



GOVERNMENT OF INDIA

**Statement on half yearly review of the trends in receipts and
expenditure in relation to the budget at the end of the
first half of financial year 2020-21**

and

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

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

Ministry of Finance

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1. Macro-economic Backdrop

The imposition of strict lockdown and social distancing measures taken to combat the spread of COVID-19 affected the economy in first half (H1) (April-September) of 2020-21. Economic growth, measured by growth in Gross Domestic Product (GDP) at constant (2011-12) market prices has been estimated at (-) 15.7 per cent for the H1 of 2020-21, as compared to 4.8 per cent in the H1 of 2019-20. Growth in Gross Value Added (GVA) at constant basic prices for H1 of 2020-21 has been estimated at (-) 14.9 per cent, as against 4.5 per cent in the corresponding period of 2019-20. The growth rate of GDP and GVA are estimated to be (-) 7.5 per cent and (-) 7.0 per cent respectively in the second quarter of 2020-21.

Growth rate of private final consumption expenditure at constant prices was (-) 18.9 per cent in H1 of 2020-21, as against 5.9 per cent in the corresponding period of previous year. Growth in gross fixed capital formation (fixed investment) at constant prices has been estimated at (-) 28.1 per cent in H1 of 2020-21, as against 0.3 per cent in H1 of 2019-20. At the sectoral level, the growth rate of GVA during the H1 of 2020-21 is estimated to be 3.4 per cent for agriculture and allied sectors, (-) 20.5 per cent for industry sector and (-) 15.9 per cent for services sector. The growth rate for these sectors was 3.2 per cent, 2.4 per cent and 6.0 per cent respectively in the H1 of 2019-20.

The Consumer Price index (Combined) was 6.7 per cent during H1 of 2020-21 as compared to 3.3 per cent during H1 of 2019-20. The year-on-year inflation based on the Wholesale Price Index (WPI) during H1 of 2020-21 was (-) 0.9 per cent vis-à-vis 1.8 per cent during the corresponding period of previous year.

Merchandise exports during H1 of 2020-21, were US\$ 125.6 billion, which declined by 21.1 per cent over the level of US\$ 159.2 billion in the corresponding period of the previous year. During H1 of 2020-21, merchandise imports were US\$ 149.6 billion, registering a decline of 39.7 per cent, as against the level of US\$ 248.1 billion in H1 of 2019-20. Oil imports declined from US\$ 65.2 billion in H1 of 2019-20 to US\$ 32.0 billion in H1 of 2020-21.

During first quarter (Q1) of 2020-21, the net invisibles balance (invisible receipts minus invisible payments) was US\$ 29.8 billion, as compared to US\$ 31.8 billion in the corresponding quarter of 2019-20. The current account registered a surplus at US\$ 19.8 billion in the Q1 of 2020-21, as compared to a deficit of US\$ 15.0 billion in the corresponding quarter of 2019-20. The current account surplus, expressed as a percentage of GDP at 3.9 per cent in the Q1 of 2020-21 as compared to a deficit of 2.1 per cent in the Q1 of 2019-20. The surplus in the current account in Q1 of 2020-21 was on account of a sharp contraction in the trade deficit due to steeper decline in merchandise imports relative to exports on a year-on-year basis.

The net capital inflows (including errors and omissions) were US\$ 0.6 billion in the Q1 of 2020-21, as compared to US\$ 28.6 billion in the corresponding quarter of 2019-20. Net Foreign Direct Investment flows were at US\$ (-)0.4 billion during the Q1 of 2020-21 vis-à-vis US\$ 14.0 billion in the same quarter of 2019-20. Net portfolio investment stood at US\$0.6 billion in the Q1 of 2020-21 vis-à-vis US\$ 4.8 billion in the corresponding quarter of 2019-20.

India's foreign exchange reserves increased to US\$ 542.0 billion at end-September 2020 from US\$ 475.6 billion at end-March 2020. The average exchange rate was Rs.75.10 per US\$ in the H1 of 2020- 21, as compared to Rs.70.0 per US\$ in the corresponding period of previous year.

2. Review of Trends in Receipts and Expenditure in H1 FY 2020-21

For the financial Year 2020-21, Fiscal Deficit has been budgeted at ₹7,96,337 crore (3.5 per cent of the GDP) while Revenue Deficit has been budgeted at ₹6,09,295 crore (2.7 per cent of the GDP).

Gross Tax Revenue for BE 2020-21 has been estimated at ₹ 24,23,020 crore which implies tax-GDP ratio of 10.77 per cent. This reflects a growth of 20.55 per cent over gross tax revenue (prov.) in 2019-20 (₹20,09,882 crore). Total expenditure, which has been estimated at ₹30,42,230 crore (BE) is 13.25 per cent higher than actual expenditure of ₹26,86,362 crore (prov.) in 2019-20.

Total Revenue Receipts (provisional estimates), which includes Tax Revenue (Net) and Non-tax Revenue, were ₹5,50,782 crore at the end of H1 (1st April – 30th September, 2020). In percentage terms, it was 27.3 per cent of BE and shows a slide of 32.54 per cent over the Total Revenue Receipts for Corresponding Period of Previous Year (COPPY). Tax Receipts (Net) at the end of H1 were ₹4,58,508 crore (₹6,07,429 crore in COPPY). This is 28 per cent of BE which is lower in comparison to COPPY (36.8 per cent of BE) and five year moving average (40.6 per cent of BE). Non-Tax Revenue Receipts is 24 per cent (₹92,274 crore) of BE 2020-21 in H1 which is comparatively lower than COPPY (66.7 per cent of BE in COPPY and 48.2 per cent in five years' moving average). Tax Receipts (Net) and Non-tax Revenue Receipts have registered a decrease of ₹1,48,921 crore (24.52 per cent) and ₹ 1,16,764 crore (55.86 per cent) respectively over Actuals for COPPY.

Total expenditure during 01st April to 30th September, 2020 was ₹14,79,410 crore which is 48.6 per cent of BE 2020-21. This is ₹9209 crore lesser than ₹14,88,619 crore (COPPY). This includes Revenue expenditure and Capital Expenditure. Revenue Expenditure in H1 stood at ₹13,13,574 crore (₹13,01,082 crore - COPPY). In percentage terms it is 49.9 per cent of BE, compared to 53.1 per cent during COPPY and five years' moving average of 52.7 per cent. Capital Expenditure during H1 was ₹1,65,836 crore (₹1,87,537 crore - COPPY) which is 40.3 per cent of BE 2020-21.

The Fiscal Deficit in H1 2020-21 was ₹9,13,993 crore (₹6,51,554 crore - COPPY), which is 114.8 per cent of BE 2020-21, compared to 92.6 per cent in COPPY and 86.2 per cent in five years' moving average. Revenue Deficit in H1 stood at ₹7,62,792 crore (₹4,84,615 crore- COPPY), which is 125.2 per cent of BE, compared to 99.8 per cent in COPPY and 97.2 per cent in five years' moving average.

Trends in receipts and expenditure (unaudited and provisional) at the end of H1 of the financial year 2020-21 are summarized in Table – 1 below. The receipts and recoveries, wherever directly linked to expenditure have been netted out.

Table 1: Key Fiscal Indicators in H1, 2020-21

(₹ in Crore)

		B.E. 2020-21	ACTUALS		Percentage to BE		
			Upto 09/2020	COPPY	Upto 09/2020	COPPY	5 years moving average
		₹in crore					
1.	Revenue Receipts	20,20,926	5,50,782	8,16,467	27.3%	41.6%	41.8%
2.	Tax Revenue (Net)	16,35,909	4,58,508	6,07,429	28.0%	36.8%	40.6%
3.	Non-Tax Revenue	3,85,017	92,274	2,09,038	24.0%	66.7%	48.2%
4.	Capital Receipts (5+6+7)	10,21,304	9,28,628	6,72,152	90.9%	81.6%	77.9%
	Non Debt Capital Receipts	2,24,967	14,635	20,598	6.5%	17.2%	22.1%
5.	Recovery of Loans	14,967	8,854	8,239	59.2%	55.6%	59.7%
6.	Other Receipts	2,10,000	5,781	12,359	2.8%	11.8%	16.1%
7.	Borrowings and other liabilities	7,96,337	9,13,993	6,51,554	114.8%	92.6%	86.2%
8.	Total Receipts (1+4)	30,42,230	14,79,410	14,88,619	48.6%	53.4%	52.7%
9.	Revenue Expenditure	26,30,221	13,13,574	13,01,082	49.9%	53.1%	52.7%
10.	of which Interest Payments	7,08,203	3,05,652	2,70,696	43.2%	41.0%	43.0%
11.	of which Grants for creation of Capital Assets	2,06,500	1,06,282	1,05,374	51.5%	50.8%	57.1%
12.	Capital Expenditure	4,12,009	1,65,836	1,87,537	40.3%	55.5%	53.0%
13.	Total Expenditure (9+12)	30,42,230	14,79,410	14,88,619	48.6%	53.4%	52.7%
14.	Revenue Deficit (9-1)	6,09,295	7,62,792	4,84,615	125.2%	99.8%	97.2%
15.	Effective Revenue Deficit (14-11)#	4,02,795	6,56,510	3,79,241	163.0%	136.3%	138.7%
16.	Fiscal Deficit {13 – (1+5+6)}	7,96,337	9,13,993	6,51,554	114.8%	92.6%	86.2%
17.	Primary Deficit (16-10)	88,134	6,08,341	3,80,858	690.2%	879.8%	699.1%

Source: Controller Genral of Accounts

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

2. COPPY- Corresponding Period of Previous Year.

3. #Excluding Grants for creation of Capital Assets

2.1 RECEIPTS

2.1.1 Gross Tax Revenues

Gross Tax Revenue (GTR) at the end of September, 2020 was ₹7,20,896 crore. This is 29.75 per cent of BE 2020-21 (₹ 24,23,020 crore), and reflects a decrease of ₹1,98,574 crore (Negative 22 per cent) over GTR for COPPY (₹9,19,470 crore).

Figure-1 shows the growth of gross tax revenue and its major components viz., direct and indirect taxes in first half (H1) of 2020-21 over H1 of 2019-20 vis-à-vis the budgeted growth.

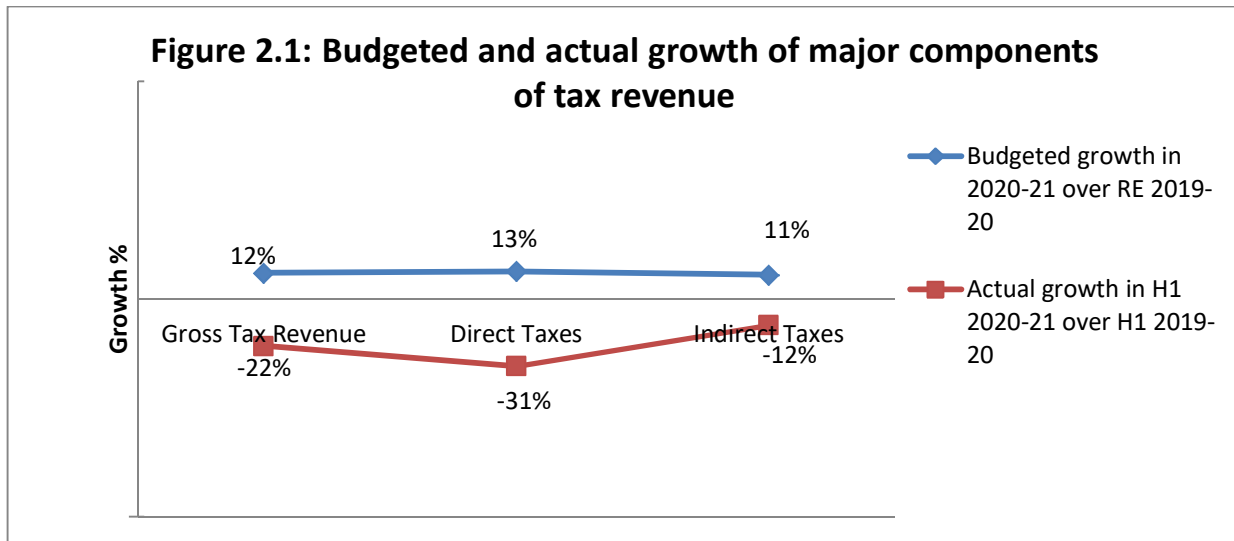


Figure 1: Budgeted and actual growth of major components of tax revenue (gross)

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

Figure 2: Tax Revenue (growth in H1)

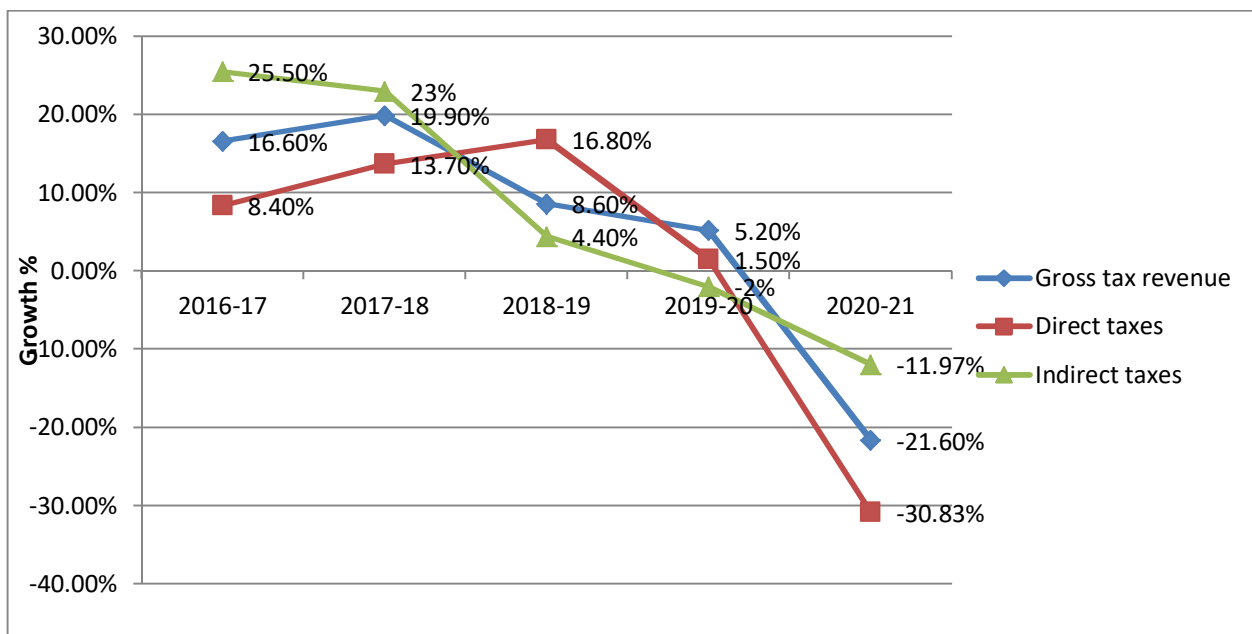
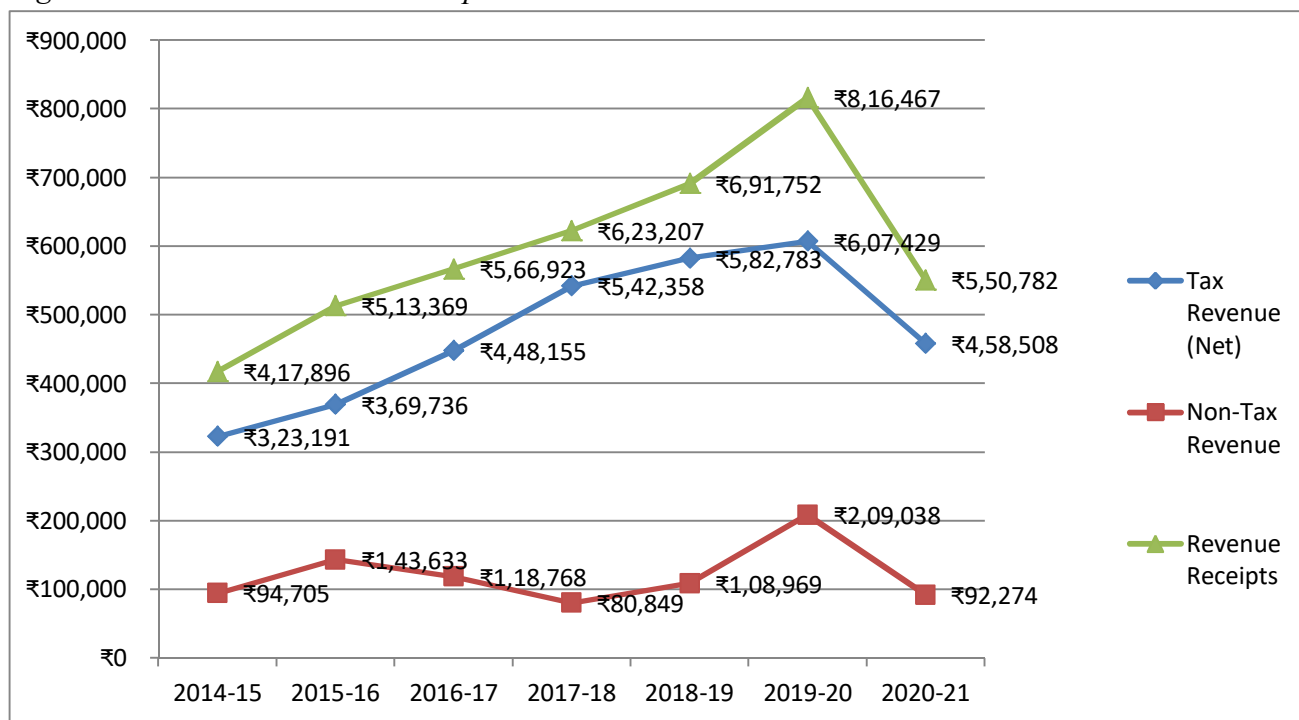


Figure-2 shows the growth trends of major components of tax revenue in H1 of the last 5 years.

2.1.2 Revenue receipts

Revenue receipts of the Centre have been estimated at ₹20,20,926 crore in BE 2020-21. This includes ₹16,35,909 crore from Tax Revenue (Net to Centre) and ₹3,85,017 crore from Non-Tax Revenue. Revenue Receipts stood at ₹5,50,782 crore at the end of H1 which is 27.3 per cent of BE compared to 41.6 per cent during COPPY and 41.8 per cent which is the 5 years' moving average. Trend of Gross Tax Receipts and Non-Tax Revenue Receipts during the five previous years is shown in Figure 3 below.

Figure 3: Trends in Revenue Receipts



2.1.3 Direct Taxes:

The main components of Direct tax are Corporation tax and Taxes on Income. Direct Taxes for 2020-21 have been budgeted as ₹13,19,000 crore. Total receipts from direct taxes in H1 2020-21 were ₹3,23,285 crore which shows a decrease of 30.83 per cent over receipts during COPPY (₹4,67,369 crore).

2.1.3.1 Corporation Tax:

In BE 2020-21, Corporation Tax has been estimated as ₹6,81,000 crore showing an increase of 22.31 per cent over provisional collections (₹5,56,876 crore) in 2019-20. It remains the largest contributor to tax revenues. In H1, the actual collections of Corporation tax were ₹1,50,464 crore indicating a decrease of 39.65 per cent over COPPY (₹2,49,327 crore).

2.1.3.2 Taxes on Income

Receipts from Taxes on Income include Taxes on Income other than Corporation Tax and Securities Transaction Tax. These receipts have been estimated at ₹6,25,000 crore in BE 2020-21.

Actual receipts under this component of Direct tax during H1 2020-21 is ₹1,66,489 crore which is 26.64 per cent of BE 2020-21 and shows a decline of 21.84 per cent over COPPY. Collections under Taxes on Income other than Corporation tax and Securities Transaction tax stood at ₹1,66,489 crore (26.64 per cent of BE) and ₹6,332 crore (48.71 per cent of BE) respectively.

2.1.4 Indirect Taxes

BE 2020-21 for indirect taxes is ₹10,99,520 crore which reflects a growth of 14.98 per cent over provisional Actuals (₹9,56,267 crore) of 2019-20. The collections during H1 in 2020-21 were ₹3,96,358 crore, as compared to ₹4,50,234 crore during H1 of 2019-20. This reflects a drop of 11.97 per cent over COPPY. As a percentage of BE, current year collections in H1 were 36.05 per cent of BE compared to 40.13 per cent of BE in COPPY.

2.1.4.1 Goods and Services Tax

Goods and Services Tax (GST) includes Central GST, Integrated GST, UT GST and GST Compensation Cess. GST was ₹2,26,342 crore at the end of Sept, 2020 which is 32.64 per cent of BE 2020-21 (43 per cent of BE- COPPY). Central GST (CGST) is now the biggest component under Indirect taxes and has been estimated as ₹5,80,000 crore in BE 2020-21 reflecting a growth of 17.39 per cent over provisional Actuals of 2019-20, which stand at ₹4,94,070 crore. The collections during H1 stood at ₹ 1,62,479 crore which is 28.01 per cent of BE (47.1 per cent of BE- COPPY).

Integrated GST stood at ₹27,946 crore at the end of H1. GST Compensation Cess was ₹ 34,964 crore at the end of September 2020 which is 31.64 per cent of BE 2020-21 (43 per cent of BE- COPPY). UT GST stood at ₹953 crore for H1 2020-21 which is 31.77 per cent of BE compared to 47.3 per cent in COPPY.

2.1.4.2 Union Excise Duty and Customs Duty

Other significant contributors under Indirect taxes are Union Excise Duties and Customs which have been estimated at ₹2,67,000 crore and ₹1,38,000 crore in BE 2020-21. The actual collections in H1 under these taxes were ₹1,28,753 crore (48.22 per cent of BE) and ₹40,347 crore (29.24 per cent of BE) respectively. There is 34 per cent growth in the Union Excise Duties collection in H1 compared to COPPY. Indirect tax receipts against Customs estimated at ₹1,38,000 crore in BE 2020-21, upto Sept 2020 ₹40,347 crore received which is 44 percent lesser than the COPPY which was ₹71,838 upto Sept 2019.

2.1.5 Other Taxes

Upto 30th September, 2020, the collections under this head were ₹ 1,253 crore ((-ve)₹ 8.76 crore in Direct tax category and ₹1,261.71 crore in Indirect tax category). Under the same category, an amount of ₹1,868 crore was actually collected in H1 of 2019-20.

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 deployment of Central Police Force for various agencies, issue of passport and visa, registration of companies, patent and license fees, royalty from off-shore oil fields, various receipts from telecom sector etc.

Budget Estimates of Non-Tax revenue are ₹3,85,017 crore in 2020-21 which shows a growth of 18.02 per cent from Provisional Actuals for 2019-20 (₹3,26,221 crore). Actuals for H1 were ₹92,274 crore in comparison to ₹2,09,038 crore in COPPY and reflects a decline of 55.85 per cent over H1 of previous year. As percentage of BE, collection under NTR stood at 24 per cent of BE in 2020-21 which is lower than previous year (66.7 per cent of BE- COPPY).

2.1.7 Non-debt Capital Receipts

Non-debt capital receipts mainly include Disinvestment receipts and receipts from Recovery of Loans. Non Debt Capital Receipts (NDCR) of the government have been budgeted at ₹2,24,967 crore. This comprises ₹2,10,000 crore from Other Receipts (Disinvestments) and ₹14,967 crore from Recovery of Loans and Advances. Actuals for H1 are ₹14,635 (6.5 per cent of BE) as compared to ₹20,598 crore (17.2 per cent of BE) in COPPY. The five years' moving average for NDCR collections as a per cent of BE is 22.1 per cent.

Table 2: Trends of Receipts in H1 for last five Financial Years.

(₹ in Crore)						
Sr.No.	Particulars	2016-17	2017-18	2018-19	2019-20	2020-21
1	Gross Tax Revenue (2+3+4)	6,95,694	8,33,840	9,05,799	9,19,470	7,20,896
2	Direct Taxes	3,34,630	3,80,563	4,44,439	4,67,369	3,23,285
3	Indirect Taxes	3,58,107	4,40,474	4,59,631	4,50,234	3,96,358
4	Other Taxes	2,957	12,803	1,728	1,868	1,253
5	Revenue Receipts of the Centre (6+7)	5,66,923	6,23,207	6,91,752	8,16,467	5,50,782
6	Tax Revenue (Net)	4,48,155	5,42,358	5,82,783	6,07,429	4,58,508
7	Non tax Revenue	1,18,768	80,849	1,08,969	2,09,038	92,274
8	Non Debt Capital Receipts (9+10)	12,817	27,042	17,731	20,598	14,635
9	Recovery of Loans	6,802	7,284	7,786	8,239	8,854
10	Other Receipts	6,015	19,758	9,945	12,359	5,781
11	Total Non-debt Receipts (5+8)	5,79,740	6,50,249	7,09,483	8,37,065	5,65,417
12	Borrowings and other liabilities	4,47,988	4,98,938	5,94,732	6,51,554	9,13,993
13	Total Receipts (11+12)	10,27,728	11,49,187	13,04,215	14,88,619	14,79,410

Source: Controller General of Accounts

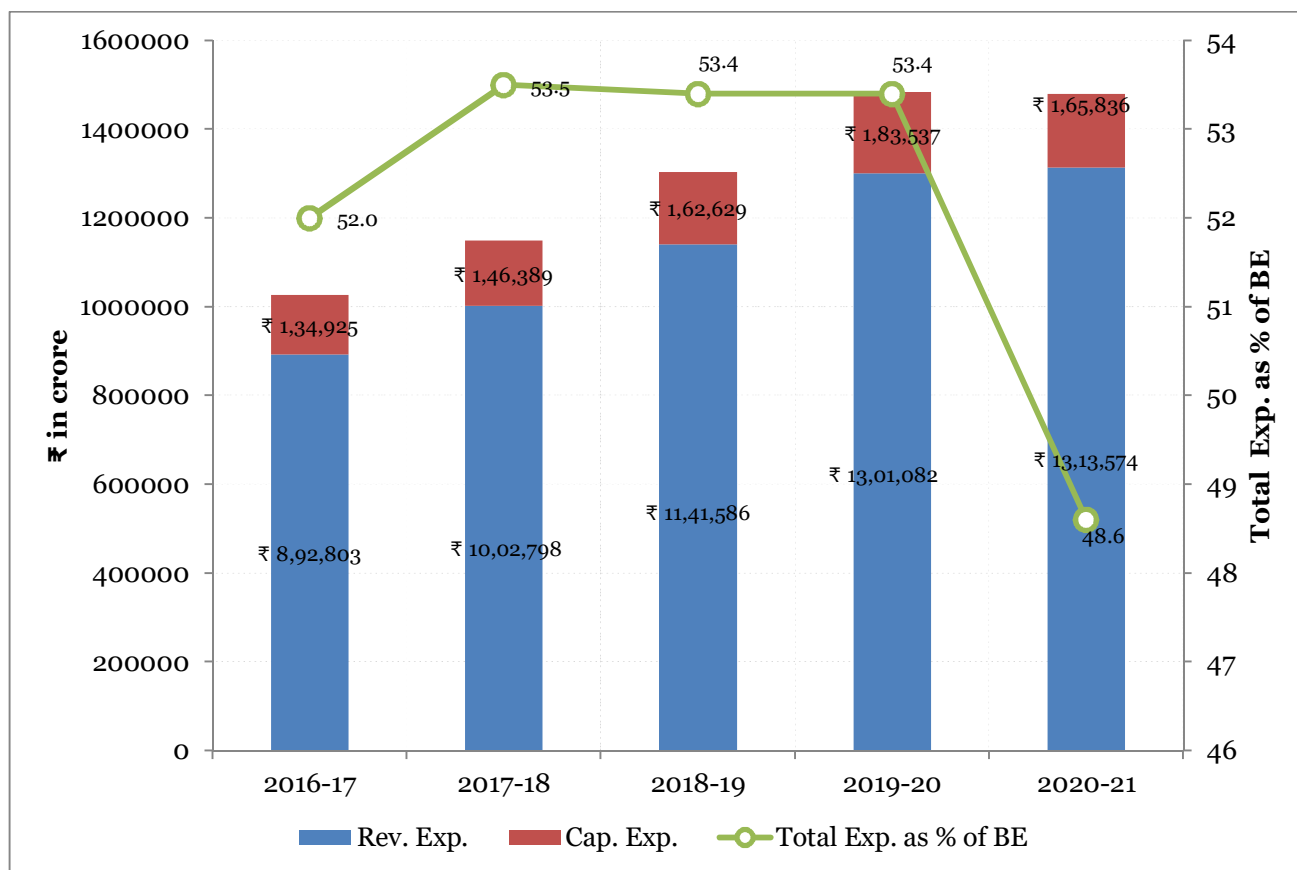
2.2 EXPENDITURE

Total expenditure for BE 2020-21 is estimated at ₹30,42,230 crore which reflects a growth of 13.25 per cent over provisional actuals of 2019-20 (₹26,86,362 crore). The actual expenditure during April to September, 2020 was ₹14,79,410 crore which is 48.6 per cent of BE. Previous year's

expenditure during H1 was ₹14,88,619 crore (53.4 per cent of BE) while five years' moving average for H1 expenditure as percentage of BE is 52.7 cent.

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

Figure 4: Trend of Expenditure



2.2.1 Revenue Expenditure

Expenditure on Revenue Account for BE 2020-21 is ₹26,30,221 crore which reflects an increase of 11.94 per cent over previous years' provisional actuals (₹23,49,618 crore). Against this, Total revenue expenditure incurred in H1 of 2020-21 was ₹13,13,574 crore which is 49.9 per cent of BE, compared to 53.1 per cent during COPPY (₹13,01,082 crore) and five years' moving average of 52.7 per cent. Revenue Expenditure accounted for 88.79 per cent of Total Expenditure.

Out of total revenue expenditure, ₹1,06,282 crore was on account of Grant-in-Aid for creation of capital assets, a part of which goes for creation of capital assets on the ground like roads and schools constructed by states (for which funds were provided by Central Government) and grantee bodies. This reflects a utilization of 51.5 per cent of BE (50.8 per cent of BE during COPPY and 57.1 per cent of BE in five years' moving average).

Interest payments, Defence Services, Pension, Major Subsidies and Grants-in-Aids to States / UTs form a significant portion of Revenue Expenditure. In BE 2020-21, these components have been estimated at ₹19,18,044 crore (72.92 per cent of Total Revenue Expenditure). Expenditure against these components is tabulated in Table - 3 below.

*Table 3: Major Items of Revenue Expenditure
(₹ in crore)*

S.No.	Item of Expenditure	BE 2020-21	Actuals Upto Sep, 2020	Actuals COPPY	Increase(+) Decrease(-)	% Increase/ Decrease
1.	Interest Payments(Net)	7,08,203	3,05,652	2,70,696	34,956	12.91%
2.	Defence Services	2,09,319	1,03,220	1,10,931	(-)7,711	-6.95%
3.	Grants in Aid to States & UTs	5,62,046	2,81,336	2,67,424	13,912	5.20%
4.	Major Subsidies	2,27,794	1,56,210	2,11,388	(-)55,178	-26.10%
5.	Pension	2,10,682	1,11,231	1,21,112	(-)9,881	-8.16%
	Total	19,18,044	9,57,649	9,81,551	(-)23,902	-2.43%

2.2.2 Capital Expenditure:

Capital expenditure incurred during April to Sept, 2020 was ₹1,65,836 crore which is 40.3 per cent of Budgeted Estimates of 2020-21 (₹4,12,009 crore). Capital expenditure as percentage of BE is lower than COPPY and five years' moving average which are 55.5 per cent and 53 per cent respectively, largely attributed to act of God in the form of spread of COVID-19 pandemic.

2.3 DEFICIT

2.3.1 Fiscal Deficit

Fiscal deficit (FD) has been estimated at ₹7,96,337 crore which 3.5 per cent of projected GDP (₹2,24,89,420 crore). The Fiscal Deficit in H1 2020-21 was 114.8 per cent of Budget Estimates (₹9,13,993 crore) which indicates an increase in comparison to COPPY (92.6 per cent of BE), the major reason is revenue shortfall and expenditure increase on account of unprecedented events on account of COVID-19.

2.3.2 Revenue Deficit

Revenue Deficit (RD) for 2020-21 is budgeted as ₹6,09,295 crore (2.7 per cent of GDP). At the end of H1 2020-21, RD was ₹7,62,792 crore, which is 125.2 per cent of BE, compared to 99.8 per cent of BE in COPPY. It may be mentioned here that from FY 2018-19 onwards, RD and ERD are no longer fiscal targets under the Fiscal Responsibility and Budget Management Act, 2003.

2.3.3 Financing Deficit (from H1 of 2018-19)

The fiscal deficit of ₹ 9,13,993 crore of the Government of India and increase in Investment Surplus of ₹2,59,061 crore during H1 of 2020-21, were financed by surplus of Public Account ₹34,917 crore, raising Internal Debt of ₹10,94,783 crore, ₹38,364 crore from External debt and cash draw down of ₹4,990 crore. Details of financing of deficit are indicated in Table - 4 below.

Table 4: Sources of financing fiscal deficit

	(₹ crore)	
	April-Sept, 2020	April-Sept, 2019
Fiscal Deficit	9,13,993	6,51,554
Sources of Financing		
1. Internal Debt	10,94,783	5,30,238
(a) Market Loans & Short Term Borrowings	11,58,914	4,73,346
(b) Treasury Bills (14 days)	-47,610	4907
(c) Compensation and Other Bonds	11945	1552
(d) WMA	0	0
(e) Cash Management Bill	-80,000	0
(f) Sovereign Gold Bond Scheme 2015	10131	934
(g)Securities against Small Savings	50,719	61,280
(h)Others	-9316	-11,781
2. External Assistance including Revolving fund	38,364	4589
3. Cash Draw Down Decrease(+)/Increase(-)	4,990	4,990
4. Investment of Surplus Cash(-)/redemption(+)	-2,59,061	89,224
5. Borrowings(-)/Surplus(+) on Public Account*	34,917	22,513

*Includes Suspense & Remittances

Source: Controller General of Accounts

2.4 Cash Management

Government began the financial year 2020-21 with an investment surplus of ₹50,573 crore and cash balance of ₹5,000 crore. The month of September 2020 ended with an investment surplus of ₹3,09,634 crore and a cash balance of ₹10 crore. The surplus at the end of each month is a result of excess market borrowings and also on the basis of the borrowing calendar finalized for each half of the respective financial years.

2.5 Public Accounts

There was a net inflow of ₹34,917 crore in Public accounts in H1 of 2020-21 compared to ₹22,513 crore during COPPY. This is the net of inflow from Saving, Provident Funds etc. of ₹89,330 crore, inflow from Suspense & Remittances of ₹10,835 crore, outflow from Reserve Funds of ₹58,772 crore and outflow from Deposits and Advance of ₹6,476 crore.

3 Statement explaining deviation prepared as per the provisions of Section 7(3)(b)

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

Total Expenditure in H1 2020-21 is ₹14,79,410 crore which is less than COPPY by ₹9,209 crore. Tax revenue (Net) in H1 2019-20 is ₹4,58,508 crore which is less than COPPY by 1,48,741 crore. Non-Tax Revenue receipts is ₹92,274 crore in H1 which is lesser than COPPY by ₹1,16,764 crore. Table – 6 provides the assessment of mid-year benchmarks.

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

Parameter	Performance Benchmarks under FRBM Rules	April to September (% of BE)				
		2016	2017	2018	2019	2020
Total Non- Debt Receipts	Not less than 40% of BE	40.1%	40.6%	39.0%	40.2%	25.17%
Fiscal Deficit	Not more than 70% of BE	83.9%	91.3%	95.3%	92.6%	114.8%
Revenue Deficit	Not more than 70% of BE	92.1%	118.0%	108.0%	99.8%	125.2%

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

- Assessment of Revised Estimates for the Budget strictly factoring the unspent balances so as to minimize parking of funds.
- Encouraging Ministries/ Departments to meet their additional requirements for funds from Savings identified within their demands at the stage of Supplementary Demand for Grants.
- Efforts to ensure that targets for non-debt receipts including tax receipts are achieved. To boost the Direct tax revenue collection launch of many initiative such as, faceless assessment, faceless appeal, Taxpayer's charter, etc. may increase tax compliance and hence revenue receipts.

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

TAX REVENUE

(₹ in crore)

DESCRIPTION	BE	ACTUALS	%	BE	ACTUALS	%
	2020-21	upto 09/2020		2019-20	upto 09/2019	
1 Corporation Tax	681000.00	150463.71	22%	766000.00	249327.15	33%
2 Taxes on Income	638000.00	172821.70	27%	569000.00	218041.56	38%
(a) Taxes on Income other than Corporation Tax	625000.00	166489.02	27%	556200.00	213003.99	38%
(b) Securities Transaction Tax	13000.00	6332.68	49%	12800.00	5037.57	39%
(A) Total Direct Taxes (1+2)	1319000.00	323285.41	25%	1335000.00	467368.71	35%
3 Central Goods & Services Tax	580000.00	162479.26	28%	526000.00	247576.91	47%
4 UT Goods & Services Tax	3000.00	952.65	32%	2768.00	1309.42	47%
5 Integrated Goods & Services Tax	0.00	27945.95		28000.00	-13828.35	49%
Goods & Services Tax						-
6 Compensation Cess	110500.00	34963.74	32%	109343.00	46765.74	43%
7 Customs	138000.00	40347.61	29%	155904.00	71838.20	46%
8 Union Excise Duties	267000.00	128753.00	48%	300000.00	95929.77	32%
9 Service Tax	1020.00	915.85	90%	0.00	641.95	
(B) Total Indirect Taxes (3 to 9)	1099520.00	396358.06	36%	1122015.00	450233.64	40%
10 Other taxes	4500.00	1252.95	28%	4179.93	1867.59	45%
(a) Direct Taxes	358.88	-8.76	-2%	358.93	93.92	26%
(b) Indirect Taxes	4141.12	1261.71	30%	3821.00	1773.67	46%
(C) GROSS TAX REVENUE (A+B+10)	2423020.00	720896.42	30%	2461194.93	919469.94	37%
11 Collections under NCCD to be transferred to NDRF	2930.00	2447.16	84%	2480.00	822.73	33%
(D) Balance Gross Tax Revenue(C-11)	2420090.00	718449.26	30%	2458714.93	918647.21	37%
12 <u>Less</u> Assignment to States	784180.87	259941.40	33%	809133.02	311218.15	38%
NET TAX REVENUE (D-12)	1635909.13	458507.86	28%	1649581.91	607429.06	37%

NON TAX REVENUE

(₹ in crore)

DESCRIPTION	BE 2020-21	Actuals upto 09/2020	%	BE 2019-20	Actuals upto 09/2019	%
1	2	3	4	5	6	7
A. Interest Receipts	37342.04	35145.15	94%	28011.23	32947.41	118%
<i>of which :-</i>						
(i) Interest from State Govt.	5313.20	3105.70	58%	5494.94	3442.72	63%
(ii) Intt. from Union Territories(with Legis.)	60.02	0.23	0%	365.40	15.62	4%
(iii) Other Intt. Receipts of Central Govt.	31968.82	32027.05	100%	22150.89	29473.13	133%
Less :						
<i>(i) Receipts incidental to Market Borrowing taken in reduction of cost of borrowing</i>	25000.00	29396.64	118%	13000.00	25167.97	194%
<i>ii) Waiver of Interest</i>	1300.00	0.00	0%	1300.00	1300.00	100%
Net - Interest Receipts	11042.04	5748.51	52%	13711.23	6479.44	47%
B. Dividends and Profits	155395.47	59951.30	39%	163528.44	154797.89	95%
<i>of which:-</i>						
(i) Dividends from Public Sector Enterprises and Other Investments	65746.96	2823.77	4%	57486.88	6810.16	12%
(ii) Surplus of Banks & Financial Institutions	89648.51	57127.53	64%	106041.56	147987.73	140%
<i>from RBI</i>		57127.53			147987.73	
<i>from LIC</i>		0.00			0.00	
<i>from Nationalised Banks</i>		0.00			0.00	
C. Non Tax Revenue of U.Ts	2302.56	676.72	29%	2149.00	1004.59	47%
D. Other Non Tax Revenue						
Fiscal Services	750.80	39.58	5%	425.50	321.35	76%
<i>of which :-</i>						
(i) Currency, Coinage and Mint	560.00	0.00	0%	300.00	0.00	0%
(ii) Other Fiscal Services	190.80	39.58	21%	125.50	321.35	256%
General Services	42828.82	10533.78	25%	42899.34	15734.40	37%
<i>of which :-</i>						
(i) Police	9260.75	3477.54	38%	10366.10	4352.81	42%
(ii) Other Administrative Services	7246.91	838.95	12%	7786.43	3006.18	39%

	1	2	3	4	5	6	7
(iii) Contribution and recoveries towards Pension		2609.98	839.04	32%	2712.93	1188.53	44%
(iv) Misc. General Services		23008.56	5285.56	23%	21527.76	6860.23	32%
(v) Others		702.62	92.69	13%	506.12	326.65	65%
Less :							
(i) Pension and other retirement benefits		1000.00	0.00	0%	1000.00	0.00	0%
(ii) Commercial Receipts-CSD		20208.00	3903.36	19%	18450.00	4037.68	22%
Net - General Services		21620.82	6630.42	31%	23449.34	11696.72	50%
Social Services		4268.59	2113.69	50%	4180.41	1776.84	43%
<i>of which :-</i>							
(i) Education, Sports, Art & Culture		406.64	17.56	4%	347.19	145.07	42%
(ii) Medical and Public Health		896.25	548.37	61%	678.08	440.88	65%
(iii) Housing		333.31	105.36	32%	279.59	165.74	59%
(iv) Broadcasting		1962.25	1399.56	71%	2766.67	502.20	18%
(v) Others		670.14	42.84	6%	108.88	522.95	480%
Economic Services		213942.77	18946.07	9%	129480.24	36615.75	28%
<i>of which :-</i>							
(i) Power		3681.20	727.80	20%	4270.48	385.51	9%
(ii) Petroleum		14075.14	2615.92	19%	16930.27	5927.59	35%
(iii) Coal and Lignite		3203.85	0.49	0%	3197.85	0.02	0%
(iv) Industries		3411.39	93.91	3%	2557.87	1058.80	41%
(iv) Road and Bridges		25160.66	3885.00	15%	20339.64	5145.72	25%
(v) Postal Receipts		18710.05	1269.01	7%	19203.29	2248.69	12%
(vi) Other Communication Services		133027.20	7065.54	5%	50519.81	17635.64	35%
(vii) Other Scientific Services and Research		1547.28	632.28	41%	2208.99	610.75	28%
(vii) Other General Economic Services		7208.81	1085.39	15%	7619.94	1811.50	24%
(viii) Others		3917.19	1570.73	40%	2632.10	1791.53	68%
Less :							
(i) Environment & Forest - National Zoological Park Receipt		9.78	0.02	0%	8.00	1.66	21%
(ii) Commercial Receipts		25107.97	2110.83	8%	24743.04	3808.71	15%
Net - Economic Services		188825.02	16835.22	9%	104729.20	32805.38	31%
Grants-in-Aid and Contributions		812.00	278.13	34%	1006.00	156.42	16%
Total Other Non Tax Revenue		216277.23	25897.04	12%	133790.45	46756.71	35%
Net Non Tax Revenue (A + B + C + D)		385017.30	92273.57	24%	313179.12	209038.63	67%

CAPITAL RECEIPTS

(₹ in crore)

DESCRIPTION	BE	ACTUALS	%	BE	ACTUALS	%
	2020-21	upto 09/2020		2019-20	upto 09/2019	
1 (a) Market Loans including Short term borrowings, Buyback and POLIF	535869.62	1158914.14	216%	448122.01	473345.73	106%
(b) Receipt under MSS (Net)	0.00	0.00		0.00	0.00	
(c) Treasury Bills(14 days)	0.00	-47610.23		0.00	4907.29	
2 Securities against Small Savings	240000.00	50719.35	21%	130000.00	61280.25	47%
3 (i) External Loans						
Gross Borrowings	57557.00	63949.78	111%	44673.00	29903.69	67%
Less Transfer to State EAPs	15547.35	7356.64	47%	12262.05	8623.27	70%
Less Repayments	37388.00	18229.25	49%	35363.00	16691.45	47%
Net Borrowings	4621.65	38363.89	830%	-2952.05	4588.97	155%
(ii) Revolving Fund		0.00			-0.21	
Non-Debt Capital Receipts (4&5)						
4 Recoveries of Loans and Advances						
Gross Recoveries	66341.68	8918.86	13%	66202.73	8309.75	13%
Less Recoveries of Ways & Means Advances and Loans to Govt. Servants	51375.01	64.34	0%	51375.01	71.15	0%
Net Recoveries of Loans & Advances	14966.67	8854.52	59%	14827.72	8238.60	56%
5 Miscellaneous Capital Receipts	210000.00	5781.37	3%	105000.00	12359.11	12%
(i) Disinvestment of Govt.'s Equity Holdings	120000.00	5781.37	5%	105000.00	12359.11	12%
(ii) Strategic Disinvestment	0.00	0.00		0.00	0.00	
(iii) Other Listing of Insurance companies	0.00	0.00		0.00	0.00	
(iv) Issue of Bonus Share	0.00	0.00		0.00	0.00	
Less Receipts from Deptt. of Space	0.00	0.00		0.00	0.00	
Less Receipts from Deptt. of Commerce(MMTC)	0.00	0.00		0.00	0.00	
Net - Issue of Bonus Share	0.00	0.00		0.00	0.00	
(v) Disinvestment of Govt. Stake in PSBs and FIs	90000.00	0.00		0.00	0.00	
6 National Small Savings Fund	0.00	80099.06		-0.01	50792.14	
(a) Small Savings, Public Provident Funds	295936.43	116566.47	39%	204995.29	92756.00	45%
(b) Investment in Securities	-286577.18	-85848.69	30%	-208527.91	-58384.02	28%
(c) Income & Expenditure of NSSF	-9359.25	49381.28	-528%	3532.61	16420.16	465%
7 State Provident Funds	18000.00	9649.14	54%	18000.00	2626.81	15%
8 Public Accounts (other than SPF, NSSF & Investment/Disinvestment of Surplus Cash)	41349.27	-54831.06	-133%	30667.99	-30905.92	101%
9 Other Internal Debt Receipts	9499.27	-67240.68	-708%	28863.63	-9294.92	-32%
10 Ways & Means Advances		0.00			0.00	
11 Investment (-)/disinvestment(+) of Surplus Cash		-259061.00			89224.00	
12 Decrease in Cash Balance (Including difference between RBI & A/C)	-53002.81	4990.22	-9%	51059.13	4989.56	10%
13 Cash held under MSS	0.00	0.00		0.00	0.00	
TOTAL	1021303.67	928628.72	91%	823588.42	672151.41	82%

GRANT WISE REVENUE AND CAPITAL EXPENDITURE

(₹ in crore)

GRANT NO	MINISTRY/DEPARTMENT	BE 2020-21	ACTUALS upto Sep 2020	%	BE 2019-20	ACTUALS upto Sep 2019	%
1	2	3	4	5	6	7	8
	MINISTRY OF AGRICULTURE AND FARMER'S WELFARE	142762.35	71135.33	50%	138563.97	54680.26	39%
1	Department of Agriculture, Cooperation and Farmers Welfare	134399.77	67795.98	50%	130485.21	50653.28	39%
	Revenue <i>Net</i>	134349.45	67791.19	50%	130450.51	50652.79	39%
	Capital <i>Net</i>	50.32	4.79	10%	34.70	0.49	1%
2	Department of Agricultural Research and Education	8362.58	3339.35	40%	8078.76	4026.98	50%
	Revenue <i>Net</i>	8362.58	3339.35	40%	8078.76	4026.98	50%
	DEPARTMENT OF ATOMIC ENERGY	18228.94	7185.13	39%	16925.51	10748.31	64%
3	Atomic Energy	18228.94	7185.13	39%	16925.51	10748.31	64%
	Revenue <i>Gross</i>	15797.10	5149.58	33%	14958.52	8031.44	54%
	Less : Recoveries	99.74	25.08	25%	180.22	24.76	14%
	Less : Receipts	6812.92	408.86	6%	5959.35	2482.56	42%
	<i>Net</i>	8884.44	4715.64	53%	8818.95	5524.12	63%
	Capital <i>Gross</i>	10894.60	2689.30	25%	9409.37	5806.47	62%
	Less : Recoveries	1550.10	219.81	14%	1302.81	582.28	45%
	<i>Net</i>	9344.50	2469.49	26%	8106.56	5224.19	64%
	MINISTRY OF AYURVEDA, YOGA AND NATURAPATHY, UNANI, SIDDHA AND HOMOEOPATHY (AYUSH)	2122.08	786.22	37%	1939.76	998.95	51%
4	Ministry of Ayurveda, Yoga and Naturopathy, Unani, Siddha and Homoeopathy (AYUSH)	2122.08	786.22	37%	1939.76	998.95	51%
	Revenue <i>Gross</i>	2122.08	786.22	37%	2445.55	1379.21	56%
	Less : Recoveries	0.00	0.00		506.00	380.26	75%
	<i>Net</i>	2122.08	786.22	37%	1939.55	998.95	52%
	Capital <i>Net</i>	0.00	0.00		0.21	0.00	0%
	MINISTRY OF CHEMICALS AND FERTILISERS	71896.92	55648.35	77%	80534.16	56155.57	70%
5	Department of Chemicals and Petrochemicals	218.34	61.43	28%	263.65	192.82	73%
	Revenue <i>Net</i>	218.34	61.43	28%	263.65	192.82	73%
6	Department of Fertilisers	71345.00	55406.72	78%	80035.00	55842.85	70%
	Revenue <i>Gross</i>	73974.95	56839.47	77%	83514.95	56879.51	68%
	Less : Recoveries	2630.00	1432.75	54%	3480.00	1036.66	30%
	<i>Net</i>	71344.95	55406.72	78%	80034.95	55842.85	70%
	Capital <i>Net</i>	0.05	0.00	0%	0.05	0.00	0%
7	Department of Pharmaceuticals	333.58	180.20	54%	235.51	119.90	51%
	Revenue <i>Net</i>	326.40	180.20	55%	230.45	116.40	51%
	Capital <i>Net</i>	7.18	0.00	0%	5.06	3.50	69%
	MINISTRY OF CIVIL AVIATION	3797.71	2169.97	57%	4500.00	1139.56	25%
8	Ministry of Civil Aviation	3797.71	2169.97	57%	4500.00	1139.56	25%
	Revenue <i>Gross</i>	3771.74	2160.26	57%	4474.99	1138.41	25%
	Less : Recoveries	0.00	0.00		0.00	0.00	
	<i>Net</i>	3771.74	2160.26	57%	4474.99	1138.41	25%
	Capital <i>Net</i>	25.97	9.71	37%	25.01	1.15	5%
	MINISTRY OF COAL	882.61	249.51	28%	1159.05	463.78	40%
9	Ministry of Coal	882.61	249.51	28%	1159.05	463.78	40%
	Revenue <i>Net</i>	882.61	249.51	28%	1159.05	463.78	40%

1	2	3	4	5	6	7	8
	MINISTRY OF COMMERCE AND INDUSTRY	12824.87	3775.73	29%	11893.83	7071.28	59%
10	Department of Commerce	6219.32	1858.30	30%	6219.32	3380.20	54%
	Revenue <i>Net</i>	5532.32	1768.58	32%	5709.32	3003.03	53%
	Capital <i>Net</i>	687.00	89.72	13%	510.00	377.17	74%
11	Department for Promotion of Industry and Internal Trade	6605.55	1917.43	29%	5674.51	3691.08	65%
	Revenue <i>Net</i>	5136.55	1279.27	25%	5001.79	3090.98	62%
	Capital <i>Net</i>	1469.00	638.16	43%	672.72	600.10	89%
	MINISTRY OF COMMUNICATIONS	81957.07	41009.49	50%	38637.46	24887.11	64%
12	Department of Posts	15525.38	14741.44	95%	11299.10	13557.87	120%
	Revenue <i>Gross</i>	34057.22	15597.10	46%	30412.00	15644.68	51%
	Less : Recoveries	953.00	6.56	1%	857.35	8.39	1%
	Less : Receipts	18710.05	1269.01	7%	19203.29	2248.69	12%
	Net	14394.17	14321.53	99%	10351.36	13387.60	129%
	Capital <i>Net</i>	1131.21	419.91	37%	947.74	170.27	18%
13	Department of Telecommunications	66431.69	26268.05	40%	27338.36	11329.24	41%
	Revenue <i>Gross</i>	48756.63	28766.66	59%	30693.64	9188.99	30%
	Less : Recoveries	8000.00	2924.72	37%	8350.00	116.20	1%
	Net	40756.63	25841.94	63%	22343.64	9072.79	41%
	Capital <i>Gross</i>	30675.06	426.11	1%	9719.72	2256.45	23%
	Less : Recoveries	5000.00	0.00	0%	4725.00	0.00	0%
	Net	25675.06	426.11	2%	4994.72	2256.45	45%
	MINISTRY OF CONSUMER AFFAIRS, FOOD AND PUBLIC DISTRIBUTION	124535.43	98850.02	79%	194512.71	125627.30	65%
14	Department of Consumer Affairs	2300.00	1911.36	83%	2272.32	128.71	6%
	Revenue <i>Gross</i>	2505.60	1886.48	75%	2240.32	125.13	6%
	Less : Recoveries	261.00	0.10	0%	19.50	0.00	0%
	Net	2244.60	1886.38	84%	2220.82	125.13	6%
	Capital <i>Net</i>	55.40	24.98	45%	51.50	3.58	7%
15	Department of Food & Public Distribution	122235.43	96938.66	79%	192240.39	125498.59	65%
	Revenue <i>Net</i>	121038.41	85854.50	71%	190914.27	125469.23	66%
	Capital <i>Gross</i>	51197.02	11084.16	22%	51326.12	29.36	0%
	Less : Receipts	50000.00	0.00	0%	50000.00	0.00	0%
	Net	1197.02	11084.16	926%	1326.12	29.36	2%
	MINISTRY OF CORPORATE AFFAIRS	727.62	242.99	33%	586.34	258.58	44%
16	Ministry of Corporate Affairs	727.62	242.99	33%	586.34	258.58	44%
	Revenue <i>Gross</i>	700.62	228.47	33%	570.34	250.02	44%
	Less : Recoveries	25.00	3.48	14%	25.00	1.24	5%
	Net	675.62	224.99	33%	545.34	248.78	46%
	Capital <i>Net</i>	52.00	18.00	35%	41.00	9.80	24%
17	MINISTRY OF CULTURE	3149.86	907.27	29%	3042.35	1202.53	40%
	Ministry of Culture	3149.86	907.27	29%	3042.35	1202.53	40%
	Revenue <i>Net</i>	3057.57	906.63	30%	2953.21	1181.82	40%
	Capital <i>Net</i>	92.29	0.64	1%	89.14	20.71	23%
18	MINISTRY OF DEFENCE	471378.00	232664.17	49%	431010.79	262310.77	61%
	Ministry of Defence(Civil)	14500.00	7724.45	53%	13635.15	10349.60	76%
	Revenue <i>Gross</i>	29992.00	9446.06	31%	27270.66	12480.64	46%
	Less : Recoveries	105.00	0.00	0%	40.00	0.00	0%
	Less : Receipts	20208.00	3903.36	19%	18450.00	4037.68	22%
	Net	9679.00	5542.70	57%	8780.66	8442.96	96%
	Capital <i>Gross</i>	7246.00	2225.18	31%	6967.85	1945.01	28%
	Less : Recoveries	2425.00	43.43	2%	2113.36	38.37	2%
	Net	4821.00	2181.75	45%	4854.49	1906.64	39%
19	Defence Services(Revenue)	209319.00	103220.45	49%	201901.76	110116.86	55%
	Revenue <i>Gross</i>	229999.69	107365.31	47%	222357.39	113481.83	51%
	Less : Recoveries	11631.21	0.00	0%	13094.68	0.00	0%

1	2	3	4	5	6	7	8
	<i>Less : Receipts</i>	9049.48	4144.86	46%	7360.95	3364.97	46%
	<i>Net</i>	209319.00	103220.45	49%	201901.76	110116.86	55%
20	Capital Outlay on Defence Services	113734.00	55594.66	49%	103394.31	65186.35	63%
	Capital <i>Net</i>	113734.00	55594.66	49%	103394.31	65186.35	63%
21	Defence Pensions	133825.00	66124.61	49%	112079.57	76657.96	68%
	Revenue <i>Net</i>	133825.00	66124.61	49%	112079.57	76657.96	68%
	MINISTRY OF DEVELOPMENT OF NORTH EASTERN REGION	3048.73	928.98	30%	3000.00	1414.86	47%
	Ministry of Development of North Eastern Region	3048.73	928.98	30%	3000.00	1414.86	47%
22	Revenue <i>Net</i>	2330.14	869.92	37%	2292.80	947.66	41%
	Capital <i>Gross</i>	768.59	59.06	8%	767.20	470.53	61%
	<i>Less : Recoveries</i>	50.00	0.00	0%	60.00	3.33	6%
	<i>Net</i>	718.59	59.06	8%	707.20	467.20	66%
	MINISTRY OF EARTH SCIENCES	2070.00	618.25	30%	1901.76	1022.50	54%
23	Ministry of Earth Sciences	2070.00	618.25	30%	1901.76	1022.50	54%
	Revenue <i>Gross</i>	1902.44	591.56	31%	1765.05	997.53	57%
	<i>Less : Recoveries</i>	4.44	2.26	51%	4.29	6.77	158%
	<i>Net</i>	1898.00	589.30	31%	1760.76	990.76	56%
	Capital <i>Net</i>	172.00	28.95	17%	141.00	31.74	23%
	MINISTRY OF ELECTRONICS AND INFORMATION TECHNOLOGY	6899.03	2001.17	29%	6654.00	3639.72	55%
	Ministry of Electronics and Information Technology	6899.03	2001.17	29%	6654.00	3639.72	55%
24	Revenue <i>Net</i>	6524.03	1917.96	29%	6306.00	3535.42	56%
	Capital <i>Net</i>	375.00	83.21	22%	348.00	104.30	30%
	MINISTRY OF ENVIRONMENT, FORESTS AND CLIMATE CHANGE	3100.00	1077.83	35%	2954.72	1346.01	46%
	Ministry of Environment, Forests & Climate Change	3100.00	1077.83	35%	2954.72	1346.01	46%
25	Revenue <i>Gross</i>	3052.23	1075.58	35%	2998.20	1353.57	45%
	<i>Less : Recoveries</i>	100.00	3.29	3%	100.00	19.54	20%
	<i>Less : Receipts</i>	9.78	0.02	0%	8.00	1.66	21%
	<i>Net</i>	2942.45	1072.27	36%	2890.20	1332.37	46%
	Capital <i>Net</i>	157.55	5.56	4%	64.52	13.64	21%
	MINISTRY OF EXTERNAL AFFAIRS	17346.71	6844.25	39%	17884.78	9993.85	56%
26	Ministry of External Affairs	17346.71	6844.25	39%	17884.78	9993.85	56%
	Revenue <i>Net</i>	16014.43	6064.89	38%	16511.23	9226.72	56%
	Capital <i>Net</i>	1332.28	779.36	58%	1373.55	767.13	56%
	MINISTRY OF FINANCE	1168937.34	515268.19	44%	1005985.08	463883.26	46%
27	Department of Economic Affairs	29308.27	1527.87	5%	14311.65	2286.89	16%
	Revenue <i>Net</i>	3338.25	817.98	25%	3211.46	1307.69	41%
	Capital <i>Gross</i>	48320.71	1810.35	4%	17208.97	1119.86	7%
	<i>Less : Recoveries</i>	20000.00	0.00	0%	4250.00	0.00	0%
	<i>Less : Receipts</i>	2350.69	1100.46	47%	1858.78	140.66	8%
	<i>Net</i>	25970.02	709.89	3%	11100.19	979.20	9%
28	Department of Expenditure	535.55	134.08	25%	400.55	201.73	50%
	Revenue <i>Net</i>	535.55	134.08	25%	400.55	201.73	50%
29	Department of Financial Services	11125.00	6203.59	56%	4690.19	3049.35	65%
	Revenue <i>Net</i>	1474.97	228.59	15%	1305.16	416.82	32%
	Capital <i>Gross</i>	27600.05	5975.00	22%	73935.04	62946.53	85%
	<i>Less : Recoveries</i>	7950.00	0.00	0%	0.00	0.00	
	<i>Less : Receipts</i>	10000.02	0.00	0%	70550.01	60314.00	85%
	<i>Net</i>	9650.03	5975.00	62%	3385.03	2632.53	78%
30	Department of Investment and Public Asset Management (DIPAM)	132.11	27.20	21%	132.08	74.15	56%
	Revenue <i>Net</i>	132.11	27.20	21%	132.08	74.15	56%

1	2	3	4	5	6	7	8
31	Department of Revenue	136640.33	65985.50	48%	102048.34	65570.52	64%
	Revenue <i>Gross</i>	272159.62	66066.91	24%	203458.00	65634.19	32%
	<i>Less : Recoveries</i>	135460.50	0.51	0%	101268.39	0.33	0%
	<i>Less : Receipts</i>	150.00	80.91	54%	150.00	63.34	42%
	<i>Net</i>	136549.12	65985.49	48%	102039.61	65570.52	64%
	Capital <i>Net</i>	91.21	0.01	0%	8.73	0.00	0%
32	Direct Taxes	8063.39	3300.37	41%	7336.44	3473.64	47%
	Revenue <i>Net</i>	7733.39	3292.84	43%	7036.44	3363.84	48%
	Capital <i>Gross</i>	332.00	7.53	2%	302.00	112.10	37%
	<i>Less : Recoveries</i>	2.00	0.00	0%	2.00	2.30	115%
	<i>Net</i>	330.00	7.53	2%	300.00	109.80	37%
33	Indirect Taxes	8258.00	3662.07	44%	7900.00	3704.86	47%
	Revenue <i>Gross</i>	7820.50	3638.48	47%	7493.65	3679.56	49%
	<i>Less : Recoveries</i>	0.50	1.86	372%	0.50	2.46	492%
	<i>Net</i>	7820.00	3636.62	47%	7493.15	3677.10	49%
	Capital <i>Net</i>	438.00	25.45	6%	406.85	27.76	7%
	Indian Audit and Accounts						
34	Department	5054.73	2491.84	49%	4682.78	2567.01	55%
	Revenue <i>Gross</i>	5365.27	2526.20	47%	5009.91	2640.10	53%
	<i>Less : Recoveries</i>	328.54	34.36	10%	343.13	74.42	22%
	<i>Net</i>	5036.73	2491.84	49%	4666.78	2565.68	55%
	Capital <i>Net</i>	18.00	0.00	0%	16.00	1.33	8%
35	Interest Payments	708203.16	305652.15	43%	660470.60	270696.33	41%
	Revenue <i>Gross</i>	733203.16	335048.79	46%	673470.60	295864.30	44%
	<i>Less : Receipts</i>	25000.00	29396.64	118%	13000.00	25167.97	194%
	<i>Net</i>	708203.16	305652.15	43%	660470.60	270696.33	41%
36	Repayment of Debt(excluding MSS)	0.00	0.00		0.00	0.00	
	Capital <i>Gross</i>	6890921.56	3119773.54	45%	5983187.09	2785170.73	47%
	<i>Less : Receipts</i>	6890921.56	3119773.54	45%	5983187.09	2785170.73	47%
	<i>Net</i>	0.00	0.00		0.00	0.00	
37	Pensions	61169.35	34852.90	57%	48565.00	36246.01	75%
	Revenue <i>Gross</i>	62169.35	34852.90	56%	49565.00	36246.01	73%
	<i>Less : Receipts</i>	1000.00	0.00	0%	1000.00	0.00	0%
	<i>Net</i>	61169.35	34852.90	57%	48565.00	36246.01	75%
38	Transfers to States	200447.45	91430.62	46%	155447.45	76012.77	49%
	Revenue <i>Gross</i>	196854.80	90151.98	46%	152946.22	75996.44	50%
	<i>Less : Recoveries</i>	2930.00	0.00	0%	2480.00	2505.55	101%
	<i>Less : Receipts</i>	2930.00	2447.16	84%	2480.00	822.73	33%
	<i>Net</i>	190994.80	87704.82	46%	147986.22	72668.16	49%
	Capital <i>Gross</i>	25100.00	11082.44	44%	19823.28	11967.88	60%
	<i>Less : Receipts</i>	15647.35	7356.64	47%	12362.05	8623.27	70%
	<i>Net</i>	9452.65	3725.80	39%	7461.23	3344.61	45%
	MINISTRY OF FISHERIES, ANIMAL HUSBANDRY AND DAIRYING	4114.13	1139.52	28%	3737.00	1665.92	45%
39	Department of Fisheries	825.00	336.25	41%	804.75	0.00	0%
	Revenue <i>Net</i>	805.84	335.96	42%	790.58	0.00	0%
	Capital <i>Net</i>	19.16	0.29	2%	14.17	0.00	0%
40	Department of Animal Husbandry and Dairying	3289.13	803.27	24%	2932.25	1665.92	57%
	Revenue <i>Gross</i>	3657.42	975.44	27%	3301.01	1830.24	55%
	<i>Less : Receipts</i>	415.00	172.21	41%	410.40	166.90	41%
	<i>Net</i>	3242.42	803.23	25%	2890.61	1663.34	58%
	Capital <i>Net</i>	46.71	0.04	0%	41.64	2.58	6%

1	2	3	4	5	6	7	8
	MINISTRY OF FOOD PROCESSING INDUSTRIES	1232.94	469.77	38%	1196.60	399.38	33%
	Ministry of Food Processing						
41	Industries	1232.94	469.77	38%	1196.60	399.38	33%
	Revenue <i>Net</i>	1232.94	469.77	38%	1196.60	399.38	33%
	MINISTRY OF HEALTH AND FAMILY WELFARE	67111.80	38841.21	58%	64559.12	34071.42	53%
	Department of Health and Family						
42	Welfare	65011.80	36592.44	56%	62659.12	33081.51	53%
	Revenue <i>Gross</i>	104590.24	52734.39	50%	90145.25	45453.02	50%
	<i>Less : Recoveries</i>	40644.14	16559.52	41%	29237.03	13014.54	45%
	<i>Net</i>	63946.10	36174.87	57%	60908.22	32438.48	53%
	Capital <i>Gross</i>	1733.60	417.57	24%	2890.20	1071.01	37%
	<i>Less : Recoveries</i>	667.90	0.00	0%	1139.30	427.98	38%
	<i>Net</i>	1065.70	417.57	39%	1750.90	643.03	37%
43	Department of Health Research	2100.00	2248.77	107%	1900.00	989.91	52%
	Revenue <i>Gross</i>	2100.00	2248.77	107%	3374.65	989.91	29%
	<i>Less : Recoveries</i>	0.00	0.00		1474.65	0.00	0%
	<i>Net</i>	2100.00	2248.77	107%	1900.00	989.91	52%
	MINISTRY OF HEAVY INDUSTRIES AND PUBLIC ENTERPRISES	1514.13	440.37	29%	1389.64	780.17	56%
	Department of Heavy Industry						
44	Department of Heavy Industry	1489.98	432.94	29%	1367.00	768.89	56%
	Revenue <i>Net</i>	930.35	166.56	18%	980.74	536.15	55%
	Capital <i>Net</i>	559.63	266.38	48%	386.26	232.74	60%
45	Department of Public Enterprises	24.15	7.43	31%	22.64	11.28	50%
	Revenue <i>Net</i>	24.15	7.43	31%	22.64	11.28	50%
	MINISTRY OF HOME AFFAIRS	167250.33	70727.18	42%	119025.28	66813.38	56%
46	Ministry of Home Affairs	8002.00	1786.63	22%	4895.81	2322.31	47%
	Revenue <i>Net</i>	7749.52	1665.78	21%	4584.41	2226.85	49%
	Capital <i>Net</i>	252.48	120.85	48%	311.40	95.46	31%
47	Cabinet	1140.38	780.29	68%	828.85	504.50	61%
	Revenue <i>Net</i>	1140.38	780.29	68%	828.85	504.50	61%
48	Police	105244.34	49137.77	47%	98202.23	55759.04	57%
	Revenue <i>Gross</i>	96750.70	47567.74	49%	88715.24	51081.10	58%
	<i>Less : Recoveries</i>	1352.73	269.36	20%	1303.29	290.14	22%
	<i>Net</i>	95397.97	47298.38	50%	87411.95	50790.96	58%
	Capital <i>Gross</i>	9858.87	1839.50	19%	10818.22	4969.15	46%
	<i>Less : Recoveries</i>	12.50	0.11	1%	27.94	1.07	4%
	<i>Net</i>	9846.37	1839.39	19%	10790.28	4968.08	46%
49	Andaman & Nicobar Islands	5164.26	2340.43	45%	4817.48	2716.95	56%
	Revenue <i>Gross</i>	4611.90	2251.00	49%	4286.00	2572.85	60%
	<i>Less : Recoveries</i>	70.00	12.01	17%	70.10	12.36	18%
	<i>Net</i>	4541.90	2238.99	49%	4215.90	2560.49	61%
	Capital <i>Gross</i>	622.36	101.44	16%	601.58	156.46	26%
	<i>Less : Recoveries</i>	0.00	0.00		0.00	0.00	
	<i>Net</i>	622.36	101.44	16%	601.58	156.46	26%
50	Chandigarh	4635.10	2018.27	44%	4291.70	2369.96	55%
	Revenue <i>Gross</i>	4643.96	1958.42	42%	4351.49	2415.10	56%
	<i>Less : Recoveries</i>	343.00	2.98	1%	301.42	8.02	3%
	<i>Net</i>	4300.96	1955.44	45%	4050.07	2407.08	59%
	Capital <i>Gross</i>	494.14	96.82	20%	401.63	205.88	51%
	<i>Less : Recoveries</i>	160.00	33.99	21%	160.00	243.00	152%
	<i>Net</i>	334.14	62.83	19%	241.63	-37.12	-15%
51	Dadra & Nagar Haveli and Daman & Diu	2180.52	699.67	32%	1999.47	1068.56	53%
	Revenue <i>Gross</i>	2768.10	961.68	35%	2443.83	1373.61	56%
	<i>Less : Recoveries</i>	1340.00	344.73	26%	1103.90	533.52	48%
	<i>Net</i>	1428.10	616.95	43%	1339.93	840.09	63%
	Capital <i>Net</i>	752.42	82.72	11%	659.54	228.47	35%
52	Ladakh *	5958.00	0.00	0%	0.00	0.00	
	Revenue <i>Net</i>	2331.72	0.00	0%	0.00	0.00	
	Capital <i>Net</i>	3626.28	0.00	0%	0.00	0.00	

1	2	3	4	5	6	7	8
53	Lakshadweep	1349.71	596.73	44%	1276.74	697.55	55%
	Revenue <i>Gross</i>	1174.84	559.41	48%	1117.11	615.77	55%
	<i>Less : Recoveries</i>	26.50	2.48	9%	26.50	1.78	7%
	<i>Net</i>	1148.34	556.93	48%	1090.61	613.99	56%
	Capital <i>Gross</i>	201.62	39.81	20%	186.38	83.56	45%
	<i>Less : Recoveries</i>	0.25	0.01	4%	0.25	0.00	0%
	<i>Net</i>	201.37	39.80	20%	186.13	83.56	45%
54	Transfers to Delhi	1116.00	380.40	34%	1112.00	548.50	49%
	Revenue <i>Net</i>	966.00	380.40	39%	812.00	398.50	49%
	Capital <i>Net</i>	150.00	0.00	0%	300.00	150.00	50%
55	Transfers to Jammu and Kashmir	30757.00	12302.80	40%	0.00	0.00	
	Revenue <i>Net</i>	30757.00	12302.80	40%	0.00	0.00	
56	Transfers to Puducherry	1703.02	684.19	40%	1601.00	826.01	52%
	Revenue <i>Net</i>	1703.01	684.19	40%	1600.99	826.01	52%
	Capital <i>Net</i>	0.01	0.00	0%	0.01	0.00	0%
	MINISTRY OF HOUSING AND URBAN AFFAIRS	50039.90	15000.97	30%	48032.17	22662.13	47%
	Ministry of Housing and Urban Affairs	50039.90	15000.97	30%	48032.17	22662.13	47%
57	Revenue <i>Gross</i>	36637.20	11277.16	31%	35513.10	13400.19	38%
	<i>Less : Recoveries</i>	7746.31	24.58	0%	7025.26	196.86	3%
	<i>Net</i>	28890.89	11252.58	39%	28487.84	13203.33	46%
	Capital <i>Gross</i>	21149.02	3748.39	18%	19544.34	9458.80	48%
	<i>Less : Recoveries</i>	0.01	0.00	0%	0.01	0.00	0%
	<i>Net</i>	21149.01	3748.39	18%	19544.33	9458.80	48%
	MINISTRY OF HUMAN RESOURCE DEVELOPMENT	99311.52	30941.67	31%	94853.64	50664.62	53%
	Department of School Education and Literacy	59845.00	17938.09	30%	56536.63	30103.86	53%
58	Revenue <i>Gross</i>	106040.74	17938.61	17%	97585.76	30138.19	31%
	<i>Less : Recoveries</i>	46195.74	0.52	0%	41049.13	34.33	0%
	<i>Net</i>	59845.00	17938.09	30%	56536.63	30103.86	53%
59	Department of Higher Education	39466.52	13003.58	33%	38317.01	20560.76	54%
	Revenue <i>Gross</i>	52078.45	12804.94	25%	52058.84	18462.58	35%
	<i>Less : Recoveries</i>	14838.93	2.26	0%	15861.83	1.85	0%
	<i>Net</i>	37239.52	12802.68	34%	36197.01	18460.73	51%
	Capital <i>Net</i>	2227.00	200.90	9%	2120.00	2100.03	99%
	MINISTRY OF INFORMATION AND BROADCASTING	4375.21	1807.07	41%	4375.21	2207.57	50%
	Ministry of Information and Broadcasting	4375.21	1807.07	41%	4375.21	2207.57	50%
60	Revenue <i>Net</i>	4361.65	1802.62	41%	4361.67	2206.53	51%
	Capital <i>Net</i>	13.56	4.45	33%	13.54	1.04	8%
	MINISTRY OF JAL SHAKTI	30478.49	9927.86	33%	28261.59	13399.00	47%
	Department of Water Resources, River Development and Ganga Rejuvenation	8960.39	2903.49	32%	8245.25	4385.61	53%
61	Revenue <i>Gross</i>	8641.49	2898.78	34%	7890.15	4295.29	54%
	<i>Less : Recoveries</i>	67.12	31.63	47%	36.37	38.66	106%
	<i>Net</i>	8574.37	2867.15	33%	7853.78	4256.63	54%
	Capital <i>Gross</i>	409.02	37.46	9%	414.47	132.45	32%
	<i>Less : Recoveries</i>	23.00	1.12	5%	23.00	3.47	15%
	<i>Net</i>	386.02	36.34	9%	391.47	128.98	33%
	Department of Drinking Water and Sanitation	21518.10	7024.37	33%	20016.34	9013.39	45%
62	Revenue <i>Gross</i>	29268.46	7024.52	24%	27766.70	9013.39	32%
	<i>Less : Recoveries</i>	7750.36	0.15	0%	7750.36	0.00	0%
	<i>Net</i>	21518.10	7024.37	33%	20016.34	9013.39	45%

1	2	3	4	5	6	7	8
	MINISTRY OF LABOUR AND EMPLOYMENT	12065.49	6456.44	54%	11184.09	6480.40	58%
63	Ministry of Labour and Employment	12065.49	6456.44	54%	11184.09	6480.40	58%
	Revenue <i>Net</i>	12021.49	6456.25	54%	11151.65	6473.02	58%
	Capital <i>Net</i>	44.00	0.19	0%	32.44	7.38	23%
	MINISTRY OF LAW AND JUSTICE	2778.61	893.38	32%	3611.25	2344.26	65%
64	Law and Justice	2200.00	648.70	29%	3055.11	2056.23	67%
	Revenue <i>Gross</i>	2150.00	548.72	26%	3020.11	2056.36	68%
	Less : Recoveries	150.00	0.04	0%	100.00	0.13	
	Net	2000.00	548.68	27%	2920.11	2056.23	70%
	Capital <i>Net</i>	200.00	100.02	50%	135.00	0.00	0%
65	Election Commission	270.00	82.81	31%	286.68	138.46	48%
	Revenue <i>Net</i>	269.00	82.81	31%	261.68	113.46	43%
	Capital <i>Net</i>	1.00	0.00	0%	25.00	25.00	100%
66	Supreme Court of India	308.61	161.87	52%	269.46	149.57	56%
	Revenue <i>Net</i>	308.61	161.87	52%	269.46	149.57	56%
	MINISTRY OF MICRO, SMALL AND MEDIUM ENTERPRISES	7572.20	1796.48	24%	7011.29	4346.29	62%
67	Ministry of Micro, Small and Medium Enterprises	7572.20	1796.48	24%	7011.29	4346.29	62%
	Revenue <i>Net</i>	7513.20	1789.10	24%	6984.27	4346.25	62%
	Capital <i>Net</i>	59.00	7.38	13%	27.02	0.04	0%
68	MINISTRY OF MINES	1701.40	836.04	49%	1675.55	749.13	45%
	Ministry of Mines	1701.40	836.04	49%	1675.55	749.13	45%
	Revenue <i>Gross</i>	1737.04	808.06	47%	1717.98	732.07	43%
	Less : Recoveries	150.00	1.13	1%	150.00	0.61	0%
	Net	1587.04	806.93	51%	1567.98	731.46	47%
	Capital <i>Net</i>	114.36	29.11	25%	107.57	17.67	16%
69	MINISTRY OF MINORITY AFFAIRS	5029.00	1156.68	23%	4700.00	821.32	17%
	Ministry of Minority Affairs	5029.00	1156.68	23%	4700.00	821.32	17%
	Revenue <i>Net</i>	4868.98	1046.68	21%	4599.98	721.32	16%
	Capital <i>Net</i>	160.02	110.00	69%	100.02	100.00	100%
70	MINISTRY OF NEW AND RENEWABLE ENERGY	5753.00	1496.88	26%	5254.83	2532.51	48%
	Ministry of New and Renewable Energy	5753.00	1496.88	26%	5254.83	2532.51	48%
	Revenue <i>Net</i>	5701.00	1450.37	25%	5209.83	2504.47	48%
	Capital <i>Net</i>	52.00	46.51	89%	45.00	28.04	62%
71	MINISTRY OF PANCHAYATI RAJ	900.94	268.44	30%	871.37	162.03	19%
	Ministry of Panchayati Raj	900.94	268.44	30%	871.37	162.03	19%
	Revenue <i>Net</i>	900.94	268.44	30%	871.37	162.03	19%
72	MINISTRY OF PARLIAMENTARY AFFAIRS	50.52	8.93	18%	19.38	8.61	44%
	Ministry of Parliamentary Affairs	50.52	8.93	18%	19.38	8.61	44%
	Revenue <i>Net</i>	50.52	8.93	18%	19.38	8.61	44%
73	MINISTRY OF PERSONNEL, PUBLIC GRIEVANCES & PENSIONS	1793.54	744.67	42%	1762.14	794.78	45%
	Ministry of Personnel, Public Grievances and Pensions	1754.54	726.83	41%	1726.59	775.01	45%
	Revenue <i>Net</i>	1606.28	698.45	43%	1580.70	743.21	47%
	Capital <i>Net</i>	148.26	28.38	19%	145.89	31.80	22%
74	Central Vigilance Commission	39.00	17.84	46%	35.55	19.77	56%
	Revenue <i>Net</i>	39.00	17.84	46%	35.55	19.77	56%

1	2	3	4	5	6	7	8
	MINISTRY OF PETROLEUM AND NATURAL GAS	42901.00	21012.10	49%	42901.49	35358.11	82%
75	Ministry of Petroleum and Natural Gas	42901.00	21012.10	49%	42901.49	35358.11	82%
	Revenue <i>Gross</i>	42722.00	18012.10	42%	42440.78	35191.75	83%
	<i>Less : Recoveries</i>	728.00	0.00	0%	1206.60	0.00	0%
	<i>Net</i>	41994.00	18012.10	43%	41234.18	35191.75	85%
	Capital <i>Net</i>	907.00	3000.00	331%	1667.31	166.36	10%
	MINISTRY OF PLANNING	650.00	249.38	38%	583.40	281.60	48%
76	Ministry of Planning	650.00	249.38	38%	583.40	281.60	48%
	Revenue <i>Net</i>	649.22	249.38	38%	582.29	281.60	48%
	Capital <i>Net</i>	0.78	0.00	0%	1.11	0.00	0%
	MINISTRY OF POWER	15874.82	4517.98	28%	15874.82	10187.54	64%
77	Ministry of Power	15874.82	4517.98	28%	15874.82	10187.54	64%
	Revenue <i>Gross</i>	19833.20	4492.31	23%	18956.36	13253.45	70%
	<i>Less : Recoveries</i>	5040.66	0.05	0%	5481.66	4146.31	76%
	<i>Net</i>	14792.54	4492.26	30%	13474.70	9107.14	68%
	Capital <i>Gross</i>	2048.08	25.72	1%	3365.92	1503.76	45%
	<i>Less : Recoveries</i>	965.80	0.00	0%	965.80	423.36	44%
	<i>Net</i>	1082.28	25.72	2%	2400.12	1080.40	45%
	THE PRESIDENT, PARLIAMENT, UNION PUBLIC SERVICE COMMISSION AND THE SECRETARIAT OF THE VICE-PRESIDENT	1641.00	586.15	36%	1593.25	720.12	45%
78	Staff, Household and Allowances of the President	80.98	32.27	40%	76.33	34.66	45%
	Revenue <i>Net</i>	80.98	32.27	40%	76.33	34.66	45%
79	Lok Sabha	811.10	283.75	35%	809.13	319.99	40%
	Revenue <i>Net</i>	811.10	283.75	35%	809.13	319.99	40%
80	Rajya Sabha	436.29	170.70	39%	401.04	209.10	52%
	Revenue <i>Net</i>	436.29	170.70	39%	401.04	209.10	52%
81	Secretariat of the Vice-President	7.25	3.19	44%	8.30	4.57	55%
	Revenue <i>Net</i>	7.25	3.19	44%	8.30	4.57	55%
82	Union Public Service Commission	305.38	96.24	32%	298.45	151.80	51%
	Revenue <i>Net</i>	305.38	96.24	32%	298.45	151.80	51%
83	MINISTRY OF RAILWAYS	72215.63	29608.28	41%	68018.67	35683.12	52%
	Ministry of Railways	72215.63	29608.28	41%	68018.67	35683.12	52%
	Revenue <i>Gross</i>	283978.64	100941.37	36%	272709.68	114423.18	42%
	<i>Less : Reserve Fund</i>	55850.01	48881.65	88%	53593.01	29349.93	55%
	<i>Less : Receipts</i>	225913.00	50951.90	23%	216935.00	84040.98	39%
	<i>Net</i>	2215.63	1107.82	50%	2181.67	1032.27	47%
	Capital <i>Gross</i>	237629.42	28500.46	12%	227430.55	34650.85	15%
	<i>Less : Recoveries</i>	167629.42	0.00	0%	161593.55	0.00	0%
	<i>Net</i>	70000.00	28500.46	41%	65837.00	34650.85	53%
	MINISTRY OF ROAD TRANSPORT AND HIGHWAYS	91823.22	45929.05	50%	83015.97	51797.65	62%
84	Ministry of Road Transport and Highways	91823.22	45929.05	50%	83015.97	51797.65	62%
	Revenue <i>Gross</i>	19686.29	9758.04	50%	21619.82	10057.31	47%
	<i>Less : Recoveries</i>	9837.78	4479.58	46%	10662.43	3484.92	33%
	<i>Net</i>	9848.51	5278.46	54%	10957.39	6572.39	60%
	Capital <i>Gross</i>	160481.61	80652.53	50%	142829.16	83532.85	58%
	<i>Less : Recoveries</i>	78506.90	40001.94	51%	70770.58	38307.59	54%
	<i>Net</i>	81974.71	40650.59	50%	72058.58	45225.26	63%

1	2	3	4	5	6	7	8
	MINISTRY OF RURAL DEVELOPMENT	122398.43	125121.79	102%	119874.43	71523.22	60%
85	Department of Rural Development	120147.19	124682.85	104%	117647.19	71271.55	61%
	Revenue <i>Gross</i>	198026.19	124688.25	63%	191770.34	71304.62	37%
	<i>Less : Recoveries</i>	77979.00	5.40	0%	74223.15	33.51	0%
	<i>Net</i>	120047.19	124682.85	104%	117547.19	71271.11	61%
	Capital <i>Net</i>	100.00	0.00	0%	100.00	0.44	0%
86	Department of Land Resources	2251.24	438.94	19%	2227.24	251.67	11%
	Revenue <i>Net</i>	2251.24	438.94	19%	2227.24	251.67	11%
	MINISTRY OF SCIENCE AND TECHNOLOGY	14473.29	4489.68	31%	13056.24	6692.09	51%
87	Department of Science and Technology	6301.53	1894.81	30%	5580.01	3148.00	56%
	Revenue <i>Gross</i>	6212.63	1833.88	30%	5510.11	3160.40	57%
	<i>Less : Recoveries</i>	12.10	2.35	19%	20.10	14.41	72%
	<i>Net</i>	6200.53	1831.53	30%	5490.01	3145.99	57%
	Capital <i>Net</i>	101.00	63.28	63%	90.00	2.01	2%
88	Department of Biotechnology	2786.76	836.08	30%	2580.34	1142.60	44%
	Revenue <i>Net</i>	2786.76	836.08	30%	2580.34	1142.60	44%
89	Department of Scientific and Industrial Research	5385.00	1758.79	33%	4895.89	2401.49	49%
	Revenue <i>Net</i>	5375.20	1758.79	33%	4886.24	2399.84	49%
	Capital <i>Net</i>	9.80	0.00	0%	9.65	1.65	17%
90	MINISTRY OF SHIPPING	1800.00	389.01	22%	1902.56	831.19	44%
	Ministry of Shipping	1800.00	389.01	22%	1902.56	831.19	44%
	Revenue <i>Gross</i>	2035.00	514.32	25%	1955.99	736.36	38%
	<i>Less : Receipts</i>	320.00	179.84	56%	320.00	147.22	46%
	<i>Net</i>	1715.00	334.48	20%	1635.99	589.14	36%
	Capital <i>Gross</i>	145.00	54.53	38%	526.57	442.15	84%
	<i>Less : Recoveries</i>	60.00	0.00	0%	260.00	200.10	77%
	<i>Net</i>	85.00	54.53	64%	266.57	242.05	91%
	MINISTRY OF SKILL DEVELOPMENT AND ENTREPRENEURSHIP	3002.21	895.98	30%	2989.21	1832.27	61%
91	Ministry of Skill Development and Entrepreneurship	3002.21	895.98	30%	2989.21	1832.27	61%
	Revenue <i>Net</i>	2923.03	884.09	30%	2926.11	1817.57	62%
	Capital <i>Net</i>	79.18	11.89	15%	63.10	14.70	23%
	MINISTRY OF SOCIAL JUSTICE & EMPOWERMENT	11428.96	3356.89	29%	10089.90	5172.59	51%
92	Department of Social Justice & Empowerment	10103.57	3034.66	30%	8885.00	4877.98	55%
	Revenue <i>Gross</i>	9557.57	2974.54	31%	8429.99	4656.38	55%
	<i>Less : Recoveries</i>	0.00	0.00		0.00	0.00	
	<i>Net</i>	9557.57	2974.54	31%	8429.99	4656.38	55%
	Capital <i>Net</i>	546.00	60.12	11%	455.01	221.60	49%
93	Department of Empowerment of Persons with Disabilities	1325.39	322.23	24%	1204.90	294.61	24%
	Revenue <i>Net</i>	1325.38	322.23	24%	1163.69	294.61	25%
	Capital <i>Net</i>	0.01	0.00	0%	41.21	0.00	0%
94	DEPARTMENT OF SPACE	13479.47	4329.31	32%	12473.26	6456.66	52%
	Department of Space	13479.47	4329.31	32%	12473.26	6456.66	52%
	Revenue <i>Net</i>	5704.20	2473.97	43%	5874.72	3300.36	56%
	Capital <i>Net</i>	7775.27	1855.34	24%	6598.54	3156.30	48%
	MINISTRY OF STATISTICS AND PROGRAMME IMPLEMENTATION	5444.00	478.63	9%	5231.06	1729.96	33%
95	Ministry of Statistics and Programme Implementation	5444.00	478.63	9%	5231.06	1729.96	33%
	Revenue <i>Net</i>	5426.05	478.63	9%	5216.33	1728.72	33%
	Capital <i>Net</i>	17.95	0.00	0%	14.73	1.24	8%

1	2	3	4	5	6	7	8
	MINISTRY OF STEEL	100.00	16.07	16%	241.29	24.21	10%
96	Ministry of Steel	100.00	16.07	16%	241.29	24.21	10%
	Revenue <i>Net</i>	100.00	16.07	16%	241.29	24.21	10%
	MINISTRY OF TEXTILES	3514.79	1158.53	33%	4831.48	2774.69	57%
97	Ministry of Textiles	3514.79	1158.53	33%	4831.48	2774.69	57%
	Revenue <i>Net</i>	3463.76	1149.30	33%	4800.57	2765.23	58%
	Capital <i>Net</i>	51.03	9.23	18%	30.91	9.46	31%
	Ministry of Tourism	2499.83	675.29	27%	2189.22	888.66	41%
98	Ministry of Tourism	2499.83	675.29	27%	2189.22	888.66	41%
	Revenue <i>Net</i>	2499.83	675.29	27%	2189.21	888.66	41%
	Capital <i>Net</i>	0.00	0.00		0.01	0.00	
	MINISTRY OF TRIBAL AFFAIRS	7411.00	2241.37	30%	6894.96	4529.44	66%
99	Ministry of Tribal Affairs	7411.00	2241.37	30%	6894.96	4529.44	66%
	Revenue <i>Net</i>	7260.99	2241.37	31%	6814.96	4455.34	65%
	Capital <i>Net</i>	150.01	0.00	0%	80.00	74.10	93%
	MINISTRY OF WOMEN AND CHILD DEVELOPMENT	30007.10	9221.46	31%	29164.90	13374.97	46%
100	Ministry of Women and Child Development	30007.10	9221.46	31%	29164.90	13374.97	46%
	Revenue <i>Gross</i>	30507.09	9230.03	30%	29664.89	13377.99	45%
	Less : Recoveries	500.00	8.57	2%	500.00	3.02	1%
	<i>Net</i>	30007.09	9221.46	31%	29164.89	13374.97	46%
	Capital <i>Net</i>	0.01	0.00	0%	0.01	0.00	0%
	MINISTRY OF YOUTH AFFAIRS & SPORTS	2826.92	743.09	26%	2216.92	992.96	45%
101	Ministry of Youth Affairs and Sports	2826.92	743.09	26%	2216.92	992.96	45%
	Revenue <i>Net</i>	2775.90	743.09	27%	2181.90	992.96	46%
	Capital <i>Net</i>	51.02	0.00	0%	35.02	0.00	0%
	Exp. From Contingency Fund	0.00	73.70		0.00	20.93	
	GRAND TOTALS						
	Revenue <i>Gross</i>	3373890.39	1481592.84	44%	3115466.96	1478967.82	47%
	Less : Recoveries	433151.31	75063.96	17%	381925.85	55341.48	14%
	Less : Receipts	310518.23	92954.77	30%	285276.99	122544.70	43%
	<i>Net</i>	2630220.85	1313574.11	50%	2448264.12	1301081.64	53%
	Capital <i>Gross</i>	7665931.74	3334367.09	43%	6703436.86	3082018.97	46%
	Less : Recoveries	285002.88	40300.41	14%	247393.60	40232.85	16%
	Less : Receipts	6968919.62	3128230.64	45%	6117957.93	2854248.66	47%
	<i>Net</i>	412009.24	165836.04	40%	338085.33	187537.46	55%
	Total <i>Gross</i>	11039822.13	4815959.93	44%	9818903.82	4560986.79	46%
	Less : Recoveries	718154.19	115364.37	16%	629319.45	95574.33	15%
	Less : Receipts	7279437.85	3221185.41	44%	6403234.92	2976793.36	46%
	<i>Net</i>	3042230.09	1479410.15	49%	2786349.45	1488619.10	53%

* An expenditure of ₹668.47 crore has been incurred under Grant No. 52 - UT-Ladakh upto September, 2020 which has not been included in the above figures as the notification regarding submission of accounts is awaited.

DEPARTMENTAL COMMERCIAL UNDERTAKINGS

(₹ in Crore)

Sl. No	DESCRIPTION	BE 2020-21	Actuals upto 09/2020	%	BE 2019-20	Actuals upto 09/2019	%
	<i>Expenditure</i>	20098.50	4134.11	21%	18302.83	6484.13	35%
	<i>Receipt</i>	20208.00	3903.36	19%	18450.00	4037.68	22%
	Net	-109.50	230.75	-211%	-147.17	2446.45	-1662%
1	Canteen Stores Department						
	Expenditure	20098.50	4134.11	21%	18302.83	6484.13	35%
	Receipts	20208.00	3903.36	19%	18450.00	4037.68	22%
	Net	-109.50	230.75	-211%	-147.17	2446.45	-1662%
	Economic Services						
	<i>Expenditure</i>	39350.90	17679.42	45%	35851.16	18692.81	52%
	<i>Receipts</i>	25107.97	2110.83	8%	24743.04	3808.71	15%
	Net	14242.93	15568.59	109%	11108.12	14884.10	134%
2	Delhi Milk Scheme						
	Expenditure	380.47	193.39	51%	366.64	193.67	53%
	Receipts	415.00	172.21	41%	410.40	166.90	41%
	Net	-34.53	21.18	-0.61	-43.76	26.77	-61%
3	Opium and Alkaloid Factories						
	Expenditure	286.41	95.74	33%	278.87	123.88	44%
	Receipts	150.00	80.91	54%	150.00	63.34	42%
	Net	136.41	14.83	11%	128.87	60.54	47%
4	Fuel Fabrication Facilities						
	Expenditure	2684.82	1132.79	42%	2481.83	1307.44	53%
	Receipts	2977.95	24.43	1%	2286.29	951.90	42%
	Net	-293.13	1108.36	-378%	195.54	355.54	182%
5	Fuel Inventory						
	Expenditure	3051.00	603.58	20%	3122.06	1339.55	43%
	Receipts	2534.97	384.43	15%	2373.06	230.66	10%
	Net	516.03	219.15	42%	749.00	1108.89	148%
6	Lighthouses & Lightships						
	Expenditure	320.00	68.29	21%	320.00	91.99	29%
	Receipts	320.00	179.84	56%	320.00	147.22	46%
	Net	0.00	-111.55		0.00	-55.23	
7	Postal Services						
	Expenditure	32628.20	15585.63	48%	29281.76	15636.28	53%
	Receipts	18710.05	1269.01	7%	19203.29	2248.69	12%
	Net	13918.15	14316.62	103%	10078.47	13387.59	133%
	Total Expenditure	59449.40	21813.53	37%	54153.99	25176.94	46%
	Total Receipts	45315.97	6014.19	13%	43193.04	7846.39	18%
	Net	14133.43	15799.34	112%	10960.95	17330.55	158%