

Appendix I
Overall Financial Position as emerging from the Finance Accounts

(Refers to Paragraph 2.1)

(Rupees in crore)

SI No	Particulars	1998-99	1997-98	1996-97	1995-96	1994-95
1	Revenue Receipts	239889 (13.61)	218299 (13.96)	193718 (15.17)	168571 (15.34)	146670 (15.51)
	a) Tax Revenue	129317 (7.34)	125713 (8.04)	115246 (9.02)	99950 (9.10)	83737 (8.86)
	b) Non-tax revenue	110572 (6.27)	92586 (5.92)	78472 (6.15)	68621 (6.25)	62932 (6.66)
2	Capital Receipts	574178 (32.58)	556793 (35.61)	346519 (27.14)	302368 (27.52)	277392 (29.33)
	a) Recovery of loans	13189 (0.75)	9596 (0.61)	8696 (0.68)	6999 (0.64)	6507 (0.69)
	b) Misc. Capital Receipts	5874 (0.33)	912 (0.06)	455 (0.04)	1397 (0.13)	5607 (0.59)
	c) Public debt receipts	395297 (22.43)	376665 (24.09)	210042 (16.45)	180966 (16.47)	157607 (16.67)
	d) Receipt of small savings, Provident Funds, Reserve Funds, Deposits & Advances	154192 (8.75)	161015 (10.30)	122271 (9.57)	111162 (10.12)	104126 (11.01)
	e) Suspense, Misc. & Remittances	5626 (0.32)	8605 (0.55)	5055 (0.40)	1844 (0.17)	3545 (0.37)
3	Total Receipts(1 + 2)	814067 (46.19)	775092 (49.57)	540237 (42.31)	470939 (42.87)	424062 (44.85)
4	Non-Plan Expenditure	276343 (15.68)	252625 (16.16)	202737 (15.88)	181039 (16.48)	158117 (16.72)
	a) On revenue account	259906 (14.75)	242526 (15.51)	194704 (15.25)	169281 (15.41)	149395 (15.80)
	b) On capital account	16437 (0.93)	10099 (0.65)	8033 (0.63)	11758 (1.07)	8723 (0.92)
5	Plan expenditure	49313 (2.80)	45332 (2.90)	39339 (3.08)	34807 (3.17)	38847 (4.11)
	a) On revenue account	40550 (2.30)	35206 (2.25)	31668 (2.48)	29021 (2.64)	28304 (2.99)
	b) On capital account	8763 (0.50)	10126 (0.65)	7671 (0.60)	5786 (0.53)	10543 (1.11)

(Rupees in crore)

Sl No	Particulars	1998-99	1997-98	1996-97	1995-96	1994-95
6	Total disbursement	813831 (46.17)	774182 (49.51)	540693 (42.34)	469283 (42.72)	425291 (44.98)
	a) Revenue expenditure	300456 (17.05)	277732 (17.76)	226372 (17.73)	198302 (18.05)	177699 (18.79)
	b) Capital expenditure	25200 (1.43)	20225 (1.29)	15704 (1.23)	17544 (1.60)	19266 (2.04)
	c) Disbursement of loans	46594 (2.63)	35471 (2.27)	29035 (2.27)	24810 (2.26)	23898 (2.53)
	d) Repayment of debt	322679 (18.31)	331050 (21.17)	170448 (13.35)	139246 (12.68)	133271 (14.09)
	e) Repayment of small savings, Provident Funds, Reserve Funds, Deposits & disbursement of Advances	113441 (6.44)	103861 (6.64)	92644 (7.25)	85425 (7.78)	67998 (7.19)
	f) Suspense, Misc., & Remittances	5434 (0.31)	5843 (0.37)	6490 (0.51)	3956 (0.36)	3159 (0.29)
	g) Contingency Fund of India	27				
7	Revenue deficit [6(a)-1]	60567 (3.44)	59433 (3.80)	32654 (2.56)	29731 (2.71)	31029 (3.28)
8	Budget deficit	--	--	13184 (1.03)	9808 (0.89)	961 (0.10)
9	Fiscal deficit [6(a)+(b)+(c)-1+2(a)+(b)]	113298 (6.43)	104621 (6.69)	68242 (5.34)	63689 (5.80)	62079 (6.56)
10	Primary deficit	35416 (2.00)	38984 (2.49)	8764 (0.69)	13644 (1.24)	18019 (1.91)
11	Monetised Deficit	11800 (0.67)	12914 (0.83)	1934 (0.15)	19855 (1.81)	2130 (0.23)

Note : Figures in brackets are percentages to GDP at current market price (Rs 1762609 crore).

Appendix II
Economic analysis of Government Account
(Refers to Paragraph 2.2.2)

1976-77

GDP (quick estimates) : Rs 84894 crore

Rupee comes from				<u>Percentage of GDP</u> (Rupees in crore)	
	Total Revenue Receipt			15.57	(13218)
Of total revenue receipt	A. Tax Revenue			9.73	(8261)
Of Tax Revenue	A. a Direct Taxes Gross		2.73	(2318)	
Of Direct taxes	A.a. i Corporation Tax	1.16	(984)		
	A.a. ii Taxes on Income	1.41	(1194)		
	A. a iii Other Direct Taxes	0.16	(140)		
	A. b . Other Indirect taxes		7.00	(5943)	
Of Indirect taxes	A. b . i Customs	1.83	(1554)		
	A. b . ii Union Excise Duties	4.97	(4221)		
	A. b . iii Other Indirect taxes	0.20	(168)		
Of the total revenue receipt	B.Non-tax Revenue			5.84	(4957)
Of Non-tax Revenue	Interest Receipts	1.30	(1105)		
	Railway Receipts	2.41	(2045)		
	Postal and Telecom Receipts	0.73	(619)		
	Other Non-tax Receipts	1.40	(1188)		
Of the total Revenue Receipts	Non-debt Capital Receipt				(1)
	Borrowed Receipt Net after repayments				1.84 (1565)
Of the total borrowed funds	Internal borrowings	0.66	(558)		
	External borrowings	1.18	(1007)		
	Public Account Receipts net				2.05 (1739)
Total					19.46 (16523)

1976-77

Rupee goes to		<u>Percentage of GDP</u> (Rupees in crore)	
	Total Revenue Expenditure		15.24 (12938)
Of total revenue expenditure	A. General services		5.66 (4804)
Of General Services	<i>A. i Interest payment</i>	1.62 (1374)	
	<i>A. ii Defence Services</i>	2.94 (2500)	
	<i>A. iii Others</i>	1.10 (930)	
	B. Social services		0.72 (609)
Of Social services	<i>B. i Education</i>	0.23 (195)	
	<i>B. ii Medical and health</i>	0.05 (42)	
	<i>B. iii Others</i>	0.44 (372)	
	C. Economic services		4.90 (4164)
Of Economic services	<i>C. i Agriculture</i>	0.85 (718)	
	<i>C. ii Energy</i>	0.10 (87)	
	<i>C. iii Transport</i>	2.53 (2148)	
	<i>C. iv Others</i>	1.42 (1211)	
	D. Transfer to States/UTs		3.89 (3302)*
Of the transfers	<i>D. i Grants</i>	1.91 (1622)	
	<i>D. ii Share of union excise duties</i>	1.21 (1028)	
	<i>D. iii Share of income tax</i>	0.77 (652)	
	E. Others		0.07 (59)
	Loans & Advances (Net)		2.63 (2230)
	Capital Expenditure		2.18 (1851)
Total			20.05 (17019)
Decrease/increase in cash balance			(-) 0.59 (-) (496) 19.46 (16523)

- Does not include loan of Rs795 crore (0.93 per cent of GDP) to State Government
Adding the loan, the effective transfer to State would be Rs 4097 crore (4.83 per cent of GDP)

1980-81

GDP (quick estimates) : Rs 136013 crore

Rupee comes from					Percentage of GDP (Rupees in crore)	
	Total Revenue Receipt				14.99	(20396)
Of total revenue receipt	A. Tax Revenue				9.68	(13167)
Of Tax Revenue	A. a Direct Taxes Gross				2.19	(2985)
Of Direct taxes	A.a. i Corporation Tax				1.01	(1377)
	A.a. ii Taxes on Income Gross				1.06	(1440)
	A. a iii Other Direct Taxes				0.12	(168)
	A. b . Indirect taxes				7.49	(10182)
Of Indirect taxes	A. b . i Customs				2.51	(3409)
	A. b . ii Union Excise Duties				4.78	(6500)
	A. b . iii Other Indirect taxes				0.20	(273)
Of the total revenue receipt	B. Non-tax Revenue				5.31	(7229)
Of Non-tax Revenue	Interest Receipts				1.32	(1795)
	Railway Receipts				1.99	(2703)
	Postal and Telecom Receipts				0.67	(910)
	Other Non-tax Receipts				1.33	(1821)
Of the total Revenue Receipts	Non-debt Capital Receipt					
	Borrowed Receipt Net after repayments				5.79	(7880)
Of the total borrowed funds	Internal borrowings				4.81	(6544)
	External borrowings				0.98	(1336)
	Public Account Receipts (Net)				0.87	(1185)
Total					21.65	(29461)

1980-81

Rupee goes to		<u>Percentage of GDP</u> (Rupees in crore)	
	Total Revenue Expenditure		16.24 (22098)
Of total revenue expenditure	A. General services		6.23 (8472)
Of General Services	<i>A. i Interest payment</i>	1.92 (2604)	
	<i>A. ii Defence Services</i>	2.73 (3716)	
	<i>A. iii Others</i>	1.58 (2152)	
	B. Social services		0.64 (877)
Of Social services	<i>B. i Education</i>	0.20 (281)	
	<i>B. ii Medical and health</i>	0.08 (108)	
	<i>B. iii Others</i>	0.36 (488)	
	C. Economic services		4.48 (6100)
Of Economic services	<i>C. i Agriculture</i>	0.67 (914)	
	<i>C. ii Energy</i>	0.09 (128)	
	<i>C. iii Transport</i>	2.18 (2960)	
	<i>C. iv Others</i>	1.54 (2098)	
	D. Transfer to States/UTs		4.83 (6562)*
Of the transfers	<i>D. i Grants</i>	2.05 (2783)	
	<i>D. ii Share of union excise duties</i>	2.04 (2777)	
	<i>D. iii Share of income tax</i>	0.74 (1002)	
	E. Others		0.06 (87)
	Loans & Advances (Net)		2.35 (3202)
	Capital Expenditure		2.93 (3983)
Total			21.52 (29283)
Increase/decrease in cash balance			0.13 (178) 21.65 (29461)

- Does not include loan of Rs 1304 crore (0.96 per cent of GDP) to State Government
Adding the loan, the effective transfer to State would be Rs 7866 crore (5.78 per cent of GDP)

1984-85

GDP (quick estimates) : Rs 231343 crore

Rupee comes from					Percentage of GDP (Rupees in crore)
	Total Revenue Receipt				16.20 (37492)
Of total revenue receipt	A. Tax Revenue			10.13 (23450)	
Of Tax Revenue	A. a Direct Taxes Gross		2.06 (4777)		
Of Direct taxes	<i>A.a. i Corporation Tax</i>	1.10 (2556)			
	<i>A.a. ii Taxes on Income Gross</i>	0.83 (1928)			
	<i>A. a iii Other Direct Taxes</i>	0.13 (293)			
	A. b . Indirect taxes		8.07 (18673)		
Of Indirect taxes	<i>A. b . i Customs</i>	3.04 (7040)			
	<i>A. b . ii Union Excise Duties</i>	4.82 (11151)			
	<i>A. b . iii Other Indirect taxes</i>	0.21 (482)			
Of the total revenue receipt	B.Non-tax Revenue		6.07 (14042)		
Of Non-tax Revenue	<i>Interest Receipts</i>	1.71 (3963)			
	<i>Railway Receipts</i>	2.36 (5469)			
	<i>Postal and Telecom Receipts</i>	0.71 (1636)			
	<i>Other Non-tax Receipts</i>	1.29 (2974)			
Of the total Revenue Receipts	Non-debt Capital Receipt				
	Borrowed Receipt net after repayments				4.23 (9791)
Of the total borrowed funds	<i>Internal borrowings</i>	3.58 (8274)			
	<i>External borrowings</i>	0.65 (1517)			
	Public Account Receipts (Net)				3.43 (7935)
Total					23.86 (55218)

1984-85

Rupee goes to			Percentage of GDP (Rupees in crore)	
	Total Revenue Expenditure			17.72 (40989)
Of total revenue expenditure	A. General services		6.57 (15204)	
Of General Services	<i>A. i Interest payment</i>	2.58 (5974)		
	<i>A. ii Defence Services</i>	2.87 (6646)		
	<i>A. iii Others</i>	1.12 (2584)		
	B. Social services		0.77 (1789)	
Of Social services	<i>B. i Education</i>	0.24 (563)		
	<i>B. ii Medical and health</i>	0.09 (200)		
	<i>B. iii Others</i>	0.44 (1026)		
	C. Economic services		5.57 (12887)	
Of Economic services	<i>C. i Agriculture</i>	0.78 (1795)		
	<i>C. ii Energy</i>	0.14 (325)		
	<i>C. iii Transport</i>	2.55 (5903)		
	<i>C. iv Others</i>	2.10 (4864)		
	D. Transfer to States/UTs		4.74 (10977)*	
Of the transfers	<i>D. i Grants</i>	2.26 (5220)		
	<i>D. ii Share of union excise duties</i>	1.95 (4525)		
	<i>D. iii Share of income tax</i>	0.53 (1232)		
	E. Others		0.07 (132)	
	Loans & Advances (Net)			2.78 (6444)
	Capital Expenditure			3.39 (7843)
Total				23.89 (55276)
Increase/decrease in cash balance				0.03 (58) 23.86 (55218)

- Does not include loan of Rs 3724 crore (1.61 per cent of GDP) to State Government Adding the loan, the effective transfer to State would be Rs 14701 crore (6.35 per cent of GDP)

1986-87

GDP (quick estimates): Rs 292949 crore

Rupee comes from				Percentage of GDP (Rupees in crore)	
	Total Revenue Receipt				17.92 (52492)
Of total revenue receipt	A. Tax Revenue			11.21 (32828)	
Of Tax Revenue	A. a Direct Taxes Gross		2.13 (6226)		
Of Direct taxes	<i>A.a. i Corporation Tax</i>	1.08 (3160)			
	<i>A.a. ii Taxes on Income</i>	0.98 (2879)			
	<i>A. a iii Other Direct Taxes</i>	0.07 (187)			
	A. b . Indirect taxes		9.08 (26602)		
Of Indirect taxes	<i>A. b . i Customs</i>	3.92 (11475)			
	<i>A. b . ii Union Excise Duties</i>	4.94 (14470)			
	<i>A. b . iii Other Indirect taxes</i>	0.22 (657)			
Of the total revenue receipt	B.Non-tax Revenue			6.71 (19664)	
Of Non-tax Revenue	<i>Interest Receipts</i>	1.83 (5353)			
	<i>Railway Receipts</i>	2.62 (7682)			
	<i>Postal and Telecom Receipts</i>	0.61 (1787)			
	<i>Other Non-tax Receipts</i>	1.65 (4842)			
Of the total Revenue Receipts	Non-debt Capital Receipt				(1)
	Borrowed Receipt Net after repayments				5.95 (17421)
Of the total borrowed funds	<i>Internal borrowings</i>	5.22 (15276)			
	<i>External borrowings</i>	0.73 (2145)			
	Public Account Receipts (Net)				3.77 (11055)
Total					27.64 (80969)

1986-87

Rupee goes to		Percentage of GDP (Rupees in crore)		
	Total Revenue Expenditure			20.50 (60071)
Of total revenue expenditure	A. General services		7.92 (23196)	
Of General Services	<i>A. i Interest payment</i>	3.16 (9246)		
	<i>A. ii Defence Services</i>	3.24 (9481)		
	<i>A. iii Others</i>	1.52 (4469)		
	B. Social services		1.01 (2953)	
Of Social services	<i>B. i Education</i>	0.27 (795)		
	<i>B. ii Medical and health</i>	0.07 (201)		
	<i>B. iii Others</i>	0.57 (1657)		
	C. Economic services		5.99 (17555)	
Of Economic services	<i>C. i Agriculture</i>	0.97 (2852)		
	<i>C. ii Energy</i>	0.18 (524)		
	<i>C. iii Transport</i>	0.18 (520)		
	<i>C. iv Others</i>	4.66 (13659)		
	D. Transfer to States/UTs		5.53 (16210)*	
Of the transfers	<i>D. i Grants</i>	2.64 (7744)		
	<i>D. ii Share of union excise duties</i>	2.15 (6306)		
	<i>D. iii Share of income tax</i>	0.74 (2160)		
	E. Others		0.05 (157)	
	Loans & Advances (Net)			3.18 (9306)
	Capital Expenditure			3.75 (10991)
Total				27.43 (80368)
Increase/decrease in cash balance				0.21 (601) 27.64 (80969)

* Does not include loan of Rs 4822 crore (1.65 per cent of GDP) to State Government
Adding the loan, the effective transfer to State would be Rs 21032 crore (7.18 per cent of GDP)

1988-89

GDP (quick estimates) : Rs 395782 crore

Rupee comes from				Percentage of GDP (Rupees in crore)	
	Total Revenue Receipt				17.34 (68649)
Of total revenue receipt	A. Tax Revenue			11.23 (44473)	
Of Tax Revenue	A. a Direct Taxes Gross		2.23 (8828)		
Of Direct taxes	A.a. i Corporation Tax	1.11 (4407)			
	A.a. ii Taxes on Income Gross	1.07 (4241)			
	A. a iii Other Direct Taxes	0.05 (180)			
	A. b . Indirect taxes		9.00 (35645)		
Of Indirect taxes	A. b . i Customs	3.99 (15805)			
	A. b . ii Union Excise Duties	4.76 (18841)			
	A. b . iii Other Indirect taxes	0.25 (999)			
Of the total revenue receipt	B.Non-tax Revenue			6.11 (24176)	
Of Non-tax Revenue	Interest Receipts	1.76 (6982)			
	Railway Receipts	2.41 (9529)			
	Postal and Telecom Receipts	0.79 (3104)			
	Other Non-tax Receipts	1.15 (4561)			
Of the total Revenue Receipts	Non-debt Capital Receipt				
	Borrowed Receipt Net after repayments				4.64 (18374)
Of the total borrowed funds	Internal borrowings	4.00 (15853)			
	External borrowings	0.64 (2521)			
	Public Account Receipts (Net)				3.60 (14235)
Total					25.58 (101258)

1988-89

Rupee goes to			Percentage of GDP (Rupees in crore)	
	Total Revenue Expenditure			20.00 (79163)
Of total revenue expenditure	A. General services		7.66 (30309)	
Of General Services	<i>A. i Interest payment</i>	3.61 (14278)		
	<i>A. ii Defence Services</i>	2.49 (9858)		
	<i>A. iii Others</i>	1.56 (6173)		
	B. Social services		0.73 (2910)	
Of Social services	<i>B. i Education</i>	0.35 (1387)		
	<i>B. ii Medical and health</i>	0.10 (407)		
	<i>B. iii Others</i>	0.28 (1116)		
	C. Economic services		6.32 (25015)	
Of Economic services	<i>C. i Agriculture</i>	0.82 (3237)		
	<i>C. ii Energy</i>	0.20 (811)		
	<i>C. iii Transport</i>	2.56 (10142)		
	<i>C. iv Others</i>	2.74 (10825)		
	D. Transfer to States/UTs		5.24 (20744)*	
Of the transfers	<i>D. i Grants</i>	2.55 (10076)		
	<i>D. ii Share of union excise duties</i>	2.00 (7919)		
	<i>D. iii Share of income tax</i>	0.69 (2749)		
	E. Others		0.05 (185)	
	Loans & Advances (Net)			2.56 (10152)
	Capital Expenditure			2.87 (11340)
Total				25.43 (100655)
Increase/decrease in cash balance				0.15 (603) 25.58 (101258)

* Does not include loan of Rs 6730 crore (1.70 per cent of GDP) to State Government
Adding the loan, the effective transfer to State would be Rs 27474 crore (6.94 per cent of GDP)

1992-93

GDP (quick estimates) : Rs 702829 crore

Rupee goes to					Percentage of GDP (Rupees in crore)	
	Total Revenue Receipt					17.11 (120279)
Of total revenue receipt	A. Tax Revenue			10.62 (74638)		
Of Tax Revenue	A. a Direct Taxes Gross		2.58 (18142)			
Of Direct taxes	<i>A.a. i Corporation Tax</i>	1.27 (8898)				
	<i>A.a. ii Taxes on Income Gross</i>	1.12 (7898)				
	<i>A. a iii Other Direct Taxes</i>	0.19 (1346)				
	A. b . Indirect taxes		8.04 (56496)			
Of Indirect taxes	<i>A. b . i Customs</i>	3.38 (23776)				
	<i>A. b . ii Union Excise Duties</i>	4.39 (30832)				
	<i>A. b . iii Other Indirect taxes</i>	0.27 (1888)				
Of the total revenue receipt	B.Non-tax Revenue			6.49 (45640)		
Of Non-tax Revenue	<i>Interest Receipts</i>	1.78 (12521)				
	<i>Railway Receipts</i>	2.29 (16114)				
	<i>Postal and Telecom Receipts</i>	0.83 (5836)				
	<i>Other Non-tax Receipts</i>	1.59 (11169)				
Of the total Revenue Receipts	Non-debt Capital Receipt					0.28 (1961)
	Borrowed Receipt Net after repayments					4.51 (31669)
Of the total borrowed funds	<i>Internal borrowings</i>	3.75 (26350)				
	<i>External borrowings</i>	0.76 (5319)				
	Public Account Receipts (Net)					2.12 (14932)
Total						24.02 (168841)

1992-93

Rupee goes to			<u>Percentage of GDP</u> (Rupees in crore)	
	Total Revenue			19.76
	Expenditure			(138853)
Of total revenue expenditure	A. General services		7.86 (55234)	
Of General Services	<i>A. i Interest payment</i>	4.42 (31075)		
	<i>A. ii Defence Services</i>	1.90 (13348)		
	<i>A. iii Others</i>	1.54 (10811)		
	B. Social services		0.64 (4524)	
Of Social services	<i>B. i Education</i>	0.27 (1936)		
	<i>B. ii Medical and health</i>	0.10 (706)		
	<i>B. iii Others</i>	0.27 (1882)		
	C. Economic services		5.75 (40446)	
Of Economic services	<i>C. i Agriculture</i>	0.91 (6408)		
	<i>C. ii Energy</i>	0.11 (794)		
	<i>C. iii Transport</i>	2.44 (17141)		
	<i>C. iv Others</i>	2.29 (16103)		
	D. Transfer to States/UTs		5.48 (38467)*	
Of the transfers	<i>D. i Grants</i>	2.56 (17943)		
	<i>D. ii Share of union excise duties</i>	2.06 (14465)		
	<i>D. iii Share of income tax</i>	0.86 (6059)		
	E. Others		0.03 (182)	
	Loans & Advances (Net)			1.41 (9941)
	Capital Expenditure			2.93 (20586)
Total				24.10 (169380)
Decrease/increase in cash balance				(-) 0.08 (-) (539)
				24.02 (168841)

- Does not include loan of Rs 8661 crore (1.23 per cent of GDP) to State Government
Adding the loan, the effective transfer to State would be Rs 47128 crore (6.71 per cent of GDP)

1993-94

GDP (quick estimates) : Rs 801032 crore

Rupee comes from					Percentage of GDP (Rupees in crore)
	Total Revenue Receipt				15.90 (127370)
Of total revenue receipt	A. Tax Revenue			9.46 (75743)	
Of Tax Revenue	A. a Direct Taxes Gross		2.53 (20299)		
Of Direct taxes	<i>A.a. i Corporation Tax</i>	1.25 (10060)			
	<i>A.a. ii Taxes on Income Gross</i>	1.14 (9123)			
	<i>A. a iii Other Direct Taxes</i>	0.14 (1116)			
	A. b . Indirect taxes		6.92 (55444)		
Of Indirect taxes	<i>A. b . i Customs</i>	2.77 (22193)			
	<i>A. b . ii Union Excise Duties</i>	3.96 (31697)			
	<i>A. b . iii Other Indirect taxes</i>	0.19 (1554)			
Of the total revenue receipt	B.Non-tax Revenue			6.44 (51627)	
Of Non-tax Revenue	<i>Interest Receipts</i>	1.88 (15078)			
	<i>Railway Receipts</i>	2.29 (18363)			
	<i>Postal and Telecom Receipts</i>	0.90 (7207)			
	<i>Other Non-tax Receipts</i>	1.37 (10979)			
Of the total Revenue Receipts	Non-debt Capital Receipt				(-) 48
	Borrowed Receipt Net after repayments				6.45 (51685)
Of the total borrowed funds	<i>Internal borrowings</i>	5.82 (46612)			
	<i>External borrowings</i>	0.63 (5073)			
	Public Account Receipts (Net)				2.62 (21013)
Total					24.97 (200020)

1993-94

Rupee goes to		Percentage of GDP (Rupees in crore)		
	Total Revenue Expenditure			19.98 (160085)
Of total revenue expenditure	A. General services		8.02 (64217)	
Of General Services	<i>A. i Interest payment</i>	4.59 (36741)		
	<i>A. ii Defence Services</i>	1.99 (15945)		
	<i>A. iii Others</i>	1.44 (11531)		
	B. Social services		0.63 (5096)	
Of Social services	<i>B. i Education</i>	0.27 (2200)		
	<i>B. ii Medical and health</i>	0.09 (753)		
	<i>B. iii Others</i>	0.27 (2143)		
	C. Economic services		5.91 (47368)	
Of Economic services	<i>C. i Agriculture</i>	1.02 (8198)		
	<i>C. ii Energy</i>	0.16 (1250)		
	<i>C. iii Transport</i>	2.44 (19539)		
	<i>C. iv Others</i>	2.29 (18381)		
	D. Transfer to States/UTs		5.39 (43196)*	
Of the transfers	<i>D. i Grants</i>	2.61 (20955)		
	<i>D. ii Share of union excise duties</i>	1.81 (14473)		
	<i>D. iii Share of income tax</i>	0.97 (7768)		
	E. Others		0.03 (208)	
	Loans & Advances (Net)			1.78 (14263)
	Capital Expenditure			3.08 (24650)
Total				24.84 (198998)
Increase/Decrease in cash balance				0.13 (1022) 24.97 (200020)

* Does not include loan of Rs 9901 crore (1.24 per cent of GDP) to State Government
Adding the loan, the effective transfer to State would be Rs 53097 crore (6.64 per cent of GDP)

1994-95

GDP (quick estimates) : Rs 945615 crore

Rupee comes from					Percentage of GDP (Rupees in crore)
	Total Revenue Receipt				16.42 (155229)
Of total revenue receipt	A. Tax Revenue			9.76 (92297)	
Of Tax Revenue	A. a Direct Taxes Gross		2.85 (26971)		
Of Direct taxes	<i>A.a. i Corporation Tax</i>	1.46 (13822)			
	<i>A.a. ii Taxes on Income Gross</i>	1.27 (12029)			
	<i>A. a iii Other Direct Taxes</i>	0.12 (1120)			
	A. b . Indirect taxes		6.91 (65326)		
Of Indirect taxes	<i>A. b . i Customs</i>	2.83 (26789)			
	<i>A. b . ii Union Excise Duties</i>	3.95 (37347)			
	<i>A. b . iii Other Indirect taxes</i>	0.13 (1190)			
Of the total revenue receipt	B.Non-tax Revenue			6.66 (62932)	
Of Non-tax Revenue	<i>Interest Receipts</i>	1.67 (15806)			
	<i>Railway Receipts</i>	2.17 (20529)			
	<i>Postal and Telecom Receipts</i>	0.95 (8978)			
	<i>Other Non-tax Receipts</i>	1.87 (17619)			
Of the total Revenue Receipts	Non-debt Capital Receipt				0.59 (5607)
	Borrowed Receipt Net after repayments				2.57 (24336)
Of the total borrowed funds	<i>Internal borrowings</i>	2.19 (20755)			
	<i>External borrowings</i>	0.38 (3581)			
	Public Account Receipts (Net)				3.86 (36514)
Total					23.44 (221686)

1994-95

Rupee goes to		<u>Percentage of GDP</u> (Rupees in crore)		
	Total Revenue Expenditure			19.70 (186259)
Of total revenue expenditure	A. General services		7.79 (73744)	
Of General Services	<i>A. i Interest payment</i>	4.66 (44060)		
	<i>A. ii Defence Services</i>	1.83 (17348)		
	<i>A. iii Others</i>	1.30 (12336)		
	B. Social services		0.57 (5353)	
Of Social services	<i>B. i Education</i>	0.25 (2348)		
	<i>B. ii Medical and health</i>	0.09 (819)		
	<i>B. iii Others</i>	0.23 (2186)		
	C. Economic services		6.54 (61836)	
Of Economic services	<i>C. i Agriculture</i>	0.91 (8629)		
	<i>C. ii Energy</i>	0.13 (1209)		
	<i>C. iii Transport</i>	2.31 (21839)		
	<i>C. iv Others</i>	3.19 (30159)		
	D. Transfer to States/UTs		4.78 (45140)*	
Of the transfers	<i>D. i Grants</i>	2.15 (20297)		
	<i>D. ii Share of union excise duties</i>	1.72 (16283)		
	<i>D. iii Share of income tax</i>	0.91 (8560)		
	E. Others		0.02 (186)	
	Loans & Advances (Net)			1.84 (17391)
	Capital Expenditure			2.03 (19266)
Total				23.57 (222916)
Decrease/increase in cash balance				0.13 (1228) 23.44 (221687)

* Does not include loan of Rs13761crore (1.45 per cent of GDP) to State Government
Adding the loan, the effective transfer to State would be Rs 58901 crore (6.23 per cent of GDP)

1995-96

GDP (quick estimates) : Rs 1098576 crore

Rupee comes from					Percentage of GDP (Rupees in crore)
	Total Revenue Receipt				16.37 (179845)
Of total revenue receipt	A. Tax Revenue			10.12 (111224)	
Of Tax Revenue	A. a Direct Taxes Gross		3.05 (33564)		
Of Direct taxes	A.a. i Corporation Tax	1.50 (16487)			
	A.a. ii Taxes on Income Gross	1.42 (15592)			
	A. a iii Other Direct Taxes	0.13 (1485)			
	A. b . Indirect taxes		7.07 (77660)		
Of Indirect taxes	A. b . i Customs	3.25 (35757)			
	A. b . ii Union Excise Duties	3.66 (40187)			
	A. b . iii Other Indirect taxes	0.16 (1716)			
Of the total revenue receipt	B.Non-tax Revenue			6.25 (68621)	
Of Non-tax Revenue	Interest Receipts	1.68 (18430)			
	Railway Receipts	2.08 (22814)			
	Postal and Telecom Receipts	1.12 (12273)			
	Other Non-tax Receipts	1.37 (15104)			
Of the total Revenue Receipts	Non-debt Capital Receipt				0.13 (1397)
	Borrowed Receipt Net after repayments				3.80 (41719)
Of the total borrowed funds	Internal borrowings	3.77 (41402)			
	External borrowings	0.03 (317)			
	Public Account Receipts (Net)				2.15 (23625)
Total					22.45 (246586)

1995-96

Rupee goes to			Percentage of GDP (Rupees in crore)	
	Total Revenue Expenditure			19.08 (209576)
Of total revenue expenditure	A. General services		7.73 (84913)	
Of General Services	A. i Interest payment	4.56 (50045)		
	A. ii Defence Services	1.81 (19854)		
	A. iii Others	1.36 (15014)		
	B. Social services		0.67 (7348)	
Of Social services	B. i Education	0.28 (3105)		
	B. ii Medical and health	0.08 (879)		
	B. iii Others	0.31 (3364)		
	C. Economic services		6.03 (66202)	
Of Economic services	C. i Agriculture	0.85 (9306)		
	C. ii Energy	0.13 (1396)		
	C. iii Transport	2.19 (24056)		
	C. iv Others	2.86 (31444)		
	D. Transfer to States/UTs		4.63 (50862)*	
Of the transfers	D. i Grants	1.96 (21577)		
	D. ii Share of union excise duties	1.64 (18011)		
	D. iii Share of income tax	1.03 (11274)		
	E. Others		0.02 (251)	
	Loans & Advances (Net)			1.62 (17811)
	Capital Expenditure			1.60 (17544)
Total				22.30 (244931)
Increase/decrease in cash balance				0.15 (1655) 22.45 (246586)

- Does not include loan of Rs13998 crore (1.27 per cent of GDP) to State Government Adding the loan, the effective transfer to State would be Rs 64860 crore (5.91 per cent of GDP)

1996-97

GDP (quick estimates) : Rs 1276974 crore

Rupee comes from					Percentage of GDP (Rupees in crore)
	Total Revenue Receipt				16.23 (207234)
Of total revenue receipt	A. Tax Revenue			10.08 (128762)	
Of Tax Revenue	A. a Direct Taxes Gross		3.04 (38895)		
Of Direct taxes	A.a. i Corporation Tax	1.45 (18567)			
	A.a. ii Taxes on Income Gross	1.43 (18234)			
	A. a iii Other Direct Taxes	0.16 (2094)			
	A. b . Indirect taxes		7.04 (89867)		
Of Indirect taxes	A. b . i Customs	3.36 (42851)			
	A. b . ii Union Excise Duties	3.52 (45008)			
	A. b . iii Other Indirect taxes	0.16 (2008)			
Of the total revenue receipt	B.Non-tax Revenue			6.15 (78472)	
Of Non-tax Revenue	Interest Receipts	1.73 (22119)			
	Railway Receipts	1.94 (24801)			
	Postal and Telecom Receipts	1.16 (14806)			
	Other Non-tax Receipts	1.32 (16746)			
Of the total Revenue Receipts	Non-debt Capital Receipt				0.03 (455)
	Borrowed Receipt Net after repayments				3.10 (39594)
Of the total borrowed funds	Internal borrowings	2.87 (36606)			
	External borrowings	0.23 (2988)			
	Public Account Receipts (Net)				2.21 (28193)
Total					21.57 (275476)

1996-97

Rupee goes to			Percentage of GDP (Rupees in crore)	
	Total Revenue Expenditure			18.79 (239888)
Of total revenue expenditure	A. General services		7.66 (97827)	
Of General Services	A. i Interest payment	4.66 (59478)		
	A. ii Defence Services	1.72 (21978)		
	A. iii Others	1.28 (16371)		
	B. Social services		0.73 (9325)	
Of Social services	B. i Education	0.27 (3469)		
	B. ii Medical and health	0.09 (1102)		
	B. iii Others	0.37 (4754)		
	C. Economic services		5.79 (73857)	
Of Economic services	C. i Agriculture	0.82 (10435)		
	C. ii Energy	0.13 (1672)		
	C. iii Transport	2.06 (26222)		
	C. iv Others	2.78 (35528)		
	D. Transfer to States/Uts		4.59 (58606)*	
Of the transfers	D. i Grants	1.84 (23545)		
	D. ii Share of union excise duties	1.69 (21545)		
	D. iii Share of income tax	1.06 (13516)		
	E. Others		0.02 (273)	
	Loans & Advances (Net)			1.59 (20339)
	Capital Expenditure			1.23 (15704)
Total				21.61 (275931)
Decrease/increase in cash balance				0.04 (455) 21.57 (275476)

- Does not include loan of Rs16740 crore (1.31 per cent of GDP) to State Government Adding the loan, the effective transfer to State would be Rs 75346 crore (5.90 per cent of GDP)

1997-98

GDP (quick estimates) : Rs 1563552 crore

Rupee comes from					Percentage of GDP (Rupees in crore)
	Total Revenue Receipt				14.82 (231807)
Of total revenue receipt	A. Tax Revenue			8.90 (139220)	
Of Tax Revenue	A. a Direct Taxes Gross		3.09 (48280)		
Of Direct taxes	A.a. i Corporation Tax	1.28 (20016)			
	A.a. ii Taxes on Income Gross	1.09 (17101)			
	A. a iii Other Direct Taxes	0.72 (11163)			
	A. b . Indirect taxes		5.81 (90940)		
Of Indirect taxes	A. b . i Customs	2.57 (40193)			
	A. b . ii Union Excise Duties	3.06 (47962)			
	A. b . iii Other Indirect taxes	0.18 (2785)			
Of the total revenue receipt	B.Non-tax Revenue			5.92 (92587)	
Of Non-tax Revenue	Interest Receipts	1.62 (25343)			
	Railway Receipts	1.86 (29134)			
	Postal and Telecom Receipts	1.16 (18146)			
	Other Non-tax Receipts	1.28 (19964)			
Of the total Revenue Receipts	Non-debt Capital Receipt				0.06 (912)
	Borrowed Receipt Net after repayments				2.91 (45615)
Of the total borrowed funds	Internal borrowings	2.84 (44524)			
	External borrowings	0.07 (1091)			
	Public Account Receipts (Net)				3.83 (59916)
Total					21.62 (338250)

1997-98

Rupee goes to		<u>Percentage of GDP</u> (Rupees in crore)	
	Total Revenue Expenditure		18.62 (291241)
Of total revenue expenditure	A. General services		7.32 (114380)
Of General Services	A. i Interest payment	4.20 (65637)	
	A. ii Defence Services	1.75 (27302)	
	A. iii Others	1.37 (21441)	
	B. Social services		0.74 (11633)
Of Social services	B. i Education	0.30 (4631)	
	B. ii Medical and health	0.09 (1403)	
	B. iii Others	0.35 (5599)	
	C. Economic services		6.30 (98451)
Of Economic services	C. i Agriculture	0.83 (12931)	
	C. ii Energy	0.98 (15305)	
	C. iii Transport	1.98 (30938)	
	C. iv Others	2.51 (39277)	
	D. Transfer to States/UTs		4.24 (66406)*
Of the transfers	D. i Grants	1.95 (30452)	
	D. ii Share of union excise duties	1.43 (22446)	
	D. iii Share of income tax	0.86 (13508)	
	E. Others		0.02 (371)
	Loans & Advances (Net)		1.65 (25875)
	Capital Expenditure		1.29 (20225)
Total			21.56 (337341)
Increase/decrease in cash balance			0.06 (910) 21.62 (338251)

- Does not include loan of Rs 23336 crore (1.49 per cent of GDP) to State Government Adding the loan, the effective transfer to State would be Rs89742 crore (5.73 per cent of GDP)

1998-99**GDP (quick estimates) : Rs 1762609 crore**

Rupee comes from					<u>Percentage of GDP</u> (Rupees in crore)
	Total Revenue Receipt				14.43 (254369)
Of total revenue receipt	A. Tax Revenue			8.16 (143797)	
Of Tax Revenue	A. a Direct Taxes Gross		2.64 (46600)		
Of Direct taxes	A.a. i Corporation Tax	1.39 (24529)			
	A.a. ii Taxes on Income Gross	1.15 (20240)			
	A. a iii Other Direct Taxes	0.10 (1831)			
	A. b . Indirect taxes		5.52 (97197)		
Of Indirect taxes	A. b . i Customs	2.31 (40668)			
	A. b . ii Union Excise Duties	3.02 (53246)			
	A. b . iii Other Indirect taxes	0.19 (3283)			
Of the total revenue receipt	B.Non-tax Revenue			6.27 (110572)	
Of Non-tax Revenue	Interest Receipts	1.71 (30076)			
	Railway Receipts	1.71 (30234)			
	Postal and Telecom Receipts	1.15 (20241)			
	Other Non-tax Receipts	1.70 (30021)			
Of the total Revenue Receipts	Non-debt Capital Receipt				0.33 (5874)
	Borrowed Receipt Net after repayments				4.12 (72618)
Of the total borrowed funds	Internal borrowings	4.01 (70699)			
	External borrowings	0.11 (1919)			
	Public Account Receipts (Net)				2.32 (40943)
Total					21.20 (373804)

1998-99

GDP (Quick estimates) : Rs 1762609 crore

Rupee goes to		Percentage of GDP (Rupees in crore)		
	Total Revenue Expenditure			17.86 (314936) ³
Of total revenue expenditure	A. General services		7.69 (135557)	
Of General Services	A. i Interest payment	4.42 (77882)		
	A. ii Defence Services	1.77 (31200)		
	A. iii Others	1.50 (26475)		
	B. Social services		0.80 (14147)	
Of Social services	B. i Education	0.35 (6252)		
	B. ii Medical and health	0.10 (1773)		
	B. iii Others	0.35 (6122)		
	C. Economic services		5.65 (99687)	
Of Economic services	C. i Agriculture	0.86 (15183)		
	C. ii Energy	0.15 (2735)		
	C. iii Transport	1.84 (32378)		
	C. iv Others	2.80 (49391)		
	D. Transfer to States/UTs		3.69 (64974)*	
Of the transfers	D. i Grants	1.47 (25829)		
	D. ii Share of union excise duties	1.40 (24665)		
	D. iii Share of income tax	0.82 (14480)		
	E. Others		0.03 (571)	
	Loans & Advances (Net)			1.90 (33405)
	Capital Expenditure			1.43 (25200)
	Expenditure from Contingency Fund			0.00 (27)
Total				21.19 (373568)
Increase/decrease in cash balance				0.01 (236) 21.20 (373804)

* Does not include loan of Rs 31322 crore (1.78 per cent of GDP) to State Government Adding the loan, the effective transfer to State would be Rs 96296 crore (5.46 per cent of GDP)

³ Includes Rs 14480 crore towards share of net proceeds of taxes on income other than corporation tax assigned to states

Appendix III
Total Expenditure of Union Government
(Refers to Paragraph 4.1)

(Rupees in crore)

Year	Revenue	Capital	Loans & Advances	Total
1998-99	300456	25200	46594	372250
1997-98	277732	20225	35471	333428
1996-97	226372	15704	29035	271111
1995-96	198302	17544	24810	240656
1994-95	177699	19266	23898	220863
1993-94	152317	24650	21874	198841
1992-93	132794	20586	17619	170999
1991-92	116091	13911	18703	148705
1990-91	102964	13387	20708	137059
1989-90	90138	13399	17370	120907
1988-89	76415	11340	15205	102960
1987-88	65895	10523	13794	90212
1986-87	57911	10991	13431	82333
1985-86	49032	8900	13805	71737
1984-85	39758	7843	10173	57774
1983-84	33730	6276	9005	49011
1982-83	28813	4858	9769	43440
1981-82	23996	4299	6248	34543
1980-81	21096	3983	5664	30743
1979-80	17948	2439	4720	25107
1978-79	15265	2418	5666	23349
1977-78	13414	2243	4155	19812
1976-77	12286	1851	3517	17654

Appendix IV
Interest Payment
(Refers to Paragraph 4.6)

(Rupees in crore)

Year	Internal debt	External debt	Small Savings, PFs	Others	Total	Interest Receipt	Interest Payment as %age of total tax revenue	Interest payment as %age of GDP
1998-99	39832	4364	30584	3102	77882	30076	60.23	4.42
1997-98	31270	4110	29169	1088	65637	25343	52.21	4.20
1996-97	27233	4223	27101	921	59478	22119	51.61	4.66
1995-96	22179	4414	22531	921	50045	18430	50.07	4.56
1994-95	19168	4026	20313	553	44060	15806	52.62	4.66
1993-94	15587	3724	16936	494	36741	15078	54.05	4.59
1992-93	13542	3529	13436	568	31075	12521	45.31	4.42
1991-92	11317	2704	12083	492	26596	10933	42.72	4.31
1990-91	9814	1834	9413	437	21498	7580	40.22	4.01
1989-90	8273	1494	7573	417	17757	7691	37.22	3.89
1988-89	6912	1242	5801	323	14278	6982	34.22	3.61
1987-88	5510	977	4490	207	11251	5755	32.08	3.38
1986-87	4763	766	3489	228	9246	5353	30.15	3.16
1985-86	3919	538	2869	186	7512	4595	28.02	2.86
1984-85	3101	460	2153	206	5974	3963	26.89	2.58
1983-84	2499	356	1733	207	4795	2668	24.55	2.31
1982-83	2020	304	1455	159	3938	2852	23.80	2.21
1981-82	1635	258	1182	120	3195	2215	21.57	2.00
1980-81	1369	231	901	103	2604	1795	21.41	1.91
1979-80	1071	235	822	82	1829	1369	19.91	1.93
1978-79	887	226	646	70	1829	1427	18.65	1.76
1977-78	692	209	553	67	1521	1440	18.61	1.58
1976-77	643	208	426	97	1374	1105	18.06	1.62

Appendix V
Fiscal Deficit and Interest Payment
(Refers to Paragraph 4.6.1.1)

(Rupees in crore)

Year	Fiscal Deficit	Interest	Percentage of Col. 3 to Col.2
1	2	3	4
1998-99	113298	77882	68.74
1997-98	104621	65637	62.74
1996-97	68242	59478	87.16
1995-96	63689	50045	78.58
1994-95	62079	44060	70.97
1993-94	71676	36741	51.26
1992-93	47140	31075	65.92
1991-92	38835	26596	68.48
1990-91	45887	21498	46.85
1989-90	37222	17757	47.71
1988-89	32007	14278	44.61
1987-88	28273	11251	40.36
1986-87	27875	9246	37.89
1985-86	24405	7512	42.24
1984-85	17785	5974	42.87
1983-84	13934	4795	38.44
1982-83	12473	3938	45.44
1981-82	8667	3195	36.86
1980-81	8888	2604	29.30
1979-80	6391	2210	34.58
1978-79	5988	1829	30.54
1977-78	4110	1521	37.00
1976-77	4080	1374	33.68

Appendix VI
Outstanding Utilisation Certificates
(Refers to Paragraph 4.8)

(Rupees in crore)

Sl. No.	Ministry/Department	Number of Utilisation Certificates outstanding at the end of March 1999 in respect of grants released upto September 1997	Amount	Earliest year of pendency of grants
1	Agriculture and Cooperation	355	116.68	1976-77
2	Andaman and Nicobar Islands	2	3.56	1996-97
3	Atomic Energy	81	1.66	1985-86
4	Commerce and Textiles			
	i) Commerce	3	0.13	1997-98
	ii) Development Commissioner of Handicraft, Delhi	645	19.64	1978-79
5	Civil Supplies, Consumers Affairs and Public Distribution	27	4.03	1981-82
6	Chemicals and Fertilizers			
	i) Fertilizers	23	15.25	1995-96
	ii) Department of Chemicals and Petrochemicals	18	22.86	1991-92
7	Electronics	343	51.42	1992-93
8	External Affairs	65	3.50	1987-88
9	Finance-			
	Economic Affairs	21	5.42	1993-94
10	Food	19	1.75	1994-95
11	Food Processing Industries	300	29.48	1988-89
12	Health & Family Welfare			
	(i) Family Welfare	1576	412.57	1976-77
	(ii) Health	1783	960.63	1976-77
13	Human Resource Development			
	i) Education	7677	3458.22	1977-78
	ii) Women and Child Development	8564	1589.53	1986-87

Sl. No.	Ministry/Department	Number of Utilisation Certificates outstanding at the end of March 1999 in respect of grants released upto September 1997	Amount	Earliest year of pendency of grants
	iii) Youth Affairs and Sports	3188	217.47	1987-88
	iv) Culture	4644	360.69	1982-83
14	Labour	937	46.67	1979-80
15	Mines	01	0.04	1997-98
16.	Planning and Statistics			
	i) Statistics	01	0.10	1995-96
	ii) Planning Commission and National Informatics Centre	142	11.23	1990-91
17	Power	58	12.94	1992-93
18	Rural Areas and Employment	25	23.29	1996-97
19	Space	273	5.15	1976-77
20	Surface Transport	02	0.17	1997-98
21	Urban Affairs and Employment	528	294.63	1981-82
22	Water Resources	117	4.96	1985-86
23	Personnel Public Grievances and Pension	06	0.22	1996-97
24.	Law, Justice and Supreme Court of India			
	Legislative	175	1.50	1981-82
25.	Industry			
	i) Department of Industrial and Industrial Policy and Promotion	230	0.03	1993-94
	ii) Department of Small Scale Industries and Agro Rural Industries	29	0.87	1993-94
	Total		31858	7676.29

Appendix VII
Returns on Investment*
(Refers to Paragraph 4.10)

(Rupees in crore)

Sl No	Investment at the end of the year	1994-95	1995-96	1996-97	1997-98	1998-99
1	Public Sector Undertakings & Statutory Corporations					
i	Total Investment	47070.59	49737.75	53194.32	57119.91	60098.78
ii	Share of dividend	823.78	1216.46	1577.33	1819.98	2383.57
iii	Percentage of dividend	1.75	2.45	2.97	3.19	3.97
2	Nationalised Banks					
i	Total investment	14753.73	13673.68	13146.21	15846.36	13672.62
ii	Share of profits	14.35	104.15	209.77	314.52	384.19
iii	Percentage of profits	0.10	0.76	1.60	1.98	2.81
3	Life Insurance Corporation of India					
i	Total investment	5.00	5.00	5.00	5.00	5.00
ii	Share of surplus profits	140.35	161.28	226.33	199.87	235.70
iii	Percentage of surplus profits	2807.00	3225.60	4526.60	3997.40	4714.00
4	General Insurance Corporation					
i	Total Investment	215.00	215.00	215.00	215.00	215.00
ii	Share of dividend	53.76	53.81	53.75	64.50	64.50
iii	Percentage of dividend	25.00	25.03	25.00	30.00	30.00
5	Industrial Development Bank of India					
i	Total investment	753.00	670.00	500.00	500.00	500.00
ii	Share of surplus profits	120.48	146.83	198.71	169.95	218.51
iii	Percentage of profits	16.00	21.91	39.74	33.99	43.70
6	State Co-operative Banks and other banks					
i	Total Investment	1045.60	1434.86	1679.23	1979.24	2232.50
ii	Dividend received	14.20	16.28	20.29	31.30	41.29
iii	Percentage of dividend	1.36	1.13	1.21	1.58	1.85
7	Co-operative Societies					
i	Total Investment	695.92	696.50	696.94	699.23	700.91
ii	Dividend received	49.58	49.52	68.43	80.78	105.68
iii	Percentage of dividend	7.12	7.11	9.82	11.55	15.08

Sl No	Investment at the end of the year	1994-95	1995-96	1996-97	1997-98	1998-99
8	Cooperative Credit Societies					
i	Total Investment	0.05	0.07	0.07	0.10	0.11
ii	Dividend received	NA	NA	NA	NA	NA
iii	Percentage of dividend	NA	NA	NA	NA	NA
9	International Bodies					
i	Total Investment	751.31	1070.39	1090.72	1092.84	1122.21
10	Under Construction					
i	Total Investment	6311.01	6311.01	6311.01	6314.65	7649.39
	Total Investment	71601.21	73814.26	76838.50	83772.33	86196.52
	Dividend received	1216.50	1748.33	2354.61	2680.90	3433.44
	Percentage of dividend/ profits	1.70	2.37	3.06	3.20	3.98

* Excludes Reserve Bank of India

Appendix VIII
PSUs not paying dividend
(Refers to Paragraph 4.10.3)

(Rupees in crore)

Sl No	Name of Public Sector Undertaking	Total investment upto 1998-99	Net profit/loss before tax during 1997-98	Post Tax Profit
1.	Neyveli Lignite Corporation limited	1692.42	441.98	287.29
2.	Bridge & Roof Company (India) Limited	4.88	2.87	1.87
3.	Ircon International Limited	4.94	51.54	33.50
4.	Indian Railway Finance Corporation Limited	232.00	293.96	191.07
5.	Rail India Technical and Economic Services Limited	1.00	20.06	13.04
6.	Container Corporation of India Limited	50.01	178.33	115.91
7.	Cotton Corporation of India Ltd.	23.00	42.11	27.37
8.	National Minorities Finance and Development Corporation, New Delhi	157.00	6.67	4.34
9.	Nuclear Power Corporation of India Ltd., Bombay	3181.93	281.21	182.79
10.	Fertilizers and Chemicals Travancore Ltd., Kerala	345.47	59.19	38.47
11.	Semi Conductor Complex Ltd.	188.41	0.22	0.14
12.	Coal India Ltd.	7224.82	541.65	352.07
13.	Omnibus Industrial Development Corporation of Daman and Diu	3.20	1.00	0.65
14.	Bharat Wagon and Engineering Co. Ltd.	4.22	0.91	0.59
15.	Indian Renewable Energy Development Agency Ltd.	154.35	3.23	2.10
16.	HUDCO	50.00	69.38	45.10
17.	Delhi Metro Rail Corporation Ltd.	150.00	11.06	7.19
	Total	13467.65	2005.37	1303.49

Appendix IX :
Nationalised Banks whose capitals were subscribed by the GOI out of budget provisions/Banks whose investments were written down

(Refers to Paragraph 4.11)

(Rupees in crore)

Sl No	Name of the Bank	Capital subscribed/ written down							
		1998-99	1997-98	1996-97	1995-96	1994-95		1993-94	
		In March 99	In Feb 98	In March 97	In March 96	In Feb 95	In Dec. 94	In Jan. 94	
1.	Allahabad Bank	--	--	532.00*	160.00	--	356.20	90.00	
2.	Syndicate Bank	942.62*	--	--	172.00	--	278.59	680.00	
3.	Bank of Maharashtra	418.18*	--	--	80.00	94.61	239.58	150.00	
4.	Punjab and Sind Bank	462.47*	--	150.00	72.00	--	116.03	160.00	
5.	Uco Bank	200.00	350.00	54.00	110.00	235.56	279.96	535.00	
6.	United Bank of India	100.00	--	338.00	256.00	67.44	471.43	215.00	
7.	Andhra Bank	243.37*	--	165.00	--	75.72	108.60	150.00	
8.	Central Bank	--	--	500.00	--	--	632.46	490.00	
9.	Vijaya Bank	--	--	302.00	--	--	62.31	65.00	
10.	Bank of Baroda	--	--	--	--	--	--	400.00	
11.	Canara Bank	507.10*	600.00	--	--	--	--	365.00	
12.	Corporation Bank	--	--	--	--	--	--	45.00	
13.	Bank of India	--	--	--	1369.92*	--	848.38	635.00	
14.	Dena Bank	--	--	--	136.29*	--	6.11	130.00	
15.	Indian Bank	100.00	1750.00	--	--	--	230.96	220.00	
16.	Indian Overseas Bank	--	--	1000.00*	--	--	258.60	705.00	
17.	Oriental Bank of Commerce	--	--	--	--	--	--	50.00	
18.	Punjab National Bank	--	--	--	--	--	425.23*	415.00	
19.	Union Bank	--	--	--	--	--	--	200.00	
	Total	Capital subscribed	400.00	2700.00	1509.00	850.00	473.33	3889.61	5700.00
		Capital Written down	2573.74	1532.00	1506.21	425.23	--	--	--

* Capital Written down

Appendix X
Deficits in Union Government Accounts
(Refers to Paragraph 5.1)

(Rupees in crore)

Year	Deficit					
	Revenue	Budgetary	Fiscal	Primary	Monetised	GDP at current market price*
1998-99	60567	--	113298	35416	11800	1762609
1997-98	59433	--	104621	38984	12914	1563552
1996-97	32654	13184	68242	8764	1934	1276974
1995-96	29731	9808	63689	13644	19855	1098576
1994-95	31029	961	62079	18019	2130	945615
1993-94	32715	10960	71676	34935	260	801032
1992-93	18574	12312	47140	16065	4257	702829
1991-92	16261	6855	38835	12239	5508	616061
1990-91	18561	11347	45887	24389	14746	535517
1989-90	11914	10592	37222	19465	13813	456902
1988-89	10515	5642	32007	17729	6503	395782
1987-88	9137	5816	28273	17022	6559	333201
1986-87	7579	8261	27875	18629	7091	292949
1985-86	5565	6942	24405	16893	6190	262243
1984-85	3498	3745	17785	11811	6055	231343
1983-84	2398	1817	13934	9139	3949	207589
1982-83	1254	3399	12473	8535	3368	178132
1981-82	293	(+) 2107	8667	5472	3270	159760
1980-81	1702	2476	8888	6284	3551	136013
1979-80	696	2377	6391	4181	2650	114356
1978-79	(+) 292	1508	5988	4159	2191	104190
1977-78	(+) 429	742	4110	2589	(-) 260	96067
1976-77	(+) 280	54	4080	2706	816	84894

* Quick estimate figures notified by CSO

Appendix XI
Expenditure financed by borrowings
(Refers to Paragraph 5.3)

(Rupees in crore)

Year	Revenue	Capital	Loans and Advances	Total
1998-99	60567	19326	33405	113298
1997-98	59433	19313	25875	104621
1996-97	32654	15249	20339	68242
1995-96	29731	16147	17811	63689
1994-95	31029	13659	17391	62079
1993-94	32715	24698	14263	71676
1992-93	18574	18625	9941	47140
1991-92	16261	10873	11701	38835
1990-91	18561	13387	13939	45887
1989-90	11914	13399	11909	37222
1988-89	10515	11340	10152	32007
1987-88	9137	10523	8613	28273
1986-87	7579	10990	9306	27875
1985-86	5565	8900	9940	24405
1984-85	3498	7843	6444	17785
1983-84	2398	6276	5260	13934
1982-83	1254	4822	6397	12473
1981-82	293	4299	4075	8667
1980-81	1702	3983	3203	8888
1979-80	696	2436	3259	6391
1978-79	--*	2404	3584	5988
1977-78	--*	2243	1867	4110
1976-77	--*	1850	2230	4080

* There was a revenue surplus of Rs.280 crore, Rs.429 crore and Rs.292 crore during 1976-77, 1977-78 and 1978-79 respectively.

Appendix XII
Total liability of the Union Government
(Refers to Paragraph 7.1)

(Rupees in crore)

Year	Internal Debt	External Debt		Public Account		Total Liability	
		At historical rate	At current rate	Small Savings, Provident Fund etc.	Reserve Fund & Deposits	At historical rate	At current rate
1998-99	459696	57254	177934	333261	41595	891806	1012486
1997-98	388998	55332	161442	291867	42097	778294	884404
1996-97	344475	54239	149077	239042	37919	675675	770513
1995-96	307869	51249	148583	213435	33680	606233	703567
1994-95	266467	50928	142389	192222	28993	538610	630071
1993-94	245712	47345	127798	160355	24556	477968	558421
1992-93	199100	42269	120813	136802	23752	401923	480467
1991-92	172750	36948	109608	121500	23464	354662	427322
1990-91	154004	31525	*	107107	21922	314558	*
1989-90	133193	28343	*	87065	19592	268193	*
1988-89	114498	25746	*	68536	20991	229771	*
1987-88	98646	23223	*	54528	19165	195562	*
1986-87	86312	20299	*	44928	15006	166545	*
1985-86	71039	18153	*	36859	11433	137484	*
1984-85	58537	16636	*	29705	8563	113441	*
1983-84	50264	15120	*	23874	6003	95261	*
1982-83	46939	13682	*	19887	4364	84872	*
1981-82	35653	12328	*	16578	3626	68185	*
1980-81	30864	11298	*	13953	3633	59748	*
1979-80	24319	9964	*	12486	3445	50214	*
1978-79	19855	9373	*	10756	3499	43483	*
1977-78	18996	8985	*	9130	3062	40173	*
1976-77	14458	8611	*	7709	2830	33608	*

* Current rate of exchange is not available.

Appendix XIII
Unutilised loans - sectorwise
(Refers to Paragraph 7.11)

(Rupees in crore)

	Sector	Unutilised loans at current rate
1	Power	10319.93
2	Social	13353.43
3	Urban Development	2028.18
4	Others	293.20
5	Agriculture and Rural Development	4244.59
6	Water Resources Management	7205.15
7	Roads	5044.25
8	Industry and Finance	1117.22
9	Railways	544.79
10	Fertiliser	476.14
11	Infrastructure Sector (General)	823.32
12	Structural Adjustment/Fast Disb.	634.95
13	Oil	18.45
14	Coal	264.55
15	Environment and Forestry	3476.52
16	Energy (Non-Conventional)	312.00
	Total	50156.67

Appendix XIV
Major amounts owned by Importers as on 31 March 1999

(Refers to Paragraph 8.4.1)

(Rupees in crore)

Sl. No.	Name of the importer	Country (Sources of Loan)	Amount	Period from which amounts are awaited
1.	O.N.G.C.	Canada	0.33	1992-94
		U.K.	2.96	1993-94
		U.S.S.R.	2.83	1991-92 to 1992-93
			6.12	
2.	Telecom	France	4.57	1985-86 to 1991-92
		Japan	1.47	1986-87 to 1990-91
			6.04	
3.	Pawan Hans Helicopter	France	63.42	1986-87 to 1988-89
		U.K.	45.30	1987-88 to 1988-89
		U.K.	0.02	1993-94
			108.74	
4.	Helicopter Corporation of India	U.K.	21.91	1985-86 to 1986-87
5.	N.H.P.C.	France	12.19	1991-92 to 1993-94
6.	C.I.L.	France	3.49	1993-94 to 1995-96
		U.S.S.R.	0.93	1988-89 to 1991-92
			4.42	
7.	MCD/DWSSDU	France	28.01	1993-94 to 1998-99
8.	N.T.P.C.	France	16.17	1993-94 to 1998-99
		France	0.04	1993-94
		Japan	59.42	1992-93 to 1997-98
		U.S.S.R.	27.25	1985-86 to 1996-97
			102.88	
9.	Deptt. of Irrigation (Maharashtra)	France	3.77	1993-94 to 1997-98
10.	Narmada Water	France	5.24	1994-95 to 1998-99
11.	Deptt. of Mines & Geological	France	5.08	1994-95 to 1996-97
12.	Singareni Collieries	Germany	4.21	1994-95 to 1997-98
13.	D.V.B	Netherlands	7.80	1994-95 to 1996-97
		Switzerland	1.60	1992-93 to 1994-95
			9.40	
14.	West Bengal Electricity Board Calcutta	Japan	2.53	1988-89 to 1998-99

(Rupees in crore)

Sl. No.	Name of the importer	Country (Sources of Loan)	Amount	Period from which amounts are awaited
15.	M.M.T.C	EEC	36.37	1990-91 to 1997-98
		Japan	1.44	1991-92 to 1993-94
			37.81	
16.	Ministry of Tourism	Japan	8.26	1990-91 to 1998-99
17.	Fishery Project Kerala	Japan	28.33	1993-94
18.	ANPARA (UPSEB)	Japan	88.65	1993-94 to 1997-98
19.	Hindustan Cables	ADB	2.12	1995-96
20.	Railway Board New Delhi			
	Railway Project	ADB	1.30	1998-99
	Railway Board New Delhi	Switzerland	4.53	1994-95
	IIIrd Rly. Modernisation Railway Board	IBRD	16.77	1992-93 to 1993-94
	Railway Board	Germany	0.84	1988-89 to 1990-91
	Railway Investment. Programme	Germany	1.31	1994-95 to 1997-98
	Railway Project Grant, 90 and 83	U.K.	28.23	1988-89 to 1994-95
			52.98	
21.	Child Survival & Safe Mother Ministry of Health and Family Welfare	IDA	11.62	1996-97
22.	Indian Council of Forestry Research and Education, Dehradun	IDA	16.10	1995-96 to 1998-99
23.	Ministry of Agriculture New Delhi	IDA	21.87	1996-97 to 1998-99
24.	A.P.S.E.B. Hydrabad	Japan	70.03	1995-96 to 1998-99
25.	Mysore Paper Mills Karnataka	Japan	1.16	1997-98 to 1998-99
26.	Banaras Hindu University U.P.	Japan	5.66	1994-95 to 1995-96
27.	West Bengal Power Development Corporation Calcutta	Japan	254.64	1997-98 to 1998-99
28.	Cement Industry ICICI Bombay	IBRD	12.33	1992-93 to 1994-95
29.	Haryana Power Restructuring	IBRD	2.31	1994-95 to 1998-99
30.	Coal Sector Rehabilitation	IBRD	4.42	1994-95 to 1997-98
31.	U.P.Power Sector	IBRD	0.13	1996-97 to 1998-99
32.	Hindustan Zinc Aid	U.K.	106.53	1990-91 to 1995-96
33.	Nagarjuna Sagar Project	U.K.	4.71	1991-92 to 1994-95

(Rupees in crore)

Sl. No.	Name of the importer	Country (Sources of Loan)	Amount	Period from which amounts are awaited
34.	Energy Efficient Grant - 90, Power Grid Corporation of India, New Delhi	U.K.	182.45	1993-94 to 1996-97
35.	Bombay Delhi Air port Grant - 90	U.K.	5.83	1994-95 and 1995-96
36.	Visakapatnam Steel Plant	USSR	3.15	1983-84 to 1991-92
37.	Health and Family welfare Ministry of Health	Japan	27.37	1997-98 to 1998-99
38.	Nizamuddin Bridge, MOST	Japan	28.74	1996-97 to 1997-98
39.	Pipavav Port Ship-breaking Project, Gujarat	Japan	26.67	1996-97
40.	Kalavati Saran Hospital	Japan	16.29	1997-98 to 1998-99
41.	Maharashtra Power	IBRD	38.31	1996-97 to 1997-98
42.	Bombay Urban	IBRD	6.79	1996-97 to 1998-99
43.	Royal Seema Thermal Power Project	ADB	57.23	1996-97 to 1997-98
44.	Fertilizer sector Programme IV	Germany	20.65	1995-96
45.	Fertilizer Sector	Germany	102.16	1998-99
46.	Orissa Power Sector Reform	U.K.	36.48	1998-99
47.	A.P. Energy Efficiency Project	U.K.	4.68	1998-99
48.	National Highway	ADB	8.38	1996-97 to 1998-99
49.	IFFCO, New Delhi	Japan	1.40	1986-87 to 1990-91
50.	Financial Commissioner - cum-Secretary ,Department of irrigation and Public Health	Japan	16.98	1998-99
51.	TN Small Industrial Development Corporation	Japan	4.28	1998-99
52.	Commissioner Rural Development, Hyderabad	Japan	7.08	1998-99
53.	U.P. Irrigation Lucknow	France	1.30	1998-99
54.	GSI, Calcutta	France	2.13	1998-99
55.	IBM, Nagpur	France	4.44	1997-98 to 1998-99
56.	PHED, Jaipur	France	4.47	1996-97 to 1998-99

Appendix XV
Adverse balances
(Refers to Paragraphs 8.5)

(Rupees in thousand)

Sl. No.	Head of Account (Major/Minor)	Balance (As on 31 March 1999)	Period from which balances became adverse
	Statement No. 13		
1.	8115-00-101-Depreciation Reserve Fund - Railway Commercial Lines	Dr. 80,68,84	1998-99
2.	8229-00-200-Other Development and Welfare Fund	Dr. 51,59	1998-99
3.	8342-00-114-Leased Telecommunication Facility Deposit	Dr. 39,13	1998-99
4.	8342-00-116-Deposits of SBI under NRI Bonds Scheme	Dr. 34	1998-99
5.	8443-00-105-Criminal Courts Deposits	Dr. 15	1998-99
6.	8443-00-109-Forest Deposits	Dr. 86,72	1997-98
7.	8443-00-110-Deposits of Police Fund	Dr. 36,76	1996-97
8.	8448-00-104-Fund of Insurance Association of India	Dr. 2,92	Pre 1976-77
9.	8449-00-115-Advance Deposits for IBRD Aided Projects	Dr. 6,05,52,44	1994-95
10.	8449-00-116-Advance Deposits for USA aided Projects	Dr. 15,67,31	1989-90
11.	8550-00-107-Forest Advances	Cr. 1,52,96	1997-98
12.	8656-00-104-Bronze and Copper Coinage Account	Cr. 2,13,57	Pre 1976-77
13.	8656-00-105-Nickel Coinage Account	Cr. 55,69,15	1994-95
14.	8670-00-103-Departmental Cheques	Dr. 1,50,10,82	1998-99
	Statement No. 14		
15.	6002-00-202-Loans from the Federal Austrian Government	(-) 17,01,85	1997-98
16.	6002-00-203-Loans from the Government of the Kingdom of Belgium	(-) 90,92,45	1996-97
17.	6002-00-218-Loans from Kuwait Fund for Arab Economic Development	(-) 1,74,79,12	1994-95
18.	6002-00-220-Loans from the Government of Netherlands	(-) 3,71,95,82	1996-97
19.	6002-00-221-Loans from the organisation of Petroleum Exporting Countries Special Fund	(-) 88,22,64	1994-95
20.	6002-00-223-Loans from the Government of Swiss Confederation and Swiss Bank	(-) 7,25,10	1998-99
21.	6002-00-224-Loans from Saudi Fund for Development	(-) 40,60,31	1994-95
22.	6002-00-225-Loans from the Government of United Kingdom - Bearing Interest	(-) 2,54,48,09	1995-96

Sl. No.	Head of Account (Major/Minor)	Balance (As on 31 March 1999)	Period from which balances became adverse
23.	6002-00-225-Loans from the Government of United Kingdom - Not Bearing Interest	(-) 2,24,18,39	1992-93
24.	6002-00-226-Loans from the Agency for International Development USA	(-) 14,93,95,17	1995-96
25.	6002-00-227-Loans from the Government of USA under PL-480 Convertible Local Currency Credits	(-) 3,06,58,78	1995-96
26.	6002-00-228-Other Miscellaneous Loans from the Government of USA	(-) 19,29,89	1998-99
27.	6002-00-230-Loans from the Government of Russian Federation	(-) 1,12,03,45	1998-99
28.	6002-00-231-Loans from the Government of United Arab Emirates	(-) 1	1990-91
29.	8001-00-104-Cumulative Time Deposits	(-) 48,96,90	1994-95
30.	8002-00-102-State Savings Certificates	(-) 4,01	Pre 1976-77
31.	8002-00-103-Treasury Saving Deposit Certificates	(-) 70,43	Pre 1976-77
32.	8002-00-104-Defence Saving Certificates	(-) 29,96,39	1988-89
33.	8002-00-106-National Development Bonds	(-) 3,69,60	1982-83
34.	8005-04-101- Interest Suspense Account	(-) 1,30,38	1998-99
35.	8012-00-112-Deposits by the Kudremukh Iron Ore Company Ltd.	(-) 5,78,95,36	1991-92
36.	8013-60-101-Mahila Samridhi Yojana for Rural Women	(-) 5,92,42	1998-99
	Statement No. 14A		
37.	6001-00-101-Market Loans 10.50% Loan, 1998	(-) 16,87	1998-99
38.	6001-00-106-Compensation and other Bonds (i) 5-Year Interest Free Prize Bonds, 1965	(-) 27,44	Pre 1976-77
39.	6001-00-106-(ii) Loans from Life Insurance Corporation	(-) 1,18	1979-80
40.	6001-00-106 (iii) 9% Relief Bonds, 1993	(-) 1,56,68,72	1998-99
41.	6001-00-106 (iv) Special Bearer Bonds, 1991	(-) 8,62,85	1995-96
42.	6001-00-106 (v) 9% Relief Bonds, 1987	(-) 10,69,68,44	1998-99
43.	6001-00-111-Gold Bonds, 1998	(-) 2	1998-99
44.	6001-00-800-Other Loans	(-) 4,58	1990-91
	Statement No. 15		
45.	6202-03-800-Other Loans	(-) 18,76	1986-87
46.	6216-80-800-Other Loans	(-) 69,42	1986-87
47.	6225-01-800-Other Loans	(-) 1,81	1994-95
48.	6235-01-110-Tibetan Refugees	(-) 11	1994-95
49.	6245-01-101-Gratuitious Relief	(-) 8,03	1986-87
50.	6245-02-101-Gratuitious Relief	(-) 21,56	1997-98
51.	6401-00-104-Agricultural Farms	(-) 39,79	1993-94
52.	6401-00-800-Other Loans	(-) 1,36,81	1986-87

Sl. No.	Head of Account (Major/Minor)	Balance (As on 31 March 1999)	Period from which balances became adverse
53.	6402-00-102-Soil Conservation	(-) 33,66	1995-96
54.	6403.00-800-Other Loans	(-) 64,28	1994-95
55.	6515-00-102-Community Development	(-) 5,75	1986-87
56.	6515-00-103-Rural Works Programmes	(-) 1	1986-87
57.	6701-60-800-Other Loans	(-) 4	1988-89
58.	6803-00-190-Loans to Public Sector and other undertakings	(-) 81,63,89	1998-99
59.	6860-01-800-Other Loans	(-) 22	1994-95
60.	7452-01-800-Other Loans	(-) 93,20	1992-93
61.	7602-01- Others (Pondicherry)	(-) 6	1997-98
62.	7602-02-Others(Pondicherry)	(-) 4	1992-93
63.	7605-00-084-Loans to government of U.A.R.	(-) 2,02,53	1995-96

Appendix – XVI
Statement of losses and irrecoverable dues written off/ waived during 1998-99
(Refers to Paragraph 9.1)

(Rupees in lakh)

Name of Ministry/Department	Write off of losses and irrecoverable dues due to					
	Failure of system		Neglect/Fraud etc.		Other reasons	
	No. of cases	Amount	No. of cases	Amount	No. of cases	Amount
Agriculture					11	0.87
Atomic Energy					19	2.18
Chemical & Fertilizers					21	26.61
Defence	19	1.00	22	1.43	219	23.94
Electronics					1	0.35
Energy					8	41.72
Finance			2	0.37	2	0.11
Labour					2	0.34
Space			0	0	11	0.68
Total	19	1.00	24	1.80	294	96.80

Appendix – XVII
Summarised financial results of Departmentally managed Government Undertakings
(Refers to paragraph 9.2)

(Rupees in lakh)

Sl. No.	Name of the Undertaking	Period of Accounts	Government Capital	Block Assets (Net)	Depreciation to date	Profit(+) Loss(-)	Interest on Government Capital	Total return	Percentage of total return to mean Capital	Remarks
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.
Ministry of Agriculture										
1.	Delhi Milk Scheme	1992-93	2107.24	872.34	1116.78	(-)4034.21	499.76	(-) 3534.45	-	
2.	Ice-cum-Freezing Plant, Cochin	1987-88	41.17	40.67	33.30	(-) 20.90	-	(-) 20.90	-	
Ministry of Defence										
3.	Canteen Stores Department	1995-96	48.00	1397.69	844.57	4472.92	2620.20	7093.12	34.36	
Ministry of Power										
4.	Electricity Department, Andaman and Nicobar Islands	1997-98	11378.00	10207.07	1186.00	(-)4593.00	1126.00	(-) 3467.00	-	
5.	Electricity Department, Lakshadweep	1990-91	827.51	597.00	230.52	(-) 483.79	Nil	52.95	6.01	
Ministry of Environment and Forests										
6.	Department of Environment and Forests, Andaman and Nicobar Islands	1989-90	477.09	477.09	354.92	(+) 535.83	246.28	4397.44	131.24	
Ministry of Finance										
7.	India Security Press, Nasik Road	1993-94	5611.69	3310.00	158.25	5062.30	1767.64	6829.94	237.44	
8.	Security Printing Press, Hyderabad	1993-94	1348.00	980.00	369.00	(+) 302.00	214.00	516.00	26	Un-audited provisional
9.	Currency Note Press, Nasik Road	1992-93	7681.67	5498.00	2400.00	(+)2508.34	1966.87	4474.91	23.89	Figures based on Profit and Loss after adjustment
10.	Government Opium Factory, Ghazipur	1992-93	172.01	90.48	40.39	1562.51	201.16	1763.67	92.06	

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1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.
11	Government Opium Factory, Neemuch	1992-93	219.93	191.27	27.16	(+)2044.82	187.87	2232.69	124.78	
12	Government Alkaloid Works, Neemuch	1992-93	456.64	199.94	10.06	(+) 288.89	41.63	330.52	83.37	
13	Government Alkaloid Works, Ghazipur	1992-93	123.18	23.63	27.87	(-) 58.44	20.68	(-) 37.76	-	
14	India Government Mint, Mumbai	1983-84	29.89	516.46	25.22	(+)1561.18	193.32	(+)1754.50	63.98	
15	India Government Mint, Calcutta	1995-96	479.46	235.82	359.67	(+)857.64	1659.50	(+)2517.14	-	
16	India Government Mint, Hyderabad	1991-92	4453.70	583.67	337.63	(-)854.88	516.69	338.19	7.59	
	Assay Department, Calcutta	1991-92	6.53	10.62	0.49	(+) 1.34	Nil	1.34	15.14	
	Silver Refinery, Calcutta	1991-92	58.91	9.51	103.85	(+) 110.19	188.67	296.86	503.92	
	Bank Note Press, Dewas	1988-89	5330.65	4004.41	1326.24	(+) 400.57	1020.55	1421.12	26.66	
	Security Paper Mill, Hoshangabad	1981-82	3171.16	2318.31	852.85	(-) 152.39	198.89	46.50	1.47	
Ministry of Health and Family Welfare										
21	Central Research Institute, Kasauli	1997-98	414.23	53.52	40.47	(-) 38.41	98.32	264.74	32.58	
22	Medical Stores Depots	1984-85	(+)978.92	44.61	35.19	(+)38.14	(+)79.98	1306.13	-	The figures do not include the results of GMSD, Delhi & GMSD, Mumbai.
23	Vegetable Garden of the Central	1994-95	0.31	0.24	0.002	(-)0.49	0.02	1.34	442.93	
	Institute of Psychiatry, Kanke, Ranchi									
Ministry of Information and Broadcasting										
24	All India Radio	1982-83	8325.15	5227.06	3098.09	(-)3121.89	409.64	(-)2712.25	-	
25	Radio Publication, All India Radio	1985-86	639.64	0.45	0.11	(-) 48.58	0.90	(-) 48.49	-	
26	Director General Doordarshan, New Delhi	1976-77	2545.61	2026.43	519.18	(-) 575.45	117.88	(-) 457.57	-	Proforma accounts have been received up to 1982-83 but financial results are not made available.

1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.
27.	Commercial Sales Service, Doordarshan, New Delhi	1976-77	-	0.14	-	(+) 57.62	-	(+) 57.62	-	
28.	Films Division, Mumbai	1986-87	642.75	240.20	285.81	(-) 697.81	49.71	(-) 648.10		(i) The interest on capital is worked out on the means of capital employed for each year. (ii) The proforma account for the year 1987-88 and onwards are yet to be finalised.
29.	Commercial Broadcasting Service, All India Radio	1983-84	251.28	178.71	72.57	(+) 1071.47	-	(+) 1071.47		
Ministry of Surface Transport										
30.	Lighthouses and Lightships Department	1995-96	11142.27	11813.25	2901.77	3662.03	800.00	4462.03	119.62	
31.	Shipping Department, Andaman and Nicobar Islands	1972-73	43.50	56.80	7.89	(-) 80.15	4.47	(-) 75.68	-	
32.	Ferry Service, Andaman	1984-85	195.85	86.93	108.92	(-) 95.45	18.49	(-) 76.96		
33.	Marine Department (Dockyard) Andaman and Nicobar Islands	1985-86	7.19	7.19	0.32	(-) 59.67	24.79	(-) 34.88	-	
34.	Chandigarh Transport Undertaking, Chandigarh	1991-92	2277.33	1128.79	48.32	(-) 361.41	145.87	(-) 215.54	-	Confirmation yet to be received from the Ministry.
35.	State Transport Service, Andaman and Nicobar Islands	1980-81	45.22	37.40	9.44	(-) 28.33	2.23	(-) 26.10	-	Acceptance received from the Ministry of Surface Transport.
Ministry of Urban Affairs and Employment										
36.	Department of Publications, New Delhi	1992-93								Proforma accounts have been received up to 1992-93 but financial results are not made available
37.	Government of India Presses	1987-88								Proforma accounts have been received up to 1987-88 but financial results are not made available

Appendix XVIII

(Refers to Paragraph 10.7)

Rush of expenditure during the month of March/last quarter of the financial year

(Rupees in crore)

Sl. No.	Description of the Grant and Major Head	Total expenditure under major head	Expenditure in March	Percentage of expenditure in March to total expenditure	Expenditure during last quarter of the financial year	Percentage of expdr. in last quarter to total expdr.
1- Agriculture						
1	4401-Capital Outlay on Crop Husbandry	6.72	6.43	96	6.51	97
4-Department of Animal Husbandry and Dairying						
2.	4405-Capital Outlay on Fisheries	34.59	12.17	35	32.78	95
10-Department of Food and Civil Supplies						
3.	2408-Food, Storage and Warehousing	87.08	74.14	85	79.79	92
4.	3601-Grants-in-aid to State Governments	10.75	-	-	5.78	54
5.	4408-Capital Outlay on Food, Storage & Ware housing	17.00	-	-	10.85	64
11-Department of Sugar and Edible Oils						
6.	3456-Civil Supplies	105.07	75.07	71	75.07	71
12-Ministry of Coal						
7.	2803-Coal and Lignite	2.89	-	-	2.01	69
13-Department of Commerce						
8.	3475-Other General Economic Services	10.06	10.06	100	10.06	100
9.	3601-Grants-in-aid to State Governments	40.91	-	-	32.08	78
25-Ministry of External Affairs						
10.	3605-Technical and Economic Co-operaton with other countries	534.43	167.15	31	279.91	52
26 - Department of Economic Affairs						
11.	2047-Other Fiscal Services	33.88	-	-	18.29	54
12.	3075-Other Transport Service	601.65	601.65	100	601.65	100
13.	2235-Social Security and Welfare	10.66	10.46	98	10.46	100
27-Currency, coinage and Stamps						
14.	4047-Capital Outlay on other Fiscal Services	18.33	15.80	86	16.52	90
28-Payments to Financial Institutions						
15.	2416-Agricultural Financial Institutions	17.25	16.84	98	16.84	98
16.	2885-Other Outlays on Industries and Minerals	64.43	27.35	42	39.15	61
17.	3465-General Financial and Trading Institutions	1.00	0.53	53	1.00	100
18.	3475-Other General Economic Services	2689.76	2624.78	98	2656.93	99
19.	4416-Investment in Agricultural Financial Institutions	252.65	152.65	60	152.65	60

Sl. No.	Description of the Grant and Major Head	Total expenditure under major head	Expenditure in March	Percentage of expenditure in March to total expenditure	Expenditure during last quarter of the financial year	Percentage of expdr. in last quarter to total expdr.
20.	5465-Investment in General Financial and Trading Institutions	400.00	400.00	100	400.00	100
21.	6416-Loans to Agricultural Financial Institutions	20.68	10.53	51	13.11	63
22.	6885-Industrial Credit and Investment Corporation of India	113.96	53.85	47	64.61	57
29-Interest Payments						
23.	2049-Interest Payments	77882.39	24092.09	31	40145.00	52
37-Direct Taxes						
24.	4216-Capital Outlay on Housing	8.65	7.97	92	7.97	92
38-Indirect Taxes						
25.	4216-Capital Outlay on Housing	48.39	24.37	50	41.57	86
39-Ministry of Food Processing Industries						
26.	2405-Fisheries	7.07	7.07	100	7.07	100
27.	2408-Food, Storage and Warehousing	14.41	7.36	51	9.94	69
28.	4860-Capital Outlays on Consumer Industries	1.68	1.68	100	1.68	100
29.	6405-Loans for Fisheries	1.72	1.72	100	1.72	100
30.	6408-Loans for Food, Storage and Warehousing	2.80	2.60	93	2.60	93
40-Department of Health						
31.	3601-Grants-in-aid to State Governments	264.98	148.97	56	148.97	56
43-Ministry of Home Affairs						
32.	3601-Grants-in-aid to State Governments	56.42	28.00	50	35.58	63
45-Polices						
33.	3601-Grants-in-aid to State Governments	505.08	149.26	30	393.21	78
34.	7601-Loans and Advances to State Governments	38.69	16.70	43	28.24	73
46-Other Expenditure of the Ministry of Home Affairs						
35.	2070-Other Administrative Services	3.76	3.62	96	3.62	96
36.	2235-Social Security and Welfare	235.78	-	-	218.82	93
37.	2552-North Eastern Areas	57.04	11.37	20	55.44	97
38.	3053-Civil Aviation	7.12	3.38	47	5.21	73
39.	4552-Capital Outlay on North Eastern Areas	8930.66	-	-	8914.62	100
40.	7601-Loans and Advances to State Governments	602.32	170.77	28	335.75	56
47-Transfers to Union Territory Governments						
41.	3602-Grants-in-aid to U.T. Governments	436.66	169.34	39	230.00	53

(Rupees in crore)

Sl. No.	Description of the Grant and Major Head	Total expenditure under major head	Expenditure in March	Percentage of expenditure in March to total expenditure	Expenditure during last quarter of the financial year	Percentage of expdr. in last quarter to total expdr.
48-Department of Education						
42.	3601-Grants-in-aid to State Governments	714.46	409.46	57	448.75	63
49-Department of Youth Affairs and Sports						
43.	3601-Grants-in-aid to State Governments	30.29	20.91	69	26.87	89
44.	4202-Capital Outlay on Education, Sports, Arts and Culture	2.86	0.79	28	1.44	50
50-Department of Culture						
45.	3601-Grants-in-aid to State Governments	12.60	10.53	84	12.34	98
51-Department of Women and Child Development						
46.	2235-Social Security and Welfare	212.03	140.81	70	157.98	79
47.	3602-Grants-in-aid to U.T. Governments	14.02	8.77	63	8.77	63
56-Information, Films and Publicity						
48.	4220-Capital Outlay on Information and Publicity	9.76	3.80	39	6.50	67
57-Broadcasting Services						
49.	4221-Capital Outlay on Broadcasting	320.18	126.20	39	187.94	59
60-Ministry of Labour						
50.	3601-Grants-in-aid to State Governments	41.85	19.31	46	288.16	69
59-Law and Justice						
51.	3601-Grants-in-aid to State Governments	44.90	-	-	23.36	52
52.	3602-Grants-in-aid to U.T. Governments	1.08	-	-	1.08	100
62-Department of Company Affairs						
53.	5475-Capital Outlay on Other General Economic Services	1.79	1.45	81	1.79	100
68-Planning						
54.	5475-Capital Outlay on Other General Economic Services	43.25	34.21	79	34.21	79
69-Department of Statistics						
55.	3601-Grants-in-aid to State Governments	4.92	3.43	70	3.43	70
74-Department of Wastelands Development						
56.	3601-Grants-in-aid to State Governments	6.47	3.88	60	3.88	60
79-Ministry of Surface Transport						
57.	3055-Road Transport	2.20	0.75	34	1.24	56

(Rupees in crore)

Sl. No	Description of the Grant and Major Head	Total expenditure under major head	Expenditure in March	Percentage of expenditure in March to total expenditure	Expenditure during last quarter of the financial year	Percentage of expdr. in last quarter to total expdr.
58.	3605-Technical and Economic Co-operation with other countries	1.79	1.56	87	1.56	87
59.	7056-Loans for Inland Water Transport	17.85	9.85	55	9.85	55
60.	7601-Loans and Advances to State Governments	1.50	1.50	100	1.50	100
82-Ministry of Textiles						
61.	2851-Industries	127.97	48.67	38	68.39	53
62.	3453-Foreign Trade and Export Promotion	1.73	1.53	88	1.63	94
63.	3601-Grants-in-aid to State Governments	94.18	44.07	47	58.66	62
64.	4851-Capital Outlay on Village and Small Industries	6.51	2.76	42	5.17	79
84-Urban Employment and Poverty Alleviation						
65.	3475-Other General Economic Services	4.99	4.37	88	4.99	100
66.	3601-Grants-in-aid to State Governments	156.75	81.37	52	92.50	59
67.	3602-Grants-in-aid to U.T. Governments	2.51	2.08	83	2.17	86
68.	6216-Loans for Housing	3.57	3.57	100	3.57	100
85-Public Works						
69.	4059-Capital Outlay on Public Works	127.81	34.99	27	64.68	51
70.	4202-Capital Outlay on Education, Sports, Art and Culture	9.66	4.58	47	8.13	84
71.	4210-Capital Outlay on Medical and Public Health	11.51	3.93	34	7.18	62
72.	4885-Capital Outlay on Industries and Minerals	1.82	0.74	41	1.29	71
73.	5052-Capital Outlay on Shipping	2.27	1.07	47	1.60	70
74.	5425-Capital Outlay on Other Scientific and Environmental Research	2.85	1.37	48	2.15	76
88-Ministry of Welfare						
75.	3602-Grants-in-aid to U.T. Governments	3.32	1.83	55	1.83	55
76.	4225-Capital Outlay on Welfare of SCs./STs and OBCs	280.50	93.84	33	185.63	66
77.	6875-Loans for other Industries	2.41	2.00	83	2.41	100

APPENDIX XIX

(Refers to Paragraph 11.1.3)

Statement showing cases of expenditure without re-appropriation of fund
(exceeding excess of Rs one crore and more)

(Rupees in crore)

Sl. No.	Sub-head	Provision	Actual expenditure	Final excess expdr without re-appropriation
1-Agriculture				
1.	Other Grants	O R (+)	3000.00 <u>455.41</u> <u>3455.41</u>	3789.95 334.54
3-Department of Agricultural Research and Education				
2.	Payment of Net Proceeds of Cess under Agricultural Produce Cess Act 1940	O	20.00	25.00 5.00
5-Department of Chemicals and Petro Chemicals				
3.	Petrofils Co-operative Limited	O R (+)	Nil 1.50	4.50 3.00
9-Department of Consumer Affairs				
4.	National Agricultural Co-operative Marketing Federation of India Limited	O S R-	0.46 9.00 <u>1.86</u> <u>7.60</u>	14.29 6.69
5.	Strengthening of Consumer Dispute Redressal Agencies	O	Nil	3.68 3.68
11-Department of Sugar and Edible Oils				
6.	Reimbursement of losses to State Trading Corporation in its trading operations on government account	O R(+)	30.00 <u>4.90</u> <u>34.90</u>	105.00 70.10
7.	Loans for Rehabilitation/Cane Development/ Modernization of Sugar Mills	O R(-)	170.00 <u>2.02</u> <u>172.02</u>	253.45 81.43
13-Department of Commerce				
8.	Trade Commissioners	O R(-)	55.00 <u>2.86</u> <u>52.14</u>	56.03 3.89
9.	Product Promotion and Commodity Development	O R(+)	470.00 <u>28.14</u> <u>498.14</u>	543.62 45.48
17-Ministry of Defence				
10.	Canteen Stores Department	O R(+)	2567.66 <u>3.75</u> <u>2571.41</u>	2658.43 87.02

(Rupees in crore)

Sl. No.	Sub-head	Provision	Actual expenditure	Final excess expdr without re-appropriation	
18-Defence Pensions					
11.	Army-Pension and Other Retirement Benefits	O	5556.10	6804.26	1248.16
12.	Navy-Pension and Other Retirement Benefits	O	99.33	130.51	31.18
13.	Air Force-Pension and Other Retirement Benefits	O	264.22	332.01	67.79
24-Ministry of Environment and Forests					
14.	Animal Welfare	O R (-)	4.72 <u>0.10</u> <u>4.62</u>	9.79	5.17
25-Ministry of External Affairs					
15.	Embassies and Missions	O R(+)	599.99 <u>20.73</u> <u>620.72</u>	629.27	8.55
16.	Special Delegations	O R(+)	5.50 <u>0.75</u> <u>6.25</u>	9.43	3.18
17.	50th year of India's Independence	O R(-)	24.00 <u>9.75</u> <u>14.25</u>	15.32	1.07
26-Department of Economic Affairs					
18.	Other Expenditure-Interest on Deposits under Compulsory Deposit (Income Tax Payers) Scheme, 1974	O R(-)	10.00 <u>5.00</u> <u>5.00</u>	10.20	5.20
19.	Exchange Losses under Foreign Currency (Non-Resident) Accounts Scheme	O	1400.00	1826.60	426.60
27-Currency, Coinage and Stamps					
20.	India Security Press, Nasik - Plant and Machinery	O R(+)	5.00 <u>2.35</u> <u>7.35</u>	11.18	3.83
28-Payments to Financial Institution					
21.	Other Expenditure - Payment of charges under extended arrangement with International Monetary Fund	O R(+)	89.64 <u>0.25</u> <u>89.89</u>	94.19	4.30
22.	Industrial Credit Investment Corporation of India	O R(-)	26.66 <u>6.74</u> <u>19.92</u>	38.85	18.93
23.	Industrial Development Bank of India	O R(-)	15.01 <u>0.01</u> <u>15.00</u>	20.56	5.56
24.	Write down of investment in banks for adjustment of their losses	O	Nil	2573.74	2573.74

(Rupees in crore)

Sl. No.	Sub-head	Provision	Actual expenditure	Final excess expdr without re-appropriation	
25.	Investment in the Asian Development Bank	O	15.00	20.00	5.00
26.	Subscription to International Monetary Fund (in securities)	O R(+)	5949.90 <u>86.74</u> 6036.64	7450.87	1414.23
31-Loans to Government Servants, etc.					
27.	House Building Advances-Ministries	O S	247.50 <u>70.00</u> 317.50	354.44	36.94
28.	Advances for purchase of Motor Cars	O S	30.89 <u>15.00</u> 45.89	60.27	14.38
29.	Advances for purchase of Motor Conveyances	O S	34.81 <u>11.50</u> 46.31	54.10	7.79
30.	Other Advances	O S	1.74 <u>0.50</u> 2.24	8.13	5.89
32-Repayment of Debts					
31.	18-9% Relief Bonds, 1993	O	146.00	156.69	10.69
32.	Loans from the International Development Association	O R(+)	1102.60 <u>100.58</u> 1203.18	1213.44	10.26
33.	Loans from the International Bank for Reconstruction and Development	O R(-)	3064.65 <u>15.53</u> 3049.12	3080.75	31.63
34.	Loans from the Government of Netherlands	O R(+)	195.62 <u>14.91</u> 210.53	211.56	1.03
34-Pensions					
35.	Contributions to Provident Funds	O	7.72	25.69	17.97
36.	Pensionary Charges	O	135.00	395.31	260.31
37.	Deposit Linked Insurance Scheme-Government Provident Funds	O	12.41	16.07	3.66
38.	Family Pension	O	140.00	303.51	163.51
37-Direct Taxes					
39.	Research Statistics and Publication	O R(-)	19.34 <u>0.05</u> 19.29	24.69	5.40
40.	Collection Charges-Income Tax-Commissioners and their offices	O R(-)	671.46 <u>9.66</u> 661.80	736.57	74.77

(Rupees in crore)

Sl. No.	Sub-head	Provision	Actual expenditure	Final excess expdr without re-appropriation	
38-Indirect Taxes					
41.	Sea Customs-Major Ports	O R(-)	100.41 <u>0.01</u> 100.40	105.98	5.58
42.	Directorate of Publicity and Public Relations (Customs and Central Excise)	O R(+)	2.54 <u>0.09</u> 2.63	3.74	1.11
43.	Collection Charges/Other Offices	O R(+)	281.59 <u>6.76</u> 288.35	291.84	3.49
41-Department of Indian System of Medicine and Homeopathy					
44.	Grants to Central Council for Research in Ayurveda and Siddha	O R(+)	24.32 <u>0.28</u> 24.60	25.92	1.32
42-Department of Family Welfare					
45.	Free Supply of Family Planning Material	O R(-)	92.20 7.55	87.39	2.74
46.	Family Welfare Selected Area Projects (including India Population Project)-General Component	O R(-)	59.30 34.64	26.75	2.09
43-Ministry of Home Affairs					
47.	Intelligence Bureau	O R(-)	218.60 <u>4.40</u> 214.20	222.86	8.66
48.	Elections-Other Grants Deployment of Home Guards during the Parliament and State Assembly Elections	O	2.00	4.00	2.00
49.	Other Acts and Regulations	O R(-)	1.17 <u>1.83</u> (-) 0.66	3.48	4.14
50.	Home Guards -Reimbursement to States for Home Guards	O	26.00	31.00	5.00
45-Police					
51.	Central Reserve Police	O S R(-)	1355.89 42.90 <u>15.57</u> 1383.22	1385.3 8	2.16
52.	Assam Rifles	O R(-)	520.25 <u>0.92</u> 519.33	531.75	12.42

(Rupees in crore)

Sl. No.	Sub-head	Provision	Actual expenditure	Final excess expdr without re-appropriation	
53.	Special Police-Charges paid in respect of Jammu & Kashmir Light Infantry	O	123.51	146.67	23.16
54.	Border Security Force- Directorate General of Border Security Force	O S R(-)	1608.18 30.00 <u>0.25</u> <u>1637.93</u>	1682.63	44.70
55.	Indo-Tibetan Border Police	O S R(+)	284.92 3.00 <u>0.65</u> <u>288.57</u>	293.79	5.22
56.	Industrial Security Force	O S R(+)	624.91 1.00 <u>0.10</u> <u>626.01</u>	645.54	19.53
57.	Welfare of Police Personnel	O	7.00	29.05	22.05
58.	State Headquarters Police	O S R(-)	237.10 13.85 <u>3.12</u> <u>247.83</u>	258.19	10.34
59.	Residential Buildings	O R(+)	36.00 <u>0.55</u> <u>36.55</u>	40.48	3.93
60.	Directorate General of Border Security Force	O R(+)	76.76 <u>0.60</u> <u>77.36</u>	86.67	9.31
47-Transfer to Union Territory Governments					
61.	Grants to meet Non-plan deficit-Pondicherry	O	165.05	234.75	69.70
62.	Block Grants - Pondicherry	O R(+)	88.73 <u>4.79</u> <u>93.52</u>	107.23	13.71
63.	Loans to cover gap in resources-Pondicherry	O	34.95	45.67	10.72
50-Department of Culture					
64.	Centenaries and Anniversaries Celebrations	O	Nil	1.78	1.78
65.	Setting up of Cultural Complex at Guwahati	O	2.00	6.85	4.85
52-Industrial Development and Industrial Policy and Promotion					
66.	Transfer to National Renewal Fund	O R(+)	300.00 <u>45.22</u> <u>345.22</u>	401.26	56.04
67.	Expenditure in connection with Science and Technology Plan	O R(-)	18.97 <u>0.68</u> <u>18.29</u>	19.78	1.49

(Rupees in crore)

Sl. No.	Sub-head	Provision	Actual expenditure	Final excess expdr without re-appropriation	
54-Department of Heavy Industry					
68.	Grant to Pes for implementation of Voluntary Retirement Scheme	O S R(-)	33.60 2.31 <u>0.10</u> <u>35.81</u>	72.55	36.74
69.	Hindustan Cable Limited	O S	5.00 <u>1.85</u> <u>6.85</u>	20.00	13.15
70.	Interest subsidy as part of BIFR Package for Braithwaite, Bharat Brakes and Valve Limited (subsidiary of Bharat Bhari Udyog Nigam Limited)	O R(+)	Nil <u>5.24</u> <u>5.24</u>	116.39	111.15
71.	Interest subsidy as part of BIFR package of Heavy Engineering Corporation Limited	O	Nil	20.82	20.82
72.	Interest subsidy as part of revival package of Instrumentation Limited	O	Nil	15.51	15.51
73.	Interest subsidy as part of revival package of Hindustan Cables Limited	O	Nil	122.20	122.20
74.	Guarantee fee subsidy as part of BIFR package for HEC	O	Nil	22.34	22.34
75.	Guarantee fee subsidy as part of BIFR package for Hindustan Cables Limited	O	Nil	4.76	4.76
76.	Grants to PEs for implementation of Voluntary Retirement Scheme	O S	0.50 <u>0.46</u> <u>0.96</u>	7.50	6.54
77.	Grants to National Industrial Development Corporation Limited for Voluntary Retirement Schemes	O	Nil	4.68	4.68
78.	Hindustan Cables Limited	O R(+)	0.38 <u>0.70</u> <u>1.08</u>	76.08	75.00
79.	Hindustan Cables Limited (Charged)	O	16.29	21.31	5.02
56-Information, Films and Publicity					
80.	Press Information Services- Other Items	O R(-)	2.11 <u>0.12</u> <u>1.99</u>	3.89	1.90
57-Broadcasting Services					
81.	Studios- New Equipment	O R(-)	55.39 <u>16.49</u> <u>38.90</u>	40.55	1.65

(Rupees in crore)

Sl. No.	Sub-head	Provision	Actual expenditure	Final excess expdr without re-appropriation	
60-Election Commission					
82.	Election Commission - Establishment	O R(-)	7.00 <u>0.17</u> 6.83	8.43	1.60
63-Ministry of Mines					
83.	Loans to Hindustan Copper Limited	O	13.50	73.50	60.00
73-Department of Rural Employment and Poverty Alleviation					
84.	Jawahar Rozgar Yojana- Grants to District Level Agencies	O R(+)	1644.66 <u>50.55</u> 1695.21	1696.58	1.37
85.	Investment in Public Sector and other Undertaking- Housing and Urban Development Corporation	O	Nil	50.00	50.00
75-Department of Science and Technology					
86.	Department of Science and Technology	O R(+)	12.71 <u>0.25</u> 12.96	13.99	1.03
87.	Surveyor General	O	22.16	23.93	1.77
88.	Grants-in-aid to Scientific Institutions and Professional Bodies	O R(-)	105.17 <u>2.13</u> 103.04	115.95	12.91
89.	Observatories and Weather Stations	O	50.60	55.87	5.27
90.	Other Meteorological Services	O	22.74	26.28	3.54
78-Ministry of Steel					
91.	Grants-in-aid to Bird Group of Companies for Voluntary Retirement Scheme	O R(+)	0.80 <u>0.16</u> 0.96	6.00	5.04
92.	Grants-in-aid to Steel Authority of India Limited for implementation of Voluntary Retirement Scheme in its subsidiary Visvesvaraya Iron & Steel Limited (VISL)	O R(+)	2.70 <u>0.75</u> 3.45	8.00	4.55
93.	Grants-in-aid to Sponge Iron India Limited (SIIL) for Voluntary Retirement Scheme	O	0.15	2.00	1.85
94.	Bharat Refractories Limited	O R(+)	7.50 <u>7.00</u> 14.50	27.50	13.00
80-Roads					
95.	Cost of collection of Fees Payable to States/UTs	O	2.00	5.00	3.00

(Rupees in crore)

Sl. No.	Sub-head	Provision	Actual expenditure	Final excess expdr without re-appropriation	
96.	Maintenance by Roads Wing	O R(+)	496.00 <u>15.50</u> 11.50	529.99	18.49
97.	Works under BRDS	O S R	287.96 0.01 <u>10.39</u> 298.36	299.97	1.61
81-Ports, Lighthouses and Shipping					
98.	Grants for Implementation of Voluntary Retirement Scheme	O S	2.70 <u>1.40</u> 4.10	8.00	3.90
99.	Maintenance and Dredging in Haldia Channel by Calcutta Port Trust	O R(-)	123.69 <u>8.71</u> 114.98	194.78	79.80
100.	River Dredging and Maintenance of River Hooghly and Haldia Channel by Calcutta Port Trust and Haldia Channel	O	24.31	40.73	16.42
101.	General Reserve Fund	O R(+)	19.22 <u>2.77</u> 21.99	53.61	31.62
102.	Director General of Shipping	O R(-)	3.42 <u>1.77</u> 1.65	3.19	1.54
103.	Construction of Landing Facilities and Jetties	O R(-)	39.40 <u>11.69</u> 27.71	38.50	10.79
104.	Survey Vessels	O R(+)	30.00 <u>11.59</u> 41.59	83.61	42.02
82-Ministry of Textiles					
105.	Grants to PSUs for Voluntary Retirement Scheme	O S	5.30 0.73	10.73	4.70
106.	National Jute Manufactures Corporation	O R(+)	60.00 27.40	104.11	16.71
83-Urban Development					
107.	Urban Development Construction	O R(+)	69.00 <u>0.55</u> 69.55	72.01	2.46
87-Ministry of Water Resources					
108.	Flood Control in Brahmaputra Valley	O R	Nil <u>0.40</u> 0.40	18.00	17.60

(Rupees in crore)

Sl. No.	Sub-head	Provision	Actual expenditure	Final excess expdr without re-appropriation	
89-Atomic Energy					
109.	Board of Radiation & Isotope Technology	O R(-)	18.14 <u>0.33</u> 17.81	21.30	3.49
110.	Fuel Fabrication Facilities)	O R(+)	270.98 <u>0.99</u> 271.97	273.76	1.79
111.	Bhabha Atomic Research Centre	O R(-)	151.63 <u>0.70</u> 150.93	157.58	6.65
112.	Metallurgy	O R(+)	4.57 <u>0.01</u> 4.58	5.81	1.23
90-Nuclear Power Schemes					
113.	Madras Atomic Power Station	O R(-)	72.03 <u>25.35</u> 46.68	54.65	7.97
114.	Rajasthan Atomic Power Station	O R(-)	72.03 <u>32.68</u> 39.35	53.98	14.63
94-Staff Household and Allowances of the President					
115.	State Conveyance and Motor Car	O R(+)	0.23 <u>0.01</u> 0.24	3.55	3.31
95-Rajya Sabha					
116.	Members	O R(-)	23.94 <u>0.24</u> 23.70	25.79	2.09
96-Lok Sabha					
117.	Members	O R(-)	36.63 <u>8.36</u> 28.27	44.66	16.39
99-Andaman & Nicobar Island					
118.	Power Plant and Ancilliary Works	O R(+)	23.95 <u>0.01</u> 23.96	30.05	6.09
119.	Government Secondary Schools	O R(-)	20.10 <u>0.51</u> 19.59	20.76	1.17

(Rupees in crore)

Sl. No.	Sub-head	Provision	Actual expenditure	Final excess expdr without re-appropriation	
120.	Payment to Shipping Corporation of India	O	38.00	44.50	6.50
121.	Road Transport Operation	O R(+)	5.08 <u>0.06</u> 5.14	6.15	1.01
122.	Stock	O R(+)	25.67 <u>0.91</u> 26.58	34.31	7.73
100-Chandigarh					
123.	High Court	O R(-)	14.97 <u>0.80</u> 14.17	18.47	4.30
124.	District Police	O R(+)	37.49 <u>0.07</u> 37.56	43.14	5.58
125.	Transmission and Distribution of Power in Chandigarh	O R(-)	134.00 <u>0.43</u> 133.57	178.61	45.04
126.	General Hospital, Chandigarh	O R(+)	7.25 <u>1.09</u> 8.34	9.60	1.26
127.	Elementary Education- Direction and Administration	O R(+)	22.45 <u>0.23</u> 22.68	24.63	1.95
128.	Government Secondary School	O R(+)	14.25 <u>0.99</u> 15.24	17.86	2.62
129.	Punjab University, Chandigarh	O R(-)	23.00 <u>0.54</u> 22.46	33.20	10.74
130.	Assistance to Non-Government Colleges and Institutes	O R(+)	6.57 <u>0.07</u> 6.64	8.24	1.60
131.	Punjab Engineering College	O R(-)	7.90 <u>1.14</u> 6.76	7.77	1.01
132.	Chandigarh Transport Undertaking Operation	O R(+)	29.71 <u>0.30</u> 30.01	32.44	2.43
133.	Executive Establishment	O R(-)	7.05 <u>0.14</u> 6.91	8.00	1.09

(Rupees in crore)

Sl. No.	Sub-head	Provision	Actual expenditure	Final excess expdr without re-appropriation	
134.	Repairs and Maintenance of Buildings	O R(+)	7.63 <u>0.30</u> 7.93	9.31	1.38
135.	Establishment	O R(-)	11.71 <u>0.50</u> 11.21	13.82	2.61
136.	General Pool Accommodation-Maintenance and Repairs	O R(+)	3.40 <u>0.26</u> 3.66	4.91	1.25
137.	Land	O	5.00	8.00	3.00
101-Dadra & Nagar Haveli					
138.	Transmission and Distribution Other Expenditure	O R(+)	103.47 <u>0.91</u> 104.38	117.74	13.36
102-Daman and Diu					
139.	Transmission and Distribution Other Expenditure	O R(+)	80.75 <u>0.10</u> 80.85	87.00	6.15
140.	Assistance to Non-Government Secondary Schools	O R(-)	1.10 <u>0.11</u> 0.99	1.99	1.00
141.	Urban Water Supply Programmes	O R(+)	0.36 <u>0.13</u> 0.49	2.39	1.90
103-Lakshadweep					
142.	Government Primary Schools	O R(+)	5.74 <u>0.79</u> 6.53	8.29	1.76
143.	Shipping Corporation of India	O	19.90	26.67	6.77

APPENDIX-XX
(Refers to Paragraph 12.4)

Surrender of funds

I- Instances of cases where the amount greater than 20 per cent of the savings and Rs one crore not surrendered:

(Rupees in crore)

Sl. No.	Grant/Appropriation	Total savings	Amount surrendered	Amount not surrendered	Percentage of amount not surrendered
Revenue-Voted					
1.	3-Department of Agricultural Research and Education	23.36	-	23.36	100
2.	6-Department of Fertilizers	528.50	4.44	524.06	99
3.	8-Department of Tourism	49.49	0.62	48.87	99
4.	40-Department of Health	208.01	111.64	96.37	46
5.	44-Cabinet	12.67	7.10	5.57	44
6.	57-Broadcasting Services	284.11	213.47	70.64	25
7.	58-Ministry of Labour	69.88	45.85	24.03	34
8.	63-Ministry of Mines	19.34	14.83	4.51	23
9.	66-Ministry of Personnel, Public Grievances and Pensions	5.54	3.13	2.41	44
10.	75-Department of Science and Technology	49.60	-	49.60	100
11.	76-Department of Scientific and Industrial Research	5.94	2.00	3.94	66
12.	83-Urban Development	26.00	2.08	23.92	92
13.	85-Public Works	81.96	38.34	43.62	53
14.	86-Stationery and Printing	33.02	17.90	15.12	46
15.	89-Atomic Energy	5.01	2.76	2.25	45
Revenue - Charged					
16.	34-Pension	1.29	-	1.29	100
Capital- Voted					
17.	17-Ministry of Defence	4.30	0.93	3.37	78
18.	43-Ministry of Home Affairs	9.52	5.60	3.92	41

(Rupees in crore)

Sl. No.	Grant/Appropriation	Total savings	Amount surrendered	Amount not surrendered	Percentage of amount not surrendered
19.	71-Ministry of Power	1.01	-	1.01	100
20.	75-Department of Science and Technology	31.54	2.51	29.03	92
21.	85-Public Works	60.09	37.41	22.68	38
22.	90-Nuclear Power Schemes	135.45	106.90	28.55	21
23.	100-Chandigarh	6.23	3.63	2.60	42
Capital-Charged					
24.	32-Repayment of Debt	36400.74	751.04	35649.70	98
	Total	38052.60	1372.18	36680.42	

II Instances of cases where the amount surrendered despite grant being overall excess/saving being less than the amount surrendered
(Rupees in crore)

Sl. No.	Grant/Appropriation	Total excess	Amount surrendered
Revenue-voted			
1.	1-Agriculture	317.81	10.81
2.	9-Department of Consumer Affairs	0.04*	4.41
3.	11-Department of Sugar and Edible Oils	67.12	0.65
4.	13-Department of Commerce	27.71	6.20
5.	17-Ministry of Defence	65.08	13.58
6.	26-Department of Economic Affairs	361.10	7.84
7.	28-Payments to Financial Institutions	2566.76	36.44
8.	37-Direct Taxes	47.38	33.26
9.	43-Ministry of Home Affairs	12.78	4.72
10.	56-Information, films and Publicity	0.88	1.32
11.	60-Election Commission	1.03	0.17
12.	80-Roads	0.58	15.93
13.	81-Ports, Light houses and shippings	113.85	18.53
14.	95-Rajya Sabha	2.43	0.88
15.	96-Lok Sabha	11.09	5.36
16.	102-Daman and Diu	8.33	1.33
17.	100-Chandigarh	3.78	0.76
18.	5-Department of Chemicals and Petro-chemicals	2.95	0.05
19.	11-Department of Sugar and Edible Oils	79.70	1.39
20.	28-Payments to Financial Institutions	1381.70	29.62
21.	47-Transfers to Union Territory Government	9.48	1.24
22.	81-Port- Lighthouses and Shippings	37.85	11.14

* Saving

APPENDIX-XXI**(Refers to Paragraph 12.5)****Major variation in recoveries****Details of major variations between budgeted recoveries and actuals adjusted in reduction of expenditure***(Rupees in crore)*

Sl. No.	Grant	Budget estimates	Actual recoveries	Variation	
				Amount	Percentage
Short recoveries against budget estimates					
Revenue					
1.	6-Department of Fertilizers	757.23	214.87	542.36	72
2.	9-Department of Consumer Affairs	5.00	0.30	4.70	94
3.	40-Department of Health	45.00	33.47	11.53	26
4.	52-Industrial Development and Industrial Policy and Promotion	25.12	4.31	20.81	83
5.	56- Information, Films and Publicity	2.07	0.13	1.94	93
6.	57-Broadcasting Services	429.90	275.90	154.00	36
7.	69-Department of Statistics	1.16	-	1.16	100
8.	85-Public Works	289.00	228.82	60.18	21
9.	100-Chandigarh	31.36	14.97	16.39	52
	Capital				
10.	37-Direct Taxes	70.00	13.25	56.75	81
11.	40-Department of Health	540.01	249.38	290.63	54
12.	57-Broadcasting Services	402.50	301.69	100.81	25
13.	99-Andaman and Nicobar Islands	4.49	1.67	2.82	63
Excess recoveries against budget estimates					
Revenue					
14.	2-Other Services of Department of Agriculture and Co-operation	-	6.94	6.94	694
15.	5-Department of Chemicals and Petro-chemicals	1.65	51.25	49.60	3006
16.	36-Department of Revenue	12.30	18.95	6.65	54
17.	54-Department of Heavy Industry	45.18	106.79	61.61	136
18.	55-Department of Small Scale Industries and Agro. and Rural Industries	1.51	6.03	4.52	300
19.	64-Ministry of Non-Conventional Energy Sources	-	15.47	15.47	1547
20.	78-Ministry of Steel	28.11	40.00	11.89	42
21.	82-Ministry of Textiles	15.21	22.25	7.04	46
22.	89-Atomic Energy	10.62	14.62	4.00	38

(Rupees in crore)

Sl. No.	Grant	Budget estimates	Actual recoveries	Variation	
				Amount	Percentage
Capital					
23.	11-Department of Sugar and Edible Oils	175.97	256.00	80.03	45
24.	12-Ministry of Coal	10.00	25.03	15.03	150
25.	28-Payments to Financial Institutions	-	2573.74	2573.74	257574
26.	81-Ports, Light houses and Shipping	22.45	34.49	12.04	54
27.	89-Atomic Energy	91.88	185.27	93.39	102

Appendix XXII

(Refers to Paragraph 13.2.1)

Significant cases of major re-appropriations which were injudicious on account of non-utilisation*(Rupees in lakh)*

Sl. No.	Number and nature of grant	Major head	Sub-head	Amount of re-appropriation to the sub-head	Final unspent provision under the sub-head after re-appropriation
1.	3-Department of Agricultural Research and Expenditure	2415-Agricultural Research and Education	Fisheries-Assistance to ICAR- Research Institutes	370.00	500.00
2.	17-Ministry of Defence	2052-Secretariat General Services	Defence Estate Organisation	159.96	513.28
3.	26-Department of Economic Affairs	2047-Other Fiscal Services	Cost of Printing of Savings Certificates, Cheque, Books, N.D. Bonds, etc.	70.00	90.05
4.	-do-	2052-Sectt. General Services	Department of Economic Affairs	82.14	90.25
5.	-do-	3475-Other General Economic Services	Exchange losses under NRI Bonds	1031.00	4329.99
6.	27-Currency, Coinage and Stamps	2046-Currency, Coinage and Mint	Currency Note Press-Management	98.30	126.62
7.	-do-	4046-Capital outlay on Currency, Coinage and Mint	Currency Note Press- Building	53.00	239.06
8.	29-Interest Payments	2049-Interest Payments	Discount on Treasury Bills	2000.00	3268.11
9.	-do-	-do-	14 Days Treasury Bills	3000.00	3268.11
10.	-do-	-do-	Interest on Loans from IBRD	3285.67	4626.77
11.	-do-	-do-	Payments to Department of Posts for Saving Bank and Certificates Work, etc.	14898.00	21053.17

(Rupees in lakh)

Sl. No.	Number and nature of grant	Major head	Sub-head	Amount of re-appropriation to the sub-head	Final unspent provision under the sub-head after re-appropriation
12.	-do-	-do-	Family Pension-cum-Life Assurance Funds for Industrial Workers	2041.52	12430.61
13.	-do-	-do-	Special Deposits of EPF/ELLI	150.00	166.45
14.	-do-	-do-	Railway Pension Fund	124.05	1093.95
15.	32-Repayment of Debt	6001-Internal Debts of Central Government	14-Days Treasury Bills	915600.00	1205471.00
16.	-do-	-do-	International Fund for Agricultural Development	650.00	1560.00
17.	-do-	-do-	7% Capital Investment Bonds	100.00	480.34
18.	38-Indirect Taxes	2037-Customs	Sea Customs-Major Ports	233.82	874.36
19.	40-Department of Health	2210-Medical and Public Health	Expenditure in U.Ts	112.25	166.49
20.	-do-	3601-Grants-in-aid to state governments	National T.B. Control Programme	51.40	56.87
21.	43-Ministry of Home Affairs	4059-Capital Outlay on Public Works	Acquisition of Land	290.00	348.77
22.	51-Department of Women and Child Development	2235-Social Security and Welfare	Integrated Child Development Services	62.00	63.29
23.	-do-	2236-Nutrition	Integrated Education in Nutrition	58.00	100.82

(Rupees in lakh)

Sl. No.	Number and nature of grant	Major head	Sub-head	Amount of re-appropriation to the sub-head	Final unspent provision under the sub-head after re-appropriation
24.	57-Broadcasting Services	2221-Broadcasting	Audience Research	50.21	50.34
25.	-do-	4221-Capital Outlay on Broadcasting	Miscellaneous Works Schemes	56.45	813.88
26.	63-Ministry of Mines	2853-Non-ferrous Mining and Metallurgical Industries	Geological Survey of India-Direction and Administration	94.94	221.69
27.	75-Department of Science and Technology	3425-Other Scientific Research	Payments against receipts under R&D Cess	800.00	3001.16
28.	-do-	5455-Capital Outlay on Meteorology	Observatories and Weather Station-Equipment	95.00	1715.32
29.	83-Urban Development	2216-Housing	Directorate of Estate	1607.49	1878.15
30.	89-Atomic Energy	2852-Industries	Stainless steel Seamless Tube Plant	128.00	396.44
31.	-do-	5401-Capital Outlay an Atomic Energy Research	Indira Gandhi Centre for Atomic Research- Civil Engineering	180.25	182.10
32.	90-Nuclear Power Schemes	2801-Nuclear Power Generation	Tarapur Atomic Power Station	524.00	560.61

Appendix XXIII

(Refers to Paragraph 13.2.2)

Cases of re-appropriation to other sub-heads under which the expenditure finally showed excess over the balance provision

(Rupees in lakh)

Sl. No.	Number and nature of grant	Major head	Sub-head	Amount of re-appropriation from the sub-head	Amount of excess under the sub-head after re-appropriation
1.	9- Department of Consumer Affairs	3456-Civil Supplies	National Agricultural Co-operative Marketing Federation of India	186.00	669.08
2.	13- Department of Commerce	3453- Foreign Trade and Export Promotion	Trade Commissioners	286.00	388.67
3.	26- Department of Economic Affairs	2047-Other Fiscal Services	Interest on Deposits Under Compulsory Deposit (Income-Tax Payers) Scheme 1974	500.00	519.96
4.	28-Payments to Financial Institutions	3475-Other General Economic Services	Industrial Credit and Investment Corporation of India	674.00	1893.11
5.	29-Interest Payments	2049-Interest Payments	Bonds against Iraq Exports	1348.00	4817.13
6.	-do-	-do-	Interest on Loans from Asian Development Bank	3324.73	4820.70
7.	-do-	-do-	National Savings Schemes	2000.00	23782.47
8.	-do-	-do-	Post Office National Savings Certificate (New Series)	1363.50	55273.58
9.	-do-	-do-	Postal Insurance and Life Annuity Fund	1717.97	2203.15

(Rupees in lakh)

Sl. No.	Number and nature of grant	Major head	Sub-head	Amount of re-appropriation from the sub-head	Amount of excess under the sub-head after re-appropriation
10.	37-Direct Taxes	2020-Collection of Taxes on Income and Expenditure	Commissioners and their offices	966.20	7477.34
11.	43-Ministry of Home Affairs	2070-Other Administrative Services	Intelligence Bureau	439.85	865.54
12.	-do-	3601-Grants-in-aid to State Governments	Other Acts and Regulations	183.00	414.00
13.	45-Police	2055-Police	Assam Rifles	92.00	1241.90
14.	-do-	-do-	State Headquarters Police	312.21	1034.08
15.	52-Industrial Development and Industrial Policy and Promotion	2852-Industries	Expenditure in Connection with Science and Technology Plan	68.00	149.00
16.	75-Department of Science and Technology	3425-Other Scientific Research	Grants-in-aid to Scientific Institutions/ Professional Bodies	213.00	1291.28
17.	81-Ports, Light houses and Shipping	3051-Ports and Lighthouses	Maintenance and dredging in Haldia Channel by Calcutta Port Trust	871.00	7980.13
18.	89-Atomic Energy	3401-Atomic Energy Research	Bhabha Atomic Research Centre	69.50	664.77
19.	95-Rajya Sabha	2011-Parliament/State/ Union Territory Legislatures	Rajya Sabha Secretariat	56.21	126.70
20.	96-Lok Sabha	2011-Parliament/State/ Union Territory Legislature	Lok Sabha-Members	835.80	1639.00

(Rupees in lakh)

Sl. No.	Number and nature of grant	Major head	Sub-head	Amount of re-appropriation from the sub-head	Amount of excess under the sub-head after re-appropriation
21.	99-Andaman & Nicobar Islands	2406-Forestry and Wild Life	Forest Conservation Development and regeneration	52.45	52.87
22.	-do-	2202-General Education	Government Secondary School	51.22	117.60
23.	100-Chandigarh	2014-Administraton of Justice	High Courts	80.00	430.05
24.	-do-	2202-General Education	Punjab University Chandigarh	54.13	1074.00
25.	-do-	2059-Public Works	Establishment	50.25	260.85
26.	32-Repayment of Debt	6002-External Debt	Loans from the Industrial Bank for Reconstruction and Development	1552.71	3162.60
	Total			17347.73	

Appendix XXIV

(Refers to Paragraph 14.1)

Details of cases attracting 'New instrument of Service'

(Rupees in crore)

Sl. No.	Grant	Sub-head/Name of Institution	Sanctioned provision	Actual release	Excess release	Remarks
(I) Release of grants-in-aid/revenue disbursements						
1.	1- Agriculture	Contribution to Price Support Operations Reserve Fund of NAFED	1.00	10.98	9.98	Additional release exceeded the twin limits of 10 per cent of budget provision or Rs 2 crore whichever is less.
2.	3-Department of Agricultural Research and Education	Payment of net proceeds of cess under Agricultural Produce Cess Act 1940.	20.00	25.00	5.00	Additional release exceeded the limit of Rs 2 crore.
3.	5-Department of Chemicals and Petrochemicals	(i) Institute of Pesticides Formulation Technology	1.00	3.00	2.00	Additional release exceeded the limit of 10 per cent of budget provision
4.	-do-	(ii) Central Institute of Plastic Engineering and Technology	8.75	10.62	1.87	Additional release exceeded the limit of 10 per cent of budget provision.
5.	6-Department of Fertilizers	(i) Hindustan Fertilizers Corporation Limited (HFCL)	-	4.00	4.00	Additional release exceeded the twin limits of 10 per cent of budget provision or Rs 2 crore whichever is less
6.	-do-	(ii) F.C.I.	-	2.00	2.00	-do-
7.	13-Ministry of Commerce	Coffee Board	8.00	10.00	2.00	-do-
8.	25-Ministry of External Affairs	Indian Council for Cultural Relations (ICCR)	28.00	32.99	4.99	Additional release exceeded the twin limits of 10 per cent of budget provision or Rs 2 crore whichever is less
9.	28-Payments to Financial Institutions	(i) Grant to National Bank for Agricultural and Rural	3.86	4.53	0.67	Additional release exceeded the limit of 10 per cent of budget provision.

(Rupees in crore)

Sl. No.	Grant	Sub-head/Name of Institution	Sanctioned provision	Actual release	Excess release	Remarks
		Development (NABARD)				
10.	-do-	(ii) National Housing Bank (NHB)	3.50	4.17	0.67	-do-
11.	-do-	(iii) Industrial Credit and Investment Corporation of India (ICICI)	26.66	38.85	12.19	Additional release exceeded the twin limits of 10 per cent of budget provision or Rs 2 crore whichever is less.
12.	-do-	(iv) Industrial Development Bank of India (IDBI)	15.01	20.56	5.55	-do-
13.	39-Ministry of Food Processing Industries	Modern Food Industries Ltd	-	0.80	0.80	Additional release exceeded the limit of Rs 10.lakh.
14.	40-Department of Health	(i) Grants to Indian Red Cross Society	0.15	0.33	0.18	Additional release exceeded limits of 10 per cent of budget provision.
15.	-do-	(ii) All India Institute of Medical Science (AIIMS)	176.49	228.96	52.47	Additional release exceeded twin limits of 10 per cent of budget provision or Rs 2 crore whichever is less.
16.	-do-	(iii) Post-graduate Institute for Medical Education and Research (DGIMER) Chandigarh	93.45	122.13	28.68	-do-
17.	-do-	(iv) National Institute of Mental Health and Neuro-Science (NIMHANS). Bangalore	21.90	25.17	3.27	-do-

(Rupees in crore)

Sl. No.	Grant	Sub-head/Name of Institution	Sanctioned provision	Actual release	Excess release	Remarks
18.	-do-	(v) Indian Council of Medical Research (ICMR)	90.00	101.00	11.00	-do-
19.	-do-	(vi) TB Research Centre, Chennai	-	0.50	0.50	Release exceeded the limit of Rs 10 lakh.
20.	41-Department of Indian System of Medicines and Homoeopathy	(i) Institute of Post Graduate Teaching and Research in Ayurveda, Jamnagar	3.02	3.65	0.63	Additional release exceeded the limit of 10 per cent of budget provision.
21.	-do-	(ii) National Institute of Ayurveda, Jaipur	6.00	8.96	2.96	Additional release exceeded the twin limits of 10 per cent of budget provision or Rs 2 crore whichever is less.
22.	-do-	(iii) Central Council for Research in Homoeopathy (CCRH), New Delhi	6.15	6.82	0.67	Additional release exceeded the limit of 10 per cent of budget provision.
23.	-do-	(iv) Central Council for Research in Unani Medicines(CCRUM)	11.40	13.06	1.66	-do-
24.	42-Department of Family Welfare	International Institute of Population Science, Bombay	3.30	4.18	0.88	-do-
25.	46- Other Expenditure of the Ministry of Home Affairs	(i) Regional Institute of Medical Science, Imphal	10.00	14.90	4.90	Additional release exceeded the twin limits of 10 per cent of the budget provision or Rs 2 crore whichever is less.
26.	-do-	(ii) Regional Para Medical Institute, Aizwal	1.00	1.30	0.30	Additional release exceeded the limit of 10 per cent of the budget provision.

(Rupees in crore)

Sl. No.	Grant	Sub-head/Name of Institution	Sanctioned provision	Actual release	Excess release	Remarks
27.	48- Department of Education	National Council of Educational Research and Training (NCERT)	24.50	34.30	9.80	Additional release exceeded the twin limits of 10 per cent of budget provision or Rs 2 crore which ever is less.
28.	-do-	Educational facilities to Tibetan Refugee Children (Tibetan School Society)	9.00	11.40	2.40	Additional release exceeded the twin limits of 10 per cent of budget provision or Rs 2 crore which ever in less.
29.	-do-	Setting up of Model Schools (Navodaya Vidyalayas)	362.18	376.50	14.32	Additional release exceeded the limit of Rs 2 crore.
30.	-do-	University Grants Commission (UGC)	1170.10	1341.35	171.25	Out of total additional release of Rs171.25 crore Rs 7.25 crore had the approval of Parliament though 1st batch of Supplementary Demands for Grants.
31.	-do-	Central Institute of Indian Languages, Mysore (Bhartiya Bhasha Sansthan)	2.24	2.82	0.58	Additional release exceeded the limit of 10 per cent of budget provision.
32.	-do-	All India Council for Technical Education (AICTE)	79.00	81.51	2.51	Additional release exceeded the limit of Rs 2 crore.
33.	-do-	Grants to Indian Institute of Sciences(IISC), Bangalore	66.00	74.00	8.00	Additional release exceeded the twin limits of 10 per cent of budget provision or Rs 2 crore, whichever is less.
34.	-do-	Grants to Regional Engineering Colleges(RECs)	97.60	107.14	9.54	Additional release exceeded the limit of Rs 2 crore.

(Rupees in crore)

Sl. No.	Grant	Sub-head/Name of Institution	Sanctioned provision	Actual release	Excess release	Remarks
35.	48- Department of Education	School of Planning and Architecture	6.45	7.35	0.90	Additional release exceeded the limit of 10 per cent of budget provision.
36.	-do-	Indian Institute of Technology, Mumbai	59.41	75.41	16.00	Additional release exceeded the twin limits of 10 per cent of budget provision or Rs 2 crore whichever is less.
37.	-do-	Indian Institute of Technology, Delhi	57.50	69.50	12.00	Additional release exceeded the twin limits of 10 per cent of budget provision or Rs 2 crore whichever is less.
38.	-do-	Indian Institute of Technology, Kanpur	54.50	66.50	12.00	Additional release exceeded the twin limits of 10 per cent of budget provision or Rs 2 crore whichever is less.
39.	-do-	Indian Institute of Technology, Kharagpur	57.50	69.50	12.00	Additional release exceeded the twin limits of 10 per cent of budget provision or Rs 2 crore whichever is less.
40.	-do-	Indian Institute of Technology, Madras	56.85	68.85	12.00	Additional release exceeded the twin limits of 10 per cent of budget provision or Rs 2 crore whichever is less.
41.	-do-	Indian Institute of Technology, Assam	20.00	25.00	5.00	Additional release exceeded the twin limits of 10 per cent of budget provision or Rs 2 crore, whichever is less.
42.	-do-	Indian Institute of Management, Ahmedabad	8.85	12.85	4.00	Additional release exceeded the twin limits of 10 per cent of budget provision or Rs 2 crore whichever is less.

(Rupees in crore)

Sl. No.	Grant	Sub-head/Name of Institution	Sanctioned provision	Actual release	Excess release	Remarks
43.	48-Department of Education	Indian Institute of Management, Calcutta	9.50	13.50	4.00	Additional release exceeded the twin limits of 10 per cent of budget provision or Rs 2 crore whichever is less.
44.	-do-	Indian Institute of Management, Bangalore	8.80	9.80	1.00	Additional release exceeded the limit of 10 per cent of budget provision.
45.	49-Department of Youth Affairs and Sports	Scheme of Grants for games and sports in universities and colleges	3.09	4.92	1.83	Additional release exceeded the prescribed limit of 10 per cent of budget provision.
46.	-do-	Sports Authority of India	55.00	58.78	3.78	Additional release exceeded the prescribed limit of Rs 2 crore.
47.	50-Department of Culture	(i) Science Cities	-	5.00	5.00	Additional release exceeded the limit of Rs 10 lakh.
48.	-do-	(ii) Central Institute of Buddhist Studies, Leh	2.28	2.70	0.42	Additional release exceeded the limit of 10 per cent of budget provision.
49.	-do-	(iii) Delhi Public Library	4.69	5.59	0.90	-do-
50.	52-Department of Industrial Development and Industrial Policy and Promotion	(i) Transfer to National Renewal Fund	300.00	401.26	101.26	
51.	-do-	(ii) Development Council for Cement Industry	3.00	4.00	1.00	Additional release exceeded the limit of 10 per cent of budget provision.
52.	54-Department of Heavy Industry	(i) Hindustan Cables Limited	6.85	20.00	13.15	Additional release exceeded the limits of 10 per cent of budget provision or Rs 2 crore whichever is less.

(Rupees in crore)

Sl. No.	Grant	Sub-head/Name of Institution	Sanctioned provision	Actual release	Excess release	Remarks
53.	54-Department of Heavy Industry	(ii) Consumer Industries-Paper and News Print	0.96	7.50	6.54	-do-
54.	-do-	(iii) Other Engineering Industries	35.81	72.55	36.74	-do-
55.	-do-	(iv) National Industrial Development Corporation Ltd	-	4.68	4.68	Additional release exceeded the limit of Rs 10 lakh.
56.	-do-	(v) Hindustan Salt Ltd	-	0.50	0.50	-do-
57.	55-Department of Small Scale Industries and Agro and Rural Industries	(i) National Institute for Small Industry Extension Training Hyderabad	6.58	7.98	1.40	Additional release exceeded the limit of 10 per cent of budget provision.
58.	-do-	(ii) Khadi and Village Industries Commission(KVIC)	274.70	351.20	76.50	Additional release exceeded the twin limits of 10 per cent of budget provision or Rs 2 crore whichever is less.
59.	58-Ministry of Labour	Central Board of Workers Education	11.71	16.07	4.36	-do-
60.	64-Ministry of Non-conventional Energy Sources	Indian Renewable Energy Development Agency (IREDA)	-	7.05	7.05	Additional release exceeded the limit of Rs 10 lakh.
61.	78-Department of Steel	(i) Bird Group of Companies	0.80	6.00	5.20	Additional release exceeded the twin limits of 10 per cent of budget provision or Rs 2 crore whichever is less
62.	-do-	(ii) Steel Authority of India Limited (SAIL) (for IISCO)	6.70	10.00	3.30	-do-
63.	-do-	(iii) Steel Authority of India Limited (SAIL)(for VISL)	2.70	8.00	5.30	-do-

(Rupees in crore)

Sl. No.	Grant	Sub-head/Name of Institution	Sanctioned provision	Actual release	Excess release	Remarks
64.	-do-	(iv) Sponge Iron India Limited	0.15	2.00	1.85	Additional release exceeded the limit of 10 per cent of budget provision.
65.	81-Ports, Light Houses and Shipping	Hindustan Shipyard Ltd.	4.10	8.00	3.90	Additional release exceeded the limits of 10 per cent of budget provision or Rs 2 crore whichever is less.
66.	82-Ministry of Textiles	Institute of Carpet Technology	0.75	1.82	1.07	Additional release exceeded the limit of 10 per cent of budget provision.
67.	87-Ministry of Water Resources	(i) National Water Development Agency	10.00	12.00	2.00	-do-
68.	-do-	(ii) National Projects Construction Corporation Limited	4.62	10.50	5.88	Additional release exceeded the twin limits of 10 per cent of budget provision or Rs 2 crore whichever is less.
(II) Subsidy payments(Revenue)						
69.	54-Department of Heavy Industry	(i) Heavy Engineering Corporation Ltd	-	20.82	20.82	Release of interest subsidy exceeded the limit of Rs 10 lakh.
70.	-do-	(ii) Instrumentation Ltd.	-	15.51	15.51	-do-
71.	-do-	(iii) Hindustan Cables Ltd	-	122.20	122.20	-do-
72.	-do-	(iv) Braithwaite, Bharat Braks and Valve Ltd. (Subsidiary of Bharat Bhari Udyog Nigam Ltd)	-	116.39	116.39	-do-
73.	-do-	(v) Heavy Engineering Corporation Ltd	-	22.34	22.34	Release of guarantee fee subsidy exceeded the limit of Rs 10 lakh.

(Rupees in crore)

Sl. No.	Grant	Sub-head/Name of Institution	Sanctioned provision	Actual release	Excess release	Remarks
74.	-do-	(vi) Hindustan Cable Ltd	-	4.76	4.76	-do-
(III) Investment in/loans/Capital						
75.	5-Department of Chemicals and Petrochemicals	Petrofile Co-operatives Limited (Loan)	-	4.50	4.50	Release exceeded the limit of Rs 20 lakh.
76.	6-Department of Fertilizers	Madras Fertilizers Limited (Loan)	21.00	61.00	40.00	Additional release exceeded the limit of Rs 15 crore.
77.	17-Ministry of Defence	Goa Shipyard Limited (Investment)	-	3.30	3.30	Release exceeded the limit of Rs 2 crore.
78.	28-Payments to Financial Institution	Industrial Development Bank of India (IDBI)	40.52	73.64	33.12	Additional release exceeded the limit of Rs 15 crore.
79.	39-Ministry of Food Processing Industries	North Eastern Regional Agriculture Marketing Corporation	0.50	1.68	1.18	Additional release exceeded the limit of Rs 20 lakh.
80.	54-Department of Heavy Industry	(i) Instrumentation Limited	4.50	29.25	24.75	Additional release exceeded the limit of Rs 10 crore.
81.	-do-	(ii) HMT Limited	23.00	40.95	17.95	Additional release exceeded the limit of Rs 15 crore.
82.	-do-	(iii) Hindustan Cables Limited	0.75	91.25	90.50	-do-
83.	-do-	(iv) Tannery and Footwear Corporation of India	4.50	13.28	8.78	Additional release exceeded the limit of Rs 2 crore.
84.	-do-	(v) National Industrial Development Corporation Limited.	0.01	2.88	2.87	-do-
85.	-do-	(vi) Tyre Corporation of India Limited	6.22	19.83	13.61	Additional release exceeded the limit of Rs 10 crore.
86.	-do-	National Instrumentation Ltd.	-	0.24	0.24	Exceeded the limit of Rs 20 lakh vide item I.B.(ii)(a) of GOI Dec.(1) below Rule 10 of DFPR.

(Rupees in crore)

Sl. No.	Grant	Sub-head/Name of Institution	Sanctioned provision	Actual release	Excess release	Remarks
87.	63-Ministry of Mines	Hindustan Copper Limited	13.50	73.50	60.00	Additional release exceeded the limit of Rs 15 crore.
88.	71-Ministry of Power	(i) North Eastern Electric Power Corporation (Loan)	154.02	184.69	30.67	-do-
89.	-do-	(ii) Power Finance Corporation	150.00	249.36	99.36	-do-
90.	73-Department of Rural Employment and Poverty Alleviation	Housing and Urban Development Corporation (Investment)	-	50.00	50.00	Release exceeded the limit of Rs 20 lakh.
91.	78-Department of Steel	Bharat Refractories Limited	9.00	27.50	18.50	Additional release exceeded the limit of Rs 15 crore.
92.	82-Ministry of Textile	(i) National Jute Manufactures Corporation	60.00	104.11	44.11	-do-
93.	-do-	(ii) Jute Corporation of India	16.00	20.00	4.00	Additional release exceeded the limit of Rs 2 crore.
94.	87-Ministry of Water Resources	National Projects Construction Corporation Limited	5.00	9.50	4.50	-do-

Appendix XXV

GLOSSARY

Appropriation	: Appropriation means assignment to meet specified expenditure of funds included in a primary unit of appropriation
Appropriation Accounts	: Appropriation Accounts present the total amount of funds (original and supplementary) authorised by the Parliament in the budget grants under each voted grants and charged appropriation vis-a-vis the actual expenditure incurred against each and the unspent provisions or excess under each grant or appropriation. Any expenditure in excess of the grants requires regularisation by the Parliament.
Appropriation Act	: When appropriation bill has been passed by the Parliament, it is presented to the President. After the assent by the President to the bill, it becomes an Act.
Appropriation Bill	: As soon as may be after the grants under article 113 have been made by Lok Sabha, a bill to provide for the appropriation out of the Consolidated Fund of India of all money required to meet (a) the grants so made by Lok Sabha (b) the expenditure charged upon Consolidated Fund of India but not exceeding in any case the amount shown in the statement previously laid before the Parliament is introduced.
Charged Appropriation	: Sum required to meet expenditure 'Charged' on Consolidated Fund under Article 112 (3) of the Constitution is called charged Appropriation.
Consolidated Fund of India (CFI)	: The fund constituted under Article 266 (1) of the Constitution of India into which all receipts, revenues and loans flow. All expenditure from the CFI is by appropriation: voted or charged. It consists of two main divisions namely Revenue Account (Revenue Receipts and Revenue Expenditure) and Capital Account (Public Debt and Loans, etc.).
Contingency Fund of India	: Parliament has by law established a Contingency Fund in the nature of an imprest into which is paid from time to time such sums as may be determined by such law, and the said fund is placed at the disposal of the President to enable advances to be made by him out of it for the purpose of meeting unforeseen expenditure pending authorisation of such expenditure by Parliament by law under Article 115 or Article 116 of the Constitution.
Debt service	: Payments to creditor(s) of matured principal and of interest. It, usually, includes service charges, etc.

- Demand for Grants** : Demand for Grants is for gross amount of expenditure to be incurred and shows recoveries to be taken in reduction of expenditure separately by way of foot notes, presented to Parliament at two levels. The main Demands for Grants are presented by the Ministry of Finance along with the Annual Financial Statement. The detailed Demands for Grants are laid on the table of Lok Sabha by the concerned ministries a few days in advance of the discussion of respective ministry's demand in that House. As the Demands for Grants are for gross expenditure and the Annual Financial Statement gives the net amount to be expended under each head, the total of the two should be reconciled after adjustment of the recoveries taken in accounts in reduction of gross expenditure.
- Excess Grant** : In cases, where expenditure in individual 'segment' of grant/appropriation, i.e. Revenue (Charged), Revenue (Voted), Capital (Charged) and Capital (Voted) exceeds the authorisation as such, the grant/appropriation is termed as excess grant.
- External Debt** : Debt contracted by the Government from abroad, mostly in foreign currency viz., loan from World Bank, IBRD, IDA, etc.
- Internal Debt** : Internal Debt comprises regular loans from the public in India, also termed 'Debt raised in India'. It is confined to loans credited to the Consolidated Fund.
- Major Head** : The main unit of classification in accounts is known as Major Head. A four digit code has been allotted to the Major Head, the first digit indicating whether the major head is a Receipt head or Revenue expenditure head or Capital expenditure head or Loan head.
- Minor Head** : Three digit code has been allotted to the Minor Head starting from "001" under each sub Major head/Major head (where there is no sub major head).
- New Service** : Government has prescribed certain financial limits for different categories of expenditure through re-appropriation, beyond which the expenditure constitutes "New service / New instrument of service".
- Original Grant** : The amount provided for any service in the Annual Financial Statement in a financial year is called original grant or appropriation.

Public Account	: All moneys other than those included in the Consolidated Fund, received by or on behalf of Government of India are credited to the Public Account of India [Article 266 (2) of the Constitution of India]. It includes transactions relating to `debt' other than those included in the Consolidated Fund of India. Public Account transactions are not subject to vote/appropriation by Parliament and the balances are carried forward.
Public Debt (of India)	: Borrowing by the Government of India internally as well as externally.
Re-appropriation	: Means the transfer of funds from one Primary unit of appropriation to another such unit.
Stock	: A form of Government security held as stock certificate and not transferable by endorsement and delivery but by executing a transfer deed and by registering the transfer in the books of the Public Debt Office.
Supplementary Grant	: If the amount authorised by any law made in accordance with the provisions of Article 114 of the Constitution to be expended for a particular service for the current financial year is found to be insufficient for the purpose of that year or when a need has arisen during the current financial year for the supplementary or additional expenditure upon some `new service' not contemplated in the original budget for that year, Government is to obtain supplementary grants or appropriations in accordance with the provision of Article 115 (1) of the Constitution.
Surrender of unspent provision	: Departments of the Central Government are to surrender to the Finance Ministry, before the close of the financial year, all the anticipated unspent provisions noticed in the grants or appropriations controlled by them. The Finance Ministry is to communicate the acceptance of such surrenders, as are accepted by them to the Audit Officer and/or the Accounts Officer, as the case may be, before the close of the financial year.
Treasury Bills	: An instrument issued by the Reserve Bank of India on behalf of the Union Government to raise short term loans intended to fill transient resource gaps.
Ad hoc Treasury Bill	: A scrip of 91 days duration created by RBI in its favour on behalf of Union Government, as and when the cash balance of the Government fall below the level of Rs 50 crore. Whenever the Government's cash balance had a surplus, ad hoc were cancelled in such amounts to maintain the agreed level. This scrip was discontinued from 1 April 1997.
Tap Treasury Bill	: A scrip of 91 days duration by which Government borrows money. This scrip was intended for investment by commercial banks of their surplus. This scrip was discontinued from 1 April 1997.

- 14 days intermediate Treasury Bill : A scrip of 14 days duration introduced from June 1997, to enable the State Government, commercial banks and other specific bodies to invest their temporary surplus funds.
- 14 days auction Treasury Bill : A scrip of 14 days duration introduced from June 1997. Auction for this instrument is held weekly at a pre-determined cut off price.
- 91 days auction Treasury Bill : An instrument of borrowing introduced from January 1993. Auction for this instrument is held weekly at a pre-determined cut off price.
- 364 days auction Treasury Bill : An instrument of borrowing introduced from April 1992 of the duration of 364 days. Auction for this instrument is held fortnightly at a pre-determined cut off price.
- Unspent provision : When expenditure falls short of budget provision, it results into unspent provision.
- Voted Grant : Sum required to meet other expenditure for which vote of Parliament is required under Article 113 (2) of the Constitution is called voted grant.