



GOVERNMENT OF INDIA

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

and

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

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

Ministry of Finance

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1. Macro-economic Backdrop

Economic growth, measured by growth in Gross Domestic Product (GDP) at constant (2011-12) market prices has been estimated at 3.6 per cent for the second half (H2) (October-March) of 2019-20, as compared to 5.6 per cent in the H2 of 2018-19 and 4.8 percent in first half (April-September) of 2019-20. Growth in gross value added (GVA) at constant basic prices for the H2 of 2019-20 has been estimated at 3.3 per cent as against 5.6 per cent in H2 of 2018-19 and 4.5 percent in H1 of 2019-20. The growth rate of real GDP in third and fourth quarter of 2019-20 was 4.1 percent and 3.1 percent respectively. The growth rate of real GVA is estimated at 3.5 per cent and 3.0 per cent respectively in the third and fourth quarter of 2019-20.

Growth rate of private final consumption expenditure at constant prices was 4.7 per cent in H2 of 2019-20 as against 6.6 per cent in the corresponding period of previous year and 5.9 percent in H1 of 2019-20. Growth in gross fixed capital formation (fixed investment) at constant prices has been estimated at 13.5 per cent in H2 of 2019-20 as against 10.5 per cent in H2 of 2018-19 and 10.3 percent in H1 of 2019-20. At the sectoral level, the growth rate of GVA during the H2 of 2019-20 is estimated at 4.6 per cent for agriculture and allied sectors, (-)0.4 per cent for industry sector and 5.0 per cent for services sector. The growth rate of these sectors was 1.8 per cent, 3.7 per cent and 8.1 per cent respectively in H2 of 2018-19.

The Consumer Price index (Combined) during H2 of 2019-20 was 6.25 per cent as compared to 2.53 per cent during the corresponding period of previous year and 3.27 percent in H1 of 2019-20. The year-on-year inflation based on the Wholesale Price Index (WPI) during H2 of 2019-20 was 1.58 per cent as compared to 3.71 per cent during the corresponding period of previous year and 1.77 percent in H1 of 2019-20.

Merchandise exports during H2 of 2019-20, were US\$ 154.0 billion, which reduced by 7.6 per cent over the level of US\$ 166.6 billion during the corresponding period of the previous year. During H2 of 2019-20, merchandise imports were US\$ 225.9 billion, registering a decline of 10.5 per cent, as against the level of US\$ 252.4 billion in H2 of 2018-19. Oil imports decreased from US\$ 70.9 billion in H2 of 2018-19 to US\$ 65.3 billion in H2 of 2019-20. Merchandise trade deficit for H2 of 2019-20 was US\$ 71.9 billion, as compared to US\$85.9 billion in H2 of 2018-19.

During Q3 (October-December) of 2019-20, the net invisibles balance (invisible receipts minus invisible payments) was US\$ 33.2 billion, as compared to US\$ 31.6 billion in the corresponding quarter of 2018-19. The current account deficit reduced to US\$ 1.4 billion in the Q3 of 2019-20, as compared to US\$ 17.8 billion in the corresponding quarter of 2018-19. The current account deficit, expressed as a percentage of GDP, decreased from 2.7 per cent in the Q3 of 2018-19 to 0.2 per cent in the Q3 of 2019-20.

The net capital inflows (including errors and omissions) were US\$ 23.0 billion in the Q3 of 2019-20, as compared to US\$ 13.5 billion in the corresponding quarter of 2018-19. Net Foreign Direct Investment flows were at US\$ 10.0 billion during the Q3 of 2019-20 vis-à-vis US\$ 7.3 billion in the same quarter of 2018-19. Net portfolio flows stood at US\$ 7.8 billion in the Q3 of 2019-20 vis-à-vis US\$ (-) 2.1 billion in the corresponding quarter of 2018-19.

India's foreign exchange reserves increased to US\$ 477.8 billion at end- March 2020 from a level of US\$ 412.9 billion at end-March 2019. The average exchange rate was ₹ 71.81 per US\$ in the H2 of 2019-20 as compared to ₹ 71.27 per US\$ in the corresponding period of previous year.

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

Fiscal deficit for 2019-20 was budgeted at 3.3 per cent of GDP. In absolute terms, it works out to ₹7,03,760 crore.

In BE 2019-20, Gross Tax Revenue (GTR) was estimated at ₹ 24,61,195 crore which implied tax-GDP ratio of 11.7 per cent and reflected a growth of 18.3 per cent over GTR of 2018-19 (₹20,80,465 crore). Total Expenditure was estimated at ₹ 27,86,349 crore (BE) compared to actual expenditure of ₹23,15,113 crore in 2018-19 which indicated a growth of 20.4% over previous years' provisional actuals.

Fiscal Deficit target for 2019-20 was budgeted at 3.3 % of GDP, 0.1 pp lower than Provisional Actuals 2018-19 (3.4 % of GDP). This target of fiscal deficit was revised upwards in RE 2019-20 to 3.8 % of GDP. A Statement of deviation explaining the reasons for the deviation and the path of return to annual prescribed targets, as per the provisions of Section 4 (5) of the Act was included in Medium Term Fiscal Policy cum Fiscal Policy Strategy Statement (MTFP cum FPSS) that was laid in Parliament along with Union Budget 2020-21.

In RE 2019-20, GTR was revised to ₹21,63,423 crore which worked out to be 10.6 per cent of GDP whereas Non-Tax revenue was calibrated at ₹3,45,514 crore (1.7 per cent of GDP). Total Revenue Receipts (Provisional Estimates), which includes Tax Revenue (Net) and NTR was revised to ₹18,50,101 crore. Total Expenditure was revised downward to ₹26,98,552 crore in RE 2019-20.

Fiscal Deficit in 2019-20 stood at ₹9,35,635 crore at the end of the year which is 4.6 per cent of GDP. Total Revenue Receipts (Provisional Estimates), was ₹16,82,107 crore at the end of FY 2019-20. It was 90.9 percent of RE and shows a growth rate of 8.3 per cent over Actuals of 2018-19. Tax Receipts (Net to Centre) at the end of FY 2019-20 was ₹13,55,886 crore while Non-Tax Revenue was ₹ 3,26,221 crore which, in percentage terms was 90.1 percent and 94.4 percent of RE 2019-20 respectively.

Total Expenditure at the end of 2019-20 (provisional figure) was ₹26,86,362 crore which implies that Total Expenditure as a per cent of RE stood at 99.5 per cent.

Table 1: Key Fiscal Indicators, 2019-20

S.No	Particulars	BE 2019-20	RE 2019-20	Prov. 2019-20	Final Prov. 2018-19	2019- 20 Prov. As % of RE	2018- 19 Prov. As % of RE	% growth in 2019- 20 (prov.) over 2018- 19
		1	2	3	4	5	6	7
1	Revenue Receipt(2+3)	19,62,761	18,50,101	16,82,107	15,53,011	90.9%	89.8%	8.3%
2	Tax Revenue (Net)	16,49,582	15,04,587	13,55,886	13,17,211	90.1%	88.7%	2.9%
3	Non- Tax Revenue	3,13,179	3,45,514	3,26,221	2,35,800	94.4%	96.1%	38.3%
4	Capital Receipt(5+8)	8,23,588	8,48,451	10,04,255	7,62,102	118.4%	104.7%	31.8%
5	Non- Debt Capital Receipt(6+7)	1,19,828	81,605	68,620	1,12,684	84.1%	121.0%	-39.1%
6	Recovery of Loans	14,828	16,605	18,316	17,957	110.3%	136.5%	2.0%
7	Other Receipts	1,05,000	65,000	50,304	94,727	77.4%	118.4%	-46.9%
8	Borrowings and other liabilities	7,03,760	7,66,846	9,35,635	6,49,418	122.0%	102.4%	44.1%
9	Total Receipts(1+4)	27,86,349	26,98,552	26,86,362	23,15,113	99.5%	94.2%	16.0%
10	Revenue Expenditure	24,48,264	23,50,438	23,49,618	20,08,024	100.0%	93.8%	17.0%
10(i)	- of which Interest Payments	6,60,471	6,25,105	6,11,036	5,82,648	97.7%	99.2%	4.9%
10(ii)	- of which Grants for creation of Capital Assets	2,07,333	1,91,737	1,87,372	1,91,220	97.7%	95.5%	-2.0%
11	Capital Expenditure	3,38,085	3,48,114	3,36,744	3,07,089	96.7%	97.2%	9.7%
12	Total Expenditure(10+11)	27,86,349	26,98,552	26,86,362	23,15,113	99.5%	94.2%	16.0%
13	Revenue Deficit(10-1)	4,85,503	5,00,337	6,67,511	4,55,013	133.4%	110.5%	46.7%
14	Effective Revenue Deficit{(13-10(ii))}	2,78,170	3,08,600	4,80,139	2,63,793	155.6%	124.8%	82.0%
15	Fiscal Deficit{12-(1+5)}	7,03,760	7,66,846	9,35,635	6,49,418	122.0%	102.4%	44.1%
16	Primary Deficit {(15-10(i))}	43,289	1,41,741	3,24,599	66,770	229.0%	142.6%	386.1%

Source: Controller General of Accounts,

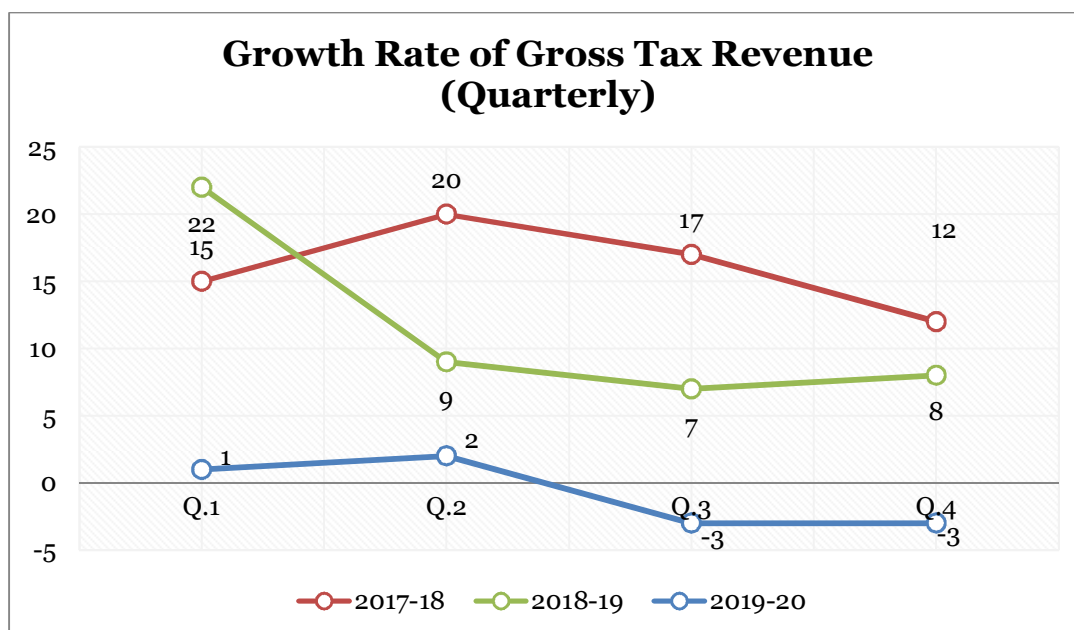
Notes: 1. The Figures are net as in Budget, 2. Actuals for 2018-19 and 2019-20 are provisional

2.1. RECEIPTS

2.1.1. Gross Tax Revenues

In BE 2019-20, Gross Tax Revenue (GTR) was estimated at ₹24,61,195 crore which was recalibrated at the time of RE to ₹21,63,423 crore. GTR Collections (Provisional Actuals) for 2019-20 were ₹ 20,09,882 crore which works out to 92.9 per cent of RE (COPPY – 92.5 percent of RE). Overall, GTR registered a year-on-year decrease of -3.4 per cent in 2019-20.

Figure-1 shows the year-on year quarterly growth in GTR for the last three financial years.



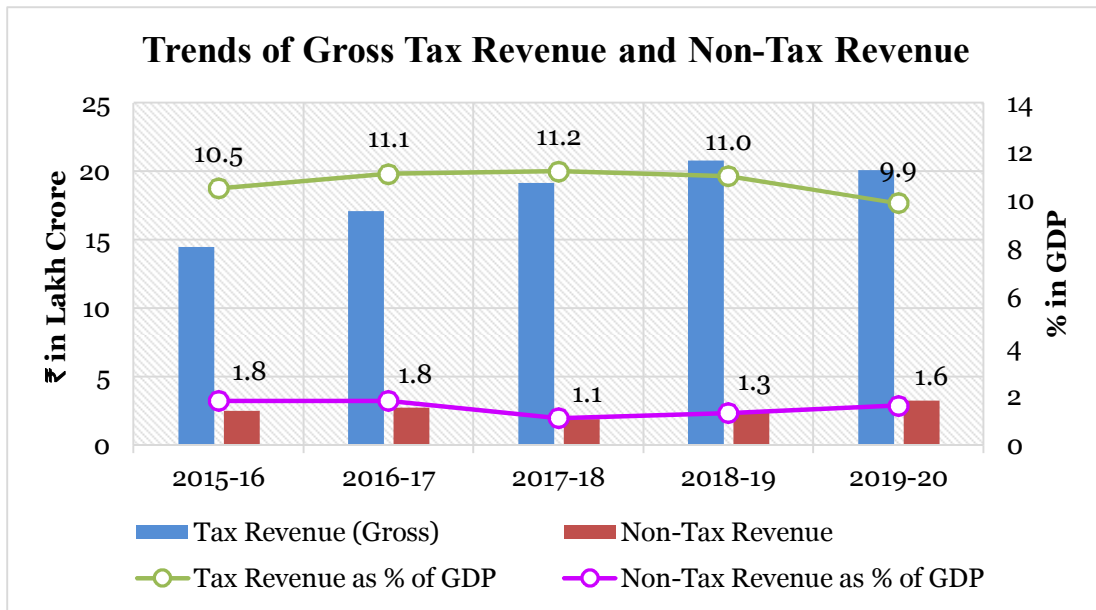
Note: for graphical presentation, numbers have been rounded off.

2.1.2. Revenue receipts:

Revenue receipts of the Centre comprises Tax Revenue receipts (net) and Non-Tax Revenues. In BE 2019-20, Total revenue receipts of GoI were estimated at ₹ 19,62,761 crore. They were revised to ₹ 18,50,101 crore, with ₹ 15,04,587 crore and ₹3,45,514 crore from Tax Revenue (Net to Centre) and Non- Tax Revenue respectively at RE stage. The Provisional Actuals in respect of Revenue Receipts for 2019-20 were ₹ 16,82,107 crore which is 90.9 percent of RE (COPPY – 89.8 per cent of RE).

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

Figure 2 : Trends in Revenue Receipts



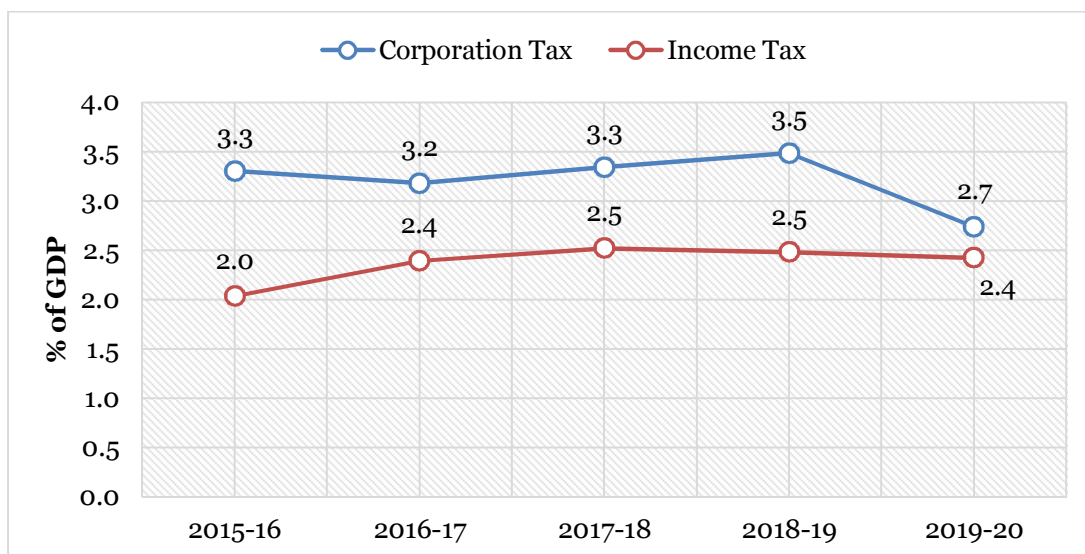
(GDP is as per the estimates released by the CSO on 29th May 2020)

2.1.3. Direct Taxes:

The main components of Direct Tax receipts are Corporation tax and Taxes on Income. Direct Taxes were estimated to be ₹13,35,000 crore in BE 2019-20, which was reduced to ₹11,70,000 crore in RE 2019-20. This reduction was on account of rationalization of Corporation tax that was announced in September 2019. Direct Tax receipts for 2019-20 according to provisional estimates were ₹10,49,591 crore which is 89.7 percent of RE (COPPY- 94.7 per cent of RE). This indicates a year-on-year reduction of 7.7 per cent in 2019-20 over 2018-19.

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

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



(GDP is as per the estimates released by the CSO on 29th May 2020).

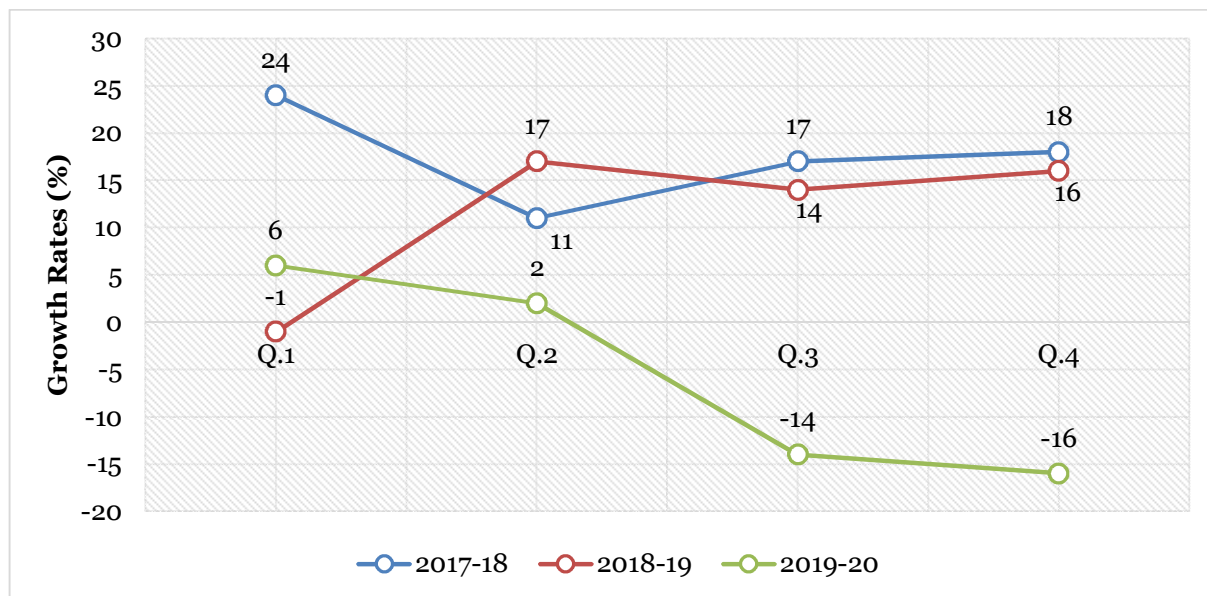
Note: for graphical presentation, percentages have been rounded off.

2.1.3.1 Corporation Tax:

Budget estimate of Corporation tax for 2019-20 was ₹7,66,000 crore which were subsequently pegged to ₹6,10,500 crore in RE 2019-20 Corporation tax collections were ₹5,56,876 crore, which was 91.2 percent of RE (COPPY – 98.9 percent of RE). The year-on-year reduction in Corporation tax is 16.1 per cent.

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

Figure 4 : Corporation Tax Growth rates (Quarterly)



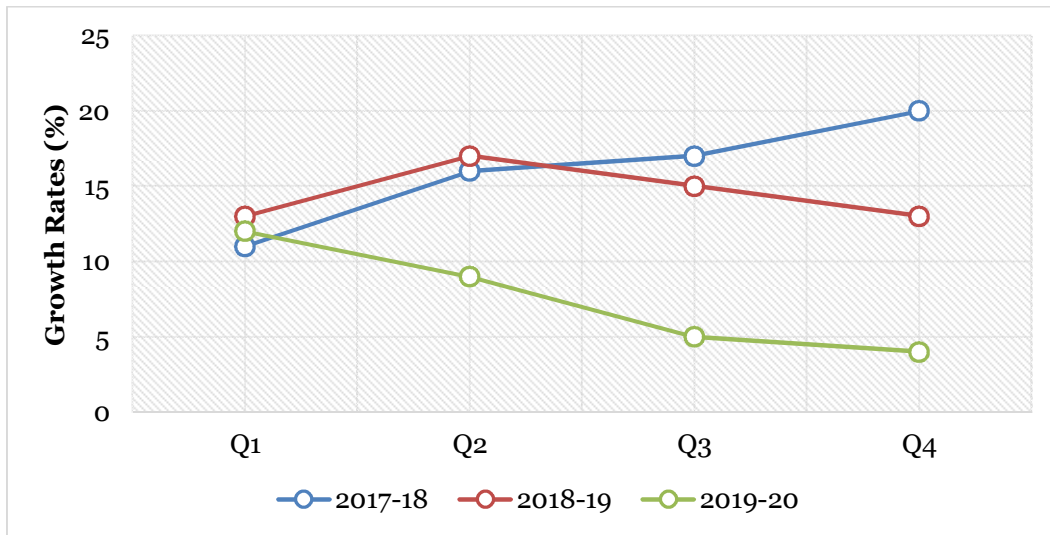
Note: for graphical presentation, growth rates have been rounded off.

2.1.3.2 Taxes on Income

Taxes on Income is the other sub-component of Direct Taxes. This head includes Taxes on Income other than Corporation tax and Securities Transaction Tax (STT). Taxes on Income was estimated to be ₹ 5,69,000 crore (₹5,56,200 crore from Taxes on Income other than Corporation Tax and ₹ 12,800 crore from STT) during BE 2019-20. This was revised to ₹5,59,500 crore (₹5,47,000 crore from Taxes on Income other than Corporation Tax and ₹12,500 crore from STT). Actual receipts under this component as per provisional estimates in 2019-20 were ₹4,92,715 crore which indicates a growth of 4.1 percent over receipts of 2018-19. Provisional receipts for 2019-20 are 88.1 percent of RE (COPPY – 89.4 percent of RE).

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

Figure 5 : Growth Rate of Taxes on Income



Note: for graphical presentation, numbers are rounded off.

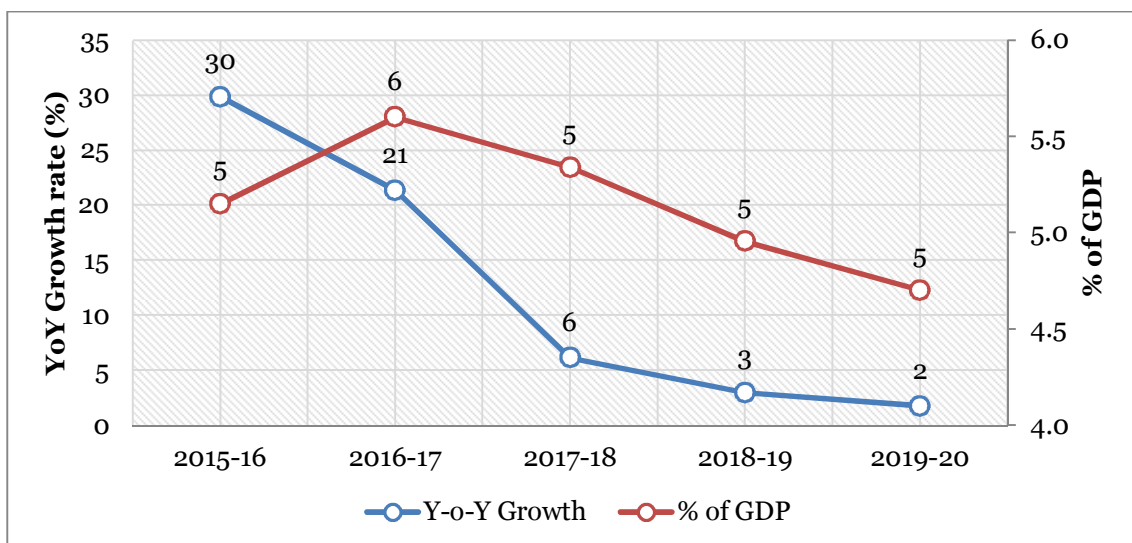
2.1.4. Indirect Taxes:

The budgeted estimate of indirect tax for 2019-20 was ₹11,22,015 crore, which was revised at RE stage to ₹9,89,243 crore. The actual receipts in 2019-20 were ₹9,56,268 crore which is 96.7 percent of RE (COPPY – 89.9 percent of RE).

With the introduction of Goods and Services Tax on 1st July 2017, Central GST has now become the largest component of indirect tax. Receipts from Customs Duty, Union Excise Duty have come down considerably.

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

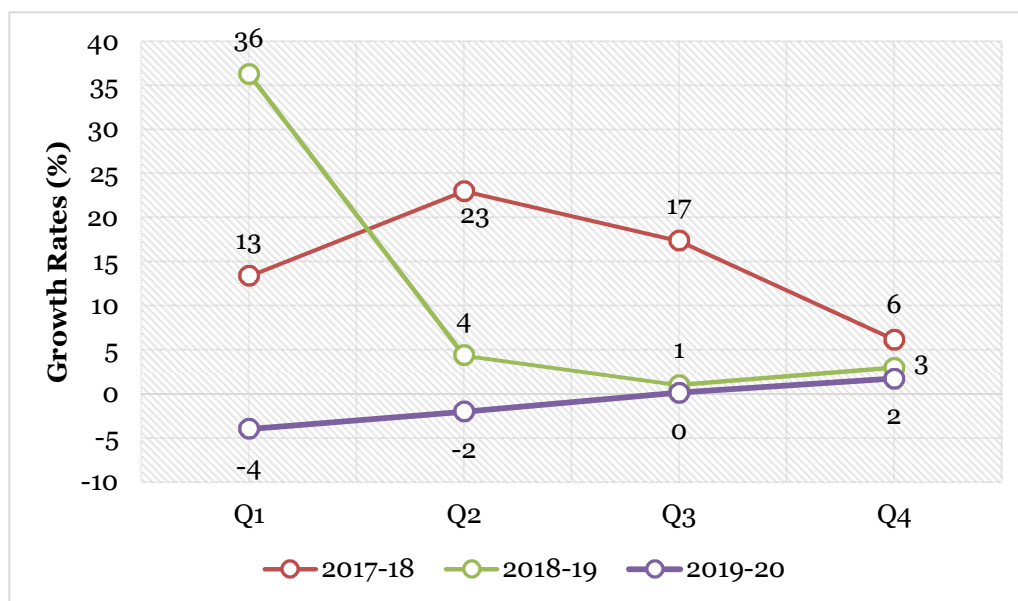
Figure 6 : Trend of collection of Indirect Taxes



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

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

Figure 7 : Growth rate of Indirect Taxes (Quarterly)



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

BE 2019-20 for Non-Tax Revenue was pegged at ₹3,13,179 crore. It was re-estimated at RE stage to ₹3,45,514 crore and actual receipts in NTR as per provisional estimate are ₹3,26,221 crore. In 2018-19, Non-Tax Revenue receipts were ₹2,35,800 crore indicating a year-on-year growth of 38.3 percent in 2019-20.

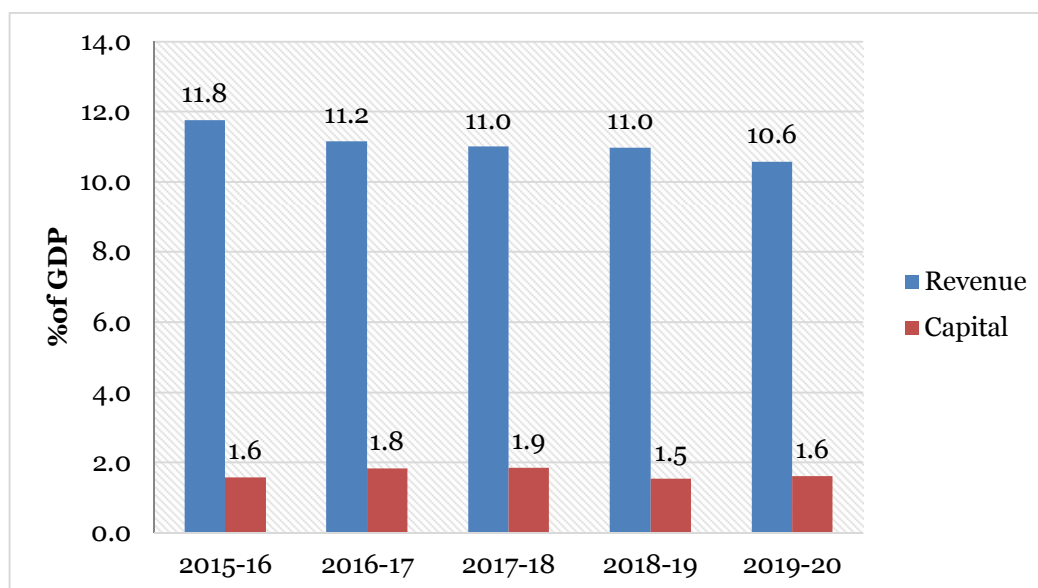
2.1.6. Non-Debt Capital Receipts

The main components of Non-debt capital receipts are disinvestment receipts and receipts from recovery of loans and advances. Non-Debt Capital Receipts (NDCR) of the government were budgeted at ₹1,19,828 crore in 2019-20. Out of this, ₹1,05,000 crore were budgeted estimates from disinvestment receipts and ₹14,828 crore from recovery of loans and advances. The RE for 2019-20 for NDCR was revised to ₹81,605 crore, mainly on account of anticipated reduction of ₹40,000 crore in Disinvestment Receipts. In comparison, the actual receipts under NDCR (provisional) stood at ₹68,620 crore of which ₹50,304 crore was realized from disinvestment receipts, and ₹18,316 crore were from recovery of loans and advances. Actuals as a percentage of RE, NDCR were 84.1 percent (COPPY –121 percent).

2.2. EXPENDITURE

In BE 2019-20, the total expenditure of Union Government was estimated at ₹27,86,349 crore which was reduced to ₹26,98,552 crore in Revised Estimates. The Actual expenditure in 2019-20 as per provisional estimate was ₹26,86,362 crore which is 99.5 percent of RE (COPPY – 94.2 percent of RE). In 2019-20, there is a growth of 16 percent in Total Expenditure over 2018-19. Total Expenditure in FY 2019-20 was 13.2 percent of GDP whereas in 2018-19 it was 12.2 percent. Figure-8 below shows Capital Expenditure and Revenue Expenditure as a percentage of GDP.

Figure 8 : Revenue-Capital Expenditure (as % of GDP)



2.2.1. Revenue Expenditure:

Budgeted Expenditure on Revenue Account for 2019-20 was ₹24,48,264 crore which was revised to ₹23,50,438 crore in RE. Against this, Total Revenue Expenditure in 2019-20 according to Provisional Actuals was ₹23,49,618 crore (prov.) which was 100 percent of RE. Revenue Expenditure accounted for 87.5 percent of Total Expenditure, compared to 86.7 percent in 2018-19. Revenue Expenditure registered a growth of about 17 percent in 2019-20. Out of Total Revenue Expenditure, ₹1,87,372 crore was on account of Grant-in-Aid for creation of capital assets.

In 2019-20, ₹17,37,478 crore (which is 74 percent of Revenue Expenditure) was spent on Interest payments, Defence Services, Pension, Major Subsidies and Grants-in-Aids to States / UTs. Expenditure against these components is tabulated in Table 2 below.

Table 2: Major Items of Revenue Expenditure

Items	RE	Prov. Actuals	COPPY	Increase/Decrease
	2019-20	2019-20	2018-19	
Interest Payments	6,25,105	6,11,036	5,82,648	28,388
Defence Service	2,05,902	2,07,542	1,95,572	11,970
Grants in Aid to States & UTs	4,75,152	5,12,050	3,75,997	1,36,053
Major Subsidies	2,27,255	2,23,213	1,96,769	26,444
Pension	1,84,147	1,83,637	1,60,211	23,426
Total	17,17,561	17,37,478	15,11,197	2,26,281

The above table shows that the Actuals (Provisional) on account of the above heads was higher than the RE 2019-20 by ₹ 19,917 cr and ₹2,26,281 cr higher than Provisional Actuals of 2018-19.

2.2.2. Capital Expenditure:

Capital expenditure incurred in 2019-20 was ₹3,36,744 crore which is 96.7 percent of Revised Estimates (₹3,48,114 crore). It indicates a growth of 9.7 per cent over 2018-19 (₹3,07,089 crore).

DEFICIT

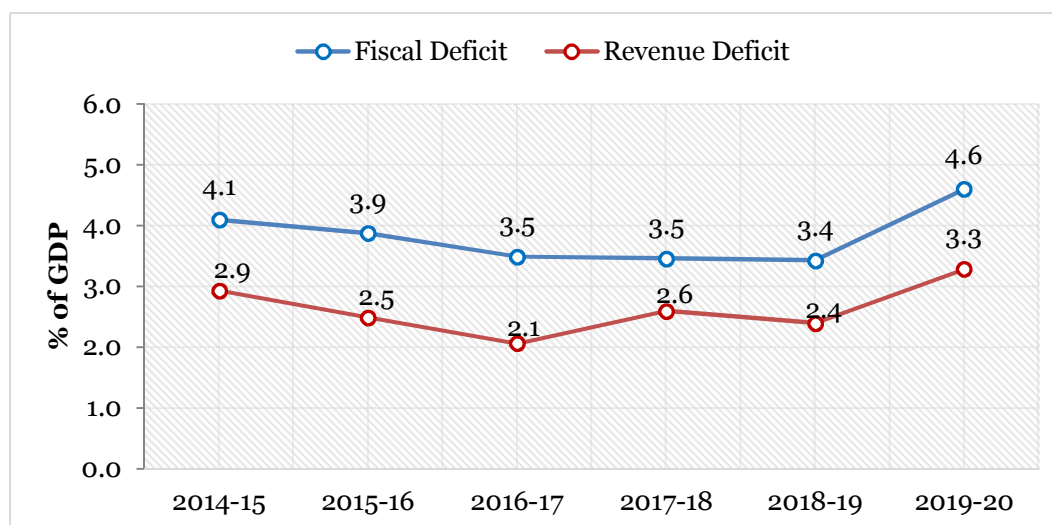
2.2.3. Fiscal Deficit

Fiscal deficit (FD) was estimated at ₹7,03,760 crore (3.3 per cent of projected GDP) in BE 2019-20. The Fiscal Deficit was recalibrated to ₹7,66,846 crore (3.8 percent of GDP) at RE stage. Against the revised target, the actual fiscal deficit for 2019-20 was ₹9,35,635 crore (prov.), which works out to 4.6 per cent of GDP.

2.2.4. Revenue Deficit and Effective Revenue Deficit

Revenue Deficit (RD) for 2019-20 was budgeted at ₹4,85,503 crore (2.3 percent of GDP) and was revised to ₹5,00,337 crore (2.4 percent of GDP) in RE. At the end of 2019-20, RD was ₹6,67,511 crore (3.3 per cent of GDP).

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



(GDP figures used are as per the estimates released by the CSO on 29th May, 2020)

2.2.5. Financing of deficit

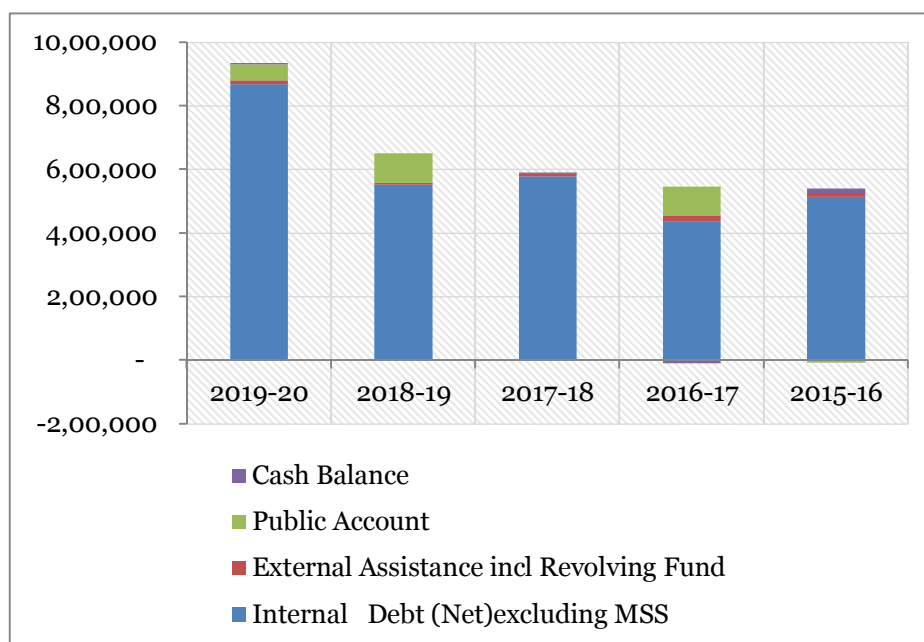
The fiscal deficit of ₹9,35,635 crore of the Government of India, was financed by raising internal debt of ₹8,68,690 crore, external debt of ₹11,624 crore, cash balance of ₹4,129 crore and ₹51,192 crore of Public Account receipts.

Details of financing of deficit of the last five years are indicated in Table-3 and depicted in Figure-10 below.

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

	2019-20	2018-19	2017-18	2016-17	2015-16
Fiscal Deficit	9,35,635	6,49,418	5,91,062	5,37,799	5,32,783
Sources of Financing					
Internal Debt (Net)excluding MSS	8,68,690	5,53,373	5,79,022	4,37,317	5,13,830
External Assistance incl Revolving Fund	11,624	5,504	7,922	17,992	12,750
Public Account	51,192	91,862	27	91,385	-6,967
Cash Balance	4,129	-1321	4,091	-8,895	13,170

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



(Source: Controller General of Accounts)

The Internal Debt of the Government (excluding WMA and Central securities against Small Savings) increased by ₹7,05,018 crore from ₹64,66,022 crore at the beginning of the year to ₹71,71,040 crore at the end of the year. External Debt (including Revolving Fund), on the other hand, grew by ₹29,278 crore. Fresh external loans of ₹63,169 crore were contracted and past obligations to the tune of ₹33,891 crore were discharged. External debt at the end of the year was ₹ 2,99,640 crore.

2.3. Liabilities

The total outstanding liability of the Government increased by ₹10,29,616 crore from ₹80,34,900 crore at the beginning of the financial year to ₹90,64,516 crore upto the end of the financial year.

2.4. Cash Management

The Government began the FY 2018-19 with an investment surplus of ₹1,22,692 crore and a cash balance of ₹5,000 crore. Government ended the financial year 2019-20 with a cash balance of ₹5,000 crore and investment surplus of ₹50,573 crore.

2.5. Small Savings Fund

During the current financial year, net accretion under National Small Savings Fund is (-) ₹17,242 crore. The details of accretions under this fund are as under:

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

	2019-20 (Prov.)	2018-19 (Final Pr.)
Opening balance (as on 1st April)	36,195	28,802
(a) Small Savings	1,98,563	1,38,170
(b) Public Provident Fund	82,769	73,834
(c) Investment in Securities		
(i) State Securities	-30,768	-36,039
(ii) Central Securities	2,40,000	1,25,000
(iii) Other Instruments	94,910	1,09,636
(d) Income and Expenditure of NSSF	5,568	-6,014
(e) Net accretion (a+b+c-d)	-17,242	7,393
Closing balance (As on 31st March)	18,953	36,195

3. Statement of deviation prepared as per the provision of Section 7(3)(b) explaining the reasons for not laying the Medium-term Expenditure Framework Statement, 2020

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

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

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

As per Section 3 (1B) of the FRBM Act, 2003, the Medium-Term Expenditure Framework Statement (MTEF Statement) needs to be laid in Parliament in the session immediately following the session of Parliament in which the Union Budget is laid. The Union Budget 2020-21 was presented in Parliament on 1st February, 2020 implying that MTEF Statement 2020, containing expenditure projections for 2021-22 and 2022-23 has to be laid in Parliament in the winter session of Parliament.

The MTEF Statement 2020 was not laid in the Parliament under the provisions of Section 7(3)(b) of the FRBM Act due to the following reasons –

- i. Assumptions regarding growth rate of the economy and Central Government tax receipts are the pre-requisites for meaningful expenditure projections. It may not be possible to obtain reliable projections of GDP growth at this time due to the continuing impact of COVID-19 pandemic on the Indian economy.
- ii. The expenditure of Union government in the medium term is determined partly by the GDP growth as governmental expenditure will have to substitute any slack in aggregate demand from the non-government sector. Determining expenditure based on non-robust GDP estimate has the danger of keeping the economy below its true growth potential. An emerging economy like India cannot afford to be below its growth potential for long.
- iii. MTEF Statements provide rolling targets of prescribed expenditure indicators for the next two financial years. These medium term expenditure projections are usually derived by providing a normative increase over the anticipated expenditure of current year, subject to other factors. This year, on account of COVID-19 pandemic, the base line expenditure estimates may be artificially inflated. For example, it may be difficult to tease out the transient components of Pradhan Mantri Gareeb Kalyan Package and Atma Nirbhar Bharat Abhiyan Package. Hence, expenditure estimates in T+1 and T+2 years may also be unreasonably high thereby providing an inaccurate fiscal plan and a faulty foundation for upcoming budgets.
- iv. The projection of net tax receipt of Union Government and allocations for transfer to states relating to FC Grants under proviso to Article 275(1) of the Constitution and other grants for FY 2020-21 are based on the recommendations contained in First Report of Fifteenth Finance Commission awards which are only applicable till 31st March, 2021.
- v. The recommendations contained in Final Report of Fifteenth Finance Commission will determine, inter-alia, the distribution between the Union and the States of the net proceeds of taxes which are to be, or may be, divided between them under Chapter I, Part XII of the Constitution from FY 2021-22 to 2025-26.
- vi. The grant-in aid to be given to states from the Consolidated Fund of India under the provisions of Article 275 of the Constitution will also be determined by the recommendations of the 15th Finance commission. Grants to Urban Local Bodies and Panchayats from the Consolidated Fund of India will also be decided on the basis of 15th FC recommendations.

4. Statement of deviation prepared as per the provision of Section 7(3)(b) for deviation in fiscal deficit

The fiscal deficit target for 2019-20 was recalibrated to 3.8 per cent of GDP compared to the Budgeted target of 3.3 per cent of GDP. The actual fiscal deficit for 2019-20 as per provisional actuals is 4.6 percent of GDP. This reflects a deviation of 0.8 per cent from the revised target.

The deviation in fiscal deficit has been necessitated on account of structural reforms, both on the supply and the demand side, carried out by the Government. These reforms, are necessary for boosting economic performance, and ensuring that India remains close to its potential growth. However, the CoVID related uncertainty makes any forecast of economic growth and fiscal variables including the specification of a return path challenging. GoI endeavours to return to the path of fiscal consolidation as soon as economic growth and receipts return to their long-run averages.

5. Conclusion

As per the provisional estimates of Annual National Income released by the Central Statistics Office, the real GDP growth moderated to 4.2 percent in 2019-20 as compared to 6.1 percent in 2018-19. The year-on-year inflation based on the Wholesale Price Index (WPI) during H2 of 2019-20 was 1.6 per cent as compared to 3.7 per cent during the corresponding period of previous year and 1.8 percent in H1 of 2018-19.

The Government, faced with the task of implementing counter-cyclical policies while walking the fiscal tight rope has focused on maintaining the quality of expenditure.

Gross Tax Revenue receipts in 2019-20 were ₹ 20,09,882 crore (prov.) which was about 92.9 per cent of RE 2019-20. Receipts from Non-Tax Revenue in 2019-20 were ₹3,26,221 crore, indicating a growth of 38.3 percent over 2018-19. Revenue receipts of the Centre were ₹16,82,107 crore (prov.), which is 8.3 percent higher than previous year. The Non-Debt Capital Receipts were 39.1 per cent lower than previous year. Total Net Receipts of the Centre (including non-debt capital receipts) were ₹17,50,727 crore which were about 5.1 per cent higher than receipts of previous financial year.

Total expenditure incurred during the year 2019-20 was ₹26,86,362 crore (prov.), indicating a growth of 16 per cent over previous year. Revenue expenditure, which constituted 87.5 per cent of total expenditure (COPPY – 86.7 percent) , was ₹23,49,618 crore (prov.). Capital expenditure was ₹3,36,744 crore (prov.) and it registered increase of 9.7 percent over previous year.

Total receipts excluding borrowings covered about 65.2 per cent of total expenditure resulting in a fiscal deficit of ₹9,35,635 crore (prov.) in 2019-20 (4.6 percent of GDP).

TAX REVENUE

(` crore)

DESCRIPTION	2019-20			2018-19		
	RE 2019-20	PROV.	% to RE	RE 2018-19	FINAL PROV.	% to RE
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1 Corporation Tax	610500.00	556875.52	91%	671000.00	663571.62	99%
2 Taxes on Income	559500.00	492715.01	88%	529000.00	473179.21	89%
<i>(a) Taxes on Income other than</i>						
<i>Corporation Tax</i>	547000.00	480340.78	88%	518000.00	461651.71	89%
<i>(b) Securities Transaction Tax</i>	12500.00	12374.23	99%	11000.00	11527.50	105%
(A) Total Direct Taxes (1+2)	1170000.00	1049590.53	90%	1200000.00	1136750.83	95%
3 Central Goods & Services Tax	514000.00	494070.40	96%	503900.00	457534.01	91%
4 UT Goods & Services Tax	2704.00	2629.26	97%	2530.00	2778.76	110%
5 Integrated Goods & Services Tax	0.00	9203.97		50000.00	28944.58	58%
6 Goods & Services Tax Compensation Cess	98327.00	95551.09	97%	90000.00	95080.71	106%
7 Customs	125000.00	109171.11	87%	130038.00	117812.85	91%
8 Union Excise Duties	248012.00	239598.82	97%	259612.20	230992.58	89%
9 Service Tax	1200.00	6042.84		9283.00	6903.62	74%
(B) Total Indirect Taxes (3 to 9)	989243.00	956267.49	97%	1045363.20	940047.11	90%
10 Other taxes	4180.00	4023.63	96%	2812.00	3667.49	130%
<i>(a) Direct Taxes</i>	333.28	267.19	80%	234.00	257.53	110%
<i>(b) Indirect Taxes</i>	3846.72	3756.44	98%	2578.00	3409.96	132%
(C) GROSS TAX REVENUE (A+B+10)	2163423.00	2009881.65	93%	2248175.20	2080465.43	93%
11 <i>Collections under NCCD to be</i>						
<i>transferred to NDRF</i>	2790.00	3319.22	119%	2315.00	1800.16	78%
(D) Balance Gross Tax Revenue(C-11)	2160633.00	2006562.43	93%	2245860.20	2078665.27	93%
12 <u>Less</u> <i>Assignment to States</i>	656046.07	650677.05	99%	761454.15	761454.15	100%
NET TAX REVENUE (D-12)	1504586.93	1355885.38	90%	1484406.05	1317211.12	89%

NON-TAX REVENUE

(` crore)

DESCRIPTION	2019-20			2018-19		
	RE 2019-20	PROV.	%	RE 2018-19	FINAL PROV.	%
(1)	(2)	(3)	(4)	(5)	(6)	(7)
A. Interest Receipts	50520.33	56228.91	111%	26564.46	27166.14	102%
<i>of which :-</i>						
(i) Interest from State Govt.	4610.63	7654.72	166%	5288.44	7362.65	139%
(ii) Intt. from Union Territories (with Legis.)	60.02	39.51	66%	365.40	39.91	11%
(iii) Other Intt. Receipts of Central Govt.	45849.68	48500.08	106%	20910.62	19727.97	94%
Less :						
(i) Receipts incidental to Market Borrowing taken in reduction of cost of borrowing	38191.95	43300.51	113%	12421.77	12903.72	104%
(ii) Waiver of Interest	1300.00	1300.00	100%	2095.37	2095.37	100%
(iii) Irrecoverable Interest from NCAER (Write off/Losses)	1.30	1.29	99%	0.00	0.00	
Net - Interest Receipts	11027.08	11627.11	105%	12047.32	12167.05	101%
B. Dividends and Profits	199892.92	186141.57	93%	119264.55	113426.84	95%
<i>of which:-</i>						
(i) Dividends from Public Sector Enterprises and Other Investments	48256.41	35543.08	74%	45124.18	43058.59	95%
(ii) Surplus of Banks & Financial Institutions	151636.51	150598.48	99%	74140.37	70368.42	95%
from RBI		147987.73			68000.00	
from LIC		2610.75			2260.80	
from Nationalised Banks		0.00			107.62	
C. Non Tax Revenue of U.Ts	2094.16	1739.55	83%	2076.00	1860.76	90%
D. Other Non Tax Revenue						
Fiscal Services	703.65	1041.06	148%	420.50	743.70	177%
<i>of which :-</i>						
(i) Currency, Coinage and Mint	530.00	659.98	125%	300.00	514.49	171%
(ii) Other Fiscal Services	173.65	381.08	219%	120.50	229.21	190%
General Services	42433.53	36625.05	86%	35628.45	39011.78	109%
<i>of which :-</i>						
(i) Police	8610.70	9021.55	105%	7761.00	8280.72	107%
(ii) Other Administrative Services	6708.78	5947.16	89%	6377.79	6935.85	109%
(iii) Contribution and recoveries towards Pension	2633.29	1326.18	50%	2709.12	1613.27	60%
(iv) Misc. General Services	23795.26	19740.10	83%	18375.71	21748.08	118%
(v) Others	685.50	590.06	86%	404.83	433.86	107%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Less :							
(i) Pension and other retirement benefits		1000.00	0.00	0%	1000.00	0.00	0%
(ii) Commercial Receipts-CSD		19703.00	16509.70	84%	16775.00	19469.67	116%
Net - General Services		21730.53	20115.35	93%	17853.45	19542.11	109%
Social Services		3655.18	3399.33	93%	2790.87	3079.90	110%
<i>of which :-</i>							
(i) Education, Sports, Art & Culture		386.11	360.56	93%	280.58	342.19	122%
(ii) Medical and Public Health		896.53	972.25	108%	606.21	677.64	112%
(iii) Housing		322.87	329.73	102%	283.60	235.59	83%
(iv) Broadcasting		1371.25	912.63	67%	1420.86	1319.80	93%
(v) Others		678.42	824.16	121%	199.62	504.68	253%
Less :							
(i) Receipts of Unclaimed Deposits		0.00	0.00		100.00	81.62	82%
Net - Social Services		3655.18	3399.33	93%	2690.87	2998.28	111%
Economic Services		130211.82	118415.74	91%	113195.59	102280.95	90%
<i>of which :-</i>							
(i) Power		3447.64	2350.85	68%	3347.77	3651.31	109%
(ii) Petroleum		12060.89	11841.14	98%	16044.55	14197.38	88%
(iii) Coal and Lignite		3202.30	-2.65	0%	3197.85	104.38	3%
(iv) Industries		2728.04	1936.20	71%	3025.77	2068.71	68%
(iv) Road and Bridges		21588.61	10394.38	48%	19542.60	19866.00	102%
(v) Postal Receipts		19203.29	13484.33	70%	18000.44	13195.68	73%
(vi) Other Communication Services		58989.64	69846.43	118%	39245.00	40815.73	104%
(vii) Other Scientific Services and Research		1414.36	1331.73	94%	1187.09	1605.16	135%
(vii) Other General Economic Services		3761.96	3605.69	96%	6987.37	3776.51	54%
(viii) Others		3815.09	3627.64	95%	2617.15	3000.09	115%
Less :							
(i) Environment & Forest - National Zoological Park Receipt		9.38	8.07	86%	8.00	5.92	74%
(ii) Commercial Receipts		24766.52	16623.64	67%	22455.09	17293.80	77%
(iii) Write-off of loan of HVOCL		0.00	0.00		95.62	0.00	0%
(iv) Write-off of loan of BSNL		0.00	0.00		983.18	983.18	100%
Net - Economic Services		105435.92	101784.03	97%	89653.70	83998.05	94%
Grants-in-Aid and Contributions		974.00	372.97	38%	1270.00	1063.20	84%
Total Other Non Tax Revenue		132499.28	126712.74	96%	111888.52	108345.34	97%
Net Non Tax Revenue (A + B + C + D)		345513.44	326220.97	94%	245276.39	235799.99	96%

CAPITAL RECEIPTS

(` crore)

DESCRIPTION	2019-20			2018-19		
	RE 2019-20	PROV.	%	RE 2018-19	FINAL PROV.	%
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1 (a) Market Loans including						
Short term borrowings	498972.01	523290.64	105%	447736.92	464996.36	104%
(b) Receipt under MSS (Net)	0.00	0.00		0.00	0.00	
(c) Treasury Bills(14 days)	0.00	32575.32		0.00	-28702.90	
2 Securities against Small Savings	240000.00	240000.01	100%	125000.00	124999.95	100%
3 (i) External Loans						
Gross Borrowings	57016.00	63168.70	111%	40209.00	50609.45	126%
Less Transfer to State EAPs	17972.88	17653.16	98%	13762.12	14351.41	104%
Less Repayments	34110.00	33890.91	99%	31340.00	30738.77	98%
Net Borrowings	4933.12	11624.63	236%	-4893.12	5519.27	-113%
(ii) Revolving Fund		-0.21			-15.41	
Non-Debt Capital Receipts (4&5)						
4 Recoveries of Loans and Advances						
Gross Recoveries	54279.49	18645.75	34%	64755.16	30256.94	47%
Less Recoveries of Ways & Means Advances and Loans to Govt. Servants	37675.00	329.69	1%	51600.00	12300.36	24%
Net Recoveries of Loans & Advances	16604.49	18316.06	110%	13155.16	17956.58	136%
5 Miscellaneous Capital Receipts	65000.00	50304.01	77%	80000.00	94726.88	118%
(i) Disinvestment of Govt.'s Equity Holdings	65000.00	50304.01	77%	80000.00	72619.55	91%
(ii) Strategic Disinvestment	0.00	0.00		0.00	0.00	
(iii) Other Listing of Insurance companies	0.00	0.00		0.00	22107.33	
(iv) Issue of Bonus Share	44.97	44.96		252.18	252.18	
Less Receipts from Issue of Bonus Shares	0.00	0.00		252.18	252.18	
Less Receipts from Deptt. of Commerce(MMTC)	44.97	44.96		0.00	0.00	
Net - Issue of Bonus Share	0.00	0.00		0.00	0.00	
(v) Other Misc. Receipts	0.00	0.00		0.00	0.00	
6 National Small Savings Fund	-36194.72	-17241.85	48%	-28801.82	7392.89	-26%
(a) Small Savings, Public Provident Funds	276587.71	281331.63	102%	190898.20	212003.79	111%
(b) Investment in Securities	-311548.09	-304141.77	98%	-217165.17	-198596.92	91%
(c) Income & Expenditure of NSSF	-1234.34	5568.29	-451%	-2534.85	-6013.98	237%
7 State Provident Funds	18000.00	11592.55	64%	17000.00	16059.05	94%
8 Public Accounts (other than SPF, NSSF & Investment/Disinvestment of Surplus Cash)	34856.55	-15277.86	-44%	18006.71	28546.67	159%
9 Other Internal Debt Receipts	6279.04	72824.35	1160%	19147.81	-7919.73	-41%
10 Ways & Means Advances		0.00			0.00	
11 Investment (-)/disinvestment (+) of Surplus Cash		72119.00			39863.00	
12 Decrease in Cash Balance (Including difference between RBI & A/C)	0.00	4128.87		41200.92	0.00	0%
13 Cash held under MSS	0.00	0.00		0.00	0.00	
TOTAL	848450.49	1004255.52	118%	727552.58	763422.61	105%

GRANT WISE REVENUE AND CAPITAL EXPENDITURE

(` crore)

Grant No.	MINISTRY/ DEPARTMENT (1)	2019-2020			2018-2019		
		RE 2019-20 (2)	PROV. (3)	% to RE (4)	RE 2018-2019 (5)	FINAL PROV. (6)	% to RE (7)
	MINISTRY OF AGRICULTURE AND FARMER'S WELFARE	109750	101775	93%	75753	53621	71%
1	Department of Agriculture, Cooperation and Farmers Welfare	101904	94252	92%	67800	46076	68%
	Revenue	101870	94238	93%	67765	46065	68%
	Capital	34	14	40%	35	11	31%
2	Department of Agricultural Research and Education	7846	7523	96%	7953	7544	95%
	Revenue	7846	7523	96%	7953	7544	95%
	DEPARTMENT OF ATOMIC ENERGY	17426	19756	113%	16965	17418	103%
3	Atomic Energy	17426	19756	113%	16965	17418	103%
	Revenue	9351	11697	125%	8302	8677	105%
	Capital	8075	8059	100%	8663	8742	101%
	MINISTRY OF AYURVEDA, YOGA AND NATURAPATHY, UNANI, SIDDHA AND HOMOEOPATHY (AYUSH)	1857	1784	96%	1693	1554	92%
4	Ministry of Ayurveda, Yoga and Naturopathy, Unani, Siddha and						
	Homoeopathy (AYUSH)	1857	1784	96%	1693	1554	92%
	Revenue	1857	1784	96%	1686	1550	92%
	Capital	0	0	0%	7	4	59%
	MINISTRY OF CHEMICALS AND FERTILISERS	80968	82063	101%	70684	71414	101%
5	Department of Chemicals and Petrochemicals	370	365	99%	341	340	100%
	Revenue	370	365	99%	341	340	100%
6	Department of Fertilisers	80035	81144	101%	70123	70550	101%
	Revenue	80035	81144	101%	70123	70550	101%
	Capital	0	0	0%	0	0	0%
7	Department of Pharmaceuticals	562	554	98%	220	524	237%
	Revenue	229	220	96%	213	513	240%
	Capital	333	333	100%	7	11	156%
	MINISTRY OF CIVIL AVIATION	3700	3647	99%	9700	9599	99%
8	Ministry of Civil Aviation	3700	3647	99%	9700	9599	99%
	Revenue	3675	3625	99%	5700	5623	99%
	Capital	25	21	85%	4000	3976	99%
	MINISTRY OF COAL	934	823	88%	782	708	91%
9	Ministry of Coal	934	823	88%	782	708	91%
	Revenue	934	823	88%	782	708	91%
	MINISTRY OF COMMERCE AND INDUSTRY	13709	13286	97%	12336	12164	99%
10	Department of Commerce	7219	6882	95%	6195	6146	99%
	Revenue	6344	6020	95%	5685	5651	99%
	Capital	875	862	99%	510	495	97%
11	Department for Promotion of Industry and Internal Trade	6490	6404	99%	6140	6018	98%
	Revenue	5382	5297	98%	5422	5300	98%
	Capital	1108	1107	100%	718	718	100%
	MINISTRY OF COMMUNICATIONS	35749	43654	122%	32654	35395	108%
12	Department of Posts	12399	15575	126%	11078	14789	134%
	Revenue	11655	14845	127%	10253	13977	136%
	Capital	743	730	98%	824	811	98%
13	Department of Telecommunications	23351	28079	120%	21576	20607	96%
	Revenue	18435	23150	126%	18120	18492	102%
	Capital	4915	4930	100%	3457	2114	61%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	MINISTRY OF CONSUMER AFFAIRS,						
	FOOD AND PUBLIC DISTRIBUTION						
	117290	117096	100%	179655	108848	61%	
14	Department of Consumer Affairs	2050	1923	94%	1782	1770	99%
	Revenue	2032	1910	94%	1727	1721	100%
	Capital	18	13	75%	55	49	88%
15	Department of Food & Public Distribution	115240	115173	100%	177874	107078	60%
	Revenue	113990	113929	100%	176520	106225	60%
	Capital	1251	1243	99%	1354	853	63%
	MINISTRY OF CORPORATE AFFAIRS						
	576	563	98%	595	592	99%	
16	Ministry of Corporate Affairs	576	563	98%	595	592	99%
	Revenue	564	551	98%	559	556	99%
	Capital	13	13	100%	36	36	100%
	MINISTRY OF CULTURE						
	2547	2495	98%	2800	2592	93%	
17	Ministry of Culture	2547	2495	98%	2800	2592	93%
	Revenue	2477	2429	98%	2688	2497	93%
	Capital	70	66	94%	112	95	85%
	MINISTRY OF DEFENCE						
	448820	452508	101%	405194	403457	100%	
18	Ministry of Defence(Misc)	14714	16039	109%	16319	14355	88%
	Revenue	9737	11097	114%	11828	9783	83%
	Capital	4977	4942	99%	4491	4572	102%
19	Defence Services(Revenue)	205902	207542	101%	188118	192099	102%
	Revenue	205902	207542	101%	188118	192099	102%
20	Capital Outlay on Defence Services	110394	111117	101%	93982	95229	101%
	Capital	110394	111117	101%	93982	95229	101%
21	Defence Pensions	117810	117810	100%	106775	101775	95%
	Revenue	117810	117810	100%	106775	101775	95%
	MINISTRY OF DEVELOPMENT OF						
	NORTH EASTERN REGION						
	2670	2658	100%	2630	1961	75%	
22	Ministry of Development of North Eastern Region	2670	2658	100%	2630	1961	75%
	Revenue	2026	2012	99%	2368	1867	79%
	Capital	644	646	100%	261	94	36%
	MINISTRY OF EARTH SCIENCES						
	1810	1712	95%	1800	1726	96%	
23	Ministry of Earth Sciences	1810	1712	95%	1800	1726	96%
	Revenue	1692	1607	95%	1700	1642	97%
	Capital	118	105	89%	100	84	84%
	MINISTRY OF ELECTRONICS AND INFORMATION TECHNOLOGY						
	5840	5652	97%	6381	6252	98%	
24	Ministry of Electronics and Information Technology	5840	5652	97%	6381	6252	98%
	Revenue	5562	5385	97%	6071	5944	98%
	Capital	278	267	96%	310	308	99%
	MINISTRY OF ENVIRONMENT, FORESTS AND CLIMATE CHANGE						
	2658	2538	95%	2675	2586	97%	
25	Ministry of Environment Forests & Climate Change	2658	2538	95%	2675	2586	97%
	Revenue	2611	2500	96%	2625	2540	97%
	Capital	47	38	81%	50	46	91%
	MINISTRY OF EXTERNAL AFFAIRS						
	17372	17246	99%	15582	15515	100%	
26	Ministry of External Affairs	17372	17246	99%	15582	15515	100%
	Revenue	16240	16041	99%	14637	14613	100%
	Capital	1133	1205	106%	946	902	95%
	MINISTRY OF FINANCE						
	997519	1003974	101%	865578	834781	96%	
27	Department of Economic Affairs	15952	9952	62%	12055	8416	70%
	Revenue	3802	3278	86%	3078	2729	89%
	Capital	12150	6674	55%	8977	5687	63%
28	Department of Expenditure	486	414	85%	341	289	85%
	Revenue	486	414	85%	341	289	85%
29	Department of Financial Services	7734	7175	93%	5715	5479	96%
	Revenue	1679	1034	62%	1462	1317	90%
	Capital	6055	6141	101%	4253	4161	98%
30	Department of Investment and Public Asset Management (DIPAM)						
	Revenue	132	105	80%	146	145	99%
		132	105	80%	146	145	99%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
31	Department of Revenue	122066	154679	127%	52442	54931	105%
	Revenue	122049	154679	127%	52434	54928	105%
	Capital	17	1	3%	8	3	33%
32	Direct Taxes	7341	7151	97%	7380	7306	99%
	Revenue	7041	6952	99%	7128	7074	99%
	Capital	300	199	66%	252	232	92%
33	Indirect Taxes	7900	7521	95%	7625	7180	94%
	Revenue	7493	7246	97%	7218	6928	96%
	Capital	407	276	68%	407	252	62%
34	Indian Audit and Accounts Department	4790	4806	100%	4522	4518	100%
	Revenue	4774	4795	100%	4480	4484	100%
	Capital	16	11	68%	42	34	82%
35	Interest Payments	625105	611036	98%	587570	582649	99%
	Revenue	625105	611036	98%	587570	582649	99%
36	Repayment of Debt	0	0		0	0	
	Capital	0	0		0	0	
37	Pensions	50565	50113	99%	46430	44727	96%
	Revenue	50565	50113	99%	46430	44727	96%
38	Transfers to States	155447	151022	97%	141353	119144	84%
	Revenue	148420	144007	97%	131314	109722	84%
	Capital	7027	7015	100%	10039	9423	94%
	MINISTRY OF FISHERIES, ANIMAL HUSBANDRY AND DAIRYING	3490	3363	96%	3273	3171	97%
39	Department of Fisheries	700	650	93%	0	0	
	Revenue <i>Net</i>	686	647	94%	0	0	
	Capital <i>Net</i>	14	4	24%	0	0	
40	Department of Animal Husbandry and Dairying	2790	2713	97%	3273	3171	97%
	Revenue <i>Net</i>	2777	2707	97%	3257	3163	97%
	Capital <i>Net</i>	13	6	42%	16	8	49%
	MINISTRY OF FOOD PROCESSING INDUSTRIES	1043	830	80%	1000	717	72%
41	Ministry of Food Processing Industries	1043	830	80%	1000	717	72%
	Revenue <i>Net</i>	1043	830	80%	1000	717	72%
	MINISTRY OF HEALTH AND FAMILY WELFARE	64609	64331	100%	56045	54682	98%
42	Department of Health and Family Welfare	62659	62397	100%	54303	52954	98%
	Revenue	60811	60730	100%	51837	50593	98%
	Capital	1848	1667	90%	2465	2362	96%
43	Department of Health Research	1950	1934	99%	1743	1728	99%
	Revenue	1950	1934	99%	1743	1728	99%
	MINISTRY OF HEAVY INDUSTRIES AND PUBLIC ENTERPRISES	1331	1295	97%	1058	1055	100%
44	Department of Heavy Industry	1309	1274	97%	1036	1034	100%
	Revenue	957	922	96%	573	570	100%
	Capital	352	352	100%	464	464	100%
45	Department of Public Enterprises	23	21	93%	21	21	99%
	Revenue	23	21	93%	21	21	99%
	MINISTRY OF HOME AFFAIRS	139108	134980	97%	113167	112189	99%
46	Ministry of Home Affairs	19955	16937	85%	4900	4843	99%
	Revenue	19634	16627	85%	4621	4570	99%
	Capital	321	310	97%	279	272	98%
47	Cabinet	925	885	96%	1636	1581	97%
	Revenue	925	885	96%	920	865	94%
	Capital	0	0		716	716	
48	Police	103202	102031	99%	92498	91693	99%
	Revenue	93455	93125	100%	82720	82209	99%
	Capital	9748	8905	91%	9778	9485	97%
49	Andaman & Nicobar Islands	4959	4948	100%	4589	4620	101%
	Revenue	4443	4447	100%	4115	4147	101%
	Capital	517	501	97%	474	473	100%
50	Chandigarh	4188	4144	99%	4085	4015	98%
	Revenue	4061	4009	99%	3740	3625	97%
	Capital	127	135	106%	345	390	113%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
51	Dadra & Nagar Haveli	1181	1179	100%	1080	1082	100%
	Revenue	859	861	100%	816	818	100%
	Capital	322	318	99%	264	264	100%
52	Daman & Diu	761	936	123%	736	735	100%
	Revenue	419	615	147%	424	415	98%
	Capital	343	321	94%	311	320	103%
53	Lakshadweep	1298	1297	100%	1250	1234	99%
	Revenue	1130	1130	100%	1074	1081	101%
	Capital	168	168	100%	176	153	87%
54	Transfers to Delhi	1037	1022	99%	868	861	99%
	Revenue	812	797	98%	788	781	99%
	Capital	225	225	100%	80	80	100%
55	Transfers to Puducherry	1601	1601	100%	1526	1526	100%
	Revenue	1601	1601	100%	1476	1476	100%
	Capital	0	0	0%	50	50	100%
	MINISTRY OF HOUSING AND URBAN AFFAIRS	42267	42054	99%	42965	40612	95%
56	Ministry of Housing and Urban Affairs	42267	42054	99%	42965	40612	95%
	Revenue	23069	22749	99%	25955	24838	96%
	Capital	19197	19305	101%	17010	15773	93%
	MINISTRY OF HUMAN RESOURCE DEVELOPMENT	94854	89437	94%	83626	80345	96%
57	Department of School Education and Literacy	56537	52520	93%	50114	48441	97%
	Revenue	56537	52520	93%	50114	48441	97%
58	Department of Higher Education	38317	36916	96%	33512	31904	95%
	Revenue	36197	34811	96%	30761	29642	96%
	Capital	2120	2105	99%	2751	2263	82%
	MINISTRY OF INFORMATION AND BROADCASTING	4065	4029	99%	4089	4001	98%
59	Ministry of Information and Broadcasting	4065	4029	99%	4089	4001	98%
	Revenue	4059	4025	99%	4077	3992	98%
	Capital	6	4	78%	12	9	80%
	MINISTRY OF JAL SHAKTI	25878	25683	99%	27606	25834	94%
60	Department of Water Resources, River Development and Ganga Rejuvenation	7518	7419	99%	7613	7422	97%
	Revenue	7199	7109	99%	7269	7105	98%
	Capital	320	309	97%	343	317	92%
61	Department of Drinking Water and Sanitation	18360	18264	99%	19993	18412	92%
	Revenue	18360	18264	99%	19993	18412	92%
	MINISTRY OF LABOUR AND EMPLOYMENT	11184	10084	90%	9750	9286	95%
62	Ministry of Labour and Employment	11184	10084	90%	9750	9286	95%
	Revenue	11147	10053	90%	9741	9281	95%
	Capital	38	31	82%	9	5	60%
	MINISTRY OF LAW AND JUSTICE	3757	3655	97%	6827	6466	95%
63	Law and Justice	3173	3081	97%	6327	5971	94%
	Revenue	3063	3032	99%	2355	2294	97%
	Capital	110	50	45%	3972	3677	93%
64	Election Commission	287	277	97%	242	237	98%
	Revenue	256	246	96%	222	217	98%
	Capital	31	31	100%	19	19	100%
65	Supreme Court of India	297	297	100%	259	259	100%
	Revenue	297	297	100%	259	259	100%
	MINISTRY OF MICRO, SMALL AND MEDIUM ENTERPRISES	7011	6698	96%	6553	6510	99%
66	Ministry of Micro, Small and Medium Enterprises	7011	6698	96%	6553	6510	99%
	Revenue	6985	6683	96%	6539	6502	99%
	Capital	26	15	58%	13	7	55%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	MINISTRY OF MINES	1528	1397	91%	1350	1306	97%
67	Ministry of Mines	1528	1397	91%	1350	1306	97%
	Revenue	1441	1316	91%	1275	1233	97%
	Capital	87	81	94%	75	73	98%
	MINISTRY OF MINORITY AFFAIRS	4700	4432	94%	4700	3564	76%
68	Ministry of Minority Affairs	4700	4432	94%	4700	3564	76%
	Revenue	4540	4272	94%	4535	3391	75%
	Capital	160	160	100%	165	173	105%
	MINISTRY OF NEW AND RENEWABLE ENERGY	3892	3309	85%	5147	4225	82%
69	Ministry of New and Renewable Energy	3892	3309	85%	5147	4225	82%
	Revenue	3821	3238	85%	5106	4207	82%
	Capital	71	71	100%	40	17	43%
	MINISTRY OF PANCHAYATI RAJ	500	498	100%	716	686	96%
70	Ministry of Panchayati Raj	500	498	100%	716	686	96%
	Revenue	500	498	100%	716	686	96%
	MINISTRY OF PARLIAMENTARY AFFAIRS	43	19	44%	19	16	89%
71	Ministry of Parliamentary Affairs	43	19	44%	19	16	89%
	Revenue	43	19	44%	19	16	89%
	MINISTRY OF PERSONNEL, PUBLIC GRIEVANCES & PENSIONS	1742	1699	98%	1581	1457	92%
72	Ministry of Personnel, Public Grievances and Pensions	1705	1664	98%	1547	1423	92%
	Revenue	1569	1535	98%	1439	1322	92%
	Capital	136	129	94%	108	101	94%
73	Central Vigilance Commission	37	35	96%	34	34	100%
	Revenue	37	35	96%	34	34	100%
	MINISTRY OF PETROLEUM AND NATURAL GAS	42902	42812	100%	32465	32371	100%
74	Ministry of Petroleum and Natural Gas	42902	42812	100%	32465	32371	100%
	Revenue	42282	42241	100%	30464	30463	100%
	Capital	619	572	92%	2001	1908	95%
	MINISTRY OF PLANNING	580	569	98%	487	447	92%
75	Ministry of Planning	580	569	98%	487	447	92%
	Revenue	579	569	98%	486	446	92%
	Capital	1	0	0%	1	1	71%
	MINISTRY OF POWER	15875	15322	97%	15625	15576	100%
76	Ministry of Power	15875	15322	97%	15625	15576	100%
	Revenue	14053	13707	98%	13549	13533	100%
	Capital	1822	1615	89%	2076	2043	98%
	THE PRESIDENT, PARLIAMENT, UNION PUBLIC SERVICE COMMISSION AND THE SECRETARIAT OF THE VICE-PRESIDENT	1569	1411	90%	1579	1433	91%
77	Staff, Household and Allowances of the President	74	69	93%	61	60	99%
	Revenue	74	69	93%	61	60	99%
78	Lok Sabha	767	650	85%	795	673	85%
	Revenue	767	650	85%	795	673	85%
79	Rajya Sabha	422	386	92%	436	413	95%
	Revenue	422	386	92%	436	413	95%
80	Secretariat of the Vice-President	8	8	98%	7	6	99%
	Revenue	8	8	98%	7	6	99%
81	Union Public Service Commission	298	298	100%	281	281	100%
	Revenue	298	298	100%	281	281	100%
	MINISTRY OF RAILWAYS	69967	69956	100%	55135	54913	100%
82	Ministry of Railways	69967	69956	100%	55135	54913	100%
	Revenue	2130	2130	100%	2075	2075	100%
	Capital	67837	67825	100%	53060	52838	100%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	MINISTRY OF ROAD TRANSPORT AND HIGHWAYS						
		83016	78255	94%	78626	77301	98%
83	Ministry of Road Transport and Highways	83016	78255	94%	78626	77301	98%
	Revenue	10854	10984	101%	10062	9655	96%
	Capital	72162	67272	93%	68564	67646	99%
	MINISTRY OF RURAL DEVELOPMENT						
		124549	123622	99%	114400	113706	99%
84	Department of Rural Development	122649	122098	100%	112404	111842	99%
	Revenue	122594	122086	100%	112399	111842	100%
	Capital	55	13	23%	5	0	2%
85	Department of Land Resources	1900	1524	80%	1996	1864	93%
	Revenue	1900	1524	80%	1996	1864	93%
	MINISTRY OF SCIENCE AND TECHNOLOGY						
		12745	12652	99%	12099	11840	98%
86	Department of Science and Technology	5481	5422	99%	5115	4913	96%
	Revenue	5425	5373	99%	5047	4848	96%
	Capital	56	49	88%	68	65	96%
87	Department of Biotechnology	2381	2359	99%	2412	2379	99%
	Revenue	2381	2359	99%	2412	2379	99%
88	Department of Scientific and Industrial Research	4883	4872	100%	4573	4549	99%
	Revenue	4877	4870	100%	4568	4545	99%
	Capital	7	2	30%	5	4	84%
	MINISTRY OF SHIPPING						
		1523	1574	103%	1939	1813	94%
89	Ministry of Shipping	1523	1574	103%	1939	1813	94%
	Revenue	1271	1316	103%	1752	1659	95%
	Capital	252	259	103%	186	154	83%
	MINISTRY OF SKILL DEVELOPMENT AND ENTREPRENEURSHIP						
		2531	2405	95%	2820	2619	93%
90	Ministry of Skill Development and Entrepreneurship	2531	2405	95%	2820	2619	93%
	Revenue	2445	2319	95%	2751	2556	93%
	Capital	86	86	100%	70	63	90%
	MINISTRY OF SOCIAL JUSTICE & EMPOWERMENT						
		9985	9725	97%	11033	11080	100%
91	Ministry of Social Justice & Empowerment	8885	8713	98%	9963	10071	101%
	Revenue	8430	8258	98%	9686	9793	101%
	Capital	455	455	100%	277	277	100%
92	Department of Empowerment of Persons with Disability	1100	1012	92%	1070	1009	94%
	Revenue	1099	1011	92%	1049	988	94%
	Capital	1	1	100%	21	21	100%
	DEPARTMENT OF SPACE						
		13139	13018	99%	11200	11188	100%
93	Department of Space	13139	13018	99%	11200	11188	100%
	Revenue	5875	5837	99%	5664	5656	100%
	Capital	7265	7181	99%	5536	5533	100%
	MINISTRY OF STATISTICS AND PROGRAMME IMPLEMENTATION						
		5231	4910	94%	4929	4875	99%
94	Ministry of Statistics and Programme Implementation	5231	4910	94%	4929	4875	99%
	Revenue	5216	4901	94%	4914	4869	99%
	Capital	15	10	67%	15	5	36%
	MINISTRY OF STEEL						
		196	194	99%	155	155	100%
95	Ministry of Steel	196	194	99%	155	155	100%
	Revenue	196	194	99%	155	155	100%
	MINISTRY OF TEXTILES						
		4832	4428	92%	6943	6662	96%
96	Ministry of Textiles	4832	4428	92%	6943	6662	96%
	Revenue	4801	4374	91%	6905	6638	96%
	Capital	31	54	175%	38	23	62%
	MINISTRY OF TOURISM						
		1416	1361	96%	2114	2091	99%
97	Ministry of Tourism	1416	1361	96%	2114	2091	99%
	Revenue	1416	1361	96%	2114	2091	99%
	Capital	0	0		0	0	

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	MINISTRY OF TRIBAL AFFAIRS	7340	7328	100%	6000	5994	100%
98	Ministry of Tribal Affairs	7340	7328	100%	6000	5994	100%
	Revenue	7260	7248	100%	5935	5929	100%
	Capital	80	80	100%	65	65	100%
	MINISTRY OF WOMEN AND CHILD DEVELOPMENT	26185	23165	88%	24759	23026	93%
99	Ministry of Women and Child Development	26185	23165	88%	24759	23026	93%
	Revenue	26180	23164	88%	24714	22995	93%
	Capital	5	0	5%	45	30	67%
	MINISTRY OF YOUTH AFFAIRS & SPORTS	2777	2636	95%	2003	1723	86%
100	Ministry of Youth Affairs and Sports	2777	2636	95%	2003	1723	86%
	Revenue	2732	2591	95%	1981	1722	87%
	Capital	45	45	100%	22	1	3%
	Exp. From Contingency Fund	0	0		0	0	
	TOTAL EXPENDITURE	2698552	2686362	100%	2457235	2315113	94%
	Revenue	2350438	2349618	100%	2141351	2008023	94%
	Capital	348114	336744	97%	315884	307089	97%

DEPARTMENTAL COMMERCIAL UNDERTAKINGS

(₹ crore)

DESCRIPTION	2019-20			2018-19		
	RE 2019-20	PROV.	%	RE 2018-19	FINAL PROV	%
(1)	(2)	(3)	(4)	(5)	(6)	(7)
General Services						
<i>Expenditure</i>	19550.67	17561.34	90%	16507.43	16262.74	99%
<i>Receipt</i>	19703.00	16509.70	84%	16775.00	19469.67	116%
Net	-152.33	1051.64	-690%	-267.57	-3206.93	1199%
1 Canteen Stores Department						
Expenditure	19550.67	17561.34	90%	16507.43	16262.74	99%
Receipts	19703.00	16509.70	84%	16775.00	19469.67	116%
Net	-152.33	1051.64	-690%	-267.57	-3206.93	1199%
Economic Services						
<i>Expenditure</i>	37567.62	35139.38	94%	33603.02	32590.11	97%
<i>Receipts</i>	24766.52	16623.64	67%	22455.09	17293.80	77%
Net	12801.10	18515.74	145%	11147.93	15296.31	137%
2 Delhi Milk Scheme						
Expenditure	385.27	377.34	98%	360.27	322.57	90%
Receipts	390.27	354.76	91%	390.27	359.20	92%
Net	-5.00	22.58	-4.52	-30.00	-36.63	122%
3 Opium and Alkaloid Factories						
Expenditure	254.75	239.10	94%	198.29	185.10	93%
Receipts	150.00	195.27	130%	150.00	155.69	104%
Net	104.75	43.83	42%	48.29	29.41	61%
4 Fuel Fabrication Facilities						
Expenditure	2581.83	2558.76	99%	2453.60	2406.86	98%
Receipts	2286.29	1662.51	73%	1735.36	868.71	50%
Net	295.54	896.25	303%	718.24	1538.15	214%
5 Fuel Inventory						
Expenditure	3322.06	3362.35	101%	2276.55	2296.57	101%
Receipts	2416.67	615.09	25%	1859.02	2420.54	130%
Net	905.39	2747.26	303%	417.53	-123.97	-30%
6 Lighthouses & Lightships						
Expenditure	320.00	245.76	77%	320.00	205.94	64%
Receipts	320.00	311.68	97%	320.00	293.98	92%
Net	0.00	-65.92		0.00	-88.04	
7 Postal Services						
Expenditure	30703.71	28356.07	92%	27994.31	27173.07	97%
Receipts	19203.29	13484.33	70%	18000.44	13195.68	73%
Net	11500.42	14871.74	129%	9993.87	13977.39	140%
Total Expenditure	57118.29	52700.72	92%	50110.45	48852.85	97%
Total Receipts	44469.52	33133.34	75%	39230.09	36763.47	94%
Net	12648.77	19567.38	155%	10880.36	12089.38	111%