

INTRODUCTORY NOTE

The document provides an Abstract of Receipts at the very beginning followed by details of Tax Revenue, Non Tax Revenue and Capital Receipts.

In the spirit of "Cooperative Federalism" Union Government has accepted the recommendations of Fourteenth Finance Commission. During the award period 2015-2020, 42% of the divisible pool of Union Taxes will be devolved to States. Government has also accepted the horizontal distribution of States share as recommended by Fourteenth Finance Commission. BE 2015-16 in Statement of Tax Revenue and State-wise distribution of net proceeds of Union Taxes and duties (Annexure-10) reflect this.

Annexes:

Annex 1 gives the Trends in Receipts. The Analysis of Tax and Non-Tax Receipts are given in Annex 2. Annex 3 provides details of Trends in Expenditure, while Annex 4 provides the details of Reconciliation. Annex 5 relates to Debt Position and has sub parts Annex 5(i) Statement of Liabilities, Annex 5 (ii) Statement of Assets, Annex 5(iii) Statement of Guarantees and Annex 5 (iv) Asset Register.

Annex 6 gives Details of Current Rupee Loans of the Central Government, while Annex 6A to 6B provide details of market loans, and Annex 6C indicates the details of Special Government Securities issued to RBI and other Nationalised Banks. Annexes 6D to 6K provide details on Special Securities issued in lieu of Subsidies and special bonds issued to various Financial Institutions, including securitisation of POLIF from Public Account to Market Loans. Annex 7A shows the Sources and Application of National Small Savings Fund while Annex 7B is a Financial Statement of the National Small Savings Fund. Annex 8 has the details of Liability on Annuity Projects.

Annex 9 is a statement on External Assistance, while Annex 10, 10A and 10B are Statements of Statewise Distribution of Net Proceeds of Union Taxes and Duties for BE 2015-16, RE 2014-15 and Actuals 2013-14 respectively. Annex 11 is the Statement of Tax Revenues Raised but not Realised and Annex 12 is the Statement of Arrears of Non Tax Revenue. Annex 13 gives details of Market Loans due for discharge during 2015-16 while Annex 14 gives details of Railway Reserve Funds.

Actuals for 2013-14 in Receipts Budget are provisional.

ABSTRACT OF RECEIPTS*(In crores of Rupees)*

| | 2013-2014 Actuals | 2014-2015 Budget Estimates | 2014-2015 Revised Estimates | 2015-2016 Budget Estimates |
|--|----------------------|----------------------------------|-----------------------------------|----------------------------------|
| REVENUE RECEIPTS | | | | |
| 1. Tax Revenue | | | | |
| Gross Tax Revenue | 1138733.74 | 1364524.41 | 1251391.20 | 1449490.56 |
| Corporation Tax | 394677.85 | 451005.00 | 426079.00 | 470628.00 |
| Taxes on Income | 242856.96 | 284266.00 | 278599.00 | 327367.00 |
| Wealth Tax | 1007.87 | 950.00 | 950.00 | ... |
| Customs | 172085.42 | 201819.00 | 188713.00 | 208336.00 |
| Union Excise Duties | 170197.69 | 207110.00 | 185480.42 | 229808.54 |
| Service Tax | 154778.12 | 215973.00 | 168132.00 | 209774.00 |
| Taxes on Union Territories | 3129.83 | 3401.41 | 3437.78 | 3577.02 |
| Less - NCCD transferred to the National Calamity Contingency Fund/National Disaster Response Fund | 4649.94 | 5050.00 | 5120.00 | 5690.00 |
| Less - State's share | 318229.58 | 382215.94 | 337808.45 | 523958.24 |
| Centre's Net Tax Revenue | 815854.22 | 977258.47 | 908462.75 | 919842.32 |
| 2. Non-Tax Revenue | | | | |
| Interest receipts | 21868.13 | 19751.07 | 22165.74 | 23599.33 |
| Dividend and Profits | 90434.52 | 90229.28 | 88781.09 | 100651.14 |
| Other Non Tax Revenue | 85092.91 | 101413.58 | 105641.49 | 96186.30 |
| Receipts of Union Territories | 1474.13 | 1110.68 | 1243.35 | 1295.82 |
| Total Non Tax Revenue | 198869.69 | 212504.61 | 217831.67 | 221732.59 |
| Total Revenue Receipts | 1014723.91 | 1189763.08 | 1126294.42 | 1141574.91 |
| 3. Capital Receipts | | | | |
| A. Non-debt Receipts | | | | |
| 1. Recoveries of loans and advances@ | 12496.64 | 10527.19 | 10885.52 | 10752.83 |
| 2. Miscellaneous Capital Receipts | 29367.89 | 63425.00 | 31350.30 | 69500.00 |
| <i>Total</i> | <i>41864.53</i> | <i>73952.19</i> | <i>42235.82</i> | <i>80252.83</i> |
| B. Debt Receipts* | | | | |
| 3. Market Loans | 468668.10 | 461204.67 | 453204.67 | 456405.46 |
| 4. Short term borrowings | 7728.75 | 34552.87 | 51168.92 | 30062.55 |
| 5. External Assistance (Net) | 7291.93 | 5733.78 | 9705.47 | 11173.35 |
| 6. Securities issued against Small Savings | 12357.05 | 8228.52 | 33275.52 | 22407.52 |
| 7. State Provident Fund (Net) | 9752.84 | 12000.00 | 10000.00 | 10000.00 |
| 8. Switching/Buy Back of Securities | -15117.26 | ... | -6282.88 | ... |
| 9. Other Receipts (Net) | 31347.86 | -7703.55 | -22772.46 | 13558.98 |
| <i>Total</i> | <i>522029.27</i> | <i>514016.29</i> | <i>528299.24</i> | <i>543607.86</i> |
| Total Capital Receipts (A+B) | 563893.80 | 587968.48 | 570535.06 | 623860.69 |
| 4. Draw-Down of Cash Balance | -19170.95 | 17160.40 | -15671.48 | 12041.44 |
| Total Receipts (1+2+3+4) | 1559446.77 | 1794891.96 | 1681158.00 | 1777477.04 |
| Receipts under MSS (Net) | ... | 20000.00 | ... | 20000.00 |

@ excludes recoveries of short-term loans and advances from States, loans to Government servants, etc.

* The receipts are net of payment

Tax Revenue

| Tax Revenue | | Major Head | (In crores of Rupees) | | | |
|-------------------------------|--|------------|-----------------------|---------------------|----------------------|---------------------|
| | | | Actual 2013-2014 | Budget 2014-2015 | Revised 2014-2015 | Budget 2015-2016 |
| Tax Revenue | | | | | | |
| 1. Corporation Tax | | | | | | |
| 1.01. | Collections | 0020 | 340898.00 | 405434.00 | 383027.00 | 415382.00 |
| 1.02. | Surcharge | 0020 | 13007.00 | 32435.00 | 30642.00 | 41538.00 |
| 1.03. | Education Cess | 0020 | 11167.00 | 13136.00 | 12410.00 | 13708.00 |
| 1.04. | Miscellaneous receipts | 0020 | 29605.85 | ... | ... | ... |
| <i>Total-Corporation Tax</i> | | | <i>394677.85</i> | <i>451005.00</i> | <i>426079.00</i> | <i>470628.00</i> |
| 2. Taxes on Income | | | | | | |
| 2.01. | Collections | 0021 | 227714.03 | 264670.00 | 259167.00 | 303991.00 |
| 2.02. | Surcharge | 0021 | 738.80 | 5500.00 | 5500.00 | 7500.00 |
| 2.03. | Education Cess | 0021 | 6889.80 | 8105.00 | 7940.00 | 9345.00 |
| 2.04. | Miscellaneous receipts | 0021 | 2474.60 | ... | ... | ... |
| 2.05. | Banking Transaction Tax (BCTT) | 0036 | 0.01 | ... | ... | ... |
| 2.06. | Security Transaction Tax | 0034 | 5017.50 | 5991.00 | 5992.00 | 6531.00 |
| 2.07. | Hotel Receipts Tax | 0023 | 0.61 | ... | ... | ... |
| 2.08. | Interest Tax | 0024 | 8.00 | ... | ... | ... |
| 2.09. | Fringe Benefit Tax | 0026 | 4.71 | ... | ... | ... |
| 2.10. | Other Taxes on Income and Expenditure | 0028 | 8.90 | ... | ... | ... |
| <i>Total-Taxes on Income</i> | | | <i>242856.96</i> | <i>284266.00</i> | <i>278599.00</i> | <i>327367.00</i> |
| 3. Wealth Tax | | | | | | |
| 3.01. | Estate Duty | 0031 | 0.44 | ... | ... | ... |
| 3.02. | Taxes on Wealth | 0032 | 1006.90 | 950.00 | 950.00 | ... |
| 3.03. | Gift Tax | 0033 | 0.53 | ... | ... | ... |
| <i>Total-Wealth Tax</i> | | | <i>1007.87</i> | <i>950.00</i> | <i>950.00</i> | <i>...</i> |
| 4. Customs | | | | | | |
| 4.01. | Import Duties | | | | | |
| 4.01.01. | Basic Duties | 0037 | 46962.95 | 58106.00 | 55058.00 | 60000.00 |
| 4.01.02. | Additional Duty of Customs (CVD) | 0037 | 86203.42 | 99475.00 | 91600.00 | 101921.00 |
| 4.01.03. | Special CV Duty | 0037 | 25629.48 | 29498.00 | 29070.00 | 32400.00 |
| 4.01.04. | Additional Duty of Customs on Motor Spirit | 0037 | 20.08 | ... | 20.50 | ... |
| 4.01.05. | Additional Duty of Custom on High Speed Diesel Oil | 0037 | 28.83 | ... | 18.00 | ... |
| 4.01.06. | Special Additional Duty of Customs on Motor Spirit | 0037 | 60.27 | ... | 61.50 | ... |
| 4.01.07. | National Calamity Contingent Duty | 0037 | 1285.38 | 1500.00 | 1470.00 | 1640.00 |
| 4.01.08. | Education Cess | 0037 | 2704.36 | 3173.00 | 3250.00 | 3624.00 |
| 4.01.09. | Secondary & Higher Education Cess | 0037 | 1443.17 | 1586.00 | 1625.00 | 1812.00 |
| <i>Total-Import Duties</i> | | | <i>164337.94</i> | <i>193338.00</i> | <i>182173.00</i> | <i>201397.00</i> |
| 4.02. | Export Duty | 0037 | 2804.96 | 3250.00 | 1000.00 | 1050.00 |
| 4.03. | Cesses on Exports | 0037 | 16.33 | 18.00 | 40.00 | 44.00 |
| 4.04. | Other Receipts | 0037 | 4926.19 | 5213.00 | 5500.00 | 5845.00 |
| <i>Total-Customs</i> | | | <i>172085.42</i> | <i>201819.00</i> | <i>188713.00</i> | <i>208336.00</i> |
| 5. Union Excise Duties | | | | | | |
| 5.01. | Basic & Special Excise Duties excluding Cess on Motor Spirit & High Speed Diesel Oil | 0038 | 102963.37 | 127295.00 | 107775.00 | 128087.00 |
| 5.02. | Additional Duty of Excise on Motor Spirit | 0038 | 4119.81 | 4700.00 | 5450.00 | 10500.00 |
| 5.03. | Additional Duty of Excise on High Speed Diesel Oil | 0038 | 15143.23 | 16700.00 | 17750.00 | 32600.00 |
| 5.04. | National Calamity Contingent Duty | 0038 | 3364.56 | 3550.00 | 3650.00 | 4050.00 |
| 5.05. | Special Additional Duty of Excise on Motor Spirit | 0038 | 13177.98 | 14300.00 | 14300.00 | 15600.00 |
| 5.06. | Surcharge on Pan Masala and Tobacco Products | 0038 | 979.37 | 1100.00 | 950.00 | 1060.00 |
| 5.07. | Cesses administered by Department of Revenue | | | | | |

| | | | (In crores of Rupees) | | | |
|---|--|---------------------|-----------------------|----------------------|---------------------|-------------------|
| Tax Revenue | Major Head | Actual 2013-2014 | Budget 2014-2015 | Revised 2014-2015 | Budget 2015-2016 | |
| 5.07.01. | Education Cess | 0038 | 4531.55 | 5210.00 | 4217.00 | ... |
| 5.07.02. | Secondary & Higher Education Cess | 0038 | 2224.72 | 2604.00 | 2108.00 | ... |
| 5.07.03. | Others | 0038 | 18506.42 | 23135.07 | 21440.37 | 23141.96 |
| 5.07.04. | Clean Energy Cess | 0038 | 3471.98 | 6857.50 | 6217.63 | 13118.04 |
| <i>Total-Cesses administered by Department of Revenue</i> | | | <i>28734.67</i> | <i>37806.57</i> | <i>33983.00</i> | <i>36260.00</i> |
| 5.08. | Cesses administered by Other Departments | | | | | |
| 5.08.01. | Coal and Coke | 0038 | 565.38 | 580.00 | 570.00 | 580.00 |
| 5.08.02. | Salt | 0038 | 3.30 | 3.85 | 3.95 | 4.10 |
| 5.08.03. | Rubber | 0038 | 115.43 | 125.00 | 105.00 | 105.00 |
| 5.08.04. | Mica | 0038 | 22.97 | 2.54 | 2.54 | 2.73 |
| 5.08.05. | Iron Ore, Manganese Ore & Chrome Ore | 0038 | 34.82 | 15.65 | 15.14 | 16.70 |
| 5.08.06. | Lime Stone and Dolomite | 0038 | 64.83 | 14.98 | 14.46 | 15.98 |
| 5.08.07. | Cine Workers | 0038 | 6.81 | 1.81 | 1.73 | 1.93 |
| 5.08.08. | Prevention & Control of (Air & Water) Pollution | 0045 | 261.73 | 250.00 | 225.00 | 250.00 |
| 5.08.08.01. | Less-Receipts netted against expenditure | 0045 | -261.73 | -250.00 | -225.00 | -250.00 |
| <i>Net</i> | | | <i>...</i> | <i>...</i> | <i>...</i> | <i>...</i> |
| 5.08.09. | Research and Development | 0045 | 737.54 | 750.00 | 745.00 | 750.00 |
| 5.08.10. | Beedi Fund | 0038 | 157.84 | 160.00 | 160.00 | 170.00 |
| 5.08.11. | Cess under other Accounts | 0045 | 4.26 | 4.00 | 4.50 | 4.50 |
| 5.08.12. | Cess Collection on Textiles & Textile Machinery | 0038 | 0.77 | 0.60 | 0.10 | 0.60 |
| <i>Net-Cesses administered by Other Departments</i> | | | <i>1713.95</i> | <i>1658.43</i> | <i>1622.42</i> | <i>1651.54</i> |
| <i>Net-Union Excise Duties</i> | | | <i>170196.94</i> | <i>207110.00</i> | <i>185480.42</i> | <i>229808.54</i> |
| 6. Service Tax | | | | | | |
| 6.01. | Collections | 0044 | 150458.89 | 209682.00 | 163235.00 | 208856.00 |
| 6.02. | Education Cess | 0044 | 2936.48 | 4194.00 | 3265.00 | 612.00 |
| 6.03. | Secondary & Higher Education Cess | 0044 | 1382.75 | 2097.00 | 1632.00 | 306.00 |
| <i>Total-Service Tax</i> | | | <i>154778.12</i> | <i>215973.00</i> | <i>168132.00</i> | <i>209774.00</i> |
| 7. Other Taxes and Duties on Commodities and Services | | | | | | |
| 7.01. | Taxes on Sale, Trade etc. | 0040 | 0.75 | ... | ... | ... |
| 7.02. | Other Taxes | 0045 | ... | ... | ... | ... |
| <i>Total-Other Taxes and Duties on Commodities and Services</i> | | | <i>0.75</i> | <i>...</i> | <i>...</i> | <i>...</i> |
| 8. Taxes of Union Territories | | | | | | |
| 8.01. | Land Revenue | 0710 | 4.61 | 9.82 | 5.35 | 6.25 |
| 8.02. | Stamps and Registration | 0710 | 160.16 | 152.63 | 168.22 | 180.65 |
| 8.03. | State Excise Duties | 0710 | 513.08 | 463.00 | 535.00 | 540.00 |
| 8.04. | Sales Tax | 0710 | 2208.87 | 2517.62 | 2500.00 | 2605.00 |
| 8.05. | Taxes on Vehicles | 0710 | 167.31 | 190.90 | 172.50 | 183.05 |
| 8.06. | Taxes on goods and passengers | 0710 | 9.12 | 10.40 | 7.90 | 8.42 |
| 8.07. | Taxes and Duties on Electricity | 0710 | 38.15 | 23.50 | 18.00 | 19.50 |
| 8.08. | Other Taxes and Duties | 0710 | 28.53 | 33.54 | 30.81 | 34.15 |
| <i>Total-Taxes of Union Territories</i> | | | <i>3129.83</i> | <i>3401.41</i> | <i>3437.78</i> | <i>3577.02</i> |
| Total-Tax Revenue | | | 1138733.74 | 1364524.41 | 1251391.20 | 1449490.56 |
| 9. Less-NCCD transferred to the National Disaster Response Fund | | | | | | |
| 9.01. | NCCD (Customs) | 0037 | -1285.38 | -1500.00 | -1470.00 | -1640.00 |
| 9.02. | NCCD (Union Excise) | 0038 | -3364.56 | -3550.00 | -3650.00 | -4050.00 |
| <i>Net-Less-NCCD transferred to the National Disaster Response Fund</i> | | | <i>-4649.94</i> | <i>-5050.00</i> | <i>-5120.00</i> | <i>-5690.00</i> |
| 10. Less - States' Share | | | 0710 | -318229.58 | -348009.41 | -523958.24 |
| 11. Less - States' share adjustment as per Actual | | | 0710 | ... | 10200.96 | ... |
| Grand Total | | | 815854.22 | 977258.47 | 908462.75 | 919842.32 |

The Statement above summarizes, by broad categories, the estimates of tax receipts for 2015-16. The estimates include the effect of Budget proposals. Further details by sections and heads of account, together with brief notes explaining the variation between the

Budget and Revised Estimates, 2014-15 and between the latter and the Budget Estimates for 2015-16, are given below. In accordance with the Constitution (Eightieth Amendment) Act, 2000, which has been given retrospective effect from 1.4.1996, all taxes referred to in the Union List, except the duties and taxes referred to in Articles 268 and 269, respectively, surcharge on taxes and duties referred to in Article 271 and any cess levied for specific purpose under any law made by Parliament, shall be levied and collected by the Government of India and shall be distributed between the Union and the States in such manner as may be prescribed by the President on the recommendations of the Finance Commission. For the period 2015-2020, the manner of distribution between the Centre and the States has been adopted after considering the recommendations of the Fourteenth Finance Commission.

1. Corporation Tax: This is a tax levied on the income of Companies under the Income-tax Act, 1961. Revised Estimate of Corporation Tax for 2014-2015 is ₹ 426079 crore as against Budget Estimate of ₹ 451005 crore. Budget Estimate for 2015-2016 is ₹ 470628 crore.

2. Taxes on Income: This is a tax on the income of individuals, firms etc. other than Companies, under the Income-tax Act, 1961. This head also includes other taxes, mainly the Securities Transaction Tax, which is levied on transaction in listed securities undertaken on stock exchanges and in units of mutual funds. Revised Estimate of Taxes on Income for 2014-2015 is ₹ 278599 crore as against the Budget Estimate of ₹ 284266 crore. Budget Estimate for 2015-16 is ₹ 327367 crore.

3. Wealth Tax: This is a tax levied on the specified assets of certain persons including individuals and companies, under the Wealth-tax Act, 1957. Revised Estimate of Wealth Tax for 2014-2015 is ₹ 950 crore as against Budget Estimate of ₹ 950 crore.

4. Customs: Revised Estimate of Customs Duties for 2014-2015 is ₹ 188713 crore as against the Budget Estimate of ₹ 201819 crore. Budget Estimate for 2015-2016 is ₹ 208336 crore.

4.01.01. Basic Duty: Basic Duty of Customs is leviable on imported goods under the Customs Act., 1962.

4.01.02. Additional Duty of Customs (CVD): Additional Duty of Customs is leviable under Section 3 of the Customs Tariff Act, 1975 equivalent to duty of Excise leviable on such domestically manufactured goods. Mean CENVAT rate of Central Excise duty was increased from 8% to 10% w.e.f. 27.02.2010 and 10% to 12% w.e.f. 17.03.2012.

4.01.03. Special CV Duty: Special CV Duty is leviable @ 4% on all imported goods, with few exceptions to counterbalance sales tax, VAT, local tax or otherwise.

4.01.04. Additional Duty of Customs on Motor Spirit: Additional Duty of Customs on Motor Spirit is leviable by the Finance Act (No.2), 1998. This is commonly known as road cess.

4.01.05. Additional Duty of Customs on High Speed Diesel Oil: Additional Duty of Customs on High Speed Diesel Oil is leviable by the Finance Act, 1999. This is commonly known as road cess.

4.01.06. Special Additional Duty of Customs on Motor Spirit: Special Additional Duty of Customs on Motor Spirit is leviable by the Finance Act, 2002. This is commonly known as surcharge.

4.01.07. National Calamity Contingent Duty: National Calamity Contingent Duty was imposed under Section 134 of the Finance Act, 2003 on imported multi-utility vehicles, polyester filament yarn, two wheelers and subsequently it was extended to certain specified goods such as motor car, petroleum crude, mobile phones etc. National Calamity Contingent Duty has been removed from Polyester Filament Yarn and imposed on Mobile Phones @ 1% from Budget 2008-09.

4.01.08. Education Cess: Education Cess is leviable @ 2% on the aggregate of duties of Customs (except safeguard duty under Section 8B and 8C, CVD under Section 9 and anti-dumping duty under Section 9A of the Customs Tariff Act, 1975). Items attracting Customs Duty at bound rates under international commitments are exempted from this Cess.

4.01.09. Secondary and Higher Education Cess: Secondary and Higher Education Cess is leviable @ 1% on the aggregate of duties of Customs.

4.02. Export Duty: Export Duty is levied on export of few specific items such as ores and concentrates of Iron, Chromium etc.

Arrear Collection: The actual collection of arrears of Customs duties in 2013-14 was ₹1043.22 crore. RE 2014-15 and BE 2015-16 for collection of arrears of Customs duties are ₹2000 crore and ₹2500 crore respectively.

5. Union Excise Duty: Revised Estimate of Union Excise Duties for 2014-15 is ₹ 185480.42 crore as against the Budget Estimate of ₹207110 crore. Budget Estimate for 2015-2016 is ₹229808.54 crore.

5.01. Basic and Special Excise Duty: Basic Excise Duty and Special Excise Duty are leviable under the Central Excise Act at the rates specified in the Central Excise Tariff Act, 1985. The mean CENVAT rate was increased from 8% to 10% w.e.f. 27.02.2010 and 10% to 12% w.e.f. 17.03.2012.

5.02. Additional Duty of Excise on Motor Spirit: Additional Duty of Excise on Motor Spirit is leviable by the Finance Act (No.2), 1998. This is commonly known as road cess.

5.03. Additional Duty of Excise on High Speed Diesel Oil: Additional Duty of Excise on High Speed Diesel Oil is leviable by the Finance Act, 1999. This is commonly known as road cess.

5.04. National Calamity Contingent Duty: National Calamity Contingent Duty was levied on pan masala and certain specified tobacco products vide the Finance Act, 2001. The Finance Act, 2003 extended this levy to:

(a) Polyester filament yarn, motor car, two wheeler and multi-utility vehicle @ 1% and

(b) Crude petroleum oil @ ₹50 per metric tonne.

5.05. Special Additional Duty of Excise on Motor Spirit: Special Additional Duty of Excise on Motor Spirit is leviable by the Finance Act, 2002. This is commonly known as surcharge.

5.06. Surcharge on Pan Masala and Tobacco Products: An Additional Duty of Excise was imposed on cigarettes, pan masala and certain specified tobacco products, at specified rates in the Budget 2005-06. Biris are not subjected to this levy.

5.07.01. Education Cess: Education Cess is leviable @ 2% on the aggregate of duties of Excise.

5.07.02. Secondary and Higher Education Cess: Secondary and Higher Cess is leviable @ 1% on the aggregate of duties of Excise.

Arrear Collection: The actual collection of arrears of Central Excise duties in 2013-14 was ₹1413.99 crore. R.E.2014-15 and B.E..2015-16 for collection of arrears of Central Excise duties are ₹2000 crore and ₹2000 crore respectively.

5.07.04. Clean Energy Cess: Clean Energy Cess was imposed under section 83 of Finance Act 2010 on raw coal, lignite and peat produced in India. The cess has come into force w.e.f. 01.07.2010 and it is collected as duty of excise.

6. Service Tax: Revised Estimate of Service Tax for 2014-15 is ₹168132 crore as against the Budget Estimate of ₹ 215973 crore. Budget Estimate for 2015-2016 is ₹ 209774 crore.

Negative List: A 'Negative List' approach to taxation of services has been introduced with effect from 01.07.2012. The services specified in the 'Negative List' shall remain outside the tax net. All other services, except those specifically exempted by the exercise of powers under section 93(1) of the Finance Act, 1994, would thus be chargeable to service tax.

6.02. Education Cess and Higher Education Cess: Education Cess and Higher Education Cess are leviable @ 2% and 1 % respectively on the total Service Tax.

Arrear Collection: The actual collection of arrears of Service Tax in 2013-14 was ₹1231.82 crore. R.E. 2014-15 and B.E.2015-16 for collection of arrears of Service Tax are ₹1000 crore and ₹2500 crore respectively.

8. Taxes of Union Territories: This comprises of taxes collected by UT Governments without Legislature and include items of taxes normally collected by States. These taxes collected by UTs accrue to Central Government.

9. NCCD transferred to the National Disaster Response Fund (NDRF): Revised Estimates of National Calamity Contingency Duty transferred to the National Disaster Response Fund for 2014-15 is ₹5120 crore as against the Budget Estimate of ₹5050 crore. Budget Estimate for 2015-2016 is ₹ 5690 crore.

10. States' Share: Revised Estimates of States' share in Central Taxes and Duties for 2014-15 is ₹ 348009.41 crore, from which ₹ 10200.96 crore is adjustable difference of excess releases made during 2013-14 as per RE and Actual collection of taxes and duties, as against the Budget Estimate of ₹382215.94 crore. Budget Estimate for 2015-2016 is ₹ 523958.24 crore.

Arrears of Tax Revenue: In compliance of Rule 6 of the Fiscal Responsibility & Budget Management Rules, 2004 (FRBM Rules), a disclosure Statement on Tax Revenues raised but not realized in respect of the principal taxes is at Annex.11.

Non Tax Revenue

| Tax Revenue | | Major Head | Actual 2013-2014 | Budget 2014-2015 | <i>(In crores of Rupees)</i> Revised 2014-2015 | | Budget 2015-2016 |
|--|--|------------|---------------------|---------------------|--|------------------|---------------------|
| Interest Receipts, Dividends and Profits | | | | | | | |
| 1. Interest Receipt | | | | | | | |
| 1.01. | States | 0049 | 8921.21 | 8358.79 | 7889.44 | 7759.97 | 7759.97 |
| 1.02. | Union Territories (With Legislature) | 0049 | 63.90 | 95.32 | 379.72 | 379.72 | 379.72 |
| 1.03. | Interest payable by Railways | | | | | | |
| 1.03.01. | Dividend on Capital at Charge (net of subsidy payable by General Revenue) | 0049 | 4589.26 | 5052.58 | 5148.88 | 6058.91 | 6058.91 |
| 1.03.02. | Subsidy payable by General Revenue | 0049 | 3370.56 | 4059.30 | 4002.13 | 4728.71 | 4728.71 |
| 1.03.03. | Payment by Railways in lieu of Tax on Railway Passenger Fares | 0049 | 23.12 | 23.12 | 23.12 | 23.12 | 23.12 |
| <i>Total-Interest payable by Railways</i> | | | <i>7982.94</i> | <i>9135.00</i> | <i>9174.13</i> | <i>10810.74</i> | <i>10810.74</i> |
| 1.04. | Other Interest Receipts | 0049 | 27023.30 | 25983.24 | 25765.77 | 25713.02 | 25713.02 |
| 1.04.01. | Less-Receipts netted against expenditure | 0049 | -22123.22 | -23821.28 | -21043.32 | -21064.12 | -21064.12 |
| <i>Net-Interest Receipt</i> | | | <i>21868.13</i> | <i>19751.07</i> | <i>22165.74</i> | <i>23599.33</i> | <i>23599.33</i> |
| 2. Dividends and Profits | | | | | | | |
| 2.01. | Dividends from Public Sector 'Enterprises and on other investments | 0050 | 25921.29 | 27815.10 | 28423.07 | 36174.14 | 36174.14 |
| 2.02. | Dividend/Surplus of Reserve Bank of India, Nationalised Banks & Financial Institutions | 0050 | 64513.23 | 62414.18 | 60358.02 | 64477.00 | 64477.00 |
| <i>Total-Dividends and Profits</i> | | | <i>90434.52</i> | <i>90229.28</i> | <i>88781.09</i> | <i>100651.14</i> | <i>100651.14</i> |
| Total-Interest Receipts, Dividends and Profits | | | 112302.65 | 109980.35 | 110946.83 | 124250.47 | 124250.47 |
| Fiscal Services | | | | | | | |
| 3. Fiscal Services | | | | | | | |
| 3.01. | Currency, Coinage and Mint (Profit from circulations of coins) | 0046 | 740.10 | 80.00 | 600.00 | 600.00 | 600.00 |
| 3.02. | Other Fiscal Services | 0047 | 143.67 | 88.22 | 144.00 | 155.00 | 155.00 |
| <i>Total-Fiscal Services</i> | | | <i>883.77</i> | <i>168.22</i> | <i>744.00</i> | <i>755.00</i> | <i>755.00</i> |
| Total-Fiscal Services | | | 883.77 | 168.22 | 744.00 | 755.00 | 755.00 |
| General Services | | | | | | | |
| 4. General Services | | | | | | | |
| 4.01. | Administrative Services | | | | | | |
| 4.01.01. | Public Service Commission | 0051 | 82.12 | 141.00 | 173.00 | 183.00 | 183.00 |
| 4.01.02. | Police | 0055 | 4161.47 | 4501.70 | 4421.70 | 4622.00 | 4622.00 |
| 4.01.03. | Supplies and Disposals | | | | | | |
| 4.01.03.01. | Supplies and Disposals | 0057 | 156.18 | 106.50 | 143.50 | 138.00 | 138.00 |
| 4.01.03.02. | Less-Receipts | 0057 | ... | ... | ... | ... | ... |
| <i>Net</i> | | | <i>156.18</i> | <i>106.50</i> | <i>143.50</i> | <i>138.00</i> | <i>138.00</i> |
| 4.01.04. | Stationery and Printing | 0058 | 18.46 | 19.10 | 18.83 | 19.00 | 19.00 |
| 4.01.05. | Public Works | 0059 | 129.53 | 100.70 | 135.92 | 130.92 | 130.92 |
| 4.01.06. | Other Administrative Services | 0070 | 4856.58 | 5255.68 | 5408.17 | 5853.55 | 5853.55 |
| <i>Net-Administrative Services</i> | | | <i>9404.34</i> | <i>10124.68</i> | <i>10301.12</i> | <i>10946.47</i> | <i>10946.47</i> |
| 4.02. | Contribution and recoveries towards pension and other retirement benefits | | | | | | |
| 4.02.01. | Contribution and recoveries towards pension and other retirement benefits | 0071 | 1272.15 | 2239.06 | 2336.07 | 2268.55 | 2268.55 |
| 4.02.02. | Less Receipts | 0071 | ... | -1000.00 | -1000.00 | -1000.00 | -1000.00 |
| <i>Net-Contribution and recoveries towards pension and other retirement benefits</i> | | | <i>1272.15</i> | <i>1239.06</i> | <i>1336.07</i> | <i>1268.55</i> | <i>1268.55</i> |
| 4.03. | Miscellaneous General Services | 0075 | 12763.72 | 14471.02 | 17599.03 | 16476.12 | 16476.12 |
| 4.03.01. | Less - Receipts of Commercial Department- Canteen Stores Department | 0075 | -11694.58 | -11375.00 | -14575.00 | -14924.62 | -14924.62 |
| 4.03.02. | Less - Receipts | 0075 | -75.15 | -5.18 | -7.71 | -5.18 | -5.18 |
| <i>Net-Miscellaneous General Services</i> | | | <i>993.99</i> | <i>3090.84</i> | <i>3016.32</i> | <i>1546.32</i> | <i>1546.32</i> |
| 4.04. | Defence Services | | | | | | |

| | | | (In crores of Rupees) | | | |
|-------------|--|------|-----------------------|---------------------|----------------------|---------------------|
| Tax Revenue | Major Head | | Actual 2013-2014 | Budget 2014-2015 | Revised 2014-2015 | Budget 2015-2016 |
| 4.04.01. | Defence Services -Army | 0076 | 1964.72 | 2623.50 | 2658.50 | 2836.88 |
| 4.04.01.01. | Less - Receipts | 0076 | -1964.72 | -2623.50 | -2658.50 | -2836.88 |
| | <i>Net</i> | | ... | ... | ... | ... |
| 4.04.02. | Defence Services -Navy | 0077 | 437.89 | 200.00 | 600.00 | 600.00 |
| 4.04.02.01. | Less - Receipts | 0077 | -437.89 | -200.00 | -600.00 | -600.00 |
| | <i>Net</i> | | ... | ... | ... | ... |
| 4.04.03. | Defence Services -Air Force | 0078 | 1066.56 | 700.00 | 3000.00 | 1300.00 |
| 4.04.03.01. | Less - Receipts | 0078 | -1066.56 | -700.00 | -3000.00 | -1300.00 |
| | <i>Net</i> | | ... | ... | ... | ... |
| 4.04.04. | Defence Services - Ordnance Factories | 0079 | 1977.77 | 1660.47 | 1634.69 | 1678.93 |
| 4.04.04.01. | Less - Receipts | 0079 | -1977.77 | -1660.47 | -1634.69 | -1678.93 |
| | <i>Net</i> | | ... | ... | ... | ... |
| 4.04.05. | Defence Services - Research and Development | 0080 | 68.96 | 55.00 | 60.00 | 65.00 |
| 4.04.05.01. | Less - Receipts | 0080 | -68.96 | -55.00 | -60.00 | -65.00 |
| | <i>Net</i> | | ... | ... | ... | ... |
| | <i>Net-Defence Services</i> | | ... | ... | ... | ... |
| | <i>Net-General Services</i> | | 11670.48 | 14454.58 | 14653.51 | 13761.34 |
| | Total-General Services | | 11670.48 | 14454.58 | 14653.51 | 13761.34 |
| | Social and Community Services | | | | | |
| | 5. Social Services | | | | | |
| 5.01. | Education, Sports, Art and Culture | 0202 | 116.93 | 634.39 | 627.78 | 132.96 |
| 5.02. | Medical and Public Health | 0210 | 321.95 | 420.78 | 354.52 | 379.83 |
| 5.03. | Family Welfare | 0211 | 23.17 | 35.06 | 40.20 | 40.20 |
| 5.04. | Housing | 0216 | 170.80 | 180.47 | 158.67 | 169.42 |
| 5.05. | Urban Development | 0217 | ... | 0.05 | 0.05 | 0.05 |
| 5.06. | Information and Publicity | 0220 | 612.27 | 2058.35 | 1006.81 | 5141.76 |
| 5.07. | Broadcasting | 0221 | ... | ... | ... | ... |
| 5.08. | Labour and Employment | 0230 | 18.37 | 21.18 | 14.17 | 14.17 |
| 5.09. | Social Security and Welfare | 0235 | 0.39 | 1500.36 | 1500.40 | 0.42 |
| 5.10. | Other Social Services | 0250 | ... | ... | ... | ... |
| | <i>Total-Social Services</i> | | 1263.88 | 4850.64 | 3702.60 | 5878.81 |
| | Total-Social and Community Services | | 1263.88 | 4850.64 | 3702.60 | 5878.81 |
| | Economic Services | | | | | |
| | 6. Economic Services | | | | | |
| 6.01. | Agriculture and Allied Activities | | | | | |
| 6.01.01. | Crop Husbandry | 0401 | 175.40 | 181.56 | 195.06 | 195.06 |
| 6.01.01.01. | Less Receipts | 0401 | ... | ... | ... | ... |
| | <i>Net</i> | | 175.40 | 181.56 | 195.06 | 195.06 |
| 6.01.02. | Animal Husbandry | 0403 | 50.55 | 26.05 | 26.50 | 28.75 |
| 6.01.03. | Dairy Development | 0404 | 323.32 | 480.31 | 410.43 | 550.73 |
| 6.01.03.01. | Less - Receipts of Commercial Department- Delhi Milk Scheme | 0404 | -323.05 | -480.01 | -410.43 | -550.73 |
| | <i>Net</i> | | 0.27 | 0.30 | ... | ... |
| 6.01.04. | Fisheries | 0405 | 3.22 | 6.14 | 6.13 | 6.14 |
| 6.01.05. | Forestry and Wild Life | 0406 | 24.97 | 24.50 | 24.50 | 26.00 |
| 6.01.05.01. | Less - Receipts | 0406 | -4.58 | -4.50 | -4.50 | -6.00 |
| | <i>Net</i> | | 20.39 | 20.00 | 20.00 | 20.00 |
| 6.01.06. | Plantation | 0407 | ... | ... | ... | ... |
| 6.01.07. | Food Storage and Warehousing | 0408 | 1.29 | 4.01 | 8.73 | 8.73 |
| 6.01.08. | Agricultural Research and Education | 0415 | ... | 0.01 | 0.01 | 0.01 |
| 6.01.09. | Other Agricultural Programmes | 0435 | 15.67 | 21.00 | 19.50 | 19.50 |
| | <i>Net-Agriculture and Allied Activities</i> | | 266.79 | 259.07 | 275.93 | 278.19 |
| 6.02. | Irrigation and Flood Control | | | | | |
| 6.02.01. | Major and Medium Irrigation | 0701 | 20.52 | 20.00 | 20.00 | 20.00 |
| 6.02.02. | Minor Irrigation | 0702 | 0.16 | 0.70 | 0.20 | 0.21 |

| Tax Revenue | | Major Head | (In crores of Rupees) | | | |
|--|--|------------|-----------------------|---------------------|----------------------|---------------------|
| | | | Actual 2013-2014 | Budget 2014-2015 | Revised 2014-2015 | Budget 2015-2016 |
| <i>Total-Irrigation and Flood Control</i> | | | 20.68 | 20.70 | 20.20 | 20.21 |
| 6.03. | Energy | | | | | |
| 6.03.01. | Power | 0801 | 3064.62 | 3156.24 | 3088.25 | 3236.98 |
| 6.03.01.01. | Less - Receipts of Commercial Department-Badarpur Thermal Power Station (BTPS) | 0801 | -245.88 | -224.60 | -224.60 | -208.57 |
| 6.03.01.02. | Less - Receipt of Commercial Department- Fuel Inventory | 0801 | -2064.25 | -2237.90 | -1964.39 | -2027.65 |
| <i>Net</i> | | | 754.49 | 693.74 | 899.26 | 1000.76 |
| 6.03.02. | Petroleum | 0802 | 16524.64 | 13596.06 | 14245.58 | 14034.34 |
| 6.03.03. | Coal and Lignite | 0803 | 136.19 | 0.10 | 1.50 | 0.10 |
| 6.03.04. | New and Renewable Energy | 0810 | 0.90 | 2001.00 | 2000.17 | 0.18 |
| <i>Net-Energy</i> | | | 17416.22 | 16290.90 | 17146.51 | 15035.38 |
| 6.04. | Industry & Minerals | | | | | |
| 6.04.01. | Village and Small Industries | 0851 | 29.09 | 38.96 | 27.93 | 28.25 |
| 6.04.02. | Industries | 0852 | 1758.90 | 2436.60 | 2705.97 | 2866.87 |
| 6.04.02.01. | Less - Receipts of Commercial Department- Fuel Fabrication Facilities | 0852 | -1587.99 | -2264.94 | -2418.43 | -2593.03 |
| 6.04.02.02. | Less - Other Receipts in the Sector | 0852 | -12.95 | ... | ... | ... |
| <i>Net</i> | | | 157.96 | 171.66 | 287.54 | 273.84 |
| 6.04.03. | Non-ferrous Mining and Metallurgical Industries | 0853 | 20.56 | 21.20 | 28.20 | 30.20 |
| 6.04.04. | Other Industries | 0875 | 347.55 | 338.97 | 287.82 | 400.43 |
| 6.04.04.01. | Less - Receipts of Commercial Department- Opium and Alkaloid Factories | 0875 | -347.56 | -338.97 | -287.82 | -400.43 |
| <i>Net</i> | | | -0.01 | ... | ... | ... |
| <i>Net-Industry & Minerals</i> | | | 207.60 | 231.82 | 343.67 | 332.29 |
| 6.05. | Transport | | | | | |
| 6.05.01. | Ports and Lighthouses | 1051 | 225.03 | 241.75 | 241.60 | 251.60 |
| 6.05.01.01. | Less - Receipts of Commercial Department - Lighthouses and Lightships | 1051 | -223.80 | -240.00 | -240.00 | -250.00 |
| <i>Net</i> | | | 1.23 | 1.75 | 1.60 | 1.60 |
| 6.05.02. | Shipping | 1052 | 73.09 | 58.60 | 73.65 | 72.70 |
| 6.05.03. | Civil Aviation | 1053 | 32.05 | 32.72 | 32.27 | 37.50 |
| 6.05.04. | Road and Bridges | 1054 | 5297.83 | 10923.57 | 11091.00 | 6711.00 |
| 6.05.05. | Road Transport | 1055 | ... | ... | ... | ... |
| 6.05.06. | Other Transport Services | 1075 | ... | ... | ... | ... |
| 6.05.07. | Postal Receipts | 1201 | 10730.42 | 10281.90 | 11327.92 | 12036.87 |
| 6.05.07.01. | Less - Receipts of Commercial Department- Postal Services | 1201 | -10730.42 | -10281.90 | -11327.92 | -12036.87 |
| <i>Net</i> | | | ... | ... | ... | ... |
| <i>Net-Transport</i> | | | 5404.20 | 11016.64 | 11198.52 | 6822.80 |
| 6.06. | Communication | | | | | |
| 6.06.01. | Other Communication Services | 1275 | 40113.76 | 45471.02 | 43161.72 | 42865.62 |
| 6.07. | Science, Technology and Environment | | | | | |
| 6.07.01. | Atomic Energy Research | 1401 | 64.79 | 42.24 | 56.10 | 61.65 |
| 6.07.02. | Other Scientific Services & Research | 1425 | 638.43 | 800.14 | 877.94 | 868.82 |
| <i>Total-Science, Technology and Environment</i> | | | 703.22 | 842.38 | 934.04 | 930.47 |
| 6.08. | General Economic Services | | | | | |
| 6.08.01. | Foreign Trade and Export Services | 1453 | 129.98 | 141.50 | 130.00 | 131.50 |
| 6.08.02. | Other General Economic Services | 1475 | 3367.56 | 5249.57 | 10499.69 | 7570.91 |
| 6.08.02.01. | Less - Receipts | 1475 | ... | ... | ... | ... |
| <i>Net</i> | | | 3367.56 | 5249.57 | 10499.69 | 7570.91 |
| 6.08.03. | Tourism | 1452 | 26.69 | 12.00 | 20.00 | 30.00 |
| 6.08.04. | Civil Supplies | 1456 | 0.02 | 0.03 | 0.01 | 0.01 |

| Tax Revenue | | Major Head | (In crores of Rupees) | | | |
|---|---|------------|-----------------------|---------------------|----------------------|---------------------|
| | | | Actual 2013-2014 | Budget 2014-2015 | Revised 2014-2015 | Budget 2015-2016 |
| <i>Net-General Economic Services</i> | | | 3524.25 | 5403.10 | 10649.70 | 7732.42 |
| <i>Net-Economic Services</i> | | | 67656.72 | 79535.63 | 83730.29 | 74017.38 |
| 7. Railway Revenue as per Railway Budget | | | | | | |
| 7.01. | Indian Railways - Miscellaneous Receipts | 1001 | 3655.70 | 4209.30 | 4202.13 | 4978.71 |
| 7.01.01. | Less - Miscellaneous Receipts | 1001 | -3655.70 | -4209.30 | -4202.13 | -4978.71 |
| 7.02. | Indian Railways - Commercial Lines | 1002 | 138776.43 | 160165.00 | 159248.00 | 183578.00 |
| 7.02.01. | Less - Receipts | 1002 | -138776.43 | -160165.00 | -159248.00 | -183578.00 |
| 7.03. | Indian Railways - Strategic Lines | 1003 | 781.75 | ... | ... | ... |
| 7.03.01. | Less - Receipts | 1003 | -781.75 | ... | ... | ... |
| <i>Net-Railway Revenue as per Railway Budget</i> | | | ... | ... | ... | ... |
| Total-Economic Services | | | 67656.72 | 79535.63 | 83730.29 | 74017.38 |
| Grants-in-aid and Contribution | | | | | | |
| 8. Grants-in-aid and Contribution | | | | | | |
| 8.01. | External Grant Assistance | | | | | |
| 8.01.01. | Multilateral | | | | | |
| 8.01.01.01. | Asian Development Bank | 1605 | ... | ... | 0.62 | ... |
| 8.01.01.02. | International Fund for Agricultural Development | 1605 | 4.19 | 2.00 | ... | ... |
| 8.01.01.03. | International Bank for Reconstruction and Development | 1605 | 75.43 | 94.55 | 85.60 | 106.00 |
| 8.01.01.04. | International Development Association | 1605 | 2.22 | 2.00 | 5.97 | ... |
| <i>Total-Multilateral</i> | | | <i>81.84</i> | <i>98.55</i> | <i>92.19</i> | <i>106.00</i> |
| 8.01.02. | Bilateral | | | | | |
| 8.01.02.01. | Germany | 1605 | 19.79 | 16.75 | 23.00 | 32.00 |
| 8.01.02.02. | Japan | 1605 | 4.36 | ... | ... | ... |
| 8.01.02.03. | UK (DFID) | 1605 | 855.01 | 755.00 | 599.55 | 400.00 |
| 8.01.02.04. | EEC | 1605 | 622.41 | 425.00 | 340.00 | 332.77 |
| 8.01.02.05. | USAID | 1605 | 43.42 | 42.71 | 5.50 | 8.50 |
| <i>Total-Bilateral</i> | | | <i>1544.99</i> | <i>1239.46</i> | <i>968.05</i> | <i>773.27</i> |
| 8.01.03. | International Bodies | | | | | |
| 8.01.03.01. | Global Environment Fund | 1605 | 1732.16 | 1060.00 | 1023.79 | 890.00 |
| 8.01.03.02. | UNDP | 1605 | 39.58 | 5.50 | 1.75 | 4.50 |
| 8.01.03.03. | UNPF | 1605 | 0.65 | 1.00 | 0.71 | ... |
| <i>Total-International Bodies</i> | | | <i>1772.39</i> | <i>1066.50</i> | <i>1026.25</i> | <i>894.50</i> |
| <i>Total-External Grant Assistance</i> | | | <i>3399.22</i> | <i>2404.51</i> | <i>2086.49</i> | <i>1773.77</i> |
| 8.02. | Aid Material & Equipment | 1606 | 218.84 | ... | 724.60 | ... |
| <i>Total-Grants-in-aid and Contribution</i> | | | <i>3618.06</i> | <i>2404.51</i> | <i>2811.09</i> | <i>1773.77</i> |
| Total-Grants-in-aid and Contribution | | | 3618.06 | 2404.51 | 2811.09 | 1773.77 |
| Non Tax Revenue of Union Territories | | | | | | |
| 9. Non Tax Revenue of Union Territories | | 1710 | 1474.13 | 1110.68 | 1243.35 | 1295.82 |
| Total-Non Tax Revenue of Union Territories | | | 1474.13 | 1110.68 | 1243.35 | 1295.82 |
| Grand Total | | | 198869.69 | 212504.61 | 217831.67 | 221732.59 |

The statement above summarizes, the estimates of Non-Tax Revenue (NTR) for 2015-16. The estimates of Non-Tax Revenue receipts from various sources such as return on assets in form of dividend and profits, interest, fees, fines and miscellaneous receipts collected in the exercise of sovereign functions, regulatory charges and license fees and user charges for publicly provided goods and services.

1.01. Interest on loans to States: The interest receipts are estimated at ₹ 7889.44 crore in Revised Estimate - 2014-15 and ₹ 7759.97 crore in Budget Estimate 2015-16.

1.02. Interest on Loans to Union Territory Governments: The interest receipts are estimated at ₹ 379.72 crore in Revised Estimate 2014-2015 and at ₹ 379.72 crore in Budget Estimate 2015-2016.

1.03. Interest Payable by Railways: The estimates for the year 2015-16 have been framed on the basis of arrangements adopted for 2014-15. These arrangements are (i) Except for the capital cost of residential buildings which bears dividend at 3.5 per cent, Railways pay dividend at 5 per cent on entire dividend-paying capital irrespective of the year of investment (inclusive of 1.5 per

cent on dividend bearing capital, less subsidy capital invested upto 31.3.1964, for payment to States in lieu of passenger fares tax), (ii) The Railways do not pay dividend on capital in respect of: (a) Strategic Lines, (b) Un-remunerative branch lines, the exemption of a particular branch line from payment of dividend on capital is based on annual review of the remunerativeness of the line, the remunerativeness being determined on the basis of the 'marginal cost' principle, (c) Ferries, welfare buildings (hospitals, dispensaries, health units, clubs, institutes, schools and colleges, hostels and other welfare centres) and non-strategic portion of the North-East Frontier Railways, (d) Ore lines (Kiriburu-Bimlagarh and Sambhalpur-Titlagarh lines which involve concessional rates of freight for the carriage of ore) provided that they are not remunerative the remunerativeness being determined on the basis of the marginal cost principle, (e) 28 new lines taken up on or after 1st April, 1955 on other than financial considerations except those which become remunerative during the year adopting the marginal cost principle. This arrangement applies also to Jammu-Kathua and Tirunelveli-Trivandrum-Kanyakumari lines, which are known as national investments, (f) The gauge conversion works have taken up on strategic consideration, (g) 50 per cent of the outlay in a year on capital works-in-progress (which would otherwise be liable to payment of dividend) is exempted from payment of dividend for a period three years. The above dividend concessions are provided to Railways in the form of subsidy from General Revenues. (iii) The losses on strategic lines till 2005-06 were netted from dividend payable. However, from 2006-07, these losses are being reimbursed through provision under the Demand of Department of Economic Affairs, (iv) In years in which the net revenue of the Railways is not adequate to meet the current dividend liability, the shortfall in the payment of the current dividend is treated as deferred dividend liability (on which no interest is charged) to be discharged by Railways from surplus in future years. (v) Based on the principles mentioned above, the estimates of dividend payable by Railways for Revised Estimates 2014-15 and Budget Estimates 2015-16 have been worked out. (vi) Out of the 1.5 per cent dividend paid by the Railways on the pre-1964-65 capital an amount of ₹ 23.12 crore is contributed by the Railways for being passed on to the States as grant in lieu of the repealed tax on railway passenger fares and the balance which hitherto was contributed to the Railway Safety Works Fund, is from 2001-2002, credited to the Railway Safety Fund directly by the Railways with the approval of Ministry of Finance and the RCC.

1.04. Other Interest Receipts: The estimates under 'Other Interest Receipts' are in respect of interests on loans advanced to Public Sector Enterprises, Port Trusts and other Statutory Bodies, Cooperatives, Government Servants etc. and on capital outlay on Departmental Commercial Undertakings. The estimate also includes interest on Ways and Means Advances payable by Food Corporation of India.

2. Dividends and Profits: This Section comprises of dividends and profits from public sector enterprises. It also includes surplus of the Reserve Bank of India that is transferred to Government.

3.02. Other Fiscal Services: The receipts mainly relate to contributions by Reserve Bank of India towards EFF charges payable to the International Monetary Fund, remunerations, etc. received from IMF and penalties, etc. realized against economic offences.

4.01.01. The receipts of 'Public Service Commission' mainly represent examination fees etc. of the Union Public Service Commission and Staff Selection Commission.

4.01.02. The receipts of 'Police' are on account of Central Police Forces supplied to State Governments and other parties. These receipts also include the receipts of Delhi Police.

4.01.03. The receipts under 'Supplies and Disposals' mainly relate to the fees for purchase and inspection of stores; and sale proceeds of surplus and obsolete stores disposed off through Directorate General of Supplies and Disposals.

4.01.04. The receipts under 'Stationery and Printing' relate to Government printing presses for sale of stationery, gazettes and Government publications etc.

4.01.06. The receipt under the head 'Other Administrative Services' mainly relate to audit fees, passport and visa fees etc.

4.03.01. The Commercial Department receipts relate to Defence Services Canteen Stores Department (CSD) which are dealt with under net expenditure of Commercial Departments in the Expenditure Budget.

5.01. The receipts under 'Education, Sports, Art and Culture' mainly relate to tuition and other fees and entry fees at museums and the ancient monuments.

5.02. 'Medical' receipts include contributions for Central Government Health Scheme and charges realized from patients for hospital and dispensary services etc. Public Health receipts include service fees, sale proceeds of Sera and vaccine etc.

5.03. 'Family Welfare' receipts mainly relate to sale proceeds of materials and supplies.

5.04. 'Housing' receipts mainly relate to Licence fees for Government residential buildings.

5.06. 'Information and Publicity' receipts include charges from advertising and visual publicity, sale of publications, film rentals, receipts from Frequency Modulation (FM) - Phase-III auction to be done in three phases and License fee from DTH operators.

5.08. 'Labour and Employment' receipts relate mainly to fees realized under labour laws Factories and Mines Act etc.

5.09. The receipts under 'Social Security and Welfare' mainly relate to Central Government Employees Insurance Scheme.

6.01. Agriculture and Allied Activities: This sub-sector includes receipts from agricultural farms, commercial crops, horticulture, plant protection services, fees from agricultural education, fees for quality control and grading of agricultural products etc. Sale proceeds of inputs like seeds, fertilizers, machinery, etc. received as aid from foreign countries and organizations are also accounted for under it.

6.02. Irrigation and Flood Control: The estimates under this head represent mainly the receipts of Central Water Commission and Central Water Power Research Station, Pune. The estimates under 'Minor Irrigation' relate to Central Ground Water Board for ground water exploration undertaken by it for State Governments etc.

6.03. Energy: Under this head receipts generate from different section like 'Power, Petroleum, Coal and Lignite and New & Renewable Energy' are accounted for. The head 'Power' records receipt of Central Electricity Authority under the Electricity (Supply) Act. Under the Head 'Petroleum' the estimates include receipts from Royalty on off-shore crude oil and gas production profit petroleum and license fee for the right to exclusive exploration of oil and gas in a particular region.

6.03.02. Petroleum: (a) Royalty: (i) Central Government is entitled to get Royalty on Oil and Gas produced from the Offshore fields whereas in case of Onshore fields it is payable to concerned State Government. The power of regulation and responsibility for the development of oil fields are exclusively within the domain of the Central Government. Oil Fields (Regulation and Development) Act, 1948 and the Petroleum and Natural Gas Rules, 1959 deal with it, (ii) Royalty regimes for Oil and Gas production from nominated fields of National Oil Companies vary from that for the production from fields awarded under Production Sharing Contracts (PSCs), (iii) Royalty payable by National Oil Companies on crude oil and natural gas, being ad-valorem, depends on the prices at which crude oil and natural gas are sold by them. Similarly, the international crude oil prices, which are highly volatile affect royalty receipts from oil, (iv) The Royalty on production from fields awarded under PSCs is governed by the provisions of the respective PSCs and the receipts in this regard depend upon the actual production from the various fields.

(b) Profit Petroleum: Profit Petroleum is the value of petroleum produced from a particular field after deducting the admissible cost of production as per the contract. The Contractor and the Government share the profit petroleum from the contract area in accordance with the provision of the respective agreement/contracts. No profit petroleum is payable on production by National Oil Companies from the nominated fields. Profit Petroleum realization also varies with the prevalent price of crude oil and gas. Directorate General of Hydrocarbon (DGH) monitors the implementation of these PSCs. Profit Petroleum is payable on a quarterly basis with final adjustment being made at the end of the financial year.

(c) Petroleum Exploration License Fee (PEL) Fee: (i) PEL fee is a payment by a licensee in consideration of the government granting a right to carry out exclusive exploration of Oil and Gas in a particular area. License fee is generally linked to area and period of license and is payable by licensees in accordance with Petroleum and Natural Gas Rules, 1959 as amended from time to time, (ii) PEL fee in the case of onshore fields goes to the State Government concerned and is paid to the Central Government in case of offshore fields.

(d) Production Level Payment (PLP): It is a system where operator shares revenue with the Government from the day the production is started. A production level payment system is more transparent and requires minimal bureaucratic intervention in routine exploration and development activities companies.

(e) Petroleum Mining Lease Fee (PML Fee): The amount of fee to be charged from the lessee for the area provided to him by either the Central Government in respect of offshore area and State Government in respect of onshore area for starting production of Mineral Oils and other allied activities from that area.

6.04.01. The head 'Village and Small Industries' records receipts from industrial estates, small scale, handloom, khadi, handicraft, coir, sericulture, power looms, and other village industries.

6.04.02. Receipts under 'Industries' relate mainly to atomic energy industries and license fees collected from various industries.

6.04.03. The head 'Non-ferrous Mining and Metallurgical Industries' mainly accommodates receipts on account of specified jobs undertaken by the Geological Survey of India.

6.05.02. The head 'Shipping' account for receipts of survey and registration fees of ships and ferry services.

6.05.04. The head 'Roads and Bridges' includes receipts on account of national highways including fees for use of national highways, permanent bridges and also departmental charges recovered from State Government and other bodies for services rendered by the Border Roads Development Board.

6.06. Receipts under 'Other Communication Services' mainly relate to one-time spectrum charges levied as per the recommendations of TRAI, Auction of 1800 MHz and 900 MHz spectrum and receipts from 800 MHz spectrum. Department of Telecom collects recurring licence fees from various telecom operators licensed by it. It also collects one time Entry fees from new operators. The main service categories include Cellular Mobile Service, Basic Service, Unified Access Service, V-SAT Services, International and National Long Distance Services, Infrastructure Providers, Internet Services, Public Mobile Radio Trunk Service

and Captive Mobile Radio Trunk Service. Barring a few services, the Licence Fee is collected based on percentage share of the operators Adjusted Gross Revenue (AGR) and includes a component of Universal Access Levy. The AGR in turn is influenced by factors like tariff, customer base, competition, etc. The collection from licence fee depends on the rate of licence fee, tariff and growth of the telecom service sector in the country. Spectrum charges are levied by the Department on the Service Providers, for usage of spectrum and are calculated either as a percentage of their Adjusted Gross Revenue depending upon the quantum of spectrum assigned for their network (for CMTS, Basic, UAS and Commercial VSAT Service Providers) or at flat rates or on the basis of formulae (for others).

6.07.01. The receipts under 'Atomic Energy Research' relate to sales and services rendered by various divisions/units of Bhabha Atomic Research Centre.

6.07.02. 'Other Scientific Services and Research' receipts mainly relate to the Survey of India National Atlas and Thematic Mapping Organization etc.

6.08.01. The receipts under the head 'Foreign Trade and Export Services' include receipts on revaluation of foreign currency in favour of India in respect of balances under Trade and Payment Agreements.

6.08.02. The head 'Other General Economic Services' mainly accommodates receipts on account of regulation of joint stock companies and fees realized under the Insurance Act. It also includes receipts of the Indian Meteorological Department, fees realized by National Informatics Centre for services rendered by it to non-Government bodies and Risk Insurances Fund receipts.

7. Railway Revenue: As per Railway Budget, receipts are comprising of (i) miscellaneous receipts, (ii) commercial lines, and (iii) strategic lines. As it is a commercial receipt, the net impact on Non Tax Revenue is nil.

8. Grants-in-Aid Contributions: The estimates are in respect of Grant assistance, in cash and kind from external sources. The details of external assistance are shown at Annex 9.

9. Non-Tax Revenue of Union Territories: The receipts of the Union Territories (without legislature) mainly relate to administrative services; sale of timber and forest produce mainly in Andaman and Nicobar Islands; receipts from Chandigarh Transport Undertaking and receipts from Shipping; Tourism and Power.

Arrears of Non Tax Revenue: In compliance of Rule 6 FRBM Rules 2004 a disclosure Statement on Arrears of Non-Tax Revenues is at Annex 12.

Capital Receipts

| Tax Revenue | | Major Head | (In crores of Rupees) | | | |
|--|---|------------|-----------------------|---------------------|----------------------|---------------------|
| | | | Actual 2013-2014 | Budget 2014-2015 | Revised 2014-2015 | Budget 2015-2016 |
| Non debt Receipts | | | | | | |
| 1. Recoveries of Loans & Advances | | | | | | |
| 1.01. | State Governments | | | | | |
| 1.01.01. | Gross Receipts | 7601 | 10007.60 | 9685.63 | 8680.78 | 8917.46 |
| 1.01.02. | Recoveries | 7601 | ... | -1000.00 | -100.00 | -100.00 |
| <i>Net-State Governments</i> | | | <i>10007.60</i> | <i>8685.63</i> | <i>8580.78</i> | <i>8817.46</i> |
| 1.02. | Union Territories (With Legislature) | 7602 | 111.66 | 146.54 | 454.43 | 454.53 |
| 1.03. | Foreign Governments | 7605 | 344.10 | 379.20 | 368.18 | 358.42 |
| 1.04. | Other Loans & Advances (Public Sector Enterprises, Statutory Bodies etc.) | | | | | |
| 1.04.01. | Gross Receipts | 9001 | 14085.64 | 12605.82 | 15079.21 | 12983.46 |
| 1.04.02. | Recoveries | 9001 | -12052.36 | -11290.00 | -13597.08 | -11861.04 |
| <i>Net-Other Loans & Advances (Public Sector Enterprises, Statutory Bodies etc.)</i> | | | <i>2033.28</i> | <i>1315.82</i> | <i>1482.13</i> | <i>1122.42</i> |
| <i>Net-Recoveries of Loans & Advances</i> | | | <i>12496.64</i> | <i>10527.19</i> | <i>10885.52</i> | <i>10752.83</i> |
| 2. Miscellaneous Capital Receipts | | | | | | |
| 2.01. | Disinvestment Receipts | 4000 | 18253.95 | 43425.00 | 26353.30 | 41000.00 |
| 2.02. | Divestment of Government stake in non Government Companies | 4000 | 6108.14 | 15000.00 | ... | ... |
| 2.03. | Writeback of amounts with AMC | 4000 | ... | ... | ... | ... |
| 2.04. | Others | 4000 | 5005.80 | 5000.00 | 5000.00 | ... |
| 2.05. | Strategic Disinvestment | 4000 | ... | ... | ... | 28500.00 |
| 2.06. | Less issue of Bonus Shares | 4000 | ... | ... | -3.00 | ... |
| <i>Net-Miscellaneous Capital Receipts</i> | | | <i>29367.89</i> | <i>63425.00</i> | <i>31350.30</i> | <i>69500.00</i> |
| Total-Non debt Receipts | | | 41864.53 | 73952.19 | 42235.82 | 80252.83 |
| Debt Receipts | | | | | | |
| 3. Borrowings | | | | | | |
| 3.01. | Market Loans | | | | | |
| 3.01.01. | Gross Borrowings | 6001 | 563674.67 | 600000.00 | 592000.00 | 600000.00 |
| 3.01.02. | Repayments | 6001 | -95006.57 | -138795.33 | -138795.33 | -143594.54 |
| <i>Net-Market Loans</i> | | | <i>468668.10</i> | <i>461204.67</i> | <i>453204.67</i> | <i>456405.46</i> |
| 3.02. | Switching off of Securities | | | | | |
| 3.02.01. | Gross Borrowings | 6001 | 31472.28 | 50000.00 | 32000.00 | 50000.00 |
| 3.02.02. | Repayments | 6001 | -30999.54 | -50000.00 | -32000.00 | -50000.00 |
| <i>Net-Switching off of Securities</i> | | | <i>472.74</i> | <i>...</i> | <i>...</i> | <i>...</i> |
| 3.03. | Buy Back | | | | | |
| 3.03.01. | Gross Borrowings | 6001 | ... | ... | ... | ... |
| 3.03.02. | Repayments | 6001 | -15590.00 | ... | -6282.88 | ... |
| <i>Net-Buy Back</i> | | | <i>-15590.00</i> | <i>...</i> | <i>-6282.88</i> | <i>...</i> |
| 3.04. | Short Term Borrowings | | | | | |
| 3.04.01. | 14 day Treasury Bills | | | | | |
| 3.04.01.01. | Gross Borrowings | 6001 | 2151859.53 | 2343495.00 | 2343495.00 | 2378006.28 |
| 3.04.01.02. | Repayments | 6001 | -2183501.92 | -2343495.00 | -2343495.00 | -2378006.28 |
| <i>Net</i> | | | <i>-31642.39</i> | <i>...</i> | <i>...</i> | <i>...</i> |
| 3.04.02. | 91 Day Treasury Bills | | | | | |
| 3.04.02.01. | Gross Borrowings | 6001 | 580087.59 | 632588.51 | 696766.51 | 735410.60 |
| 3.04.02.02. | Repayments | 6001 | -559423.26 | -618134.64 | -658912.12 | -717473.45 |
| <i>Net</i> | | | <i>20664.33</i> | <i>14453.87</i> | <i>37854.39</i> | <i>17937.15</i> |
| 3.04.03. | 182 Day Treasury Bills | | | | | |
| 3.04.03.01. | Gross Borrowings | 6001 | 137520.26 | 149197.96 | 147707.88 | 160874.14 |
| 3.04.03.02. | Repayments | 6001 | -125298.91 | -149197.96 | -146688.24 | -156874.14 |
| <i>Net</i> | | | <i>12221.35</i> | <i>...</i> | <i>1019.64</i> | <i>4000.00</i> |
| 3.04.04. | 364 Day Treasury Bills | | | | | |

| | | (In crores of Rupees) | | | | |
|-------------|---|-----------------------|---------------------|----------------------|---------------------|------------|
| Tax Revenue | Major Head | Actual 2013-2014 | Budget 2014-2015 | Revised 2014-2015 | Budget 2015-2016 | |
| 3.04.04.01. | Gross Borrowings | 6001 | 136956.26 | 157006.51 | 149251.15 | 163425.05 |
| 3.04.04.02. | Repayments | 6001 | -130470.80 | -136907.51 | -136956.26 | -155299.65 |
| | <i>Net</i> | | 6485.46 | 20099.00 | 12294.89 | 8125.40 |
| 3.04.05. | Cash Management Bills | | | | | |
| 3.04.05.01. | Gross Borrowings | 6001 | 107195.00 | 100000.00 | 10000.00 | 100000.00 |
| 3.04.05.02. | Repayments | 6001 | -107195.00 | -100000.00 | -10000.00 | -100000.00 |
| | <i>Net</i> | | ... | ... | ... | ... |
| 3.04.06. | Ways & Means Advances | | | | | |
| 3.04.06.01. | Gross Borrowings | 6001 | 242425.00 | 500000.00 | 315078.00 | 500000.00 |
| 3.04.06.02. | Repayments | 6001 | -242425.00 | -500000.00 | -315078.00 | -500000.00 |
| | <i>Net</i> | | ... | ... | ... | ... |
| | <i>Net-Short Term Borrowings</i> | | 7728.75 | 34552.87 | 51168.92 | 30062.55 |
| | <i>Net-Borrowings</i> | | 461279.59 | 495757.54 | 498090.71 | 486468.01 |
| 4. | Securities against Small Savings | | | | | |
| 4.01. | Receipts | 6001 | 13659.53 | 9531.00 | 34578.00 | 23835.00 |
| 4.02. | Repayments | 6001 | -1302.48 | -1302.48 | -1302.48 | -1427.48 |
| | <i>Net-Securities against Small Savings</i> | | 12357.05 | 8228.52 | 33275.52 | 22407.52 |
| 5. | State Provident Funds | | | | | |
| 5.01. | Receipts | 8009 | 46914.53 | 48000.00 | 46000.00 | 46000.00 |
| 5.02. | Disbursements | 8009 | -37161.69 | -36000.00 | -36000.00 | -36000.00 |
| | <i>Net-State Provident Funds</i> | | 9752.84 | 12000.00 | 10000.00 | 10000.00 |
| 6. | Other Receipts (Internal Debts and Public Account) | | | | | |
| 6.01. | Relief Bonds | | | | | |
| 6.01.01. | Receipts | 6001 | 4.18 | ... | ... | ... |
| 6.01.02. | Disbursements | 6001 | -22.22 | -30.84 | -41.64 | -33.18 |
| | <i>Net-Relief Bonds</i> | | -18.04 | -30.84 | -41.64 | -33.18 |
| 6.02. | Saving Bonds | | | | | |
| 6.02.01. | Receipts | 6001 | 251.25 | 297.00 | 267.81 | 288.30 |
| 6.02.02. | Disbursements | 6001 | -441.82 | -1157.80 | -705.16 | -5733.17 |
| | <i>Net-Saving Bonds</i> | | -190.57 | -860.80 | -437.35 | -5444.87 |
| 6.03. | Others | | | | | |
| 6.03.01. | Receipts | 6001 | ... | ... | ... | ... |
| 6.03.02. | Disbursements | 6001 | ... | ... | ... | ... |
| | <i>Net-Others</i> | | ... | ... | ... | ... |
| 6.04. | Post Office Life Insurance Fund (POLIF) | | | | | |
| 6.04.01. | Receipts | 6001 | ... | ... | ... | ... |
| 6.04.02. | Disbursements | 6001 | ... | ... | ... | ... |
| | <i>Net-Post Office Life Insurance Fund (POLIF)</i> | | ... | ... | ... | ... |
| 6.05. | Other Receipts (Public Account Other than State Provident Funds) | | | | | |
| 6.05.01. | Receipts | 9002 | 641734.86 | 598962.30 | 663228.80 | 713950.76 |
| 6.05.02. | Disbursements | 9002 | -612766.37 | -603212.00 | -684397.07 | -693327.84 |
| 6.05.03. | Less - Receipts | 9002 | ... | ... | ... | ... |
| | <i>Net-Other Receipts (Public Account Other than State Provident Funds)</i> | | 28968.49 | -4249.70 | -21168.27 | 20622.92 |
| 6.06. | International Financial Institutions | | | | | |
| 6.06.01. | International Monetary Fund | | | | | |
| 6.06.01.01. | Receipts | 6001 | 4269.00 | 500.01 | 4618.80 | 0.02 |
| 6.06.01.02. | Repayments | 6001 | -1443.60 | -2514.98 | -1000.00 | -1500.00 |
| 6.06.01.03. | Less - Receipts netted | 6001 | -366.96 | -773.26 | -5372.72 | -505.37 |
| | <i>Net</i> | | 2458.44 | -2788.23 | -1753.92 | -2005.35 |
| 6.06.02. | International Bank for Reconstruction and Development | | | | | |
| 6.06.02.01. | Receipts | 6001 | ... | ... | ... | ... |
| 6.06.02.02. | Repayments | 6001 | ... | ... | ... | ... |
| | <i>Net</i> | | ... | ... | ... | ... |

| Tax Revenue | | Major Head | <i>(In crores of Rupees)</i> | | | |
|-------------|--|------------|------------------------------|---------------------|----------------------|---------------------|
| | | | Actual 2013-2014 | Budget 2014-2015 | Revised 2014-2015 | Budget 2015-2016 |
| 6.06.03. | International Development Association | | | | | |
| 6.06.03.01. | Receipts | 6001 | ... | ... | 433.29 | 419.96 |
| 6.06.03.02. | Repayments | 6001 | ... | ... | ... | ... |
| | <i>Net</i> | | ... | ... | 433.29 | 419.96 |
| 6.06.04. | Asian Development Bank & Fund | | | | | |
| 6.06.04.01. | Receipts | 6001 | 172.83 | 271.93 | 248.64 | 48.02 |
| 6.06.04.02. | Repayments | 6001 | -29.00 | -29.60 | -66.37 | -67.44 |
| | <i>Net</i> | | 143.83 | 242.33 | 182.27 | -19.42 |
| 6.06.05. | African Development Fund & Bank | | | | | |
| 6.06.05.01. | Receipts | 6001 | 2.61 | 1.32 | 71.99 | 37.37 |
| 6.06.05.02. | Repayments | 6001 | -16.90 | -17.63 | -58.83 | -18.45 |
| | <i>Net</i> | | -14.29 | -16.31 | 13.16 | 18.92 |
| | <i>Net-International Financial Institutions</i> | | 2587.98 | -2562.21 | -1125.20 | -1585.89 |
| | <i>Net-Other Receipts (Internal Debts and Public Account)</i> | | 31347.86 | -7703.55 | -22772.46 | 13558.98 |
| 7. | External Debt | | | | | |
| 7.01. | Multilateral | | | | | |
| 7.01.01. | International Bank for Reconstruction and Development | | | | | |
| 7.01.01.01. | Receipts | 6002 | 3402.69 | 4141.20 | 5810.55 | 6285.00 |
| 7.01.01.02. | Repayments | 6002 | -3677.45 | -4160.22 | -4147.25 | -4843.45 |
| | <i>Net</i> | | -274.76 | -19.02 | 1663.30 | 1441.55 |
| 7.01.02. | International Development Association | | | | | |
| 7.01.02.01. | Receipts | 6002 | 7007.81 | 6147.27 | 7929.10 | 8550.00 |
| 7.01.02.02. | Repayments | 6002 | -5895.73 | -8279.94 | -7881.70 | -9373.20 |
| | <i>Net</i> | | 1112.08 | -2132.67 | 47.40 | -823.20 |
| 7.01.03. | International Fund for Agricultural Development | | | | | |
| 7.01.03.01. | Receipts | 6002 | 184.66 | 209.00 | 193.18 | 395.70 |
| 7.01.03.02. | Repayments | 6002 | -68.85 | -81.74 | -78.12 | -78.73 |
| | <i>Net</i> | | 115.81 | 127.26 | 115.06 | 316.97 |
| 7.01.04. | Asian Development Bank | | | | | |
| 7.01.04.01. | Receipts | 6002 | 4309.25 | 6129.53 | 7166.79 | 7929.18 |
| 7.01.04.02. | Repayments | 6002 | -2032.12 | -2126.42 | -2236.76 | -2649.67 |
| | <i>Net</i> | | 2277.13 | 4003.11 | 4930.03 | 5279.51 |
| 7.01.05. | Eastern European Community (SAC) | | | | | |
| 7.01.05.01. | Receipts | 6002 | ... | ... | ... | ... |
| 7.01.05.02. | Repayments | 6002 | -8.70 | -9.39 | -9.38 | -9.34 |
| | <i>Net</i> | | -8.70 | -9.39 | -9.38 | -9.34 |
| 7.01.06. | Organisation of the Petroleum Exporting Countries | | | | | |
| 7.01.06.01. | Receipts | 6002 | 8.87 | 50.00 | 75.00 | 50.00 |
| 7.01.06.02. | Repayments | 6002 | -17.29 | -18.54 | -18.26 | -18.46 |
| | <i>Net</i> | | -8.42 | 31.46 | 56.74 | 31.54 |
| | <i>Net-Multilateral</i> | | 3213.14 | 2000.75 | 6803.15 | 6237.03 |
| 7.02. | Bilateral | | | | | |
| 7.02.01. | Germany | | | | | |
| 7.02.01.01. | Receipts | 6002 | 899.10 | 565.05 | 777.90 | 462.00 |
| 7.02.01.02. | Repayments | 6002 | -1157.29 | -1282.70 | -1193.79 | -1193.64 |
| | <i>Net</i> | | -258.19 | -717.65 | -415.89 | -731.64 |
| 7.02.02. | France | | | | | |
| 7.02.02.01. | Receipts | 6002 | 1016.43 | 17.00 | 220.06 | 462.00 |
| 7.02.02.02. | Repayments | 6002 | -227.73 | -379.86 | -240.84 | -120.82 |
| | <i>Net</i> | | 788.70 | -362.86 | -20.78 | 341.18 |
| 7.02.03. | Italy | | | | | |
| 7.02.03.01. | Receipts | 6002 | ... | ... | ... | ... |

| | | (In crores of Rupees) | | | |
|--|------------|-----------------------|---------------------|----------------------|---------------------|
| Tax Revenue | Major Head | Actual 2013-2014 | Budget 2014-2015 | Revised 2014-2015 | Budget 2015-2016 |
| 7.02.03.02. Repayments | 6002 | ... | ... | ... | ... |
| <i>Net</i> | | ... | ... | ... | ... |
| 7.02.04. Japan | | | | | |
| 7.02.04.01. Receipts | 6002 | 8777.21 | 10893.99 | 8224.89 | 10189.47 |
| 7.02.04.02. Repayments | 6002 | -3875.47 | -4262.12 | -3884.50 | -4034.38 |
| <i>Net</i> | | 4901.74 | 6631.87 | 4340.39 | 6155.09 |
| 7.02.05. Switzerland | | | | | |
| 7.02.05.01. Receipts | 6002 | ... | ... | ... | ... |
| 7.02.05.02. Repayments | 6002 | -4.90 | -19.91 | -4.76 | -4.47 |
| <i>Net</i> | | -4.90 | -19.91 | -4.76 | -4.47 |
| 7.02.06. USA | | | | | |
| 7.02.06.01. Receipts | 6002 | ... | ... | ... | ... |
| 7.02.06.02. Repayments | 6002 | -174.21 | -979.96 | -177.19 | -182.74 |
| <i>Net</i> | | -174.21 | -979.96 | -177.19 | -182.74 |
| 7.02.07. Russian Federation | | | | | |
| 7.02.07.01. Receipts | 6002 | 9.17 | 22.00 | 10.00 | 50.00 |
| 7.02.07.02. Repayments | 6002 | -984.56 | -840.46 | -829.45 | -691.10 |
| <i>Net</i> | | -975.39 | -818.46 | -819.45 | -641.10 |
| 7.02.08. Kuwait | | | | | |
| 7.02.08.01. Receipts | 6002 | -79.46 | ... | ... | ... |
| 7.02.08.02. Repayments | 6002 | ... | ... | ... | ... |
| <i>Net</i> | | -79.46 | ... | ... | ... |
| 7.02.09. Sweden | | | | | |
| 7.02.09.01. Receipts | 6002 | -119.50 | ... | ... | ... |
| 7.02.09.02. Repayments | 6002 | ... | ... | ... | ... |
| <i>Net</i> | | -119.50 | ... | ... | ... |
| <i>Net-Bilateral</i> | | 4078.79 | 3733.03 | 2902.32 | 4936.32 |
| <i>Net-External Debt</i> | | 7291.93 | 5733.78 | 9705.47 | 11173.35 |
| Total-Debt Receipts | | 522029.27 | 514016.29 | 528299.24 | 543607.86 |
| 8. Draw Down of Cash Balance | | | | | |
| 8.01. Receipts | 9003 | ... | 17160.40 | ... | 12041.44 |
| 8.02. Disbursements | 9003 | -19170.95 | ... | -15671.48 | ... |
| <i>Net-Draw Down of Cash Balance</i> | | -19170.95 | 17160.40 | -15671.48 | 12041.44 |
| 9. Market Stabilisation Scheme | | | | | |
| 9.01. Receipts | 6001 | ... | 20000.00 | ... | 20000.00 |
| 9.02. Repayments | 6001 | ... | ... | ... | ... |
| <i>Net-Market Stabilisation Scheme</i> | | ... | 20000.00 | ... | 20000.00 |
| Grand Total | | 544722.86 | 625128.88 | 554863.58 | 655902.13 |

1. The Statement above summarizes by broad categories the estimates of capital receipts - both non-debt and debt receipts. Further, details together with brief notes explaining the variations between Budget Estimates and Revised Estimates for 2014-15 and between Revised Estimates for 2014-15 and Budget Estimates for 2015-16 as given in the notes below.

1.01. Recoveries from State Governments: Receipts from State Governments are estimated at ₹ 8580.78 crore in RE 2014-15 and ₹ 8817.46 crore in BE 2015-16. The receipts in RE 2014-15 include waiver of loans to State Governments which are matched by equivalent expenditure.

1.02. Recoveries from Union Territories (with Legislature): The recoveries are in respect of loans advanced to the Union Territory of Puducherry and NCT of Delhi.

1.03&1.04. Repayment by Others: These include loan repayments by parties other than States and Union Territory Governments, viz. foreign Governments, industrial and commercial enterprises and financial institutions in the public sector, municipalities, port trusts, private sector companies and institutions, cooperatives etc.

2. Miscellaneous Capital Receipts: These include receipts on account of disinvestment of part of government equity in central Public sector Enterprises (CPSEs).

A CPSE Exchange Traded Fund (CPSE ETF) has been launched to monetize the shareholding in those CPSEs which will form part of the ETF basket in the financial year 2014-15.

Government has constituted a 'National Investment Fund' (NIF) into which the proceeds from disinvestment of Government equity in selected CPSEs is channelized. The funds so credited to NIF will be withdrawn and used for Recapitalisation of Public Sector Banks's and investment in Indian Railways towards capital expenditure in 2015-16. Other receipts pertaining to transfer of SDRs to Reserve Bank of India and consideration received in lieu.

3.01. Market Loans: Government of India raises its market loans under the Scheme of Sale of Dated Government Securities by Auction from 1992-93. These auctions are conducted by the Reserve Bank of India, as debt manager to the Central Government. Apart from Fixed Coupon Securities, Government has also issued Floating Rate Bonds (FRBs) on which the coupon rate, payable semi annually, are reset semi-annually by adding a 'spread', determined through auction. Since 2002-03, Central Government has been announcing half-yearly Indicative Market Borrowing Calendar based on its core borrowing requirements. Details of repayments in 2015-16 are given in Annex-13. Conversion of Special Securities/ Recapitalisation Bonds: Government of India has completed the conversion of special securities issued in lieu of ad hoc treasury bills into marketable securities during the year 2003-04. Details of the marketable securities issued in conversion are given in Annex-6A. Government of India has also completed the conversion of Recapitalisation Bonds with the Nationalised Banks into SLR marketable securities during the year 2007-08 (details in Annex 6B).

3.03. Short Term Borrowings (364 /182/91 Days Treasury Bills): The Treasury bills offer short-term investment opportunity to financial institutions, banks, etc. Primarily, these are issued under the normal auction programme of the Government and also provide option for non-competitive bids. The amount for weekly auction of 91-days treasury bill and fortnightly auction of 182-days and 364-days treasury bills is notified in indicative quarterly calendar. Central Government also issues 14 days Intermediate Treasury Bills for deployment of short term cash surpluses by State Governments.

3.03.05. Cash Management Bills: Cash Management Bills are issued to meet the temporary cash flow mismatches of the Government. The Cash Management Bills are a non-standard, discounted instruments issued for maturities less than 91 days, and are issued when necessary.

4. National Small Savings Fund: Small Savings Schemes: the small savings schemes currently in force are: Post Office Savings Account, Post Office Time Deposits (1,2,3 & 5 years), Post Office Recurring Deposits, Post Office Monthly Account, Senior Citizens Savings Scheme, National Savings Certificate (VIII-Issue), National Savings Certificate (IX-Issue), Public Provident Fund, Kisan Vikas Patra and Sukanya Samridhi Account.

The rate of interest on small savings schemes has been aligned with G-Sec rates of similar maturity, with a spread of 25 basis points (bps) with three exceptions. The spread on 10 year NSC (New instrument) will be 50 bps, on Sukanya Samridhi Account 75 bps and on Senior Citizens Savings Scheme 100 bps. The interest rates for every financial year will be notified before 1st April of that year.

4.01. Securities issued against Small Savings: Collections under various small saving schemes, net of withdrawals, during the financial year form the sources of fund for National Small Savings Fund (NSSF). The net collection is invested in Central and State Government Securities, which forms the application of funds under NSSF. Presently the term of Central and State Government Securities is 10 years, with no moratorium at 9.5 per cent interest rate. The State share is 50 per cent or 100 per cent of net collection within that State, as the State may opt. Redemption of these securities into NSSF is reinvested in Central and State Government Securities in ratio of 50:50 at the prevailing rate of interest.

As per recommendations of Thirteenth Finance Commission (FC-XIII), the States have been granted provisional relief, based on compliance with the fiscal targets in their respective FRBM Act. Accordingly, the interest rate on loans to States contracted till 2006-07 and outstanding as at the end of 2009-10 has been reset at 9 percent from the financial years 2010-11 and 2011-12 from the dates the FRBM Act is amended/enacted by the States.

Interest payment to subscribers and cost of management constitute the expenditure under the fund and interest on Central and State Government Securities forms the income of the fund.

The sources and applications of NSSF are shown in Annexure 7A and details of various components of NSSF are shown in Annexure 7B.

6.02. 8% Savings (Taxable) Bonds, 2003: 8% Savings (Taxable) Bonds, 2003 were introduced w.e.f. 21st April, 2003 to enable resident citizens/charitable institutions/ Universities etc. to invest their savings in taxable bonds without any monetary ceilings. The bonds will have maturity of six years carrying interest at 8 percent per annum payable half yearly. Both cumulative and non-cumulative options are available. The bonds are not transferable. They are also not tradable in the secondary market. However, from August 19, 2008, they are eligible as collateral security for loans from scheduled banks. Premature encashment has been allowed vide Government of India's notification dated July 29, 2013 for individual investor in the age group of 60 years and above after minimum lock in period from the date of issue as given below:

(a) Lock in period for investors in the age bracket of 60 to 70 years shall be 5 years from the date of issue;

(b) Lock in period for investors in the age bracket of 70 to 80 years shall be 4 years from the date of issue;

(c) Lock in period for investors in the age bracket of 80 years and above shall be 3 years from the date of issue.

6.03. 6.5% Savings (Non-taxable) Bonds, 2003: 6.5% Savings (Non-taxable) Bonds, 2003 were introduced with effect from 24th March, 2003 to enable resident citizens to invest their savings in tax-free bonds without any monetary ceilings. The Scheme has been discontinued with effect from close of business on July 9, 2004. These Saving Bonds are due for redemption and started maturing for repayment w. e. f. March 24, 2008

6.04. Other Receipts (Public account other than State Provident Fund): Railway Reserve Funds: A snapshot of the Railway Reserve Funds may be seen at Annex -14. The details of each of them is as follows:

(a) Railway Pension Fund : is intended to meet the pensionary charges of Railway employees. Suitable amounts are transferred annually to the Fund by debit to revenue and capital expenditure heads. The pensionary charges are initially met as part of revenue head and later recouped from the Fund.

(b) Railway Depreciation Reserve Fund: provides for replacement and renewal of assets including the improvement element.

(c) Railway Development Fund : This Fund, set up in 1950, is used for meeting expenditure on passengers and users' amenities, labour welfare works, unremunerative operating improvements and safety works. The Fund is financed by appropriation of such portion of the Railway excess, if any, as may be fixed by the Government and voted by Parliament. If the accumulated balance in the Fund, after transfer from the railway excess to it, is not enough to meet the expenditure to be financed from the Fund, interest bearing loans are taken from the General Revenues for credit to the Fund.

(d) Railway Capital Fund : was created in 1992-93 to enable the Railways to utilise a part of the internally generated resources for building up the infrastructure of the Railways. In case of shortfall of Railway revenues in financing the Capital Fund, interest bearing loan is taken from the General Revenues for credit to the Fund.

(e) Debt Service Fund : has been created from 2013-14 to make adequate provision for future committed liabilities like debt service payment for loans taken, future Pay Commissions/Awards, etc. The withdrawal from the Fund will be made as and when these liabilities become due.

(f) Railway Safety Fund : has been created from 1.4.2001 for financing safety works relating to conversion of unmanned level crossings and for construction of Railway Over/Under Bridges at busy level crossings. The Fund is mainly financed through transfer of funds by the Government from the Central Road Fund and the contribution hitherto being made to the Railway Safety Works Fund out of the dividend being paid to the General Revenues. This is a non-interest bearing Fund.

6.06. International Financial Institutions: The estimates relating to (a) special securities issued towards India's subscriptions/contributions to International Financial Institutions and (b) certain transactions involving use of Special Drawing Rights (SDRs) are reflected. The details of each of the IFIs are as below:

6.06.01. International Monetary Fund: India's current quota in the IMF is SDR (Special Drawing Rights 5821.50 million, giving it a shareholding of 2.44%. Based on voting share, India (Together with its constituency countries viz. Bangladesh, Bhutan and Sri Lanka) is ranked 17th in the list of 24 constituencies

The IMF reviews members' quotas once in five years and the last such review took place in December, 2010. India has already consented to its quota increase under the 2010 review and after the 2010 quota review comes into effect, our quota share will increase from the current 2.44% to 2.75%, making India the eight largest quota holding country at the IMF up from its previous position of being the 11th largest. In absolute terms, India's quota increase to SDR 13,114.4 million from SDR 5,821.5 million. While 25% of quota increase is to be paid in cash (reserve currency), the balance 75% can be paid in securities. These securities are non-interest bearing note purchase agreements issued by RBI and can be encashed at any time required by the IMF. They do not entail any cash outgo unless the IMF calls upon India to encash a portion of these notes. The reserve asset portion of Quotas is counted as part of country's Reserves.

India's contribution to borrowing arrangements of the IMF: The Fund also supplements its quota resources temporarily through borrowing arrangements. In July 2010, India committed a maximum of up to USD 14 billion for the New Arrangements to Borrow (NAB) into which the previous Note or Securities issued by RBI on behalf of Government of India and can be drawn by IMF as and when it requires emergency funding. After the 2010 quota increase comes into effect, our NAB commitment is expected to be rolled back to about US \$ 7.0 billion. These notes do not represent a cash outgo until the IMF makes a call upon India. These borrowings are treated as part of India's reserves.

In the wake of the ongoing Eurozone crisis, the IMF has proposed a new bilateral borrowing programme to augment its resources for crisis prevention and resolution and to meet the potential financing needs of all IMF members. 37 members representing three-fifths of the total quota of the IMF, have pledged contributions to enhance the IMF's resources by US \$

456 billion. At the Los Cabos Summit of the G 20 held on June 19th, 2012, BRICS countries have announced their contributions, including US\$ 10 billion by India. The total commitments amount to US\$ 461 Billion from 38 countries.

The IMF has committed that these new resources will be drawn only if they are needed as a second line of defence after resources already available from quota and existing borrowing arrangements are substantially used. If drawn, they would be repaid with interest. It has been clarified that quota resources would remain the basic source of fund financing and that the role of borrowing is to temporarily supplement the quota resources.

The bilateral borrowing arrangement is in the form of Note Purchase Agreements (NPA) and will be used as a second line of defence only if the resources under Quota and NAB are substantially exhausted. The initial term of two years has been recently extended by one-year following IMF Board approval. The Agreement for this borrowing programme 2012 has been finalized in consultation with Reserve Bank of India (RBI) and International Monetary Fund (IMF). The Note Purchase Agreement has been signed between RBI & IMF on 19.09.2013. A MOU has been signed between Government of India and RBI on 19th December, 2013.

The Financial Transactions Plan of the International Monetary Fund is the mechanism through which the Fund finances its lending and repayment operations, to its members, in the General Resources Account. The members of the Fund can take loans from IMF with limits corresponding to their quota. IMF lends to its members in both foreign exchange and SDRs. Credit extended in foreign exchange is financed from the quota resources made available to the IMF members.

India has agreed to participate on in the FTP of the IMF with effect from the quarter Sept. Nov 2002. Participation in the FTP, made India a creditor member with the IMF. Under this, India is asked to make a purchase (issuance of credit) or a repurchase (debt servicing by our debtor) under the FTP. By participation in FTP, India is allowing IMF to encash its rupee holding as part of India's quota contribution, for hard currency which is then lent to other member countries who are debtors to the IMF. While the participation in FTP allows India to earn additional interest on its enhanced credit tranche position with IMF, the encashment of interest free rupee securities may lead to higher borrowing cost as well as deterioration of fiscal position. To assess this problem, it has been decided to replace special securities issued to IMF by non-interest bearing non-marketable securities to be issued to the RBI.

6.06.04. Asian Development Bank (ADB): The Asian Development Bank keeps Rupee securities with the Reserve Bank of India which can be encashed by it to meet its rupee expenditure in India from time to time.

6.06.05. African Development Fund (AFDF) and African Development Bank (AFDB): AFDF and AFDB have been set up with the main objective of furthering the economic and social development of the region by providing financial assistance on soft terms. India has joined both the Fund and the Bank in order to develop closer economic co-operation with the African countries.

7. External Loan: Budget 2015-16 assumes a gross receipt of ₹ 34373.35 crore and repayment of ₹ 23200.00 crore, resulting in net external loan of ₹ 11173.35 crore.

7.01. Multilateral Agencies: The net receipts estimated for BE 2015-16 from International Monetary Fund, International Bank for Reconstruction and Development, International Development Association, International Fund for Agricultural Development, Asian Development Bank, Eastern European Community(SAC) and Organisation of the Petroleum Exporting Countries is ₹ 6237.03 crore.

7.02. Bilateral Agencies: The net receipts estimated for BE 2015-16 from Japan, Germany, France, Italy, Switzerland, USA and Russian Federation is ₹ 4936.32 crore.

9. Market Stabilisation Scheme: The Memorandum of Understanding (MoU) relating to MSS has been amended to enable, on mutual agreement between the Government of India and the Reserve Bank of India, the transfer of a part of the amount in the MSS cash account to the normal cash account as part of the Government's market borrowing programme for meeting Government's approved expenditure. An equivalent amount of Government securities issued under the MSS would form part of the normal market borrowing of the Government of India. Net receipts under MSS in 2015-16 is estimated at ₹ 20,000 crore.

TRENDS IN RECEIPTS

(In crores of Rupees)

| | Actuals 2006-2007 | Actuals 2007-2008 | Actuals 2008-2009 | Actuals 2009-2010 | Actuals 2010-2011 | Actuals 2011-2012 | Actuals 2012-2013 | Actuals 2013-2014 | Revised 2014-2015 | Budget 2015-2016 |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|---------------------|
| REVENUE RECEIPTS | 434387 | 541864 | 540259 | 572811 | 788471 | 751437 | 879232 | 1014724 | 1126294 | 1141575 |
| A. Tax Revenue | | | | | | | | | | |
| (Net of States's share) | | | | | | | | | | |
| (Details in Annex 2) | 351182 | 439547 | 443319 | 456536 | 569869 | 629765 | 741877 | 815854 | 908463 | 919842 |
| B. Non-Tax Revenue | | | | | | | | | | |
| (Details in Annex 2) | 83205 | 102317 | 96940 | 116275 | 218602 | 121672 | 137355 | 198870 | 217831 | 221733 |
| CAPITAL RECEIPTS | 144482 | 197978 | 299863 | 453063 | 402428 | 568918 | 582152 | 563894 | 570535 | 623861 |
| 1 Internal Debt-Market | | | | | | | | | | |
| Borrowings (Net) | 110446 | 131768 | 233630 | 398424 | 325414 | 436211 | 467356 | 453550 | 446922 | 456405 |
| 1.01 Gross Market Borrowings | 146000 | 168101 | 273000 | 451000 | 437000 | 509796 | 558000 | 564147 | 592000 | 600000 |
| 1.02 Less - Repayments | 35554 | 36333 | 39370 | 52576 | 111586 | 73585 | 90644 | 110597 | 145078 | 143595 |
| 2 External Assistance(Net) | 8472 | 9315 | 11015 | 11038 | 23556 | 12448 | 7201 | 7292 | 9705 | 11173 |
| 2.01 Gross External Borrowings | 16358 | 16808 | 21022 | 22177 | 35330 | 26034 | 23309 | 25416 | 30407 | 34373 |
| 2.02 Less Repayments | 7886 | 7493 | 10007 | 11139 | 11774 | 13586 | 16108 | 18124 | 20702 | 23200 |
| 3 Recovery of Loans* | 5893 | 5100 | 6139 | 8613 | 12420 | 18850 | 15060 | 12497 | 10886 | 10753 |
| 4 Small Savings(Net) | ... | -11302 | -1302 | 13256 | 11233 | -10302 | 8626 | 12357 | 33276 | 22408 |
| 5 State Provident Funds(Net) | 5178 | 3897 | 8041 | 16056 | 12514 | 10804 | 10920 | 9753 | 10000 | 10000 |
| 6 Disinvestment of equity in public sector enterprises | 534 | 38795 | 566 | 24581 | 22846 | 18088 | 25890 | 29368 | 31350 | 69500 |
| 7 Other items of Capital receipts(Net)# | 13959 | 20405 | 41774 | -18905 | -5555 | 82819 | 47099 | 39077 | 28396 | 43622 |
| TOTAL- RECEIPTS | 578869 | 739842 | 840122 | 1025874 | 1190899 | 1320355 | 1461384 | 1578618 | 1696829 | 1765436 |
| Deficit on Revenue Account | 80222 | 52569 | 253539 | 338998 | 252252 | 394348 | 364282 | 357048 | 362486 | 394472 |
| Primary deficit | -7699 | -44118 | 144788 | 205389 | 139569 | 242840 | 177020 | 128604 | 101274 | 99504 |
| Draw-down of cash balance | 4517 | -27171 | 43834 | -1386 | 6430 | -15990 | -51012 | -19171 | -15671 | 12041 |
| Fiscal deficit | 142573 | 126912 | 336992 | 418482 | 373592 | 515990 | 490190 | 502858 | 512628 | 555649 |
| * Net of Recovery of | | | | | | | | | | |
| Ways & Means Advances | 1000 | ... | ... | ... | ... | 10000 | 10000 | 10000 | 10000 | 10000 |
| Loans to Govt. servants, etc. | 495 | 479 | 479 | 469 | 433 | 398 | 349 | 316 | 375 | 375 |
| # Excludes Securities | | | | | | | | | | |
| (a) issued to the IMF omitted per contra from Capital Expenditure | 40 | ... | ... | 3654 | 9051 | 1613 | 4323 | 367 | 4846 | 35 |
| (b) Securities issued to - SBI | ... | 9996 | ... | ... | ... | ... | ... | ... | ... | ... |
| (c) Securities issued to Oil Companies | 24121 | 20554 | 75942 | 10306 | ... | ... | ... | ... | ... | ... |
| (d) Securities issued to Food Corporation of India | 16200 | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| (e) Securities issued to Fertilizer Companies | ... | 7500 | 20000 | ... | ... | ... | ... | ... | ... | ... |
| (f) Asset management Trust for SASF of IDBI | ... | ... | 1225 | ... | ... | ... | ... | ... | ... | ... |
| (g) Enhancement of the corpus of Contingency Fund of India | 450 | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| (h) Realisation of Stressed Assets of IDBI | 134 | ... | ... | 300 | 300 | 300 | 300 | 250 | 250 | ... |

ANNEX - 2

ANALYSIS OF TAX AND NON-TAX REVENUE RECEIPTS INCLUDED IN ANNEX-1

(In crores of Rupees)

| | Actuals 2006-07 | Actuals 2007-08 | Actuals 2008-09 | Actuals 2009-10 | Actuals 2010-11 | Actuals 2011-12 | Actuals 2012-13 | Actuals 2013-14 | Revised 2014-15 | Budget 2015-16 |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-------------------|
| A. Tax Revenue | | | | | | | | | | |
| Gross Tax Revenue | 473512 | 593147 | 605299 | 624528 | 793072 | 889177 | 1036235 | 1138733 | 1251392 | 1449491 |
| 1. Corporation Tax | 144318 | 192911 | 213395 | 244725 | 298688 | 322816 | 356326 | 394678 | 426079 | 470628 |
| 2. Taxes on Income other than corporationTax | 75093 | 102644 | 106046 | 122475 | 139069 | 164485 | 196512 | 237817 | 272607 | 320836 |
| 3. Interest Tax | 5 | 3 | 9 | 4 | 4 | 3 | 6 | 8 | ... | ... |
| 4. Other Taxes on Income and Expenditure | 62 | 38 | 18 | -62 | 29 | 21 | 15 | 9 | ... | ... |
| 5. Customs | 86327 | 104119 | 99879 | 83324 | 135813 | 149328 | 165346 | 172085 | 188713 | 208336 |
| 6. Union Excise Duties | 117613 | 123611 | 108613 | 102991 | 137701 | 144901 | 175845 | 169455 | 184731 | 229054 |
| 7. Service Tax | 37598 | 51301 | 60941 | 58422 | 71016 | 97509 | 132601 | 154778 | 168132 | 209774 |
| 8. Estate Duty | 2 | ... | 1 | ... | ... | ... | 1 | ... | ... | ... |
| 9. Wealth Tax | 240 | 340 | 389 | 505 | 687 | 787 | 844 | 1007 | 950 | ... |
| 10. Gift Tax | 4 | 2 | 1 | 1 | ... | 1 | 1 | 1 | 0 | ... |
| 11. Other Taxes and Duties | 10987 | 16854 | 14519 | 10529 | 8083 | 6541 | 5644 | 5765 | 6742 | 7286 |
| 12. Taxes of Union Territories | 1263 | 1324 | 1488 | 1614 | 1982 | 2785 | 3094 | 3130 | 3438 | 3577 |
| 13. Less-States' Share | 120330 | 151800 | 160179 | 164832 | 219303 | 255414 | 291547 | 318230 | 337808 | 523958 |
| 14. Less-NCCF Expenditure netted from receipt | 2000 | 1800 | 1800 | 3160 | 3900 | 3998 | 2810 | 4650 | 5120 | 5690 |
| Net-Centre's Tax Revenue | 351182 | 439547 | 443320 | 456536 | 569869 | 629765 | 741878 | 815853 | 908464 | 919843 |
| 1. Fiscal Services | 78 | 87 | 59 | 113 | 84 | 129 | 786 | 884 | 744 | 755 |
| 2. Interest Receipts | 22524 | 21060 | 20717 | 21784 | 19734 | 20252 | 20761 | 21868 | 22166 | 23599 |
| 2.01 Interest Receipts From State/U.T. Government | 12691 | 12174 | 12184 | 11242 | 10363 | 10040 | 9406 | 8985 | 8269 | 8140 |
| 2.02 Interest Receipts On Railway Capital | 4221 | 4221 | 4692 | 5543 | 3906 | 5630 | 5349 | 7983 | 9174 | 10811 |
| 2.03 Interest Receipts Other Interest Receipts | 5612 | 4665 | 3841 | 4963 | 5465 | 4582 | 6006 | 4900 | 4722 | 4649 |
| 3. Dividends and Profits | 29309 | 34499 | 38607 | 50250 | 47992 | 50608 | 53761 | 90435 | 88781 | 100651 |
| 4. Other General Services | 17481 | 5164 | 7350 | 9153 | 9530 | 7049 | 10160 | 11670 | 14654 | 13761 |
| 5. Social Services | 438 | 595 | 503 | 676 | 771 | 948 | 4766 | 1264 | 3703 | 5879 |
| 6. Economic Services | 10089 | 37378 | 26113 | 29977 | 136722 | 38708 | 43693 | 67657 | 83730 | 74017 |
| 7. Union Territories without Legislature | 756 | 811 | 797 | 1218 | 1097 | 1015 | 1117 | 1474 | 1243 | 1296 |
| 8. Grants-in-aid and contributions | 2530 | 2723 | 2794 | 3141 | 2673 | 2962 | 2311 | 3618 | 2811 | 1774 |
| Total-Non Tax Revenue** | 83205 | 102317 | 96940 | 116276 | 218603 | 121671 | 137354 | 198870 | 217832 | 221733 |
| Total-Revenue Receipts | 434387 | 541864 | 540260 | 572812 | 788472 | 751436 | 879233 | 1014723 | 1126295 | 1141576 |

Note: ^ Accounts 2013-2014 are provisional.

** Net of following receipts of commercial departments.

| | | | | | | | | | | |
|-----------------------|--------------|--------------|--------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| (a) General Services | 19901 | 5505 | 6870 | 8730 | 9550 | 9729 | 10111 | 11695 | 14575 | 14925 |
| (b) Economic Services | 74338 | 81498 | 90377 | 98355 | 107342 | 118646 | 139981 | 158737 | 180324 | 206624 |
| TOTAL | 94239 | 87003 | 97247 | 107085 | 116892 | 128375 | 150092 | 170432 | 194899 | 221549 |

TRENDS IN EXPENDITURE

(In crores of Rupees)

| | Actuals 2006-07 | Actuals 2007-08 | Actuals 2008-09 | Actuals 2009-10 | Actuals 2010-11 | Actuals 2011-12 | Actuals 2012-13 | Actuals 2013-14 | Revised 2014-15 | Budget 2015-16 |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-------------------|
| (A) Non-Plan Expenditure | 413527 | 507589 | 608721 | 721096 | 818299 | 891990 | 996747 | 1106120 | 1213224 | 1312200 |
| 1. Interest Payments | 150272 | 171030 | 192204 | 213093 | 234022 | 273150 | 313170 | 374254 | 411354 | 456145 |
| 2. Defence Expenditure | 85510 | 91681 | 114223 | 141781 | 154117 | 170913 | 181776 | 203499 | 222370 | 246727 |
| 3. Subsidies | 57125 | 70926 | 129708 | 141351 | 173420 | 217941 | 257079 | 254632 | 266692 | 243811 |
| 4. Grants to States & U.T. Governments | 35734 | 35769 | 38161 | 45946 | 49790 | 51523 | 47995 | 60551 | 80258 | 108552 |
| 5. Grants to Foreign Governments | 1294 | 1355 | 1442 | 1561 | 2256 | 2163 | 3228 | 4013 | 3856 | 4342 |
| 6. Pensions | 22104 | 24261 | 32940 | 56149 | 57405 | 61166 | 69479 | 74896 | 81705 | 88521 |
| 7. Police | 13541 | 13924 | 19904 | 25999 | 27339 | 33106 | 37285 | 42095 | 48112 | 51791 |
| 8. Other Non-Plan Revenue Expenditure | 38197 | 47103 | 68241 | 79823 | 86423 | 66136 | 70524 | 79648 | 84889 | 95728 |
| 9. Non-Plan Capital Expenditure (Excluding Defence) | 6183 | 47891 | 7271 | 10952 | 23619 | 11478 | 7644 | 7430 | 7771 | 10582 |
| 10. Loans & Advances to State & U.T. Governments | 102 | 86 | 86 | 83 | 85 | 72 | 3406 | 80 | 80 | 79 |
| 11. Loans to Foreign Governments | 103 | 42 | 833 | 124 | ... | 248 | 700 | 156 | ... | 158 |
| 12. Other Loans | 1292 | 1465 | 790 | 936 | 6308 | 311 | 299 | 288 | 1500 | 782 |
| 13. Non-Plan Expenditure of UTs <i>without Legislature</i> | 2070 | 2056 | 2918 | 3298 | 3515 | 3783 | 4162 | 4578 | 4637 | 4982 |
| Revenue | 2242 | 2274 | 3119 | 3334 | 3775 | 3853 | 4269 | 4577 | 4626 | 4998 |
| Capital | -172 | -218 | -201 | -36 | -260 | -70 | -107 | 1 | 11 | -16 |
| (B) Plan Expenditure | 169860 | 205082 | 275235 | 303391 | 379029 | 412375 | 413625 | 453327 | 467934 | 465277 |
| Revenue | 142418 | 173572 | 234774 | 253884 | 314232 | 333736 | 329208 | 352732 | 366883 | 330020 |
| Capital | 27442 | 31510 | 40461 | 49507 | 64797 | 78639 | 84417 | 100595 | 101051 | 135257 |
| TOTAL EXPENDITURE (A+B) | 583387 | 712671 | 883956 | 1024487 | 1197328 | 1304365 | 1410372 | 1559447 | 1681158 | 1777477 |
| Revenue | 514609 | 594433 | 793798 | 911809 | 1040723 | 1145785 | 1243514 | 1371772 | 1488780 | 1536047 |
| Capital | 68778 | 118238 | 90158 | 112678 | 156605 | 158580 | 166858 | 187675 | 192378 | 241430 |

**RECONCILIATION BETWEEN ESTIMATES OF RECEIPTS SHOWN IN
ANNUAL FINANCIAL STATEMENT AND RECEIPTS BUDGET**

(In crores of Rupees)

| | Actuals 2013-2014 | Budget Estimates 2014-2015 | Revised Estimates 2014-2015 | Budget Estimates 2015-2016 |
|--|----------------------|-------------------------------|--------------------------------|-------------------------------|
| A. Revenue Receipts | | | | |
| Revenue Receipts as shown in the Annual Financial Statement | 1217798.79 | 1416950.63 | 1356546.86 | 1397619.63 |
| Less : | | | | |
| Revenue Receipts of Railways | -143213.88 | -164374.30 | -163450.13 | -188556.71 |
| Revenue Receipts of Posts | -10730.42 | -10281.90 | -11327.92 | -12036.87 |
| Revenue Receipts of Defence | -5515.90 | -5238.97 | -7953.19 | -6480.81 |
| Revenue Receipts of Departmental Commercial Undertakings | -17397.11 | -18111.42 | -21240.67 | -22075.03 |
| Accounting Adjustment of Interest of Tehri Hydro Development Corporation | ... | ... | -91.85 | ... |
| Gate Receipts of Zoological Park | -4.58 | -4.50 | -4.50 | -6.00 |
| Receipts from Government of NCT of Delhi towards payment of pensions to its employees | ... | -1000.00 | -1000.00 | -1000.00 |
| Receipts incidental to market borrowings | -20945.98 | -22871.28 | -19424.31 | -19944.12 |
| Reimbursement of Water Cess to State/Central Pollution Control Boards | -261.73 | -250.00 | -225.00 | -250.00 |
| Relief provided to CPSUs in the form of waiver of interest/guarantee fee, write off of Loans etc. (Details in Annex 2A of Expenditure Budget Vol. I) | -291.66 | -5.18 | -414.87 | -5.18 |
| Transfer to National Calamity Contingency Fund/ Contribution to National Disaster Response Fund matched by receipts | -4649.94 | -5050.00 | -5120.00 | -5690.00 |
| Write off of Loans/Waiver of interest outstanding against State Governments | -63.68 | ... | ... | ... |
| Net Revenue Receipts | 1014723.91 | 1189763.08 | 1126294.42 | 1141574.91 |
| B. Capital Receipts | | | | |
| Total CFI Receipts (excluding repayment of 14/91 day Treasury Bills, Ways & Means Advances & MSS) | 1074510.99 | 1181222.96 | 1057520.93 | 1225515.08 |
| Total Public Account Receipts | 688649.39 | 646962.30 | 709228.80 | 759950.76 |
| Additional financing through 14/91 day Treasury Bills & Ways & Means Advances | -10978.06 | 14453.87 | 37854.39 | 17937.15 |
| Total | 1752182.32 | 1842639.13 | 1804604.12 | 2003402.99 |
| Less: | | | | |
| Total Public Debt disbursements (excluding repayment of 14/91 dTBs, WMA & MSS) | -525941.14 | -602395.39 | -494599.19 | -637748.05 |
| Total Public Account Disbursements | -649928.06 | -639212.00 | -720397.07 | -729327.84 |
| Net | 576313.12 | 601031.74 | 589607.86 | 636327.10 |
| Issue of Bonus Shares by Antrix Corporation Ltd. | ... | ... | -3.00 | ... |
| Receipt under New Arrangements to Borrow (NAB) | -1486.05 | -915.00 | -2972.08 | -1486.04 |
| Recoveries of Loans and Advances from Government Employees | -316.30 | -375.00 | -375.00 | -375.00 |
| Redemption of securities issued to Stressed Assets Stabilisation Fund | -250.00 | ... | -250.00 | ... |
| Securities issued to African Development Fund / Asian Development Fund | ... | -96.93 | -527.14 | -470.53 |
| Securities issued to International Monetary Fund | -366.96 | -676.33 | -4845.58 | -34.84 |
| Ways and Means Advances to Food Corporation of India | -10000.00 | -10000.00 | -10000.00 | -10000.00 |
| Ways and Means Advances to State Governments | ... | -1000.00 | -100.00 | -100.00 |
| Net Capital Receipts | 563893.81 | 587968.48 | 570535.06 | 623860.69 |
| Total Receipts | 1578617.72 | 1777731.56 | 1696829.48 | 1765435.60 |
| Total Expenditure | 1559446.77 | 1794891.96 | 1681158.00 | 1777477.04 |
| Increase(+)/decrease(-) in cash balance (excluding MSS) | 19170.95 | -17160.40 | 15671.48 | -12041.44 |

DEBT POSITION OF THE GOVERNMENT OF INDIA

The outstanding internal and external debt and other liabilities of the Government of India at the end of 2015-2016 is estimated to amount to ₹ 68,94,690.99, as against ₹ 62,78,553.97 crore at the end of 2014-2015(RE). Broad details are as follows:-

| | As on 31 st March 2015 | As on 31 st March 2016 |
|---|-----------------------------------|-----------------------------------|
| Internal debt and other liabilities | 60,84,267.76 | 66,89,231.43 |
| <i>of which under Market Stabilisation Scheme</i> | 0.00 | 20,000.00 |
| External debt | 1,94,286.21 | 2,05,459.56 |
| Total | 62,78,553.97 | 68,94,690.99 |

Internal Debt comprises loans raised in the open market, special securities issued to Reserve Bank, compensation and other bonds, etc. It also includes borrowings through treasury bills including treasury bills issued to State Governments, commercial banks and other parties, as well as non-negotiable, non-interest bearing rupee securities issued to international financial institutions viz., the International Monetary Fund, International Bank of Reconstruction and Development, International Development Association, International Fund for Agricultural Development, African Development Fund/Bank and Asian Development Bank. An analysis of the public debt outstanding at the beginning of the First Five Year Plan and close of each year from 2010-2011 to 2013-2014 and that estimated to be outstanding at the close of 2014-2015 and 2015-2016 is given in the Statement of Liabilities. Government of India has launched Market Stabilisation Scheme (MSS), in consultation with Reserve Bank of India, since April, 2004. The scheme envisages issue of treasury bills and/or dated securities to absorb excess liquidity, arising largely from significant foreign exchange inflows. During 2012-13, as per the MoU signed between Central Government and RBI, the ceiling of outstanding liabilities at any given time (face value of dated securities plus discounted value of treasury bills) has been kept at ₹50,000 crore. However, net issuance for the year has been estimated at ₹ 20,000 crore in BE 2015-16. The estimated outstanding liabilities under MSS in respect of market loans, 91/182/364 days Treasury Bills are separately reflected in the Statement of Liabilities. A further MoU signed between the Central Government and RBI to amend the MoU relating to MSS enables, on mutual agreement between the Government of India and the RBI, the transfer of a part of the amount in the MSS Cash Account to the normal Cash Account as part of the Government's market borrowing programme for meeting Government's approved expenditure. The amount outstanding both under internal and external debt reflect the liability of Government as represented by the book value of the outstanding debt. The outstanding stock of external liabilities is reckoned at historical rates of exchange on which the liability was initially accounted for in the books of accounts after netting the repayments made at current exchange rates.

In addition, Government is liable to repay the outstanding against the various Small Savings schemes, Provident Funds, securities issued to Industrial Development Bank of India, Unit Trust of India and Nationalised Banks, Oil marketing companies, Fertilizer companies, Food Corporation of India and deposits under the Special Deposit Scheme and depreciation and other interest bearing reserve funds of departmental commercial undertakings, etc., deposits of local funds and civil deposits. Details of such liabilities are also shown in the Statement of Liabilities.

The position of guarantees given by the Government of India as at the end of 2013-14, as envisaged under Rule 6 of the FRBM Rules, 2004, is given in the Statement on Guarantees.

A statement of Asset Register as on March 31 2013 as envisaged under Rule 6 of the FRBM Rules has also been included.

Statement of Assets shows the extent to which the money raised by Government has been utilized for asset formation purposes. These assets are also shown at book value i.e., it does not take into account depreciation/appreciation in the value of assets as per current market rates. This statement includes only assets the ownership of which vests in Central Government, and it excludes assets created by State Governments and non-Government bodies from grant assistance from Central Government.

The receipts from borrowings under MSS are being held as cash balance in a separate and identifiable account with RBI. These receipts are not available to meet any expenditure of the Government, other than repayment of treasury bills/dated securities issued under MSS. Accordingly, the estimates of cash balance under MSS have been shown separately in the Statement of Assets.

ANNEX - 5 (i)

STATEMENT OF LIABILITIES OF THE CENTRAL GOVERNMENT

(In crores of Rupees)

At the end of :

| | Accounts | | (provisional) | | Revised | Budget | |
|---|----------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | 1950-1951 | 2010-2011 | 2011-2012 | 2012-2013 | | | 2013-2014 | 2014-2015 | 2015-2016 |
| A. Public Debt | 2054.33 | 2824753.92 | 3400709.83 | 3941854.81 | 4425347.66 | 4970186.35 | 5503676.36 |
| 1. Internal Debt | 2022.30 | 2667114.82 | 3230622.22 | 3764566.00 | 4240766.92 | 4775900.14 | 5298216.80 |
| (i) of which under MSS | ... | ... | ... | ... | ... | ... | 20000.00 |
| (a) Dated securities under MSS | ... | ... | ... | ... | ... | ... | 20000.00 |
| (b) 91 days Treasury Bills under MSS | ... | ... | ... | ... | ... | ... | ... |
| (c) 182 days Treasury Bills under MSS | ... | ... | ... | ... | ... | ... | ... |
| (d) 364 days Treasury Bills under MSS | ... | ... | ... | ... | ... | ... | ... |
| (ii) Market Loans (Annex. 6+6A+6B) | 1444.95 | 2072033.19 | 2516952.54 | 2984308.55 | 3441641.37 | 3893563.16 | 4352968.62 |
| (iii) Spl. Securities converted into Marketable Securities (Annex. 6 C) | 358.02 | 76817.95 | 76817.95 | 76817.95 | 72817.95 | 67817.95 | 64817.95 |
| (iv) Other special Securities issued to Reserve Bank | ... | 1489.28 | 1489.28 | 1489.28 | 1489.28 | 1489.28 | 1489.28 |
| (v) Compensation and other bonds | 6.73 | 31005.37 | 18719.06 | 13836.92 | 13628.15 | 13149.16 | 7671.11 |
| (vi) 14 days Treasury Bills | ... | 103100.18 | 97800.22 | 118380.19 | 86815.77 | 86815.77 | 86815.77 |
| (vii) 91 days Treasury Bills | ... | 70390.51 | 124655.78 | 105142.03 | 125760.61 | 163615.00 | 181551.85 |
| (viii) 182 days Treasury Bills | ... | 22000.55 | 52001.25 | 64196.08 | 76417.43 | 77437.07 | 81437.07 |
| (ix) 364 days Treasury Bills | ... | 42477.69 | 90377.74 | 130466.89 | 136956.26 | 149251.15 | 157376.55 |
| (x) Ways & Means Advances | ... | ... | ... | ... | ... | ... | ... |
| (xi) Cash Management Bills | ... | ... | ... | ... | ... | ... | ... |
| (xii) Securities issued to International Financial Institutions | 212.60 | 29314.81 | 29625.59 | 32226.11 | 35181.05 | 39427.03 | 38346.51 |
| (xiii) Securities against small savings | ... | 218485.29 | 208182.81 | 216808.32 | 229165.37 | 262440.89 | 284848.41 |
| (xiv) Spl. Sec. issued agt. Securitisation of Bal. under POLIF (Annex. 6 D) | ... | ... | 14000.00 | 20893.68 | 20893.68 | 20893.68 | 20893.68 |
| 2. External Debt* | 32.03 | 157639.10 | 170087.61 | 177288.81 | 184580.74 | 194286.21 | 205459.56 |
| B. Other Liabilities | 811.07 | 1114019.99 | 1116542.14 | 1128736.91 | 1244833.35 | 1308667.62 | 1391314.63 |
| 1. National Small Savings Fund | 336.87 | 568614.40 | 582010.82 | 597737.05 | 629936.43 | 678844.17 | 730869.35 |
| 2. State Provident Funds | 95.05 | 111946.78 | 122751.22 | 133671.94 | 143425.04 | 153425.04 | 163425.04 |
| 3. Other Accounts | 16.10 | 304697.07 | 277903.57 | 257423.95 | 315420.76 | 312708.48 | 314493.03 |
| (i) Spl Sec in lieu of Subsidies (OMCs, Fertiliser Cos, FCI) | ... | 182123.04 | 172090.74 | 166329.17 | 166327.90 | 162827.90 | 162827.90 |
| (iii) Other items | 16.10 | 122574.03 | 105812.83 | 91094.78 | 149092.86 | 149880.58 | 151665.13 |
| 4. Reserve Funds and Deposits | 363.05 | 128761.74 | 133876.53 | 139903.97 | 156051.12 | 163689.93 | 182527.21 |
| (i) Bearing interest | 260.85 | 70421.33 | 74412.89 | 83871.32 | 95479.27 | 105933.35 | 122209.88 |
| (ii) Not bearing interest | 102.20 | 58340.41 | 59463.64 | 56032.65 | 60571.85 | 57756.58 | 60317.33 |
| Total - Liabilities | 2865.40 | 3938773.91 | 4517251.97 | 5070591.72 | 5670181.01 | 6278853.97 | 6894990.99 |
| Amount due from Pakistan on account of share of pre-partition debt (approx). | -300.00 | -300.00 | -300.00 | -300.00 | -300.00 | -300.00 | -300.00 |
| Net Liabilities of the Central Government | 2565.40 | 3938473.91 | 4516951.97 | 5070291.72 | 5669881.01 | 6278553.97 | 6894690.99 |
| Excess of Capital Outlay and Loans over Liabilities | | | | | | | |
| Total (Net) | 2565.40 | 3938473.91 | 4516951.97 | 5070291.72 | 5669881.01 | 6278553.97 | 6894690.99 |

* Balances are according to book value.

STATEMENT OF ASSETS
(Capital Investments and Loans by the Central Government)

(In crores of Rupees)

At the end of :

| | Accounts | | | | (provisional) | Revised | Budget |
|--|----------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | 1950-1951 | 2010-2011 | 2011-2012 | 2012-2013 | 2013-2014 | 2014-2015 | 2015-2016 |
| A. Capital Outlay | | | | | | | |
| 1. General Services | 496.74 | 492831.88 | 569010.36 | 648488.91 | 736552.32 | 826197.75 | 932586.62 |
| (i) Defence Services | 260.93 | 445725.14 | 513627.52 | 584126.64 | 663251.69 | 745216.93 | 839804.93 |
| (ii) Other General Services | 235.81 | 47106.74 | 55382.84 | 64362.27 | 73300.63 | 80980.82 | 92781.69 |
| 2. Social Services | 26.25 | 24533.02 | 29115.93 | 34226.12 | 38039.47 | 42731.39 | 48774.52 |
| 3. Economic Services | 965.02 | 520919.95 | 579805.35 | 642947.52 | 717200.08 | 765508.57 | 799076.17 |
| (i) Agriculture and Allied Activities | 7.78 | 9675.72 | 11253.92 | 12927.30 | 13802.52 | 14209.64 | 14589.04 |
| (ii) Rural Development | ... | 69.66 | 70.84 | 72.36 | 73.75 | 73.75 | 73.75 |
| (iii) Special Areas Programme | ... | 3725.37 | 3894.02 | 4438.40 | 4522.08 | 8293.29 | 13686.50 |
| (iv) Water and Power Development | 5.59 | 59869.56 | 62804.02 | 63856.08 | 62949.87 | 65867.59 | 66581.15 |
| (a) Irrigation & Flood Control | 5.59 | 433.07 | 468.86 | 497.56 | 529.71 | 553.72 | 617.98 |
| (b) Energy | ... | 59436.49 | 62335.16 | 63358.52 | 62420.16 | 65313.87 | 65963.17 |
| (v) Industry and Minerals | 34.34 | 54252.30 | 56777.72 | 56898.22 | 60915.39 | 64921.86 | 68623.32 |
| (vi) Transport | 830.40 | 208788.12 | 239584.02 | 275945.11 | 324650.12 | 374618.99 | 448838.58 |
| (a) Railways | 817.93 | 130375.86 | 150389.30 | 174521.19 | 123059.04 | 153159.04 | 193159.04 |
| (b) Other Transport Services | 12.47 | 78412.26 | 89194.72 | 101423.92 | 201591.08 | 221459.95 | 255679.54 |
| (vii) Communication | 49.98 | 10383.11 | 10844.39 | 13380.02 | 14755.66 | 16235.81 | 19897.24 |
| (a) Postal Services | 49.98 | 2514.11 | 2724.34 | 2870.61 | 3139.58 | 3287.73 | 3588.16 |
| (b) Telecommunications Services | ... | 4718.39 | 4742.39 | 4742.39 | 4742.39 | 5673.34 | 6755.84 |
| (c) Other Communications Services | ... | 3150.61 | 3377.66 | 5767.02 | 6873.69 | 7274.74 | 9553.24 |
| (viii) Science & Technology and Environment | ... | 16495.98 | 18656.14 | 21094.05 | 24173.76 | 27394.48 | 32140.45 |
| (ix) General Economic Services | 36.93 | 157660.13 | 175920.28 | 194335.98 | 211356.93 | 193893.16 | 134646.14 |
| Disbursement of UT's | ... | ... | ... | ... | ... | 1392.36 | 3246.55 |
| Grand Total | 1488.01 | 1038284.85 | 1177931.64 | 1325662.55 | 1491791.87 | 1635830.07 | 1783683.86 |
| B. Loans advanced by the Central Government | | | | | | | |
| State Governments | 195.58 | 144169.86 | 143547.65 | 144812.42 | 145812.91 | 148281.35 | 151070.49 |
| Union Territory Governments | ... | 848.69 | 804.21 | 4087.53 | 4057.83 | 3694.98 | 3332.14 |
| Foreign Governments | 0.01 | 4232.19 | 4977.77 | 6538.77 | 7819.26 | 9862.68 | 12903.06 |
| Investment in Special Securities of States under NSSF | ... | 526062.56 | 517276.72 | 517221.27 | 519145.07 | 543636.21 | 553973.68 |
| Investment of NSSF in other Instruments | ... | 1500.00 | 1500.00 | 1500.00 | 1500.00 | 1500.00 | 1500.00 |
| Public Sector Enterprises, Railway Development & Revenue Reserve Fund, Reserve Fund, Port Trusts, Municipalities and Statutory Bodies Co-operative & Educational Inst., Displaced Persons and Private Inst. etc. | 24.58 | 78324.99 | 80210.26 | 80096.39 | 82921.52 | 88747.12 | 95914.30 |
| Government Servants | 0.51 | 1080.71 | 895.10 | 729.86 | 578.37 | 403.37 | 228.37 |
| TOTAL | 220.68 | 756219.00 | 749211.71 | 754986.24 | 761834.96 | 796125.71 | 818922.04 |
| Total -Capital Outlay and Loans Advanced by the Central Govt. | 1708.69 | 1794503.85 | 1927143.35 | 2080648.79 | 2253626.83 | 2431955.78 | 2602605.90 |
| Cash balance under MSS | ... | ... | ... | ... | ... | ... | 20000.00 |
| Grand Total | 1708.69 | 1794503.85 | 1927143.35 | 2080648.79 | 2253626.83 | 2431955.78 | 2622605.90 |
| Excess of Liabilities over Capital Outlay and Loans Advanced | 856.71 | 2143970.06 | 2589808.62 | 2989642.93 | 3416254.18 | 3846598.19 | 4272085.09 |
| Total | 2565.40 | 3938473.91 | 4516951.97 | 5070291.72 | 5669881.01 | 6278553.97 | 6894690.99 |

GUARANTEES GIVEN BY THE GOVERNMENT
Statement under Rule 6 of the FRBM Rules, 2004

(As at the end of Reporting Year 2013-14)
(₹ in crores)

| Class | Maximum amount guaranteed during the year | Outstanding at the beginning of the year | Additions during the year | Deletions (other than invoked) during the year | Invoked during the year | | Outstanding at the end of the year | Guarantee Commission or Fee | | Other material details |
|--|---|--|---------------------------|--|-------------------------|----------------|------------------------------------|-----------------------------|---------------|------------------------|
| | | | | | Discharged | Not discharged | | Receivable | Received | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| 6 Performance guarantees given for fulfilment of contracts / projects awarded to Indian companies in foreign countries. | .... | .... | .... | .... | .... | .... | - | - | - | - |
| 7 Performance guarantees given for fulfilment of contracts / projects awarded to Foreign companies in foreign countries. | .... | .... | .... | .... | .... | .... | .... | .... | - | - |
| 8 Others | .... | .... | .... | .... | .... | .... | .... | .... | - | - |
| GRAND TOTAL | 2,70,628.74 (300) | 2,36,531.17 (265) | 34,097.57 (35) | 21,126.05 (12) | . | . | 2,49,502.69 (288) | 956.82 | 682.47 | .... |

Figures in parenthesis indicate number of Guarantees.

Note:

1. The above data is based on information reported by Ministries / Departments. The data may be impacted upon by changes due to further reconciliation of records.
2. The difference in the closing balance as on 31.3.2013 reported in BE 2014-15 viz. ₹ 2,762.32 Crore and the opening balance as on 1.4.2013 as reported above is due to forex fluctuations and reconciliation of records.
3. The net accretion of Guarantees for the year 2013-2014 is ₹ 12,971.52 Crore (Col.4 - Col.5-Col.6) which is 0.11% of the GDP at market prices for 2013-2014 (RE).
4. Guarantees amounting to ₹ 59,879.29 Crore have been committed / approved by the Ministry of Finance for Financial Year 2014-2015, which is well within 0.5% of the estimated GDP.

ANNEX - 5 (iv)

ASSET REGISTER
Under Rule 6 of the FRBM Rules, 2004

(As at the end of Reporting Year 2013-2014)

Cost (₹ Crore)

| | Assets at the beginning of 2013-14 | Assets acquired during the year 2013-14 | Cumulative total of assets at the end of the year 2013-14 |
|----------------------------|------------------------------------|---|---|
| Physical assets: | | | |
| Land | 207940.75 | 11463.71 | 219404.46 |
| Building | | | |
| Office | 27681.37 | 1127.77 | 28809.14 |
| Residential | 15266.69 | 206.71 | 15473.40 |
| Roads | 10175.31 | 80.55 | 10255.86 |
| Bridges | 11693.04 | 24.00 | 11717.04 |
| Irrigation Projects | 1406.54 | 9.00 | 1415.54 |
| Power Projects | 348.73 | 19.73 | 368.46 |
| Other Capital Projects | 5714.12 | 161.33 | 5875.45 |
| Machinery & Equipment | 26410.53 | 2113.99 | 28524.52 |
| Office Equipment | 32868.34 | 7862.42 | 40730.76 |
| Vehicles | 42722.23 | 832.01 | 43554.24 |
| Total | 382227.65 | 23901.22 | 406128.87 |
| Financial assets: | | | |
| Equity Investment | | | |
| Shares | 225186.38 | 7389.51 | 232575.89 |
| Bonus Shares | 29996.76 | -1223.56 | 28773.20 |
| Loans and Advances | | | |
| Loans to State & UT Govts. | 4075.47 | -3.27 | 4072.20 |
| Loans to Foreign Govts. | 6753.59 | 1320.19 | 8073.78 |
| Loans to Companies | 65090.45 | 2063.72 | 67154.17 |
| Loans to Others | 26791.73 | -472.37 | 26319.36 |
| Other Financial Investment | | | |
| Railways | 174632.87 | 27067.38 | 201700.25 |
| Others | 56159.66 | 181.98 | 56341.64 |
| Total | 588686.91 | 36323.58 | 625010.49 |
| GRAND TOTAL | 970914.56 | 60224.80 | 1031139.36 |

Notes:

1. This disclosure statement does not include assets of Cabinet Secretariat, Central Police Organisations, Ministry of Defence, Departments of Space and Atomic Energy as per Fiscal Responsibility and Budget Management Rules.
2. Figures are compiled on the basis of reports of respective Ministries/Departments and may be impacted, inter-alia, by any ongoing liquidation/adjudication/administrative decision relating to valuation of assets and improvement in capture of data.
3. Figures are rounded off.

DETAILS OF CURRENT RUPEE LOANS OF THE CENTRAL GOVERNMENT

| Name of Loan | Earliest date of maturity | As at the end of | | | | | (In crores of Rupees) | |
|---|------------------------------|------------------|-----------|-----------|-----------|-----------|-----------------------|---------------------|
| | | 1950-1951 | 2010-2011 | 2011-2012 | 2012-2013 | 2013-2014 | Revised 2014-2015 | Budget 2015-2016 |
| Market Loans | | | | | | | | |
| 3.00% Loan ,1951-54 | 15.09.1951 | 86.73 | ... | ... | ... | ... | ... | ... |
| 3.00% Loan,1953-55 | 15.07.1953 | 114.60 | ... | ... | ... | ... | ... | ... |
| 2.25% Loan,1954 | 15.11.1954 | 35.06 | ... | ... | ... | ... | ... | ... |
| 3.50% Loan,1954-59 | 15.12.1954 | 12.87 | ... | ... | ... | ... | ... | ... |
| 4.50% Loan,1955-60 | 15.09.1955 | 9.06 | ... | ... | ... | ... | ... | ... |
| 2.50% Loan ,1955 | 01.10.1955 | 60.45 | ... | ... | ... | ... | ... | ... |
| 3.00% Victory Loan,1957 | 01.09.1957 | 114.07 | ... | ... | ... | ... | ... | ... |
| 4.50% Loan,1958-68 | 01.06.1958 | 5.85 | ... | ... | ... | ... | ... | ... |
| 3.00% Second Victory Loan,1959-61. | 15.08.1959 | 113.66 | ... | ... | ... | ... | ... | ... |
| 2.75% Loan,1960 | 15.07.1960 | 45.63 | ... | ... | ... | ... | ... | ... |
| 4.00% Loan,1960-70 | 15.09.1960 | 63.30 | ... | ... | ... | ... | ... | ... |
| 2.50% Loan,1961 | 01.08.1961 | 57.01 | ... | ... | ... | ... | ... | ... |
| 2.75% Loan,1962 | 15.11.1962 | 75.87 | ... | ... | ... | ... | ... | ... |
| 3.00% Loan,1963-65. | 01.06.1963 | 116.17 | ... | ... | ... | ... | ... | ... |
| 3.00% Loan,1964 | 15.06.1964 | 30.33 | ... | ... | ... | ... | ... | ... |
| 3.00% Funding Loan,1966-68 | 01.10.1966 | 110.12 | ... | ... | ... | ... | ... | ... |
| 3.00% First Development Loan,1970-75 | 15.10.1970 | 115.06 | ... | ... | ... | ... | ... | ... |
| 2.75% Loan,1976 | 16.09.1976 | 14.77 | ... | ... | ... | ... | ... | ... |
| 8.00% Loan,2011 | 27.04.2011 | ... | 1472.92 | ... | ... | ... | ... | ... |
| 10.95% Government Stock,2011 | 30.05.2011 | ... | 12000.00 | ... | ... | ... | ... | ... |
| 9.39% Government Stock,2011 | 02.07.2011 | ... | 37000.00 | ... | ... | ... | ... | ... |
| 11.50% Loan,2011 | 05.08.2011 | ... | 2861.36 | ... | ... | ... | ... | ... |
| Govt. of India Floating Rate Bonds,2011 | 08.08.2011 | ... | 6000.00 | ... | ... | ... | ... | ... |
| 12.00% Loan,2011 | 21.10.2011 | ... | 3246.91 | ... | ... | ... | ... | ... |
| 11.50% Government Stock,2011 | 24.11.2011 | ... | 11000.00 | ... | ... | ... | ... | ... |
| 6.85% Government Stock,2012 | 05.04.2012 | ... | 26000.00 | 26000.00 | ... | ... | ... | ... |
| 7.40% Government Stock,2012 | 03.05.2012 | ... | 33000.00 | 33000.00 | ... | ... | ... | ... |
| 10.25% Loan,2012 | 01.06.2012 | ... | 1574.13 | 1574.13 | ... | ... | ... | ... |
| 6.72% Government Stock,2007/12 | 18.07.2012 | ... | 546.81 | 541.81 | ... | ... | ... | ... |
| 11.03% Government Stock,2012 | 18.07.2012 | ... | 13500.00 | 13500.00 | ... | ... | ... | ... |
| 9.40% Government Stock,2012 | 11.09.2012 | ... | 11000.00 | 11000.00 | ... | ... | ... | ... |
| Govt. of India Floating Rate Bonds,2012 | 10.11.2012 | ... | 5000.00 | 5000.00 | ... | ... | ... | ... |
| 9.00% Loan,2013 | 24.05.2013 | ... | 1751.33 | 1751.33 | 1751.33 | ... | ... | ... |
| 9.81% Government Stock,2013 | 30.05.2013 | ... | 11000.00 | 11000.00 | 11000.00 | ... | ... | ... |
| 12.40% Government Stock,2013 | 20.08.2013 | ... | 11983.91 | 11983.91 | 11983.91 | ... | ... | ... |
| 7.27% Government Stock,2013 | 03.09.2013 | ... | 42000.00 | 42000.00 | 42000.00 | ... | ... | ... |
| Govt. of India Floating Rate Bonds,2013 | 10.09.2013 | ... | 4000.00 | 4000.00 | 4000.00 | ... | ... | ... |
| 5.32% Government Stock,2014 | 16.02.2014 | ... | 5000.00 | 5000.00 | 5000.00 | ... | ... | ... |
| 6.72% Government Stock,2014 | 24.02.2014 | ... | 15273.60 | 15273.60 | 15273.60 | ... | ... | ... |
| 7.37% Government Stock,2014 | 16.04.2014 | ... | 37000.00 | 37000.00 | 37000.00 | 35751.20 | ... | ... |
| 6.07% Government Stock,2014 | 15.05.2014 | ... | 40000.00 | 40000.00 | 40000.00 | 27958.20 | ... | ... |
| Govt. of India Floating Rate Bonds,2014 | 20.05.2014 | ... | 5000.00 | 5000.00 | 5000.00 | 5000.00 | ... | ... |
| 10.00% Loan,2014 | 30.05.2014 | ... | 2333.26 | 2333.26 | 2333.26 | 1403.63 | ... | ... |
| 7.32% Government Stock,2014 | 20.10.2014 | ... | 18000.00 | 18000.00 | 18000.00 | 13000.00 | ... | ... |
| 10.50% Loan,2014 | 29.10.2014 | ... | 1755.10 | 1755.10 | 1755.10 | 1025.36 | ... | ... |
| 7.56% Government Stock,2014 | 03.11.2014 | ... | 41000.00 | 41000.00 | 41000.00 | 40845.08 | ... | ... |
| 11.83% Government Stock,2014 | 12.11.2014 | ... | 11500.00 | 11500.00 | 11500.00 | 5042.46 | ... | ... |
| 10.47% Government Stock,2015 | 12.02.2015 | ... | 6430.00 | 6430.00 | 6430.00 | 3769.40 | ... | ... |

| Name of Loan | Earliest date of maturity | As at the end of | | | | | Revised 2014-2015 | Budget 2015-2016 |
|---|------------------------------|------------------|-----------|-----------|-----------|-----------|----------------------|---------------------|
| | | 1950-1951 | 2010-2011 | 2011-2012 | 2012-2013 | 2013-2014 | | |
| 10.79% Government Stock,2015 | 19.05.2015 | ... | 2683.45 | 2683.45 | 2683.45 | 999.37 | 999.37 | ... |
| 11.50% Loan,2015 | 21.05.2015 | ... | 3560.50 | 3560.50 | 3560.50 | 1899.16 | 1899.16 | ... |
| 6.49% Government Stock,2015 | 08.06.2015 | ... | 40000.00 | 40000.00 | 40000.00 | 39500.14 | 36105.05 | ... |
| 7.17% Government Stock,2015 | 14.06.2015 | ... | 56000.00 | 56000.00 | 56000.00 | 55449.93 | 53573.25 | ... |
| Govt.of India Floating Rate Bonds,2015 | 02.07.2015 | ... | 6000.00 | 6000.00 | 6000.00 | 6000.00 | 6000.00 | ... |
| 11.43% Government Stock,2015 | 07.08.2015 | ... | 12000.00 | 12000.00 | 12000.00 | 7204.30 | 7204.30 | ... |
| Govt.of India Floating Rate Bonds,2015 II | 10.08.2015 | ... | 6000.00 | 6000.00 | 6000.00 | 6000.00 | 6000.00 | ... |
| 7.38% Government Stock,2015 | 03.09.2015 | ... | 58000.00 | 58000.00 | 58000.00 | 54386.74 | 53375.63 | ... |
| 9.85% Government Stock,2015 | 16.10.2015 | ... | 10000.00 | 10000.00 | 10000.00 | 7437.78 | 7437.78 | ... |
| 7.59% Government Stock,2016 | 12.04.2016 | ... | 50000.00 | 68000.00 | 68000.00 | 68000.00 | 68000.00 | 68000.00 |
| 10.71% Government Stock,2016 | 19.04.2016 | ... | 9000.00 | 9000.00 | 9000.00 | 9000.00 | 9000.00 | 9000.00 |
| Govt.of India Floating Rate Bonds,2016 | 07.05.2016 | ... | 6000.00 | 6000.00 | 6000.00 | 6000.00 | 6000.00 | 6000.00 |
| 5.59% Government Stock,2016 | 04.06.2016 | ... | 6000.00 | 6000.00 | 6000.00 | 6000.00 | 6000.00 | 6000.00 |
| 12.30% Government Stock,2016 | 02.07.2016 | ... | 13129.84 | 13129.84 | 13129.84 | 13129.84 | 13129.84 | 13129.84 |
| 7.02% Government Stock,2016 | 17.08.2016 | ... | 60000.00 | 60000.00 | 60000.00 | 60000.00 | 60000.00 | 60000.00 |
| 8.07% Government Stock,2017 | 15.01.2017 | ... | 49000.00 | 69000.00 | 69000.00 | 69000.00 | 69000.00 | 69000.00 |
| 7.49% Government Stock,2017 | 16.04.2017 | ... | 53000.00 | 53000.00 | 53000.00 | 53000.00 | 53000.00 | 53000.00 |
| Govt.of India Floating Rate Bonds,2017 | 02.07.2017 | ... | 3000.00 | 3000.00 | 3000.00 | 3000.00 | 3000.00 | 3000.00 |
| 8.07% Government Stock,2017 | 03.07.2017 | ... | ... | ... | 50000.00 | 50000.00 | 50000.00 | 50000.00 |
| 7.99% Government Stock,2017 | 09.07.2017 | ... | 59000.00 | 71000.00 | 71000.00 | 71000.00 | 71000.00 | 71000.00 |
| 7.46% Government Stock,2017 | 28.08.2017 | ... | 57886.80 | 57886.80 | 57886.80 | 57886.80 | 57886.80 | 57886.80 |
| 6.25% Government Stock,2018 | 02.01.2018 | ... | 10886.80 | 10886.80 | 10886.80 | 10886.80 | 10886.80 | 10886.80 |
| 7.83% Government Stock,2018 | 11.04.2018 | ... | ... | 64000.00 | 64000.00 | 73000.00 | 73000.00 | 73000.00 |
| 8.24% Government Stock,2018 | 22.04.2018 | ... | 50000.00 | 56000.00 | 75000.00 | 75000.00 | 75000.00 | 75000.00 |
| 10.45% Government Stock,2018 | 30.04.2018 | ... | 3716.00 | 3716.00 | 3716.00 | 3716.00 | 3716.00 | 3716.00 |
| 5.69% Government Stock,2018 | 25.09.2018 | ... | 10000.00 | 10000.00 | 10000.00 | 10000.00 | 10000.00 | 10000.00 |
| 12.60% Government Stock,2018 | 23.11.2018 | ... | 12631.88 | 12631.88 | 12631.88 | 12631.88 | 12631.88 | 12631.88 |
| 5.64% Government Stock,2019 | 02.01.2019 | ... | 10000.00 | 10000.00 | 10000.00 | 10000.00 | 10000.00 | 10000.00 |
| 6.05% Government Stock 2019 | 02.02.2019 | ... | 53000.00 | 53000.00 | 53000.00 | 53000.00 | 53000.00 | 53000.00 |
| 7.28% Government Stock 2019 | 03.06.2019 | ... | ... | ... | ... | 53000.00 | 53000.00 | 53000.00 |
| 6.05% Government Stock,2019 | 12.06.2019 | ... | 4000.00 | 4000.00 | 4000.00 | 4000.00 | 4000.00 | 4000.00 |
| 6.90% Government Stock,2019 | 13.07.2019 | ... | 45000.00 | 45000.00 | 45000.00 | 45000.00 | 45000.00 | 45000.00 |
| 10.03% Government Stock,2019 | 09.08.2019 | ... | 6000.00 | 6000.00 | 6000.00 | 6000.00 | 6000.00 | 6000.00 |
| 6.35% Government Stock,2020 | 02.01.2020 | ... | 56000.00 | 56000.00 | 56000.00 | 56000.00 | 56000.00 | 56000.00 |
| 8.19% Government Stock,2020 | 16.01.2020 | ... | ... | 14000.00 | 74000.00 | 74000.00 | 74000.00 | 74000.00 |
| 10.70% Government Stock,2020 | 22.04.2020 | ... | 6000.00 | 6000.00 | 6000.00 | 6000.00 | 6000.00 | 6000.00 |
| 7.80% Government Stock,2020 | 03.05.2020 | ... | 60000.00 | 60000.00 | 60000.00 | 60000.00 | 75000.00 | 75000.00 |
| 8.27% Government Stock.2020 | 09.06.2020 | ... | ... | ... | ... | ... | 61000.00 | 61000.00 |
| Govt.of India Floating Rate Bonds,2020 | 21.12.2020 | ... | 8000.00 | 13000.00 | 13000.00 | 13000.00 | 13000.00 | 13000.00 |
| 8.12% Government Stock,2020 | 10.12.2020 | ... | ... | ... | 13000.00 | 76000.00 | 76000.00 | 76000.00 |
| 11.60% Government Stock,2020 | 27.12.2020 | ... | 5000.00 | 5000.00 | 5000.00 | 5000.00 | 5000.00 | 5000.00 |
| 7.80% Government Stock,2021 | 11.04.2021 | ... | ... | 68000.00 | 68000.00 | 68000.00 | 68000.00 | 68000.00 |
| 7.94% Government Stock,2021 | 24.05.2021 | ... | 49000.00 | 49000.00 | 49000.00 | 49000.00 | 49000.00 | 49000.00 |
| 10.25% Government Stock,2021 | 30.05.2021 | ... | 26213.32 | 26213.32 | 26213.32 | 26213.32 | 26213.32 | 26213.32 |
| 8.79% Government Stock,2021 | 08.11.2021 | ... | ... | 56000.00 | 83000.00 | 83000.00 | 83000.00 | 83000.00 |
| 8.20% Government Stock,2022 | 15.02.2022 | ... | 56000.00 | 56000.00 | 56000.00 | 56000.00 | 56000.00 | 56000.00 |
| 8.35% Government Stock,2022 | 14.05.2022 | ... | 44000.00 | 44000.00 | 44000.00 | 44000.00 | 77000.00 | 77000.00 |
| 8.15% Government Stock,2022 | 11.06.2022 | ... | ... | ... | 70000.00 | 83000.00 | 83000.00 | 83000.00 |
| 8.08% Government Stock,2022 | 02.08.2022 | ... | 28000.00 | 59000.00 | 59000.00 | 59000.00 | 66000.00 | 66000.00 |
| 8.13% Government Stock,2022 | 21.09.2022 | ... | 35000.00 | 68000.00 | 68000.00 | 68000.00 | 68000.00 | 68000.00 |
| 6.30% Government Stock,2023 | 09.04.2023 | ... | 13000.00 | 13000.00 | 13000.00 | 13000.00 | 13000.00 | 13000.00 |
| 7.16% Government Stock,2023 | 20.05.2023 | ... | ... | ... | ... | 77000.00 | 77000.00 | 77000.00 |

(In crores of Rupees)

| Name of Loan | Earliest date of maturity | As at the end of | | | | | (In crores of Rupees) | |
|---|---------------------------|------------------|-------------------|-------------------|-------------------|-------------------|-----------------------|-------------------|
| | | 1950-1951 | 2010-2011 | 2011-2012 | 2012-2013 | 2013-2014 | Revised 2014-2015 | Budget 2015-2016 |
| 6.17% Government Stock,2023 | 12.06.2023 | ... | 6000.00 | 6000.00 | 6000.00 | 6000.00 | 6000.00 | 6000.00 |
| 8.83% Government Stock,2023 | 25.11.2013 | ... | ... | ... | ... | 33000.00 | 83000.00 | 83000.00 |
| 7.35% Government Stock,2024 | 22.06.2024 | ... | 10000.00 | 10000.00 | 10000.00 | 10000.00 | 10000.00 | 10000.00 |
| 8.40% Government Stock,2024 | 28.07.2024 | ... | ... | ... | ... | ... | 81000.00 | 81000.00 |
| 9.15% Government Stock,2024 | 14.11.2024 | ... | ... | 48000.00 | 92000.00 | 92000.00 | 92000.00 | 92000.00 |
| 8.20% Government Stock,2025 | 24.09.2025 | ... | ... | ... | 59000.00 | 90000.00 | 90000.00 | 90000.00 |
| 8.33% Government Stock,2026 | 09.07.2026 | ... | ... | ... | 60000.00 | 90000.00 | 90000.00 | 90000.00 |
| 10.18% Government Stock,2026 | 11.09.2026 | ... | 15000.00 | 15000.00 | 15000.00 | 15000.00 | 15000.00 | 15000.00 |
| 8.15% Government Stock,2026 | 24.11.2026 | ... | ... | ... | ... | ... | 29000.00 | 29000.00 |
| 8.24% Government Stock,2027 | 15.02.2027 | ... | 53000.00 | 53000.00 | 53000.00 | 72000.00 | 89000.00 | 89000.00 |
| 8.26% Government Stock,2027 | 02.08.2027 | ... | 51000.00 | 72000.00 | 72000.00 | 72000.00 | 72000.00 | 72000.00 |
| 8.28% Government Stock,2027 | 21.09.2027 | ... | ... | 25000.00 | 35000.00 | 74000.00 | 88000.00 | 88000.00 |
| 6.01% Government Stock,2028 | 25.03.2028 | ... | 15000.00 | 15000.00 | 15000.00 | 15000.00 | 15000.00 | 15000.00 |
| 8.60% Government Stock,2028 | 02.06.2028 | ... | ... | ... | ... | ... | 79000.00 | 79000.00 |
| 6.13% Government Stock,2028 | 04.06.2028 | ... | 11000.00 | 11000.00 | 11000.00 | 11000.00 | 11000.00 | 11000.00 |
| 9.20% Government Stock,2030 | 30.09.2030 | ... | ... | ... | ... | 17000.00 | 61000.00 | 61000.00 |
| 8.97% Government Stock,2030 | 05.12.2030 | ... | ... | 19000.00 | 73000.00 | 90000.00 | 90000.00 | 90000.00 |
| 8.28% Government Stock,2032 | 15.02.2032 | ... | 50000.00 | 62000.00 | 76000.00 | 88000.00 | 88000.00 | 88000.00 |
| 8.32% Government Stock,2032 | 02.08.2032 | ... | 13000.00 | 13000.00 | 13000.00 | 60000.00 | 87000.00 | 87000.00 |
| 7.95% Government Stock,2032 | 28.08.2032 | ... | 59000.00 | 59000.00 | 59000.00 | 59000.00 | 59000.00 | 59000.00 |
| 8.24% Government Stock,2033 | 10.11.2033 | ... | ... | ... | ... | ... | 25000.00 | 25000.00 |
| 7.50% Government Stock,2034 | 10.08.2034 | ... | 60000.00 | 60000.00 | 60000.00 | 60000.00 | 60000.00 | 60000.00 |
| Govt. of India Floating Rate Bonds,2035 | 25.01.2035 | ... | 350.00 | 350.00 | 350.00 | 350.00 | 350.00 | 350.00 |
| 7.40% Government Stock,2035 | 09.09.2035 | ... | 42000.00 | 42000.00 | 42000.00 | 52000.00 | 52000.00 | 52000.00 |
| 8.33% Government Stock,2036 | 07.06.2036 | ... | 59000.00 | 59000.00 | 86000.00 | 86000.00 | 86000.00 | 86000.00 |
| 6.83% Government Stock,2039 | 19.01.2039 | ... | 13000.00 | 13000.00 | 13000.00 | 13000.00 | 13000.00 | 13000.00 |
| 8.30% Government Stock,2040 | 02.07.2040 | ... | 32000.00 | 72000.00 | 72000.00 | 72000.00 | 90000.00 | 90000.00 |
| 8.83% Government Stock,2041 | 12.12.2041 | ... | ... | 18000.00 | 60000.00 | 90000.00 | 90000.00 | 90000.00 |
| 8.30% Government Stock,2042 | 31.12.2042 | ... | ... | ... | 9000.00 | 56000.00 | 90000.00 | 90000.00 |
| 9.23% Government Stock,2043 | 23.12.2043 | ... | ... | ... | ... | 39472.28 | 76472.28 | 76472.28 |
| 8.17% Government Stock,2044 | 01.12.2044 | ... | ... | ... | ... | ... | 21000.00 | 21000.00 |
| 3.00% Loan,1896-97 | | 8.93 | ... | ... | ... | ... | ... | ... |
| 3.00% Conversion Loan,1946 | | 248.92 | ... | ... | ... | ... | ... | ... |
| Loans matured but not collected by the holders till the end of the year | | 6.49 | 654.02 | 439.00 | 413.09 | 194.95 | 194.95 | 194.95 |
| Difference under Investigation/Reconciliation | | | -9.51 | 3.06 | 0.92 | 3.41 | 3.41 | 3.41 |
| Issue of Security in 2014-15 Switching | | | | | | | | 32000.00 |
| Estimated Borrowings in 2015-16 | | ... | ... | ... | ... | ... | ... | 600000.00 |
| Issuance through Switching | | | | | | | 32000.00 | 50000.00 |
| Discharges through Switching | | | | | | | -32000.00 | -50000.00 |
| Loans floated under Market Stabilisation Scheme | | ... | 2737.00 | 2737.00 | ... | ... | ... | 20000.00 |
| 4.83% Government Stock 2006 | 28.08.2006 | ... | ... | ... | ... | ... | ... | ... |
| 11.90% Government Stock 2007 | 28.05.2007 | ... | ... | ... | ... | ... | ... | ... |
| 6.65% Government Stock 2009(RI) | 05.04.2009 | ... | ... | ... | ... | ... | ... | ... |
| 5.48% Government Stock 2009(RI) | 12.06.2009 | ... | ... | ... | ... | ... | ... | ... |
| 5.87% Government Stock 2010(RI) | 02.01.2010 | ... | ... | ... | ... | ... | ... | ... |
| 7.55% Government Stock 2010(RI) | 14.05.2010 | ... | 2420.00 | 2420.00 | ... | ... | ... | ... |
| 12.25% Government Stock 2010(RI) | 02.07.2010 | ... | ... | ... | ... | ... | ... | ... |
| 11.30% Government Stock 2010(RI) | 28.07.2010 | ... | 317.00 | 317.00 | ... | ... | ... | ... |
| 6.57% Government Stock 2011(RI) | 24.02.2011 | ... | ... | ... | ... | ... | ... | ... |
| Estimated Borrowings in 2013-14 | | ... | ... | ... | ... | ... | ... | 20000.00 |
| TOTAL-CURRENT LOANS (Excluding loans under MSS) | | 1444.95 | 2059932.43 | 2496143.79 | 2963499.80 | 3414158.03 | 3866079.82 | 4325485.28 |

ANNEX - 6A

**SPECIAL SECURITIES ISSUED TO NATIONALISED
BANKS CONVERTED INTO MARKETABLE SECURITIES**

(In crores of Rupees)

| Name of Loan | Earliest date of maturity | At the end of | | | | | Revised 2014-2015 | Budget 2015-2016 |
|-----------------------------|------------------------------|---------------|-----------------|-----------------|-----------------|-----------------|----------------------|---------------------|
| | | 1950-1951 | 2010-2011 | 2011-2012 | 2012-2013 | 2013-2014 | | |
| 8.20% Government Stock 2022 | 15.02.2022 | ... | 1632.33 | 1632.33 | 1632.33 | 1632.33 | 1632.33 | 1632.33 |
| 8.08% Government Stock 2022 | 02.08.2022 | ... | 2969.41 | 2969.41 | 2969.41 | 2969.41 | 2969.41 | 2969.41 |
| 8.13% Government Stock 2022 | 21.09.2022 | ... | 2495.28 | 2495.28 | 2495.28 | 2495.28 | 2495.28 | 2495.28 |
| 8.24% Government Stock 2027 | 15.02.2027 | ... | 4388.55 | 4388.55 | 4388.55 | 4388.55 | 4388.55 | 4388.55 |
| 8.26% Government Stock 2027 | 02.08.2027 | ... | 1427.33 | 1427.33 | 1427.33 | 1427.33 | 1427.33 | 1427.33 |
| 8.28% Government Stock 2027 | 21.09.2027 | ... | 1252.24 | 1252.24 | 1252.24 | 1252.24 | 1252.24 | 1252.24 |
| 8.28% Government Stock 2032 | 15.02.2032 | ... | 2687.11 | 2687.11 | 2687.11 | 2687.11 | 2687.11 | 2687.11 |
| 8.32% Government Stock 2032 | 02.08.2032 | ... | 2434.02 | 2434.02 | 2434.02 | 2434.02 | 2434.02 | 2434.02 |
| 8.33% Government Stock 2032 | 21.09.2032 | ... | 1522.48 | 1522.48 | 1522.48 | 1522.48 | 1522.48 | 1522.48 |
| Total | | ... | 20808.75 | 20808.75 | 20808.75 | 20808.75 | 20808.75 | 20808.75 |

Note: Outstanding loans in RE 2014-15 and BE 2015-16 are at nominal value. If indexed value is taken into account, the liability would be ₹7,033.42 crore and ₹ 7352.22 crore respectively.

ANNEX - 6B

INFLATION RATE INDEXED BONDS

| Name of Loan | Earliest date of maturity | At the end of | | | | | (In crores of Rupees) | |
|---------------------------------|------------------------------|---------------|-----------|-----------|-----------|----------------|-----------------------|---------------------|
| | | 1950-1951 | 2010-2011 | 2011-2012 | 2012-2013 | 2013-2014 | Revised 2014-2015 | Budget 2015-2016 |
| 1.44% Inflation Indexed GS 2023 | 05.06.2023 | ... | ... | ... | ... | 1000.00 | 1000.00 | 1000.00 |
| 1.44% Inflation Indexed GS 2023 | 05.06.2023 | ... | ... | ... | ... | 1000.00 | 1000.00 | 1000.00 |
| 1.44% Inflation Indexed GS 2023 | 05.06.2023 | ... | ... | ... | ... | 1000.00 | 1000.00 | 1000.00 |
| 1.44% Inflation Indexed GS 2023 | 05.06.2023 | ... | ... | ... | ... | 1000.00 | 1000.00 | 1000.00 |
| 1.44% Inflation Indexed GS 2023 | 05.06.2023 | ... | ... | ... | ... | 1000.00 | 1000.00 | 1000.00 |
| 1.44% Inflation Indexed GS 2023 | 05.06.2023 | ... | ... | ... | ... | 1000.00 | 1000.00 | 1000.00 |
| 1.44% Inflation Indexed GS 2023 | 05.06.2023 | ... | ... | ... | ... | 582.59 | 582.59 | 582.59 |
| IINSSC C | | ... | ... | ... | ... | 92.00 | 92.00 | 92.00 |
| Total | | ... | ... | ... | ... | 6674.59 | 6674.59 | 6674.59 |

Note: Outstanding loans in RE 2014-15 and BE 2015-16 are at nominal value. If indexed value is taken into account, the liability would be ₹7,033.42 crore and ₹ 7352.22 crore respectively.

SPECIAL SECURITIES CONVERTED INTO MARKETABLE SECURITIES

(In crores of Rupees)

| Name of Loan | Earliest date of maturity | At the end of | | | | | Revised 2014-2015 | Budget 2015-2016 |
|-----------------------------|------------------------------|---------------|-----------------|-----------------|-----------------|-----------------|----------------------|---------------------|
| | | 1950-1951 | 2010-2011 | 2011-2012 | 2012-2013 | 2013-2014 | | |
| 7.27% Government Stock 2013 | 03.09.2013 | ... | 4000.00 | 4000.00 | 4000.00 | ... | ... | ... |
| 7.37% Government Stock 2014 | 16.04.2014 | ... | 5000.00 | 5000.00 | 5000.00 | 5000.00 | ... | ... |
| 7.38% Government Stock 2015 | 03.09.2015 | ... | 3000.00 | 3000.00 | 3000.00 | 3000.00 | 3000.00 | ... |
| 7.49% Government Stock 2017 | 16.04.2017 | ... | 5000.00 | 5000.00 | 5000.00 | 5000.00 | 5000.00 | 5000.00 |
| 6.25% Government Stock 2018 | 02.01.2018 | ... | 6000.00 | 6000.00 | 6000.00 | 6000.00 | 6000.00 | 6000.00 |
| 5.69% Government Stock 2018 | 25.09.2018 | ... | 6130.00 | 6130.00 | 6130.00 | 6130.00 | 6130.00 | 6130.00 |
| 6.05% Government Stock 2019 | 12.06.2019 | ... | 7000.00 | 7000.00 | 7000.00 | 7000.00 | 7000.00 | 7000.00 |
| 6.35% Government Stock 2020 | 02.01.2020 | ... | 5000.00 | 5000.00 | 5000.00 | 5000.00 | 5000.00 | 5000.00 |
| 5.87% Government Stock 2022 | 28.08.2022 | ... | 11000.00 | 11000.00 | 11000.00 | 11000.00 | 11000.00 | 11000.00 |
| 6.17% Government Stock 2023 | 12.06.2023 | ... | 8000.00 | 8000.00 | 8000.00 | 8000.00 | 8000.00 | 8000.00 |
| 5.97% Government Stock 2025 | 25.09.2025 | ... | 16687.95 | 16687.95 | 16687.95 | 16687.95 | 16687.95 | 16687.95 |
| Total | | ... | 76817.95 | 76817.95 | 76817.95 | 72817.95 | 67817.95 | 64817.95 |

ANNEX - 6D

GOVERNMENT OF INDIA SPECIAL BONDS TO DEPTT. OF POSTS (SECURITISATION OF POLIF FROM PUBLIC ACCOUNT TO MARKET LOANS)

(In crores of Rupees)

| Name of Loan | Earliest date of maturity | At the end of | | | | | Revised | Budget |
|---------------------------------------|---------------------------|---------------|-----------|----------------|-----------------|-----------------|-----------------|-----------------|
| | | 1950-1951 | 2010-2011 | 2011-2012 | 2012-2013 | 2013-2014 | | |
| 8.01% PLI Gol Spl Sec. 2021 | 31.03.2021 | ... | ... | 4000.00 | 4000.00 | 4000.00 | 4000.00 | 4000.00 |
| PLI Gol Spl. Floating Rate Bonds 2022 | 30.03.2022 | ... | ... | ... | 7000.00 | 7000.00 | 7000.00 | 7000.00 |
| 8.20% PLI Gol Spl Sec. 2023 | 28.03.2023 | ... | ... | ... | ... | 6893.68 | 6893.68 | 6893.68 |
| 8.08% PLI Gol Spl Sec. 2023 | 31.03.2023 | ... | ... | 3000.00 | 3000.00 | 3000.00 | 3000.00 | 3000.00 |
| Total | | ... | ... | 7000.00 | 14000.00 | 20893.68 | 20893.68 | 20893.68 |

SPECIAL SECURITIES ISSUED TO OIL MARKETING COMPANIES IN LIEU OF CASH SUBSIDY

| Name of Loan | Earliest date of maturity | At the end of | | | | | Revised 2014-2015 | Budget 2015-2016 |
|---------------------------|------------------------------|---------------|------------------|------------------|------------------|------------------|----------------------|---------------------|
| | | 1950-1951 | 2010-2011 | 2011-2012 | 2012-2013 | 2013-2014 | | |
| 7.47% GOI spl. Bonds,2012 | 07.03.2012 | ... | 2000.00 | ... | ... | ... | ... | ... |
| 7.44% GOI spl. Bonds,2012 | 23.03.2012 | ... | 2000.00 | ... | ... | ... | ... | ... |
| 7.00% GOI spl. Bonds,2012 | 09.09.2012 | ... | 5762.85 | 5762.85 | ... | ... | ... | ... |
| 7.61% GOI spl. Bonds,2015 | 07.03.2015 | ... | 1750.00 | 1750.00 | 1750.00 | 1750.00 | ... | ... |
| 7.59% GOI spl. Bonds,2015 | 23.03.2015 | ... | 1750.00 | 1750.00 | 1750.00 | 1750.00 | ... | ... |
| 8.13% GOI spl. Bonds,2021 | 16.10.2021 | ... | 5000.00 | 5000.00 | 5000.00 | 5000.00 | 5000.00 | 5000.00 |
| 7.75% GOI spl. Bonds,2021 | 28.11.2021 | ... | 5000.00 | 5000.00 | 5000.00 | 5000.00 | 5000.00 | 5000.00 |
| 8.20% GOI spl. Bonds,2023 | 10.11.2023 | ... | 22000.00 | 22000.00 | 22000.00 | 22000.00 | 22000.00 | 22000.00 |
| 8.01% GOI spl. Bonds,2023 | 15.12.2023 | ... | 4150.00 | 4150.00 | 4150.00 | 4150.00 | 4150.00 | 4150.00 |
| 8.20% GOI spl. Bonds,2024 | 12.02.2024 | ... | 5000.00 | 5000.00 | 5000.00 | 5000.00 | 5000.00 | 5000.00 |
| 8.20% GOI spl. Bonds,2024 | 15.09.2024 | ... | 10306.33 | 10306.33 | 10306.33 | 10306.33 | 10306.33 | 10306.33 |
| 6.35% GOI spl. Bonds,2024 | 23.12.2024 | ... | 22000.00 | 22000.00 | 22000.00 | 22000.00 | 22000.00 | 22000.00 |
| 7.95% GOI spl. Bonds,2025 | 18.01.2025 | ... | 11256.92 | 11256.92 | 11256.92 | 11256.92 | 11256.92 | 11256.92 |
| 8.40% GOI spl. Bonds,2025 | 28.03.2025 | ... | 9296.92 | 9296.92 | 9296.92 | 9296.92 | 9296.92 | 9296.92 |
| 8.40% GOI spl. Bonds,2026 | 29.03.2026 | ... | 4971.00 | 4971.00 | 4971.00 | 4971.00 | 4971.00 | 4971.00 |
| 6.90% GOI spl. Bonds,2026 | 04.02.2026 | ... | 21942.00 | 21942.00 | 21942.00 | 21942.00 | 21942.00 | 21942.00 |
| 8.00% GOI spl. Bonds,2026 | 23.03.2026 | ... | 10000.00 | 10000.00 | 10000.00 | 10000.00 | 10000.00 | 10000.00 |
| Total | | | 144186.02 | 140186.02 | 134423.17 | 134423.17 | 130923.17 | 130923.17 |

(In crores of Rupees)

**SOURCES AND APPLICATION OF NATIONAL SMALL SAVINGS FUND
AS ON 31ST MARCH, 2015**

(In crores of Rupees)

| Particulars | Actuals 2013-2014 (Provisional) | RE 2014-2015 | BE 2015-2016 |
|---|------------------------------------|------------------|------------------|
| A SOURCES OF FUNDS : | | | |
| DEPOSITS UNDER SMALL SAVINGS SCHEMES : | | | |
| Savings Deposits | | | |
| Liabilities outstanding as on 1st April | 383104.27 | 398992.57 | 416809.74 |
| Accretion to liabilities during the year | 15888.30 | 17817.17 | 19025.17 |
| Savings Certificate | | | |
| Liabilities outstanding as on 1st April | 195802.45 | 188173.61 | 181201.04 |
| Accretion to liabilities during the year | -7628.84 | -6972.57 | -6000.00 |
| Public Provident Fund | | | |
| Liabilities outstanding as on 1st April | 235638.65 | 271183.09 | 309246.23 |
| Accretion to liabilities during the year | 35544.44 | 38063.14 | 39000.01 |
| TOTAL DEPOSITS | 858349.27 | 907257.01 | 959282.19 |
| B APPLICATION OF FUNDS : | | | |
| Investment in Central Government Special Securities against outstanding balance as on 31.3.1999 | | | |
| Investment as on 1st April | 64569.19 | 64569.19 | 64569.19 |
| Less: Redemption of securities during the year | ... | ... | ... |
| Investment in Central Government Special Securities against collections from 1.4.1999 | | | |
| Investment as on 1st April | 31956.79 | 34293.84 | 37491.36 |
| Additional investment during the year | 3639.53 | 4500.00 | 7000.00 |
| Less: Redemption of securities during the year | -1302.48 | -1302.48 | -1427.48 |
| Investment in Special State Government Securities against collections from 1.4.1999 | | | |
| Investment as on 1st April | 517221.26 | 519145.06 | 543636.2 |
| Additional investment during the year | 25277.92 | 48078.00 | 36835.00 |
| Less: Redemption of securities during the year | -23354.12 | -23586.86 | -26497.53 |
| Reinvestment in Central Government Special Securities out of the sums received on redemption of securities | | | |
| Investment as on 1st April | 120282.34 | 130302.34 | 160380.34 |
| Additional investment during the year | 10020.00 | 30078.00 | 16835.00 |
| Less: Redemption of securities during the year | ... | ... | ... |
| 15 Year, 9% Loan (2023) to India Infrastructure Finance Company Limited. | | | |
| Opening Balance as on 1st April | 1500.00 | 1500.00 | 1500.00 |
| Additions during the year | ... | ... | ... |
| Less: Repayment during the year | ... | ... | ... |
| TOTAL INVESTMENTS | 749810.44 | 807577.10 | 840322.09 |
| Accumulated balance Income(-)/Expenditure(+) Account | 78940.85 | 99676.73 | 118955.83 |
| Cash Balance | 29597.98 | 3.18 | 4.27 |
| TOTAL | 858349.27 | 907257.01 | 959282.19 |

NATIONAL SMALL SAVINGS FUND

(In crores of Rupees)

| | Actuals | | BE | | RE | | BE | |
|--|-------------------------|------------------|-------------------|------------------|-------------------|------------------|-------------------|------------------|
| | 2013-2014 (Provisional) | | 2014-2015 | | 2014-2015 | | 2015-2016 | |
| | Receipts | Disbursements | Receipts | Disbursements | Receipts | Disbursements | Receipts | Disbursements |
| A COLLECTIONS, DISCHARGES & INVESTMENTS: | | | | | | | | |
| OPENING BALANCE | 814545.37 | ... | 838943.22 | ... | 858349.27 | ... | 907257.01 | ... |
| 1 COLLECTIONS & DISBURSEMENTS: | | | | | | | | |
| (i) Savings Deposits | 179174.09 | 163285.79 | 175518.61 | 168584.31 | 210028.36 | 192211.19 | 223031.20 | 204006.03 |
| (ii) Savings Certificates | 20576.24 | 28205.08 | 17580.86 | 26160.51 | 21003.30 | 27975.87 | 21843.43 | 27843.43 |
| (iii) Public Provident Fund | 50670.71 | 15126.27 | 46149.03 | 19617.92 | 59673.55 | 21610.41 | 65801.12 | 26801.11 |
| Total collections & disbursements in the year | 250421.04 | 206617.14 | 239248.50 | 214362.74 | 290705.21 | 241797.47 | 310675.75 | 258650.57 |
| Total (1) | 1064966.41 | 206617.14 | 1078191.72 | 214362.74 | 1149054.48 | 241797.47 | 1217932.76 | 258650.57 |
| 2 INVESTMENTS: | | | | | | | | |
| (i) Investment as on 1st April | ... | 735529.59 | ... | 747664.94 | ... | 749810.44 | ... | 807577.10 |
| (ii) Investment in Special Central Government Securities against Outstanding Balance as on 31.3.1999 | ... | ... | ... | ... | ... | ... | ... | ... |
| (iii) Investment in Special Central Government Securities against collection from 1.4.99 | 1302.48 | 3639.53 | 1302.48 | 5000.00 | 1302.48 | 4500.00 | 1427.48 | 7000.00 |
| (iv) Investment in Special State Government Securities issued from 1.4.99 onwards | 23354.12 | 25277.92 | 23828.98 | 19031.00 | 23586.86 | 48078.00 | 26497.53 | 36835.00 |
| (v) Reinvestment of sums received on redemption of special Central/ State Government securities | ... | 10020.00 | ... | 4531.00 | ... | 30078.00 | ... | 16835.00 |
| Total Investment in the year | 24656.60 | 38937.45 | 25131.46 | 28562.00 | 24889.34 | 82656.00 | 27925.01 | 60670.00 |
| Total (2) | 24656.60 | 774467.04 | 25131.46 | 776226.94 | 24889.34 | 832466.44 | 27925.01 | 868247.10 |
| B INCOME AND EXPENDITURE OF NSSF: | | | | | | | | |
| 3 INTEREST INCOME: | | | | | | | | |
| (i) Investment in Central Government Special Securities against outstanding balance as on 31.3.1999 | 5811.23 | ... | 5811.23 | ... | 5811.23 | ... | 5811.23 | ... |
| (ii) Investment in Special Central Government Securities against collection from 1.4.99 | 2951.29 | ... | 3108.37 | ... | 3179.82 | ... | 3478.23 | ... |
| (iii) Investment in Special State Government Securities issued from 1.4.99 onwards | 47822.12 | ... | 47592.02 | ... | 47936.57 | ... | 50065.48 | ... |
| (iv) Investment in Central Government Special Securities against amount received on redemption of special securities of Central/State Government | 10935.34 | ... | 11878.52 | ... | 12830.42 | ... | 15687.83 | ... |

| (₹ In crores) | | | | | | | | | |
|---|-------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|--|
| | Actuals | | BE | | RE | | BE | | |
| | 2013-2014 (Provisional) | | 2014-2015 | | 2014-2015 | | 2015-2016 | | |
| | Receipts | Disbursements | Receipts | Disbursements | Receipts | Disbursements | Receipts | Disbursements | |
| (v) On 15 year, 9% loan (2023) to India Infrastructure Finance Company Limited | ... | ... | 135.00 | ... | 270.00 | ... | 135.00 | ... | |
| 3.1 OTHER INCOME OF NSSF | | | | | | | | | |
| Other Receipts | 308.29 | ... | 300.00 | ... | 300.00 | ... | 315.00 | ... | |
| Total (3) | 67828.27 | ... | 68825.14 | ... | 70328.04 | ... | 75492.77 | ... | |
| 4 INTEREST PAYMENT: | | | | | | | | | |
| Savings Deposits | ... | 27063.93 | ... | 29990.00 | ... | 32000.00 | ... | 33000.00 | |
| Savings Certificates | ... | 23732.63 | ... | 30110.00 | ... | 28000.00 | ... | 29000.00 | |
| Public Provident Fund | ... | 19415.82 | ... | 22900.00 | ... | 23000.00 | ... | 24000.00 | |
| Total (4) | ... | 70212.38 | ... | 83000.00 | ... | 83000.00 | ... | 86000.00 | |
| 5 MANAGEMENT COST: | | | | | | | | | |
| Payment of agency charges to Department of Posts | ... | 5853.63 | ... | 5901.90 | ... | 6327.92 | ... | 6836.87 | |
| Payment of agency charges to Public Sector Banks | ... | ... | ... | ... | ... | ... | ... | ... | |
| Payment of agency commission to agents | ... | 1580.15 | ... | 1346.50 | ... | 1706.00 | ... | 1900.00 | |
| Cost of Printing | ... | 19.96 | ... | 30.00 | ... | 30.00 | ... | 35.00 | |
| Total (5) | ... | 7453.74 | ... | 7278.40 | ... | 8063.92 | ... | 8771.87 | |
| 6 Total Income and Expenditure of NSSF (3)+(4)+(5) | 67828.27 | 77666.12 | 68825.14 | 90278.40 | 70328.04 | 91063.92 | 75492.77 | 94771.87 | |
| 7 Net Income(-)/Expenditure(+) in the year | ... | 9837.85 | ... | 21453.26 | ... | 20735.88 | ... | 19279.10 | |

LIABILITY ON ANNUITY PROJECTS

(In crores of Rupees)

| Ministry/ Department | Name of the Project/Phase | Value of Project (TPC) | Total Annuity Committed | Term in years (Annuity Period) | Annual Annuity |
|--|---|---------------------------|----------------------------|--------------------------------------|-------------------|
| Ministry of Road Transport and Highways | NHDP Phase-I (Projects Completed) | 2353.70 | 8635.08 | | 575.67 |
| | Panagarh -Palsit (Km 517-581) | 350.00 | 1665.00 | 15 | 111.00 |
| | Palsit -Dankuni Durgapur Expressway (Km. 581-646) | 432.40 | 1199.94 | 15 | 80.00 |
| | Ankapalli- Tuni (Km. 359.2-300) | 283.20 | 884.43 | 15 | 58.96 |
| | Tuni-Dharmavaram (AP-16) (Km. 300-253) | 231.90 | 837.36 | 15 | 55.82 |
| | Dharmavaram -Rajahmundry (AP-15) (Km. 253-200) | 206.00 | 888.57 | 15 | 59.24 |
| | Nellore Bypass | 143.20 | 388.80 | 15 | 25.92 |
| | Maharashtra Border -Belgaum | 332.00 | 1515.30 | 15 | 101.02 |
| | Tambaram - Tindivanam | 375.00 | 1255.68 | 15 | 83.71 |
| | NHDP Phase-II (Projects Completed) | 5474.81 | 16890.99 | | 976.45 |
| | Gorakhpur Bypass (Km.251.70-279.80) | 600.24 | 1701.00 | 17.5 | 97.20 |
| | NS-1/BOT/MP-1/Gwalior Bypass (Km.103 of NH-3 to Km. 16 of NH-75) | 300.93 | 928.55 | 17.5 | 53.06 |
| | Lakhnadon - MP/MH Border (Km.547.4- 596.75 of NH-7) in MP NS-1/BOT/MP-2 | 263.17 | 784.70 | 17.5 | 44.84 |
| | Lakhnadon - MP/MH Border (Km.596.75 - 653.225 of NH-7) in MP NS-1/BOT/MP-3 | 407.60 | 1239.00 | 17.5 | 70.80 |
| | Bara - Orai (Km. 449 to Km. 422 on NH-2 & Km. 255 to 220) | 465.00 | 1344.75 | 15 | 89.65 |
| | Jhansi - Lalitpur (Km.49.79-99 of NH-26) in UP NS-1/BOT/UP-3 | 276.09 | 838.25 | 17.5 | 47.90 |
| | Kottakata - Kurnool (AP-5) (Km 135.74-211) | 592.00 | 2034.72 | 18 | 113.04 |
| | MH/AP Border to Islam Nagar (NS- 2/BOT/AP-6) Km. 175/0 to Km. 230/0 | 360.42 | 1133.28 | 18 | 62.96 |
| | Islam Nagar to Kadtal (NS-2/BOT/ AP-7) Km. 230 to Km. 278 | 546.83 | 1597.32 | 18 | 88.74 |
| | Kadtal to Armur (NS-2/BOT/AP-8) Km. 278/0 to Km. 308/0 | 271.73 | 856.80 | 18 | 47.60 |
| | Kadloor Yellareddy to Gundla Pachampalli (NS-2/BOT/AP-2) (Amur-Kalkallu Village) (AP-2) | 490.00 | 1950.48 | 18 | 108.36 |
| | AP/Karnatka border- Nandi Hill crossing & Devenhalli to Meenu Kunte Village | 402.80 | 1185.84 | 18 | 65.88 |
| | Palanpur to Swaroopganj (Raj-42 Km & Guj-34 Km) | 498.00 | 1296.30 | 15 | 86.42 |
| | NHDP Phase-II (Projects Under Implemetation) | 1377.10 | 3963.00 | | 228.28 |

| (In crores of Rupees) | | | | | |
|-------------------------|---|---------------------------|----------------------------|--------------------------------------|-------------------|
| Ministry/ Department | Name of the Project/Phase | Value of Project (TPC) | Total Annuity Committed | Term in years (Annuity Period) | Annual Annuity |
| | NS-1/BOT/MP-UP/ Gwalior - Jhansi (Km.16 - Km.96.127 of NH-75) | 604.00 | 1830.15 | 17.5 | 104.58 |
| | Kosi Bridge & Approaches on NH-57 in Bihar (Km 165 to 155) (BR-5) | 418.04 | 1084.60 | 17 | 63.80 |
| | Jhansi - Lalitpur (Km.0-49.79 of NH-25,26) in UP NS-1/BOT/UP-2 | 355.06 | 1048.25 | 17.5 | 59.90 |
| | Jammu & Kashmir | 7060.46 | 28324.08 | | 1798.48 |
| | Jammu - Udhampur | 1813.76 | 6864.60 | 17 | 403.80 |
| | Quazigund-Banihal | 1987.00 | 7350.00 | 15 | 490.00 |
| | Chenani-Nashri | 2159.00 | 9525.60 | 15 | 635.04 |
| | Srinagar to Banihal | 1100.70 | 4583.88 | 17 | 269.64 |
| | NHDP Phase-III (Projects Completed) | 205.88 | 664.20 | | 36.90 |
| | Amritsar - Wagah Border Section of NH-1 from Km. 455.40 to Km 491.62 | 205.88 | 664.20 | 18 | 36.90 |
| | NHDP Phase-III (Projects Under Implementation) | 8950.12 | 22628.29 | | 1615.25 |
| | Barhi-Hazaribagh-Ranchi-Mahulia | 625.07 | 1986.48 | 15.5 | 128.16 |
| | Patna- Muzaffarpur (Annuity) | 671.30 | 2365.00 | 12.5 | 189.20 |
| | Two Laning of Trichy - Karaikudi and Trichy Bypass | 374.00 | 554.97 | 13 | 42.69 |
| | Haridwar - Dehradun | 478.00 | 1862.70 | 17.5 | 106.44 |
| | 4 Laning of Chappra-Hajipur(Annuity) | 575.00 | 1635.75 | 12.5 | 130.86 |
| | 2 Laning of Mokama-Munger (Annuity) | 351.54 | 1038.44 | 13 | 79.88 |
| | 2-Laning of Muzaffarpur-Sonbarsa | 511.54 | 1834.00 | 17.5 | 104.80 |
| | Bhopal-Sanchi | 209.00 | 336.70 | 13 | 25.90 |
| | 2 Laning of Dindigul-Perigulam-Theni-Kumili | 485.00 | 738.00 | 18 | 41.00 |
| | 2-Lane Purnea Khagaria NH-31 | 664.00 | 1624.00 | 14.5 | 112.00 |
| | 4-Lane Krishnagar-Baharampore NH-34 | 702.16 | 1530.00 | 12.5 | 122.40 |
| | 4-Lane Barasat-Krishnagar NH-34 | 867.00 | 2145.42 | 14.5 | 147.96 |
| | 4-Lane Reegus Sikar | 333.51 | 544.33 | 14.5 | 37.54 |
| | 4-Lane Ranchi-Jamshedpur | 1479.00 | 3392.50 | 12.5 | 266.42 |
| | Krishnagiri-Tindivanam | 624.00 | 1040.00 | 13 | 80.00 |
| | NHDP Phase-IV | 3704.04 | 12987.00 | | 811.00 |
| | 4 Laning of Nagpur Betul (Annuity) | 2498.76 | 9596.40 | 16.5 | 581.60 |
| | Lucknow-Raibareilly | 635.90 | 1461.60 | 14.5 | 100.80 |
| | Raibareilly-Jaunpur | 569.38 | 1929.00 | 15 | 128.60 |
| | SARDP-NE | 762.00 | 3062.22 | | 194.76 |
| | Shillong-Bypass (Annuity) | 226.00 | 596.88 | 12 | 49.74 |
| | Jorhat-Barapani (Annuity) | 536.00 | 2465.34 | 17 | 145.02 |
| | Total NHDP - (I) | 29888.11 | 97154.86 | | 6236.79 |

| (In crores of Rupees) | | | | | |
|---|---|---------------------------|---|---|-------------------|
| Ministry/ Department | Name of the Project/Phase | Value of Project (TPC) | Total Annuity Committed | Term in years (Annuity Period) | Annual Annuity |
| Ministry of Home Affairs | | | | | |
| Delhi Police | Development of Residential Complex at Dheerpur, New Delhi | 790.58 | ₹ 1822.12 crore. Total 24 Annuity committed each of ₹ 62.75 crore, half yearly which comes to ₹ 1506.00 crore + I & II instalment of ₹ 158.06 crore during construction period. Total ₹ 316.12 crore. | 12 years from Commercial Operation Date | 125.50 |
| Delhi Police | Development of New Police Headquarter at Jai Singh Road, Parliament Street, New Delhi | 202.00 | ₹ 1094.80 crore. Total 26 Annuity committed each of ₹ 39 crore half yearly which comes to ₹ 1014.00 crore + I & II instalment of ₹ 40.40 crore each during construction period. Total ₹ 80.80 crore. | 13 years from Commercial Operation Date | 78.00 |
| | Total MHA - (II) | 992.58 | 2916.92 | | 203.50 |
| | Grand Total | 30880.69 | 100071.78 | | 6440.29 |

Note:- Liability on account of approved Annuity Contracts as intimated by Ministries/Departments have been reported.

EXTERNAL ASSISTANCE

This Annex gives in brief the nature and magnitude of Assistance in the form of Loans, Grants and Commodities being received from friendly foreign countries and International Organizations. The estimates of receipts of external assistance and repayments of principal and payment of interest during the years 2014-2015 and 2015-2016 are summarized in the following table:-

(₹ In crores)

| | Actuals 2013-2014 | B.E. 2014-2015 | R.E. 2014-2015 | B.E. 2015-2016 |
|---|----------------------|-------------------|-------------------|-------------------|
| A. Loans | 25,416.23 | 28,175.04 | 30,407.47 | 34,373.35 |
| B. Cash Grants | 3,399.23 | 2,404.51 | 2,086.49 | 1,773.77 |
| C. Commodity Grant Assistance | 218.84 | ... | 724.60 | ... |
| D. Total(A+B+C) | 29,034.30 | 30,579.55 | 33,218.56 | 36,147.12 |
| E. Repayment of loans | 18,124.30 | 22,441.26 | 20,702.00 | 23,200.00 |
| F. External Assistance (Net of Repayments) (D-E) | 10,910.00 | 8,138.29 | 12,516.56 | 12,947.12 |
| G. Interest Payment on loans | 3,879.77 | 4,070.24 | 3,838.09 | 3,998.12 |
| H. External Assistance (Net of Repayments & Interest Payments) (F-G) | 7,030.23 | 4,068.05 | 8,678.47 | 8,949.00 |

As per policy on Bilateral Development Cooperation, Bilateral Development Assistance is being accepted from all G-8 countries namely United States of America, United Kingdom, Japan, Germany, France, Italy, Canada and Russian Federation as well as from the European Union.

Those Bilateral Development partners, from whom it has been decided not to receive Development Assistance at Government level, have been advised to consider providing their Development Assistance through Non-Governmental Organizations and Universities, etc. in India. It has further been suggested that they may also consider routing their Development Assistance through multilateral development agencies.

A brief write-up on the Assistance being extended by different countries and organizations is given below:-

A BILATERAL**I. FRANCE**

The Government of France has been extending development assistance to India since 1968. French development assistance is being provided through the French Agency for Development (AFD). The priority areas for AFD financing in India are projects contributing to the Sustainable Management of Global Public Goods and preservation of bio-diversity.

AFD has disbursed ₹ 214 crore in financial year 2014-15

II. GERMANY

The Federal Republic of Germany is providing financial and technical assistance to India since 1958. Financial Programmes assisted by Germany are implemented through KfW, the German Government's Development Bank and Technical Assistance Programmes are through GIZ. The present priority areas for bilateral Development Cooperation are: Energy, Environmental Policy, Protection and Sustainable use of Natural Resources, Sustainable Economic Development. Government of India and Germany have signed twelve agreements during 2014-15 amounting to Euro 230 Million. The receipt of loan during 2014-15 is ₹ 378 crore and ₹ 12 crore for grants.

III. JAPAN

Japan has been extending bilateral loan and grant assistance to India since 1958. Japanese bilateral loan assistance to India, Grant Aid and Technical Assistance to India is received through Japan International Cooperation Agency (JICA). Japan is the largest bilateral donor to India.

2. During the financial year 2014-15 JICA has appraised Uttarakhand Forest Resource Management Project. The disbursement during the year 2014-15 for Government loans was ₹ 4,774 crore.

3. Formal pledge of JICA loan from Government of Japan for the Guwahati Sewerage Project and PPP Infrastructure Financing Project has been received and Exchange of Notes has been signed. The loan agreement for these two projects will be signed in February/March, 2015.

IV. RUSSIAN FEDERATION

Under the current engagement, Kudankulam Nuclear Power Project is being executed. Units 1&2 have been built under an Inter-Governmental Agreement (IGA) signed in November 1988 and amended through a supplement in June 1998, wherein state credit up to US\$ 2600 Million, at an interest rate of 4% per annum, has been extended to cover the 85% portion of the cost incurred for the supplies and service originating from the Russian Federation. A protocol to the Agreement dated December 5, 2008 was signed in July 2012 for construction of additional nuclear power plants (Units 3&4) at Kudankulam, wherein Russian Federation has extended state credit of USD 4200 Million at an interest rate of 4% per annum.

V. UNITED KINGDOM (UK)

United Kingdom (UK) has been providing Bilateral Development Assistance to India since 1958. This assistance is received mainly for achieving the Millennium Development Goal (MDG) in the areas of Health, Education, Slum Development etc. The assistance from the UK flows to mutually agreed Government as well as Non-Government projects in the form of financial grants and technical cooperation. Presently, Odisha, Madhya Pradesh and Bihar are the States, where DFID is extending its assistance. During 2014-15 total disbursement from DFID amounts to ₹ 557 crore.

VI. UNITED STATES OF AMERICA

USA bilateral development assistance to India started in 1951. This assistance is mainly administered through the US Agency for International Development (USAID), which partners with the Government of India to strengthen health systems; develop replicable models to extend food security; accelerate transition to a low emissions and energy secure economy; reduce greenhouse gas emissions through carbon sequestration by forests; assist individuals and communities to adapt to climate change; and improve the quality of basic education through teachers training and development.

B MULTILATERAL

I. ASIAN DEVELOPMENT BANK (ADB)

India borrows from the Asian Development Bank within the overall External Debt Management Policy pursued by the Government focusing on raising funds on concessional terms with longer maturities. Cumulative Loan assistance to India from ADB since 1986 onwards is US\$ 31.28 billion for 189 projects. At present, 83 loans are ongoing with a value of US\$ 7528 Million. During 2014-15 disbursement from ADB amounts to ₹ 5,537 crore and ₹ 0.62 crore as cash grant. The Asian Development Bank keeps Rupee securities with the Reserve Bank of India, which can be encashed by it to meet its Rupee expenditure in India from time to time.

II. EUROPEAN UNION (EU)

The European Union (EU) has been providing development assistance to India in form of Grants. The priority areas include environment, public health and education. EU implements development cooperation programmes through Country Strategy Paper (CSP). The CSP is based on EU objectives, on the policy agenda of the partner country and on an analysis of the country/region situation.

2. The major programmes of Government of India which has received/has been receiving EU aid along with other development partners include Sarva Shiksha Abhiyan (SSA) and National Rural Health Mission (NRHM)/Reproductive Child Health (RCH). In 2012, Government of India has signed an agreement with EU for the project "Sector Policy Support Programme for Elementary and Secondary Education" which will receive a grant of Euro 80 Million. At present, only four projects with the assistance of EU are under execution.

III. GLOBAL FUND ORGANIZATION

The Global Fund to fight AIDS, Tuberculosis and Malaria (The Global Fund/GFATM) is an international financing organization that aims to attract and disburse additional resources to prevent and treat HIV and AIDS, Tuberculosis and Malaria. The organization is a public-private partnership with Secretariat at Geneva, Switzerland. There are seven ongoing projects presently executed with the assistance of Global Fund. During 2014-15, an amount of ₹ 331 crore has been disbursed by GLF.

IV. INTERNATIONAL BANK FOR RECONSTRUCTION AND DEVELOPMENT (IBRD)

International Bank for Reconstruction and Development (IBRD) aims to reduce poverty in middle-income countries and creditworthy poorer countries by promoting sustainable development, through loans, guarantees and non-lending services. India is receiving assistance from IBRD since 1949 and this is primarily being used for infrastructure projects (Power Sector and Roads). At present 32 Government Loans are under disbursement mode. Two Projects Loan of IBRD amounting to USD 150 Million have been negotiated in 2014-15. During 2014-15, IBRD has disbursed ₹ 2,907 crore as loan and ₹ 69 crore as grant.

V. INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA)

IDA is the concessional arm of the World Bank and plays a key role in the Bank's poverty reduction mission. IDA has 69 projects under execution. ₹ 6,239 crore as loan and ₹ 6 crore as grant have been disbursed by IDA in 2014-15. During 2014-15, 10 new agreements have been signed between Government of India and IDA.

VI. INTERNATIONAL FUND FOR AGRICULTURAL DEVELOPMENT (IFAD)

International Fund for Agricultural Development (IFAD) was set up in 1977 as the 13th specialized agency of the United Nations. IFAD has assisted in 27 projects in the Agriculture, Rural Development, Tribal Development, Women's Empowerment, Natural Resources' Management and Rural Finance Sector. 10 projects are at present under implementation. During financial year 2014-15, IFAD has disbursed ₹ 168 crore as loan. During 2014, agreement for a new IFAD assisted project – Meghalaya Livelihood and Access to Market Project (Megha-LAMP) has been signed.

VII. UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP)

The overall mission of the UNDP is to provide assistance to programme countries through capacity development in Sustainable Human Development (SHD) in the form of grant. The new Country Programme (CP) would concentrate on four UNDAF outcomes namely Inclusive Growth, Governance, Sustainable Development and Gender Equality. The Country Programme is focused on economically backward States. The total resource allocation for the Indian Country Programme for 2013-2017 stands at US\$ 243.4 Million.

STATEMENT SHOWING STATE-WISE DISTRIBUTION OF NET PROCEEDS OF UNION TAXES AND DUTIES FOR BE 2015-2016

(In crores of Rupees)

| Sl. No. | State | Share (per cent)* | Corporation tax (0020) | Income tax @ (0021) | Wealth tax (0032) | Customs (0037) | Union Excise Duty (0038) | Other taxes & Duties (0045) | Total (4 to 9) | Share (per cent)* | Service Tax (0044) | Grand Total (10+12) |
|---------|-------------------|-------------------|------------------------|---------------------|-------------------|-----------------|--------------------------|-----------------------------|------------------|-------------------|--------------------|---------------------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 |
| 1 | Andhra Pradesh | 4.305 | 7499.16 | 5536.55 | -0.22 | 3480.80 | 2263.79 | -0.01 | 18780.07 | 4.40 | 3857.90 | 22637.97 |
| 2 | Arunachal Pradesh | 1.370 | 2386.49 | 1761.92 | -0.07 | 1107.71 | 720.42 | 0.00 | 5976.47 | 1.43 | 1255.27 | 7231.74 |
| 3 | Assam | 3.311 | 5767.65 | 4258.19 | -0.17 | 2677.11 | 1741.09 | -0.01 | 14443.86 | 3.37 | 2957.02 | 17400.88 |
| 4 | Bihar | 9.665 | 16836.10 | 12429.90 | -0.49 | 7814.62 | 5082.35 | -0.01 | 42162.47 | 9.79 | 8585.11 | 50747.58 |
| 5 | Chhattisgarh | 3.080 | 5365.26 | 3961.11 | -0.16 | 2490.33 | 1619.62 | -0.01 | 13436.15 | 3.17 | 2777.20 | 16213.35 |
| 6 | Goa | 0.378 | 658.46 | 486.14 | -0.02 | 305.63 | 198.77 | 0.00 | 1648.98 | 0.38 | 332.46 | 1981.44 |
| 7 | Gujarat | 3.084 | 5372.22 | 3966.25 | -0.16 | 2493.56 | 1621.72 | -0.01 | 13453.58 | 3.17 | 2782.46 | 16236.04 |
| 8 | Haryana | 1.084 | 1888.29 | 1394.10 | -0.05 | 876.47 | 570.02 | 0.00 | 4728.83 | 1.09 | 957.02 | 5685.85 |
| 9 | Himachal Pradesh | 0.713 | 1242.02 | 916.97 | -0.04 | 576.50 | 374.93 | 0.00 | 3110.38 | 0.72 | 633.33 | 3743.71 |
| 10 | Jammu & Kashmir | 1.854 | 3229.61 | 2384.38 | -0.09 | 1499.05 | 974.93 | 0.00 | 8087.88 | 0.00 | 0.00 | 8087.88 |
| 11 | Jharkhand | 3.139 | 5468.03 | 4036.99 | -0.16 | 2538.03 | 1650.65 | -0.01 | 13693.53 | 3.20 | 2805.27 | 16498.80 |
| 12 | Karnataka | 4.713 | 8209.89 | 6061.27 | -0.24 | 3810.69 | 2478.34 | -0.01 | 20559.94 | 4.82 | 4229.84 | 24789.78 |
| 13 | Kerala | 2.500 | 4354.92 | 3215.18 | -0.13 | 2021.37 | 1314.63 | 0.00 | 10905.97 | 2.53 | 2215.80 | 13121.77 |
| 14 | Madhya Pradesh | 7.548 | 13148.36 | 9707.28 | -0.38 | 6102.93 | 3969.12 | -0.01 | 32927.30 | 7.73 | 6778.09 | 39705.39 |
| 15 | Maharashtra | 5.521 | 9617.39 | 7100.41 | -0.28 | 4464.00 | 2903.22 | -0.01 | 24084.73 | 5.67 | 4977.21 | 29061.94 |
| 16 | Manipur | 0.617 | 1074.79 | 793.51 | -0.03 | 498.87 | 324.45 | 0.00 | 2691.59 | 0.62 | 546.49 | 3238.08 |
| 17 | Meghalaya | 0.642 | 1118.34 | 825.66 | -0.03 | 519.09 | 337.60 | 0.00 | 2800.66 | 0.65 | 570.18 | 3370.84 |
| 18 | Mizoram | 0.460 | 801.31 | 591.59 | -0.02 | 371.93 | 241.89 | 0.00 | 2006.70 | 0.46 | 407.02 | 2413.72 |
| 19 | Nagaland | 0.498 | 867.50 | 640.47 | -0.02 | 402.66 | 261.87 | 0.00 | 2172.48 | 0.50 | 441.23 | 2613.71 |
| 20 | Odisha | 4.642 | 8086.21 | 5969.95 | -0.24 | 3753.28 | 2441.00 | -0.01 | 20250.19 | 4.74 | 4161.41 | 24411.60 |
| 21 | Punjab | 1.577 | 2747.08 | 2028.14 | -0.08 | 1275.08 | 829.27 | 0.00 | 6879.49 | 1.59 | 1393.86 | 8273.35 |
| 22 | Rajasthan | 5.495 | 9572.10 | 7066.97 | -0.28 | 4442.98 | 2889.55 | -0.01 | 23971.31 | 5.65 | 4953.52 | 28924.83 |
| 23 | Sikkim | 0.367 | 639.30 | 471.99 | -0.02 | 296.74 | 192.99 | 0.00 | 1601.00 | 0.37 | 323.69 | 1924.69 |
| 24 | Tamil Nadu | 4.023 | 7007.93 | 5173.87 | -0.20 | 3252.79 | 2115.50 | -0.01 | 17549.88 | 4.10 | 3600.01 | 21149.89 |
| 25 | Telangana | 2.437 | 4245.17 | 3134.16 | -0.12 | 1970.43 | 1281.50 | 0.00 | 10631.14 | 2.50 | 2192.11 | 12823.25 |
| 26 | Tripura | 0.642 | 1118.34 | 825.66 | -0.03 | 519.09 | 337.60 | 0.00 | 2800.66 | 0.65 | 568.42 | 3369.08 |
| 27 | Uttar Pradesh | 17.959 | 31283.97 | 23096.60 | -0.91 | 14520.73 | 9443.76 | -0.03 | 78344.12 | 18.21 | 15969.34 | 94313.46 |
| 28 | Uttarakhand | 1.052 | 1832.55 | 1352.95 | -0.05 | 850.59 | 553.20 | 0.00 | 4589.24 | 1.07 | 936.84 | 5526.08 |
| 29 | West Bengal | 7.324 | 12758.16 | 9419.20 | -0.37 | 5921.81 | 3851.33 | -0.01 | 31950.12 | 7.42 | 6511.42 | 38461.54 |
| | TOTAL | 100.00 | 174196.60 | 128607.36 | -5.06 | 80854.87 | 52585.11 | -0.16 | 436238.72 | 100.00 | 87719.52 | 523958.24 |

* As per accepted recommendations of the Fourteenth Finance Commission, the States' share has been fixed at 42% of the net proceeds of sharable Central Taxes.

@ Income Tax includes Securities Transaction Tax (STT).

STATEMENT SHOWING STATE-WISE DISTRIBUTION OF NET PROCEEDS OF UNION TAXES AND DUTIES FOR RE 2014-15

(In crores of Rupees)

| Sl. No. | State | Share (per cent)* | Corporation tax (0020) | Income tax@ (0021) | Wealth tax (0032) | Customs (0037) | Union Excise Duty (0038) | Other taxes & Duties (0045) | Total (4 to 9) | Share (per cent)* | Service Tax (0044) | Total (10+12) | Difference of 2013-14 (Actual-RE) recoverable in RE 2014-15 | Grand Total (13+14) |
|---------|-------------------|-------------------|------------------------|--------------------|-------------------|-----------------|--------------------------|-----------------------------|------------------|-------------------|--------------------|------------------|---|---------------------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 |
| 1 | Andhra Pradesh | 4.044 | 4949.65 | 3384.00 | 12.16 | 2253.78 | 1361.52 | 0.00 | 11961.11 | 4.108 | 2145.82 | 14106.93 | -414.51 | 13692.42 |
| 2 | Arunachal Pradesh | 0.328 | 401.46 | 274.47 | 0.98 | 182.80 | 110.43 | 0.00 | 970.14 | 0.332 | 173.42 | 1143.56 | -33.58 | 1109.98 |
| 3 | Assam | 3.628 | 4440.48 | 3035.89 | 10.91 | 2021.94 | 1221.47 | 0.00 | 10730.69 | 3.685 | 1924.87 | 12655.56 | -371.85 | 12283.71 |
| 4 | Bihar | 10.917 | 13361.84 | 9135.29 | 32.82 | 6084.22 | 3675.51 | -0.01 | 32289.67 | 11.089 | 5792.36 | 38082.03 | -1118.96 | 36963.07 |
| 5 | Chhattisgarh | 2.470 | 3023.15 | 2066.88 | 7.43 | 1376.57 | 831.59 | 0.00 | 7305.62 | 2.509 | 1310.58 | 8616.20 | -253.17 | 8363.03 |
| 6 | Goa | 0.266 | 325.57 | 222.59 | 0.80 | 148.25 | 89.56 | 0.00 | 786.77 | 0.270 | 141.03 | 927.80 | -27.26 | 900.54 |
| 7 | Gujarat | 3.041 | 3722.03 | 2544.69 | 9.14 | 1694.80 | 1023.84 | 0.00 | 8994.50 | 3.089 | 1613.55 | 10608.05 | -311.70 | 10296.35 |
| 8 | Haryana | 1.048 | 1282.70 | 876.96 | 3.15 | 584.07 | 352.84 | 0.00 | 3099.72 | 1.064 | 555.78 | 3655.50 | -107.41 | 3548.09 |
| 9 | Himachal Pradesh | 0.781 | 955.90 | 653.54 | 2.35 | 435.26 | 262.94 | 0.00 | 2309.99 | 0.793 | 414.23 | 2724.22 | -80.05 | 2644.17 |
| 10 | Jammu & Kashmir | 1.551 | 1898.34 | 1297.87 | 4.66 | 864.40 | 522.19 | 0.00 | 4587.46 | 0.000 | 0.00 | 4587.46 | -110.23 | 4477.23 |
| 11 | Jharkhand | 2.802 | 3429.50 | 2344.70 | 8.42 | 1561.60 | 943.37 | 0.00 | 8287.59 | 2.846 | 1486.61 | 9774.20 | -287.19 | 9487.01 |
| 12 | Karnataka | 4.328 | 5297.25 | 3621.65 | 13.01 | 2412.06 | 1457.14 | -0.01 | 12801.10 | 4.397 | 2296.78 | 15097.88 | -443.63 | 14654.25 |
| 13 | Kerala | 2.341 | 2865.26 | 1958.94 | 7.04 | 1304.68 | 788.16 | 0.00 | 6924.08 | 2.378 | 1242.15 | 8166.23 | -239.94 | 7926.29 |
| 14 | Madhya Pradesh | 7.120 | 8714.51 | 5957.98 | 21.41 | 3968.09 | 2397.15 | -0.01 | 21059.13 | 7.232 | 3777.65 | 24836.78 | -729.79 | 24106.99 |
| 15 | Maharashtra | 5.199 | 6363.31 | 4350.50 | 15.63 | 2897.48 | 1750.39 | -0.01 | 15377.30 | 5.281 | 2758.54 | 18135.84 | -532.87 | 17602.97 |
| 16 | Manipur | 0.451 | 552.00 | 377.40 | 1.35 | 251.35 | 151.84 | 0.00 | 1333.94 | 0.458 | 239.24 | 1573.18 | -46.23 | 1526.95 |
| 17 | Meghalaya | 0.408 | 499.37 | 341.41 | 1.23 | 227.38 | 137.36 | 0.00 | 1206.75 | 0.415 | 216.78 | 1423.53 | -41.84 | 1381.69 |
| 18 | Mizoram | 0.269 | 329.24 | 225.10 | 0.81 | 149.92 | 90.57 | 0.00 | 795.64 | 0.273 | 142.60 | 938.24 | -27.57 | 910.67 |
| 19 | Nagaland | 0.314 | 384.32 | 262.75 | 0.94 | 175.00 | 105.72 | 0.00 | 928.73 | 0.318 | 166.11 | 1094.84 | -32.15 | 1062.69 |
| 20 | Odisha | 4.779 | 5849.25 | 3999.04 | 14.37 | 2663.41 | 1608.98 | -0.01 | 14135.04 | 4.855 | 2536.02 | 16671.06 | -489.85 | 16181.21 |
| 21 | Punjab | 1.389 | 1700.06 | 1162.31 | 4.18 | 774.11 | 467.65 | 0.00 | 4108.31 | 1.411 | 737.04 | 4845.35 | -142.38 | 4702.97 |
| 22 | Rajasthan | 5.853 | 7163.77 | 4897.76 | 17.60 | 3261.97 | 1970.57 | -0.01 | 17311.66 | 5.945 | 3105.38 | 20417.04 | -599.90 | 19817.14 |
| 23 | Sikkim | 0.239 | 292.52 | 199.99 | 0.72 | 133.20 | 80.47 | 0.00 | 706.90 | 0.243 | 126.93 | 833.83 | -24.50 | 809.33 |
| 24 | Tamil Nadu | 4.969 | 6081.80 | 4158.03 | 14.94 | 2769.30 | 1672.95 | -0.01 | 14697.01 | 5.047 | 2636.31 | 17333.32 | -509.29 | 16824.03 |
| 25 | Telangana | 2.893 | 3540.88 | 2420.85 | 8.70 | 1612.31 | 974.01 | 0.00 | 8556.75 | 2.939 | 1535.19 | 10091.94 | -296.54 | 9795.40 |
| 26 | Tripura | 0.511 | 625.44 | 427.60 | 1.54 | 284.79 | 172.04 | 0.00 | 1511.41 | 0.519 | 271.10 | 1782.51 | -52.38 | 1730.13 |
| 27 | Uttar Pradesh | 19.677 | 24083.62 | 16465.62 | 59.16 | 10966.30 | 6624.81 | -0.02 | 58199.49 | 19.987 | 10440.25 | 68639.74 | -2016.83 | 66622.91 |
| 28 | Uttarakhand | 1.120 | 1370.82 | 937.21 | 3.37 | 624.19 | 377.08 | 0.00 | 3312.67 | 1.138 | 594.44 | 3907.11 | -114.81 | 3792.30 |
| 29 | West Bengal | 7.264 | 8890.76 | 6078.48 | 21.84 | 4048.34 | 2445.63 | -0.01 | 21485.04 | 7.379 | 3854.44 | 25339.48 | -744.55 | 24594.93 |
| | TOTAL | 100.00 | 122394.80 | 83679.50 | 300.66 | 55731.57 | 33667.78 | -0.10 | 295774.21 | 100.00 | 52235.20 | 348009.41 | -10200.96 | 337808.45 |

* As per accepted recommendations of the Thirteenth Finance Commission, the States' share has been fixed at 32% of the net proceeds of sharable Central Taxes.

@ Income Tax includes Securities Transaction Tax (STT).

STATEMENT SHOWING STATE-WISE DISTRIBUTION OF NET PROCEEDS OF UNION TAXES AND DUTIES FOR ACTUAL 2013-14

(In crores of Rupees)

| Sl. No. | State | Share (per cent)* | Corporation tax (0020) | Income tax @ (0021) | Wealth tax (0032) | Customs (0037) | Union Excise Duty (0038) | Other taxes & Duties (0045) | Expdr. Tax | Total (4 to 10) | Share (per cent) | Service Tax (0044) | Grand Total (11+13) | States' share devolve as per RE 2013-14 | Difference of 2013-RE (Actual-RE) recoverable in RE 2014-15 (14-15) |
|---------|-------------------|-------------------|------------------------|---------------------|-------------------|-----------------|--------------------------|-----------------------------|-------------|------------------|------------------|--------------------|---------------------|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 |
| 1 | Andhra Pradesh | 6.937 | 7556.88 | 5095.79 | 22.17 | 3539.73 | 2235.28 | -0.01 | 0.20 | 18450.04 | 7.047 | 3392.91 | 21842.95 | 22554.00 | -711.05 |
| 2 | Arunachal Pradesh | 0.328 | 357.31 | 240.94 | 1.05 | 167.37 | 105.69 | 0.00 | 0.01 | 872.37 | 0.332 | 159.85 | 1032.22 | 1065.80 | -33.58 |
| 3 | Assam | 3.628 | 3952.19 | 2665.06 | 11.60 | 1851.25 | 1169.04 | 0.00 | 0.10 | 9649.24 | 3.685 | 1774.21 | 11423.45 | 11795.30 | -371.85 |
| 4 | Bihar | 10.917 | 11892.53 | 8019.43 | 34.89 | 5570.59 | 3517.75 | -0.01 | 0.31 | 29035.49 | 11.089 | 5339.00 | 34374.49 | 35493.45 | -1118.96 |
| 5 | Chhattisgarh | 2.470 | 2690.72 | 1814.42 | 7.89 | 1260.36 | 795.90 | 0.00 | 0.07 | 6569.36 | 2.509 | 1208.00 | 7777.36 | 8030.53 | -253.17 |
| 6 | Goa | 0.266 | 289.77 | 195.40 | 0.85 | 135.73 | 85.71 | 0.00 | 0.01 | 707.47 | 0.270 | 130.00 | 837.47 | 864.73 | -27.26 |
| 7 | Gujarat | 3.041 | 3312.74 | 2233.86 | 9.72 | 1551.72 | 979.89 | 0.00 | 0.09 | 8088.02 | 3.089 | 1487.26 | 9575.28 | 9886.98 | -311.70 |
| 8 | Haryana | 1.048 | 1141.65 | 769.84 | 3.35 | 534.76 | 337.69 | 0.00 | 0.03 | 2787.32 | 1.064 | 512.28 | 3299.60 | 3407.01 | -107.41 |
| 9 | Himachal Pradesh | 0.781 | 850.79 | 573.71 | 2.50 | 398.52 | 251.66 | 0.00 | 0.02 | 2077.20 | 0.793 | 381.80 | 2459.00 | 2539.05 | -80.05 |
| 10 | Jammu & Kashmir | 1.551 | 1689.60 | 1139.34 | 4.96 | 791.42 | 499.77 | 0.00 | 0.04 | 4125.13 | 0.000 | 0.00 | 4125.13 | 4235.36 | -110.23 |
| 11 | Jharkhand | 2.802 | 3052.38 | 2058.30 | 8.96 | 1429.77 | 902.88 | 0.00 | 0.08 | 7452.37 | 2.846 | 1370.26 | 8822.63 | 9109.82 | -287.19 |
| 12 | Karnataka | 4.328 | 4714.74 | 3179.27 | 13.83 | 2208.44 | 1394.60 | 0.00 | 0.12 | 11511.00 | 4.397 | 2117.02 | 13628.02 | 14071.65 | -443.63 |
| 13 | Kerala | 2.341 | 2550.19 | 1719.66 | 7.48 | 1194.54 | 754.33 | 0.00 | 0.07 | 6226.27 | 2.378 | 1144.93 | 7371.20 | 7611.14 | -239.94 |
| 14 | Madhya Pradesh | 7.120 | 7756.23 | 5230.22 | 22.76 | 3633.10 | 2294.25 | -0.01 | 0.20 | 18936.75 | 7.232 | 3481.98 | 22418.73 | 23148.52 | -729.79 |
| 15 | Maharashtra | 5.199 | 5663.58 | 3819.09 | 16.62 | 2652.88 | 1675.26 | -0.01 | 0.15 | 13827.57 | 5.281 | 2542.63 | 16370.20 | 16903.07 | -532.87 |
| 16 | Manipur | 0.451 | 491.30 | 331.30 | 1.44 | 230.13 | 145.32 | 0.00 | 0.01 | 1199.50 | 0.458 | 220.51 | 1420.01 | 1466.24 | -46.23 |
| 17 | Meghalaya | 0.408 | 444.46 | 299.71 | 1.30 | 208.19 | 131.47 | 0.00 | 0.01 | 1085.14 | 0.415 | 199.81 | 1284.95 | 1326.79 | -41.84 |
| 18 | Mizoram | 0.269 | 293.04 | 197.60 | 0.86 | 137.26 | 86.68 | 0.00 | 0.01 | 715.45 | 0.273 | 131.44 | 846.89 | 874.46 | -27.57 |
| 19 | Nagaland | 0.314 | 342.06 | 230.66 | 1.00 | 160.22 | 101.18 | 0.00 | 0.01 | 835.13 | 0.318 | 153.11 | 988.24 | 1020.39 | -32.15 |
| 20 | Odisha | 4.779 | 5206.04 | 3510.57 | 15.27 | 2438.57 | 1539.92 | 0.00 | 0.14 | 12710.51 | 4.855 | 2337.53 | 15048.04 | 15537.89 | -489.85 |
| 21 | Punjab | 1.389 | 1513.12 | 1020.33 | 4.44 | 708.76 | 447.57 | 0.00 | 0.04 | 3694.26 | 1.411 | 679.35 | 4373.61 | 4515.99 | -142.38 |
| 22 | Rajasthan | 5.853 | 6376.02 | 4299.51 | 18.71 | 2986.60 | 1885.99 | -0.01 | 0.17 | 15566.99 | 5.945 | 2862.33 | 18429.32 | 19029.22 | -599.90 |
| 23 | Sikkim | 0.239 | 260.36 | 175.57 | 0.76 | 121.95 | 77.01 | 0.00 | 0.01 | 635.66 | 0.243 | 117.00 | 752.66 | 777.16 | -24.50 |
| 24 | Tamil Nadu | 4.969 | 5413.02 | 3650.14 | 15.88 | 2535.52 | 1601.14 | 0.00 | 0.14 | 13215.84 | 5.047 | 2429.97 | 15645.81 | 16155.10 | -509.29 |
| 25 | Tripura | 0.511 | 556.66 | 375.37 | 1.63 | 260.75 | 164.66 | 0.00 | 0.02 | 1359.09 | 0.519 | 249.88 | 1608.97 | 1661.35 | -52.38 |
| 26 | Uttar Pradesh | 19.677 | 21435.31 | 14454.37 | 62.89 | 10040.53 | 6340.45 | -0.02 | 0.56 | 52334.09 | 19.987 | 9623.11 | 61957.20 | 63974.03 | -2016.83 |
| 27 | Uttarakhand | 1.120 | 1220.08 | 822.73 | 3.58 | 571.50 | 360.89 | 0.00 | 0.03 | 2978.81 | 1.138 | 547.91 | 3526.72 | 3641.53 | -114.81 |
| 28 | West Bengal | 7.264 | 7913.10 | 5336.00 | 23.22 | 3706.58 | 2340.65 | -0.01 | 0.21 | 19319.75 | 7.379 | 3552.76 | 22872.51 | 23617.06 | -744.55 |
| | TOTAL | 100.00 | 108935.87 | 73458.19 | 319.61 | 51026.74 | 32222.63 | -0.08 | 2.86 | 265965.82 | 100.00 | 48146.84 | 314112.66 | 324313.62 | -10200.96 |

* As per accepted recommendations of the Thirteenth Finance Commission, the States' share has been fixed at 32% of the net proceeds of sharable Central Taxes.
@ Income Tax includes Securities Transaction Tax (STT)

TAX REVENUES RAISED BUT NOT REALISED (Principal Taxes)*(Under Rule 6 of the FRBM Rules, 2004)**(As at the end of Reporting Year 2013-2014)*

| Major Head | Description | Amounts under dispute (₹ crore) | | | | | Amounts not under dispute (₹ crore) | | | | | Grand Total |
|------------|--|------------------------------------|------------------------------------|-------------------------------------|-----------------|------------------|--|------------------------------------|-------------------------------------|----------------|-----------------|------------------|
| | | Over 1 year but less than 2 years | Over 2 years but less than 5 years | Over 5 years but less than 10 years | Over 10 years | Total | Over 1 year but less than 2 years | Over 2 years but less than 5 years | Over 5 years but less than 10 years | Over 10 years | Total | |
| | Taxes on Income & Expenditure | 235482.00 | 135655.00 | 19509.00 | 19877.00 | 410523.00 | 44022.00 | 13138.00 | 5187.00 | 2849.00 | 65196.00 | 475719.00 |
| 0020 | Corporation Tax | 96978.00 | 41861.00 | 10315.00 | 1648.00 | 150802.00 | 28457.00 | 7508.00 | 3619.00 | 1627.00 | 41211.00 | 192013.00 |
| 0021 | Taxes on Income other than Corporation Tax | 138504.00 | 93794.00 | 9194.00 | 18229.00 | 259721.00 | 15565.00 | 5630.00 | 1568.00 | 1222.00 | 23985.00 | 283706.00 |
| | Taxes on Commodities & Services | 39979.25 | 36059.66 | 14315.89 | 2466.34 | 92821.14 | 3230.08 | 4964.05 | 4042.36 | 2570.59 | 14807.08 | 107628.22 |
| 0037 | Customs | 4487.17 | 2552.54 | 2273.32 | 445.06 | 9758.09 | 629.78 | 1836.56 | 1432.06 | 787.91 | 4686.31 | 14444.40 |
| 0038 | Union Excise | 15175.23 | 15254.51 | 9418.78 | 1969.31 | 41817.83 | 1638.55 | 2116.56 | 2445.65 | 1776.86 | 7977.62 | 49795.45 |
| 0044 | Service Tax | 20316.85 | 18252.61 | 2623.79 | 51.97 | 41245.22 | 961.75 | 1010.93 | 164.65 | 5.82 | 2143.15 | 43388.37 |
| | Total | 275461.25 | 171714.66 | 33824.89 | 22343.34 | 503344.14 | 47252.08 | 18102.05 | 9229.36 | 5419.59 | 80003.08 | 583347.22 |

ARREARS OF NON-TAX REVENUE
(Under Rule 6 of the FRBM Rules, 2004)

(As at the end of Reporting Year 2013-2014)

(₹ crore)

| Description | Amounts Pending | | | | | Total |
|--|-----------------|-----------------|----------------|----------------|------------------|------------------|
| | 0-1 year | 1-2 years | 2-3 years | 3-5 years | Above 5 years | |
| Fiscal Services | 1321.55 | 1337.21 | 1394.55 | 2228.11 | 31300.00 | 37581.42 |
| Interest receipts | 1281.45 | 1337.21 | 1394.55 | 2228.11 | 31300.00 | 37541.32 |
| <i>Of which</i> | | | | | | |
| From State Government and Union Territory Governments | 0.03 | 0.00 | 0.00 | 0.15 | 1328.50 | 1328.68 |
| From Railways | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| From Departmental Commercial Undertakings | 0.34 | 74.38 | 90.32 | 227.79 | 1916.75 | 2309.58 |
| From Public Sector & other Undertakings | 1281.08 | 1262.83 | 1304.23 | 2000.17 | 28054.75 | 33903.06 |
| Dividend and Profits | 40.10 | 0.00 | 0.00 | 0.00 | 0.00 | 40.10 |
| General Services | 4128.29 | 3193.64 | 2506.27 | 2746.76 | 2357.83 | 14932.79 |
| Police receipts | 4128.29 | 3193.64 | 2506.27 | 2746.76 | 2357.83 | 14932.79 |
| Economic Services | 5033.81 | 8663.17 | 193.81 | 761.21 | 1791.63 | 16443.63 |
| Petroleum Cess/Royalty | 37.96 | 6.91 | 2.31 | 0.77 | 5.56 | 53.51 |
| Communications (Licence Fee) Receipts | 4995.85 | 8656.26 | 191.50 | 760.44 | 1786.07 | 16390.12 |
| Other Receipts | 728.99 | 30593.75 | 623.46 | 1036.55 | 9275.51 | 42258.26 |
| Total | 11212.64 | 43787.77 | 4718.09 | 6772.63 | 44724.97 | 111216.10 |

Notes:

1. Figures are compiled on the basis of reports of respective Ministries/Departments and may be impacted, inter-alia, by any ongoing liquidation/ disputes and improvement in capture of data.
2. Figures are rounded off.

MARKET LOANS DUE FOR DISCHARGE DURING 2015-16*(In crores of Rupees)*

| S. No. | Name of Loan | Date of Maturity | Amount |
|---------------------|---|-------------------------|------------------|
| MARKET LOANS | | | |
| 1 | 11.50% Government Stock, 2015 | 19.05.2015 | 999.37 |
| 2 | 10.79% Government Loan, 2015 | 21.05.2015 | 1899.16 |
| 3 | 6.49% Government Stock, 2015 | 08.06.2015 | 36105.05 |
| 4 | 7.17% Government Stock, 2015 | 14.06.2015 | 53573.25 |
| 5 | GOI Floating Rate Bonds, 2015 | 02.07.2015 | 6000.00 |
| 6 | 11.43% Government Stock, 2015 | 07.08.2015 | 7204.30 |
| 7 | GOI Floating Rate Bonds, 2015 II | 10.08.2015 | 6000.00 |
| 8 | 7.38% Government Stock, 2015 | 03.09.2015 | 56375.63 |
| 9 | 9.85% Government Stock, 2015 | 16.10.2015 | 7437.78 |
| 10 | Total Repayments | | 175594.54 |
| 11 | Less: Provision in 2014-15 for Switching of Securities from the outstanding Stock of 2015-16 | | 32000.00 |
| 12 | Repayments to be made in 2015-16 (10-11) | | 143594.54 |
| 13 | Provision for Switching/Buy back of Government Stock | | |
| | (i) Securities from the outstanding Stock | (-)50000.00 | |
| | (ii) Securities for the longer duration | (+)50000.00 | 0.00 |
| | TOTAL (12+13) | | 143594.54 |

RAILWAY RESERVE FUNDS**ANNEX 14***(In crores of Rupees)*

| Particulars | Actual 2013-14 | Budget 2014-15 | Revised 2014-15 | Budget 2015-16 |
|--|-------------------|-------------------|--------------------|-------------------|
| Railway Pension Fund | | | | |
| Credit | 25256.74 | 28866.43 | 29567.25 | 35345.91 |
| Debit | 24835.50 | 28850.00 | 29288.00 | 33220.00 |
| Net | 421.24 | 16.43 | 279.25 | 2125.91 |
| Railway Depreciation Reserve Fund | | | | |
| Credit | 8125.30 | 7051.55 | 8040.94 | 8199.12 |
| Debit | 7119.91 | 7030.00 | 7380.00 | 7500.00 |
| Net | 1005.39 | 21.55 | 660.94 | 699.12 |
| Railway Development Fund | | | | |
| Credit | 3281.84 | 400.10 | 1485.94 | 5951.03 |
| Debit | 2561.43 | 2858.00 | 2898.00 | 4000.00 |
| Net | 720.41 | -2457.90 | -1412.06 | 1951.03 |
| Railway Capital Fund | | | | |
| Credit | 514.63 | 5669.99 | 5958.57 | 7701.97 |
| Debit | 0.00 | 5462.00 | 5452.00 | 6293.00 |
| Net | 514.63 | 207.99 | 506.57 | 1408.97 |
| Railway Debt Reserve Fund | | | | |
| Credit | 0.00 | 373.51 | 63.63 | 934.16 |
| Debit | 0.00 | 0.00 | 0.00 | 0.00 |
| Net | 0.00 | 373.51 | 63.63 | 934.16 |
| Railway Safety Fund | | | | |
| Credit | 1105.06 | 1498.61 | 1498.61 | 1648.21 |
| Debit | 1982.98 | 2200.00 | 2200.00 | 1645.60 |
| Net | -877.92 | -701.39 | -701.39 | 2.61 |
| TOTAL | 1783.75 | -2539.81 | -603.06 | 7121.80 |

ANNEX 14**RAILWAY RESERVE FUNDS***(In crores of Rupees)*

| Particulars | Actual 2013-14 | Budget 2014-15 | Revised 2014-15 | Budget 2015-16 |
|--|-------------------|-------------------|--------------------|-------------------|
| Railway Pension Fund | | | | |
| Credit | 25256.74 | 28866.43 | 29567.25 | 35345.91 |
| Debit | 24835.50 | 28850.00 | 29288.00 | 33220.00 |
| Net | 421.24 | 16.43 | 279.25 | 2125.91 |
| Railway Depreciation Reserve Fund | | | | |
| Credit | 8125.30 | 7051.55 | 8040.94 | 8199.12 |
| Debit | 7119.91 | 7030.00 | 7380.00 | 7500.00 |
| Net | 1005.39 | 21.55 | 660.94 | 699.12 |
| Railway Development Fund | | | | |
| Credit | 3281.84 | 400.10 | 1485.94 | 5951.03 |
| Debit | 2561.43 | 2858.00 | 2898.00 | 4000.00 |
| Net | 720.41 | -2457.90 | -1412.06 | 1951.03 |
| Railway Capital Fund | | | | |
| Credit | 514.63 | 5669.99 | 5958.57 | 7701.97 |
| Debit | 0.00 | 5462.00 | 5452.00 | 6293.00 |
| Net | 514.63 | 207.99 | 506.57 | 1408.97 |
| Railway Debt Reserve Fund | | | | |
| Credit | 0.00 | 373.51 | 63.63 | 934.16 |
| Debit | 0.00 | 0.00 | 0.00 | 0.00 |
| Net | 0.00 | 373.51 | 63.63 | 934.16 |
| Railway Safety Fund | | | | |
| Credit | 1105.06 | 1498.61 | 1498.61 | 1648.21 |
| Debit | 1982.98 | 2200.00 | 2200.00 | 1645.60 |
| Net | -877.92 | -701.39 | -701.39 | 2.61 |
| TOTAL | 1783.75 | -2539.81 | -603.06 | 7121.80 |