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**APPENDIX-IA**  
(Refers to Paragraphs 1.19)  
**Adverse Balances**

*(Rupees in thousands)*

Sl. No.	Head of Account (Major/Minor)	Balance (As on 31 March 2004)	Period from which balances became adverse
<b>Statement No. 13</b>			
1.	8121-00-108 Staff Benefit Fund (Railway Strategic Lines)	Dr. 307	2002-03
2.	8443-00-110- Deposits of Police Fund	Dr. 3254	1996-97
3.	8443-00-118- Deposits of fees received by Govt. servants for work done for private bodies	Dr. 7248	2001-02
4.	8448-00-104 Fund of Insurance Association of India	Dr. 2.91	Pre 1976-77
5.	8550-00-101- Forest Advances	Cr. 18282	1997-98
6.	8679-00-115 Accounts with Govt. of other countries	Dr. 27928	2002-03
<b>Statement No. 14</b>			
7.	6002-202 Loans from the Federal Austrian Government	(-) 1666408	1997-98
8.	6002-203 Loans from the Government of the Kingdom of Belgium	(-) 1748858	1996-97
9.	6002-204 Loans from the Government of Canada	(-) 16603591	1999-00
10.	6002-206 Loans from the Government of Demark	(-) 5077395	1999-00
11.	6002-207 Loans from the European Economic Community	(-) 154793	2001-02
12.	6002-208 Loans from the Govt. of France	(-) 8963943	2001-02
13.	6002-212 Loans from the Government of Italy	(-) 6321835	2001-02
14.	6002-216 Loans from the International Bank for Reconstruction & Development	(-) 43788197	2003-04
15.	6002-218 Loans from Kuwait Fund for Arab Economic Development	(-) 3223064	1994-95
16.	6002-220 Loans from the Government of Netherlands	(-) 33298223	1996-97
17.	6002-221 Loans from the Organisation of Petroleum Exporting Countries Special Fund	(-)38800	2003-04
18.	6002-223 Loans from the Government of Swiss confederation and Swiss Bank	(-) 632714	2001-02
19.	6002-224 Loans from Saudi Fund for Development	(-) 839126	1994-95
20.	6002-226 Loans from the Agency for International Development U.S.A.	(-) 37755327	1995-96
21.	6002-227 Loans from Government of USA under PL-480 Convertible Local Currency Credits	(-) 7342563	1995-96

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Sl. No.	Head of Account (Major/Minor)	Balance (As on 31 March 2004)	Period from which balances became adverse	
22.	6002-228	Other miscellaneous Loans from the Government of U.S.A.	(-) 1239853	1998-99
23.	6002-230	Loans from the Government of Russian Federation	(-) 408774	1998-99
24.	6002-233	Loans from the Government of Sweden	(-) 5023733	2003-04
25.	6002-242	Loans from the Government of Australia	(-) 165145	2003-04
26.	6002-251	Loans from the Government of Spain	(-) 1296870	2002-03
<b>Statement No. 15</b>				
27.	6202-03-800	Other Loans	(-) 1876	1986-87
28.	6215-02-800	Other Loan	(-) 15012	2001-02
29.	6225-01-800	Other Loans	(-) 755	1994-95
30.	6245-01-101	Gratuitous Relief	(-) 805	1986-87
31.	6245-02-101	Gratuitous Relief	(-) 2157	1997-98
32.	6401-00-800	Other Loans	(-) 13357	1986-87
33.	6402-00-102	Soil Conservation	(-) 5251	1995-96
34.	6403-00-800	Other Loans	(-) 6428	1994-95
35.	6425-00-108	Loans to other co-operatives	(-) 762495	2003-04
36.	6515-00-102	Community Development	(-) 356	1986-87
37.	6515-00-103	Rural Works Programmes	(-) 1	1986-87
38.	6701-60-800	Other Loans	(-) 4	1988-89
39.	6851-00-102	Small Scale Industries	(-) 10568	2001-02
40.	6859-00-190	Loans to Public Sector and other undertaking	(-) 102292	2002-03
41.	6860-00-800	Other Loan	(-) 22	1994-95
42.	7052-02-101	Loans to S.D.F.C	(-) 1041786	2001-02
43.	7053-00-190	Loans to Public Sector and other undertaking	(-) 341587	2002-03
44.	7601-00-05	Loan for Special Plan Scheme (Jharkhand)	(-) 3	2001-02
45.	7601-01-102	Loans for Non-Plan Scheme (Uttaranchal)	(-) 301112	2003-04
<b>Statement No. 16</b>				
46.	8001-00-104	Cumulative Time Deposits	(-) 288135	1994-95
47.	8002-00-101	Post office certificates	(-) 6857146	1999-00
48.	8002-00-103	Treasury Saving Deposit Certificates	(-) 6962	Pre 1976-77
49.	8002-00-104	Defence Saving Certificates	(-) 137549	1988-89

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**APPENDIX-III-A**  
(Refers to Paragraph 3.7)  
**Total Expenditure of Union Government**

*(Rupees in crore)*

<b>Year</b>	<b>Revenue</b>	<b>Capital</b>	<b>Loans &amp; Advances</b>	<b>Total</b>
1985-86	49032	8900	13805	71737
1986-87	57911	10991	13431	82333
1987-88	65895	10523	13794	90212
1988-89	76415	11340	15205	102960
1989-90	90138	13399	17370	120907
1990-91	102964	13387	20708	137059
1991-92	116091	13911	18703	148705
1992-93	132794	20586	17619	170999
1993-94	152317	24650	21874	198841
1994-95	177699	19266	23898	220863
1995-96	198302	17544	24810	240656
1996-97	226372	15704	29035	271111
1997-98	277732	20225	35471	333428
1998-99	300456	25200	46594	372250
1999-00	343195	29023	27359	399577
2000-01	342647	25426	27761	395834
2001-02	375582	31295	38614	445491
2002-03	409591	30497	36222	476310
2003-04	440086	35401	31330	506817

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**APPENDIX-V-A**  
(Refers to Paragraph 5.3)  
**Total liability of the Union Government**

*(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
1976-77	14458	8611	*	7709	2830	33608	*
1977-78	18996	8985	*	9130	3062	40173	*
1978-79	19855	9373	*	10756	3499	43483	*
1979-80	24319	9964	*	12486	3445	50214	*
1980-81	30864	11298	*	13953	3633	59748	*
1981-82	35653	12328	*	16578	3626	68185	*
1982-83	46939	13682	*	19887	4364	84872	*
1983-84	50264	15120	*	23874	6003	95261	*
1984-85	58537	16636	*	29705	8563	113441	*
1985-86	71039	18153	*	36859	11433	137484	*
1986-87	86312	20299	*	44928	15006	166545	*
1987-88	98646	23223	*	54528	19165	195562	*
1988-89	114498	25746	*	68536	20991	229771	*
1989-90	133193	28343	*	87065	19592	268193	*
1990-91	154004	31525	*	107107	21922	314558	*
1991-92	172750	36948	109608	121500	23464	354662	427322
1992-93	199100	42269	120813	136802	23752	401923	480467
1993-94	245712	47345	127798	160355	24556	477968	558421
1994-95	266467	50928	142389	192222	28993	538610	630071
1995-96	307869	51249	148583	213435	33680	606233	703567
1996-97	344475	54239	149077	239042	37919	675675	770513
1997-98	388998	55332	161442	291867	42097	778294	884404
1998-99	459696	57254	177934	333261	41595	891806	1012486
1999-00	714254	58437	186075	172212	47508	992411	1120049
2000-01	803698	65945	190017	186592	58535	1114770	1238842
2001-02	913061	71546	199897	213449	73133	1271189	1399540
2002-03	1020689	59612	196068	251293	80126	1411720	1548176
2003-04	1141706	46125	184203	241349	92376	1521556	1659634

\* Current rate of exchange is not available.

**APPENDIX-V-B**  
(Refers to Paragraph 5.19)  
**Unutilised external assistance – Sector-wise**

*(Rupees in crore)*

Sl. No.	Sector	Unutilised external assistance at current rate
1.	Power	16822.79
2.	Roads	14573.74
3.	Social	7190.02
4.	Urban Development	9077.41
5.	Water Resources Management	5270.73
6.	Agriculture and Rural Development	3874.39
7.	Environment and Forestry	1479.25
8.	Infrastructure sector (General)	1614.90
9.	Others	2115.43
10.	Railways	509.25
11.	Energy (Non-conventional)	832.67
12.	Structure adjustment/Fast disb.	447.00
13.	Health	429.99
14.	Industry and Finance	178.34
15.	Infrastructure sector (Telecom)	96.00
16.	Energy sector	8.06
17.	Fertilizer	0.63
18.	Coal	0.38
<b>Total</b>		<b>64520.99</b>