63	13%	9.70	3.36	35%
29 Ministry of Development of North Eastern Region	12.48	1.63	13%	9.70	3.36	35%
MINISTRY OF ENVIRONMENT AND FORESTS	153.28	18.82	12%	151.21	41.54	27%
30 Ministry of Environment and Forests	153.28	18.82	12%	151.21	41.54	27%
MINISTRY OF EXTERNAL AFFAIRS	3,163.00	387.91	12%	2,905.69	377.88	13%
31 Ministry of External Affairs	3,163.00	387.91	12%	2,905.69	377.88	13%

	(1)	(2)	(3)	(4)	(5)	(6)
MINISTRY OF FINANCE	181,007.66	35,654.36	20%	160,655.01	29,688.44	18%
32 Department of Economic Affairs						
<i>Gross</i>	2,481.91	90.22	4%	1,801.92	95.30	5%
<i>Less : Receipts</i>	450.00	0.00	0%			
<i>Recoveries</i>	0.00	0.74		0.50	1.13	226%
<i>Net</i>	2,031.91	89.48	4%	1,801.42	94.17	5%
33 Currency, Coinage and Stamps						
<i>Gross</i>	1,425.88	244.94	17%	1,425.95	185.04	13%
<i>Less : Receipts</i>	1,197.53	419.66	35%	934.60	223.89	24%
<i>Recoveries</i>	122.75	17.72	14%	259.41	6.87	3%
<i>Net</i>	105.60	(192.44)	-182%	231.94	(45.72)	-20%
34 Payments to Financial Institutions						
<i>Gross</i>	4,064.69	108.86	3%	12,700.54	(306.01)	-2%
<i>Less : Receipts</i>	358.14	0.00	0%	9,208.00	0.00	0%
<i>Net</i>	3,706.55	108.86	3%	3,492.54	(306.01)	-9%
35 Interest Payments						
<i>Gross</i>	137,444.86	26,427.83	19%	133,499.86	25,119.62	19%
<i>Less : Receipts</i>	3,500.00	0.00	0%	4,000.00	435.14	11%
<i>Net</i>	133,944.86	26,427.83	20%	129,499.86	24,684.48	19%
36 Transfers to State and UT Governments						
<i>Gross</i>	30,419.41	6,965.41	23%	22,270.00	3,773.95	17%
<i>Less : Receipts</i>	2,700.00	191.08	7%	3,700.00	542.58	15%
<i>Recoveries</i>	1,500.00	68.44	5%	1,600.00	165.33	10%
<i>Net</i>	26,219.41	6,705.89	26%	16,970.00	3,066.04	18%
37 Loans to Govt. Servants etc.						
<i>Gross</i>	475.00	22.62	5%	600.00	21.10	4%
<i>Less : Receipts</i>	525.00	143.32	27%	525.00	144.79	28%
<i>Net</i>	(50.00)	(120.70)	241%	75.00	(123.69)	-165%
					4.00	
38 Repayment of Debt						
<i>Gross</i>	601,477.12	0.00	0%	342,119.51	12,653.14	4%
<i>Less : Receipts</i>	601,477.12	162,912.98	27%	342,119.51	12,653.14	4%
<i>Net</i>	0.00	0.00		0.00	0.00	
39 Department of Expenditure	27.32	7.36	27%	26.37	6.68	25%
40 Pensions	5,925.00	1,587.52	27%	4,711.80	1,252.27	27%
41 Indian Audit and Accounts Department						
<i>Gross</i>	1,214.52	330.07	27%	1,101.18	293.01	27%
<i>Less : Recoveries</i>	93.42	22.24	24%	88.90	0.00	0%
<i>Net</i>	1,121.10	307.83	27%	1,012.28	293.01	29%
42 Department of Revenue						
<i>Gross</i>	5,379.26	111.17	2%	396.69	204.27	51%
<i>Less : Receipts</i>	260.00	52.68	20%	285.00	31.55	11%
<i>Recoveries</i>	45.95	0.00	0%	40.20	0.00	0%
<i>Net</i>	5,073.31	58.49	1%	71.49	172.72	242%
43 Direct Taxes						
<i>Gross</i>	1,250.00	312.67	25%	1,247.98	262.88	21%
<i>Less : Recoveries</i>	2.00	1.55	78%	2.00	0.00	0%
<i>Net</i>	1,248.00	311.12	25%	1,245.98	262.88	21%
44 Indirect Taxes						
<i>Gross</i>	1,648.40	362.69	22%	1,461.93	329.12	23%
<i>Less : Recoveries</i>	0.50	0.00	0%	0.60	0.00	0%
<i>Net</i>	1,647.90	362.69	22%	1,461.33	329.12	23%

	(1)	(2)	(3)	(4)	(5)	(6)
45 Department of Disinvestment	6.70	0.43	6%	55.00	2.49	5%
MINISTRY OF FOOD						
PROCESSING INDUSTRIES	6.55	1.90	29%	5.68	1.37	24%
46 Ministry of Food Processing Industries	6.55	1.90	29%	5.68	1.37	24%
MINISTRY OF HEALTH AND						
FAMILY WELFARE	1,036.34	259.79	25%	995.82	369.75	37%
47 Department of Health						
<i>Gross</i>	1,372.07	270.93	20%	1,333.82	316.72	24%
<i>Less :Recoveries</i>	426.20	38.38	9%	415.50	13.66	3%
<i>Net</i>	945.87	232.55	25%	918.32	303.06	33%
48 Department of Ayurveda, Yoga & Naturopathy, Unani, Siddha and Homoeopathy (Ayush)	60.98	13.13	22%	52.73	17.07	32%
49 Department of Family Welfare						
<i>Gross</i>	1,345.01	17.61	1%	1,196.37	52.83	4%
<i>Less :Recoveries</i>	1,315.52	3.50	0%	1,171.60	3.21	0%
<i>Net</i>	29.49	14.11	48%	24.77	49.62	200%
MINISTRY OF HEAVY INDUSTRIES AND						
PUBLIC ENTERPRISES	458.25	45.86	10%	502.65	21.60	4%
50 Department of Heavy Industry						
<i>Gross</i>	463.10	45.24	10%	500.00	21.23	4%
<i>Less :Receipts</i>	7.78	0.00	0%			
<i>Net</i>	455.32	45.24	10%	500.00	21.23	4%
51 Department of Public Enterprises	2.93	0.62	21%	2.65	0.37	14%
MINISTRY OF HOME AFFAIRS	17,144.82	3,363.08	20%	14,116.61	2,948.51	21%
52 Ministry of Home Affairs	925.39	158.10	17%	713.51	150.26	21%
53 Cabinet	190.43	28.31	15%	164.10	66.46	40%
54 Police						
<i>Gross</i>	14,608.60	3,108.74	21%	12,159.20	2,633.41	22%
<i>Less :Recoveries</i>	108.60	22.06	20%	99.20	20.46	21%
<i>Net</i>	14,500.00	3,086.68	21%	12,060.00	2,612.95	22%
55 Other Expenditure of the Ministry of Home Affairs	1,100.00	89.99	8%	750.00	118.84	16%
56 Transfers to UT Govts.	429.00	0.00	0%	429.00	0.00	0%
MINISTRY OF HUMAN RESOURCE DEVELOPMENT	3,150.59	649.30	21%	2,892.11	594.57	21%
57 Department of Elementary Education and Literacy	4.77	0.95	20%	4.68	1.26	27%
58 Department of Secondary Education and Higher Education	3,090.00	627.03	20%	2,833.24	583.93	21%
59 Department of Women and Child Development	55.82	21.32	38%	54.19	9.38	17%

	(1)	(2)	(3)	(4)	(5)	(6)
MINISTRY OF INFORMATION AND BROADCASTING						
	1,075.00	194.22	18%	1,034.17	247.16	24%
60 Ministry of Information and Broadcasting						
<i>Gross</i>	1,075.06	194.22	18%	1,034.24	247.16	24%
<i>Less : Recoveries</i>	0.06	0.00	0%	0.07	0.00	0%
<i>Net</i>	1,075.00	194.22	18%	1,034.17	247.16	24%
MINISTRY OF LABOUR AND EMPLOYMENT						
	972.61	72.46	7%	756.57	69.22	9%
61 Ministry of Labour and employment						
<i>Gross</i>	1,091.57	72.46	7%	878.82	69.22	8%
<i>Less : Recoveries</i>	118.96	0.00	0%	122.25	0.00	0%
<i>Net</i>	972.61	72.46	7%	756.57	69.22	9%
MINISTRY OF LAW AND JUSTICE						
	325.13	31.16	10%	1,268.90	747.54	59%
62 Election Commission	11.85	1.24	10%	11.50	2.87	25%
63 Law and Justice	275.00	17.84	6%	1,222.72	733.92	60%
64 Supreme Court of India	38.28	12.08	32%	34.68	10.75	31%
MINISTRY OF NON- CONVENTIONAL ENERGY SOURCES						
	5.63	1.98	35%	5.47	1.72	31%
65 Ministry of Non-Conventional Energy Sources	5.63	1.98	35%	5.47	1.72	31%
MINISTRY OF NON-RESIDENT INDIANS AFFAIRS						
	35.00	0.58	2%	7.00	0.00	0%
66 Ministry of Non-Resident Indians Affairs	35.00	0.58	2%	7.00	0.00	0%
MINISTRY OF PANCHAYATI RAJ						
	0.44	0.15	34%	0.44	0.00	0%
67 Ministry of Panchayati Raj	0.44	0.15	34%	0.44	0.00	0%
DEPARTMENT OF OCEAN DEVELOPMENT						
	37.00	4.56	12%	30.08	7.73	26%
68 Department of Ocean Development	37.00	4.56	12%	30.08	7.73	26%
MINISTRY OF PARLIAMENTARY AFFAIRS						
	5.90	1.16	20%	5.89	0.99	17%
69 Ministry of Parliamentary Affairs	5.90	1.16	20%	5.89	0.99	17%
MINISTRY OF PERSONNEL, PUBLIC GRIEVANCES & PENSIONS						
	229.00	51.12	22%	219.71	20.71	9%
70 Ministry of Personnel, Public Grievances and Pensions	229.00	51.12	22%	219.71	20.71	9%
MINISTRY OF PETROLEUM AND NATURAL GAS						
	3,669.00	336.75	9%	3,573.42	823.14	23%
71 Ministry of Petroleum and Natural Gas	3,669.00	336.75	9%	3,573.42	823.14	23%

	(1)	(2)	(3)	(4)	(5)	(6)
MINISTRY OF PLANNING	31.80	10.62	33%	30.88	9.22	30%
72 Ministry of Planning	31.80	10.62	33%	30.88	9.22	30%
MINISTRY OF POWER	61.70	(78.96)	-128%	62.47	(150.55)	-241%
73 Ministry of Power						
<i>Gross</i>	1,322.55	216.06	16%	1,141.47	266.00	23%
<i>Less : Receipts</i>	1,260.85	295.02	23%	1,079.00	416.55	39%
<i>Net</i>	61.70	(78.96)	-128%	62.47	(150.55)	-241%
THE PRESIDENT, PARLIAMENT, UNION PUBLIC SERVICE COMMISSION AND THE SECRETARIAT OF THE VICE-PRESIDENT	378.74	72.12	19%	363.50	52.20	14%
74 Staff, Household and Allowances of the President	17.33	3.09	18%	15.08	2.71	18%
75 Lok Sabha	206.32	36.37	18%	203.20	20.65	10%
76 Rajya Sabha	95.13	16.66	18%	90.11	14.55	16%
77 UPSC	57.68	15.72	27%	52.00	14.01	27%
78 Secretariat of the Vice-President	2.28	0.28	12%	3.11	0.28	9%
MINISTRY OF RURAL DEVELOPMENT	24.73	8.52	34%	23.43	4.60	20%
79 Department of Rural Development	19.87	7.18	36%	18.56	3.47	19%
80 Department of Land Resources	3.44	0.89	26%	3.48	0.73	21%
81 Department of Drinking Water Supply	1.42	0.45	32%	1.39	0.40	29%
MINISTRY OF SCIENCE AND TECHNOLOGY	1,120.60	213.12	19%	1,056.39	308.95	29%
82 Department of Science and Technology						
<i>Gross</i>	409.30	94.43	23%	400.23	92.51	23%
<i>Less : Recoveries</i>	13.30	2.98	22%	7.29	6.57	90%
<i>Net</i>	396.00	91.45	23%	392.94	85.94	22%
83 Department of Scientific and Industrial Research	711.00	118.54	17%	650.00	219.02	34%
84 Department of Biotechnology	13.60	3.13	23%	13.45	3.99	30%
MINISTRY OF SHIPPING, ROAD TRANSPORT AND HIGHWAYS	2,254.92	224.41	10%	2,039.00	219.36	11%
85 Department of Shipping						
<i>Gross</i>	553.17	29.65	5%	431.00	23.84	6%
<i>Less : Receipts</i>	82.00	18.42	22%	80.00	21.33	27%
<i>Recoveries</i>	42.25	4.52	11%	37.00	2.93	8%
<i>Net</i>	428.92	6.71	2%	314.00	(0.42)	0%
86 Department of Road Transport and Highways						
<i>Gross</i>	1,907.00	221.03	12%	1,800.50	219.78	12%
<i>Less : Recoveries</i>	81.00	3.33	4%	75.50	0.00	0%
<i>Net</i>	1,826.00	217.70	12%	1,725.00	219.78	13%

	(1)	(2)	(3)	(4)	(5)	(6)
MINISTRY OF SMALL SCALE INDUSTRIES	51.39	15.18	30%	52.15	14.14	27%
87 Ministry of Small Scale Industries	51.39	15.18	30%	52.15	14.14	27%
MINISTRY OF SOCIAL JUSTICE & EMPOWERMENT	66.00	7.11	11%	65.01	6.56	10%
88 Ministry of Social Justice & Empowerment	66.00	7.11	11%	65.01	6.56	10%
DEPARTMENT OF SPACE	348.00	120.06	35%	331.29	106.56	32%
89 Department of Space						
<i>Gross</i>	348.02	120.06	34%	331.31	106.56	32%
<i>Less : Recoveries</i>	0.02	0.00	0%	0.02	0.00	0%
<i>Net</i>	348.00	120.06	35%	331.29	106.56	32%
MINISTRY OF STATISTICS AND PROGRAMME IMPLEMENTATION	147.29	44.88	30%	140.38	40.85	29%
90 Ministry of Statistics and Programme Implementation	147.29	44.88	30%	140.38	40.85	29%
MINISTRY OF STEEL	74.53	7.03	9%	165.54	14.00	8%
91 Ministry of Steel	74.53	7.03	9%	165.54	14.00	8%
MINISTRY OF TEXTILES	858.25	230.30	27%	902.31	97.56	11%
92 Ministry of Textiles	858.25	230.30	27%	902.31	97.56	11%
MINISTRY OF TOURISM	42.20	5.61	13%	41.74	5.81	14%
93 Ministry of Tourism	42.20	5.61	13%	41.74	5.81	14%
MINISTRY OF TRIBAL AFFAIRS	10.92	1.60	15%	13.01	1.61	12%
94 Ministry of Tribal Affairs	10.92	1.60	15%	13.01	1.61	12%
U.Ts WITHOUT LEGISLATURE	2,228.38	231.21	10%	1,599.90	265.98	17%
95 Andaman & Nicobar Islands						
<i>Gross</i>	1,254.63	137.21	11%	707.00	41.62	6%
<i>Less : Recoveries</i>	80.25	12.17	15%	90.00	2.90	3%
<i>Net</i>	1,174.38	125.04	11%	617.00	38.72	6%
96 Chandigarh						
<i>Gross</i>	988.00	101.04	10%	920.00	228.15	25%
<i>Less : Recoveries</i>	195.00	5.26	3%	195.00	22.40	11%
<i>Net</i>	793.00	95.78	12%	725.00	205.75	28%
97 Dadra & Nagar Haveli						
<i>Gross</i>	450.49	0.00	0%	434.30	7.74	2%
<i>Less : Recoveries</i>	402.49	0.00	0%	387.04	0.72	0%
<i>Net</i>	48.00	0.00	0%	47.26	7.02	15%
98 Daman & Diu						
<i>Gross</i>	237.60	38.56	16%	232.00	57.82	25%
<i>Less : Recoveries</i>	182.60	28.97	16%	177.60	43.93	25%
<i>Net</i>	55.00	9.59	17%	54.40	13.89	26%
99 Lakshadweep						
<i>Gross</i>	190.00	0.80	0%	186.74	0.60	0%
<i>Less : Recoveries</i>	32.00	0.00	0%	30.50	0.00	0%
<i>Net</i>	158.00	0.80	1%	156.24	0.60	0%

	(1)	(2)	(3)	(4)	(5)	(6)
MINISTRY OF URBAN DEVELOPMENT	1,099.72	279.61	25%	1,067.69	233.89	22%
100 Department of Urban Development						
<i>Gross</i>	428.20	100.82	24%	415.73	72.41	17%
<i>Less : Recoveries</i>	0.04	0.00	0%	0.04	0.00	0%
<i>Net</i>	428.16	100.82	24%	415.69	72.41	17%
101 Public Works						
<i>Gross</i>	853.42	192.26	23%	824.45	185.07	22%
<i>Less : Recoveries</i>	236.45	22.11	9%	225.45	27.86	12%
<i>Net</i>	616.97	170.15	28%	599.00	157.21	26%
102 Stationery and Printing						
<i>Gross</i>	151.85	35.96	24%	147.25	31.13	21%
<i>Less : Recoveries</i>	97.26	27.32	28%	94.25	26.86	28%
<i>Net</i>	54.59	8.64	16%	53.00	4.27	8%
MINISTRY OF URBAN EMPLOYMENT AND POVERTY ALLEVIATION	12.03	(1.68)	-14%	11.68	1.92	16%
103 Ministry of Urban Employment and Poverty Alleviation	12.03	(1.68)	-14%	11.68	1.92	16%
MINISTRY OF WATER RESOURCES	253.56	63.77	25%	249.23	66.18	27%
104 Ministry of Water Resources						
<i>Gross</i>	266.66	65.66	25%	262.36	69.36	26%
<i>Less : Recoveries</i>	13.10	1.89	14%	13.13	3.18	24%
<i>Net</i>	253.56	63.77	25%	249.23	66.18	27%
MINISTRY OF YOUTH AFFAIRS & SPORTS	68.00	18.43	27%	66.00	10.69	16%
105 Ministry of Youth Affairs and Sports	68.00	18.43	27%	66.00	10.69	16%
MINISTRY OF RAILWAYS						
Ministry of Railways						
<i>Gross</i>	53,198.43	12,000.62	23%	46,592.74	10,518.03	23%
<i>Less : Receipts</i>	53,198.43	11,892.92	22%	46,592.74	9,993.84	21%
<i>: Reserve fund</i>	0.00	107.70			524.19	
<i>Net</i>	0.00	0.00		0.00	0.00	
Appropriation to the Contingency Fund of India	450.00					
<i>Less : Transfer for enhancement of Contingency Fund</i>	450.00					
<i>Net</i>	0.00					
GRAND TOTAL	370,847.02	69,329.57	19%	332,238.79	66,656.07	20%

PLAN EXPENDITURE

(Rs. in crore or percentage of Budget)

DESCRIPTION	2005-06			2004-05		
	Budget	April-June 2005	%	Budget	April-June 2004	%
	(1)	(2)	(3)	(4)	(5)	(6)
MINISTRY OF AGRICULTURE	6,028.40	1,852.76	31%	4,170.00	1,220.13	29%
1 Department of Agriculture and Cooperation	4,209.32	1,174.35	28%	2,670.00	797.69	30%
2 Department of Agricultural Research and Education	1,150.00	575.64	50%	1,000.00	299.87	30%
3 Department of Animal Husbandry and Dairying	669.08	102.77	15%	500.00	122.57	25%
MINISTRY OF AGRO AND RURAL INDUSTRIES	859.00	108.17	13%	774.00	100.11	13%
4 Ministry of Agro and Rural Industries	859.00	108.17	13%	774.00	100.11	13%
DEPARTMENT OF ATOMIC ENERGY	3,931.39	238.36	6%	3,512.00	203.70	6%
5 Atomic Energy	1,487.43	166.01	11%	1,254.38	137.38	11%
6 Nuclear Power Schemes	2,443.96	72.35	3%	2,257.62	66.32	3%
MINISTRY OF CHEMICALS AND FERTILIZERS	194.82	0.08	0%	207.55	6.66	3%
7 Department of Chemicals and Petro-Chemicals	83.00	0.02	0%	77.38	0.00	0%
8 Department of Fertilizers	111.82	0.06	0%	130.17	6.66	5%
MINISTRY OF CIVIL AVIATION	370.85	0.39	0%	50.00	0.00	0%
9 Ministry of Civil Aviation	370.85	0.39	0%	50.00	0.00	0%
MINISTRY OF COAL	152.05	0.05	0%	223.32	3.34	1%
10 Ministry of Coal	152.05	0.05	0%	223.32	3.34	1%
MINISTRY OF MINES	220.88	27.73	13%	239.00	17.15	7%
11 Ministry of Mines	220.88	27.73	13%	239.00	17.15	7%
MINISTRY OF COMMERCE AND INDUSTRY	1,900.00	363.95	19%	1,598.25	95.00	6%
12 Department of Commerce						
<i>Gross</i>	1,400.00	303.54	22%	1,087.25	90.15	8%
<i>Less : Recoveries</i>	50.00	0.00	0%			
<i>Net</i>	1,350.00	303.54	22%	1,087.25	90.15	8%
13 Department of Industrial Policy & Promotion	550.00	60.41	11%	511.00	4.85	1%

	(1)	(2)	(3)	(4)	(5)	(6)
MINISTRY OF COMMUNICATIONS AND INFORMATION TECHNOLOGY						
	1,441.91	163.01	11%	1,114.73	75.92	7%
14 Department of Posts	354.00	4.27	1%	200.00	4.24	2%
15 Department of Telecommunications	158.61	4.01	3%	164.73	0.20	0%
16 Department of Information Technology	929.30	154.73	17%	750.00	71.48	10%
MINISTRY OF CONSUMER AFFAIRS, FOOD AND PUBLIC DISTRIBUTION						
	201.81	17.46	9%	66.89	15.47	23%
18 Department of Consumer Affairs	107.94	16.51	15%	18.25	0.46	3%
19 Department of Food and Public Distribution	93.87	0.95	1%	48.64	15.01	31%
MINISTRY OF CULTURE						
20 Ministry of Culture	551.12	30.28	5%	400.00	39.77	10%
DEPARTMENT OF DEVELOPMENT OF NORTH EASTERN REGION						
	1,086.25	19.97	2%	1,185.00	77.86	7%
29 Department of Development of North Eastern Region	1,086.25	19.97	2%	1,185.00	77.86	7%
MINISTRY OF ENVIRONMENT AND FORESTS						
	1,234.91	152.90	12%	1,150.00	131.14	11%
30 Ministry of Environment and Forests	1,234.91	152.90	12%	1,150.00	131.14	11%
MINISTRY OF EXTERNAL AFFAIRS						
	765.00	0.00	0%	735.00	233.33	32%
31 Ministry of External Affairs	765.00	0.00	0%	735.00	233.33	32%
MINISTRY OF FINANCE						
	28,742.45	3,243.77	11%	49,852.72	7,411.99	15%
32 Department of Economic Affairs						
<i>Gross</i>	2,926.62	0.00	0%	2,302.00	0.00	0%
<i>Less : Recoveries</i>	710.81	0.00	0%	401.00	0.00	0%
<i>Net</i>	2,215.81	0.00	0%	1,901.00	0.00	0%
34 Payments to Financial Institutions	25.81	0.00	0%	24.00	0.00	0%
36 Transfers to State and UT Governments	26,500.33	3,243.77	12%	47,927.47	7,411.99	15%
39 Department of Expenditure	0.50	0.00	0%	0.25	0.00	0%
MINISTRY OF FOOD PROCESSING INDUSTRIES						
	180.00	12.65	7%	110.00	8.42	8%
46 Ministry of Food Processing Industries	180.00	12.65	7%	110.00	8.42	8%
MINISTRY OF HEALTH AND FAMILY WELFARE						
	9,650.77	914.01	9%	7,442.30	691.78	9%
47 Department of Health	2,881.77	229.42	8%	1,769.30	227.89	13%
48 Department of Ayurveda, Yoga & Naturopathy, Unani, Siddha and Homoeopathy (Ayush)	345.00	60.53	18%	173.00	28.12	16%
49 Department of Family Welfare	6,424.00	624.06	10%	5,500.00	435.77	8%

	(1)	(2)	(3)	(4)	(5)	(6)
MINISTRY OF HEAVY INDUSTRIES						
AND PUBLIC ENTERPRISES	436.00	6.59	2%	161.00	4.67	3%
50 Department of Heavy Industry	406.00	0.17	0%	131.00	4.61	4%
51 Department of Public Enterprises	30.00	6.42	21%	30.00	0.06	0%
MINISTRY OF HOME AFFAIRS						
	709.05	25.66	4%	887.00	17.19	2%
52 Ministry of Home Affairs	21.00	1.50	7%	21.80	0.57	3%
54 Police	272.00	24.13	9%	271.80	16.25	6%
55 Other Expenditure of the Ministry of Home Affairs	7.00	0.03	0%	6.40	0.37	6%
56 Transfers to UT Govts.	409.05	0.00	0%	587.00	0.00	0%
MINISTRY OF HUMAN						
RESOURCE DEVELOPMENT	19,117.55	3,329.43	17%	10,624.15	2,098.67	20%
57 Department of Elementary Education and Literacy	12,531.76	1,910.74	15%	6,000.00	837.41	14%
58 Department of Secondary Education and Higher Education	2,710.50	407.29	15%	2,224.15	323.73	15%
59 Department of Women and Child Development	3,875.29	1,011.40	26%	2,400.00	937.53	39%
MINISTRY OF INFORMATION						
AND BROADCASTING	528.00	68.94	13%	480.00	73.82	15%
60 Ministry of Information and Broadcasting	528.00	68.94	13%	480.00	73.82	15%
MINISTRY OF LABOUR						
AND EMPLOYMENT	219.48	30.44	14%	166.97	38.88	23%
61 Ministry of Labour and Employment	219.48	30.44	14%	166.97	38.88	23%
MINISTRY OF LAW AND JUSTICE						
	220.00	0.00	0%	140.00	0.00	0%
63 Law and Justice	220.00	0.00	0%	140.00	0.00	0%
MINISTRY OF NON-CONVENTIONAL						
ENERGY SOURCES	599.75	7.57	1%	599.80	2.19	0%
65 Ministry of Non-Conventional Energy Sources	599.75	7.57	1%	599.80	2.19	0%
MINISTRY OF PANCHAYATI RAJ						
	50.00	3.84	8%	30.60	0.00	0%
67 Ministry of Panchayati Raj	50.00	3.84	8%	30.60	0.00	0%
DEPARTMENT OF OCEAN						
DEVELOPMENT	340.00	18.85	6%	200.00	3.13	2%
68 Department of Ocean Development	340.00	18.85	6%	200.00	3.13	2%
MINISTRY OF PERSONNEL, PUBLIC GRIEVANCES & PENSIONS						
	75.00	3.33	4%	48.24	2.25	5%
70 Ministry of Personnel, Public Grievances and Pensions	75.00	3.33	4%	48.24	2.25	5%
MINISTRY OF PLANNING						
	75.00	2.34	3%	10,100.00	1.53	0%
72 Ministry of Planning	75.00	2.34	3%	10,100.00	1.53	0%

	(1)	(2)	(3)	(4)	(5)	(6)
MINISTRY OF POWER	3,000.00	202.29	7%	3,600.00	240.49	7%
73 Ministry of Power	3,000.00	202.29	7%	3,600.00	240.49	7%
MINISTRY OF RURAL DEVELOPMENT	24,480.00	5,970.34	24%	15,998.40	5,955.38	37%
79 Department of Rural Development						
<i>Gross</i>	22,143.50	4,368.64	20%	13,585.40	4,877.39	36%
<i>Less : Recoveries</i>	3,809.50	0.00	0%	2,148.00	0.00	0%
<i>Net</i>	18,334.00	4,368.64	24%	11,437.40	4,877.39	43%
80 Department of Land Resources	1,396.00	160.15	11%	1,261.00	123.26	10%
81 Department of Drinking Water Supply	4,750.00	1,441.55	30%	3,300.00	954.73	29%
MINISTRY OF SCIENCE AND TECHNOLOGY	2,531.00	331.85	13%	1,850.00	375.54	20%
82 Department of Science and Technology						
<i>Gross</i>	1,249.00	161.34	13%	890.00	143.12	16%
<i>Less : Recoveries</i>	9.00	0.00		0.00		
<i>Net</i>	1,240.00	161.34	13%	890.00	143.12	16%
83 Department of Scientific and Industrial Research	846.00	130.60	15%	650.00	200.14	31%
84 Department of Bio-Technology	445.00	39.91	9%	310.00	32.28	10%
MINISTRY OF SHIPPING, ROAD TRANSPORT AND HIGHWAYS	12,655.36	3,322.12	26%	8,379.18	401.63	5%
85 Department of Shipping	535.00	9.51	2%	467.18	6.02	1%
86 Department of Road Transport and Highways						
<i>Gross</i>	17,186.05	3,312.61	19%	10,814.00	395.61	4%
<i>Less : Recoveries</i>	5,065.69	0.00		2,902.00	0.00	0%
<i>Net</i>	12,120.36	3,312.61	27%	7,912.00	395.61	5%
MINISTRY OF SMALL SCALE INDUSTRIES	408.91	24.40	6%	362.25	73.43	20%
87 Ministry of Small Scale Industries	408.91	24.40	6%	362.25	73.43	20%
MINISTRY OF SOCIAL JUSTICE & EMPOWERMENT	1,533.70	178.75	12%	1,492.00	102.72	7%
88 Ministry of Social Justice & Empowerment	1,533.70	178.75	12%	1,492.00	102.72	7%
DEPARTMENT OF SPACE	2,800.00	232.88	8%	2,400.00	218.60	9%
89 Department of Space						
<i>Gross</i>	2,800.40	233.07	8%	2,400.70	218.73	9%
<i>Less : Recoveries</i>	0.40	0.19	48%	0.70	0.13	19%
<i>Net</i>	2,800.00	232.88	8%	2,400.00	218.60	9%
MINISTRY OF STATISTICS AND PROGRAMME IMPLEMENTATION	1,692.70	607.15	36%	1,715.33	183.53	11%
90 Ministry of Statistics and Programme Implementation	1,692.70	607.15	36%	1,715.33	183.53	11%

	(1)	(2)	(3)	(4)	(5)	(6)
MINISTRY OF STEEL	15.00	0.00	0%	15.00	0.00	0%
91 Ministry of Steel	15.00	0.00	0%	15.00	0.00	0%
MINISTRY OF TEXTILES	1,150.00	245.36	21%	878.00	53.56	6%
92 Ministry of Textiles						
<i>Gross</i>	1,154.00	245.36	21%	879.00	53.60	6%
<i>Less : Recoveries</i>	4.00	0.00	0%	1.00	0.04	4%
<i>Net</i>	1,150.00	245.36	21%	878.00	53.56	6%
MINISTRY OF TOURISM	786.00	106.64	14%	500.00	24.49	5%
93 Ministry of Tourism	786.00	106.64	14%	500.00	24.49	5%
MINISTRY OF TRIBAL AFFAIRS	1,498.82	101.38	7%	1,146.00	216.08	19%
94 Ministry of Tribal Affairs	1,498.82	101.38	7%	1,146.00	216.08	19%
U.T.s WITHOUT LEGISLATURE	903.53	56.28	6%	744.53	52.32	7%
95 Andaman & Nicobar Islands	498.31	26.37	5%	408.31	12.73	3%
96 Chandigarh	197.96	25.08	13%	165.96	26.07	16%
97 Dadra & Nagar Haveli	65.01	0.00	0%	55.01	5.32	10%
98 Daman & Diu	59.30	4.83	8%	45.30	8.20	18%
99 Lakshadweep	82.95	0.00	0%	69.95	0.00	0%
MINISTRY OF URBAN DEVELOPMENT	2,080.33	482.86	23%	1,512.04	607.41	40%
100 Department of Urban Development	1,976.00	463.69	23%	1,405.60	594.89	42%
101 Public Works	104.33	19.17	18%	106.44	12.52	12%
MINISTRY OF URBAN EMPLOYMENT AND POVERTY ALLEVIATION	500.00	0.45	0%	830.00	148.33	18%
103 Department of Urban Employment and Poverty Alleviation	500.00	0.45	0%	830.00	148.33	18%
MINISTRY OF WATER RESOURCES	621.00	60.41	10%	580.00	56.96	10%
104 Ministry of Water Resources						
<i>Gross</i>	633.00	64.30	10%	592.00	58.93	10%
<i>Less : Recoveries</i>	12.00	3.89	32%	12.00	1.97	16%
<i>Net</i>	621.00	60.41	10%	580.00	56.96	10%
MINISTRY OF YOUTH AFFAIRS & SPORTS	438.99	58.47	13%	400.00	20.63	5%
105 Ministry of Youth Affairs and Sports	438.99	58.47	13%	400.00	20.63	5%
RAILWAYS	6,520.00	1,630.00	25%	6,919.00	1,729.75	25%
Ministry of Railways						
<i>Gross</i>		2,384.68			2,141.18	
<i>Less : Exp.met from Receipts</i>		7.26			6.27	
<i>Exp. Met from Reserve Funds</i>		747.42			405.16	
<i>Net</i>	6,520.00	1,630.00	25%	6,919.00	1,729.75	25%
GRAND TOTAL	143,496.78	24,254.16	17%	145,590.25	23,034.95	16%