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INTRODUCTORY NOTE

The document is organised into two parts; Part A-Receipts and Part B-Asset and Liability statements.

Part A contains abstract of all types of receipts alongwith their break-ups and explanatory notes. There are statements on Tax, Non Tax Revenue and Capital (Debt and Non Debt) Receipts. Considering huge quantum of resources devolved to States as their share in Union taxes, the state-wise estimates of devolution for Actual (2017-2018), RE (2018-19) and BE (2019-20) are given in Annex 4, 4A and 4B respectively. These statements greatly help states in planning their finances and also in cash management.

Part B contains statements of different types of assets and liabilities with a view to present an overall financial position of Government. The statements on Annuity Projects, Arrears of NTR, Tax revenue raised but not realised, Assets, and Guarantees are mandated under FRBM Rules, 2004. The statements are prepared on the basis of inputs given by Ministries/Departments.

The various dimensions of Debt profile of GOI are indicated by statements on assets and liabilities in Part B. These statements give a comprehensive perspective to the quantum and structure of Debt liability of country.

Actuals for 2017-18 are provisional.

ABSTRACT OF RECEIPTS*(In ₹ crores)*

	Actuals 2017-2018	Budget Estimates 2018-2019	Revised Estimates 2018-2019	Budget Estimates 2019-2020
REVENUE RECEIPTS				
1. Tax Revenue				
Gross Tax Revenue	1919008.71	2271241.56	2248175.20	2552131.00
Corporation Tax	571201.87	621000.00	671000.00	760000.00
Taxes on Income	430772.03	529000.00	529000.00	620000.00
Wealth Tax	63.43	...	...	...
Customs	129029.92	112500.00	130038.00	145388.00
Union Excise Duties	259431.28	259600.00	259612.20	259600.00
Service Tax	81228.07	...	9283.00	...
Goods and Services Tax (GST)#	442561.43	743900.00	643900.00	761200.00
Taxes of Union Territories	4720.68	5241.56	5342.00	5943.00
Less - NCCD transferred to the National Calamity Contingency Fund/National Disaster Response Fund	3515.12	2500.00	2315.00	2480.00
Less - State's share	673005.29	788092.52	761454.15	844605.48
Centre's Net Tax Revenue	1242488.30	1480649.04	1484406.05	1705045.52
2. Non-Tax Revenue				
Interest receipts	13574.08	15162.05	12047.32	12911.23
Dividends and Profits	91360.47	107311.96	119264.55	136071.44
Other Non Tax Revenue	85920.18	120552.64	111888.52	121515.40
Receipts of Union Territories	1889.62	2062.10	2076.00	2149.00
Total Non Tax Revenue	192744.35	245088.75	245276.39	272647.07
I. Total Revenue Receipts	1435232.65	1725737.79	1729682.44	1977692.59
3. Capital Receipts				
A. Non-debt Receipts				
1. Recoveries of loans and advances@	15633.28	12199.08	13155.16	12507.72
2. Miscellaneous Capital Receipts	100045.05	80000.00	80000.00	90000.00
<i>Total</i>	<i>115678.33</i>	<i>92199.08</i>	<i>93155.16</i>	<i>102507.72</i>
B. Debt Receipts*				
1. Market Loans (Net)	450728.31	462061.49	422736.92	473122.01
2. Market Loans for Repayments	137271.69	143477.87	148263.08	236877.99
3. Market Loans for Buyback	41555.07	71941.00	...	50000.00
4. Market Loans for Switching	59158.98	28059.00	28059.00	50000.00
5. Less Payments for Switching	-58075.00	-28059.00	-28059.00	-50000.00
6. Market Loans (Gross) (1+2+3)	629555.07	677480.36	571000.00	760000.00
7. Short Term/T-Bill Borrowings	44949.43	17000.00	25000.00	25000.00
8. External Loan (Net)	7930.74	-2588.61	-4893.12	-2952.05
9. Securities issued against Small Savings	102627.95	75000.00	125000.00	130000.00
10. State Provident Fund (Net)	15798.67	17000.00	17000.00	18000.00
11. Other Receipts (Net)^	5407.31	84678.55	8352.70	59531.61
12. Total Debt Receipts (1-3+4+5+7+8+9+10+11)	586971.32	581210.43	593196.50	652701.57
II. Total Capital Receipts (A+B12)	702649.65	673409.51	686351.66	755209.29
4. Draw-Down of Cash Balance	4092.39	43066.00	41200.92	51297.67
Total Receipts (I+II)	2137882.30	2399147.30	2416034.10	2732901.88
Receipts under MSS (Net)	...	...	...	...

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

includes GST compensation cess

* The receipts are net of payment

^ includes receipts from reserve funds, deposits and advances, etc.

Tax Revenue

Tax Revenue		Major Head	Actual 2017-2018	Budget 2018-2019	Revised 2018-2019	(In ₹ crores) Budget 2019-2020
Tax Revenue						
1. Corporation Tax						
1.01.	Collections	0020	486113.18	527750.39	575795.77	652168.08
1.02.	Surcharge	0020	21439.48	63711.15	64777.02	73368.91
1.03.	Education Cess / Health and Education Cess	0020	16305.02	29538.46	30427.21	34463.01
1.04.	Penalties	0020	1526.86	...	...	...
1.05.	Interest Recoveries	0020	3209.30	...	...	...
1.06.	Tax on Distributed Profits of Domestic Companies	0020	41180.67	...	...	...
1.07.	Tax on Distributed Income to Unit Holders	0020	879.45	...	...	...
1.08.	Miscellaneous Receipts	0020	547.91	...	...	...
<i>Total-Corporation Tax</i>			<i>571201.87</i>	<i>621000.00</i>	<i>671000.00</i>	<i>760000.00</i>
2. Taxes on Income						
2.01.	Collections	0021	388197.66	461182.33	461182.33	540590.16
2.02.	Surcharge	0021	3172.17	36894.59	36894.59	43232.64
2.03.	Health and Education Cess	0021	11869.08	19923.08	19923.08	23377.20
2.04.	Penalties	0021	424.93	...	...	...
2.05.	Interest Recoveries	0021	4318.02	...	...	...
2.06.	Tax Under Black Money	0021	9.94	...	...	...
2.07.	Miscellaneous Receipts	0021	99.63	...	...	...
2.08.	Banking Transaction Tax (BCTT)	0036	0.01	...	...	...
2.09.	Security Transaction Tax	0034	11881.40	11000.00	11000.00	12800.00
2.10.	Hotel Receipts Tax	0023	0.50	...	...	...
2.11.	Interest Tax	0024	4.45	...	...	...
2.12.	Fringe Benefit Tax	0026	-93.29	...	...	...
2.13.	Other Taxes on Income and Expenditure	0028	10887.53	...	...	...
2.13.01.	Expenditure Tax	0028	...	...	...	...
2.13.02.	Income Declaration Scheme, 2016	0028	...	...	...	...
2.13.03.	Taxation and Investment Regime for Pradhan Mantri Garib Kalyan Yojna, 2016	0028	...	...	...	...
2.13.04.	Other Receipts	0028	...	...	...	...
<i>Total-Other Taxes on Income and Expenditure</i>			<i>10887.53</i>	...	...	...
2.14.	Land Revenue	0029	...	...	...	...
2.15.	Stamps and Registration	0030	...	...	...	...
2.16.	Krishi Kalyan Cess	0028	...	...	...	...
<i>Total-Taxes on Income</i>			<i>430772.03</i>	<i>529000.00</i>	<i>529000.00</i>	<i>620000.00</i>
3. Wealth Tax						
3.01.	Estate Duty	0031	0.84	...	...	...
3.02.	Taxes on Wealth	0032	62.59	...	...	...
3.03.	Gift Tax	0033	...	...	...	...
<i>Total-Wealth Tax</i>			<i>63.43</i>	...	...	...
4. Customs						
4.01.	Import Duties					
4.01.01.	Basic Duties	0037	80754.66	96300.00	115238.00	130624.00
4.01.02.	Additional Duty on Customs(CVD)	0037	33488.61	...	1500.00	...
4.01.03.	Special CV Duty	0037	9603.44	...	50.00	...
4.01.04.	Additional Duty on Customs on Motor Spirit	0037	...	...	...	...
4.01.05.	Additional Duty of Custom on High Speed Diesel Oil	0037	6.77	...	3.00	...
4.01.06.	Special Additional Duty of Customs on Motor Spirit	0037	...	...	...	...
4.01.07.	National Calamity Contingent Duty	0037	576.68	750.00	515.00	545.00

			(In ₹ crores)			
Tax Revenue	Major Head	Actual 2017-2018	Budget 2018-2019	Revised 2018-2019	Budget 2019-2020	
4.01.08.	Education Cess	0037	2014.20	...	38.00	...
4.01.09.	Secondary and Higher Education Cess	0037	984.32	...	14.00	...
4.01.10.	Social Welfare Surcharge	0037	1206.99	8000.00	9000.00	10080.00
<i>Total-Import Duties</i>			<i>128635.67</i>	<i>105050.00</i>	<i>126358.00</i>	<i>141249.00</i>
4.02.	Export Duty	0037	163.72	288.00	200.00	224.00
4.03.	Cesses on Exports	0037	230.53	112.00	280.00	315.00
4.04.	Other Receipts	0037	...	7050.00	3200.00	3600.00
4.05.	Sale of Gold by Public Auction	0037	...	...	...	...
4.06.	Sale Proceeds of Confiscated Goods	0037	...	...	...	...
4.07.	Anti-dumping Duty	0037	...	...	...	...
4.08.	Safeguard Duty	0037	...	...	...	...
<i>Total-Customs</i>			<i>129029.92</i>	<i>112500.00</i>	<i>130038.00</i>	<i>145388.00</i>
5. Union Excise Duties						
5.01.	Basic Excise Duties	0038	116886.22	94000.00	93777.00	81565.00
5.02.	Additional Duty of Excise on Motor Spirit	0038	21935.11	...	...	...
5.03.	Additional Duty of Excise on High Speed Diesel Oil	0038	61181.31	...	...	...
5.04.	National Calamity Contingent Duty	0038	2938.44	1750.00	1800.00	1935.00
5.05.	Special Additional Duty of Excise on Motor Spirit	0038	27343.04	36000.00	32000.00	35200.00
5.06.	Surcharge on Pan Masala and Tobacco Products	0038	989.70	...	0.18	...
5.07.	Cesses administrated by Department of Revenue					
5.07.01.	Education Cess	0038	12.89	...	2.75	...
5.07.02.	Secondary & Higher Education Cess	0038	5.59	...	1.41	...
5.07.03.	Cess on Crude Oil	0038	13579.21	14850.00	19000.00	20900.00
5.07.04.	Cess on Bidi	0038	32.60	...	0.02	...
5.07.05.	Cess on Sugar	0038	793.40	...	8.35	...
5.07.06.	Cess on Automobiles	0038	96.42	...	0.08	...
5.07.07.	Others	0038	48.61	...	0.50	...
5.07.08.	Clean Environment Cess (Erstwhile- Clean Energy Cess)	0038	11463.43	...	2.83	...
5.07.09.	Infrastructure Cess	0038	903.90	...	6.88	...
5.07.10.	Duty of Excise on Motor Spirit and High Speed Diesel Oil (Road and Infrastructure Cess)	0038	...	113000.00	113000.00	120000.00
<i>Total-Cesses administrated by Department of Revenue</i>			<i>26936.05</i>	<i>127850.00</i>	<i>132022.82</i>	<i>140900.00</i>
5.08.	Cesses administered by Other Departments					
5.08.01.	Coal & Coke	0038	323.30	...	2.00	...
5.08.02.	Salt	0038	...	...	...	...
5.08.03.	Rubber	0038	90.81	...	10.00	...
5.08.04.	Mica	0038	...	...	...	...
5.08.05.	Iron Ore, Manganese & Chrome Ore	0038	...	...	...	...
5.08.06.	Lime Stone and Dolomite	0038	...	...	...	...
5.08.07.	Cine Workers	0038	...	...	...	...
5.08.08.	Prevention & Control of (Air & Water)Pollution	0045	181.10	...	0.20	...
5.08.08.01.	Receipts netted against expenditure	0045	-174.82	...	...	...
<i>Net</i>			<i>6.28</i>	<i>...</i>	<i>0.20</i>	<i>...</i>
5.08.09.	Research and Development	0045	191.41	...	...	...
5.08.10.	Beedi Fund	0038	11.48	...	...	...
5.08.11.	Cess under other Accounts	0045	...	...	...	...
5.08.12.	Cess Collection on Textiles & Textile Machinery	0038	0.47	...	...	...
<i>Net-Cesses administered by Other Departments</i>			<i>623.75</i>	<i>...</i>	<i>12.20</i>	<i>...</i>
<i>Net-Union Excise Duties</i>			<i>258833.62</i>	<i>259600.00</i>	<i>259612.20</i>	<i>259600.00</i>
6. Service Tax						

		(In ₹ crores)				
Tax Revenue	Major Head	Actual 2017-2018	Budget 2018-2019	Revised 2018-2019	Budget 2019-2020	
6.01.	Collections	0044	74150.66	...	8655.00	...
6.02.	Education Cess	0044	34.91	...	12.00	...
6.03.	Secondary & Higher Education Cess	0044	19.20	...	6.00	...
6.04.	Swachh Bharat Cess	0044	4243.40	...	240.00	...
6.05.	Krishi Kalyan Cess	0044	2779.90	...	370.00	...
<i>Total-Service Tax</i>			81228.07	...	9283.00	...
7. Other Taxes and Duties on Commodities and Services						
7.01.	Taxes on Sale, Trade etc.	0040	...	...	...	...
7.02.	Other Taxes	0045	597.66	...	...	...
<i>Total-Other Taxes and Duties on Commodities and Services</i>			597.66	...	...	...
8. Goods and Services Tax (GST)						
8.01.	Central Goods and Services Tax (CGST)	0005	203261.40	603900.00	503900.00	610000.00
8.02.	Integrated Goods and Services Tax (IGST)	0008	176688.44	50000.00	50000.00	50000.00
8.03.	GST Compensation Cess	0009	62611.59	90000.00	90000.00	101200.00
<i>Total-Goods and Services Tax (GST)</i>			442561.43	743900.00	643900.00	761200.00
9. Taxes of Union Territories						
9.01.	Land Revenue	0710	4.08	8.75	10.00	39.00
9.02.	Stamps and Registration	0710	205.37	225.80	224.00	228.00
9.03.	State Excise Duties	0710	780.00	1000.00	1059.00	1137.00
9.04.	Sales Tax	0710	1706.49	1165.00	1235.00	1418.00
9.05.	Taxes on Vehicles	0710	217.83	256.00	236.00	250.00
9.06.	Taxes on goods and passengers	0710	11.25	12.00	12.00	13.00
9.07.	Taxes and Duties on Electricity	0710	34.41	35.00	36.00	37.00
9.08.	Other Taxes and Duties	0710	126.15	9.01	...	...
9.09.	Union Territories Goods and Services Tax (UTGST)	0007	1635.10	2530.00	2530.00	2821.00
<i>Total-Taxes of Union Territories</i>			4720.68	5241.56	5342.00	5943.00
10. Less-NCCD transferred to the National Disaster Response Fund						
10.01.	NCCD (Customs)	0037	-576.68	-750.00	-515.00	-545.00
10.02.	NCCD (Union Excise)	0038	-2938.44	-1750.00	-1800.00	-1935.00
<i>Net-Less-NCCD transferred to the National Disaster Response Fund</i>			-3515.12	-2500.00	-2315.00	-2480.00
11. Less-States' Share		0710	-673005.29	-768412.57	-736879.65	-844605.48
12. Less-States' share adjustment as per Actual		0710	...	-19679.95	-24574.50	...
Total-Tax Revenue			1242488.30	1480649.04	1484406.05	1705045.52
Grand Total			1242488.30	1480649.04	1484406.05	1705045.52

The Statement above summarizes, by broad categories, the estimates of tax receipts for 2019-20. 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, 2018-19 and between the latter and the Budget Estimates for 2019-20, 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 2018-2019 is ₹ 6,71,000.00 crore as against Budget Estimate of ₹ 6,21,000.00 crore. Budget Estimate for 2019-2020 is ₹ 7,60,000.00 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 2018-2019 is ₹ 5,29,000.00 crore as against the Budget Estimate of ₹ 5,29,000.00 crore. Budget Estimate for 2019-20 is ₹ 6,20,000.00 crore.

Education cess comprising Primary Education Cess and Secondary & Higher Education Cess @ 3% are discontinued from FY 2018-19 onwards and 'Health and Education Cess' @4% of income-tax (including surcharge) is levied from FY 2018-19 onwards.

3. Wealth Tax: This was a tax levied on the specified assets of certain persons including individuals and companies, under the Wealth-tax Act, 1957. Actual Collection of Wealth Tax for 2017-2018 was ₹ 63.43 crore. This Tax has been abolished since 2016-17.

4. Customs: Revised Estimate of Customs Duties for 2018-2019 is ₹ 1,30,038 crore as against the Budget Estimate of ₹ 1,12,500 crore. Budget Estimate for 2019-2020 is ₹ 1,45,388 crore.

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

4.01.02. Additional Duty on 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. This duty has been subsumed (except on few petroleum products, which are outside GST) under GST w.e.f. 1st July, 2017.

4.01.03. Special CV Duty: Special CV Duty is leviable @ 4% on all imported goods, with few exceptions to counter balance sales tax, VAT, local tax or otherwise. This duty has been subsumed (except on few petroleum products, which are outside GST) under GST w.e.f 1st July, 2017.

4.01.04. Additional Duty on Customs on Motor Spirit: Additional Duty of Customs on Motor Spirit is leviable by the Finance Act (No.2), 1998. The same duty has been replaced with road & infrastructure cess.

4.01.05. Additional Duty of Custom 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. The same duty has been replaced with road & infrastructure 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 is levied on certain specified tobacco products vide the Finance Act, 2001 and on Crude Petroleum vide the Finance Act, 2003. NCCD on other items have been subsumed under GST w.e.f. 1st July, 2017.

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 2017-18 was ₹ 1085 Crore. R.E 2018-19 and B.E 2019-20 for collection of arrears of Customs Duties are ₹ 4315 Crore and ₹1500 Crore respectively.

5. Union Excise Duties: Revised Estimate of Union Excise Duties for 2018-19 is ₹2,59,612.20 Crore as against the Budget Estimate of ₹ 2,59,600 Crore. Budget Estimate for 2019-20 is ₹ 2,59,600 Crore.

5.01. Basic Excise Duties: Basic Excise Duty is 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. Further Education Cess & Secondary and Higher Education Cess on excisable goods were subsumed in Central excise duty, w.e.f. 01.03.2015, and standard CENVAT rate was rationalized at 12.5%. This duty has been subsumed under GST (except on petroleum products, which are outside GST) w.e.f. 1st July, 2017.

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. The same duty has been replaced with road & infrastructure 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. The same duty has been replaced with road & infrastructure cess.

5.04. National Calamity Contingent Duty: National Calamity Contingent Duty is levied on certain specified tobacco products vide the Finance Act, 2001 and on Crude Petroleum vide the Finance Act, 2003. NCCD on other items have been subsumed under GST w.e.f. 1st July, 2017.

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. The same has been subsumed under GST w.e.f. 1st July, 2017.

5.07.08. Clean Environment Cess (Erstwhile-Clean Energy Cess): It was imposed under section 83 of Finance Act, 2010 on row coal, lignit 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. The same has been subsumed under GST w.e.f. 1st July, 2017.

Arrear Collection: The actual collection of arrears of Central Excise duties in 2017-18 was ₹ 1866 Crore. R.E. 2018-19 and B.E. 2019-20 for collection of arrears of Central Excise duties are ₹ 2338 Crore and ₹ 3000 Crore respectively.

6. Service Tax: Revised Estimate of Service Tax for 2018-19 is ₹ 9,283 Crore on account of residual & arrear payments against the 'NIL' Budget Estimate. Entire Service Tax has been subsumed under GST w.e.f. 1st July, 2017.

Arrear Collection: The actual collection of arrears of Service Tax in 2017-18 was ₹ 2265 Crore. R.E 2018-19 and B.E 2019-20 for collection of arrears of Service Tax are ₹ 3347 Crore and ₹3000 Crore respectively.

8. Goods and Services Tax (GST): The Goods and Services Tax (GST) has come into force w.e.f. 1st July, 2017. GST is a tax on supply of Goods or Services or both except on supply of alcoholic liquor for human consumption.

Revised Estimate of CGST and IGST for FY 2018-19 are ₹ 5,03,900.00 Crore and ₹ 50,000 Crore respectively as against their B.E. of ₹ 6,03,900.00 Crore and ₹ 50,000.00 Crore respectively. B.E. for FY 2019-20 of CGST and IGST are ₹ 6,10,000 Crore and ₹ 50,000.00 Crore respectively. IGST revenue is subject to apportionment and fund settlement between Centre and States, as a result of cross-utilization of credits.

Non Tax Revenue

Tax Revenue		Major Head	Actual 2017-2018	Budget 2018-2019	Revised 2018-2019	(In ₹ crores) Budget 2019-2020
Interest Receipts, Dividends and Profits						
1. Interest Receipt						
1.01.	States	0049	7315.87	6100.06	5288.44	5494.94
1.02.	Union Territories (With Legislature)	0049	41.84	367.40	365.40	365.40
1.03.	Other Interest Receipts	0049	38366.94	25049.59	20910.62	20350.89
1.03.01.	Less-Receipts netted against expenditure	0049	-32150.57	-16355.00	-14517.14	-13300.00
<i>Net-Interest Receipt</i>			<i>13574.08</i>	<i>15162.05</i>	<i>12047.32</i>	<i>12911.23</i>
2. Dividends and Profits						
2.01.	Dividends from Public Sector Enterprises and other investments	0050	46498.67	52494.71	45124.18	53159.88
2.02.	Dividend/Surplus of Reserve Bank of India, Nationalised Banks & Financial Institutions	0050	44861.80	54817.25	74140.37	82911.56
<i>Total-Dividends and Profits</i>			<i>91360.47</i>	<i>107311.96</i>	<i>119264.55</i>	<i>136071.44</i>
Total-Interest Receipts, Dividends and Profits			104934.55	122474.01	131311.87	148982.67
Fiscal Services						
3. Fiscal Services						
3.01.	Currency, Coinage and Mint (Profit from circulations of coins)	0046	282.00	600.00	300.00	300.00
3.02.	Other Fiscal Services	0047	178.13	121.20	120.50	125.50
<i>Total-Fiscal Services</i>			<i>460.13</i>	<i>721.20</i>	<i>420.50</i>	<i>425.50</i>
Total-Fiscal Services			460.13	721.20	420.50	425.50
General Services						
4. General Services						
4.01.	Administrative Services					
4.01.01.	Public Services Commission	0051	84.03	136.50	96.50	103.50
4.01.02.	Police	0055	7495.64	7611.60	7761.00	10366.10
4.01.03.	Supplies and Disposals	0057	54.57	...	0.05	0.05
4.01.04.	Stationery and Printing	0058	38.97	38.80	35.25	29.54
4.01.05.	Public Works	0059	333.85	76.65	273.03	373.03
4.01.06.	Other Administrative Services	0070	6203.79	7432.31	6377.79	7557.68
<i>Total-Administrative Services</i>			<i>14210.85</i>	<i>15295.86</i>	<i>14543.62</i>	<i>18429.90</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	1760.70	2824.53	2709.12	2712.93
4.02.02.	Less Receipts	0071	...	-1000.00	-1000.00	-1000.00
<i>Net-Contribution and recoveries towards pension and other retirement benefits</i>			<i>1760.70</i>	<i>1824.53</i>	<i>1709.12</i>	<i>1712.93</i>
4.03.	Miscellaneous General Services					
4.03.01.	Miscellaneous General Services	0075	19355.64	19211.20	18375.71	19981.51
4.03.02.	Less-Receipts of Commercial Department- Canteen Stores Department	0075	-17761.78	-17625.00	-16775.00	-18450.00
<i>Net-Miscellaneous General Services</i>			<i>1593.86</i>	<i>1586.20</i>	<i>1600.71</i>	<i>1531.51</i>
4.04.	Defence Services					
4.04.01.	Defence Services - Army	0076	2949.67	2871.09	2927.09	2879.76
4.04.01.01.	Less - Receipts	0076	-2949.67	-2871.09	-2927.09	-2879.76
<i>Net</i>			<i>...</i>	<i>...</i>	<i>...</i>	<i>...</i>
4.04.02.	Defence Services - Navy	0077	629.82	650.00	750.00	500.00
4.04.02.01.	Less - Receipts	0077	-629.82	-650.00	-750.00	-500.00
<i>Net</i>			<i>...</i>	<i>...</i>	<i>...</i>	<i>...</i>
4.04.03.	Defence Services - Air Force	0078	1025.60	1300.00	1277.66	1000.00
4.04.03.01.	Less - Receipts	0078	-1025.60	-1300.00	-1277.66	-1000.00
<i>Net</i>			<i>...</i>	<i>...</i>	<i>...</i>	<i>...</i>
4.04.04.	Defence Services - Ordnance Factories	0079	1852.02	1579.70	2194.44	2581.19
4.04.04.01.	Less - Receipts	0079	-1852.02	-1579.70	-2194.44	-2581.19

			(In ₹ crores)			
Tax Revenue	Major Head	Actual 2017-2018	Budget 2018-2019	Revised 2018-2019	Budget 2019-2020	
<i>Net</i>		...	...	...	...
4.04.05. Defence Services - Research and Development	0080	279.24	150.00	550.00	400.00	
4.04.05.01. Less - Receipts	0080	-279.24	-150.00	-550.00	-400.00	
<i>Net</i>		...	...	...	...
<i>Net-Defence Services</i>		...	...	...	...
<i>Net-General Services</i>		17565.41	18706.59	17853.45	21674.34	
Total-General Services		17565.41	18706.59	17853.45	21674.34	
Social and Community Services						
5. Social Services						
5.01. Education, Sports, Art and Culture	0202	273.49	238.82	280.58	285.58	
5.02. Medical and Public Health	0210	540.23	597.78	606.21	606.65	
5.03. Family Welfare	0211	14.43	20.10	15.08	15.08	
5.04. Housing	0216	379.28	341.38	283.60	279.59	
5.05. Urban Development	0217	...	0.01	0.01	0.01	
5.06. Information and Publicity	0220	70.79	44.04	50.12	59.35	
5.07. Broadcasting	0221	1548.29	1997.06	1420.86	2766.67	
5.08. Labour and Employment	0230	34.89	25.59	33.55	34.08	
5.09. Social Security and Welfare	0235	0.67	5610.57	0.86	0.36	
5.10. Other Social Services	0250	146.06	...	100.00	...	
5.10.01. Less-Receipts	0250	-64.43	...	-100.00	...	
<i>Net-Social Services</i>		2943.70	8875.35	2690.87	4047.37	
Total-Social and Community Services		2943.70	8875.35	2690.87	4047.37	
Economic Services						
6. Economic Services						
6.01. Agriculture and Allied Activities						
6.01.01. Crop Husbandry	0401	576.80	424.05	590.55	614.55	
6.01.02. Animal Husbandry	0403	20.59	19.25	19.60	20.97	
6.01.03. Dairy Development	0404	435.50	480.35	390.54	410.80	
6.01.03.01. Less - Receipts of Commercial Department - Delhi Milk Scheme	0404	-435.35	-480.00	-390.27	-410.40	
<i>Net</i>		0.15	0.35	0.27	0.40	
6.01.04. Fisheries	0405	3.94	4.40	3.95	4.00	
6.01.05. Forestry and Wild Life	0406	204.43	33.00	33.00	38.00	
6.01.05.01. Less - Receipts	0406	-192.66	-8.00	-8.00	-8.00	
<i>Net</i>		11.77	25.00	25.00	30.00	
6.01.06. Food Storage and Warehousing	0408	1171.00	12.02	102.53	6.91	
6.01.06.01. Less - Receipts	0408	...	...	-95.62	...
<i>Net</i>		1171.00	12.02	6.91	6.91	
6.01.07. Agriculture Research and Education	0415	...	0.01	0.02	0.02	
6.01.08. Other Agricultural Programmes	0435	21.75	20.50	23.00	23.55	
<i>Net-Agriculture and Allied Activities</i>		1806.00	505.58	669.30	700.40	
6.02. Irrigation and Flood Control						
6.02.01. Major and Medium Irrigation	0701	34.44	40.00	40.00	42.00	
6.02.02. Major Irrigation	0702	1.77	1.20	1.60	1.80	
<i>Total-Irrigation and Flood Control</i>		36.21	41.20	41.60	43.80	
6.03. Energy						
6.03.01. Power	0801	1975.99	5893.78	3347.77	3681.09	
6.03.01.01. Less - Receipts of Commercial Department - Fuel Inventory	0801	-1152.70	-2158.83	-1859.02	-2373.06	
<i>Net</i>		823.29	3734.95	1488.75	1308.03	
6.03.02. Petroleum	0802	10878.80	9877.24	16044.55	16930.27	
6.03.03. Coal and Lignite	0803	4.45	...	3197.85	3197.85	
6.03.04. New and Renewable Energy	0810	48.23	0.06	0.12	0.12	
<i>Net-Energy</i>		11754.77	13612.25	20731.27	21436.27	
6.04. Industry and Minerals						

			(In ₹ crores)			
Tax Revenue	Major Head		Actual 2017-2018	Budget 2018-2019	Revised 2018-2019	Budget 2019-2020
6.04.01.	Village and Small Industries	0851	45.33	37.26	30.26	23.18
6.04.02.	Industries	0852	1861.48	2615.45	3025.77	2557.87
6.04.02.01.	Less - Receipts of Commercial Department - Fuel Fabrication Facilities	0852	-1205.93	-2417.80	-1735.36	-2286.29
6.04.02.02.	Less - Other Receipts in the Sector	0852	-255.00	...	-983.18	...
<i>Net</i>			<i>400.55</i>	<i>197.65</i>	<i>307.23</i>	<i>271.58</i>
6.04.03.	Non-ferrous Mining and Metallurgical Industries	0853	1215.93	24.59	298.93	377.29
6.04.04.	Other Industries	0875	182.65	150.00	150.00	150.00
6.04.04.01.	Less - Receipts of Commercial Department - Opium and Alkaloid Factories	0875	-182.65	-150.00	-150.00	-150.00
<i>Net</i>			<i>...</i>	<i>...</i>	<i>...</i>	<i>...</i>
<i>Net-Industry and Minerals</i>			<i>1661.81</i>	<i>259.50</i>	<i>636.42</i>	<i>672.05</i>
6.05.	Transport					
6.05.01.	Ports and Lighthouses	1051	325.86	325.43	325.43	320.00
6.05.01.01.	Less - Receipts of Commercial Department - Lighthouses and Lightships	1051	-319.05	-320.00	-320.00	-320.00
<i>Net</i>			<i>6.81</i>	<i>5.43</i>	<i>5.43</i>	<i>...</i>
6.05.02.	Shipping	1052	114.62	122.82	122.82	121.29
6.05.03.	Civil Aviation	1053	67.52	105.00	105.00	115.51
6.05.04.	Road and Bridges	1054	9064.07	10291.00	19542.60	20339.64
6.05.05.	Inland water Transport	1056	19.31	...	...	...
6.05.06.	Postal Receipts	1201	12832.76	16956.11	18000.44	19203.29
6.05.06.01.	Less - Receipts of Commercial Department - Postal	1201	-12832.76	-16956.11	-18000.44	-19203.29
<i>Net</i>			<i>...</i>	<i>...</i>	<i>...</i>	<i>...</i>
<i>Net-Transport</i>			<i>9272.33</i>	<i>10524.25</i>	<i>19775.85</i>	<i>20576.44</i>
6.06.	Communication					
6.06.01.	Other Communication Services	1275	32065.90	48661.42	39245.00	41519.76
6.07.	Science, Technology and Environment					
6.07.01.	Atomic Energy Research	1401	84.09	91.69	116.78	99.06
6.07.02.	Other Scientific Services and Research	1425	1027.28	1099.08	1187.09	1431.42
<i>Total-Science, Technology and Environment</i>			<i>1111.37</i>	<i>1190.77</i>	<i>1303.87</i>	<i>1530.48</i>
6.08.	General Economic Services					
6.08.01.	Foreign Trade and Export Services	1453	230.13	157.58	252.90	252.90
6.08.02.	Other General Economic Services	1475	3420.96	14619.91	6987.37	7619.94
6.08.03.	Tourism	1452	9.22	10.00	10.00	10.00
6.08.04.	Civil Supplies	1456	0.04	0.04	0.12	0.15
<i>Total-General Economic Services</i>			<i>3660.35</i>	<i>14787.53</i>	<i>7250.39</i>	<i>7882.99</i>
<i>Net-Economic Services</i>			<i>61368.74</i>	<i>89582.50</i>	<i>89653.70</i>	<i>94362.19</i>
7. Railway Revenue						
7.01.	Indian Railways - Miscellaneous Receipts	1001	204.33	250.00	500.00	260.00
7.01.01.	Less - Miscellaneous Receipts	1001	-204.33	-250.00	-500.00	-260.00
7.02.	Indian Railways - Commercial Lines	1002	176718.83	198702.42	194774.00	214590.13
7.02.01.	Less - Receipts	1002	-176718.83	-198702.42	-194774.00	-214590.13
7.03.	Indian Railways - Strategic Lines	1003	2006.48	2137.58	1940.00	2084.87
7.03.01.	Less - Receipts	1003	-2006.48	-2137.58	-1940.00	-2084.87
<i>Net-Railway Revenue</i>			<i>...</i>	<i>...</i>	<i>...</i>	<i>...</i>
Total-Economic Services			61368.74	89582.50	89653.70	94362.19
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	5.99	16.00	12.00	14.00

Tax Revenue		Major Head	Actual 2017-2018	Budget 2018-2019	Revised 2018-2019	(In ₹ crores) Budget 2019-2020
8.01.01.02.	International Fund for Agricultural	1605	0.12	3.00	1.00	1.00
8.01.01.03.	International Bank for Reconstruction and Development	1605	86.31	93.00	77.00	82.00
8.01.01.04.	European Union	1605	189.33	...	...	...
<i>Total-Multilateral</i>			<i>281.75</i>	<i>112.00</i>	<i>90.00</i>	<i>97.00</i>
8.01.02.	Bilateral					
8.01.02.01.	Germany	1605	21.18	22.00	11.00	10.00
8.01.02.02.	Japan	1605	...	42.00	33.00	33.00
<i>Total-Bilateral</i>			<i>21.18</i>	<i>64.00</i>	<i>44.00</i>	<i>43.00</i>
8.01.03.	International Bodies					
8.01.03.01.	Global Environment Fund	1605	1096.85	1200.00	830.00	500.00
8.01.03.02.	UNDP	1605	36.78	11.00	5.00	10.00
<i>Total-International Bodies</i>			<i>1133.63</i>	<i>1211.00</i>	<i>835.00</i>	<i>510.00</i>
<i>Total-External Grant Assistance</i>			<i>1436.56</i>	<i>1387.00</i>	<i>969.00</i>	<i>650.00</i>
8.02.	Aid Material & Equipment	1606	2145.64	1280.00	301.00	356.00
<i>Total-Grants-in-aid and Contribution</i>			<i>3582.20</i>	<i>2667.00</i>	<i>1270.00</i>	<i>1006.00</i>
Total-Grants-in-aid and Contribution			3582.20	2667.00	1270.00	1006.00
Non Tax Revenue of Union Territories						
9. Non Tax Revenue of Union Territories		1710	1889.62	2062.10	2076.00	2149.00
Total-Non Tax Revenue of Union Territories			1889.62	2062.10	2076.00	2149.00
Grand Total			192744.35	245088.75	245276.39	272647.07

The statement above summarizes the estimates of Non-Tax Revenue (NTR) for 2019-20. The estimates of NTR receipts includes 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, license fees and user charges for public goods and services.

1.1. States: The interest receipts on the loans released to states inter-alia includes interest on:

(a) Loans disbursed to States of West Bengal, Punjab and Tripura during different time period under Non-Plan Scheme (Flood control);

(b) Old loans disbursed to States by Ministry of Finance at different rates of interest, now fixed at uniform rate of interest;

(c) Loans disbursed for assisting State Plan Schemes with the maturity period of 20 years;

(d) Loans disbursed to States for modernization of Police Force. It also includes block loans, rehabilitation-repatriates from other countries and loan to cover gap in resources etc.

1.2. Union Territories (With Legislature): Interest on Loans to Union Territories (With Legislature).

1.3. 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 estimates 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.

3.2. 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. Public Services Commission: The receipts of 'Public Service Commission' mainly represent Examination Fees etc. of the Union Public Service Commission and Staff Selection Commission.

4.01.02. Police: 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. Supplies and Disposals: 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. Stationery and Printing: The receipts under 'Stationery and Printing' relate to Government's printing presses for sale of stationery, gazettes and Government's publications etc.

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

4.03.02. Less-Receipts of Commercial Department- Canteen Stores Department: The Commercial Department receipts relate to Defence Services provided through Canteen Stores Department (CSD) which are dealt under net expenditure of Commercial Departments in the Expenditure Budget.

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

5.02. Medical and Public Health: '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: 'Family Welfare' receipts mainly relate to sale proceeds of materials and supplies.

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

5.06. Information and Publicity: 'Information and Publicity' receipts include receipts from Employment News & other Publications, receipts from Directorate of Films Division and Bureau of Outreach & Communication (erstwhile DAVP).

5.07. Broadcasting: Receipts of License fee from DTH operators, Commercial Services (TV), Commercial Services (FM) and other receipts.

5.08. Labour and Employment: 'Labour and Employment' receipts mainly relate to fees realized under Labour Laws, Factories and Mines Act etc.

5.09. Social Security and Welfare: 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.

6.3.01. Power: The head 'Power' records receipt of Central Electricity Authority under the Electricity (Supply) Act.

6.03.02. Petroleum: 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.

(a) Royalty on mineral oil is regulated by Section 6A of the Oil fields (Regulation and Development Act, 1948) and the Petroleum & Natural Gas Rules, 1959 as amended from time to time. Under Rule 14 of P&NG Rules 1959, Royalty is payable on production of crude oil, condensate and natural gas. Royalty on production from Onland areas is payable to concerned State Government and to Central Government on production from offshore areas. The rate of royalty in respect of any mineral oil, which includes crude oil, shall not exceed 20% of the sale price of the mineral oil at the oil fields or well-heads as the case may be.

(b) Profit Petroleum: Profit Petroleum means the total value of petroleum produced and saved from the contact areas during a particular period as reduced by cost petroleum and calculated and shared with Government in terms of relevant agreement/Contract. No Profit Petroleum is payable for nomination blocks given to National Oil Companies.

(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 areas goes to the State Government concerned and to the Central Government in case of offshore fields.

(d) **Production Level Payment (PLP):** PLP means payments to be made to Government of India after attaining certain production level in accordance with the relevant contract/agreement in Coal Bed Methane blocks.

6.04.01. Village and Small Industries: 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. Industries: Receipts under 'Industries' relate mainly to atomic energy industries and license fees collected from various industries.

6.04.03. Non-ferrous Mining and Metallurgical Industries: 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. Shipping: The head 'Shipping' account for receipts of survey and registration fees of ships and ferry services.

6.05.04. Road and Bridges: 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.

6.06.01. Other Communication Services: Receipts under 'Other Communication Services' mainly relate to the license fees from telecom operators and receipts on account of spectrum usage charges. Department of Telecom collects recurring licence fees from various Telecom Service Providers licensed by it. The licence fee is levied at 8% of the Adjusted Gross Revenue (AGR) after the allowable deduction like Public Switched Telecom Network (PSTN) charges, Roaming charges passed on to eligible/entitled service providers and Sales Tax/ Service Tax passed on to the State/Central Government from its total revenue figures as appeared in the audited accounts of the company.

For telecom networks licenced for Captive use and Captive Mobile Radio Trunking Service (CMRTS) licences, the licence fee is levied at fixed rates depending upon the number of terminals, channels and / or networks capital cost. In addition one time Entry Fees is also collected from the new operators.

The main category of services include (i) Basic Service, (ii) Cellular Mobile Telephone Service (CMTS), (iii) Unified Access Service (UAS), (iv) Unified License, (v) International Long Distance (ILD), (vi) National Long Distance (NLD), (vii) Internet Service Providers (ISP), (viii) Commercial CUG VSAT License, (ix) Public Mobile Radio Trunk Services (PMRTS), (x) Captive Mobile Radio Trunk Services (CMRTS), (xi) GMPCS License, (xii) Resale of IPLC License.

The license fee is collected based on the percentage share of the Adjusted Gross Revenue (AGR) from Telecom Service Providers, which includes a component of Universal Access Levy (UAL). The collection of licence fee depends on the rate of license fee, tariff and growth of the telecom service sector in the country.

The department also collects license fee for possession of wireless equipment and royalty for the use of radio spectrum from various entities. The charges levied from service providers are usually referred to as Spectrum charges and are calculated either as a percentage of their Adjusted Gross Revenues depending up on at the quantum of spectrum assigned for their network (Commercial VSAT licence) or at flat rates or on the basis of formulae.

Spectrum Usage Charges are levied by the department from the Telecom Service Providers (Mobile Commercial VSAT etc.) for usage of spectrum and are calculated as a percentage of their Adjusted Gross Revenue (AGR) depending upon the quantum assigned for their network.

6.07.01. Atomic Energy Research: 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: 'Other Scientific Services and Research' receipts mainly relate to the Survey of India, National Atlas and Thematic Mapping Organization etc.

6.08.01. Foreign Trade and Export Services: 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. Other General Economic Services: 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: The receipts mainly comprises (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 and Contribution: The estimates are in respect of Grant assistance, in cash and kind from external sources. The details of external assistance are shown at Annex 8.

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 11.

Capital Receipts

Tax Revenue		Major Head	Actual 2017-2018	Budget 2018-2019	Revised 2018-2019	(In ₹ crores) Budget 2019-2020
Non Debt Receipts						
1. Recoveries of Loans & Advances						
1.01.	State Governments					
1.01.01.	Gross Receipts	7601	13057.30	9166.74	8902.93	9294.81
1.01.02.	Recoveries	7601	...	-100.00	-100.00	-100.00
<i>Net-State Governments</i>			13057.30	9066.74	8802.93	9194.81
1.02.	Union Territories (With Legislature)	7602	66.81	432.69	442.69	442.69
1.03.	Foreign Governments	7605	353.73	325.29	348.34	145.17
1.04.	Other Loans & Advances (Public Sector Enterprises, Statutory Bodies etc.)					
1.04.01.	Gross Receipts	9001	57161.32	53649.36	55061.20	54000.06
1.04.02.	Recoveries	9001	-55005.88	-51275.00	-51500.00	-51275.01
<i>Net-Other Loans & Advances (Public Sector Enterprises, Statutory Bodies etc.)</i>			2155.44	2374.36	3561.20	2725.05
<i>Net-Recoveries of Loans & Advances</i>			15633.28	12199.08	13155.16	12507.72
2. Miscellaneous Capital Receipts						
2.01.	Disinvestment Receipts	4000	100045.05	80000.00	80000.00	90000.00
2.02.	Strategic Disinvestment	4000	...	...	...	...
2.03.	Others (Listing of Insurance Companies)	4000	...	...	...	...
2.04.	Issue of Bonus Shares	4000	3.40	...	252.18	...
2.05.	Receipts netted with Bonus Shares	4000	-3.40	...	-252.18	...
<i>Net-Miscellaneous Capital Receipts</i>			100045.05	80000.00	80000.00	90000.00
Total-Non Debt Receipts			115678.33	92199.08	93155.16	102507.72
Debt Receipts						
3. Borrowings						
3.01.	Market Loans					
3.01.01.	Gross Borrowings	6001	588000.00	605539.36	571000.00	710000.00
3.01.02.	Repayments	6001	-137271.69	-143477.87	-148263.08	-236877.99
<i>Net-Market Loans</i>			450728.31	462061.49	422736.92	473122.01
3.02.	Issuance of Special Securities to Public Sector Banks					
3.02.01.	Issue of Securities	6001	80000.00	65000.00	106000.00	0.01
3.02.02.	Repayments	6001	...	...	...	...
3.02.03.	Less Receipts netted	6001	-80000.00	-65000.00	-106000.00	-0.01
<i>Net-Issuance of Special Securities to Public Sector Banks</i>			...	...	...	...
3.03.	Issuance of Special Securities to EXIM Bank					
3.03.01.	Issue of Securities	6001	...	...	4500.00	550.00
3.03.02.	Repayments	6001	...	...	...	...
3.03.03.	Less Receipts netted	6001	...	...	-4500.00	-550.00
<i>Net-Issuance of Special Securities to EXIM Bank</i>			...	...	...	...
3.04.	Switching of Securities					
3.04.01.	Gross Borrowings	6001	59158.98	28059.00	28059.00	50000.00
3.04.02.	Repayments	6001	-58075.00	-28059.00	-28059.00	-50000.00
<i>Net-Switching of Securities</i>			1083.98	...	...	...
3.05.	Buyback					
3.05.01.	Gross Borrowings	6001	...	...	...	...
3.05.02.	Repayments	6001	-41555.07	-71941.00	...	-50000.00
<i>Net-Buyback</i>			-41555.07	-71941.00	...	-50000.00
3.06.	Short Term Borrowings					
3.06.01.	14 Days Treasury Bills					
3.06.01.01.	Gross Borrowings	6001	3790637.92	4027581.00	3771818.30	3960409.22
3.06.01.02.	Repayments	6001	-3796169.17	-4027581.00	-3771818.30	-3960409.22
<i>Net</i>			-5531.25	...	...	...

Tax Revenue		Major Head	Actual 2017-2018	Budget 2018-2019	Revised 2018-2019	(In ₹ crores) Budget 2019-2020
3.06.02.	91 Days Treasury Bills					
3.06.02.01.	Gross Borrowings	6001	774059.95	857721.45	663316.47	545344.72
3.06.02.02.	Repayment	6001	-742174.08	-857721.45	-706707.70	-524343.22
	<i>Net</i>		31885.87	...	-43391.23	21001.50
3.06.03.	182 Days Treasury Bills					
3.06.03.01.	Gross Borrowings	6001	185416.61	169705.32	258769.34	312168.86
3.06.03.02.	Repayments	6001	-183981.05	-161705.32	-225089.11	-310119.02
	<i>Net</i>		1435.56	8000.00	33680.23	2049.84
3.06.04.	364 Days Treasury Bills					
3.06.04.01.	Gross Borrowings	6001	159685.00	158993.00	194396.00	192344.66
3.06.04.02.	Repayments	6001	-142525.75	-149993.00	-159685.00	-190396.00
	<i>Net</i>		17159.25	9000.00	34711.00	1948.66
3.06.05.	Cash Management Bills					
3.06.05.01.	Gross Borrowings	6001	150000.00	100000.00	200000.00	100000.00
3.06.05.02.	Repayments	6001	-150000.00	-100000.00	-200000.00	-100000.00
	<i>Net</i>		...	...	...	...
3.06.06.	Ways & Means Advances					
3.06.06.01.	Gross Borrowings	6001	480042.00	500000.00	900000.00	500000.00
3.06.06.02.	Repayments	6001	-480042.00	-500000.00	-900000.00	-500000.00
	<i>Net</i>		...	...	...	...
	<i>Net-Short Term Borrowings</i>		44949.43	17000.00	25000.00	25000.00
	<i>Net-Borrowings</i>		455206.65	407120.49	447736.92	448122.01
4.	Securities against Small Savings					
4.01.	Receipts	6001	108661.00	88533.00	138533.00	152268.32
4.02.	Repayments	6001	-6033.05	-13533.00	-13533.00	-22268.32
	<i>Net-Securities against Small Savings</i>		102627.95	75000.00	125000.00	130000.00
5.	State Provident Funds					
5.01.	Receipts	8009	61483.20	65000.00	72000.00	77000.00
5.02.	Disbursements	8009	-45684.53	-48000.00	-55000.00	-59000.00
	<i>Net-State Provident Funds</i>		15798.67	17000.00	17000.00	18000.00
6.	Other Receipts (Internal Debts and Public Account)					
6.01.	Relief Bonds					
6.01.01.	Receipts	6001	...	...	...	...
6.01.02.	Disbursements	6001	-2.50	-54.88	-68.01	-14.37
	<i>Net-Relief Bonds</i>		-2.50	-54.88	-68.01	-14.37
6.02.	Saving Bonds					
6.02.01.	Receipts	6001	24830.87	20177.17	21220.11	27273.95
6.02.02.	Disbursements	6001	-622.35	-811.09	-1854.03	-1823.18
	<i>Net-Saving Bonds</i>		24208.52	19366.08	19366.08	25450.77
6.03.	Other (Gold Bonds, Gold Monetisation etc.)					
6.03.01.	Receipts	6001	1894.82	5000.00	5000.00	5000.00
6.03.02.	Disbursements	6001	...	...	...	...
	<i>Net-Other (Gold Bonds, Gold Monetisation etc.)</i>		1894.82	5000.00	5000.00	5000.00
6.04.	Other Receipts (Public Account Other than State Provident Funds)					
6.04.01.	Receipts	9002	1366775.36	1377490.60	1421807.28	1564804.08
6.04.02.	Disbursements	9002	-1382555.73	-1316482.49	-1432602.39	-1534136.10
6.04.03.	Less Receipts	9002	...	...	...	...
	<i>Net-Other Receipts (Public Account Other than State Provident Funds)</i>		-15780.37	61008.11	-10795.11	30667.98
6.05.	International Financial Institutions					
6.05.01.	International Monetary Fund					
6.05.01.01.	Receipts	6001	2554.50	0.01	9278.35	100.01
6.05.01.02.	Repayments	6001	-7140.04	-100.00	-4587.80	-1000.00
6.05.01.03.	Less Receipts netted	6001	-543.18	-511.62	-9792.90	-583.78

Tax Revenue		Major Head	Actual 2017-2018	Budget 2018-2019	Revised 2018-2019	(In ₹ crores) Budget 2019-2020
<i>Net</i>			-5128.72	-611.61	-5102.35	-1483.77
6.05.02.	International Development Association					
6.05.02.01.	Receipts	6001	408.33	408.34	408.34	408.34
6.05.02.02.	Repayments	6001	-156.87	-357.36	-389.88	-370.29
<i>Net</i>			251.46	50.98	18.46	38.05
6.05.03.	Asian Development Bank and Fund					
6.05.03.01.	Receipts	6001	64.50	66.03	68.97	72.01
6.05.03.02.	Repayments	6001	-136.92	-152.82	-145.24	-172.92
<i>Net</i>			-72.42	-86.79	-76.27	-100.91
6.05.04.	African Development Fund and Bank					
6.05.04.01.	Receipts	6001	70.35	37.24	37.24	3.42
6.05.04.02.	Repayments	6001	-33.83	-30.58	-27.34	-29.56
<i>Net</i>			36.52	6.66	9.90	-26.14
<i>Net-International Financial Institutions</i>			-4913.16	-640.76	-5150.26	-1572.77
<i>Net-Other Receipts (Internal Debts and Public Account)</i>			5407.31	84678.55	8352.70	59531.61
7. External Debt						
7.01.	Multilateral					
7.01.01.	International Bank for Reconstruction and Development					
7.01.01.01.	Receipts	6002	6851.92	6601.85	7257.00	7831.00
7.01.01.02.	Repayments	6002	-5444.53	-5887.77	-6474.77	-7351.49
<i>Net</i>			1407.39	714.08	782.23	479.51
7.01.02.	International Development Association					
7.01.02.01.	Receipts	6002	8687.32	7406.69	6932.00	6756.00
7.01.02.02.	Repayments	6002	-11110.36	-12083.79	-13077.69	-14479.46
<i>Net</i>			-2423.04	-4677.10	-6145.69	-7723.46
7.01.03.	International Fund for Agricultural Development					
7.01.03.01.	Receipts	6002	276.66	471.90	332.00	373.00
7.01.03.02.	Repayments	6002	-91.48	-95.83	-104.10	-134.60
<i>Net</i>			185.18	376.07	227.90	238.40
7.01.04.	Asian Development Bank					
7.01.04.01.	Receipts	6002	10320.12	9199.81	10055.00	10093.00
7.01.04.02.	Repayments	6002	-3412.75	-4316.67	-4119.27	-4853.25
<i>Net</i>			6907.37	4883.14	5935.73	5239.75
7.01.05.	Eastern European Community (SAC)					
7.01.05.01.	Receipts	6002	...	...	...	...
7.01.05.02.	Repayments	6002	-8.21	-8.63	-9.21	-9.49
<i>Net</i>			-8.21	-8.63	-9.21	-9.49
7.01.06.	Organisation of the Petroleum Exporting Countries					
7.01.06.01.	Receipts	6002	-0.01	...	...	...
7.01.06.02.	Repayments	6002	-11.67	-12.04	-15.86	-15.98
<i>Net</i>			-11.68	-12.04	-15.86	-15.98
7.01.07.	New Development Bank					
7.01.07.01.	Receipts	6002	137.21	200.00	1083.00	1089.00
7.01.07.02.	Repayments	6002	...	...	...	...
<i>Net</i>			137.21	200.00	1083.00	1089.00
7.01.08.	Asian Infrastructure Investment Bank (AIIB)					
7.01.08.01.	Receipts	6002	374.13	50.00	1108.00	653.00
7.01.08.02.	Repayments	6002	...	...	...	...
<i>Total-Asian Infrastructure Investment Bank (AIIB)</i>			374.13	50.00	1108.00	653.00
<i>Net-Multilateral</i>			6568.35	1525.52	2966.10	-49.27
7.02.	Bilateral					

Tax Revenue		Major Head	Actual 2017-2018	Budget 2018-2019	Revised 2018-2019	Budget 2019-2020
(In ₹ crores)						
7.02.01.	Germany					
7.02.01.01.	Receipts	6002	1858.46	2317.01	1289.00	1022.00
7.02.01.02.	Repayments	6002	-928.64	-1154.79	-1202.80	-1419.06
	<i>Net</i>		929.82	1162.22	86.20	-397.06
7.02.02.	France					
7.02.02.01.	Receipts	6002	1045.15	751.75	731.00	1519.00
7.02.02.02.	Repayments	6002	-173.75	-213.71	-232.46	-308.69
	<i>Net</i>		871.40	538.04	498.54	1210.31
7.02.04.	Japan					
7.02.04.01.	Receipts	6002	15818.91	10776.38	7954.00	10156.00
7.02.04.02.	Repayments	6002	-4612.58	-4766.47	-5153.59	-5800.89
	<i>Net</i>		11206.33	6009.91	2800.41	4355.11
7.02.05.	Switzerland					
7.02.05.01.	Receipts	6002	...	...	...	...
7.02.05.02.	Repayments	6002	-0.33	-0.16	-0.16	...
	<i>Net</i>		-0.33	-0.16	-0.16	...
7.02.06.	USA					
7.02.06.01.	Receipts	6002	83.91	...	...	...
7.02.06.02.	Repayments	6002	-162.86	-167.21	-178.96	-176.40
	<i>Net</i>		-78.95	-167.21	-178.96	-176.40
7.02.07.	Russian Federation					
7.02.07.01.	Receipts	6002	2301.55	2807.00	2624.00	3915.00
7.02.07.02.	Repayments	6002	-728.11	-747.93	-771.13	-813.69
	<i>Net</i>		1573.44	2059.07	1852.87	3101.31
7.02.08.	European Investment Bank (EIB)					
7.02.08.01.	Receipts	6002	761.41	300.00	844.00	1266.00
7.02.08.02.	Repayments	6002	...	...	...	...
	<i>Net</i>		761.41	300.00	844.00	1266.00
	<i>Net-Bilateral</i>		15263.12	9901.87	5902.90	9359.27
7.03.	Expenditure netted against externally assistance for States Projects	6002	-13900.73	-14016.00	-13762.12	-12262.05
	<i>Net-External Debt</i>		7930.74	-2588.61	-4893.12	-2952.05
8.	Draw Down of Cash Balance					
8.01.	Receipts	9003	5498.61	44877.61	1406.22	-39794.70
8.02.	Disbursements	9003	-1406.22	-1811.61	39794.70	90792.37
	<i>Net-Draw Down of Cash Balance</i>		4092.39	43066.00	41200.92	50997.67
9.	Market Stabilisation Scheme					
9.01.	Receipts	6001	100000.00	...	...	...
9.02.	Repayments	6001	-100000.00	...	...	...
	<i>Net-Market Stabilisation Scheme</i>		...	...	...	...
	Total-Debt Receipts		591063.71	624276.43	634397.42	703699.24
	Grand Total		706742.04	716475.51	727552.58	806206.96

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 2018-19 and between Revised Estimates for 2018-19 and Budget Estimates for 2019-20 as given in the notes below.

1.01. State Governments: 1.01. Receipts from State Governments are estimated at ₹ 8802.93 crore in RE 2018-19 and ₹ 9194.81 crore in BE 2019-20. The receipts in RE 2017-18 include waiver of loans to State Governments which are matched by equivalent expenditure.

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

1.03 and 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), proceeds from strategic disinvestment and other such transactions. 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 financing expenditure on infrastructure project, education, health sectors and investment in Indian Railways towards capital expenditure in 2019-20.

3.1. 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 2019-20 are given in Statement No. 6 of Part B. Conversion of Special Securities/ Recapitalisation Bonds. Government of India has completed the conversion of special securities issued in lieu of adhoc treasury bills into marketable securities during the year 2003-04. Details of the marketable securities issued in conversion are given in Statement 2 of Part B. 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 2A of Part B).

3.5. Buyback: A process whereby the GoI repurchase its existing securities, by redeeming them prematurely, from the holders which tantamount reduction of cost, reduction in outstanding stock and improving liquidity in G Sec market.

3.6. Short Term Borrowings: 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, 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.

4. Securities against Small Savings: The small savings schemes currently in force are: Post Office Savings Account, National Savings Time Deposits (1,2,3 & 5 years), National Savings Recurring Deposits, National Savings Monthly Income Scheme Account, Senior Citizens Savings Scheme, National Savings Certificate (VIII-Issue), Public Provident Fund, KisanVikas Patra and Sukanya Samriddhi Account. The rate of interest on small savings schemes has been aligned with G-Sec rates of similar maturities, with a certain amount of spread on certain small savings schemes. The spread on National Savings Time Deposit (5 years), National Savings Monthly Income Scheme Account, 5 years NSC (VIII Issue), Public Provident Fund is 25 bps, on Sukanya Samriddhi Account, 75bps and on Senior Citizens Savings Scheme, 100 bps over the rate of G-Sec yields of comparable maturities. The interest rates are notified on quarterly basis.

Securities issued against Small Savings: Collections under various small saving schemes, net of withdrawals, during a financial year, form the sources of funds for National Small Savings Fund (NSSF). The net collections are invested in Central and State Government Special Securities, which forms the application of funds under NSSF. For 2018-19, the term of Central and State Government Special Securities is 10 years, without any moratorium at 8.2 per cent interest rate. Redemption proceeds of these securities are reinvested in the Central and the State Government Special Securities in the ratio of 50:50 at the prevailing rate of interest.

As per recommendation of Fourteenth Finance Commission, all the States except Arunachal Pradesh, Delhi, Madhya Pradesh and Kerala have opted out from the operation of NSSF. Arunachal Pradesh is availing 100% and remaining three States are borrowing 50% of net collections mobilised within their respective territories.

Net collections under NSSF are being invested in various Public Agencies like Food Corporation of India, National Highways Authority of India, Air India etc. as well. Interest payment to subscribers of Small Savings Schemes and cost of management constitute the expenditure of the fund and interest on Central Government Securities, State Government Securities and loan advanced to Public Agencies forms the income of the fund. The sources and applications of NSSF are shown in Annexure 8 and details of various components of NSSF are shown in Statement 3 of Part B.

6.02. Saving Bonds: 7.75% Savings (Taxable) Bonds, 2018 scheme with a lock-in of 7 years was introduced in January, 2018 to enable resident citizens/charitable Institutions, Universities etc. to invest their savings without any monetary ceiling. These bonds, provides a return of 7.75% p.a., having options of cumulative and non-cumulative, interest is payable on half yearly basis. The bonds are not transferable. They are also not tradable in the secondary market. Premature encashment has been allowed for individual investor in the age group of 60 years and above after minimum lock in period from the date of issue.

6.03. Other (Gold Bonds, Gold Monetisation etc.): This category includes instrument such as Sovereign Gold Bond scheme and Gold Monetization scheme, launched with the objective to win away people from investing in physical gold and lower import of gold.

6.05. 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:

6.05.01. International Monetary Fund: India's quota in IMF is SDR 13,114.4 million with a shareholding of 2.75%. India ranks eighth in terms of quota holding at the IMF. India provided for the quota increase as per the 146th General review of Quotas an amount of SDR 7292.9 million in early 2016. This increased holding is maintained in value against any appreciation / depreciation of the Indian rupee. Apart from Quota resources of all members, the IMF employs New Arrangements to Borrow (NAB) and Bilateral Borrowing Agreements (BBA) as its second and third line of resource line for the purpose of non-concessional member lending. India's commitment to NAB is SDR 4,440.9 million of which till date 34 NAB activation have been taken place and the remaining balance to India amount to SDR 448.21 million. With regard to BBA, India has committed USD 10 billion to BBA 2016.

6.05.03. Asian Development Bank and Fund: 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.

7. External Debt: Budget 2019-20 assumes a gross receipt of ₹44,673 crore and repayment of ₹35,363 crore, resulting in net external loan of ₹9,310 crore.

7.01. Multilateral: The net receipts estimated for BE 2019-20 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 ₹6481.18 crore.

7.01.03. International Fund for Agricultural Development: (a) International Fund for Agricultural Development (IFAD) was set up in 1977 as the 13th specialized agency of the United Nations. It is dedicated to eradicating poverty and hunger in rural areas of developing countries. 176 countries are members of the IFAD, and these are grouped into three countries, comprising List - A - Developed countries, List - B - Oil Producing Countries and List - C - Developing Countries. India is in List C.

(b) India is one of the founder members of International Fund for Agricultural Development (IFAD), and has so far contributed US dollar 171 million towards IFAD resources.

(c) In the 11th Replenishment cycle, India has pledged an amount of USD 40 million as a core contribution. Apart from this, India has also pledged an amount of USD 20 million as Concessional Partner Loan (CPL) (at 1% interest rate for a period of 25 years with a grace period of 5 years) which has been introduced by the IFAD for the first time.

(d) India is a member of the Executive Board of IFAD. India is also a member of two subsidiary bodies of IFADs Executive Board, i.e., Evaluation Committee and Working Group on Transitional Framework.

(e) Since 1979, IFAD has assisted in 30 projects in the agriculture, rural development, tribal development, women empowerment, natural resources management and rural finance sector with the commitment of USD 1100 million (approx.).

(f) For the current Performance Bases Allocation System (PBAS) cycle, i.e. 2019-2021, India has been sought from various Ministries/State Governments. Recently, India has also approved the Country Strategic Opportunities Programme (COSOP) for India for the period 2018-2024. The present COSOP will cover two PBAS cycles: 2019-2021 and 2022-2024.

(g) The Indian Council of Agricultural Research (ICAR)s project proposal titled Scaling up Renewable Energy Based Agricultural Technologies for Empowering Small Holder Farming Families in India has been posed to IFAD on 19th November, 2018 for an assistance of INR 420 crores (Approx. USD 60 million).

(h) Since 1st January, 2018, India is eligible for loans under ordinary terms. IFAD loans granted on ordinary terms shall have a rate of interest per annum equivalent to one hundred percent (100%) of the variable reference rate, as determined semi-annually by the Executive Board of IFAD, and a maturity period of 15 to 18 years, including a grace period of 3 years, starting once the specified disbursement conditions have been met.

(i) From 2013 to 2017, IFAD provided loans to India at on Blend Term at a fixed interest rate of 1.25 percent plus a service charge of 0.75 percent per annum, and with a maturity period of 25 years including a grace period of 5 years. India has signed Megha- LAMP and Andhra Pradesh Drought Mitigation Project (APDMP). However, the projects which were signed up to 2013 IFAD loans are repayable over a period of 40 years including a grace period of ten years and carry no interest charges. However, a service charge at the rate of three-fourths of one percent (0.75%) per annum is levied on loan amounts outstanding.

7.02. Bilateral: The net receipts estimated for BE 2019-20 from Germany, France, Japan, Russian Federation and European Investment Bank (EIB) is ₹ 9359.27 crore.

TRENDS IN RECEIPTS

(In ₹ crores)

	Actuals 2010-11	Actuals 2011-12	Actuals 2012-13	Actuals 2013-14	Actuals 2014-15	Actuals 2015-16	Actuals 2016-17	Actuals 2017-18	Revised 2018-19	Budget 2019-20
REVENUE RECEIPTS	788471	751437	879232	1014724	1101473	1195025	1374203	1435232	1729676	1977693
A. Tax Revenue										
(Net of States's share)										
(Details in Annex 2)	569869	629765	741877	815854	903615	943765	1101372	1242488	1484406	1705046
B. Non-Tax Revenue										
(Details in Annex 2)	218602	121672	137355	198870	197858	251260	272831	192744	245270	272647
CAPITAL RECEIPTS	402428	568918	582152	563894	484449	582579	609866	702648	566148	568332
1. Internal Debt-Market										
Borrowings (Net)	325414	436211	467356	453550	445138	404050	349657	410256	302533	236244
1.01. Gross Market Borrowings										
a. Normal/Fresh	437000	509796	558000	557000	592000	585000	582000	588000	571000	710000
b. G.Sec. through switch operations	...	...	...	31472	37374	38300	41625	59158	28059	50000
c. Others	...	...	...	6675	...	...	1045	...	...	...
Total	437000	509796	558000	595147	629374	623300	624670	647158	599059	760000
Repayment										
a. Normal/Fresh	111586	73585	90644	95007	138925	144375	174846	137272	148263	236878
b. Switching	...	...	...	31000	39028	37349	40510	58075	148263	236878
c. Buyback/Others	...	...	...	15590	6283	37526	59657	41555	...	50000
1.02. Less - Repayments	111586	73585	90644	141597	184236	219250	275013	236902	296526	523756
2. External Assistance (Net)	23556	12448	7201	7292	12933	12748	17996	7931	-4893	-2952
2.01. Gross External Borrowings	35330	26034	23309	25416	33534	36054	44191	48517	40209	44673
2.02. Less Repayments	11774	13586	16108	18124	20601	23306	26195	26685	31340	35363
2.03 Expenditure netted	...	...	...	...	...	...	...	-13901	-13762	-12262
3. Recovery of Loans*	12420	18850	15060	12497	13738	20835	17630	15633	13155	12508
4. Small Savings (Net)	11233	-10302	8626	12357	32226	52465	67435	102628	125000	130000
5. Short Term Borrowings	333174	126866	53350	7729	9179	50693	5550	44949	25000	25000
6. State Provident Funds (Net)	12514	10804	10920	9753	11920	11858	17745	15799	17000	18000
7. Disinvestment of equity in public sector enterprises	22846	18088	25890	29368	37737	42132	47723	100045	80000	90000
8. Other items of Capital receipts (Net)#	-338729	-44047	-6251	31348	-78422	-12202	86130	5407	8353	59532
TOTAL- RECEIPTS	1190899	1320355	1461384	1578618	1585922	1777604	1984069	2137880	2295824	2546025
Deficit on Revenue Account	252252	394348	364282	357048	365519	342736	316381	443602	410930	469914
Primary deficit	139569	242840	177020	128604	108281	91133	54904	62112	46828	38638
Budget deficit*/Draw-down of cash	8430	-15990	-51012	-19171	77844	13170	-8895	4092	41201	50998
Fiscal deficit	373592	515990	490190	502858	510725	532792	535618	591064	634398	703699
* Net of Recovery of Ways & Means Advances	...	10000	10000	10000	10000	20000	23000	50000	50100	50100
Loans to Govt. servants, etc.	433	398	349	316	276	242	202	201	275	275
# Excludes Securities										
(a) issued to the IMF, ADB, etc.	9051	1613	4323	367	4619	52714	2181	543	9793	584
(b) Securities issued to Oil Companies	...	...	...	...	...	...	...	...	...	...
(c) Securities issued to Public Sector Banks	...	...	...	...	...	...	...	80000	106000	...
(d) Realisation Stressed Assets of IDBI	300	300	300	250	105	100	140	120	225	...
(e) Securities issued to EXIM Bank	...	...	...	...	...	...	...	...	4500	550

ANNEX - 2

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

(In ₹ crores)

	Actuals 2010-11	Actuals 2011-12	Actuals 2012-13	Actuals 2013-14	Actuals 2014-15	Actuals 2015-16	Actuals 2016-17	Actual 2017-18	Revised 2018-19	Budget 2019-2020
A. Tax Revenue										
Gross Tax Revenue	793072	889177	1036235	1138733	1244886	1455648	1715822	1919008	2248175	2552131
1. Corporation Tax	298688	322816	356326	394678	428925	453228	484924	571202	671000	760000
2. Taxes on Income other than Corporation Tax	139069	164485	196512	237817	258326	287628	349436	419880	529000	620000
3. Interest Tax	4	3	6	8	6	5	5	4	...	...
4. Other Taxes on Income and Expenditure	29	21	15	9	11	4	15163	10888	...	...
5. Customs	135813	149328	165346	172085	188016	210338	225370	129030	130038	145388
6. Union Excise Duties	137701	144901	175845	169455	188128	288073	381756	258834	259612	259600
7. Service Tax	71016	97509	132601	154778	167969	211414	254499	81228	9283	...
8. Estate Duty	...	...	1	...	...	1	1	1	...	...
9. Wealth Tax	687	787	844	1007	1086	1079	184	62	...	...
10. Gift Tax	...	1	1	1	...	...	...	...	...	...
11. Goods and Services Tax	...	...	...	...	...	...	...	442561	643900	761200
12. Other Taxes and Duties	8083	6541	5644	5765	9215	...	338	597	...	...
13. Taxes of Union Territories	1982	2785	3094	3130	3204	3878	4146	4721	5342	5943
14. Less-States' Share	219303	255414	291547	318230	337808	506193	608000	673005	761454	844605
15. Less-NCCF Expenditure netted from receipt	3900	3998	2810	4650	3461	5690	6450	3515	2315	2480
Net-Centre's Tax Revenue	569869	629765	741878	815853	903617	943765	1101372	1242488	1484406	1705046
1. Fiscal Services	84	129	786	884	1394	630	765	460	421	426
2. Interest Receipts	19734	20252	20761	21868	23804	25379	16229	13574	12047	12911
2.01 Interest Receipts From State/U.T. Government	10363	10040	9406	8985	8367	7859	7608	7358	5654	5860
2.02 Interest Receipts On Railway Capital	3906	5630	5349	7983	9148	10145	...	...	...	...
2.03 Interest Receipts Other Interest Receipts	5465	4582	6006	4900	6289	7375	8621	6216	6394	7051
3. Dividends and Profits	47992	50608	53761	90435	89833	112127	123017	91361	119265	136071
4. Other General Services	9530	7049	10160	11670	13472	14373	16091	17565	17854	21674
5. Social Services	771	948	4766	1264	1675	4331	11928	2944	2691	4047
6. Economic Services	136722	38708	43693	67657	64718	91001	101697	61369	89654	94662
7. Union Territories without Legislature	1097	1015	1117	1474	1362	1538	1804	1890	2076	2149
8. Grants-in-aid and contributions	2673	2962	2311	3618	1600	1881	1300	3582	1270	1006
Total-Non Tax Revenue**	218603	121671	137355	198870	197857	251260	272831	192744	245276	272947
Total-Revenue Receipts	788472	751436	879233	1014723	1101475	1195025	1374203	1435232	1729682	1977993
** Net of following receipts of commercial departments.										
(a) General Services	9550	9729	10111	11695	13502	21140	24561	24563	25474	26811
(b) Economic Services	107342	118646	139981	158737	177693	187477	184221	195506	220756	241686
TOTAL	116892	128375	150092	170432	191195	208617	208782	220069	246230	268497

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

(In ₹ crores)

	Actuals 2017-2018	Budget Estimates 2018-2019	Revised Estimates 2018-2019	Budget Estimates 2019-2020
A. Revenue Receipts				
Revenue Receipts as shown in the Annual Financial Statement	1691141.46	1993349.32	1992844.66	2261969.58
Less:				
Revenue Receipts of Railways	-178929.64	-201090.00	-197214.00	-216935.00
Revenue Receipts of Posts	-12832.76	-16956.11	-18000.44	-19203.29
Revenue Receipts of Defence	-6736.35	-6550.79	-7699.19	-7360.95
Revenue Receipts of Departmental Commercial Undertakings	-22412.46	-24506.63	-22529.65	-25289.75
Gate Receipts of Zoological Park	-5.83	-8.00	-8.00	-8.00
Interest Payment	-14755.27	-15000.00	-12421.77	-12000.00
Receipts accruing to Senior Citizen Welfare Fund	-64.43	...	-100.00	...
Receipts from government of NCT of Delhi towards payment of pensions to its employees	...	-1000.00	-1000.00	-1000.00
Reimbursement of Water Cess to State/Central Pollution Control Boards	-174.82	...	...	...
Transfer to National Calamity Contingency Fund/Contribution to National Disaster Response Fund	-3515.12	-2500.00	-2315.00	-2480.00
Waiver of Interest on Loan to BSNL	...	...	-427.68	...
Waiver of Loan outstanding against BSNL	...	...	-983.18	...
Write off of loan/waiver of interest outstanding against Hindustan Vegetable Oils Corporation Limited	...	...	-463.31	...
Write off of loans /waivers of interest outstanding against fertilizers companies	-15855.12	...	...	...
Write off of Loans outstanding against Indian Telephone Industries	-255.00	...	...	...
Write off of loans/waiver of interest outstanding against Andaman & Nicobar Islands Forests Plantation Development Corporation	-372.01	...	...	...
Net Revenue Receipts	1435232.65	1725737.79	1729682.44	1977692.59
B. Capital Receipts				
Total CFI Receipts (excluding repayment of 14/91 day Treasury Bills, Ways & Means Advances & MSS)	1579949.31	1425974.94	1722486.69	1748745.31
Total Public Account Receipts	1428258.56	1442490.60	1493807.28	1641804.08
Additional financing through 14/91 day Treasury Bills & Ways & Means Advances	26354.62	...	-43391.23	21001.50
Total	3034562.49	2868465.54	3172902.74	3411550.89
Less:				
Total Public Debt disbursements (excluding repayment of 14/91 dTBs, WMA&M & UUD)	-754219.38	-699670.92	-813041.49	-998434.65
Total Public Account Disbursements	-1428240.26	-1364482.49	-1487602.39	-1593136.10
Net	852102.85	804312.13	872258.86	819980.14
Issue of Bonus Shares	-3.40	...	-252.18	...
Issue of Special Securities to EXIM Bank	...	...	-4500.00	-550.00
Issue of special securities to PSBs for capital infusion	-80000.00	-65000.00	-106000.00	-0.01
Receipt under New Arrangements to Borrow (NAB)	-7.29	-1000.00	-1000.00	-1000.00
Receipts of External Assistance for State Government Projects	-13900.73	-14016.00	-13762.12	-12262.05
Recoveries of Loans and Advances from Government Employees	-201.21	-275.00	-275.00	-275.00
Redemption of Securities issued to Stressed Assets Stabilisation Fund	-120.00	...	-225.00	-0.01
Securities issued to ADB/F, IMF	...	-0.03	-9278.35	-100.01
Securities issued to African / Asian Development Fund	-134.85	-103.25	-106.21	-75.43
Securities issued to African / Asian Development Fund/International Development Association	-408.33	-408.34	-408.34	-408.34
Ways and Means Advance to Food Corporation of India	-50000.00	-50000.00	-50000.00	-50000.00
Ways and Means Advance to State Governments	...	-100.00	-100.00	-100.00
Write off of loans /waivers of interest outstanding against fertilizers companies	-4677.38	...	...	...

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

	Actuals 2017-2018	Budget Estimates 2018-2019	Revised Estimates 2018-2019	(In ₹ crores) Budget Estimates 2019-2020
Net Capital Receipts	702649.66	673409.51	686351.66	755209.29
Total Receipts	2137882.31	2399147.30	2416034.10	2732901.88
Total Expenditure	2141974.70	2442213.30	2457235.02	2784199.55
Increase(+)/decrease(-) in cash balance (excluding MSS)	-4092.39	-43066.00	-41200.92	-51297.67

STATEMENT SHOWING STATE-WISE DISTRIBUTION OF NET PROCEEDS OF UNION TAXES AND DUTIES FOR BE 2019-20

(in ₹ crore)

Sl. No.	State	Share (per cent)*	Corporation Tax (0020)	Income Tax@ (0021)	Wealth Tax (0032)	Central GST (0032)	Customs (0037) (0038)	Union Excise Duty	Grand Total (4 to 9)
1	2	3	4	5	6	7	8	9	10
1	Andhra Pradesh	4.305	11775.31	9893.51	-0.32	11004.42	2284.72	1402.62	36360.26
2	Arunachal Pradesh	1.370	3747.31	3148.46	-0.10	3501.99	727.08	446.36	11571.10
3	Assam	3.311	9056.46	7609.15	-0.24	8463.56	1757.19	1078.77	27964.89
4	Bihar	9.665	26436.33	22211.56	-0.71	24705.63	5129.34	3148.98	81631.13
5	Chhattisgarh	3.080	8424.61	7078.28	-0.23	7873.08	1634.60	1003.50	26013.84
6	Goa	0.378	1033.93	868.70	-0.03	966.24	200.61	123.16	3192.61
7	Gujarat	3.084	8435.55	7087.48	-0.23	7883.31	1636.72	1004.81	26047.64
8	Haryana	1.084	2965.03	2491.19	-0.08	2770.91	575.29	353.18	9155.52
9	Himachal Pradesh	0.713	1950.24	1638.58	-0.05	1822.57	378.40	232.30	6022.04
10	Jammu & Kashmir	1.854	5071.18	4260.76	-0.14	4739.19	983.94	604.06	15658.99
11	Jharkhand	3.139	8585.99	7213.87	-0.23	8023.90	1665.91	1022.73	26512.17
12	Karnataka	4.713	12891.30	10831.15	-0.35	12047.35	2501.25	1535.56	39806.26
13	Kerala	2.500	6838.16	5745.36	-0.18	6390.49	1326.78	814.53	21115.14
14	Madhya Pradesh	7.548	20645.77	17346.39	-0.56	19294.16	4005.82	2459.23	63750.81
15	Maharashtra	5.521	15101.39	12688.05	-0.41	14112.75	2930.07	1798.81	46630.66
16	Manipur	0.617	1687.66	1417.95	-0.04	1577.17	327.45	201.03	5211.22
17	Meghalaya	0.642	1756.04	1475.41	-0.05	1641.08	340.72	209.17	5422.37
18	Mizoram	0.460	1258.22	1057.15	-0.03	1175.85	244.13	149.87	3885.19
19	Nagaland	0.498	1362.16	1144.47	-0.04	1272.98	264.29	162.25	4206.11
20	Odisha	4.642	12697.10	10667.98	-0.34	11865.86	2463.57	1512.42	39206.59
21	Punjab	1.577	4313.51	3624.17	-0.12	4031.12	836.93	513.81	13319.42
22	Rajasthan	5.495	15030.28	12628.30	-0.40	14046.29	2916.27	1790.34	46411.08
23	Sikkim	0.367	1003.84	843.42	-0.03	938.12	194.77	119.57	3099.69
24	Tamil Nadu	4.023	11003.97	9245.43	-0.30	10283.57	2135.06	1310.74	33978.47
25	Telangana	2.437	6665.84	5600.58	-0.18	6229.45	1293.35	794.01	20583.05
26	Tripura	0.642	1756.04	1475.41	-0.05	1641.08	340.72	209.17	5422.37
27	Uttar Pradesh	17.959	49122.61	41272.37	-1.33	45906.71	9531.07	5851.27	151682.70
28	Uttarakhand	1.052	2877.50	2417.65	-0.08	2689.12	558.31	342.76	8885.26
29	West Bengal	7.324	20033.07	16831.61	-0.54	18721.57	3886.94	2386.25	61858.90
	TOTAL	100.00	273526.40	229814.39	-7.39	255619.52	53071.30	32581.26	844605.48

* As per accepted recommendations of the Fourteenth Finance Commission, the States' share has been fixed at 42% of the net proceeds of shareable Central Taxes.
 @ Income Tax includes Securities Transaction Tax (STT).

STATEMENT SHOWING STATE-WISE DISTRIBUTION OF NET PROCEEDS OF UNION TAXES AND DUTIES FOR RE 2018-19

(in ₹ crore)

Sl. No.	State	Share (per cent)*	Corporation Tax (0020)	Income Tax@ (0021)	Wealth Tax (0032)	Central GST (0005)	Integrated GST (0008)	Customs (0037)	Union Excise Duty (0038)	Total (4 to 10)	Share (per cent)	Service Tax (0044)	Grand Total (11+13)	Difference of 2016-17 (Actual-RE) adjustable in RE 2018-19	Difference of 2017-18 (Actual-RE) adjustable in RE 2018-19	Grand Total (12+14+16)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
1	Andhra Pradesh	4.305	10394.21	8423.87	-0.32	9089.45	0.00	2034.69	1624.28	31566.18	4.398	159.87	31726.05	849.68	211.30	32787.03
2	Arunachal Pradesh	1.370	3307.80	2680.77	-0.10	2892.58	0.00	647.51	516.90	10045.46	1.431	52.02	10097.48	271.22	67.44	10436.14
3	Assam	3.311	7994.25	6478.84	-0.25	6990.75	0.00	1564.89	1249.24	24277.72	3.371	122.54	24400.26	653.16	162.43	25215.85
4	Bihar	9.665	23335.66	18912.12	-0.72	20406.39	0.00	4568.02	3646.62	70868.09	9.787	355.77	71223.86	1905.28	473.82	73602.96
5	Chhattisgarh	3.080	7436.51	6026.83	-0.23	6503.02	0.00	1455.72	1162.09	22583.94	3.166	115.09	22699.03	608.39	151.27	23458.69
6	Goa	0.378	912.66	739.66	-0.03	798.10	0.00	178.66	142.62	2771.67	0.379	13.78	2785.45	74.40	18.51	2878.36
7	Gujarat	3.084	7446.17	6034.66	-0.23	6511.47	0.00	1457.61	1163.60	22613.28	3.172	115.31	22728.59	609.24	151.49	23489.32
8	Haryana	1.084	2617.26	2121.13	-0.08	2288.72	0.00	512.34	408.99	7948.36	1.091	39.66	7988.02	213.49	53.09	8254.60
9	Himachal Pradesh	0.713	1721.50	1395.17	-0.05	1505.41	0.00	336.99	269.02	5228.04	0.722	26.25	5254.29	140.53	34.95	5429.77
10	Jammu & Kashmir	1.854	4476.39	3627.84	-0.14	3914.48	0.00	876.26	699.52	13594.35	0.000	0.00	13594.35	316.26	79.19	13989.80
11	Jharkhand	3.139	7578.96	6142.28	-0.24	6627.59	0.00	1483.60	1184.35	23016.54	3.198	116.25	23132.79	619.32	154.02	23906.13
12	Karnataka	4.713	11379.30	9222.22	-0.35	9950.89	0.00	2227.53	1778.22	34557.81	4.822	175.28	34733.09	930.37	231.37	35894.83
13	Kerala	2.500	6036.13	4891.91	-0.19	5278.43	0.00	1181.59	943.25	18331.12	2.526	91.82	18422.94	492.69	122.54	19038.17
14	Madhya Pradesh	7.548	18224.27	14769.65	-0.56	15936.62	0.00	3567.45	2847.87	55345.30	7.727	280.88	55626.18	1490.13	370.56	57486.87
15	Maharashtra	5.521	13330.18	10803.29	-0.41	11656.88	0.00	2609.42	2083.08	40482.44	5.674	206.26	40688.70	1090.54	271.19	42050.43
16	Manipur	0.617	1489.72	1207.32	-0.05	1302.72	0.00	291.62	232.80	4524.13	0.623	22.65	4546.78	121.58	30.23	4698.59
17	Meghalaya	0.642	1550.08	1256.24	-0.05	1355.50	0.00	303.43	242.23	4707.43	0.650	23.63	4731.06	126.56	31.45	4889.07
18	Mizoram	0.460	1110.65	900.11	-0.03	971.23	0.00	217.41	173.56	3372.93	0.464	16.87	3389.80	90.63	22.53	3502.96
19	Nagaland	0.498	1202.40	974.47	-0.04	1051.46	0.00	235.37	187.90	3651.56	0.503	18.28	3669.84	98.16	24.41	3792.41
20	Odisha	4.642	11207.88	9083.29	-0.35	9800.98	0.00	2193.97	1751.43	34037.20	4.744	172.45	34209.65	916.23	227.85	35353.73
21	Punjab	1.577	3807.59	3085.82	-0.12	3329.63	0.00	745.35	595.00	11563.27	1.589	57.76	11621.03	310.66	77.26	12008.95
22	Rajasthan	5.495	13267.40	10752.41	-0.41	11601.98	0.00	2597.13	2073.27	40291.78	5.647	205.27	40497.05	1085.39	269.91	41852.35
23	Sikkim	0.367	886.10	718.13	-0.03	774.87	0.00	173.46	138.47	2691.00	0.369	13.41	2704.41	72.27	17.99	2794.67
24	Tamil Nadu	4.023	9713.33	7872.06	-0.30	8494.04	0.00	1901.41	1517.88	29498.42	4.104	149.18	29647.60	793.85	197.42	30638.87
25	Telangana	2.437	5884.02	4768.63	-0.18	5145.41	0.00	1151.81	919.48	17869.17	2.499	90.84	17960.01	481.21	119.66	18560.88
26	Tripura	0.642	1550.08	1256.24	-0.05	1355.50	0.00	303.43	242.23	4707.43	0.648	23.56	4730.99	126.52	31.44	4888.95
27	Uttar Pradesh	17.959	43361.11	35141.51	-1.34	37918.10	0.00	8488.05	6775.95	131683.38	18.205	661.77	132345.15	3540.76	880.55	136766.46
28	Uttarakhand	1.052	2540.00	2058.51	-0.08	2221.16	0.00	497.21	396.92	7713.72	1.068	38.82	7752.54	207.46	51.59	8011.59
29	West Bengal	7.324	17683.43	14331.33	-0.55	15463.68	0.00	3461.58	2763.36	53702.83	7.423	269.83	53972.66	1443.97	359.09	55775.72
TOTAL		100.00	241445.04	195676.31	-7.48	211137.04	0.00	47263.51	37730.13	733244.55	100.00	3635.10	736879.65	19679.95	4894.55	761454.15

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

@ Income Tax includes Securities Transaction Tax (STT).

STATEMENT SHOWING STATE-WISE DISTRIBUTION OF NET PROCEEDS OF UNION TAXES AND DUTIES FOR ACTUAL 2017-18

(in ₹ crore)

Sl. No.	State	Share (per cent)*	Corporation Tax (0020)	Income Tax@ (0021)	Wealth Tax (0032)	Central GST (0005)	Integrated GST^ (0008)	Customs (0037)	Union Excise Duty (0038)	Other Taxes & Duties (0045)	Total (4 to 11)	Share (per cent)	Service Tax (0044)	Grand Total (12+14)	States' Share Develope as per RE 2017-18	Difference of 2017-18 (Actual-RE) adjustable in RE 2018-19
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
1	Andhra Pradesh	4.305	9621.23	7418.01	0.87	3651.34	2927.31	2170.97	2042.33	10.81	27842.87	4.398	1369.68	29212.55	29001.25	211.30
2	Arunachal Pradesh	1.370	3061.81	2360.67	0.28	1161.98	931.57	690.88	649.94	3.44	8860.57	1.431	445.66	9306.23	9238.79	67.44
3	Assam	3.311	7399.74	5705.23	0.67	2808.27	2251.41	1669.71	1570.77	8.31	21414.11	3.371	1049.84	22463.95	22301.52	162.43
4	Bihar	9.665	21600.27	16653.90	1.96	8197.49	6572.01	4873.97	4585.16	24.26	62509.02	9.787	3047.99	65557.01	65083.19	473.82
5	Chhattisgarh	3.080	6883.48	5307.19	0.62	2612.34	2094.34	1553.22	1461.18	7.73	19920.10	3.166	986.00	20906.10	20754.83	151.27
6	Goa	0.378	844.79	651.34	0.08	320.61	257.03	190.62	179.33	0.95	2444.75	0.379	118.03	2562.78	2544.27	18.51
7	Gujarat	3.084	6892.42	5314.09	0.62	2615.73	2097.06	1555.23	1463.07	7.74	19945.96	3.172	987.87	20933.83	20782.34	151.49
8	Haryana	1.084	2422.63	1867.86	0.22	919.41	737.10	546.65	514.26	2.72	7010.85	1.091	339.77	7350.62	7297.53	53.09
9	Himachal Pradesh	0.713	1593.48	1228.58	0.14	604.74	484.83	359.56	338.25	1.79	4611.37	0.722	224.85	4836.22	4801.27	34.95
10	Jammu & Kashmir	1.854	4143.50	3194.65	0.38	1572.49	1260.68	934.95	879.55	4.65	11990.85	0.000	0.00	11990.85	11911.66	79.19
11	Jharkhand	3.139	7015.34	5408.86	0.64	2662.38	2134.46	1582.97	1489.17	7.88	20301.70	3.198	995.96	21297.66	21143.64	154.02
12	Karnataka	4.713	10533.07	8121.04	0.95	3997.39	3204.74	2376.72	2235.89	11.83	30481.63	4.822	1501.73	31983.36	31751.99	231.37
13	Kerala	2.500	5587.24	4307.79	0.51	2120.41	1699.95	1260.73	1186.02	6.28	16168.93	2.526	786.68	16955.61	16833.07	122.54
14	Madhya Pradesh	7.548	16869.00	13006.07	1.53	6401.93	5132.49	3806.38	3580.83	18.95	48817.18	7.727	2406.44	51223.62	50853.06	370.56
15	Maharashtra	5.521	12338.86	9513.32	1.12	4682.71	3754.17	2784.19	2619.21	13.86	35707.44	5.674	1767.07	37474.51	37203.32	271.19
16	Manipur	0.617	1378.93	1063.16	0.13	523.32	419.55	311.15	292.71	1.55	3990.50	0.623	194.02	4184.52	4154.29	30.23
17	Meghalaya	0.642	1434.80	1106.24	0.13	544.52	436.55	323.75	304.57	1.61	4152.17	0.650	202.43	4354.60	4323.15	31.45
18	Mizoram	0.460	1028.05	792.63	0.09	390.15	312.79	231.97	218.23	1.15	2975.06	0.464	144.51	3119.57	3097.04	22.53
19	Nagaland	0.498	1112.98	858.11	0.10	422.39	338.63	251.14	236.25	1.25	3220.85	0.503	156.65	3377.50	3353.09	24.41
20	Odisha	4.642	10374.39	7998.70	0.94	3937.17	3156.47	2340.92	2202.20	11.65	30022.44	4.744	1477.44	31499.88	31272.03	227.85
21	Punjab	1.577	3524.43	2717.35	0.32	1337.55	1072.33	795.27	748.14	3.96	10199.35	1.589	494.87	10694.22	10616.96	77.26
22	Rajasthan	5.495	12280.76	9468.52	1.11	4660.66	3736.49	2771.08	2606.87	13.79	35539.28	5.647	1758.66	37297.94	37028.03	269.91
25	Telangana	2.437	5446.44	4199.23	0.49	2066.97	1657.11	1228.96	1156.13	6.12	15761.45	2.499	778.27	16539.72	16420.06	119.66
26	Tripura	0.642	1434.80	1106.24	0.13	544.52	436.55	323.75	304.57	1.61	4152.17	0.648	201.81	4353.98	4322.54	31.44
27	Uttar Pradesh	17.959	40136.51	30945.42	3.64	15232.16	12211.76	9056.55	8519.90	45.08	116151.02	18.205	5669.63	121820.65	120940.10	880.55
28	Uttarakhand	1.052	2351.11	1812.72	0.21	892.27	715.34	530.51	499.08	2.64	6803.88	1.068	332.61	7136.49	7084.90	51.59
29	West Bengal	7.324	16368.38	12620.09	1.48	6211.95	4980.17	3693.42	3474.57	18.39	47368.45	7.423	2311.77	49680.22	49321.13	359.09
TOTAL		100.00	223489.64	172311.48	20.25	84816.29	67998.00	50429.05	47440.83	251.02	646756.56	100.00	31143.28	677899.84	673005.29	4894.55

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

@ Income Tax includes Securities Transaction Tax (STT)

^ Devolution in respect of IGST for Actual 2017-18 has been adopted at RE 2017-18 level.

ANNEX-5

TAX REVENUES RAISED BUT NOT REALISED (Principal Taxes)*(Under Rule 6 of the FRBM Rules, 2004)**(As at the end of Reporting Year 2017-2018)*

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	313387	271319	26384	12449	623539	72030	28595	5381	2745	108751	732290
0020	Corporation Tax	219739	160537	15483	3429	399188	44857	19881	2905	1837	69480	468668
0021	Taxes on Income other than Corp. Tax	93648	110782	10901	9020	224351	27173	8714	2476	908	39271	263622
	Taxes on Commodities & services	42121	75862	30944	4856	153783	2268	4018	3799	3499	13584	167367
0005	Central Goods and Services Tax (CGST)	...	...	...	...	...	...	...	...	...	...	...
0008	Integrated Goods and Services Tax (IGST)	...	...	...	...	...	...	...	...	...	...	...
0037	Customs	1918	5200	2279	1004	10401	385	818	980	937	3120	13521
0038	Union Excise	16688	23157	11908	3564	55317	705	2242	2238	2512	7697	63014
0044	Service Tax	23515	47505	16757	288	88065	1178	958	581	50	2767	90832
	Total	355508	347181	57328	17305	777322	74298	32613	9180	6244	122335	899657

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

(As at the end of Reporting Year 2017-2018)

(In ₹ crores)

Description	Amounts Pending					Total
	0-1 year	1-2 years	2-3 years	3-5 years	Above 5 years	
1 Fiscal Services [(i)+(ii)]	576.50	484.17	546.61	852.25	23536.38	25995.91
(i) Interest receipts	576.50	484.17	546.61	852.25	23536.38	25995.91
Of which [a+b+c+d]						
(a) From State Government and Union Territory Governments	223.97	204.37	198.30	216.38	5710.19	6553.21
(b) From Railways	...	...	...	...	...	...
(c) From Departmental Commercial Undertakings	...	...	...	...	4.31	4.31
(d) From Public Sector & other Undertakings	352.53	279.80	348.31	635.87	17821.88	19438.39
(ii) Dividend and Profits	...	...	...	...	...	...
2 General Services	7707.94	7490.85	6396.79	8237.87	9808.66	39642.11
Police receipts	7707.94	7490.85	6396.79	8237.87	9808.66	39642.11
3 Economic Services[(i)+(ii)]	14727.04	35522.60	3498.21	3172.59	989.58	57910.02
(i) Petroleum Cess/Royalty	27.26	6.65	0.07	0.79	3.47	38.24
(ii) Communications (Licence Fee) Receipts	14699.78	35515.95	3498.14	3171.80	986.11	57871.78
4 Other Receipts	3926.52	8300.79	6524.51	13031.64	37981.55	69765.01
Total [1+2+3+4]	26938.00	51798.41	16966.12	25294.35	72316.17	193313.05

Notes:

1. Figures are compiled on the basis of reports of Ministries/Departments, may be impacted, inter-alia, by any ongoing re-conciliation/ liquidation/ disputes/improvement in capture of data etc.

SOURCES AND APPLICATION OF NATIONAL SMALL SAVINGS FUND

AS ON 31ST MARCH, 2019

(In ₹ Crores)

Particulars	Actuals 2017-2018	RE 2018-2019	BE 2019-2020
A SOURCES OF FUNDS :			
DEPOSITS UNDER SMALL SAVINGS SCHEMES :			
Savings Deposits			
Liabilities outstanding as on 1st April	504262.77	588291.21	708287.87
Accretion to liabilities during the year	84028.44	119996.66	129918.14
Savings Certificate			
Liabilities outstanding as on 1st April	197770.59	205535.90	217354.90
Accretion to liabilities during the year	7765.31	11819.00	12739.79
Public Provident Fund			
Liabilities outstanding as on 1st April	430456.92	495777.04	554859.58
Accretion to liabilities during the year	65320.12	59082.54	62337.36
TOTAL DEPOSITS	1289604.15	1480502.35	1685497.64
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 Special Central Government Securities against collections from 1.4.1999			
Investment as on 1st April	66002.60	134969.55	206969.55
Additional investment during the year	75000.00	85533.00	88944.24
Less: Redemption of securities during the year	-6033.05	-13533.00	-22268.32
Investment in Special State Government Securities against collections from 1.4.1999			
Investment as on 1st April	538651.47	507245.25	476711.31
Additional investment during the year	9161.58	12000.00	14000.00
Less: Redemption of securities during the year	-40567.80	-42533.94	-44955.76
Reinvestment in Central Government Special Securities out of the sums received on redemption of securities			
Investment as on 1st April	250719.50	284380.50	337380.50
Additional investment during the year	33661.00	53000.00	63324.08
Less: Redemption of securities during the year	...	...	...
Investment in Food Corporations of India			
Opening Balance as on 1st April	70000.00	121000.00	94000.00
Additions during the year	65000.00	...	...
Less: Repayment during the year	-14000.00	-27000.00	-27000.00
Investment in National Highways Authority of India			
Opening Balance as on 1st April	...	20000.00	40000.00
Additions during the year	20000.00	20000.00	...
Less: Repayment during the year	...	...	...
Investment in Air India			
Opening Balance as on 1st April	...	3000.00	...
Additions during the year	3000.00	2636.00	...
Less: Repayment during the year	...	-5636.00	...
Investment in BMTPC			
Opening Balance as on 1st April	...	8000.00	8000.00
Additions during the year	8000.00	...	...
Less: Repayment during the year	...	...	...
Investment in IRFC			
Opening Balance as on 1st April	...	10000.00	17500.00
Additions during the year	10000.00	7500.00	...
Less: Repayment during the year	...	...	...
Investment in PFC			
Opening Balance as on 1st April	...	...	7500.00
Additions during the year	...	7500.00	...
Less: Repayment during the year	...	...	...
Investment in REC Ltd.			
Opening Balance as on 1st April	...	...	5000.00
Additions during the year	...	5000.00	...
Less: Repayment during the year	...	...	...
Investment in Other Public Agencies			
Opening Balance as on 1st April	...	...	112699.11
Additions during the year	...	112699.11	136483.67
Less: Repayment during the year	...	...	...
TOTAL INVESTMENTS	1153164.49	1370329.66	1578857.57
Accumulated balance Income(-)/Expenditure(+) Account	107637.84	110172.69	106640.08
Cash Balance	28801.82	...	-0.01
TOTAL	1289604.15	1480502.35	1685497.64

1. 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 2019-2020 is estimated to amount to ₹ 97,97,818.18 as against ₹ 90,56,725.48 crore at the end of 2018-2019 (RE). Broad details are as follows:-

	As on 31 st March 2019	As on 31 st March 2020
Internal debt and other liabilities	87,97,766.30	95,29,549.00
External debt	2,58,959.18	2,68,269.18
Total	90,56,725.48	97,97,818.18

Internal Debt comprises loans raised in the open market, compensation and other bonds, etc. It also includes borrowings through treasury bills including treasury bills issued to State Governments, Commercial Banks and other Investors, as well as non-negotiable, non-interest bearing rupee securities issued to International Financial Institutions. An analysis of the public debt outstanding at the beginning of the First Five Year Plan and close of each year from 2014-2015 to 2017-2018 and that estimated to be outstanding at the close of 2018-2019 and 2019-2020 is given in the Statement of Liabilities. The amount outstanding under internal and external debt reflects 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 shown in the Statement of Liabilities.

The position of guarantees given by the Government of India as at the end of 2017-2018, 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, 2017 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.

1 (i) STATEMENT OF LIABILITIES OF THE CENTRAL GOVERNMENT*(In ₹ crores)**At the end of :*

	Accounts					Revised 2018-2019	Budget 2019-2020
	1950-1951	2014-2015	2015-2016	2016-2017	2017-2018		
A. Public Debt	2054.33	4935804.80	5515097.55	5969968.10	6651365.15	7372308.53	7989737.95
1. Internal Debt	2022.30	4738291.03	5304835.44	5741709.39	6401274.97	7113349.35	7721468.77
(i) Market Loans (Annex.2)	1444.95	3891734.04	4298783.99	4649486.99	5068407.97	5497274.89	5932396.90
(ii) Spl. Securities converted into Marketable Securities (Annex. 2)	358.02	67817.95	64817.95	64817.95	56154.20	50024.20	38024.20
(iia) Spl. Securities issued to PSBs (Annex. 2 L)	...	...	...	...	80000.00	186000.00	186000.00
(iib) Spl. Securities to EXIM Bank (Annex. 2 M)	...	...	...	...	...	4500.00	5050.00
(iii) Other special Securities issued to Reserve Bank	...	1489.28	1489.28	...	...	...	...
(iv) Compensation and other bonds	6.73	13440.43	12446.11	25108.06	51209.00	75507.07	105943.47
(v) 14 days Treasury Bills	...	85678.37	121127.23	156569.67	151038.42	151038.42	151038.42
(vi) 91 days Treasury Bills	...	128961.47	132854.71	106840.05	138725.92	95334.69	116336.19
(vii) 182 days Treasury Bills	...	77337.37	77806.97	85436.30	86871.86	120552.09	122601.93
(viii) 364 days Treasury Bills	...	143152.18	154033.20	142525.75	159685.00	194396.00	196344.66
(ix) Ways & Means Advances	...	...	...	...	...	...	...
(x) Cash Management Bills	...	...	...	...	...	...	...
(xi) Securities issued to International Financial Institutions	212.60	46395.07	106726.17	108739.65	104369.68	108909.07	107920.08
(xii) Securities against small savings	...	261391.19	313856.15	381291.29	483919.24	608919.24	738919.24
(xiii) Spl. Sec. issued agt. Securitisation of Bal. under POLIF (Annex. 2 D)	...	20893.68	20893.68	20893.68	20893.68	20893.68	20893.68
2. External Debt*	32.03	197513.77	210262.11	228258.71	250090.18	258959.18	268269.18
B. Other Liabilities	811.07	1306716.12	1386873.72	1466093.21	1583812.04	1684716.95	1808380.23
1. National Small Savings Fund	336.87	646895.29	701368.61	751198.99	805684.91	871583.11	946578.40
2. State Provident Funds	95.05	155334.26	167192.59	184938.01	200736.68	217736.68	235736.68
3. Other Accounts	16.10	315629.59	319800.04	321856.76	324632.47	341205.67	359038.89
(i) Spl Sec in lieu of Subsidies (OMCs, Fertiliser Cos, FCI)	...	162827.90	162827.90	162827.90	162827.90	162827.90	162827.90
(ii) Other items	16.10	152801.69	156972.14	159028.86	161804.57	178377.77	196210.99
4. Reserve Funds and Deposits	363.05	188856.98	198512.48	208099.45	252757.98	254191.49	267026.26
(i) Bearing interest	260.85	108767.34	124239.65	128981.16	143908.34	153599.75	159381.34
(ii) Not bearing interest	102.20	80089.64	74272.83	79118.29	108849.64	100591.74	107644.92
Total - Liabilities	2865.40	6242520.92	6901971.27	7436061.31	8235177.19	9057025.48	9798118.18
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	6242220.92	6901671.27	7435761.31	8234877.19	9056725.48	9797818.18
Excess of Capital Outlay and Loans over Liabilities							
Total (Net)	2565.40	6242220.92	6901671.27	7435761.31	8234877.19	9056725.48	9797818.18

* Balances are according to book value.

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

(In ₹ crores)

At the end of :

	Accounts					Revised 2018-2019	Budget 2019-2020
	1950-1951	2014-2015	2015-2016	2016-2017	2017-2018		
A. Capital Outlay							
1 General Services	496.74	826737.45	918481.95	1017844.99	1124374.28	1235994.19	1354161.63
(i) Defence Services	260.93	745138.67	825113.98	911467.90	1001913.13	1095905.26	1199299.57
(ii) Other General Services	235.81	81598.78	93367.97	106377.09	122461.15	140088.93	154862.06
2. Social Services	26.25	42914.92	48321.73	53618.59	63234.41	73646.76	83248.78
3. Economic Services	965.02	793128.05	973865.97	1114455.31	1321699.44	1524972.74	1614772.61
(i) Agriculture and Allied Activities	7.78	14283.27	14781.70	16332.96	20345.24	23524.27	26379.64
(ii) Rural Development	...	75.59	79.29	84.25	88.60	88.60	88.60
(iii) Special Areas Programme	...	4624.02	4881.93	5265.96	5468.32	13264.80	22216.41
(iv) Water and Power Development	5.59	63035.12	64467.77	66852.32	68531.11	72692.14	75763.28
(a) Irrigation & Food Control	5.59	577.71	692.49	795.53	1084.06	1371.31	1683.51
(b) Energy	...	62457.41	63775.28	66056.79	67447.05	71320.83	74079.77
(v) Industry and Minerals	34.34	64696.40	67878.16	70260.06	74273.26	82722.20	89054.53
(vi) Transport	830.40	377794.59	446835.16	539234.06	639111.37	760653.78	893662.76
(a) Railways	817.93	231712.23	266906.54	312091.06	355503.68	408104.00	472617.64
(b) Other Transport Services	12.47	146082.36	179928.62	227143.00	283607.69	352549.78	421045.12
(vii) Communication	49.98	16213.40	19761.55	23238.60	27745.87	31309.83	36274.08
(a) Postal Services	49.98	3312.54	3647.71	3877.16	4515.41	4985.85	5540.38
(b) Telecommunications Services	...	4719.38	4719.38	4719.38	4719.39	4719.39	4719.39
(c) Other Communications Services	...	8181.48	11394.46	14642.06	18511.07	21604.59	26014.31
(viii) Science & Technology and Environment	...	27362.18	31401.92	36631.55	42005.69	49218.56	56973.60
(ix) General Economic Services	36.93	225043.48	323778.49	356555.55	444129.98	491498.56	414359.71
Disbursement of UT's	...	...	...	...	...	1569.77	3258.10
Grand Total	1488.01	1662780.42	1940669.65	2185918.89	2509308.13	2836183.46	3055441.12
B. Loans advanced by the Central Government							
State Governments	195.58	147166.80	148217.38	153463.12	157922.00	172977.67	183525.10
Union Territory Governments	...	4054.50	4067.10	4084.24	4089.43	3777.01	3634.88
Foreign Governments	0.01	9210.62	12034.59	12920.15	13433.02	13580.18	14110.01
Investment in Special Securities of States under NSSF	...	543498.81	571048.80	538651.47	507245.25	476711.31	445755.55
Investment of NSSF in other Instruments	...	1500.00	...	70000.00	162000.00	284699.11	394182.78
Losses incurred by NSSF	...	90707.56	104216.89	100993.92	107637.84	110172.69	106640.08
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	95760.77	97387.77	104630.23	111249.33	126246.79	142825.83
Government Servants	0.51	451.61	331.02	194.25	95.23	20.23	-54.77
TOTAL	220.68	892350.67	937303.55	984937.38	1063672.10	1188184.99	1290619.46
Grand Total (Capital Outlay and Loans Advanced by the Cen.Govt.)	1708.69	2555131.09	2877973.20	3170856.27	3572980.23	4024368.45	4346060.58
Excess of Liabilities over Capital Outlay and Loans Advanced	856.71	3687089.83	4023698.07	4264905.04	4661896.96	5032357.03	5451757.60
Total	2565.40	6242220.92	6901671.27	7435761.31	8234877.19	9056725.48	9797818.18

1 (iii) GUARANTEES GIVEN BY THE GOVERNMENT
Statement under Rule 6 of the FRBM Rules, 2004

(As at the end of Reporting Year 2017-18)
(In ₹ crores)

Class	Ministry/ Department	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 dis- charged		Receivable	Received		
1	2	3	4	5	6	7	8	9	10	11	12	
1	Guarantees given to the Reserve Bank of India, other Banks and Financial Institutions for repayment of principal and payment of interest, cash credit facility, financing seasonal agricultural operations and/or providing working capital to companies, corporations, cooperative societies.	Ministry of Agriculture and Farmers' Welfare Department of Agriculture, Cooperation and Farmers' Welfare	19037.00 (2)	4036.00 (2)	15001.00	...	...	...	19037.00 (2)	...	...	...
		Ministry of Finance Department of Economic Affairs	17028.31 (16)	16756.62 (16)	271.69	265.90	...	...	16762.41 (16)	67.10	67.12	...
		Ministry of Finance Department of Revenue	800.00 (1)	800.00 (1)	...	...	...	...	800.00 (1)	2.03	2.03	...
		Ministry of Consumer Affairs, Food and Public Distribution Department of Food and Public Distribution	54495.00 (2)	54495.00 (2)	...	45000.00 (1)	...	...	9495.00 (1)	...	...	...
		Ministry of Heavy Industries and Public Enterprises Department of Heavy Industry	253.00 (3)	253.00 (3)	...	253.00 (3)	...	...	...	...	...	...
		Ministry of Micro, Small and Medium Enterprises	262.00 (1)	262.00 (1)	...	13.00	...	...	249.00 (1)	78.10	...	...
		Ministry of Chemicals and Fertilisers Department of Pharmaceuticals	1117.23 (9)	1102.56 (9)	14.67	...	...	...	1117.23 (9)	81.47	...	...
		Ministry of Water Resources, River Development and Ganga Rejuvenation	...	...	...	...	...	...	...	2.59	...	...
		TOTAL		92992.54 (34)	77705.18 (34)	15287.36 (0)	45531.90 (4)	47460.64 (30)	231.29	69.15
2	Guarantees given for repayment of share capital, payment of minimum annual dividend and repayment of bonds or loans, debentures issued or raised by statutory corporations and central public sector undertakings.	Ministry of Chemicals and Fertilizers Department of Chemicals and Petrochemicals	250.00 (2)	250.00 (2)	...	250.00 (2)	...	...	2.50	...	...
		Ministry of Power	7000.00 (2)	7000.00 (2)	...	...	...	7000.00 (2)	70.00	70.00	...	
		Ministry of Consumer Affairs, Food and Public Distribution Department of Food and Public Distribution	13000.00 (2)	13000.00 (2)	...	...	...	...	13000.00 (2)	...	...	...

Receipt Budget, 2019-2020

1	2	3	4	5	6	7	8	9	10	11	12
	Ministry of Railways	800.14 (2)	0.05 (1)	800.09 (1)	...	...	...	800.14 (2)	9.60	9.60	...
	Ministry of Communications										
	Department of Telecommunications	7513.97 (4)	7513.97 (4)	...	...	...	...	7513.97 (4)	29.80	29.80	...
	TOTAL	28564.11 (12)	27764.02 (11)	800.09 (1)	250.00 (2)	...	...	28314.11 (10)	111.90	109.40	...
3	Guarantees given in pursuance of agreements entered into by the Government of India with international financial institutions, foreign lending agencies, foreign governments, contractors, suppliers, consultants etc., towards repayment of principal, interest and/or commitment charges on loans etc., and/or for payment against supplies of material and equipment.										
	Ministry of Civil Aviation	48435.23 (38)	40452.70 (31)	7982.53 (7)	...	...	...	48435.23 (38)	1148.68	168.97	...
	Ministry of Coal	723.29 (3)	623.30 (3)	99.99 (3)	56.65	...	...	666.64 (3)	5.48	5.48	...
	Ministry of Power	36689.85 (43)	31187.70 (35)	5502.15 (8)	2110.76	...	...	34579.09 (43)	398.82	398.82	...
	Ministry of Finance										
	Department of Economic Affairs	155574.50 (183)	149253.20 (174)	6321.30 (9)	2082.13 (4)	...	...	153492.37 (179)	170.26	173.47	...
	Ministry of Micro, Small & Medium Enterprises	59.97 (3)	51.75 (3)	8.22	3.06	...	...	56.91 (3)	0.31	0.24	...
	Ministry of Road Transport and Highways	655.51 (1)	655.51 (1)	...	51.07	...	...	604.44 (1)	1.61	1.61	...
	Ministry of New and Renewable Energy	7358.91 (13)	7018.49 (11)	340.42 (2)	292.68	...	...	7066.23 (13)	79.91	79.91	...
	Ministry of Steel	399.19 (2)	363.34 (2)	35.85	...	...	...	399.19 (2)	0.99	0.99	...
	Ministry of Housing and Urban Poverty Alleviation	426.50 (2)	422.62 (2)	3.88	72.73	...	...	353.77 (2)	3.23	3.23	...
	Ministry of Commerce & Industry										
	Department of Commerce	0.83 (1)	0.83 (1)	...	0.83 (1)	...	...	...	...	...	...
	Ministry of Urban Development	900.98 (2)	789.94 (2)	111.04	84.80	...	...	816.18 (2)	9.48	9.48	...
	Ministry of External Affairs	59150.12 (7)	29900.12 (6)	29250.00 (1)	1222.12	...	...	57928.00 (7)	...	...	...
	TOTAL	310374.88 (298)	260719.50 (271)	49655.38 (27)	5976.83 (5)	...	...	304398.05 (293)	1818.77	842.20	...
4	Counter-Guarantees to Banks in consideration of the Banks having issued letters of credit or authority to foreign Suppliers for supplies made or services rendered.	...	...	...	...	...	...	...	...	...	...

	1	2	3	4	5	6	7	8	9	10	11	12
5	Guarantees given to Railways for due and punctual payment of dues by Central Government Companies or Corporations.		...	...	...	...	...	...	...	...	...	...
6	Others guarantees not covered under above five classes.		...	...	...	...	...	...	...	...	...	...
GRAND TOTAL			431931.53 (344)	366188.70 (316)	65742.83 (28)	51758.73 (11)	...	...	380172.80 (333)	2161.96	1020.75	...

Figures in parenthesis indicate number of Guarantees.

Note :

1. The above data is based on information furnished by the Office of Controller General of Accounts as reported by Ministries/Departments. The data may be impacted upon by changes due to further reconciliation of records. The figure of ₹13000 crore which was shown as outstanding amount as on 31.3.2017 against Ministry of Finance (DEA) under Class 2 in Receipt Budget 2018-19, has been reconciled by O/o CGA and the same has now been shown against Ministry of Consumer Affairs, Deptt. of Food and Public Distribution.
2. The net accretion of Guarantees for the year 2017-2018 is ₹13,984.10 crore (Col.5 - Col.6). Additions during the year 2017-18 were ₹65,742.83 crore which is 0.39% of the GDP at market prices for 2017-2018 (PE).
3. Guarantees amounting to ₹57,749.57 crore have been committed/approved by the Ministry of Finance for the financial Year 2018-19 (upto 09.01.2019), which is 0.31 % of the estimated GDP for the year 2018-19 and are well within 0.5% limit.
4. Guarantees are valid till the tenor of the loan and extinguishes partially to the extent of repayment of loan by the entity subject to the terms and conditions as mentioned in respective Guarantee Agreement.

1 (iv) ASSET REGISTER
Under Rule 6 of the FRBM Rules, 2004

(As at the end of Reporting Year 2017-2018)

Cost (₹ Crore)

	Assets at the beginning of 2017-18	Assets acquired during the year 2017-18	Cumulative total of assets at the end of the year 2017-18
Physical assets:			
Land	352661.33	4228.35	356889.67
Building			
Office	34749.89	2231.41	36981.30
Residential	17554.65	505.68	18060.33
Roads	12143.34	132.94	12276.28
Bridges	11900.91	48.83	11949.74
Irrigation Projects	1320.81	15.37	1336.18
Power Projects	606.26	73.39	679.65
Other Capital Projects	3741.33	557.48	4298.81
Machinery & Equipment	41537.15	1297.73	42834.89
Office Equipment	3181.53	291.93	3473.46
Vehicles	2287.77	193.62	2481.39
Total	481684.96	9576.73	491261.69
Financial assets:			
Equity Investment			
Shares	226416.88	104375.12	330792.00
Bonus Shares	597.32	0.00	597.32
Loans and Advances			
Loans to State & UT Govts.	3567.86	-18.74	3549.12
Loans to Foreign Govts.	13501.10	575.94	14077.04
Loans to Companies	71804.53	-2733.45	69071.08
Loans to Others	50331.12	10513.56	60844.68
Other Financial Investment			
Railways	301387.88	43558.86	344946.74
Others	194588.01	549.96	195137.97
Total	862194.69	156821.25	1019015.95
GRAND TOTAL	1343879.66	166397.98	1510277.64

Notes:

- Assets above the threshold value of ₹ two lakh only recorded.
- This disclosure statement does not include assets of Cabinet Secretariat, Central Police Organisations, Ministry of Defence, Department of Space and Atomic Energy as per Fiscal Responsibility and Budget Management Rules.
- Figures compiled on the basis of Reports of Ministries/ Departments, may be impacted, inter-alia by any ongoing reconciliation/ liquidation/ adjudication/ administrative decision relating to valuation of assets and improvement in capture of data. Variation between closing balance at the end of previous reporting year and opening balance at the beginning of current reporting year is mainly due to revision in the opening balance of some financial assets in Department of Industrial Policy and Promotion (₹2,522 crore) and increase in cost of land on account of revision of rates as reported by the Ministry of Housing and Urban Affairs (₹1,651 crore)

2 - DETAILS OF CURRENT RUPEE LOANS OF THE CENTRAL GOVERNMENT

(in ₹ Crores)

Name of Loan	Earliest date of maturity	As at the end of					Revised 2018-2019	Budget 2019-2020
		1950-1951	2014-2015	2015-2016	2016-2017	2017-2018		
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	...	...	...	...	...
10.79% Government Stock,2015	19.05.2015	...	999.38	...	...	...	...
11.50% Loan,2015	21.05.2015	...	1899.16	...	...	...	...
6.49% Government Stock,2015	08.06.2015	...	36105.05	...	...	...	...
7.17% Government Stock,2015	14.06.2015	...	33071.82	...	...	...	...
Govt.of India Floating Rate Bonds,2015	02.07.2015	...	6000.00	...	...	...	...
11.43% Government Stock,2015	07.08.2015	...	7204.30	...	...	...	...
Govt.of India Floating Rate Bonds,2015 II	10.08.2015	...	6000.00	...	...	...	...
7.38% Government Stock,2015	03.09.2015	...	42648.75	...	...	...	...
9.85% Government Stock,2015	16.10.2015	...	7437.79	...	...	...	...
7.59% Government Stock,2016	12.04.2016	...	68000.00	35149.48	...	...	...
10.71% Government Stock,2016	19.04.2016	...	9000.00	8464.95	...	...	...
Govt.of India Floating Rate Bonds,2016	07.05.2016	...	6000.00	6000.00	...	...	...
5.59% Government Stock,2016	04.06.2016	...	6000.00	6000.00	...	...	...
12.30% Government Stock,2016	02.07.2016	...	13129.85	13129.85	...	...	...
7.02% Government Stock,2016	17.08.2016	...	52200.00	38093.26	...	...	...
8.07% Government Stock,2017	15.01.2017	...	69000.00	66964.80	...	...	...
7.49% Government Stock,2017	16.04.2017	...	53000.00	53000.00	31767.33	...	...
Govt.of India Floating Rate Bonds,2017	02.07.2017	...	3000.00	3000.00	3000.00	...	...
8.07% Government Stock,2017	03.07.2017	...	50000.00	50000.00	27240.44	...	...
7.99% Government Stock,2017	09.07.2017	...	71000.00	71000.00	35384.64	...	...
7.46% Government Stock,2017	28.08.2017	...	57886.80	57886.80	37327.07	...	...
6.25% Government Stock,2018	02.01.2018	...	10886.80	10886.80	10886.80	...	...
7.83% Government Stock,2018	11.04.2018	...	73000.00	73000.00	73000.00	40518.39	...	
8.24% Government Stock,2018	22.04.2018	...	75000.00	75000.00	75000.00	27203.80	...	
10.45% Government Stock,2018	30.04.2018	...	3716.00	3716.00	3716.00	3716.00	...	
5.69% Government Stock,2018	25.09.2018	...	10000.00	10000.00	10000.00	10000.00	...	
12.60% Government Stock,2018	23.11.2018	...	12631.88	12631.88	12631.88	12631.88	...	
5.64% Government Stock,2019	02.01.2019	...	10000.00	10000.00	10000.00	10000.00	...	
6.05% Government Stock 2019	02.02.2019	...	53000.00	53000.00	53000.00	53000.00	...	
7.28% Government Stock 2019	03.06.2019	...	53000.00	53000.00	53000.00	53000.00	53000.00	
6.05% Government Stock,2019	12.06.2019	...	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	42840.00	
10.03% Government Stock,2019	09.08.2019	...	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	
8.19% Government Stock,2020	16.01.2020	...	74000.00	74000.00	74000.00	74000.00	74000.00	
6.65% Government Stock,2020	09.04.2020	...	...	...	...	43545.96	43545.96
10.70% Government Stock,2020	22.04.2020	...	6000.00	6000.00	6000.00	6000.00	6000.00	
7.80% Government Stock,2020	03.05.2020	...	75000.00	75000.00	75000.00	75000.00	75000.00	
8.27% Government Stock,2020	09.06.2020	...	61000.00	73000.00	73000.00	73000.00	73000.00	

(In ₹ Crores)

Name of Loan	Earliest date of maturity	As at the end of					Revised 2018-2019	Budget 2019-2020
		1950-1951	2014-2015	2015-2016	2016-2017	2017-2018		
Govt. of India Floating Rate Bonds,2020	21.12.2020	...	13000.00	13000.00	13000.00	13000.00	13000.00	13000.00
8.12% Government Stock,2020	10.12.2020	...	76000.00	76000.00	76000.00	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	48000.00	66000.00	66000.00	67492.66	67492.66
7.94% Government Stock,2021	24.05.2021	...	49000.00	49000.00	49425.00	49425.00	49425.00	49425.00
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	...	83000.00	83000.00	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	...	77000.00	77000.00	77000.00	77000.00	77000.00	77000.00
8.15% Government Stock,2022	11.06.2022	...	83000.00	83000.00	83000.00	83000.00	83000.00	83000.00
8.08% Government Stock,2022	02.08.2022	...	66000.00	66000.00	66000.00	66000.00	66000.00	66000.00
8.13% Government Stock,2022	21.09.2022	...	68000.00	68000.00	68000.00	68000.00	68000.00	68000.00
6.84% Government Stock,2022	19.12.2022	...	...	...	26000.00	87000.00	99000.00	99000.00
6.30% Government Stock,2023	09.04.2023	...	13000.00	13000.00	13000.00	13000.00	13000.00	13000.00
7.37% Government Stock, 2023	16.04.2023	...	...	...	...	...	39987.81	39987.81
7.16% Government Stock,2023	20.05.2023	...	77000.00	77000.00	77100.00	77100.00	77100.00	77100.00
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	25.11.2023	...	83000.00	83000.00	83000.00	83000.00	83000.00	83000.00
7.68% Government Stock,2023	15.12.2023	...	...	65132.01	88132.01	88132.01	88132.01	88132.01
7.35% Government Stock,2024	22.06.2024	...	10000.00	65168.02	90168.02	90168.02	90168.02	90168.02
8.40% Government Stock,2024	28.07.2024	...	76000.00	90000.00	90000.00	90000.00	90000.00	90000.00
Govt. of India Floating Rate Bonds,2024	07.11.2024	...	...	...	43730.00	110965.03	116965.03	116965.03
9.15% Government Stock,2024	14.11.2024	...	92000.00	92000.00	92000.00	92000.00	92000.00	92000.00
7.72% Government Stock,2025	25.05.2025	...	...	86000.00	86000.00	86000.00	90031.81	90031.81
8.20% Government Stock,2025	24.09.2025	...	90000.00	90000.00	90000.00	90000.00	90000.00	90000.00
7.59% Government Stock,2026	11.01.2026	...	...	23000.00	87000.00	87000.00	119000.00	119000.00
8.33% Government Stock,2026	09.07.2026	...	90000.00	90000.00	90000.00	90000.00	90000.00	90000.00
6.97% Government Stock,2026	06.09.2026	...	...	...	76000.00	91000.00	91578.39	91578.39
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	...	65489.20	86489.20	86489.21	86489.21	86489.21	86489.21
8.24% Government Stock,2027	15.02.2027	...	89000.00	89000.00	89000.00	89000.00	96000.00	96000.00
6.79% Government Stock,2027	15.05.2027	...	...	...	...	121000.00	121000.00	121000.00
8.26% Government Stock,2027	02.08.2027	...	72000.00	72000.00	72000.00	72000.00	72000.00	72000.00
8.28% Government Stock,2027	21.09.2027	...	88000.00	88000.00	88000.00	88000.00	88000.00	88000.00
7.17% Government Stock,2028	08.01.2028	...	...	...	...	33000.00	103000.00	103000.00
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	...	84000.00	84000.00	84000.00	84000.00	84000.00	84000.00
6.13% Government Stock,2028	04.06.2028	...	11000.00	11000.00	11000.00	11000.00	11000.00	11000.00
7.26% Government Stock,2029	14.01.2029	...	...	...	...	...	4000.00	4000.00
7.59% Government Stock,2029	20.03.2029	...	...	33000.00	88000.00	96236.79	96236.79	96236.79
6.79% Government Stock,2029	26.12.2029	...	...	...	36895.11	118801.13	118801.13	118801.13
7.88% Government Stock,2029	19.03.2030	...	...	89000.00	89000.00	89000.00	89000.00	89000.00
7.61% Government Stock,2030	09.05.2030	...	...	...	85000.00	85000.00	85000.00	85000.00
9.20% Government Stock,2030	30.09.2030	...	61884.55	61884.55	61884.55	61884.55	61884.55	61884.55
8.97% Government Stock,2030	05.12.2030	...	90000.00	90000.00	90000.00	90000.00	90000.00	90000.00
6.68% Government Stock,2031	17.09.2031	...	...	...	...	85251.70	93251.70	93251.70
Govt. of India Floating Rate Bonds,2031	07.12.2031	...	...	...	...	...	43000.00	43000.00
8.28% Government Stock,2032	15.02.2032	...	88000.00	88000.00	88000.00	88000.00	88000.00	88000.00
8.32% Government Stock,2032	02.08.2032	...	87000.00	87000.00	87000.00	87000.00	87000.00	87000.00
7.95% Government Stock,2032	28.08.2032	...	59000.00	89000.00	89000.00	89000.00	98000.00	98000.00
8.24% Government Stock,2033	10.11.2033	...	25000.00	87000.00	87275.00	87275.00	91275.00	91275.00
6.57% Government Stock,2033	05.12.2033	...	...	...	10000.00	47000.00	64655.89	64655.89
7.50% Government Stock,2034	10.08.2034	...	60000.00	60000.00	90000.00	90000.00	99101.13	99101.13
7.73% Government Stock,2034	19.12.2034	...	...	20000.00	62000.00	98000.00	100000.00	100000.00
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	...	52000.00	52000.00	52245.00	53245.00	88245.00	88245.00
8.33% Government Stock,2036	07.06.2036	...	86000.00	86000.00	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	...	90000.00	90000.00	90000.00	90000.00	90000.00	90000.00
8.83% Government Stock,2041	12.12.2041	...	90000.00	90000.00	90000.00	90000.00	90000.00	90000.00
8.30% Government Stock,2042	31.12.2042	...	90000.00	90000.00	90000.00	104529.44	104529.44	104529.44

(In ₹ Crores)

Name of Loan	Earliest date of maturity	As at the end of					Revised 2018-2019	Budget 2019-2020
		1950-1951	2014-2015	2015-2016	2016-2017	2017-2018		
9.23% Government Stock,2043	23.12.2043	...	76472.28	79472.28	79472.28	79472.28	79472.28	79472.28
8.17% Government Stock,2044	01.12.2044	...	21000.00	74000.00	86000.00	86000.00	89000.00	89000.00
8.13% Government Stock,2045	22.06.2045	...	...	48000.00	73000.00	73000.00	98000.00	98000.00
7.06% Government Stock,2046	10.10.2046	...	...	...	22000.00	55000.00	88000.00	88000.00
6.62% Government Stock,2051	28.11.2051	...	...	...	10000.00	46000.00	55000.00	55000.00
7.72% Government Stock,2055	26.10.2055	...	...	9000.00	29000.00	46000.00	84000.00	84000.00
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	19.08	19.76	28.84	20.58		
Difference under Investigation/Reconciliation			6.13	1.87	1.17	0.09		
Issue of Securities in 2018-19 Switching		...	...	...	...	...
Estimated Borrowings in remaining period of 2018-19			...	...	...	...	132000.00	
Estimated Borrowings in 2019-20								710000.00
Issuances through Switching							10665.35	50000.00
Discharges through Switching							-10962.01	-50000.00
Buyback from the stock					...	...	...	-50000.00
TOTAL-CURRENT LOANS		1444.95	3864252.14	4276654.83	4627363.67	5048629.22	5477475.49	5769932.13

2 A - SPECIAL SECURITIES ISSUED TO NATIONALISED BANKS CONVERTED INTO MARKETABLE SECURITIES

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	...	2434.05	2434.05	2434.05	2434.05	2434.05	2434.05
8.33% Government Stock 2032	21.09.2032	...	1522.48	1522.48	1522.48	1522.48	1522.48	1522.48
Total		...	20808.78	20808.78	20808.78	20808.78	20808.78	20808.78

2 B - INFLATION RATE INDEXED BONDS

1.44% Inflation Indexed GS 2023	05.06.2023	...	6582.59	6582.59	1235.14	1235.14	1235.14	1235.14
IISSC	05.06.2023	...	90.53	85.24	79.40	71.08	71.08	71.08
Buyback of IIBs		...	...	-5347.45	...	...	...	...
Total		...	6673.12	1320.38	1314.54	1306.22	1306.22	1306.22
Grand Total		1444.95	3891734.04	4298783.99	4649486.99	5070744.22	5499590.47	5792047.13

2 C - SPECIAL SECURITIES CONVERTED INTO MARKETABLE SECURITIES

7.38% Government Stock 2015	03.09.2015	...	3000.00	...	...	...	...	...
7.49% Government Stock 2017	16.04.2017	...	5000.00	5000.00	5000.00	...	...	...
6.25% Government Stock 2018	02.01.2018	...	6000.00	6000.00	6000.00	...	...	...
5.69% Government Stock 2018	25.09.2018	...	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	...
6.35% Government Stock 2020	02.01.2020	...	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		...	67817.95	64817.95	64817.95	53817.95	47687.95	35687.95

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

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	7000.00
8.20% PLI Gol Spl Sec. 2023	28.03.2023	...	...	6893.68	6893.68	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		...	...	20893.68	20893.68	20893.68	20893.68	20893.68

(In ₹ Crores)

Name of Loan	Earliest date of maturity	As at the end of					Revised 2018-2019	Budget 2019-2020
		1950-1951	2014-2015	2015-2016	2016-2017	2017-2018		
2 E - SPECIAL SECURITIES ISSUED TO OIL MARKETING COMPANIES IN LIEU OF CASH SUBSIDY								
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			130923.17	130923.17	130923.17	130923.17	130923.17	130923.17
2 F - SPECIAL SECURITIES ISSUED TO FERTILISER COMPANIES IN LIEU OF CASH SUBSIDY								
7.00% GOI spl. Bonds,2022	10.12.2022	...	6071.51	6071.51	6071.51	6071.51	6071.51	6071.51
6.20% GOI spl. Bonds,2022	24.12.2022	...	491.42	491.42	491.42	491.42	491.42	491.42
6.65% GOI spl. Bonds,2022	24.12.2022	...	1710.92	1710.92	1710.92	1710.92	1710.92	1710.92
8.30% GOI spl. Bonds,2023	07.12.2023	...	3880.00	3880.00	3880.00	3880.00	3880.00	3880.00
7.95% GOI spl. Bonds,2026	18.02.2026	...	3550.87	3550.87	3550.87	3550.87	3550.87	3550.87
Total		...	15704.72	15704.72	15704.72	15704.72	15704.72	15704.72
Bought back by Govt.			6032.30					
2 G - SPECIAL SECURITIES ISSUED TO FOOD CORPORATION OF INDIA IN LIEU OF CASH SUBSIDY								
8.15% GOI spl. Bonds,2022	16.10.2022	...	5000.00	5000.00	5000.00	5000.00	5000.00	5000.00
8.03% GOI spl. Bonds,2024	15.12.2024	...	5000.00	5000.00	5000.00	5000.00	5000.00	5000.00
8.23% GOI spl. Bonds,2027	12.02.2027	...	6200.00	6200.00	6200.00	6200.00	6200.00	6200.00
Total		...	16200.00	16200.00	16200.00	16200.00	16200.00	16200.00
2 H - GOVERNMENT OF INDIA SPECIAL BONDS TO IIBI								
11.50% GOI spl. Bonds,2021	30.03.2021	...	100.00	100.00	100.00	100.00	100.00	100.00
Total		...	100.00	100.00	100.00	100.00	100.00	100.00
2 I - GOVERNMENT OF INDIA SPECIAL BONDS TO IFCI								
9.75% GOI spl. Bonds,2021	30.10.2021	...	400.00	400.00	400.00	400.00	400.00	400.00
Total		...	400.00	400.00	400.00	400.00	400.00	400.00
2 J - GOVERNMENT OF INDIA SPECIAL BONDS FOR SBI RIGHTS ISSUE								
8.35% SBI Rights Issue,2024	27.03.2024	...	9996.01	9996.01	9996.01	9996.01	9996.01	9996.01
Total		...	9996.01	9996.01	9996.01	9996.01	9996.01	9996.01
2 K -IDBI BONDS (NON-INTEREST BEARING)								
IDBI Bonds (Non-Interest bearing)	29.09.2024	...	4586.00	4486.00	4346.00	4226.00	4001.00	4001.00
Total		...	4586.00	4486.00	4346.00	4226.00	4001.00	4001.00
2 L - GOVERNMENT OF INDIA SPECIAL SECURITIES TO PUBLIC SECTOR BANKS FOR RECAPITALISATION								
7.35 (Non-trans) Spl GS 2028	29.03.2028	...	...	...	...	13375.00	13375.00	13375.00
7.42 (Non-trans) Spl GS 2029	29.03.2029	...	...	...	...	13325.00	13325.00	13325.00
7.48 (Non-trans) Spl GS 2030	29.03.2030	...	...	...	...	13325.00	13325.00	13325.00
7.55 (Non-trans) Spl GS 2031	29.03.2031	...	...	...	...	13325.00	13325.00	13325.00
7.61 (Non-trans) Spl GS 2032	29.03.2032	...	...	...	...	13325.00	13325.00	13325.00

(In ₹ Crores)

Name of Loan	Earliest date of maturity	As at the end of					Revised 2018-2019	Budget 2019-2020
		1950-1951	2014-2015	2015-2016	2016-2017	2017-2018		
7.68 (Non-trans) Spl GS 2033	29.03.2033	...	...	...	...	13325.00	13325.00	13325.00
7.74 (Non-trans) Spl GS 2028	23.7.2028	...	...	...	...	...	1902.00	1902.00
7.81 (Non-trans) Spl GS 2029	23.7.2029	...	...	...	...	...	1887.00	1887.00
7.88 (Non-trans) Spl GS 2030	23.7.2030	...	...	...	...	...	1887.00	1887.00
7.95 (Non-trans) Spl GS 2031	23.7.2031	...	...	...	...	...	1887.00	1887.00
8.03 (Non-trans) Spl GS 2032	23.7.2032	...	...	...	...	...	1887.00	1887.00
8.11 (Non-trans) Spl GS 2033	23.7.2033	...	...	...	...	...	1887.00	1887.00
7.74 (Non-trans) Spl GS 2028	19.09.2028	...	...	...	...	...	394.00	394.00
7.81 (Non-trans) Spl GS 2029	19.09.2029	...	...	...	...	...	392.00	392.00
7.88 (Non-trans) Spl GS 2030	19.09.2030	...	...	...	...	...	392.00	392.00
7.95 (Non-trans) Spl GS 2031	19.09.2031	...	...	...	...	...	392.00	392.00
8.03 (Non-trans) Spl GS 2032	19.09.2032	...	...	...	...	...	392.00	392.00
8.11 (Non-trans) Spl GS 2033	19.09.2033	...	...	...	...	...	392.00	392.00
7.74 (Non-trans) Spl GS 2028	27.09.2028	...	...	...	...	...	906.00	906.00
7.81 (Non-trans) Spl GS 2029	27.09.2029	...	...	...	...	...	905.00	905.00
7.88 (Non-trans) Spl GS 2030	27.09.2030	...	...	...	...	...	905.00	905.00
7.95 (Non-trans) Spl GS 2031	27.09.2031	...	...	...	...	...	905.00	905.00
8.03 (Non-trans) Spl GS 2032	27.09.2032	...	...	...	...	...	905.00	905.00
8.11 (Non-trans) Spl GS 2033	27.09.2033	...	...	...	...	...	905.00	905.00
7.74 (Non-trans) Spl GS 2028	22.10.2028	...	...	...	...	...	123.00	123.00
7.81 (Non-trans) Spl GS 2029	22.10.2029	...	...	...	...	...	121.00	121.00
7.88 (Non-trans) Spl GS 2030	22.10.2030	...	...	...	...	...	121.00	121.00
7.95 (Non-trans) Spl GS 2031	22.10.2031	...	...	...	...	...	121.00	121.00
8.03 (Non-trans) Spl GS 2032	22.10.2032	...	...	...	...	...	121.00	121.00
8.11 (Non-trans) Spl GS 2033	22.10.2033	...	...	...	...	...	121.00	121.00
7.74 (Non-trans) Spl GS 2028	12.11.2028	...	...	...	...	...	509.00	509.00
7.81 (Non-trans) Spl GS 2029	12.11.2029	...	...	...	...	...	509.00	509.00
7.88 (Non-trans) Spl GS 2030	12.11.2030	...	...	...	...	...	509.00	509.00
7.95 (Non-trans) Spl GS 2031	12.11.2031	...	...	...	...	...	509.00	509.00
8.03 (Non-trans) Spl GS 2032	12.11.2032	...	...	...	...	...	509.00	509.00
8.11 (Non-trans) Spl GS 2033	12.11.2033	...	...	...	...	...	509.00	509.00
7.30 (Non-trans) Spl GS 2028	31.12.2028	...	...	...	...	...	4789.00	4789.00
7.35 (Non-trans) Spl GS 2029	31.12.2029	...	...	...	...	...	4768.00	4768.00
7.35 (Non-trans) Spl GS 2030	31.12.2030	...	...	...	...	...	4768.00	4768.00
7.40 (Non-trans) Spl GS 2031	31.12.2031	...	...	...	...	...	4768.00	4768.00
7.40 (Non-trans) Spl GS 2032	31.12.2032	...	...	...	...	...	4768.00	4768.00
7.45 (Non-trans) Spl GS 2033	31.12.2033	...	...	...	...	...	4768.00	4768.00
Securities to be issued before 31.03.2019		...	...	...	...	...	54467.00	54467.00
Total		...	...	...	...	80000.00	186000.00	186000.00

2 M - GOVERNMENT OF INDIA SPECIAL SECURITIES TO EXIM BANK FOR RECAPITALISATION

Securities to be issued before 31.03.2019	...	...	...	...	...	4500.00	4500.00
Securities to be issued	...	...	...	...	...	...	550.00
Total	...	...	...	...	...	4500.00	5050.00

3. NATIONAL SMALL SAVINGS FUND

(In ₹ Crores)

	Actuals 2017-2018		BE 2018-2019		RE 2018-2019		BE 2019-2020	
	Receipts	Disbursements	Receipts	Disbursements	Receipts	Disbursements	Receipts	Disbursements
A COLLECTIONS, DISCHARGES & INVESTMENTS:								
OPENING BALANCE (O)	1132490.28		1262949.36		1289604.15		1480502.35	
1 COLLECTIONS & DISBURSEMENTS:								
(i) Savings Deposits	461191.59	377163.15	469984.19	390064.63	512161.78	392165.12	537769.87	407851.73
(ii) Savings Certificates	43638.45	35873.14	45951.88	40248.22	44803.18	32984.18	47073.34	34333.55
(iii) Public Provident Fund	87880.32	22560.20	81897.43	27719.20	89152.28	30069.74	93609.89	31272.53
Total collections & disbursements in the year (C)	592710.36	435596.49	597833.50	458032.05	646117.24	455219.04	678453.10	473457.81
Total (1) =(O)+(C)	1725200.64	435596.49	1860782.86	458032.05	1935721.39	455219.04	2158955.45	473457.81
2 INVESTMENTS:								
(i) Investment as on 1st April (i)		989942.76		1155272.18		1153164.49		1370329.66
(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	6033.05	75000.00	13533.00	30778.12	13533.00	85533.00	22268.32	88944.24
(iv) Investment in Special State Government Securities issued from 1.4.99 onwards	40567.80	9161.58	42667.78	11025.00	42533.94	12000.00	44955.76	14000.00
(v) Reinvestment of sums received on redemption of Special Central/ State Government Securities	...	33661.00	...	57754.88	...	53000.00	...	63324.08
(vi) Investment in Public Agencies	14000.00	106000.00	27868.48	127971.88	32636.00	155335.11	27000.00	136483.67
(a) Investment in Food Corporation of India	14000.00	65000.00	19000.00	...	27000.00	...	27000.00	...
(b) Investment in National Highways Authority of India	...	20000.00			...	20000.00	...	...
(c) Investment in Indian Railway Finance Corporation	...	10000.00				7500.00		...
(d) Investment in Building Materials and Technology Promotion Council	...	8000.00				...		...
(e) Investment in Air India	...	3000.00	3000.00		5636.00	2636.00		...
(f) Investment in REC Ltd.	...	...				5000.00		...
(g) Investment in Power Finance Corporation	...	...				7500.00		...
(h) Others	...	...	5868.48	127971.88		112699.11		136483.67
Total Investment and Repayment in the year (I)	60600.85	223822.58	84069.26	227529.88	88702.94	305868.11	94224.08	302751.99
Total (2) = (i) +(I)	60600.85	1213765.34	84069.26	1382802.06	88702.94	1459032.60	94224.08	1673081.65
B INCOME AND EXPENDITURE OF NSSF:								
3 INTEREST INCOME (II)								
(i) Investment in Special Central Government Securities against outstanding balance as on 31.3.1999	6779.76		6779.76		6779.76		6779.76	

(In ₹ Crores)									
	Actuals 2017-2018		BE 2018-2019		RE 2018-2019		BE 2019-2020		
	Receipts	Disbursements	Receipts	Disbursements	Receipts	Disbursements	Receipts	Disbursements	
(ii) Investment in Special Central Government Securities against collection from 1.4.99	7143.59		12481.77		13714.83		17815.84		
(iii) Investment in Special State Government Securities issued from 1.4.99 onwards	52640.35		48882.65		48836.49		45497.20		
(iv) Investment in Special Central Government Securities against amount received on redemption of Special Securities of Central/ State Government	23383.31		57754.88		26822.17		30556.84		
(v) Investment in Public Agencies	5034.08		14222.41		13078.02		20893.76		
(a) Investment in Food Corporation of India	5034.08		7527.89		9459.33		7191.33		
(b) Investment in National Highways Authority of India	...		1540.00		1979.75		2803.00		
(c) Investment in Indian Railway Finance Corporation	...				801.00		801.00		
(d) Investment in Building Materials and Technology Promotion Council	...				672.00		672.00		
(e) Investment in Air India	...		225.00		165.94		...		
(f) Investment in REC Ltd.	...				...		408.00		
(g) Investment in Power Finance Corporation	...				...		608.25		
(h) Others	...		4929.52		...		8410.18		
Sub-Total [(i)+(ii)+(iii)+(iv)+(v)] (II)	94981.09		109153.59		109231.27		121543.40		
3.1 OTHER INCOME OF NSSF (OI)									
Other Receipts	418.87		450.00		660.00		690.00		
Total (3)= (II)+(OI)	95399.96		109603.59		109891.27		122233.40		
4 INTEREST PAYMENT (IP):									
Savings Deposits		33012.78		35614.02		36623.00		38454.00	
Savings Certificates		28246.35		28312.32		29417.00		30811.00	
Public Provident Fund		29962.69		31500.00		34410.00		36130.00	
Total (4)		91221.82		95426.34		100450.00		105395.00	
5 MANAGEMENT COST:									
Payment of agency charges to Department of Posts		8112.64		8176.11		9211.12		10403.29	
Payment of agency charges to Public Sector Banks		203.98		250.00		250.00		262.50	
Payment of agency commission to agents		2470.44		2066.96		2500.00		2625.00	
Cost of Printing		35.00		25.00		15.00		15.00	
Total (5)		10822.06		10518.07		11976.12		13305.79	
6 Total Income and Expenditure of NSSF (3)+(4)+(5)	95399.96	102043.88	109603.59	105944.41	109891.27	112426.12	122233.40	118700.79	
7 Net Income(-)/Expenditure(+) in the year		6643.92		-3659.18		2534.85		-3532.61	

Note: 1. ₹ 64.43 crore, identified as unclaimed under Small Savings Schemes had been transferred into SCWF during 2017-18.

2. ₹ 1,12,699.11 crore in RE 2018-19 and ₹ 1,36,483.67 crore in BE 2019-20 has been identified for Other Public Agencies which may be invested in the Public Agencies mentioned in the statement or in other Agencies, as the case may be.

4. LIABILITY ON ANNUITY PROJECTS

Ministry/ Department	Name of the Project	Value of Project	Total Annuity Committed	Term in years (Annuity Period)			Annual Annuity	Amount of unpaid annuity Liability at the end of the financial year 2017-18
				From	To	No.of Years		
<i>(In ₹ Crores)</i>								
Ministry of Road Transport & Highways*								
(i)	NHDP Phase I	2,768.41	8,635.29				575.69	1,138.42
1	Panagarh (Km. 517) to Palsit (Km. 581.457)	350.00	1,665.00	21-06-2005	21-12-2019	15	111.00	222.00
2	Palsit (Km. 581.457) to Dankuni (Km. 646)	432.40	1,199.94	27-08-2005	27-02-2020	15	80.00	159.99
3	Four laning of Tuni - Anakapalli	295.00	884.43	09-11-2004	08-11-2019	15	58.96	117.92
4	Four laning of Darmavaram - Tuni Project AP-16	212.00	837.36	30-11-2004	29-11-2019	15	55.82	111.64
5	Four laning of Rajahmundry- Dharmavaram Project AP-15	219.00	888.57	30-11-2004	29-11-2019	15	59.24	118.48
6	Nellore Bypass	152.91	388.80	27-04-2005	27-10-2019	15	25.92	38.88
7	4 laning of Belgaum-Maharashtra Border of NH-04	542.80	1,515.51	20-06-2005	20-12-2019	15	101.03	202.07
8	Tambaram – Tindivanam	564.30	1,255.68	03-05-2005	09-11-2019	15	83.72	167.44
(ii)	NHDP Phase II	6,294.23	17,838.70				1,061.36	9,029.50
9	Gorakhpur Bypass on NH-28	600.24	1,701.00	04-04-2010	04-04-2027	17.5	97.20	923.40
10	Gwalior By Pass- Package No NS-1/BOT/MP-1	300.93	928.55	02-01-2013	06-04-2027	17.5	53.06	530.60
11	Lakhnadon-MH Border (NS-1/BOT/MP-2)	263.17	673.05	26-09-2009	26-03-2027	17.5	38.46	346.18
12	Lakhnadon - MP/MH Border (Km. 596.75-Km. 653.225 of NH-7) in MP NS-1/BOT/MP-3	407.60	672.00	22-05-2010	22-10-2027	17.5	38.40	383.96
13	Bridge over river Kosi & its approaches including Guide Bund and Afflux Bund from Km. 148.550 to Km 159.185 of NH-57	418.04	1,084.60	04-04-2010	04-04-2027	17	63.80	701.80
14	Orai-Bhognipur section on NH-25 on Bhognipur-Barah Section on NH-2	465.00	1,344.60	24-10-2009	24-04-2024	15	89.64	582.66
15	Jhansi - Lalitpur Section Km 0.00-49.79 NS-1/BOT/UP-2	355.06	1,048.25	27-03-2010	27-03-2027	17.5	59.90	539.10
16	Jhansi-Lalitpur Section Km 49.79 to 99.00 NS-1/BOT/UP-3	276.09	838.25	27-03-2010	27-03-2027	17.5	47.90	431.10
17	Kothakota bypass to Km. 211 Kurnool (AP/Mah Border) to Km. 230 (Islam Nagar) of NH-7	611.00	1,582.56	15-09-2006	15-09-2026	14	113.04	565.20
18	Islam Nagar to Km. 278 (Kadthal) of NH-7 (Kadthal) To Km. 380 (Armoor)	360.42	1,133.28	02-05-2010	02-11-2027	18	62.96	629.60
19	Islam Nagar to Km. 278 (Kadthal) of NH-7 (Kadthal) To Km. 380 (Armoor)	518.46	1,597.32	03-08-2010	29-02-2028	18	88.74	887.40
20	Adloor Yellareddy to Km 447 to Gundla Pochanpalli of Nagpur-Hyderabad	271.73	856.80	29-04-2010	29-10-2027	18	47.60	476.00
21	Adloor Yellareddy to Km 447 to Gundla Pochanpalli of Nagpur-Hyderabad	546.15	1,896.30	24-09-2009	25-09-2026	17.5	108.36	921.06
22	AP/Karnataka border- Nandi Hill crossing & Devenhalli (KNT-1)	402.34	1,185.84	20-04-2009	25-03-2027	18	65.88	592.92
23	Palanpur - Swaroopganj	498.00	1,296.30	24-03-2009	24-03-2024	15	86.42	518.52

(In ₹ Crores)

Ministry/ Department	Name of the Project	Value of Project	Total Annuity Committed	Term in years (Annuity Period)			Annual Annuity	Amount of unpaid annuity Liability at the end of the financial year 2017-18	
				From	To	No. of Years			
(iii) NHDP Phase III		3,737.70	10,571.54				731.17	7,909.30	
24	Hazaribagh-Ranchi Section of NH-33	625.07	1,986.48	14-03-2013	14-03-2028	15.5	128.16	1,281.60	
25	Amritsar Wagah border	205.88	664.20	31-12-2010	30-06-2028	18	36.90	387.45	
26	Hajipur- Muzzaffarpur section on NH-77	671.70	2,365.00	01-03-2017	01-09-2029	12.5	189.20	2,175.80	
27	Trichy Karaikudi Section of NH 210 and including Trichy Bypass on NH 67	374.00	554.97	16-08-2014	15-02-2027	13	42.69	405.56	
28	Mokama-Munger Section of NH-80 from Km. 1.430 to Km.70	351.54	998.50	19-07-2013	14-05-2026	12.5	79.88	599.1	
29	2-Laning of Muzaffarpur-Sitamarhi - Sonbarsha section from Km. 2.800 to Km 89 of NH-77	512.00	1,834.00	25-05-2014	25-05-2031	17.5	104.80	1,414.80	
30	Purnea-Khagaria Section of NH-31 from Km. 270 to Km. 410	664.00	1,624.00	02-04-2014	02-10-2028	14.5	112.00	1,232.00	
31	Reengus to Sikar	333.51	544.39	01-09-2014	01-09-2028	14.5	37.54	412.99	
(iv) NHDP Phase IV		3,704.02	12,987.00				811.00	10,746.90	
32	Nagpur- Betul Section of NH-69 from Km 137 to Km 257.400	2,498.76	9,596.40	18-08-2015	18-08-2031	16.5	581.60	7,851.60	
33	4-Laning of Lucknow- Raebareli Section	635.90	1,461.60	16-07-2015	15-07-2029	14.5	100.80	1,159.20	
34	NH-231, Raebareilly-Jaunpur	569.36	1,929.00	02-12-2016	02-06-2031	15	128.60	1,736.10	
(v) J&K Projects		4,019.00	16,390.20				1,038.84	14,341.86	
35	Jammu Udhampur	1,500.00	6,864.60	01-06-2014	01-06-2031	17	403.80	5,451.30	
36	Chenani to Nashri section of NH-1A	2,519.00	9,525.60	07-09-2017	08-03-2032	15	635.04	8,890.56	
(vi) SARDP_NE		762.00	3,062.22				194.76	2,523.48	
37	2 laning of Shillong Bypass	226.00	596.88	25-09-2013	25-03-2025	12	49.74	348.18	
38	Jorabat Barapani	536.00	2,465.34	28-07-2016	28-01-2031	17	145.02	2,175.30	
Total- Ministry of Road Transport & Highways		21,285.36	69,484.95				4,412.83	45,689.46	
Ministry of Home Affairs									
(i)	Delhi Police Development of Residential Complex at Dheerpur, New Delhi	790.58	1897.00	Project is yet to be started			12	125.50	...
(ii)	Delhi Police Development of New Police Headquarter at Jai Singh Road, Parliament Street, New Delhi	202.00	1178.80	Yet to be decided			13	78.00	...
Total- Ministry of Home Affairs		992.58	3,075.80				203.50		
Ministry of Water Resources, River Development & Ganga Rejuvenation									
(i)	82 MLD Sewage Treatment Project at Haridwar, Uttarakhand	244.18	185.62**	01-01-2021	31-12-2035	15	12.37	...	
(ii)	50 MLD Sewage Treatment Project at Varanasi, Uttar Pradesh	211.57	169.12**	01-01-2021	31-12-2035	15	11.27	...	
(iii)	Rehabilitation and renovation of Existing Sewage treatment plant and construction of 30 MLD new STP and 20 MLD TTP at Mathura	638.18	495**	01-01-2022	31-12-2036	15	33.00	...	

(In ₹ Crores)

Ministry/ Department	Name of the Project	Value of Project	Total Annuity Committed	Term in years (Annuity Period)			Annual Annuity	Amount of unpaid annuity Liability at the end of the financial year 2017-18
				From	To	No.of Years		
(iv)	Interception, Diversion and Sewage Treatment work for Unnao (13 MLD) & Shuklaganj (06 MLD), Development of new STP of 30 MLD capacity in Pankha along with integration of exiting STPs (26.06 MLD)	1050.99	944.87**	01-01-2022	31-12-2036	15	62.99	...
(v)	Interception, Diversion and Sewage Treatment work for Farrukhabad (33 MLD)	224.72	179.47**	01-01-2022	31-12-2036	15	11.96	...
Total-Ministry of Water Resources, River Development & Ganga Rejuvenation		2369.64	1974.08				131.59	...
Grand Total		24647.58	74534.83				4747.92	45689.46

*1. Above list includes only those projects which have been completed before 31.03.2018 and are eligible for annuity payment.

2. Pending liability as on 31.03.2018 (last column) is calculated on the basis of the balance half year concession period (annuity period) multiplied by the amount of semi-annuity.

3. Annuity amount of projects at Sr. No. 19 & 20 is reduced.

4. Due to non-clearance of Forest Department, project was re-linked and the annuity was reduced for projects at Sr. no. 11 & 12.

** The Total Annuity committed is the difference between total value of the Project and 40% of the capital cost to be paid up front in next two years Hybrid Annuity based PPP mode. Accordingly the payment for the above project during the construction period will be ₹124.14, ₹160.96 crore and ₹110.46 crore for the year 2019, 2020 and 2021 respectively.

Note: Liability on account of approved annuity contracts as intimated by Ministries/Departments have been reported.

5. EXTERNAL ASSISTANCE

This Annexure gives in brief the nature of External Assistance being received from Multilateral and Bilateral Sources. The estimates of receipts of external assistance and repayment of Principal and payment of interest during the years 2018-2019 and 2019-2020 are summarised in the following table:-

	(In ₹ crores)			
	Actuals 2017-2018	B.E. 2018-2019	R.E. 2018-2019	B.E. 2019-2020
1. Loans	48516.74	40882.39	40209.00	44673.00
2. Less-External loans for State Projects	13900.73	14016.00	13762.12	12262.05
A. Net External Loans (1-2)	34616.01	26866.39	26446.88	32410.95
B. Cash Grants	1436.56	1387.00	969.00	650.00
C. Commodity Grant Assistance	2145.64	1280.00	301.00	356.00
D. Total(A+B+C)	38198.21	29533.39	27716.88	33416.95
E. Repayment of loans	26685.27	29455.00	31340.00	35363.00
F. External Assistance (Net of Repayments) (D-E)	11512.94	78.39	-3623.12	-1946.05
G. Interest Payment on loans	5950.76	6188.00	7870.00	9765.00
H. External Assistance (Net of Repayments & Interest Payments) (F-G)	5562.18	-6109.61	-11493.12	-11711.05

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

(A) MULTILATERAL SOURCES

1. WORLD BANK GROUP

The World Bank is one of the UN's specialised agencies. India has been accessing funds from the World Bank mainly through IBRD and IDA for various development projects.

(a) INTERNATIONAL BANK FOR RECONSTRUCTION AND DEVELOPMENT (IBRD)

India is receiving assistance from International Bank for Reconstruction and Development (IBRD) since 1949. IBRD loans, though non-concessional, offer relatively favourable terms to commercial sources. IBRD Sovereign loans are primarily utilised for infrastructure projects and poverty alleviation, rural development and human resource development, etc. IBRD aims to reduce poverty by promoting sustainable development, through loans, guarantees and non lending services.

Some of the major on-going projects through IBRD assistance are NH Interconnectivity Improvement project, Water Sector Improvement Project, Swachh Bharat Mission Support Operation, Second Karnataka State Highway improvement project, Eastern Dedicated Freight Corridor-I project, etc. IBRD also provides sovereign guaranteed loans mainly to Power Sector CPSUs and PSBs.

(b) INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA)

IDA is the concessional arm of the World Bank and plays a key role in supporting the Bank's poverty reduction mission. IDA extends soft loans to its member countries. IDA funds are used largely in social sector projects that contribute to the achievement of Sustainable Millennium Development Goals. Some of the India's flagship development programs like PMGSY Rural Roads Projects, National Rural Livelihood Projects, Second Technical/Engineering Education Quality Improvement Projects, Secondary Education project and National AIDS Control Support projects are being financed by IDA credits.

2. ASIAN DEVELOPMENT BANK (ADB)

ADB is a major regional financial institution established in 1966 and India is a founding member of ADB. It was decided to commence borrowing from ADB in 1986 to broad base our resources.

ADB'S operations now extend beyond the power, transport and urban sectors into financial institution sustainable livelihoods, skill development, and integrated water resources management, Agri-business Infrastructure Development Investment and Tourism. Some of the major on-going projects through ADB Assistance on Government account are MP District Connectivity Sector Project, Rural Connectivity Investment Program Project-3, South Asian Sub Regional Economic Corporations Road connectivity Investment Programme.

ADB also provides sovereign guaranteed loans mainly to Power Sector CPSUs and Financial Institutions.

3. EUROPEAN INVESTMENT BANK (EIB)

EIB was established in 1958 under the Treaty of Rome to provide financing for capital investment. Lucknow Metro Rail is assisted by EIB.

4. NEW DEVELOPMENT BANK (NDB)

NDB has been established by BRICS (Brazil, Russia, India, China and South Africa) countries in Shanghai, China. At present, three projects are on going with assistance provided by NDB.

5. ASIA INFRASTRUCTURE INVESTMENT BANK (AIIB)

AIIB is multilateral bank, extending loans primarily in energy, transportation and telecommunications, rural infrastructure and agriculture development. At present, three projects are under execution with assistance provided by AIIB.

6. INTERNATIONAL FUND FOR AGRICULTURAL DEVELOPMENT (IFAD)

IFAD was set up in 1977 as the 13th specialised agency of the United Nations. IFAD has assisted in 32 Government projects in the Agriculture, Rural Development, Tribal Development, Women's Empowerment, Natural Resources' Management and Rural Finance Sector.

At present, total 18 projects assisted by IFAD are under implementation. Some of the major on-going projects are integrated Livelihood Support Project and Jharkhand Tribal Improvement and Livelihood Project.

7. GLOBAL FUND ORGANIZATION

The Global Fund to fight AIDS, Tuberculosis and Malaria (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 began operations in January, 2002. GFATM assisted programmes in India are implemented by Ministry of Health and Family Welfare. There are three on-going projects presently executed with the assistance of Global Fund Viz. Global Fund Assisted HIV Aid control Project 'Increasing Access and promoting comprehensive Care', 'Support and Treatment', 'Intensified Malaria Control Project-3' and 'Tuberculosis'.

8. 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 current Country Programme 2013-17 would concentrate on democratic governance, poverty reduction, HIV, energy & environment, sustainable development and gender equality. The Country Programme is focused on economically backward States.

(B) BILATERAL SOURCES

1. JAPAN

Japan has been extending official development assistance (ODA) to India since 1958. Japanese ODA in the form of loans, Grant Aid and Technical Assistance to India is received through Japan International Cooperation Agency (JICA). Japan is the largest bilateral donor to India. JICA projects are spread across sectors like Transport, Power, Irrigation, environment & investment promotion.

Some of the major on-going projects through JICA assistance are Delhi Mass Rapid Transport System Project, Dedicated Freight Corridor project, Kolkata East-West Metro project, Chennai Metro Project, Bengaluru Water Supply & Sewerage project, Bengaluru Metro Rail project, Ahmedabad Metro project, TN Transmission System Improvement Projects.

2. 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.

Some of the major on-going projects through KfW assistance are Sustainable Municipal infrastructure financing in Tamil Nadu, Shooqtong-Karcham Hydropower Project-HP, Green Energy Corridor Intra Transmission System in Himachal Pradesh, Andhra Pradesh and Himachal Pradesh, Forest Ecosystem climate Proofing.

3. RUSSIAN FEDERATION

Development Co-operation between India and the Russian Federation (erstwhile USSR) started in the early sixties. Kudankulam Nuclear Power Project units 1&2 have been built under an Inter-Governmental Agreement (IGA) signed in November 1988 and amended through a supplement in June 1998. Unit No. 3 & 4 are under Construction.

A protocol No 2 to the Agreement dated December 5, 2008 was signed in July 2017 for construction of additional nuclear power plants (Units 5&6) at Kudankulam.

4. 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 energy efficiency renewal energy, urban infrastructure (pubic transport, water). Some of the major on-going projects though AFD assistance are Kochi Metro Project preservation of bio-diversity, and Bengaluru Metro Rail Project-II.

**6. MARKET LOANS WITH OUTSTANDING BALANCE INDICATED AGAINST
EACH ARE DUE FOR DISCHARGE IN 2019-20**

(In ₹ crores)

S. No.	Name of Loan	Date of Maturity	Outstanding Amount
1	7.28% Government Stock, 2019	03.06.2019	53000.00
2	6.05% Government Stock, 2019	12.06.2019	4000.00
3	6.05% Government Stock, 2019 (Con)	12.06.2019	7000.00
4	6.90% Government Stock, 2019	13.07.2019	45000.00
5	10.03% Government Stock, 2019	09.08.2019	6000.00
6	6.35% Government Stock, 2020	02.01.2020	56000.00
7	6.35% Government Stock, 2020 (con)	02.01.2020	5000.00
8	8.19% Government Stock, 2020	16.01.2020	74000.00
9	Total Repayments		250000.00
	(i) Less: Switching of Securities from the outstanding Stock of 2019-20	2160.00	
	(ii) Less: Provision in 2018-19 for Switching of Securities from the outstanding Stock of 2019-20	10962.01	13122.01
10	Repayments to be made in 2019-20 (9-9(i)&(ii)		236877.99
11	Provision for Switching/Buy back of Government Stock		
	(i) Provision for Switching of Securities	50000.00	
	(ii) Provision for Buy back of Government Stock	50000.00	
			100000.00
	TOTAL (10+11)		336877.99