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GOVERNMENT OF INDIA

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AN ECONOMIC AND FUNCTIONAL CLASSIFICATION OF THE CENTRAL GOVERNMENT BUDGET

2005-2006

É´ÉkÉ àÉjÉÉãÉªÉ
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MINISTRY OF FINANCE
DEPARTMENT OF ECONOMIC AFFAIRS
ECONOMIC DIVISION
NEW DELHI

É´ÉKÉªÉ-ºÉSÉÉ C O N T E N T S

PREFACE

Since 1957-58, the Economic Division of the Ministry of Finance has been preparing an economic classification of the Central Government budgetary transactions to make the budget a more useful tool of economic analysis. In brief, this classification involves arranging the expenditures and receipts of the Central Government including those of railways and posts and telecommunications by significant economic categories distinguishing current from capital outlays, spending for goods and services from transfers to individuals and institutions, tax receipts from other receipts, and from borrowing and inter-governmental loans and grants etc. Reclassified in this manner, the flows into and out of the Central Government can be related to important categories of transactions influencing the behaviour of the other sectors of the economy. Since the national income type of government account is the most prevalent form of an economic classification, the methodology and concepts used in this analysis are those used in the national income accounting system.

With the advent of economic planning in the country, annual plan outlays have been integrated with the budgetary outlays which called for a further analysis of budgetary outlays into functional categories. Such a functional classification helps in analysing how much the Central Government is allocating to different functions or purposes in accordance with the priorities laid down in the Plan. Accordingly since 1967-68, an economic-cum-functional classification of the Central Government transactions is being prepared.

The economic-cum-functional classification of the Central Government Budget 2005-06 presented in the following pages broadly conforms to the pattern of the earlier years. The salient features of this analysis are summarised in Sections I and II, and the rationale for the derivation of various items used in this classification has been explained in the Technical Appendix at the end.

Analysis of the Central Government Budget 2005-06 shows that the consumption expenditure of the Central Government composed of wages and salaries and purchase of goods and services will increase from Rs.1,13,574 crore in 2004-05 (Revised Estimates) to Rs.1,25,607 crore in 2005-06 (Budget Estimates). The Central Government's direct gross capital formation àÉ 30,807 BÉE®É½ âô{ÉA cÉ VÉÉAMÉÉ +ÉÉ® {ÉxÉ& 2005-06 (¤ÉVÉ] +ÉxÉàÉÉxÉ) àÉ ªÉc 36,871 BÉE®É½ âô{ÉA cÉ VÉÉAMÉÉ* BÉExpÉªÉ ºÉ®BÉEÉ® BÉE ¤ÉVÉ]ÉªÉ ºÉºÉÉvÉxÉÉ ºÉ ºÉBÉEãÉ {ÉVÉÉ ÉxÉàÉÉhÉ |ÉiªÉFÉ +ÉÉ® +É|ÉiªÉFÉ (+ÉxªÉ FÉjÉÉ BÉEÉ {ÉVÉÉ ÉxÉàÉÉhÉ BÉE ÉãÉA nÉ MÉ< É´ÉkÉÉªÉ ºÉcÉªÉiÉÉ), nÉxÉÉ BÉE ÉãÉA BÉEãÉ É´ÉkÉÉªÉ BªÉ´ÉºlÉÉ BÉEÉ ®BÉEàÉ, 2004-05 (ºÉ¶ÉÉÉvÉiÉ +ÉxÉàÉÉxÉ) BÉE 95,234 BÉE®É½ âô{ÉA BÉEÉ iÉãÉxÉÉ àÉ 2005-06 (¤ÉVÉ] +ÉxÉàÉÉxÉ) àÉ 81,812 BÉE®É½ âô{ÉA cÉMÉÉ* BÉExpÉªÉ ºÉ®BÉEÉ® +ÉÉ® <ºÉBÉE É´É£ÉÉMÉÉªÉ ={ÉµÉàÉÉ (MÉ®-É´É£ÉÉMÉÉªÉ ={ÉµÉàÉÉ BÉEÉ Þ¶ÉKÉ +ÉlÉBªÉ´ÉºlÉÉÞ BÉE °ô{É àÉ àÉÉxÉÉ VÉÉiÉÉ c), BÉEÉ ÉxÉ´ÉãÉ ÉxÉ¤ÉSÉiÉ ´ÉKÉ 2004-05 (ºÉ¶ÉÉÉvÉiÉ +ÉxÉàÉÉxÉ) àÉ 73,069 BÉE®É½ âô{ÉA BÉEÉ iÉãÉxÉÉ àÉ ´ÉKÉ 2005-06 (¤ÉVÉ] +ÉxÉàÉÉxÉ) àÉ 77,125 BÉE®É½ âô{ÉA cÉxÉÉ +ÉxÉàÉÉÉxÉiÉ c*

ÉxÉàxÉÉãÉÉJÉiÉ nÉ ºÉÉ®ÉhÉªÉÉ àÉ +ÉÉlÉBÉE A´É BÉEÉªÉÉiàÉBÉE ´ÉMÉÉBÉE®hÉ, É´ÉBÉEÉºÉ n® iÉlÉÉ É¤Éxn +É¶ÉnÉxÉ BÉE BªÉªÉ BÉEÉ ºÉÉFÉ{iÉ °ô{É àÉ n¶ÉÉªÉÉ MÉªÉÉ c*

will increase from Rs.23,997 crore in 2003-04 (Accounts) to Rs.30,807 crore in 2004-05 (Revised Estimates) and further to Rs.36,871 crore in 2005-06 (Budget Estimates). The total financial provision for gross capital formation, both direct and indirect (financial assistance provided to other sectors for capital formation) out of the Central Government budgetary resources in 2005-06 (Budget Estimates) will be Rs.81,812 crore compared with Rs.95,234 crore in 2004-05 (Revised Estimates). The net dis-savings of the Central Government and its departmental undertakings (non-departmental undertakings are treated as "rest of the economy") are estimated at Rs.77,125 crore in 2005-06 (B.E.) against Rs.73,069 crore in 2004-05 (R.E.).

The following two tables summarize the expenditure by economic and functional classification, rate of growth and point contribution.

ºÉÉ®hÉÉ 1 & +ÉÉlÉBÉE ´ÉMÉÉBÉE®hÉ uÉ®É BªÉªÉ
Table 1:Expenditure by Economic Classification

				2003-04 ´ÉÉºiÉÉ´ÉBÉE Accounts	2004-05 ºÉ¶ÉÉÉvÉiÉ Revised	2005-06 ¤ÉVÉ] Budget
				(BÉE®É½ âô{ÉA) (Rs.Crore)		
1.	BÉEãÉ BªÉªÉ	1	Total expenditure	426132	473010	512995
2.	ºÉBÉEãÉ {ÉVÉÉ ÉxÉàÉÉhÉ	2	Gross capital formation	82561	95234	81812
3.	={É£ÉÉMÉ BªÉªÉ	3	Consumption expenditure	87170	113574	125607
4.	SÉÉãÉ +ÉiÉ®hÉ	4	Current transfers	248436	256959	300156
5.	+ÉxªÉ	5	Others	7965	7243	5420
				(É´ÉBÉEÉºÉ n®) (Growth rate)		
1.	BÉEãÉ BªÉªÉ	1	Total expenditure	6.8	11.0	8.5
2.	ºÉBÉEãÉ {ÉVÉÉ ÉxÉàÉÉhÉ	2	Gross capital formation	7.5	15.3	-14.1
3.	={É£ÉÉMÉ BªÉªÉ	3	Consumption expenditure	2.1	30.3	10.6
4.	SÉÉãÉ +ÉiÉ®hÉ	4	Current transfers	8.7	3.4	16.8
5.	+ÉxªÉ	5	Others	-2.9	-9.1	-25.2
				(É¤Éxn +É¶ÉnÉxÉ¯) (Point contribution*)		
1.	BÉEãÉ BªÉªÉ	1	Total expenditure	6.8	11.0	8.5
2.	ºÉBÉEãÉ {ÉVÉÉ ÉxÉàÉÉhÉ	2	Gross capital formation	1.4	3.0	-2.8
3.	={É£ÉÉMÉ BªÉªÉ	3	Consumption expenditure	0.4	6.2	2.5
4.	SÉÉãÉ +ÉiÉ®hÉ	4	Current transfers	5.0	2.0	9.1
5.	+ÉxªÉ	5	Others	-0.1	-0.2	-0.4

¯ *É¤Éxn-+É¶ÉnÉxÉ BÉEÉ ºÉ¤ÉvÉ BÉEãÉ É´ÉBÉEÉºÉ àÉ {ÉÉlÉBÉE PÉ]BÉE BÉE +É¶ÉnÉxÉ ºÉ c**

* *Point contribution refers to contribution of individual component to total growth*

ºÉÉ®hÉÉ 2 & BÉÉªÉÉiàÉBÉ ¶ÉÉKÉ uÉ®É BªÉªÉ

Table 2: Expenditure by Functional Head

			2003-04 ´ÉÉºiÉÉ´ÉBÉ Accounts	2004-05 ºÉ¶ÉÉÉvÉiÉ Revised	2005-06 ¤ÉVÉ] Budget
					(BÉ®É½ âó{ÉA) (Rs.Crore)
1. ºÉÉàÉÉÉVÉBÉ ºÉ´ÉÉA	1.	Social Services	44039	46910	60384
2. +ÉÉÉlÉBÉ ºÉ´ÉÉA	2.	Economic Services	120271	134433	123055
3. ºÉÉàÉÉxªÉ ºÉ´ÉÉA	3.	General Services	87923	111412	126720
4. +ÉxÉÉ´É]xÉÉªÉ	4.	Unallocable	173899	180256	202838
5. BÉÉãÉ BªÉªÉ (1¨2¨3¨4)	5.	Total Expenditure (1+2+3+4)	426132	473010	512995
					(É´ÉBÉÉºÉ n®) (Growth rate)
1. ºÉÉàÉÉÉVÉBÉ ºÉ´ÉÉA	1.	Social Services	6.3	6.5	28.7
2. +ÉÉÉlÉBÉ ºÉ´ÉÉA	2.	Economic Services	9.8	11.8	-8.5
3. ºÉÉàÉÉxªÉ ºÉ´ÉÉA	3.	General Services	9.4	26.7	13.7
4. +ÉxÉÉ´É]xÉÉªÉ	4.	Unallocable	3.8	3.7	12.5
5. BÉÉãÉ BªÉªÉ (1¨2¨3¨4)	5.	Total Expenditure (1+2+3+4)	6.8	11.0	8.5
					(É¤Éxn +É¶ÉnÉxÉ¯) (Point contribution*)
1. ºÉÉàÉÉÉVÉBÉ ºÉ´ÉÉA	1.	Social Services	0.7	0.7	2.8
2. +ÉÉÉlÉBÉ ºÉ´ÉÉA	2.	Economic Services	2.7	3.3	-2.4
3. ºÉÉàÉÉxªÉ ºÉ´ÉÉA	3.	General Services	1.9	5.5	3.2
4. +ÉxÉÉ´É]xÉÉªÉ	4.	Unallocable	1.6	1.5	4.8
5. BÉÉãÉ BªÉªÉ (1¨2¨3¨4)	5.	Total Expenditure (1+2+3+4)	6.8	11.0	8.5

¯ É¤Éxn-+É¶ÉnÉxÉ BÉÉ ºÉ¤ÉvÉ BÉÉãÉ É´ÉBÉÉºÉ àÉ {ÉlÉBÉ PÉ]BÉ BÉ +É¶ÉnÉxÉ ºÉ c*

* *Point contribution refers to contribution of individual component to total growth*

BÉÉxp BÉÉ ´ÉKÉ 2005-06 (¤É.+É.) BÉÉ BÉÉãÉ BªÉªÉ ´ÉKÉ 2004-05 BÉÉ iÉãÉxÉÉ àÉ 8.5 |ÉÉiÉ¶ÉiÉ iÉBÉ ¤Éf MÉªÉÉ* iÉlÉÉÉ{É, BÉÉãÉ BªÉªÉ BÉ SÉÉ® ºÉPÉ]BÉÉ àÉ ºÉ, ABÉ ºÉPÉ]BÉ àÉ 'ºÉBÉãÉ {ÉVÉÉ ÉxÉàÉÉhÉ' BÉÉ 14.1 |ÉÉiÉ¶ÉiÉ BÉÉ xÉBÉÉÉ®ÉiàÉBÉ É´ÉBÉÉºÉ c+ÉÉ* AºÉÉ ¤ÉÉ®c´É É´ÉkÉ +ÉªÉÉMÉ BÉÉ ÉºÉ{ÉÉÉ®¶É BÉ {ÉÉãÉº´É¯ó{É ®ÉVªÉÉ BÉÉ jÉ@hÉÉ +ÉÉ® +ÉÉOÉàÉÉ àÉ +ÉªÉÉ ÉMÉ®É´É] BÉ BÉÉ®hÉ c+ÉÉ* xÉBÉÉÉ®ÉiàÉBÉ É´ÉBÉÉºÉ BÉ BÉÉ®hÉ 8.5 |ÉÉiÉ¶ÉiÉ BÉ BÉÉãÉ É´ÉBÉÉºÉ BÉÉ iÉãÉxÉÉ àÉ <ºÉ ºÉPÉ]BÉ BÉÉ É¤Éxn BÉÉ +É¶ÉnÉxÉ 2.8 |ÉÉiÉ¶ÉiÉ xÉBÉÉÉ®ÉiàÉBÉ lÉÉ, VÉºÉÉÉBÉ ºÉÉ®hÉÉ 1 àÉ ÉnJÉÉªÉÉ MÉªÉÉ c* BÉÉªÉÉiàÉBÉ ´ÉMÉÉBÉ®hÉ BÉ ºÉàÉxvÉ àÉ, (ºÉÉ®hÉÉ 2) +ÉÉÉlÉBÉ ºÉ´ÉÉ+ÉÉ BÉÉ xÉBÉÉÉ®ÉiàÉBÉ +É¶ÉnÉxÉ ÉVÉºÉàÉ ®ÉVªÉÉ BÉÉ ÉnA MÉA jÉ@hÉ ¶ÉÉÉàÉãÉ c, BÉÉãÉ É´ÉBÉÉºÉ BÉ 8.5 |ÉÉiÉ¶ÉiÉ BÉÉ iÉãÉxÉÉ àÉ 2.4 |ÉÉiÉ¶ÉiÉ lÉÉ*

Total expenditure of the Union in 2005-06 (BE) increased by 8.5 per cent over 2004-05 (RE). However, of the four components of total expenditure, one component 'gross capital formation' had a negative growth of 14.1 per cent. This was because of decline in loans and advances to the States consequent upon the recommendation of Twelfth Finance Commission. Because of the negative growth, the point contribution of this component to over all growth of 8.5 per cent was a negative 2.8 per cent as reflected in Table 1. In terms of functional classification, (Table 2) the negative contribution of economic services, which included loans to States, was 2.4 per cent to the over all growth of 8.5 per cent.

BÉÉxpÉªÉ ºÉ®BÉÉ® BÉ É´ÉBÉÉºÉ ºÉ¤ÉvÉÉ BÉÉªÉBÉãÉÉ{ÉÉ {É® cÉxÉ ´ÉÉãÉ JÉSÉÉ àÉ ºÉ®BÉÉ® {ÉVÉÉ ÉxÉàÉÉhÉ {É® {ÉÉ®BªÉªÉ +ÉÉ® +ÉÉlÉBÉ +ÉÉ® ºÉÉàÉÉÉVÉBÉ ºÉ´ÉÉ+ÉÉ {É® cÉxÉ ´ÉÉãÉ SÉÉãÉ BªÉªÉ nÉxÉÉ ¶ÉÉÉàÉãÉ c* ºÉÉàÉÉÉVÉBÉ +ÉÉ® +ÉÉlÉBÉ ºÉ´ÉÉ+ÉÉ {É® cÉxÉ ´ÉÉãÉ +ÉªÉÉVÉxÉÉMÉiÉ iÉlÉÉ +ÉªÉÉVÉxÉÉ-ÉÉ£ÉxxÉ BÉÉãÉ BªÉªÉ àÉÉ] iÉÉ® {É® BÉÉxpÉªÉ ºÉ®BÉÉ® BÉ BÉÉãÉ É´ÉBÉÉºÉ BªÉªÉ BÉ ¤É®É¤É® cÉ c* +ÉxÉàÉÉxÉ c ÉBÉ 2005-06 (¤ÉVÉ] +ÉxÉàÉÉxÉ) àÉ ªÉc BªÉªÉ 1,83,438 BÉ®É½ âó{ÉA cÉMÉÉ VÉÉ ÉBÉ =ºÉ ´ÉKÉ BÉ ÉãÉA ¤ÉVÉ] àÉ ÉxÉvÉÉÉ®iÉ BÉÉãÉ BªÉªÉ BÉÉ ®ÉÉ¶É BÉ 35.8 |ÉÉiÉ¶ÉiÉ BÉ ¤É®É¤É® c*

The Central Government's development expenditure includes both outlays on gross capital formation and current expenditure on economic and social services. The plan and non-plan expenditures in the Central Budget on economic and social services correspond broadly to the total deveopment expenditure of the Central Government. This is estimated at Rs.1,83,438 crore in 2005-06 (Budget Estimates) and forms 35.8 per cent of the total expenditure budgeted for that year.

É]{{ÉhÉÉ& *{ÉhÉÉBÉxÉ BÉ BÉÉ®hÉ ºÉÉ´ÉªÉÉ& +ÉÉBÉbÉ½É BÉÉ VÉÉ½ àÉãÉ xÉ JÉÉA*

Note: *Due to rounding, figures may not add up to total.*

I. +ÉÉÉlÉBÉE ´ÉMÉÉBÉE®hÉ

<ºÉ JÉhb ÉÉ +ÉxiÉ àÉ 2005-06 ÉÉ ÉÉxnÉªÉ ºÉ®ÉBÉÉ® ÉÉ ¤ÉVÉ] ÉÉ {ÉxÉ& ´ÉMÉÉBÉiÉ +ÉBÉbÉ½ ÉÉ U& ÉÉ´ÉÉ®hÉ ÉnªÉ MÉªÉ c* <ºÉ ãÉJÉ |ÉhÉÉãÉÉ ºÉ ÉVÉxÉ àÉci´É{ÉhÉ ¤ÉÉiÉÉ ÉÉÉ {ÉiÉÉ SÉãÉiÉÉ c ´É ÉxÉàxÉÉãÉÉJÉiÉ c&-

(ÉÉ) ÉÉxpÉªÉ ºÉ®ÉBÉÉ® ÉÉÉ ÉÉãÉ BªÉªÉ,
(JÉ) ÉÉxpÉªÉ ºÉ®ÉBÉÉ® ÉÉÉ +ÉÉxiÉàÉ {ÉÉ®BªÉªÉ
(MÉ) ÉÉxpÉªÉ ºÉ®ÉBÉÉ® ÉÉ ¤ÉVÉ]ÉªÉ ºÉºÉÉvÉxÉÉ ºÉ {ÉÉVÉÉ ÉxÉàÉÉhÉ
(PÉ) ÉÉxpÉªÉ ºÉ®ÉBÉÉ® pÉ ÉxÉ´ÉãÉ {ÉÉVÉÉ ÉxÉàÉÉhÉ +ÉÉ® =ºÉBÉÉ ¤ÉSÉiÉ,
(R) ÉÉxpÉªÉ ºÉ®ÉBÉÉ® ÉÉ ¤ÉVÉ] ºÉ¤ÉvÉÉ ãÉxÉ-nxÉÉ àÉ cÉxÉ ´ÉÉãÉ PÉÉ]Ú ÉÉ ÉÉÉÉxxÉ ºiÉ®, +ÉÉ®
(SÉ) ÉÉxpÉªÉ ºÉ®ÉBÉÉ® uÉ®É +ÉªÉ ÉÉÉ ÉxÉàÉÉhÉ

I. ECONOMIC CLASSIFICATION

A set of six accounts containing the reclassified data from the Central Government Budget for 2005-06 is placed at the end of this section. Some significant magnitudes emerging from this system of accounts are:

(a) The Central Government's total expenditure;
(b) The Central Government's final outlays;
(c) Capital formation out of the budgetary resources of the Central Government;
(d) Net capital formation and savings of the Central Government;
(e) The various measures of deficit in the Central Government's budgetary transactions; and
(f) Income generation by the Central Government.

(ÉÉ) ÉÉãÉ BªÉªÉ

2. +ÉxÉàÉÉxÉ c ÉBÉ ÉÉxpÉªÉ ºÉ®ÉBÉÉ® ÉÉÉ ÉÉãÉ BªÉªÉ VÉÉ 2004-05 (ºÉ¶ÉÉÉvÉiÉ +ÉxÉàÉÉxÉ àÉ 4,73,010 ÉÉ®É½ âó{ÉA lÉÉ ¤ÉfBÉ® 2005-06 (¤ÉVÉ] +ÉxÉàÉÉxÉ) àÉ 5,12,995 ÉÉ®É½ âó{ÉA cÉ VÉÉAMÉÉ +ÉlÉÉiÉ ªÉc 8.5 |ÉÉiÉ¶ÉiÉ ÉÉÉ ´ÉÉr c* àÉJªÉ BªÉªÉÉ ÉÉÉ +ÉÉ´É]xÉ ºÉ |ÉBÉÉ® c&

(a) Total Expenditure

2. The total expenditure of the Central Government is estimated to increase from Rs. 4,73,010 crore in 2004-05 (Revised Estimates) to Rs.5,12,995 crore in 2005-06 (Budget Estimates), which is an increase of 8.5 per cent. The allocation of major types of expenditure is as follows:

ÉÉxpÉªÉ ºÉ®ÉBÉÉ® ÉÉÉ ÉÉãÉ BªÉªÉ *Central Government's Total Expenditure*

(ÉÉ®É½ âó{ÉA) *(Rs. crore)*

		2003-04 ´ÉÉºiÉÉ´ÉBÉE Accounts	2004-05 ºÉ¶ÉÉÉvÉiÉ Revised	2005-06 ¤ÉVÉ] Budget
1. +ÉÉxiÉàÉ {ÉÉ®BªÉªÉ	1. Final outlays:	111167	144381	162478
(ÉÉ) ºÉ®ÉBÉÉ® ÉÉÉ JÉ{ÉiÉ ºÉ¤ÉvÉÉ BªÉªÉ (nÉJÉA- É´É´É®hÉ 1)	(a) Government consumption expenditure (vide Acct.1)	87170	113574	125607
(JÉ) ºÉBÉãÉ {ÉÉVÉÉ ÉxÉàÉÉhÉ (nÉJÉA-É´É´É®hÉ 3)	(b) Gross capital formation (vide Acct. 3)	23997	30807	36871
(?) ºÉBÉãÉ ÉºlÉ® {ÉÉVÉÉ ÉxÉàÉÉhÉ	(i) Gross fixed capital formation	22828	29482	35905
(??) ÉxÉàÉÉhÉ ÉÉªÉ £ÉbÉ® àÉ ´ÉÉr	(ii) Increase in works stores	1169	1325	966
2. ¶ÉKÉ +ÉlÉBªÉ´ÉºlÉÉ ÉÉ ÉãÉA +ÉxiÉ®hÉ ºÉ¤ÉvÉÉ +ÉnªÉMÉªÉ	2. Transfer payments to the rest of the economy	280474	292467	340453
(ÉÉ) SÉÉãÉ +ÉxiÉ®hÉ (nÉJÉA- É´É´É®hÉ 1)	(a) Current transfers (vide Acct.1)	248436	256959	300156
(JÉ) {ÉÉVÉÉ +ÉxiÉ®hÉ (nÉJÉA-É´É´É®hÉ 3)	(b) Capital transfers (vide Acct.3)	32038	35508	40298
3. ¶ÉKÉ +ÉlÉ-BªÉ´ÉºlÉÉ àÉ ÉÉÉiÉÉªÉ ÉxÉ´É¶É +ÉÉ® =ºÉBÉÉ ÉãÉA ÉnA VÉÉxÉ ´ÉÉãÉ jÉ@hÉ (nÉJÉA-É´É´É®hÉ 4)	3. Financial investments and loans to the rest of the economy (vide Acct. 4)	34491	36162	10064
4. ÉÉãÉ BªÉªÉ (1¨2¨3)	**4. Total Expenditure (1+2+3)**	**426132**	**473010**	**512995**

(JÉ) +ÉÉxiÉàÉ {ÉÉ®BªÉªÉ

3. ´ÉKÉ 2005-06 ÉÉ ¤ÉVÉ] àÉ ÉÉãÉ 5,12,995 ÉÉ®É½ âó{ÉA ÉÉÉ BªÉªÉ ®JÉÉ MÉªÉÉ c, <ºÉàÉ ºÉ ÉÉxpÉªÉ ºÉ®ÉBÉÉ® ÉÉÉ +ÉÉxiÉàÉ {ÉÉ®BªÉªÉ 1,62,478 ÉÉ®É½ âó{ÉA ªÉÉ ÉÉãÉ {ÉÉ®BªÉªÉ ÉÉÉ ãÉMÉ£ÉMÉ 31.7 |ÉÉiÉ¶ÉiÉ £ÉÉMÉ c* ªÉc {ÉÉ®BªÉªÉ JÉ{ÉiÉ +ÉÉ® {ÉÉVÉÉ ÉxÉàÉÉhÉ ÉÉ ºÉ¤ÉvÉ àÉ ÉÉxpÉªÉ ºÉ®ÉBÉÉ® ÉÉÉ ´ÉºiÉ+ÉÉ +ÉÉ® ºÉ´ÉÉ+ÉÉ ÉÉÉ |ÉiªÉFÉ àÉÉMÉ ÉÉÉ ºÉÉSÉiÉ ÉÉ®iÉÉ c* ®ÉK]ÅªÉ ãÉJÉÉ |ÉhÉÉãÉÉ àÉ ªÉ +ÉÉxiÉàÉ {ÉÉ®BªÉªÉ ¶ÉKÉ +ÉlÉ-BªÉ´ÉºlÉÉ ÉÉ JÉ{ÉiÉ ºÉ¤ÉvÉÉ BªÉªÉ +ÉÉ® {ÉÉVÉÉ ÉxÉàÉÉhÉ ÉÉÉ ®ÉÉàÉ ºÉ VÉÉ½ VÉÉiÉ c* ÉÉãÉ BªÉªÉ ÉÉ ¶ÉKÉ £ÉÉMÉ +ÉlÉÉiÉ 3,50,517 ÉÉ®É½ âó{ÉA +ÉlÉÉ´É 68.3 |ÉÉiÉ¶ÉiÉ £ÉÉMÉ àÉ +ÉxiÉ®hÉ +ÉnªÉMÉªÉÉ É´ÉkÉÉªÉ ÉxÉ´É¶ÉÉ +ÉÉ® jÉ@hÉÉ ÉÉ °ó{ÉàÉ ¶ÉiÉ-BªÉ´ÉºlÉÉ ÉÉÉ ÉBÉÉªÉÉ MÉªÉÉ £ÉMÉiÉÉxÉ ¶ÉÉÉàÉãÉ c* <ºÉBÉÉ =q¶ªÉ +ÉxªÉ FÉjÉÉ ÉÉÉ SÉÉãÉ ªÉÉ {ÉÉVÉÉMÉiÉ |ÉÉ{iÉªÉÉ ÉÉÉ +ÉxÉ{ÉÉiÉ ÉÉ®xÉÉ c*

(b) Final Outlays

3. Of the total expenditure of Rs. 5,12,995 crore budgeted for 2005-06, Rs.1,62,478 crore or 31.7 per cent constitute final outlays of the Central Government representing its direct demand for goods and services for consumption and capital formation. In a system of national accounts, these final outlays get linked up with the consumption expenditure and capital formation in other sectors of the economy. The rest of the total expenditure amounting to Rs.3,50,517 crore or 68.3 per cent constitute disbursements by way of transfer payments, financial investment and loans to the rest of the economy, and are intended to supplement current and capital receipts of other sectors.

JÉ{ÉiÉ ºÉ¤ÉvÉÉ BªÉªÉ

4. JÉ{ÉiÉ ºÉ¤ÉvÉÉ BªÉªÉ (+ÉlÉÉiÉ àÉVÉn®É +ÉÉ® ´ÉiÉxÉ iÉlÉÉ SÉÉãÉ ={ÉªÉÉMÉ ÉÉ ÉãÉA ºÉÉàÉÉxÉ +ÉÉ® ºÉ´ÉÉ+ÉÉ ÉÉ ºÉ¤ÉvÉ àÉcÉxÉ ´ÉÉãÉBªÉªÉ) ÉÉ ÉãÉA 2005-06 ÉÉ ¤ÉVÉ] àÉ 1,25,607 ÉÉ®É½ âó{ÉA ÉÉÉ VÉÉ BªÉ´ÉºlÉÉ ÉÉÉ MÉ< c ´Éc +ÉÉxiÉàÉ {ÉÉ®BªÉªÉ ÉÉÉ 77.3 |ÉÉiÉ¶ÉiÉ +ÉÉ® ÉÉãÉ BªÉªÉ ÉÉÉ 24.5 |ÉÉiÉ¶ÉiÉ

Consumption Expenditure

4. Consumption expenditure (i.e. expenditure on wages and salaries and commodities and services for current use) budgeted at Rs.1,25,607 crore for 2005-06 forms 77.3 per cent of the final outlays and 24.5 per cent of the total expenditure.

¤É~iÉÉ cè 2005-06 àÉ JÉ{ÉiÉ ºÉ¤ÉvÉÉ BªÉªÉ àÉ cÉxÉ ´ÉÉãÉÉ ´ÉÉr ÉÊ{ÉUãÉ ´ÉKÉ BÉE ºÉ¶ÉÉäÉvÉiÉ +ÉxÉàÉÉxÉ BÉE àÉBÉEÉ¤ÉãÉ àÉ 10.6 |ÉÉiÉ¶ÉiÉ ¤É~iÉÉ cè ´ÉKÉ 2003-04 (ãÉJÉÉ) BÉEÉ iÉãÉxÉÉ àÉ ´ÉKÉ 2004-05 (ºÉ¶ÉÉäÉvÉiÉ +ÉxÉàÉÉxÉ) àÉ JÉ{ÉiÉ BªÉªÉ àÉ ´ÉÉr 30.3|ÉÉiÉ¶ÉiÉ lÉÉ*

The growth in consumption expenditure works out to 10.6 per cent for 2005-06 over revised estimates for the previous year. The growth in consumption expenditure in 2004-05 (Revised Estimates) over 2003-04 (Account) was 30.3 per cent.

ºÉBÉEãÉ {ÉÚVÉÉ ÉxÉàÉÉhÉ

5. BÉExpÉªÉ ºÉ®BÉEÉ® BÉE |ÉiªÉFÉ ºÉBÉEãÉ {ÉÚVÉÉ ÉxÉàÉÉhÉ (+ÉlÉÉiÉ <àÉÉ®iÉÉ, ãÉÉBÉE ÉxÉàÉÉhÉ BÉEÉªÉÉ, ={ÉºBÉE®É +ÉÉ® +ÉxªÉ ÉºlÉ® {ÉÉ®ºÉà{ÉÉkÉªÉÉ BÉE ºÉ¤ÉvÉ àÉ ÉxÉ´É¶É) BÉE ¤ÉÉ® àÉ +ÉxÉàÉÉxÉ c ÉBÉE ªÉc 2004-05 (ºÉ¶ÉÉäÉvÉiÉ +ÉxÉàÉÉxÉ) BÉE 29,482 BÉE®É½ âó{ÉA ºÉ 21.8 |ÉÉiÉ¶ÉiÉ PÉ]BÉE® 2005-06 àÉ 35905 BÉE®É½ âó{ÉA cÉ VÉÉAMÉÉ* ºÉBÉEãÉ {ÉÚVÉÉ ÉxÉàÉÉhÉ BÉE PÉ]BÉE àÉ ºÉ ABÉE ªÉlÉÉ ÉxÉàÉÉhÉ BÉEÉªÉ £ÉbÉ®É àÉ {ÉÉ®´ÉiÉxÉ, àÉ 2004-05 (ºÉ¶ÉÉäÉvÉiÉ +ÉxÉàÉÉxÉ) BÉEÉ iÉãÉxÉÉ àÉ 27.1 |ÉÉiÉ¶ÉiÉ BÉEÉ ÉMÉ®É´É] cÉxÉ BÉEÉ +ÉxÉàÉÉxÉ c*

Gross Capital Formation

5. The Central Government's direct gross fixed capital formation (i.e. investment in buildings, public works, equipments and other fixed assets) is estimated to increase by 21.8 per cent, from Rs. 29,482 crore in 2004-05 (Revised Estimates) to Rs.35,905 crore in 2005-06. One of the components of gross capital formation, viz., changes in works stores, is budgeted to decline by 27.1 per cent over 2004-05 (Revised Estimates).

(MÉ) BÉExpÉªÉ ºÉ®BÉEÉ® BÉE ¤ÉVÉ]ÉªÉ ºÉºÉÉvÉxÉÉ ºÉ {ÉÚVÉÉ ÉxÉàÉÉhÉ

(c) Capital formation out of the budgetary resources of the Central Government

{ÉÚVÉÉ ÉxÉàÉÉhÉ BÉE ÉãÉA É´ÉkÉÉªÉ ºÉcÉªÉiÉÉ

6. BÉExpÉªÉ ºÉ®BÉEÉ® ¶ÉKÉ +ÉlÉ-BªÉ´ÉºlÉÉ BÉEÉ AºÉ {ÉÚVÉÉ ÉxÉàÉÉhÉ BÉE +ÉÉiÉÉ®BÉiÉ, VÉÉ ºÉ´ÉªÉ ÉBÉEªÉÉ VÉÉiÉÉ c, +ÉxÉnÉxÉÉ ´É jÉ@hÉÉ BÉE àÉÉvªÉàÉ ºÉ +ÉÉ® ¶ÉªÉ®É àÉ vÉxÉãÉMÉÉ BÉE® {ÉÚVÉÉ ÉxÉàÉÉhÉ BÉE®xÉ àÉ ºÉcÉªÉiÉÉ nÉiÉ c* ´ÉKÉ 2005-06 BÉE ÉãÉA 44,941BÉE®É½ âó{ÉA BÉEÉ ¤ÉVÉ]ÉªÉ ºÉcÉªÉiÉÉ ´ÉKÉ 2004-05 BÉE ºÉ¶ÉÉäÉvÉiÉ +ÉxÉàÉÉxÉ ºÉ 30.2 |ÉÉiÉ¶ÉiÉ BÉEàÉ c*

Financial Assistance for Capital Formation

6. In addition to the capital formation directly undertaken, the Central Government also provides assistance to the rest of the economy for capital formation through grants, loans and investment in share capital. The budgeted assistance of Rs. 44,941 crore for 2005-06 is 30.2 per cent lower than the Revised Estimates of 2004-05.

{ÉÚVÉÉ ÉxÉàÉÉhÉ BÉE ÉãÉA É´ÉkÉÉªÉ ºÉcÉªÉiÉÉ *Financial Assistance for Capital Formation*

(BÉE®É½ âó{ÉA) (Rs. crore)

		2003-04 ´ÉÉºiÉÉ´ÉBÉE Accounts	2004-05 ºÉ¶ÉÉäÉvÉiÉ Revised	2005-06 ¤ÉVÉ] Budget
1. ®ÉVªÉ +ÉÉ® ºÉÆP ®ÉVªÉ FÉjÉ (nÉJÉA É´É´É®hÉ 3, àÉn ºÉÆJªÉÉ 3.1 (BÉ) +ÉÉ® É´É´É®hÉ 4, àÉn ºÉÆJªÉÉ 2.1)	1. States and Union Territories (vide items 3.1 (a) in Acct. 3 and 2.1 in Acct. 4)	40908	44288	22930
2. MÉè®-É´É£ÉÉMÉÉªÉ ´ÉÉÉhÉÉVªÉBÉE ={ÉµÉàÉ (nÉJÉA É´É´É®hÉ 4, àÉn ºÉÆJªÉÉ 1.1 iÉlÉÉ 2.3)*	2. Non-departmental commercial undertakings (vide items 1.1 and 2.3 in Acct.4)*	4581	6530	7471
3. ºlÉÉxÉÉªÉ |ÉÉvÉBÉE®hÉ (nÉ¶ÉA É´É´É®hÉ 3, àÉn ºÉÆJªÉÉ 3.1 (JÉ) +ÉÉ® É´É´É®hÉ 4, àÉn ºÉÆJªÉÉ 2.2.)	3. Local authorities (vide items 3.1(b) in Acct.3 and 2.2 in Acct.4)	3202	2399	2081
4. +ÉxªÉ (nÉJÉA É´É´É®hÉ 3 àÉn ºÉÆJªÉÉ 3.1 (MÉ) +ÉÉ® É´É´É®hÉ 4, àÉn ºÉÆJªÉÉ 1.2 +ÉÉ® 2.4)	4. Others (vide items 3.1(c) in Acct. 3 and 1.2 and 2.4 in Acct. 4)	9873	11210	12459
5. {ÉÚVÉÉ ÉxÉàÉÉhÉ BÉE ÉãÉA É´ÉkÉÉªÉ ºÉcÉªÉiÉÉ (1¨2¨3¨4)	**5. Financial assistance for capital formation (1+2+3+4)**	**58564**	**64427**	**44941**

** ªÉc ´ÉÉºiÉ´É àÉ BÉExpÉªÉ ºÉ®BÉEÉ® uÉ®É ÉBÉEªÉÉ MÉªÉÉ {ÉÚVÉÉ ÉxÉàÉÉhÉ c, ÉBÉExiÉ MÉè®-É´É£ÉÉMÉÉªÉ ´ÉÉÉhÉÉVªÉBÉE |ÉÉiÉK~ÉxÉÉ BÉEÉ ¶ÉKÉ +ÉlÉ-BªÉ´ÉºlÉÉ ºÉ ºÉà¤Ér àÉÉxÉÉ ÉÉªÉÉ VÉÉiÉÉ c, <ºÉÉãÉA <ºÉ ¶ÉÉKÉ BÉE +ÉxiÉMÉiÉ +ÉxÉ ´ÉÉãÉ {ÉÉ®BªÉªÉ BÉEÉ ¶ÉKÉ +ÉlÉ-BªÉ´ÉºlÉÉ àÉ {ÉÚVÉÉ ÉxÉàÉÉhÉ BÉE ÉãÉA É´ÉkÉÉªÉ ºÉcÉªÉiÉÉ àÉÉxÉ ÉãÉªÉÉ MÉªÉÉ c*

** This is essentially capital formation by the Central Government but since non-departmental commercial undertakings are treated as belonging to the rest of the economy, the outlay under this head is taken as financial assistance for capital formation in the rest of the economy.*

{ÉÚVÉÉ ÉxÉàÉÉhÉ BÉE ÉãÉA BÉEãÉ BªÉ´ÉºlÉÉ

7. <ºÉ |ÉBÉEÉ® BÉExpÉªÉ ºÉ®BÉEÉ®, 2005-06 àÉ ºÉBÉEãÉ {ÉÚVÉÉ (ÉxÉàÉÉhÉ BÉEÉªÉ £ÉbÉ® àÉ 966 BÉE®É½ âó{ÉA BÉEÉ ´ÉÉr ºÉÉciÉ) BÉE ÉãÉA ¤ÉVÉ] àÉ ={ÉãÉ¤vÉ ºÉºÉÉvÉxÉÉ ºÉ 81,812 BÉE®É½ âó{ÉªÉ BÉEÉ BªÉ´ÉºlÉÉ BÉE®MÉÉ* ªÉc ®BÉEàÉ BÉExpÉªÉ ºÉ®BÉEÉ® BÉE BÉEãÉ BªÉªÉ BÉEÉ 15.9 |ÉÉiÉ¶ÉiÉ ¤É~iÉÉ c* ºÉBÉEãÉ {ÉÚVÉÉ ÉxÉàÉÉhÉ BÉE ÉãÉA 2005-06 àÉ VÉÉ BÉEãÉ BªÉ´ÉºlÉÉ BÉEÉ MÉ< c, ´ÉKÉ 2004-05 BÉE ÉãÉA ºÉ¶ÉÉäÉvÉiÉ +ÉxÉàÉÉxÉ BÉEÉ iÉãÉxÉÉ àÉ 14.1 |ÉÉiÉ¶ÉiÉ BÉEÉ ÉMÉ®É´É] n¶ÉÉiÉÉ c*

Total provision for capital formation

7. Thus, in the aggregate, the Central Government would provide Rs. 81,812crore for gross capital formation (including increase in work store of Rs.966 crore) out of its budgetary resources during 2005-06 representing 15.9 per cent of its total expenditure. The aggregate provision for gross capital formation for 2005-06 shows a decline of 14.1 per cent over the revised estimates for 2004-05.

¤ÉVÉ] ºÉ¤ÉvÉÒ ºÉºÉÉvÉxÉÉå ºÉ ºÉBÉEãÉ {ÉÚÆVÉÒ ÉxÉàÉÉÇhÉ
Gross Capital Formation out of the Budgetary Resources

(BÉE®Éä½ âó{ÉA) (Rs. crore)

		2003-04 ´ÉÉºiÉÉ´ÉBÉE Accounts	2004-05 ºÉ¶ÉÉäÉvÉiÉ Revised	2005-06 ¤ÉVÉ] Budget
1. BÉExpÉªÉ ºÉ®BÉEÉ® uÉ®É ºÉBÉEãÉ {ÉÚÆVÉÒ ÉxÉàÉÉÇhÉ	1. Gross capital formation by the Central Government	23997	30807	36871
2. ¶ÉäÉ +ÉlÉ-BªÉ´ÉºlÉÉ àÉ ºÉBÉEãÉ {ÉÚÆVÉÒ ÉxÉàÉÉÇhÉ BÉE ÉãÉA É´ÉkÉÒªÉ ºÉcÉªÉiÉÉ	2. Financial assistance for capital formation to the rest of the economy	58564	64427	44941
3. BÉExpÉªÉ ºÉ®BÉEÉ® BÉE ¤ÉVÉ] ºÉ¤ÉvÉÒ ºÉºÉÉvÉxÉÉå uÉ®É ºÉBÉEãÉ {ÉÚÆVÉÒ ÉxÉàÉÉÇhÉ (1+2)	**3. Gross capital formation out of the budgetary resources of the Central Government (1+2)**	**82561**	**95234**	**81812**

(PÉ) ºÉ®BÉEÉ® uÉ®É ÉxÉ´ÉãÉ {ÉÚÆVÉÒ ÉxÉàÉÉÇhÉ +ÉÉ® =ºÉBÉEÉ ÉxÉ´ÉãÉ ¤ÉSÉiÉ

ÉxÉ´ÉãÉ {ÉÚÆVÉÒ ÉxÉàÉÉÇhÉ

8.ºÉ®BÉEÉ® uÉ®É ÉBÉEªÉ VÉÉxÉ ´ÉÉãÉ ÉxÉ´ÉãÉ {ÉÚÆVÉÒ ÉxÉàÉÉÇhÉ +ÉÉ® =ºÉBÉEÉ ÉxÉ´ÉãÉ ¤ÉSÉiÉÉ àÉ +ÉxiÉ® ºÉ ºÉ®BÉEÉ® BÉE ¤ÉVÉ] ºÉ¤ÉvÉÒ BÉEÉªÉ BÉE É´ÉºiÉÉ®BÉEÉ®Ò |É£ÉÉ´É BÉEÉ {ÉiÉÉ SÉãÉiÉÉ c * BÉExpÉªÉ ºÉ®BÉEÉ® uÉ®É 2005-06 àÉ 34,221 BÉE®Éä½ âó{ÉA BÉE ÉxÉ´ÉãÉ {ÉÚÆVÉÒ ÉxÉàÉÉÇhÉ (+ÉlÉÉiÉ ÉºlÉ® {ÉÉ®ºÉà{ÉÉkÉªÉÉ +ÉÉ® ÉxÉàÉÉÇhÉ BÉEÉªÉ £ÉbÉ®Ò àÉ cÉxÉ ´ÉÉãÉÒ ÉxÉ´ÉãÉ ´ÉÉr) BÉEÉ VÉÉ +ÉxÉÖàÉÉxÉ ãÉMÉÉªÉÉ MÉªÉÉ c ´Éc ºÉBÉEãÉ {ÉÚÆVÉÒ-ÉxÉàÉÉÇhÉ BÉEÉ ®BÉEàÉ àÉ ºÉ 2,650 BÉE®Éä½ âó{ÉA BÉE É´É£ÉÉMÉÒªÉ ´ÉÉÉhÉÉVªÉBÉE ={ÉµÉEàÉÉ uÉ®É xÉ´ÉÉBÉE®hÉ +ÉÉ® |ÉÉiÉºlÉÉ{ÉxÉ {É® ÉBÉEªÉ VÉÉxÉ ´ÉÉãÉ BªÉªÉ BÉEÉ ®BÉEàÉ BÉEÉ PÉ]ÉxÉ BÉE ¤ÉÉn ãÉMÉÉªÉÉ MÉªÉÉ c* BÉEãÉ ÉxÉ´ÉãÉ {ÉÚÆVÉÒ ÉxÉàÉÉÇhÉ BÉEÉ ¤ªÉÉ®É <ºÉ |ÉBÉEÉ® c &-

(d) Net Capital Formation and Net Savings by the Government

Net Capital Formation

8. The expansionary impact of the Government's budgetary operations is indicated by the difference between its net capital formation and net savings. The net capital formation by the Central Government (i.e. net addition to the stock of fixed assets and works stores) estimated at Rs. 34,221 crore for 2005-06 has been arrived at by deducting from gross capital formation, the provision of Rs. 2,650 crore for expenditure on renewals and replacements by the departmental commercial undertakings. The components of total net capital formation are as follows:-

BÉExpÉªÉ ºÉ®BÉEÉ® uÉ®É ÉxÉ´ÉãÉ {ÉÚÆVÉÒ ÉxÉàÉÉÇhÉ *Central Government's Net Capital Formation*

(BÉE®Éä½ âó{ÉA) (Rs. crore)

		2003-04 ´ÉÉºiÉÉ´ÉBÉE Accounts	2004-05 ºÉ¶ÉÉäÉvÉiÉ Revised	2005-06 ¤ÉVÉ] Budget
1. ÉxÉàÉÉÇhÉ BÉEÉªÉ (nÉJÉA-É´É´É®hÉ 3 àÉn ºÉºlÉÉ 1.1 (BÉE)	1. Construction works (vide item 1.1(a) in Acct. 3)	18456	23472	28303
2. àÉ¶ÉÉxÉ +ÉÉ® ={ÉBÉE®hÉ (nÉJÉA-É´É´É®hÉ 3 àÉn ºÉºlÉÉ 1.2 (BÉE)	2. Machinery and equipment (vide item 1.2(a) in Acct. 3)	2468	3795	4952
3. ÉxÉàÉÉÇhÉ BÉEÉªÉ ºÉ¤ÉvÉÒ ºÉÉàÉÉxÉ àÉ ´ÉÉr (nÉJÉA-É´É´É®hÉ 3, àÉn ºÉºlÉÉ 2)	3. Increase in works stores (vide item 2 in Acct. 3)	1169	1325	966
4. BÉExpÉªÉ ºÉ®BÉEÉ® uÉ®É ÉxÉ´ÉãÉ {ÉÚÆVÉÒ ÉxÉàÉÉÇhÉ (1+2+3)	**4. Net Capital formation by the Central Government (1+2+3)**	**22092**	**28592**	**34221**

É]{{ÉhÉÉ& *ÉxÉ´ÉãÉ {ÉÚÆVÉÒ ÉxÉàÉÉÇhÉ BÉEÉ ®BÉEàÉ BÉEÉ +ÉxÉàÉÉxÉ ãÉMÉÉiÉ ºÉàÉªÉ <ºÉàÉ ºÉ |É¶ÉÉºÉxÉBÉE <àÉÉ®iÉÉ +ÉÉn BÉE ºÉ¤ÉvÉ àÉ xÉ´ÉÉBÉE®hÉ iÉlÉÉ |ÉÉiÉºlÉÉ{ÉxÉ {É® ÉBÉEªÉ MÉªÉ JÉSÉ PÉ]ÉªÉ xÉcÉ MÉªÉ c ÉVÉºÉBÉE ÉãÉA +ÉxÉàÉÉxÉ ={ÉãÉ¤vÉ xÉcÉ c*

Note : *The net capital formation arrived at is without deducting expenditure on renewals and replacements in respect of administrative buildings for which no estimates are available.*

ÉxÉ´ÉãÉ ¤ÉSÉiÉ

9. BÉExpÉªÉ ºÉ®BÉEÉ® +ÉÉ® <ºÉBÉE É´É£ÉÉMÉÒªÉ ={ÉµÉEàÉÉ BÉEÉ ÉxÉ´ÉãÉ ¤ÉSÉiÉ 2003-04 àÉ 73,873 BÉE®Éä½ âó{ÉA, 2004-05 (ºÉ.+É.) àÉ 73,069 BÉE®Éä½ âó{ÉA lÉÉ +ÉÉ® 2005-06 àÉ <xÉBÉE 77,125 BÉE®Éä½ âó{ÉA BÉEÉ cÉxÉ +ÉxÉàÉÉxÉ c *

Net Savings

9. The net dis-savings of the Central Government and its departmental undertakings were Rs. 73,873 crore in 2003-2004, Rs. 73,069 crore in 2004-05 (RE) and are budgeted at Rs. 77,125 crore in 2005-06.

BÉExpÉªÉ ºÉ®BÉÉ® BÉÉ ÉxÉ´ÉãÉ ¤ÉSÉiÉ *Central Government's Net Savings*

(BÉ®Éä½ âó{ÉA) *(Rs. crore)*

		2003-04 ´ÉÉºiÉÉ´ÉBÉ Accounts	2004-05 ºÉ¶ÉÉäÉvÉiÉ Revised	2005-06 ¤ÉVÉ] Budget
1. ºÉ®BÉÉ®Ò |É¶ÉÉºÉxÉ BÉÉ ¤ÉSÉiÉ (nÉJÉA-ÉÉ´ÉÉ®hÉ 3, àÉn ºÉJªÉÉ 5.1)	1. Savings of Government Administration (vide item 5.1 in Acct. 3)	-75693	-74975	-79923
2. É´É£ÉÉMÉÒªÉ ´ÉÉhÉÉV«ÉBÉ ={ÉμÉàÉÉå BÉÉ ÉxÉ´ÉãÉ ãÉÉ£É (?)+(??)	2. Net profits of departmental commercial undertakings (i)+(ii)	2767	1966	2888
(?) ºÉ®BÉÉ®Ò |É¶ÉÉºÉxÉ BÉÉä +ÆiÉÉ®iÉ (nÉJÉA-É´ÉÉ®hÉ 2,àÉn ºÉºÉ|ÉÉ 7)	(i) Transferred to Government Administration (vide item 7 in Acct.2)	1791	648	1184
(??) |ÉÉiÉvÉÉÉ®iÉ (nÉJÉA-É´ÉÉ®hÉ 2, àÉn ºÉºÉ|ÉÉ 8)	(ii) Retained (vide item 8 in Acct.2)	977	1318	1705
3. É´ÉÉ£ÉÉMÉÒªÉ ´ÉÉhÉÉV«ÉBÉ ={ÉμÉàÉÉå BÉÉ àÉÚã«É¿ÉºÉ BÉÉ ®BÉÉàÉ (nÉJÉA-É´ÉÉ®hÉ 3, àÉn ºÉJªÉÉ 5.3)	3. Depreciation provision of departmental commercial undertakings(vide item 5.3 in Acct.3)	2748	2803	3743
4. ºÉ®BÉÉ® BÉÉ ºÉBÉãÉ ¤ÉSÉiÉ (1+2 (??)+3)	4. Gross savings by Government (1+2(ii)+3)	-71968	-70854	-74475
5. É´ÉÉ£ÉÉMÉÒªÉ ´ÉÉhÉÉV«ÉBÉ ={ÉμÉàÉÉå BÉÉ xÉ´ÉÒBÉ®hÉ +ÉÉè® |ÉÉiÉºlÉÉ{ÉxÉ {É® BªÉªÉ (nÉJÉA-É´ÉÉ®hÉ 3, àÉn ºÉJªÉÉ 1.1 (JÉ) +ÉÉè® 1.2 (JÉ)	5. Expenditure on renewals and replacement of departmental commercial undertakings (vide item 1.1(b) and 1.2(b) in Acct. 3)	1905	2215	2650
6. ºÉ®BÉÉ® BÉÉ ÉxÉ´ÉãÉ ¤ÉSÉiÉ (4-5)	**6. Net savings by the Government (4-5)**	**-73873**	**-73069**	**-77125**

(R) +ÉªÉ ºÉ¤ÉVÉ   (e) Income Deficit

10. BÉExpÉªÉ ºÉ®BÉÉ® BÉÉ ÉxÉ´ÉãÉ ¤ÉSÉiÉÉå BÉÉ +É{ÉFÉÉ =ºÉBÉÉ ºÉÉvÉÉ ÉxÉ´ÉãÉ {ÉVÉÉ ÉxÉàÉÉÉhÉ ÉVÉiÉxÉÉ +ÉvÉBÉ cÉ, ´Éc BÉExpÉªÉ ºÉ®BÉÉ® BÉÉ +ÉªÉ àÉ cÉxÉ ´ÉÉãÉ PÉÉ] BÉÉ tÉÉiÉBÉ cÉiÉÉ c* +ÉªÉ ºÉ¤ÉVÉÉ PÉÉ] BÉÉ ®BÉàÉ VÉÉ 2003-04 àÉ 95,965 BÉ®Éä½ âó{ÉA +ÉÉè® 2004-05 (ºÉ.+É) àÉ 1,01,661 BÉ®Éä½ âó{ÉA lÉÉ, 2005-06 (¤É.+É.) àÉ ¤ÉfBÉÉ® 1,11,346 BÉ®Éä½ âó{ÉA cÉ MÉ<*

10. The excess of direct net capital formation over the net savings measures the income deficit of the Central Government. The income deficit which was Rs.95,965 crore in 2003-2004 and Rs.1,01,661 crore in 2004-05 (RE), increased further to Rs. 1,11,346 in 2005-06 (BE).

+ÉªÉ ºÉ¤ÉVÉÉ PÉÉ]É *Income Deficit*

(BÉ®Éä½ âó{ÉA) *(Rs. crore)*

		2003-04 ´ÉÉºiÉÉ´ÉBÉ Accounts	2004-05 ºÉ¶ÉÉäÉvÉiÉ Revised	2005-06 ¤ÉVÉ] Budget
1. ÉxÉ´ÉãÉ {ÉVÉÉ ÉxÉàÉÉÉhÉ (+ÉlÉÉiÉ BÉExpÉªÉ ºÉ®BÉÉ® uÉ®É BÉÉªÉÉ MÉªÉÉ ÉxÉ´ÉãÉ ÉxÉ´É¶É)	1. Net capital formation (i.e. net investment by the Central Government)	22092	28592	34221
2. BÉExpÉªÉ ºÉ®BÉÉ® BÉÉ ÉxÉ´ÉãÉ ¤ÉSÉiÉ	2. Net savings by the Central Government	-73873	-73069	-77125
3. BÉExpÉªÉ ºÉ®BÉÉ® BÉÉ +ÉªÉ ºÉ¤ÉVÉÉ PÉÉ]É (1-2)	**3. Income deficit of the Central Government (1-2)**	**95965**	**101661**	**111346**

11. {ÉVÉÉ +ÆiÉ®hÉÉå BÉÉ ºÉàÉÉªÉÉäVÉxÉ BÉ® ÉnªÉ VÉÉxÉ BÉ ¤ÉÉn VÉÉ +ÉªÉ ºÉ¤ÉVÉÉ PÉÉ] BÉÉ tÉÉiÉBÉ c, VÉ¤É ¶ÉªÉ®Ò iÉlÉÉ jÉ@hÉÉ àÉ ÉBÉªÉ MÉªÉ ÉxÉ´É¶É VÉºÉ É´ÉkÉÒªÉ {ÉÉ®ºÉàÉ{ÉÉkÉªÉÉ àÉ ºÉ®BÉÉ® BÉ ÉxÉ´ÉãÉ ãÉxÉ-nxÉ ºÉ cA PÉÉ] àÉ VÉÉä½ ÉnªÉÉ VÉÉiÉÉ c iÉ¤É ´Éc ºÉ®BÉÉ® BÉÉ BÉÉãÉ É´ÉkÉÒªÉ +ÉÉ´É¶ªÉBÉiÉÉ+ÉÉ BÉÉ tÉÉiÉBÉ cÉ VÉÉiÉÉ c +ÉÉè® =ºÉ É´É´ÉÉ®hÉ 3 +ÉÉè® 4 BÉÉ ºÉÆiÉÖãÉxÉBÉÉ®Ò àÉnÉ BÉÉ ®BÉàÉ BÉ ªÉÉäMÉ àÉ ÉnJÉÉªÉÉ MÉªÉÉ c*

11. The income deficit, when added, after adjusting for net capital transfers, to the deficit arising out of the Government's net transactions in financial assets such as investment in shares and loans, represents the Government's total requirements of finance and is given by the sum of the balancing items in Accounts 3 and 4.

BÉExpÉªÉ ºÉ®BÉÉ® BÉÉ BÉÉãÉ É´ÉkÉÒªÉ +ÉÉ´É¶ªÉBÉiÉÉA *Central Government's Total Requirements of Finance*

(BÉ®Éä½ âó{ÉA) *(Rs. crore)*

		2003-04 ´ÉÉºiÉÉ´ÉBÉ Accounts	2004-05 ºÉ¶ÉÉäÉvÉiÉ Revised	2005-06 ¤ÉVÉ] Budget
1. ´ÉºiÉÖ+ÉÉ +ÉÉè® ºÉä´ÉÉ+ÉÉ BÉÉ ºÉ£ÉÉ ãÉxÉ-nxÉÉ +ÉÉè® +ÆiÉ®hÉÉ {É® PÉÉ]É (nÉJÉA-É´ÉÉ®hÉ 3 BÉÉ ºÉÆiÉÖãÉxÉBÉÉ®Ò àÉn)	1. Deficit on all transactions in commodities and services and transfers (vide balancing item in Acct. 3)	125844	134104	148425
2. É´ÉkÉÒªÉ {ÉÉ®ºÉà{ÉÉkÉªÉÉ àÉ ´ÉÉºiÉÉ´ÉBÉ ´ÉÉr (nÉJÉA-É´ÉÉ®hÉ 4 BÉÉ ºÉÆiÉÖãÉxÉBÉÉ®Ò àÉn)	2. Net increase in financial assets (vide balancing item in Acct. 4)	-49456	-29285	-1835
3. BÉÉãÉ É´ÉkÉÒªÉ +ÉÉ´É¶ªÉBÉiÉÉA (1+2)	**3. Total requirements of finance (1+2)**	**76388**	**104818**	**146590**

12. xÉÉSÉ nÉ MÉ< ºÉÉ®hÉÉ àÉ ´É »ÉÉäiÉ n¶ÉÉA MÉA c ÉVÉxÉBÉ àÉÉvªÉàÉ ºÉ >ó{É® ÉnJÉÉ< MÉ< BÉÉãÉ É´ÉkÉÒªÉ +ÉÉ´É¶ªÉBÉiÉÉ+ÉÉ BÉÉ {ÉÚ®É ÉBÉªÉÉ MÉªÉÉ c*

12. The following table sets out the sources through which the total financing requirements in the above table have been met:

É´ÉkÉ{ÉÉKÉhÉ BÉÉ »ÉÉiÉ *Sources of Financing*

(BÉE®ÉÉä½ âö{ÉA) (Rs. crore)

		2003-04 ´ÉÉºiÉÉ´ÉBÉE Accounts	2004-05 ºÉƶÉÉÉäÉiÉ Revised	2005-06 ¤ÉVÉ] Budget
1. jÉ@hÉÉ BÉÉ ÉÉ ÉxÉ´ÉãÉ ®BÉEàÉ	1. Net borrowings	80330	83287	143001
1.1 ¤ÉÉVÉÉ® jÉ@hÉ (ÉxÉ´ÉãÉ)	1.1 Market loans (net)	88860	46034	103837
1.2 É´Énä¶ÉÉ jÉ@hÉ (ÉxÉ´ÉãÉ)	1.2 External Debt (net)	-13488	9035	9656
(BÉE) {ÉÉ®µÉEÉàÉÉ ÉxÉÉÉÉ	(a) Revolving Fund	-	800	800
(JÉ) +ÉxªÉ	(b) Others	-13488	8235	8856
1.3 UÉä]Ò ¤ÉSÉiÉ (ÉxÉ´ÉãÉ)	1.3 Small savings (net)	-5633	6183	7598
1.4 ®ÉVªÉ/ãÉÉäBÉE £ÉÉ´ÉKªÉ ÉxÉÉÉÉªÉÉ (ÉxÉ´ÉãÉ)	1.4 State/Public Provident Funds (net)	4892	4000	5000
1.5 MÉè®-ºÉ®BÉEÉ®Ò £ÉÉ´ÉKªÉ ÉxÉÉÉÉªÉÉ BÉEÉ É´É¶ÉäÉ VÉàÉÉ ®BÉEàÉ	1.5 Special deposits of non-government Provident Funds	-377	-	-
1.6 àÉvªÉàÉ A´É nÉÒPÉBÉEÉÉãÉÒxÉ jÉ@hÉ	1.6 Medium & Long term Loans	-	-	-
1.7 É´ÉÉ´ÉvÉ {ÉÚÆVÉÉ |ÉÉÉ{iÉªÉÉ (ÉxÉ´ÉãÉ)	1.7 Miscellaneous capital receipts (net)	6939	-9681	10906
1.8 ¶ÉäKÉ +ÉlÉ-BªÉ´ÉºlÉÉ BÉEÉ ®ÉVÉBÉEÉäKÉÉªÉ cÉÖbªÉÉ VÉÉ®Ò BÉE®xÉÉ (ÉxÉ´ÉãÉ)	1.8 Issue of treasury bills to the rest of the economy (net)*	-863	27716**	6005
2. ®ÉäBÉEÉ½ ¶ÉÉäÉÉÉ ºÉ +ÉÉc®hÉ	2. Draw down of cash balance	-3942	21532	3590
2.1 É®VÉ´É ¤ÉéBÉE BÉE {ÉÉºÉ ®ÉVÉBÉEÉäKÉÉªÉ cÉÖbªÉÉ àÉ ÉxÉ´ÉãÉ ´ÉÉr	2.1 Net increase in the RBI's holdings of Treasury Bills	-	-	-
2.2 ®ÉäBÉEÉ½ ¶ÉÉäÉÉÉ ºÉ +ÉÉc®hÉ	2.2 Withdrawal from cash balances	-3942	21532	3590
3. VÉÉä½ (1+2)	**3. Total (1+2)**	**76388**	**104818**	**146590**

* ªÉc ®ÉVªÉ ºÉ®BÉEÉ®Éå, ¤ÉéBÉEÉå, +ÉxÉÖàÉÉäniÉ {ÉÉ]ÉÉå +ÉÉè® VÉxÉiÉÉ BÉE cÉlÉ ¤ÉSÉÉ MÉ< ®ÉVÉBÉEÉäKÉÉªÉ cÉÖbªÉÉå àÉ c< ÉxÉ´ÉãÉ ´ÉÉr BÉEÉ tÉÉiÉBÉE c* VÉºÉÉ ÉBÉE ¤ÉVÉ] àÉ vÉÉ®hÉÉ BÉEÉ MÉ< lÉÉ, 2003-2004 àÉ {ÉÉ®BÉEÉãÉiÉ -3942 BÉE®ÉÉä½ âö{ÉA BÉE ®ÉäBÉEÉ½ ¶ÉÉäÉÉÉ ºÉ +ÉÉc®hÉ BÉEÉ <ºÉàÉ ºÉàÉÉªÉÉäVÉxÉ ÉBÉEªÉÉ MÉªÉÉ c*

** AàÉAºÉAºÉ BÉE +ÉiÉMÉiÉ ÉxÉMÉàÉ ºÉÉÉciÉ *

* Denotes net change in the treasury bill holdings of State Governments, banks, approved parties and the public. Adjusting for this, the draw down of cash balance works out to Rs. -3942 crore in 2003-2004 as per the concept used in the Budget.

** Inclusive of issuance under MSS.

(SÉ) +ÉÉªÉ BÉEÉ ÉxÉàÉÉÉhÉ

13. BÉEåpÉªÉ ºÉ®BÉEÉ® BÉE ¤ÉVÉ] ºÉÆÉÉãÉxÉ BÉEÉªÉÉå ºÉ 2005-06 àÉ BÉEÉãÉ 88,151 BÉE®ÉÉä½ âö{ÉA BÉEÉ +ÉÉàÉnxÉÉ cÉxÉ BÉEÉ +ÉxÉÖàÉÉxÉ c VÉÉºÉBÉEÉ iÉÖãÉxÉÉ àÉ ªÉc +ÉÉàÉnxÉÉ 2004-05 (ºÉ.+É.) àÉ 79,037 BÉE®ÉÉä½ âö{ÉA iÉlÉÉ <ºÉBÉEÉ iÉÖãÉxÉÉ àÉ 2003-2004 àÉ 71,478 BÉE®ÉÉä½ âö{ÉA lÉÉ* BÉEåpÉªÉ ºÉ®BÉEÉ® uÉ®É ÉxÉÉàÉiÉ BÉEÉ VÉÉxÉ ´ÉÉãÉÉ BÉEÉãÉ +ÉÉàÉnxÉÉ BÉEÉ ¤ªÉÉè®É ÉxÉàxÉ |ÉBÉEÉ® c &-

(f) Income Generation

13. The budgetary operations of the Central Government during 2005-06 are expected to generate a total income of Rs.88,151 crore compared to Rs.79,037 crore in 2004-2005 (R.E.) as compared with Rs.71,478 crore in 2003-2004 . The details of the total income generation by the Central Government are as follows:-

+ÉÉªÉ BÉEÉ ÉxÉàÉÉÉhÉ *Income Generation*

(BÉE®ÉÉä½ âö{ÉA) (Rs. crore)

		2003-04 ´ÉÉºiÉÉ´ÉBÉE Accounts	2004-05 ºÉƶÉÉÉäÉiÉ Revised	2005-06 ¤ÉVÉ] Budget
1. ºÉ®BÉEÉ®Ò |É¶ÉÉºÉxÉ uÉ®É nÉ MÉ< àÉVÉn®Ò +ÉÉè® ´ÉiÉxÉ (nÉJÉA-É´É´É®hÉ 1 àÉn ºÉÆJªÉÉ 1.1)	1. Wages and salaries paid by Government Administration(vide item 1.1 in Acct. 1)	39158	45204	49517
2. É´É£ÉÉMÉÉªÉ ´ÉÉÉhÉÉVªÉBÉE =tÉàÉÉå BÉEÉ ÉxÉ´ÉãÉ =i{ÉÉnxÉ	2. Net output of departmental commercial undertakings	26168	26009	29199
(BÉE) àÉVÉn®Ò +ÉÉè® ´ÉiÉxÉ (àÉ®ààÉiÉ +ÉÉè® ®JÉ-®JÉÉ´É ºÉÆÉÉãÉxÉ àÉVÉn®Ò +ÉÉè® ´ÉiÉxÉ BÉE £ÉÉMÉ ºÉÉciÉ)	(a) Wages and salaries(including wages and salaries component of repairs and maintenance operations)	18472	19680	21095
(JÉ) ¤ªÉÉVÉ	(b) Interest	4085	3776	4123
(MÉ) |É¶ÉÉºÉxÉ BÉEÉ +ÉxiÉÉ®iÉ +ÉÉè® |ÉÉiÉvÉÉ®iÉ ãÉÉ£É VÉÉºÉàÉ xÉ´ÉÉBÉE®hÉ +ÉÉè® |ÉÉiÉºlÉÉ{ÉxÉ BÉE àÉBÉEÉ¤ÉãÉ àÉãªÉ¿ÉºÉ BÉEÉ BªÉ´ÉºlÉÉ BÉEÉ +ÉÉÉvÉBÉDªÉ ¶ÉÉÉàÉãÉ c	(c) Profits transferred to administration and retained plus excess of depreciation provision over renewals and replacements	3611	2554	3982
3. ÉxÉàÉÉÉhÉ BÉEÉªÉ {É® cÉxÉ ´ÉÉãÉ ºÉ®BÉEÉ®Ò {ÉÉ®BªÉªÉ BÉEÉ àÉVÉn®Ò +ÉÉè® ´ÉiÉxÉ ºÉƤÉÆvÉÉ £ÉÉMÉ*	3. Wages and salaries component of Government outlays on construction*	6152	7824	9434
4. VÉÉä½ (1+2+3)	**4. Total (1+2+3)**	**71478**	**79037**	**88151**

* *É´É´É®hÉ 3 àÉ, nÉJÉÉA MÉA ÉxÉàÉÉÉhÉ ºÉƤÉÆvÉÉ BÉEÉãÉ BªÉªÉ BÉEÉ ABÉE ÉiÉcÉ< £ÉÉMÉ *

* *One-third of the total expenditure on construction shown in Account 3.*

ºÉàÉÉvÉÉxÉ

14. ÉxÉàxÉÉãÉÉJÉiÉ É´É´É®hÉ àÉ 2005-06 BÉE ¤ÉVÉ] àÉ ÉnA MÉA SÉÉãÉ ®ÉVÉº´É +ÉÉ® SÉÉãÉ iÉlÉÉ {ÉÚÉÉÆMÉiÉ BªÉªÉ BÉE +ÉBÉE½É +ÉÉ® ´ÉiÉàÉÉxÉ ´ÉMÉÉBÉE®hÉ BÉE É´É´É®hÉ ºÉJªÉÉ 1 +ÉÉ® 3 àÉ ÉnA +ÉÉBÉE½É BÉEÉ {ÉÉ®º{ÉÉ®BÉE ºÉàÉÉvÉÉxÉ ÉnJÉÉªÉÉ MÉªÉÉ cè*

Reconciliation

14. The following statement provides a reconciliation between the magnitudes of current revenues and current and capital expenditures as given in the Budget for 2005-06 and the magnitudes mentioned in Accounts 1 and 3 of the present Classification.

SÉÉãÉ ®ÉVÉº´É JÉÉiÉÉ *Current Account Revenue*

(®ÉÉ¶ÉÉ½ àÉ{ÉA) *(Rs. crore)*

	2003-04 ´ÉÉºiÉÉ´ÉBÉE Accounts	2004-05 ºÉ¶ÉÉÉvÉiÉ Revised	2005-06 ¤ÉVÉ] Budget
I. Revenue as shown in the Budget	339100.1	373344.4	427426.0
II. Deduct:			
1. Interest receipts from departmental commercial undertakings	4085.3	3775.5	4122.9
2. Foreign grants transferred to capital	2159.2	3064.2	3217.9
3. Surcharge transfered to National Calamity Contingency Fund	1600.0	1600.0	1600.0
4. Taxes transferred to Local Authorities	0.0	0.0	0.0
5. Receipts of departmental commercial undertakings transferred to Acct. 2:			
(a) Railways	44910.6	48840.2	53198.4
(b) Posts	4256.9	4455.0	4713.7
(c) Telecommunications	0.0	0.0	0.0
(d) Others	8822.7	9404.4	9736.3
6. Defence receipts (netted against defence expenditure)	2086.9	2130.8	2471.8
7. Loss on destruction of withdrawn coins	1.5	1.4	1.7
8. Revenue receipts from BSNL and write off of loans taken in reduction of expenditure	4948.6	287.3	107.8
9. Write off of loans/penal interest to ITI taken in reduction of expenditure	0.0	624.8	100.0
10. Receips incidental to market borrowing taken in reduction of cost of borrowings	8106.6	4250.0	3500.0
VÉÉ½ - II / Total - II	**80978.3**	**78433.6**	**82770.5**
III. Add:			
Profits of departmental commercial undertakings transferred from Acct. 2	1790.5	647.6	1183.7
VÉÉ½ - III / Total - III	**1790.5**	**647.6**	**1183.7**
IV. Current revenue of Government Administration as shown in Account I of the Economic Classification of the Budget			
(I-II+III)	**259912.3**	**295558.4**	**345839.2**

SÉÉãÉ BªÉªÉ JÉÉiÉÉ Current Account Expenditure

(BÉÉ®ÉÉä½ âóÉA) (Rs. crore)

		2003-04 ´ÉÉºiÉÉ´ÉBÉÉ Accounts	2004-05 ºÉ¶ÉÉäÉÊvÉiÉ Revised	2005-06 ¤ÉVÉ] Budget
I. ¤ÉVÉ] àÉ ÉnJÉÉªÉÉ MÉªÉÉ ®ÉVÉº´É ºÉ¤ÉÆvÉÉ BªÉªÉ	I. Revenue expenditure as shown in the Budget	440085.6	458871.9	522739.5
II. PÉ]É<A &-	II. *Deduct:*			
1. É´É£ÉÉMÉÉªÉ ´ÉÉÉhÉÉVªÉBÉÉ ={ÉμÉÉàÉÉ BÉÉ +ÉxiÉÉ®iÉ ¤ªÉÉVÉ	1. Interest transferred to departmental commercial undertakings	4085.3	3775.5	4122.9
2. +ÉÉvÉ£ÉÉ® |ÉÉÉ{iÉªÉÉ uÉ®É |ÉÉiºÉÉiÉÉãÉiÉ ®ÉK]ÉªÉ +ÉÉ{ÉnÉ ÉxÉÉvÉ	2. National Calamity Contingency Fund matched by surcharge receipts	1600.0	1600.0	1600.0
3. ºlÉÉxÉÉªÉ |ÉÉÉvÉBÉÉ®hÉÉ BÉÉ +ÉxiÉÉ®iÉ BÉÉ®É BÉÉ ®BÉÉàÉ	3. Taxes transferred to Local Authorities	0.0	0.0	0.0
4. ®ÉVÉº´É JÉÉiÉ BÉÉ {ÉVÉÉ VÉºÉÉ BªÉªÉ	4. Expenditure of capital nature in the Revenue Account	35981.7	39660.2	45365.5
5. ÉxÉÉvÉªÉÉ àÉ ÉxÉ´ÉãÉ +ÉxiÉ®hÉ	5. Net transfer to funds	4009.4	5467.4	6141.8
6. ¤ÉVÉ] àÉ ºÉÉàÉÉÉãÉiÉ É´É£ÉÉMÉÉªÉ ´ÉÉÉhÉÉVªÉBÉÉ ={ÉμÉÉàÉÉ BÉÉ SÉÉãÉ BªÉªÉ	6. Current expenditure of departmental commercial undertakings included in the Budget:			
(BÉ) ®ãÉ´É	(a) Railways	44910.6	48840.2	53198.4
(JÉ) bÉBÉ	(b) Posts	5632.2	5930.6	6163.3
(MÉ) n® ºÉSÉÉ®	(c) Telecommunications	0.0	0.0	0.0
(PÉ) +ÉxªÉ	(d) Others	7032.2	8756.8	8552.6
7. SÉãÉxÉ ºÉ ´ÉÉ{ÉºÉ ÉãÉA MÉA ÉºÉBÉBÉÉ BÉÉ xÉK] BÉ®xÉ ºÉ c< cÉÉxÉ	7. Loss on destruction of withdrawn coins	1.5	1.4	1.7
8. ¤É]]] JÉÉiÉ bÉãÉ MÉªÉ jÉ@hÉ	8. Loans written off	271.2	208.2	100.4
9. ®FÉÉ |ÉÉÉ{iÉªÉÉ (®FÉÉ BªÉªÉ ºÉ PÉ]ÉBÉ®)	9. Defence receipts (netted against defence expenditure)	2086.9	2130.8	2471.8
10. BªÉªÉ BÉÉ PÉ]ÉBÉ® ¤ÉÉAºÉAxÉAãÉ ºÉ ®ÉVÉº´É |ÉÉÉ{iÉªÉÉ +ÉÉ® |ÉÉÉ{iÉªÉÉ ºÉ PÉ]ÉBÉ® jÉ@hÉ BÉÉ ¤É]]JÉÉiÉ àÉ bÉãÉxÉÉ	10. Revenue receipts from BSNL taken in reduction of expenditure and write off loans netted against receipts	4948.6	287.3	107.8
11. iÉãÉ BÉÉà{ÉÉxÉªÉÉ BÉÉ ÉxÉnÉ¶ÉiÉ àÉãªÉ |ÉhÉÉãÉÉ BÉÉ +ÉxiÉMÉiÉ =xÉBÉ nÉ´ÉÉ BÉ ÉxÉ{É]ÉxÉ àÉ VÉÉ®É ÉBÉÉA MÉA ¤ÉÉhb	11. Bonds issued to Oil Companies in Settlement of their claims under Administrered Price Machenism .	348.6	0.0	0.0
12. £ÉÉ.É®. ¤ÉBÉ BÉÉ c< É´ÉÉxÉàÉªÉ cÉÉxÉ BÉ ÉãÉA £ÉÉ.É®. ¤ÉBÉ BÉÉ VÉÉ®É |ÉÉiÉ£ÉÉÉiÉªÉÉ	12. Securties issued to RBI towards exchange loss on RBI	0.0	0.0	0.0
13. ªÉ]É+ÉÉ< BÉÉ VÉÉ®É |ÉÉiÉ£ÉÉÉiÉªÉÉ	13. Securities issued to UTI	2375.0	362.0	0.0
14. =vÉÉ®É BÉÉ ãÉÉMÉiÉ BÉÉ PÉ]ÉBÉ® ¤ÉÉVÉÉ® =vÉÉ® ºÉ ºÉ¤ÉÉvÉiÉ |ÉÉÉ{iÉªÉÉ	14. Receipts incidental to market borrowing taken in reduction of cost of borrowing	8106.6	4250.0	3500.0
15. BªÉªÉ BÉÉ PÉ]ÉBÉ® +ÉÉ<]É+ÉÉ< BÉ jÉ@hÉÉ/nb ¤ªÉÉVÉ BÉÉ ¤É]]] JÉÉiÉ àÉ bÉãÉxÉÉ *	15. Write off of loans/penal interest to ITI taken in reduction of expenditure	0.0	624.8	100.0
VÉÉ½ - II	**Total - II**	**121389.8**	**121895.2**	**131427.2**
III. VÉÉÉbA &	III. *Add:*			
1. ®FÉÉ {ÉVÉÉ {ÉÉ®BªÉªÉ	1. Defence capital outlay	16862.6	33482.9	34375.1
2. {ÉVÉÉ JÉÉiÉ BÉÉ ®ÉVÉº´É VÉºÉÉ BªÉªÉ	2. Expenditure of revenue nature in the capital account	47.4	73.5	74.7
VÉÉ½ - III	**Total - III**	**16910.0**	**33556.4**	**34449.8**
IV. ¤ÉVÉ] BÉÉ +ÉÉlÉBÉ ´ÉMÉÉBÉ®hÉ BÉÉ É´É´É®hÉI àÉ ÉnJÉÉªÉÉ MÉªÉÉ ºÉ®BÉÉ® |É¶ÉÉºÉxÉ BÉÉ SÉÉãÉ BªÉªÉ **(I-II+III)**	IV. Current expenditure of Government Administration as shown in Account I of the Economic Classification of the Budget **(I-II+III)**	**335605.8**	**370533.1**	**425762.1**

{ÉVÉÉ JÉÉiÉ BÉÉÉ BªÉªÉ Capital Account Expenditure

(BÉÉ®ÉÉ½ âä{ÉA) (Rs. crore)

		2003-04 ´ÉÉºiÉÉ´ÉBÉÉ Accounts	2004-05 ºÉ¶ÉÉÉÉvÉiÉ Revised	2005-06 ¤ÉVÉ] Budget
I. ®ÉVÉº´É JÉÉiÉ ºÉ xÉ SÉBÉÉÉªÉÉ VÉÉxÉ ´ÉÉãÉÉ {ÉVÉÉ BªÉªÉ VÉºÉÉ ¤ÉVÉ] àÉ ÉnJÉÉªÉÉ MÉªÉÉ c	*I.* Capital expenditure outside the revenue account as shown in the Budget	35400.7	57226.2	62537.2
II. PÉ]É<A &-	*II. Deduct:*			
1. É´É®hÉ 1 àÉ ãÉ VÉÉªÉÉ MÉªÉÉ ®FÉÉ ºÉ¤ÉvÉÉ {ÉVÉÉ {ÉÉ®BªÉªÉ	1. Defence capital outlay taken to Account I	16862.6	33482.9	34375.1
2. É´É®hÉ 4 àÉ ãÉ VÉÉªÉÉ MÉªÉÉ ®FÉÉ ºÉ¤ÉvÉÉ {ÉVÉÉ MÉªÉÉ É´ÉkÉÉªÉ ÉxÉ´É¶É	2. Financial investment in shares taken to Account 4	2925.9	4612.7	4296.8
3. É´É®hÉ 4 àÉ ãÉ VÉÉªÉÉ MÉªÉÉ +ÉxiÉ®ÉK]ÉªÉ É´ÉkÉÉªÉ ºÉMÉ~xÉÉ BÉÉ +É¶ÉnÉxÉ	3. Subscription to International Financial Organisations taken to Account 4	1319.1	10.1	358.0
4. É´É®hÉ 4 àÉ ãÉ VÉÉ< MÉ< ºÉÉxÉ +ÉÉ® SÉÉnÉ BÉÉ ÉxÉ´ÉãÉ JÉ®Én	4. Net purchase of gold and silver taken to Account 4	0.2	0.3	0.2
5. É´É®hÉ 1 +ÉÉ® 2 àÉ ãÉ VÉÉ< MÉ< ®ÉVÉº´É VÉºÉÉ àÉn	5. Items of revenue nature taken to Accounts 1 and 2	47.4	73.5	74.7
6. É´É¶ÉKÉ |ÉÉiÉ£ÉÉiÉªÉÉ BÉÉ ºÉàÉÉxÉ ®ÉK]ÉªÉBÉÉiÉ ¤ÉBÉÉ àÉ ÉxÉ´É¶É	6. Investment in nationalised banks matched by special securities	-110.0	-30.0	0.0
VÉÉ½ - II	**Total - II**	**21045.2**	**38149.5**	**39104.8**
III. VÉÉbA &	*III. Add:*			
1. ®ãÉ´É +ÉÉ® bÉBÉ-iÉÉ® BÉÉ +É{ÉxÉ ÉxÉÉvÉªÉÉ ºÉ É´ÉkÉ{ÉÉÉKÉiÉ {ÉVÉÉMÉiÉ BªÉªÉ	1. Capital expenditure financed out of Railways', Posts' and Telecommunications' own funds	5749.7	7632.5	8440.4
2. +ÉxªÉ ÉxÉÉvÉªÉÉ ºÉ É´ÉkÉ{ÉÉÉKÉiÉ {ÉVÉÉ BªÉªÉ	2. Capital expenditure financed out of other funds	-52.0	-55.0	-70.0
3. ®ÉVÉº´É JÉÉiÉ ºÉ ãÉÉªÉÉ MÉªÉÉ {ÉVÉÉ BªÉªÉ	3. Capital expenditure brought over from revenue account	35981.7	39660.2	45365.5
4. |ÉÉ{iÉªÉÉ BÉ °ô{É àÉ É´É®hÉ 3 àÉ ãÉÉ< MÉ< ´ÉºÉÉãÉªÉÉ	4. Recoveries taken to Account 3 as Receipts	0.0	0.5	0.5
VÉÉ½ - III	**Total - III**	**41679.4**	**47238.2**	**53736.4**
IV. ¤ÉVÉ] BÉÉ +ÉÉÉlÉBÉ ´ÉMÉÉBÉ®hÉ BÉÉ É´É®hÉ 3 àÉ ÉnªÉÉ MÉªÉÉ {ÉVÉÉMÉiÉ BªÉªÉ **(I-II+III)**	IV. Capital expenditure as shown in Account 3 of the Economic Classification of the Budget **(I-II+III)**	**56034.9**	**66314.9**	**77168.8**

CENTRAL GOVERNMENT

Account 1: Transactions in commodities and services and transfers: Current Account of Government Administration

(Rs. crore)

Expenditure	2003-04 Accounts	2004-05 Revised	2005-06 Budget
1. Consumption expenditure	**87169.8**	**113573.7**	**125606.5**
1.1 Wages and Salaries	39157.7	45204.4	49517.3
1.2 Commodities and Services	48012.1	68369.3	76089.2
2. Transfer Payments	**248436.0**	**256959.4**	**300155.6**
2.1 Interest	120133.4	122268.2	129975.4
2.2 Grants:	65364.4	65978.8	101384.3
(a) To States and Union Territories	30719.8	33092.8	55709.7
(b) To Local Authorities	200.6	234.1	253.2
(c) To others	34444.0	32651.9	45421.4
2.3 Other current transfers:	62938.2	68712.4	68795.9
(a) Subsidies	47737.2	49683.5	50477.8
(b) Pensions	13563.9	15020.2	16085.9
(c) Others	1637.1	4008.7	2232.2
3. Total Expenditure	**335605.8**	**370533.1**	**425762.1**
4. Saving on Current Account	**-75693.5**	**-74974.7**	**-79922.9**
5. Total	**259912.3**	**295558.4**	**345839.2**

Revenue	2003-04 Accounts	2004-05 Revised	2005-06 Budget
6. Tax Receipts	**186981.9**	**225803.5**	**273465.5**
7. Income from Property and enterprises	**60773.7**	**53642.8**	**49820.2**
7.1 Profits transferred by departmental commercial undertakings	1790.5	647.6	1183.7
7.2 Dividends paid by non-departmental commercial undertakings	10958.9	13437.7	16092.4
7.3 Profits of the RBI & Other Financial Institutions	10201.5	7361.9	7408.3
7.4 Interest Receipts:	34452.8	27764.0	21378.2
(a) From States and Union Territories	20534.7	21062.9	15523.0
(b) From others	13918.1	6701.1	5855.2
7.5 Others	3370.0	4431.6	3757.6
8. Fees and Miscellaneous Receipts	**12156.7**	**16112.1**	**22553.5**
9. Total	**259912.3**	**295558.4**	**345839.2**

BÉExpÉªÉ ºÉ®BÉÉ®

CENTRAL GOVERNMENT

É´É®hÉ 2 & ´ÉºiÉ+ÉÉ +ÉÉ® ºÉ´ÉÉ+ÉÉ BÉÉ ãÉxÉ-nxÉ +ÉÉ® +ÉxiÉ®hÉ & É´ÉpÉÉMÉÉªÉ ´ÉÉhÉÉVªÉBÉÉ ={ÉµÉàÉÉ BÉÉ SÉÉãÉ JÉÉiÉÉ

Account 2 : Transactions in commodities and services and transfers: Current Account of Departmental Commercial Undertakings

(BÉE®ÉÉ½â{ÉA) *(Rs. crore)*

BªÉªÉ	Expenditure	2003-04 ´ÉÉºiÉ´ÉBÉE Accounts	2004-05 ºÉ¶ÉÉÉvÉiÉ Revised	2005-06 ¤ÉVÉ] Budget	|ÉÉ{iÉªÉÉ	Receipts	2003-04 ´ÉÉºiÉ´ÉBÉE Accounts	2004-05 ºÉ¶ÉÉÉvÉiÉ Revised	2005-06 ¤ÉVÉ] Budget
1. àÉVÉn®É +ÉÉ® ´ÉiÉxÉ	**1. Wages and Salaries**	**13612.2**	**14514.2**	**15401.4**	**10. ÉEÉµÉÉ ºÉ ºÉBÉÉãÉ +ÉÉàÉnxÉÉ**	**10. Gross Sale Proceeds**	**64168.9**	**69406.2**	**75119.8**
2. {ÉÉ¶ÉxÉ BÉÉ +ÉnÉªÉÉMÉªÉÉ	**2. Pension Payments**	**7143.0**	**7955.4**	**8462.2**	(BÉ) ®ãÉ´É	(a) Railways	44910.6	48840.2	53198.4
3. ´ÉºiÉA +ÉÉ® ºÉ´ÉÉA	**3. Commodities and Services**	**24345.4**	**28417.7**	**29601.1**	(JÉ) ®ãÉ ´ÉBÉE¶ÉÉ{É +ÉÉ® ={ÉÉnxÉ ABÉBÉÉ BÉÉ ÉxÉàÉÉhÉ ºÉ¤ÉvÉÉ ÉµÉªÉBÉãÉÉ{É	(b) Manufacturing Activity of Railways workshops and production units	6178.7	6706.6	7471.4
4. àÉ®ààÉiÉ +ÉÉ® +ÉxÉ®FÉhÉ	**4. Repairs and Maintenance**	**9720.2**	**10330.9**	**11386.3**					
5. ¤ªÉÉVÉ	**5. Interest**	**4085.3**	**3775.5**	**4122.9**					
6. àÉãªÉ¿ÉºÉ BÉÉ ÉãÉA BªÉ´ÉºlÉÉ	**6. Provision for depreciation**	**2748.2**	**2803.2**	**3743.4**	(MÉ) bÉBÉ	(c) Posts	4256.9	4455.0	4713.7
7. ºÉ®BÉÉ® (|É¶ÉÉºÉxÉ) BÉÉ SÉÉãÉ JÉÉiÉÉ BÉÉ +ÉxiÉÉ®iÉ ãÉÉ£É	**7. Profits transferred to the current account of Government (Administration)**	**1790.5**	**647.6**	**1183.7**	(PÉ) +ÉxªÉ	(d) Others	8822.7	9404.4	9736.3
8. É´É£ÉÉMÉÉªÉ ´ÉÉhÉÉVªÉBÉÉ ={ÉµÉàÉÉ BÉÉ |ÉÉiÉvÉÉ®iÉ ãÉÉ£É	**8. Retained profits of Departmental commercial undertakings**	**976.8**	**1318.0**	**1704.5**	**11. ¤ªÉÉVÉ ºÉ¤ÉvÉÉ |ÉÉ{iÉªÉÉ**	**11. Interest Receipts**	**252.7**	**356.3**	**485.7**
9. VÉÉ½	**9. Total**	**64421.6**	**69762.5**	**75605.5**	**12. VÉÉ½**	**12. Total**	**64421.6**	**69762.5**	**75605.5**

CENTRAL GOVERNMENT

Account 3 : Transactions in commodities and services and transfers: Capital Account of Government Administration and Departmental Commercial Undertakings

(Rs. crore)

Disbursements	2003-04 Accounts	2004-05 Revised	2005-06 Budget
1. Gross Fixed Capital Formation	**22828.3**	**29482.0**	**35905.2**
1.1 Buildings and other construction	19859.1	25200.4	30416.0
(a) New outlay	18455.6	23471.8	28303.0
(b) Renewals and replacements	1403.5	1728.6	2113.0
1.2 Machinery and equipment	2969.2	4281.6	5489.2
(a) New outlay	2467.7	3795.2	4952.2
(b) Renewals and replacements	501.5	486.4	537.0
2. Increase in works stores	**1168.5**	**1325.1**	**965.9**
3. Capital transfers	**32038.1**	**35507.8**	**40297.7**
3.1 Grants for capital formation:	29217.3	32199.0	36849.9
(a) To States and Union Territories	17710.3	19473.7	22770.5
(b) To local authorities	1721.6	1618.9	1680.7
(c) To others	9785.4	11106.4	12398.7
3.2 Gratuities and commuted value of pensions	2820.8	3308.8	3447.8
3.3 Other Capital Transfers	0.0	0.0	0.0
4. Total	**56034.9**	**66314.9**	**77168.8**

Receipts	2003-04 Accounts	2004-05 Revised	2005-06 Budget
5. Gross Savings	**-71968.5**	**-70853.5**	**-74475.0**
5.1 Savings on current account (Administration)	-75693.5	-74974.7	-79922.9
5.2 Retained profits of departmental commercial undertakings	976.8	1318.0	1704.5
5.3 Depreciation provision	2748.2	2803.2	3743.4
6. Capital Transfers	**2159.2**	**3064.7**	**3218.4**
7. Balance: Deficit on all transactions in commodities and services and transfers	**125844.2**	**134103.7**	**148425.4**
8. Total	**56034.9**	**66314.9**	**77168.8**

CENTRAL GOVERNMENT

Account 4 : Changes in Financial Assets: Capital Account of Government Administration and Departmental Commercial Undertakings

(Rs. crore)

Outgoings	2003-04 Accounts	2004-05 Revised	2005-06 Budget	Incomings	2003-04 Accounts	2004-05 Revised	2005-06 Budget
1. Investments in shares	**2925.2**	**4612.7**	**4296.8**	**7. Repayment of loans**	**66994.3**	**61356.8**	**11899.6**
1.1 Of Government concerns	2924.3	4610.7	4295.2	7.1 By States and Union Territories	59107.4	57514.0	10044.9
(a) Financial concerns	-1786.1	350.0	630.0	7.2 By others	7886.9	3842.8	1854.7
(b) Others	4710.4	4260.7	3665.2	**8. Disinvestment in shares**	**16952.7**	**4091.0**	**0.0**
1.2 Of other concerns	1.6	2.0	1.6	**9. Balance: Net increase in Financial Assets**	**-49456.1**	**-29285.4**	**-1835.2**
2. Loans for capital formation	**26420.8**	**27615.4**	**3793.8**				
2.1 To States and Union Territories	23198.0	24814.6	159.4				
2.2 To local authorities	1480.0	780.0	400.0				
2.3 To non-departmental commercial undertakings	1657.0	1919.7	3175.3				
(a) Financial concerns	1077.9	1171.8	2004.0				
(b) Others	579.1	747.9	1171.3				
2.4 To others	85.8	101.1	59.1				
3. Other loans	**2347.6**	**3172.6**	**1858.0**				
3.1 To States and Union Territories	179.7	706.6	91.9				
3.2 To non-departmental commercial undertakings	1600.7	1801.7	1177.9				
3.3 To foreign governments	600.3	570.5	542.0				
3.4 To others	-33.1	93.8	46.2				
4. Subscription to International Financial Organisations	**2796.4**	**761.4**	**115.6**				
5. Net purchase of domestic gold and silver	**0.2**	**0.3**	**0.2**				
6. Total	**34490.9**	**36162.4**	**10064.4**	**10. Total**	**34490.9**	**36162.4**	**10064.4**

BÉExpÉªÉ ºÉ®BÉÉ®
CENTRAL GOVERNMENT
É´É®hÉ 5 & É´ÉkÉÉªÉ nxÉnÉÉ®ªÉÉ àÉ {ÉÉ®´ÉiÉxÉ & ºÉ®BÉÉ®É |É¶ÉÉºÉxÉ +ÉÉ® É´É£ÉÉMÉÉªÉ ´ÉÉhÉVªÉBÉ =tÉàÉÉ BÉÉ {ÉÚÉÉ JÉÉiÉÉ
Account 5 : Changes in Financial Liabilities : Capital Account of Government Administration and Departmental Commercial Undertakings

(BÉ®Éä½ âò{ÉA) *(Rs. crore)*

BªÉªÉ	Outgoings	2003-04 ´ÉÉºiÉÉ´ÉBÉ Accounts	2004-05 ºÉ¶ÉÉÉvÉiÉ Revised	2005-06 ¤ÉVÉ] Budget	+ÉÉªÉ	Incomings	2003-04 ´ÉÉºiÉÉ´ÉBÉ Accounts	2004-05 ºÉ¶ÉÉÉvÉiÉ Revised	2005-06 ¤ÉVÉ] Budget
1. ¤ÉÉVÉÉ® jÉhÉ BÉÉ ´ÉÉ{ÉºÉÉ +ÉnÉªÉMÉ	**1. Repayment of market loans**	**47073.8**	**34316.0**	**35630.5**	**5. ¤ÉÉVÉÉ® jÉhÉ**	**5. Market loans**	**135933.5**	**80350.0**	**139467.0**
					6. É´Énä¶ÉÉ jÉhÉ	**6. External debt**	**11956.4**	**16192.9**	**17184.5**
					6.1 {ÉÉ®µÉÉàÉÉ ÉÊxÉvÉ	6.1 Revolving Fund	0.0	800.0	800.0
2. É´Énä¶ÉÉ jÉhÉ BÉÉ ´ÉÉ{ÉºÉÉ +ÉnÉªÉMÉ	**2. Repayment of external debt**	**25444.0**	**7158.2**	**7528.6**	6.2 +ÉxªÉ	6.2 Others	11956.4	15392.9	16384.5
					7. +Éã{É ¤ÉSÉiÉ (AxÉ AºÉ AºÉ A{ÉE)(ÉxÉ´ÉãÉ)	**7. Small Savings (NSSF) (net)**	**-5632.8**	**6183.4**	**7597.8**
3. ¶ÉäKÉ: É´ÉkÉÉªÉ nxÉnÉÉ®ªÉÉ àÉ ÉxÉ´ÉãÉ ´ÉÉr	**3. Balance: Net increase in Financial Liabilities**	**80330.1**	**83286.7**	**143000.7**	**8. ®ÉVªÉ £ÉÉ´ÉKªÉ ÉxÉÉvÉªÉÉ**	**8. State Provident Funds**	**4891.5**	**4000.0**	**5000.0**
					9. MÉ®-ºÉ®BÉÉ®É £ÉÉ´ÉKªÉ ÉxÉÉvÉªÉÉ BÉÉ VÉàÉÉ ®BÉàÉ (ÉxÉ´ÉãÉ)	**9. Deposits of Non-Government Provident Funds (net)**	**-376.9**	**0.0**	**0.0**
					10. ®ÉVÉBÉÉäKÉÉªÉ cÉhbªÉÉ (ÉxÉ´ÉãÉ)	**10. Treasury Bills (net)**	**-854.2**	**-91.0**	**6005.0**
					(BÉ) ®ÉVÉBÉÉäKÉÉªÉ cÉhbªÉÉ (14 Én´ÉºÉÉå A´É 364 Én´ÉºÉÉå) (ÉxÉ´ÉãÉ)	(a) Treasury Bills (14 Days to 364 Days) (Net)	-854.2	-91.0	6005.0
					(JÉ) +ÉlÉÉ{ÉÉªÉ +ÉÉOÉàÉ (ÉxÉ´ÉãÉ)	(b) Ways and Means Advances (Net)	0.0	0.0	0.0
					11. É´ÉÉ´ÉvÉ {ÉÚÉÉ |ÉÉÉ{iÉªÉÉ (ÉxÉ´ÉãÉ)	**11. Miscellaneous Capital receipts (net)**	**6930.4**	**18125.6**	**10905.5**
4. VÉÉä½	**4. Total**	**152847.9**	**124760.9**	**186159.8**	**12. VÉÉä½**	**12. Total**	**152847.9**	**124760.9**	**186159.8**

CENTRAL GOVERNMENT

Account 6 : Cash and Capital Reconciliation Account of Government Administration and Departmental Commercial Undertakings

(Rs. crore)

Outgoings	2003-04 Accounts	2004-05 Revised	2005-06 Budget	Incomings	2003-04 Accounts	2004-05 Revised	2005-06 Budget
1. Deficit on all transactions in commodities and services and transfers - Balancing item Account-3	**125844.2**	**134103.7**	**148425.4**	**5. Net increase in financial liabilities-Balancing item Account 5**	**80330.1**	**83286.7**	**143000.7**
2. Net increase in financial assets-Balancing item Account 4	**-49456.1**	**-29285.4**	**-1835.2**	**6. Decrease in cash balance**	**0.0**	**21531.6**	**3589.5**
3. Increase in cash balance	**3942.0**	**0.0**	**0.0**				
4. Total	**80330.1**	**104818.3**	**146590.2**	**7. Total**	**80330.1**	**104818.3**	**146590.2**

II. +ÉÉÉlÉBÉE +ÉÉ® BÉÉªÉ ºÉ¤ÉÆvÉÉ ´ÉMÉÉÒBÉE®hÉ

II. ECONOMIC-CUM-FUNCTIONAL CLASSIFICATION

15. ´ÉKÉ 2005-06 BÉE ¤ÉVÉ] BÉE +ÉÉBÉE½Éå BÉE +ÉÉvÉÉ® {É® +ÉÉÉlÉBÉE +ÉÉ® BÉÉªÉ ºÉ¤ÉÆvÉÉ <xÉ nÉÉä gÉähÉªÉÉå BÉE +ÉxÉÖºÉÉ® BÉExpÉªÉ ºÉ®BÉEÉ® BÉE BªÉªÉ BÉEÉ ºÉÆàÉÉãÉiÉ ´ÉMÉÉÒBÉE®hÉ <ºÉ £ÉÉMÉ BÉE +ÉxiÉ àÉ iÉÉxÉ ÉÊ´É´É®hÉÉå àÉ Énª ÉÉ MÉªÉÉ cè* xÉÒSÉ BÉE {Éè®OÉÉ{ÉÉå àÉ <ºÉ |ÉBÉEÉ® ´ÉMÉÉÒBÉE®hÉ ºÉ ÉÊxÉBÉEãÉxÉ ´ÉÉãÉ ÉÊxÉKBÉEKÉÉå BÉEÉ ºÉÆFÉ{iÉ ¤ªÉÉè®É Énª ÉÉ MÉªÉÉ cè.

15. Based on the data in the Budget for 2005-2006, a cross classification of the Central Government expenditure by both economic and functional categories has been given in the three statements at the end of this section. The following paragraphs provide a brief summary of the findings of the functional classification.

BÉÖãÉ BªÉªÉ

Total Expenditure

16. ´ÉKÉ 2005-06 BÉE ÉãÉA ¤ÉVÉ] àÉ BÉÉ MÉ< BÉÖãÉ BªÉªÉ BÉEÉ BªÉ´ÉºlÉÉ àÉ ºÉÉàÉÉÉVÉBÉE +ÉÉ® +ÉÉÉlÉBÉE ºÉ´ÉÉ+ÉÉ BÉE ÉãÉA BÉEÉ MÉ< BªÉ´ÉºlÉÉ BÉEÉ +ÉxÉàÉÉxÉ, VÉÉ àÉÉJªÉiÉ& BÉExpÉªÉ ºÉ®BÉEÉ® BÉE BÉÖãÉ ÉÊ´ÉBÉEÉºÉ {ÉÉ®BªÉªÉ BÉEÉ tÉÉiÉBÉE c, 1,83,438 BÉE®Éä½ âô{ÉA BÉEÉ c +ÉlÉÉ ÉÊ BÉÖãÉ BªÉªÉ BÉEÉ 35.8 |ÉÉiÉ¶ÉiÉ c*

16. Of the total expenditure budgeted for 2005-2006 the provision for social and economic services which covers broadly the total developmental outlays of the Central Government is estimated at Rs.1,83,438 crore or 35.8 per cent of the total expenditure.

17. ºÉÉàÉÉxªÉ ºÉ´ÉÉ+ÉÉ {É® 2005-06 àÉ 1,26,720 BÉE®Éä½ âô{ÉA +ÉlÉÉiÉ BÉÖãÉ BªÉªÉ BÉE 24.7 |ÉÉiÉ¶ÉiÉ BÉE JÉSÉ BÉEÉ +ÉxÉàÉÉxÉ c* <ºÉ {ÉÉºiÉBÉEÉ àÉ +É{ÉxÉÉ< MÉ< BÉÉªÉ ºÉ¤ÉÆvÉÉ ´ÉMÉÉÒBÉE®hÉ BÉEÉ ªÉÉVÉxÉÉ BÉE +ÉiÉMÉiÉ ºÉÉàÉÉxªÉ ºÉ´ÉÉ+ÉÉ àÉ ®FÉÉ BªÉªÉ +ÉÉ® +ÉºÉÉÉxÉBÉE BªÉªÉ BÉE +ÉÉiÉÉ®BÉEiÉ AºÉÉ àÉn ¶ÉÉÉàÉãÉ c VÉºÉ |É¶ÉÉºÉÉxÉBÉE <àÉÉ®iÉÉ {É® {ÉÚVÉÉ {ÉÉ®BªÉªÉ +ÉÉ® nè´ÉÉ É´É{ÉÉÉ1ªÉÉå BÉE ÉãÉA ®ÉVªÉÉ +ÉÉ® ºÉPÉ ®ÉVªÉ FÉjÉÉ BÉEÉ ÉnA VÉÉxÉ ´ÉÉãÉ +ÉªÉÉVÉxÉÉ-£ÉÉxxÉ +ÉxÉnÉxÉ +ÉÉ® jÉ@hÉ*

17. The expenditure on general services is estimated at Rs. 1,26,720 crore for 2005-2006 i.e. 24.7 per cent of the total expenditure. Under the scheme of functional classification adopted in this brochure, "general services" include, besides defence and civil expenditure, such items as capital outlays on administrative buildings and non-plan grants and loans for natural calamities to States and Union Territories.

18. +ÉxÉÉ´É]xÉÉªÉ BªÉªÉ àÉ ªÉ àÉn ¶ÉÉÉàÉãÉ c, ®ÉVªÉÉ BÉEÉ ÉnA VÉÉxÉ ´ÉÉãÉ ºÉÉÉ´ÉÉvÉBÉE ºÉcÉªÉBÉE +ÉxÉnÉxÉ, ºÉPÉ ®ÉVªÉ FÉjÉÉ BÉEÉ +ÉªÉÉVÉxÉÉ-£ÉÉxxÉ +ÉxÉnÉxÉ, JÉÉtÉ +ÉÉ® +ÉxªÉ ={É£ÉÉBÉiÉÉ-´ÉºiÉ ºÉ¤ÉvÉÉ +ÉÉÉlÉBÉE ºÉcÉªÉiÉÉ, ºÉ®BÉEÉ®É jÉ@hÉ {É® ¤ªÉÉVÉ, {É¶ÉxÉ +ÉÉ® nºÉÉ® n¶ÉÉ BÉEÉ nÉ VÉÉxÉ ´ÉÉãÉÉ ºÉcÉªÉiÉÉ* <xÉ +ÉxÉÉ´É]xÉÉªÉ àÉnÉ BÉEÉ +ÉxÉàÉÉxÉ VÉÉ 2005-06 BÉE BÉÖãÉ BªÉªÉ BÉEÉ 39.5 |ÉÉiÉ¶ÉiÉ c, 2,02,838 BÉE®Éä½ âô{ÉA ãÉMÉÉªÉÉ MÉªÉÉ c, ÉVÉºÉBÉEÉ iÉãÉxÉÉ àÉ 2004-05 BÉE ºÉ¶ÉÉÉvÉiÉ +ÉxÉàÉÉxÉ 1,80,256 BÉE®Éä½ âô{ÉA BÉE lÉ*

18. The unallocable items include statutory grants-in-aid to States, non-plan grants to Union Territories, food and other consumer subsidies, interest on public debt, pensions and aid to foreign countries. These unallocable expenditures, accounting for 39.5 per cent of the total expenditure in 2005-2006 are estimated at Rs.2,02,838 crore as compared to the revised estimate of Rs.1,80,256 crore for 2004-05.

BÉÖãÉ BªÉªÉ *Total Expenditure*

(BÉE®Éä½ âô{ÉA) *(Rs. Crore)*

		2003-04 ´ÉÉºiÉÉ´ÉBÉE Accounts	2004-05 ºÉ¶ÉÉÉvÉiÉ Revised	2005-06 ¤ÉVÉ] Budget
1. ºÉÉàÉÉÉVÉBÉE +ÉÉ® +ÉÉÉlÉBÉE ºÉ´ÉÉA	1. Social and Economic Services	164310	181343	183438
2. ºÉÉàÉÉxªÉ ºÉ´ÉÉA	2. General Services	87923	111412	126720
(?) ®FÉÉ	i) Defence	59970	76892	82888
(??) ®FÉÉ ºÉ ÉÉxxÉ JÉ{ÉiÉ BªÉªÉ	ii) Consumption expenditure other than defence	18054	24892	27918
(???) JÉ{ÉiÉ-ÉÉxxÉ BªÉªÉ	iii) Non-consumption expenditure	9899	9628	15914
3. +ÉxÉÉ´É]xÉÉªÉ BªÉªÉ	3. Unallocable	173899	180256	202838
4. BÉÖãÉ BªÉªÉ (1+2+3)	**4. Total Expenditure (1+2+3)**	**426132**	**473010**	**512995**

JÉ{ÉiÉ ºÉ¤ÉÆvÉÉ BªÉªÉ

Consumption Expenditure

19. 2005-06 BÉE ¤ÉVÉ] àÉ JÉ{ÉiÉ ºÉ¤ÉÆvÉÉ BªÉªÉ BÉE ÉãÉA VÉÉ BªÉ´ÉºlÉÉ BÉEÉ MÉ< c =ºÉàÉ ®FÉÉ ºÉ´ÉÉ+ÉÉ BÉE ÉãÉA 82,888 BÉE®Éä½ âô{ÉA, +ÉxªÉ ºÉÉàÉÉxªÉ ºÉ´ÉÉ+ÉÉ BÉE ÉãÉA 27,918 BÉE®Éä½ âô{ÉA +ÉÉ® ºÉÉàÉÉÉVÉBÉE iÉlÉÉ +ÉÉÉlÉBÉE ºÉ´ÉÉ+ÉÉ BÉE ÉãÉA 14,801 BÉE®Éä½ âô{ÉA BÉEÉ BªÉ´ÉºlÉÉ ¶ÉÉÉàÉãÉ c* xÉÒSÉ nÉ MÉ< ºÉÉ®hÉÉ àÉ 2005-06 BÉE ¤ÉVÉ] ÉnJÉA MÉA JÉ{ÉiÉ ºÉ¤ÉÆvÉÉ BªÉªÉ, 2004-05BÉE ºÉ¶ÉÉÉvÉiÉ +ÉxÉàÉÉxÉÉ +ÉÉ® 2003-04 BÉE ´ÉÉºiÉÉ´ÉBÉE BªÉªÉ BÉEÉ ®BÉEàÉÉ BÉEÉ É´É¶ãÉKÉhÉ ÉBÉEªÉÉ MÉªÉÉ c*

19. The 2005-2006 budget provision of consumption expenditure includes Rs.82,888 crore for defence, Rs.27,918 crore for other general services and Rs.14801 crore for social and economic services. The table below gives a brea1down of the consumption expenditure budgeted for 2005-2006, the revised estimates for 2004-05 and actuals for 2003-04.

JÉ{ÉiÉ ºÉ¤ÉÆvÉÉ BªÉªÉ *Consumption Expenditure*

(BÉE®Éä½ âô{ÉA) *(Rs. Crore)*

		2003-04 ´ÉÉºiÉÉ´ÉBÉE Accounts	2004-05 ºÉ¶ÉÉÉvÉiÉ Revised	2005-06 ¤ÉVÉ] Budget
1. ºÉÉàÉÉxªÉ ºÉ´ÉÉ+ÉÉ {É® BªÉªÉ	1. Expenditure on general services	78024	101784	110806
(?) ®FÉÉ	i) Defence	59970	76892	82888
(??) +ÉxªÉ	ii) Others	18054	24892	27918
2. ºÉÉàÉÉÉVÉBÉE +ÉÉ® +ÉÉÉlÉBÉE ºÉ´ÉÉ+ÉÉ {É® BªÉªÉ	2. Expenditure on Social and Economic services	9146	11790	14801
3. BÉÖãÉ JÉ{ÉiÉ ºÉ¤ÉÆvÉÉ BªÉªÉ (1+2)	**3. Total Consumption expenditure(1+2)**	**87170**	**113574**	**125607**

+ÉxiÉ®hÉ +ÉnÉªÉÉMÉªÉÉ

20. 2005-06 BÉE ÉãÉA +ÉxiÉ®hÉ +ÉnÉªÉÉMÉªÉÉ BÉEÉ 3,40,453 BÉE®Éè½ âó{ÉA BÉEÉ BÉEãÉ +ÉxÉàÉÉxÉiÉ ®BÉEàÉ àÉ ºÉ, ºÉÉàÉÉÉVÉBÉE +ÉÉ® +ÉÉÉlÉBÉE ºÉ´ÉÉ+ÉÉ BÉE +ÉxiÉ®hÉ BÉE ÉãÉA 37.6 |ÉÉiÉ¶ÉiÉ, ¤ªÉÉVÉ BÉEÉ +ÉnÉªÉÉMÉªÉÉ BÉE ÉãÉA 38.2 |ÉÉiÉ¶ÉiÉ, +ÉÉ® ®ÉVªÉÉ +ÉÉ® ºÉPÉ ®ÉVªÉ FÉjÉÉ BÉE ºÉÉÉ´ÉÉvÉBÉE +ÉÉ® É´ÉBÉEÉºÉ É£ÉxxÉ +ÉxÉnÉxÉÉ BÉE ÉãÉA 7.7 |ÉÉiÉ¶ÉiÉ ®BÉEàÉ ®JÉÉ MÉ< c* <xÉ +ÉxiÉ®hÉÉ BÉEÉ BÉEÉªÉÉxÉºÉÉ® ¤ªÉÉ®É xÉÉSÉ BÉEÉ ºÉÉ®hÉÉ àÉ ÉnªÉÉ MÉªÉÉ c*

Transfer Payments

20. Of the total transfer payments estimated at Rs.3,40,453 crore for 2005-2006, transfers intended for social and economic services account for 37.6 per cent, interest payments for 38.2 per cent and statutory and non-developmental grants to States and Union Territories for another 7.7 per cent. The table below gives the details of this functional brea1down.

+ÉxiÉ®hÉ +ÉnÉªÉÉMÉªÉÉ *Transfer Payments*

(BÉE®Éè½ âó{ÉA) *(Rs. Crore)*

		2003-04 ´ÉÉºiÉÉ´ÉBÉE Accounts	2004-05 ºÉ¶ÉÉÉvÉiÉ Revised	2005-06 ¤ÉVÉ] Budget
I. ºÉÉàÉÉÉVÉBÉE +ÉÉ® +ÉÉÉlÉBÉE ºÉ´ÉÉ+ÉÉ BÉE ÉãÉA (SÉÉãÉ +ÉÉ® {ÉÚÆVÉÉMÉiÉ) ÉVÉºÉàÉ ºÉ	I. Transfer for social and economic services (current and capital) of which:	102667	108827	127929
1. ®ÉVªÉÉ +ÉÉ® ºÉPÉ ®ÉVªÉ FÉjÉÉ BÉEÉ ÉxÉàxÉÉãÉÉJÉiÉ BÉE ÉãÉA +ÉxÉnÉxÉ	1. Grants to States and Union Territories for:			
?) ¤ãÉÉBÉE +ÉÉªÉÉVÉxÉÉMÉiÉ +ÉxÉnÉxÉ	i) Block Plan Grants	23193	25973	28020
??) i´ÉÉ®iÉ OÉÉàÉÉhÉ VÉãÉ{ÉÉiÉ ªÉÉVÉxÉÉA	ii) Accelerated Rural Water Supply Programme	1614	1283	2039
???) {ÉÉ®´ÉÉ® BÉEãªÉÉhÉ BÉEÉªÉµÉEàÉ	iii) Family Welfare Programme	3164	3332	3535
2. +ÉÉÉlÉBÉE ºÉcÉªÉiÉÉ	2. Subsidy:			
?) ÉxÉªÉÉiÉ ºÉ´ÉvÉxÉ +ÉÉ® É´É{ÉhÉxÉ É´ÉBÉEÉºÉ ªÉÉVÉxÉÉ+ÉÉ BÉE ÉãÉA ºÉcÉªÉiÉÉ	i) Assistance for export promotion and market development schemes	712	905	897
??) =´É®BÉE ºÉ¤ÉVÉÉ +ÉÉÉlÉBÉE ºÉcÉªÉiÉÉ	ii) Fertilizer subsidy	8521	10616	11054
???) +ÉxªÉ	iii) Others	13344	12363	12327
II. +ÉxªÉ +ÉxiÉ®hÉ	II. Other Transfers	177807	183640	212525
1. SÉÉãÉ	1) Current:	173304	178751	207497
?) ¤ªÉÉVÉ +ÉnÉªÉÉMÉªÉÉ	i) Interest payments	120133	122268	129975
??) ®ÉVªÉÉ +ÉÉ® ºÉPÉ ®ÉVªÉ FÉjÉÉ BÉEÉ ºÉÉÉ´ÉÉvÉBÉE +ÉÉ® MÉ®-É´ÉBÉEÉºÉÉiàÉBÉE +ÉxÉnÉxÉ	ii) Statutory and non-developmental grants to States and Union Territories	11401	12534	26376
???) JÉÉtÉ ºÉ¤ÉVÉÉ +ÉÉÉlÉBÉE ºÉcÉªÉiÉÉ	iii) Food subsidy	25160	25800	26200
?¬) +ÉxªÉ	iv) Others	16610	18149	24945
2.{ÉÚÆVÉÉ	2) Capital	4503	4889	5028
III. VÉÉ½ +ÉiÉ®hÉ (I+II)	**III. Total Transfers (I+II)**	**280474**	**292467**	**340453**

¤ÉVÉ]ÉªÉ ºÉÉºÉÉvÉxÉÉ ºÉ {ÉÚÆVÉÉ ÉxÉàÉÉhÉ

21. 2005-06(¤É.+É.) àÉ 81,812 BÉE®Éè½ âó{ÉA BÉE {ÉÚÆVÉÉ ÉxÉàÉÉhÉ ¤ÉVÉ] BÉEÉ +ÉxÉàÉÉxÉ ãÉMÉÉªÉÉ MÉªÉÉ c VÉ¤ÉÉBÉE 2004-05 (ºÉ.+É.) àÉ 95,234 BÉE®Éè½ âó{ÉA +ÉÉ® 2003-04 àÉ 82,561 BÉE®Éè½ âó{ÉA BÉEÉ +ÉxÉàÉÉxÉ ãÉMÉÉªÉÉ MÉªÉÉ lÉÉ* xÉÉSÉ nÉ MÉ< ºÉÉ®hÉÉ àÉ, 2005-06(¤É.+É.) àÉ {ÉÚÆVÉÉ ÉxÉàÉÉhÉ BÉE ÉãÉA BÉEÉ MÉ< BªÉ´ÉºlÉÉ BÉEÉ É´ÉºiÉiÉ BÉEÉªÉÉÇ ºÉ¤ÉÆvÉÉ +ÉÉ´ÉÆ]xÉ iÉlÉÉ {ÉcãÉ BÉE nÉ ´ÉKÉÉ BÉEÉ +ÉÉ´ÉÆ]xÉ ÉnJÉÉªÉÉ MÉªÉÉ c*

Capital formation out of the Budgetary Resources

21. Capital formation is estimated at Rs.81,812 crore for 2005-2006 (BE) compared to Rs.95,234 crore in 2004-05 (RE) and Rs.82,561 crore in 2003-04. The following table indicates a detailed functional allocation of the provision for capital formation for 2005-2006 (BE) and the allocation in the two preceding years.

Provision for Capital Formation

(Rs. Crore)

	2003-04 Accounts	2004-05 Revised	2005-06 Budget
1. Gross Fixed Capital formation	22828	29482	35905
i) Social Services	944	1070	1314
ii) Economic Services	19388	24376	29204
a) Agriculture	216	252	348
b) Industry	1402	1663	2161
c) Transport and Communications	16583	20769	23467
d) Others	1188	1692	3228
iii) General Services and unallocable items	2496	4036	5387
2. Changes in wor1s stores	1169	1325	966
3. Financial Assistance	58564	64427	44941
A. Financial assistance to States and Union Territories	40908	44288	22930
i) Social and Economic Services	40814	44288	22926
ii) General Services and unallocable items	94	1	4
B. Financial assistance to non-departmental underta1ings and other parties	17656	20139	22011
i) Social Services	8569	9135	8048
ii) Economic Services	7405	9424	12383
a) Agriculture	1020	1013	1199
b) Industry	4812	4705	4963
c) Transport and Communications	3194	3253	5499
d) Others	-1621	453	721
iii) General Services and unallocable items	1682	1580	1580
4. **Total Provision for Capital formation (1+2+3)**	**82561**	**95234**	**81812**

Surplus of current revenues available for financing development

22. The surplus of current revenues over the current non-developmental expenditure measures the contribution of current revenues towards financing the Government's developmental expenditure, both current and capital. This surplus is estimated at Rs. 32,984 crore for 2005-2006(BE) and compared with the estimated surplus of Rs. 19,144 crore for 2004-05 (RE) and Rs.12,309 crores for 2003-04. The table below sets forth the details.

Surplus of the Central Government

(Rs. Crore)

	22003-04 Accounts	2004-05 Revised	2005-06 Budget
1. Total current revenues of Government Administration	259912	295558	345839
2. Non-Developmental Consumption Expenditure-General Services	78024	101784	110806
3. Non-Developmental Current Transfers	173304	178751	207497
i) General Services	2811	3065	8717
ii) Unallocable	170493	175686	198780
4. Surplus of the Government Administration (1-2-3)	8584	15023	27536
5. Gross Savings of the Departmental Underta1ings	3725	4121	5448
6. **Total Surplus (4+5)**	**12309**	**19144**	**32984**

+ÉÉlÉBÉ +ÉÉ® BÉÉªÉÉÇ ºÉàÉxÉÉ´ÉiÉ ´ÉMÉÉÉBÉ®hÉ :

ECONOMIC-CUM-FUNCTIONAL CLASSIFICATION :

+ÉÉlÉBÉ	BÉÉªÉÉÇ ºÉ¤ÉÆvÉÉ Functional / Economic	ºÉÉàÉÉxªÉ ºÉ´ÉÉA General Services: ®FÉÉ ºÉ É£ÉxxÉ ºÉ´ÉÉA Services other than Defence	®FÉÉ ºÉ´ÉÉA Defence Services	É¶ÉFÉÉ Educa-tion
1	2	3	4	5
1. JÉ{ÉiÉ ºÉ¤ÉÆvÉÉ BªÉªÉ	**1. Consumption Expenditure**	**18054.3**	**59969.7**	**307.1**
2. +ÉiÉ®hÉ +ÉnÉªÉMÉªÉÉ	**2. Transfer Payments**	**2811.0**	**-**	**9125.5**
(?) ¤ªÉÉVÉ	(i) Interest		-	-
(??) +ÉxÉnÉxÉ	(ii) Grants	1777.5	-	9059.9
(BÉ) ®ÉVªÉÉ +ÉÉ® ºÉPÉ ®ÉVªÉ FÉjÉÉ BÉÉ	(a) To States and Union Territories	1585.6	-	178.0
(JÉ) ºlÉÉxÉÉªÉ ÉxÉBÉÉªÉÉ BÉÉ	(b) To Local Authorities	10.3	-	13.8
(MÉ) +ÉxªÉ BÉÉ	(c) To Others	181.6	-	8868.1
(???) +ÉxªÉ SÉÉãÉ +ÉxiÉ®hÉ	(iii) Other Current Transfers	1033.5	-	65.6
(BÉ) +ÉÉlÉBÉ ºÉcÉªÉiÉÉ	(a) Subsidies	2.2	-	-
(JÉ) jÉ®hÉ ®ÉciÉ	(b) Debt Relief	-	-	-
(MÉ) {É¶ÉxÉ	(c) Pensions	-	-	-
(PÉ) +ÉxªÉ	(d) Others	1031.3	-	65.6
3. ºÉBÉÉãÉ {ÉVÉÉ ÉxÉàÉÉhÉ	**3. Gross Capital Formation**	**2489.1**	**-**	**28.8**
(?) ºÉBÉÉãÉ ÉºlÉ® {ÉVÉÉ ÉxÉàÉÉhÉ	(i) Gross Fixed Capital Formation	2495.8	-	28.8
(??) £ÉbÉ®	(ii) Stocks	-6.7	-	-
4. {ÉVÉÉ +ÉxiÉ®hÉ	**4. Capital Transfers**	**1776.4**	**-**	**149.4**
(?) {ÉVÉÉ ÉxÉàÉÉhÉ BÉ ÉãÉA +ÉxÉnÉxÉ	(i) Grants for Capital Formation	1776.4	-	149.4
(BÉ) ®ÉVªÉÉ +ÉÉ® ºÉPÉ ®ÉVªÉ FÉjÉÉ BÉÉ	(a) To States and Union Territories	94.4	-	149.4
(JÉ) MÉ®-É´É£ÉÉMÉÉªÉ ´ÉÉhÉVªÉBÉ	(b) To Non-departmental commercial	-	-	-
=(ÉµÉÉàÉÉ BÉÉ	undertakings	-	-	-
(MÉ) ºlÉÉxÉÉªÉ |ÉÉvÉBÉÉ®hÉÉ BÉÉ	(c) To Local Authorities	1682.0	-	-
(PÉ) +ÉxªÉ BÉÉ	(d) To Others			
(??) +ÉxªÉ {ÉVÉÉ +ÉxiÉ®hÉ	(ii) Other Capital Transfers	-	-	-
5. ¶ÉªÉ®Éå àÉ ÉxÉ´É¶É	**5. Investment in Shares**	**0.2**	**-**	**-**
(?) ºÉ®BÉÉ®Ò BÉà{ÉÉxÉªÉÉå BÉÉ	(i) Of Government Companies	0.2	-	-
(BÉ) É´ÉkÉÒªÉ |ÉÉiÉK~ÉxÉ	(a) Financial Concerns	-	-	-
(JÉ) +ÉxªÉ	(b) Others	0.2	-	-
(??) +ÉxªÉ |ÉÉiÉK~ÉxÉÉ BÉÉ	(ii) Of Other Concerns			
6. {ÉVÉÉ ÉxÉàÉÉhÉ BÉ ÉãÉA =vÉÉ®	**6. Loans for Capital Formation**	**-**	**-**	**-**
(?) ®ÉVªÉÉ +ÉÉ® ºÉPÉ ®ÉVªÉ FÉjÉÉ BÉÉ	(i) To States and Union Territories	-	-	-
(??) MÉ®-É´É£ÉÉMÉÉªÉ ´ÉÉhÉVªÉBÉ	(ii) To Non-departmental Commercial	-	-	-
=(ÉµÉÉàÉÉ BÉÉ	Undertakings	-	-	-
(BÉ) É´ÉkÉÒªÉ |ÉÉiÉK~ÉxÉ	(a) Financial Concerns	-	-	
(JÉ) +ÉxªÉ	(b) Others	-	-	-
(???) ºlÉÉxÉÉªÉ |ÉÉvÉBÉÉ®hÉ BÉÉ	(iii) To Local Authorities			
(?¬) +ÉxªÉ BÉÉ	(iv) To Others	-	-	-
7. +ÉxªÉ =vÉÉ®	**7. Other loans**	**26.1**	**-**	**-**
(?) ®ÉVªÉÉ +ÉÉ® ºÉPÉ ®ÉVªÉ FÉjÉÉ BÉÉ	(i) To States and Union Territories	26.1	-	-
(??) MÉ®-É´É£ÉÉMÉÉªÉ ´ÉÉhÉVªÉBÉ	(ii) To Non-departmental Commercial			
=(ÉµÉÉàÉÉ BÉÉ	Undertakings	-	-	-
(???) É´ÉnÉ¶ÉÒ ºÉ®BÉÉ®Éå BÉÉ	(iii) To Foreign Governments	-	-	-
(?¬) ºlÉÉxÉÉªÉ |ÉÉvÉBÉÉ®hÉ BÉÉ	(iv) To Local Authorities	-	-	-
(¬) +ÉxªÉ BÉÉ	(v) To Others	-	-	-
8. +ÉxiÉ®ÉK]ÉªÉ É´ÉkÉÒªÉ ºÉÆMÉ~xÉÉ BÉÉ +ÉÆ¶ÉnÉxÉ	**8. Subscription to International Financial Organisations**	**2796.4**	**-**	**-**
9. ºÉÉxÉ +ÉÉ® SÉÉnÉ BÉÉ ÉxÉ´ÉãÉ JÉ®Én	**9. Net Purchase of Gold and Silver**	**0.2**	**-**	**-**
VÉÉ½	**Total**	**27953.7**	**59969.7**	**9610.8**

2003-04 (´ÉÉºiÉÉ´ÉBÉE)
2003-04 (ACTUAL)

(BÉE®ÉÉ½ âó{ÉA Rs. crore)

ºÉÉàÉÉÉVÉBÉE +ÉÉ® +ÉÉÌlÉBÉE ºÉ´ÉÉA Social and Economic Services								
ÉSÉÉBÉEiºÉÉ +ÉÉ® ãÉÉBÉE º´ÉÉºlªÉ Medical & Public Health	+ÉxªÉ ºÉÉàÉÉÉVÉBÉE ºÉ´ÉÉA Other Social Services	BÉEÉÉKÉ Agri-culture	=tÉÉMÉ Industry	{ÉÉ®´ÉcxÉ +ÉÉ® ºÉSÉÉ® Transport & Commu-nication	+ÉxªÉ +ÉÉÌlÉBÉE ºÉ´ÉÉA Other Economic Services	ABÉEàÉ¶iÉ +ÉxÉnÉÉ +ÉÉ® =vÉÉ® Block Grants & Loans	+ÉxÉÉ-´É]xÉÉªÉ Unallo-cable	VÉÉ½ Total
6	7	8	9	10	11	12	13	14
1518.3	**1144.8**	**1466.2**	**2050.4**	**310.3**	**2348.7**	**-**	**-**	**87169.8**
5894.6	**12098.1**	**13678.6**	**11579.7**	**2896.2**	**8356.9**	**11596.6**	**170398.8**	**248436.0**
-	-	-	-	-	-	-	120133.4	120133.4
5893.0	11444.3	2625.5	3032.6	1082.5	7451.7	11596.6	11400.8	65364.4
3477.0	1517.1	22.9	36.6	728.8	176.4	11596.6	11400.8	30719.8
0.7	153.6	3.9	0.2	18.0	0.1	-	-	200.6
2415.3	9773.6	2598.7	2995.8	335.7	7275.2	-	-	34444.0
1.6	653.8	11053.1	8547.1	1813.7	905.2	-	38864.6	62938.2
	310.6	11052.1	8543.0	1813.7	834.3	-	25181.3	47737.2
-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	13563.9	13563.9
1.6	343.2	1.0	4.1	-	70.9	-	119.4	1637.1
138.0	**1071.4**	**205.0**	**1886.2**	**16992.4**	**1185.9**	**-**	**-**	**23996.8**
148.0	767.5	215.5	1401.7	16583.4	1187.6	-	-	22828.3
-10.0	303.9	-10.5	484.5	409.0	-1.7	-	-	1168.5
16.8	**10328.5**	**2150.3**	**373.0**	**2803.4**	**22.9**	**11596.6**	**2820.8**	**32038.1**
16.8	10328.5	2150.3	373.0	2803.4	22.9	11596.6	-	29217.3
-	4036.1	1279.8	79.1	474.9	-	11596.6		17710.3
-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	
16.8	-	-	-	-	22.8	-	-	1721.6
	6292.4	870.5	293.9	2328.5	0.1	-	-	9785.4
-	-	-	-	-	-	-	2820.8	2820.8
-	**770.9**	**42.1**	**3242.0**	**556.6**	**-1685.9**	**-**	**-**	**2925.9**
-	769.8	41.9	3241.9	556.6	-1686.1	-	-	2924.3
-	-	-	-	-	-1786.1	-	-	-1786.1
-	769.8	41.9	3241.9	556.6	100.0	-	-	4710.4
	1.1	0.2	0.1		0.2	-	-	1.6
-	**1497.7**	**226.2**	**1276.3**	**395.9**	**42.0**	**22982.7**	**-**	**26420.8**
-	9.0	119.1	-	87.2		22982.7	-	23198.0
-	8.7	22.8	1274.8	308.7	42.0	-	-	1657.0
		-	1077.9	-	-			1077.9
-	8.7	22.8	196.9	308.7	42.0	-	-	579.1
	1480.0	-	-	-	-	-	-	1480.0
-	-	84.3	1.5	-	-	-	-	85.8
-	**-50.9**	**65.6**	**1582.6**	**21.6**	**23.5**	**-**	**679.1**	**2347.6**
	-	64.4	0.5	9.9	-	-	78.8	179.7
-	-	-	1581.5	11.7	7.5	-	-	1600.7
-	-	-	-	-	-	-	600.3	600.3
-	-	-	-	-	-	-	-	-
-	-50.9	1.2	0.6		16.0	-	-	-33.1
-	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**2796.4**
-	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0.2**
7567.7	**26860.5**	**17834.0**	**21990.2**	**23976.4**	**10294.0**	**46175.9**	**173898.8**	**426131.6**

+ÉÉÉlÉBÉE +ÉÉ® BÉÉªÉÇ ºÉà¤ÉxvÉÉ ´ÉMÉÉÇBÉE®hÉ :

ECONOMIC-CUM-FUNCTIONAL CLASSIFICATION :

+ÉÉÉlÉBÉE	Economic	BÉÉªÉÇ ºÉ¤ÉÆvÉÉ Functional ºÉÉàÉÉxªÉ ºÉä´ÉÉA General Services ®FÉÉ ºÉä ÉÉÉxÉ ºÉä´ÉÉA Services other than Defence	®FÉÉ ºÉä´ÉÉA Defence Services	ÉÊ¶ÉFÉÉ Educa-tion
1	2	3	4	5
1. JÉ{ÉiÉ ºÉ¤ÉvÉÉ BªÉªÉ	**1. Consumption Expenditure**	**24891.7**	**76892.4**	**1112.8**
2. +ÉiÉ®hÉ +ÉnÉªÉÉMÉªÉÉ	**2. Transfer Payments**	**3065.1**	**-**	**12293.9**
(i) ¤ªÉÉVÉ	(i) Interest	-	-	-
(ii) +ÉxÉnÉxÉ	(ii) Grants	1712.5	-	12225.0
(BÉE) ®ÉVªÉÉå +ÉÉ® ºÉPÉ ®ÉVªÉ FÉjÉÉå BÉÉä	(a) To States and Union Territories	801.4	-	522.4
(JÉ) ºlÉÉxÉÉªÉ ÉxÉBÉÉÉªÉÉå BÉÉä	(b) To Local Authorities	10.5	-	24.9
(MÉ) +ÉxªÉ BÉÉä	(c) To Others	900.6	-	11677.7
(iii) +ÉxªÉ SÉÉãÉ +ÉxiÉ®hÉ	(iii) Other Current Transfers	1352.6	-	68.9
(BÉE) +ÉÉlÉBÉE ºÉcÉªÉiÉÉ	(a) Subsidies	2.3	-	-
(JÉ) jÉ@hÉ ®ÉciÉ	(b) Debt Relief	-	-	-
(MÉ) {É¶ÉxÉ	(c) Pensions	-	-	-
(PÉ) +ÉxªÉ	(d) Others	1350.3		68.9
3. ºÉBÉãÉ {ÉVÉÉ ÉxÉàÉÉhÉ	**3. Gross Capital Formation**	**4208.4**	**-**	**32.8**
(i) ºÉBÉãÉ ÉºlÉ® {ÉVÉÉ ÉxÉàÉÉhÉ	(i) Gross Fixed Capital Formation	4036.3		32.8
(ii) £ÉbÉ®	(ii) Stocks	172.1		
4. {ÉVÉÉ +ÉxiÉ®hÉ	**4. Capital Transfers**	**1580.8**	**-**	**183.3**
(i) {ÉVÉÉ ÉxÉàÉÉhÉ BÉä ÉãÉA +ÉxÉnÉxÉ	(i) Grants for Capital Formation	1580.8	-	183.3
(BÉE) ®ÉVªÉÉå +ÉÉ® ºÉPÉ ®ÉVªÉ FÉjÉÉå BÉÉä	(a) To States and Union Territories			
(JÉ) MÉè®-É´É£ÉÉMÉÉªÉ ´ÉÉÉhÉÉVªÉBÉE	(b) To Non-departmental commercial	0.8		183.3
={ÉµÉàÉÉå BÉÉä	undertakings	-	-	-
(MÉ) ºlÉÉxÉÉªÉ |ÉÉÉvÉBÉE®hÉÉå BÉÉä	(c) To Local Authorities	1580.0	-	-
(PÉ) +ÉxªÉ BÉÉä	(d) To Others			
(ii) +ÉxªÉ {ÉVÉÉ +ÉxiÉ®hÉ	(ii) Other Capital Transfers	-	-	-
5. ¶ÉªÉ®Éå àÉ ÉxÉ´É¶É	**5. Investment in Shares**	**-**	**-**	**-**
(i) ºÉ®BÉÉ®É BÉà{ÉÉxÉªÉÉå BÉÉä	(i) Of Government Companies	-	-	-
(BÉE) É´ÉkÉÉªÉ |ÉÉiÉK~ÉxÉ	(a) Financial Concerns	-	-	-
(JÉ) +ÉxªÉ	(b) Others	-	-	-
(ii) +ÉxªÉ |ÉÉiÉK~ÉxÉ BÉÉä	(ii) Of Other Concerns	-	-	-
6. {ÉVÉÉ ÉxÉàÉÉhÉ BÉä ÉãÉA =vÉÉ®	**6. Loans for Capital Formation**	**-**	**-**	**-**
(i) ®ÉVªÉÉå +ÉÉ® ºÉPÉ ®ÉVªÉ FÉjÉÉå BÉÉä	(i) To States and Union Territories	-	-	-
(ii) MÉè®-É´É£ÉÉMÉÉªÉ ´ÉÉÉhÉÉVªÉBÉE	(ii) To Non-departmental Commercial	-	-	-
={ÉµÉàÉÉå BÉÉä	Undertakings	-	-	-
(BÉE) É´ÉkÉÉªÉ |ÉÉiÉK~ÉxÉ	(a) Financial Concerns	-	-	-
(JÉ) +ÉxªÉ	(b) Others	-	-	-
(iii) ºlÉÉxÉÉªÉ |ÉÉÉvÉBÉE®hÉ BÉÉä	(iii) To Local Authorities	-	-	-
(iv) +ÉxªÉ BÉÉä	(iv) To Others	-	-	-
7. +ÉxªÉ =vÉÉ®	**7. Other loans**	**12.0**	**-**	**-**
(i) ®ÉVªÉÉå +ÉÉ® ºÉPÉ ®ÉVªÉ FÉjÉÉå BÉÉä	(i) To States and Union Territories	12.0	-	-
(ii) MÉè®-É´É£ÉÉMÉÉªÉ ´ÉÉÉhÉÉVªÉBÉE	(ii) To Non-departmental Commercial	-	-	-
={ÉµÉàÉÉå BÉÉä	Undertakings	-	-	-
(iii) É´ÉnÉ¶ÉÉ ºÉ®BÉÉ®Éå BÉÉä	(iii) To Foreign Governments	-	-	-
(iv) ºlÉÉxÉÉªÉ |ÉÉÉvÉBÉE®hÉ BÉÉä	(iv) To Local Authorities	-	-	-
(v) +ÉxªÉ BÉÉä	(v) To Others	-	-	-
8. +ÉxiÉ®É¹]ÉªÉ É´ÉkÉÉªÉ ºÉÆMÉ~xÉÉå BÉÉä +ÉÉ£ÉnÉxÉ	**8. Subscription to International**	-	-	-
	Financial Organisations	761.4	-	-
9. ºÉÉxÉ +ÉÉ® SÉÉnÉ BÉÉ ÉxÉ´ÉãÉ JÉ®Én	**9. Net Purchase of Gold and Silver**	0.3	-	-
VÉÉä½	**Total**	**34519.7**	**76892.4**	**13622.8**

2004-05 (ºÉ¶ÉÉÉÊvÉiÉ +ÉxÉàÉÉxÉ)

2004-05 (REVISED ESTIMATES)

(BÉE®Éä½ âó{ÉA Rs. crore)

ºÉÉàÉÉÉVÉBÉE +ÉÉè® +ÉÉÉlÉBÉE ºÉ´ÉÉA Social and Economic Services								
ÉSÉÉBÉEiºÉÉ +ÉÉè® ãÉÉBÉE º´ÉÉºlªÉ Medical & Public Health	+ÉxªÉ ºÉÉàÉÉÉVÉBÉE ºÉ´ÉÉA Other Social Services	BÉEÉKÉ Agri-culture	=tÉÉMÉ Industry	{ÉÉ®´ÉcxÉ +ÉÉè® ºÉSÉÉ® Transport & Commu-nication	+ÉxªÉ +ÉÉÉlÉBÉE ºÉ´ÉÉA Other Economic Services	ABÉEàÉ¶iÉ +ÉxÉnÉxÉ +ÉÉè® =vÉÉ® Block Grants & Loans	+ÉxÉÉ-´É]xÉÉªÉ Unallo-cable	VÉÉ½ Total
6	7	8	9	10	11	12	13	14
1588.5	**1386.6**	**1171.2**	**2363.7**	**1538.2**	**2628.6**	**-**	**-**	**113573.7**
6484.8	**9733.8**	**17988.3**	**9227.0**	**4882.8**	**4612.0**	**12986.4**	**175685.3**	**256959.4**
-	-	-	-	-	-	-	122268.2	122268.2
6483.2	8624.8	3198.0	3657.2	933.6	3624.1	12986.4	12534.0	65978.8
3699.0	1482.4	28.5	61.5	797.8	179.4	12986.4	12534.0	33092.8
0.6	180.8	4.3	0.7	12.2	0.1			234.1
2783.6	6961.6	3165.2	3595.0	123.6	3444.6	-	-	32651.9
1.6	1109.0	14790.3	5569.8	3949.2	987.9	-	40883.1	68712.4
-	600.5	14788.8	5564.7	1954.4	972.8	-	25800.00	49683.5
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	15020.2	15020.2
1.6	508.5	1.5	5.1	1994.8	15.1		62.9	4008.7
153.5	**1251.8**	**240.6**	**2051.5**	**21176.6**	**1691.9**	**-**	**-**	**30807.1**
207.8	829.0	252.2	1662.9	20768.7	1692.3	-	-	29482.0
-54.3	422.8	-11.6	388.6	407.9	-0.4	-	-	1325.1
16.7	**11187.1**	**2629.7**	**361.0**	**3231.8**	**22.2**	**12986.3**	**3308.8**	**35507.8**
16.7	11187.1	2629.7	361.0	3231.8	22.2	12986.3	-	32199.0
-	3461.1	1773.7	55.5	1013.0	-	12986.3		19473.7
-	-	-	-	-	-	-	-	
16.7	-	-	-	-	22.2	-	-	1618.9
	7726.0	856.0	305.5	2218.8	-	-	-	11106.4
-	-	-	-	-	-	-	3308.8	3308.8
0.5	**520.9**	**40.7**	**3065.5**	**574.8**	**410.3**	**-**	**-**	**4612.7**
0.5	519.8	40.2	3065.4	574.8	410.0	-	-	4610.7
-	-	-	-	-	350.0	-	-	350.0
0.5	519.8	40.2	3065.4	574.8	60.0	-	-	4260.7
-	1.1	0.5	0.1		0.3	-	-	2.0
-	**880.9**	**332.4**	**1333.9**	**558.3**	**20.0**	**24489.9**	**-**	**27615.4**
-	10.0	216.2	-	98.5	-	24489.9	-	24814.6
-	-	-	-	-	-	-	-	-
-	90.9	16.5	1332.5	459.8	20.0	-	-	1919.7
-	-	-	1171.8	-	-	-		1171.8
-	90.9	16.5	160.7	459.8	20.0		-	747.9
-	780.0	-	-	-	-	-	-	780.0
-	-	99.7	1.4	-	-	-		101.1
-	**81.8**	**5.3**	**1163.3**	**618.6**	**30.2**	**-**	**1261.5**	**3172.6**
-	0.1	3.0	0.5	-	-	-	691.0	706.6
-	-	-	-	-	-	-	-	
-	-	-	1162.4	618.6	20.7	-	-	1801.7
-	-	-	-	-	-	-	570.5	570.5
-	-	-	-	-	-	-	-	-
-	81.7	2.3	0.4	-	9.5	-	-	93.8
-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	761.4
-	-	-	-	-	-	-	-	0.3
8244.0	**25042.9**	**22408.2**	**19565.9**	**32581.1**	**9415.2**	**50462.6**	**180255.6**	**473010.4**

+ÉÉÉ|ÉBÉE +ÉÉ® BÉÉªÉ ºÉà¤ÉxvÉÉ ´ÉMÉÉBÉE®hÉ :

ECONOMIC-CUM-FUNCTIONAL CLASSIFICATION :

	BÉÉªÉ ºÉ¤ÉvÉÉ Functional	ºÉÉàÉÉxªÉ ºÉ´ÉÉA General Services		
+ÉÉÉ|ÉBÉE	Economic	®FÉÉ ºÉ ÉÉÉxxÉ ºÉ´ÉÉA Services other than Defence	®FÉÉ ºÉ´ÉÉA Defence Services	É¶ÉFÉÉ Educa-tion
1	2	3	4	5
1. JÉ{ÉiÉ ºÉ¤ÉvÉÉ BªÉªÉ	**1. Consumption Expenditure**	**27918.0**	**82888.0**	**1675.0**
2. +ÉiÉ®hÉ +ÉnÉªÉÉMÉªÉÉ	**2. Transfer Payments**	**8717.1**	**-**	**16839.8**
(?) ¤ªÉÉVÉ	(i) Interest		-	-
(??) +ÉxÉnÉxÉ	(ii) Grants	7249.6	-	16764.6
(BÉE) ®ÉVªÉÉ +ÉÉ® ºÉPÉ ®ÉVªÉ FÉjÉÉ BÉÉ	(a) To States and Union Territories	6334.7	-	2296.4
(JÉ) º|ÉÉxÉÉªÉ ÉxÉBÉÉÉªÉÉ BÉÉ	(b) To Local Authorities	14.7	-	14.9
(MÉ) +ÉxªÉ BÉÉ	(c) To Others	900.2	-	14453.3
(???) +ÉxªÉ SÉÉãÉ +ÉxiÉ®hÉ	(iii) Other Current Transfers	1467.5	-	75.2
(BÉE) +ÉÉÉ|ÉBÉE ºÉcÉªÉiÉÉ	(a) Subsidies	2.6	-	-
(JÉ) jÉ®hÉ ®ÉciÉ	(b) Debt Relief	-	-	-
(MÉ) {É¶ÉxÉ	(c) Pensions	-	-	-
(PÉ) +ÉxªÉ	(d) Others	1464.9	-	75.2
3. ºÉBÉãÉ {ÉVÉÉ ÉxÉàÉÉhÉ	**3. Gross Capital Formation**	**5480.6**	**-**	**36.8**
(?) ºÉBÉãÉ ÉºlÉ® {ÉVÉÉ ÉxÉàÉÉhÉ	(i) Gross Fixed Capital Formation	5387.1	-	36.8
(??) £ÉbÉ®	(ii) Stocks	93.5	-	
4. {ÉVÉÉ +ÉxiÉ®hÉ	**4. Capital Transfers**	**1584.0**	**-**	**178.7**
(?) {ÉVÉÉ ÉxÉàÉÉhÉ BÉE ÉãÉA +ÉxÉnÉxÉ	(i) Grants for Capital Formation	1584.0	-	178.7
(BÉE) ®ÉVªÉÉ +ÉÉ® ºÉPÉ ®ÉVªÉ FÉjÉÉ BÉÉ	(a) To States and Union Territories	4.0	-	178.7
(JÉ) MÉ®-É´É£ÉÉMÉÉªÉ ´ÉÉÉhÉVªÉBÉE ={ÉµÉàÉÉ BÉÉ	(b) To Non-departmental commercial undertakings	-	-	-
(MÉ) º|ÉÉxÉÉªÉ |ÉÉvÉBÉÉ®hÉÉ BÉÉ	(c) To Local Authorities	1580.0	-	-
(PÉ) +ÉxªÉ BÉÉ	(d) To Others	-	-	-
(??) +ÉxªÉ {ÉVÉÉ +ÉxiÉ®hÉ	(ii) Other Capital Transfers	-	-	-
5. ¶ÉªÉ®Éà àÉ ÉxÉ´É¶É	**5. Investment in Shares**	**-**	**-**	**-**
(?) ºÉ®BÉÉ®Ò BÉÉà{ÉÉxÉªÉÉ BÉÉ	(i) Of Government Companies	-	-	-
(BÉE) É´ÉkÉÉªÉ |ÉÉiÉK~ÉxÉ	(a) Financial Concerns	-	-	-
(JÉ) +ÉxªÉ	(b) Others			
(??) +ÉxªÉ |ÉÉiÉK~ÉxÉÉ BÉÉ	(ii) Of Other Concerns	-	-	-
6. {ÉVÉÉ ÉxÉàÉÉhÉ BÉE ÉãÉA =vÉÉ®	**6. Loans for Capital Formation**	**-**	**-**	**-**
(?) ®ÉVªÉÉ +ÉÉ® ºÉPÉ ®ÉVªÉ FÉjÉÉ BÉÉ	(i) To States and Union Territories	-	-	-
(??) MÉ®-É´É£ÉÉMÉÉªÉ ´ÉÉÉhÉVªÉBÉE ={ÉµÉàÉÉ BÉÉ	(ii) To Non-departmental Commercial Undertakings	-	-	-
(BÉE) É´ÉkÉÉªÉ |ÉÉiÉK~ÉxÉ	(a) Financial Concerns	-	-	-
(JÉ) +ÉxªÉ	(b) Others	-	-	-
(???) º|ÉÉxÉÉªÉ |ÉÉvÉBÉÉ®hÉ BÉÉ	(iii) To Local Authorities	-	-	-
(?¬) +ÉxªÉ BÉÉ	(iv) To Others	-	-	-
7. +ÉxªÉ =vÉÉ®	**7. Other loans**	**16.0**	**-**	**-**
(?) ®ÉVªÉÉ +ÉÉ® ºÉPÉ ®ÉVªÉ FÉjÉÉ BÉÉ	(i) To States and Union Territories	16.0	-	-
(??) MÉ®-É´É£ÉÉMÉÉªÉ ´ÉÉÉhÉVªÉBÉE ={ÉµÉàÉÉ BÉÉ	(ii) To Non-departmental Commercial	-	-	-
	Undertakings	-	-	-
(???) É´Énä¶ÉÒ ºÉ®BÉÉ®Éå BÉÉ	(iii) To Foreign Governments	-	-	-
(?¬) º|ÉÉxÉÉªÉ |ÉÉvÉBÉÉ®hÉ BÉÉ	(iv) To Local Authorities			
(¬) +ÉxªÉ BÉÉ	(v) To Others	-	-	-
8. +ÉxiÉ®ÉK]ÉªÉ É´ÉkÉÉªÉ ºÉMÉ~xÉÉ BÉÉ +ÉÉ£ÉnÉxÉ	**8. Subscription to International Financial Organisations**	**115.6**	**-**	**-**
9. ºÉÉxÉ +ÉÉ® SÉÉnÒ BÉÉ ÉxÉ´ÉãÉ JÉ®Òn	**9. Net Purchase of Gold and Silver**	**0.2**	**-**	**-**
VÉÉ½	**Total**	**43831.5**	**82888.0**	**18730.3**

2005-06 (¤ÉVÉ] +ÉxÉàÉÉxÉ)

2005-06 (BUDGET ESTIMATES)

(BÉE®ÉÉäâ{ÉA Rs. crore)

ºÉÉàÉÉÉVÉBÉE +ÉÉ® +ÉÉÉlÉBÉE ºÉ´ÉÉA Social and Economic Services								
ÉSÉÉBÉEiºÉÉ +ÉÉ® ãÉÉBÉE º´ÉÉºlªÉ Medical & Public Health	+ÉxªÉ ºÉÉàÉÉÉVÉBÉE ºÉ´ÉÉA Other Social Services	BÉEÉKÉ Agri-culture	=tÉÉMÉ Industry	{ÉÉ®´ÉcxÉ +ÉÉ® ºÉSÉÉ® Transport & Commu-nication	+ÉxªÉ +ÉÉÉlÉBÉE ºÉ´ÉÉA Other Economic Services	ABÉEàÉ¶iÉ +ÉxÉnÉxÉ +ÉÉ® =vÉÉ® Block Grants & Loans	+ÉxÉÉ-´É]xÉÉªÉ Unallo-cable	VÉÉ½ Total
6	7	8	9	10	11	12	13	14
1854.8	**2227.4**	**1186.0**	**2891.5**	**1539.6**	**3426.2**	**-**	**-**	**125606.5**
7833.3	**14650.1**	**20703.5**	**9905.3**	**2869.1**	**5851.8**	**14009.8**	**198775.8**	**300155.6**
-	-	-	-	-	-	-	129975.4	129975.4
7831.7	13569.7	5179.4	4537.3	892.3	4973.5	14009.8	26376.4	101384.3
3910.9	1793.6	29.2	41.7	715.0	202.0	14009.8	26376.4	55709.7
0.5	196.4	4.3	0.8	21.5	0.1	-	-	253.2
3920.3	11579.7	5145.9	4494.8	155.8	4771.4	-	-	45421.4
1.6	1080.4	15524.1	5368.0	1976.8	878.3	-	42424.0	68795.9
-	557.0	15522.8	5356.9	1976.8	861.7	-	26200.0	50477.8
-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	16085.9	16085.9
1.6	523.4	1.3	11.1		16.6	-	138.1	2232.2
279.2	**1192.4**	**335.0**	**2645.0**	**23674.7**	**3227.4**	**-**	**-**	**36871.1**
333.5	944.1	348.3	2161.2	23466.7	3227.5	-	-	35905.2
-54.3	248.3	-13.3	483.8	208.0	-0.1	-	-	965.9
90.0	**12724.5**	**3028.9**	**465.5**	**4757.8**	**10.7**	**14009.8**	**3447.8**	**40297.7**
90.0	12724.5	3028.9	465.5	4757.8	10.7	14009.8	-	36849.9
-	5600.1	1951.9	77.5	948.5	-	14009.8	-	22770.5
-	-	-	-	-	-	-	-	-
90.0	-	-	-	-	10.7	-	-	1680.7
-	7124.4	1077.0	388.0	3809.3	-	-	-	12398.7
-	-	-	-	-	-	-	3447.8	3447.8
2.0	**256.6**	**48.1**	**2429.5**	**870.2**	**690.4**	**-**	**-**	**4296.8**
2.0	255.5	48.1	2429.4	870.2	690.0	-	-	4295.2
					630.0	-	-	630.0
2.0	255.5	48.1	2429.4	870.2	60.0	-	-	3665.2
-	1.1	-	0.1	-	0.4	-	-	1.6
-	**585.0**	**223.7**	**2145.8**	**819.3**	**20.0**	**-**	**-**	**3793.8**
-	10.0	149.4	-	-		-	-	159.4
-	175.0	16.8	2144.2	819.3	20.0	-	-	3175.3
-	-	-	2004.0	-	-	-	-	2004.0
-	175.0	16.8	140.2	819.3	20.0			1171.3
-	400.0	-	-	-	-	-	-	400.0
-	-	57.5	1.6	-	-	-	-	59.1
-	**-42.1**	**10.3**	**947.8**	**226.5**	**85.5**	**-**	**614.0**	**1858.0**
-	0.1	3.0	0.8	-	-	-	72.0	91.9
-	-	-	-	-	-	-	-	-
-	-	5.0	946.4	226.5	-	-	-	1177.9
-	-	-	-	-	-	-	542.0	542.0
							-	
-	-42.2	2.3	0.6	-	85.5	-	-	46.2
-	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**115.6**
-	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0.2**
10059.3	**31593.9**	**25535.5**	**21430.4**	**34757.2**	**13312.0**	**28019.6**	**202837.6**	**512995.3**

APPENDIX

Notes on definition and derivation of items in the Economic-cum-Functional Classification of the Central Government Budget

A. Economic Classification

The framework of economic classification presented in the brochure is based on the delineation of Central Government transactions in a set of six accounts. The following is briefly a description of the derivation of items in each of these accounts.

Account 1: *Transactions in commodities and services and transfers : Current Account of Government Administration*

This account is concerned, on the expenditure side, with the Government's consumption expenditure and current transfer payments; on receipt side, it indicates tax receipts, income from Government property and enterprises and fees and miscellaneous receipts. The surplus arising out of the excess of current revenue over expenditure on consumption and current transfer payment denotes the saving of the Central Government administration and this together with savings of the commercial undertakings constitutes the saving of the Central Government available for capital formation.

Item 1: *Consumption Expenditure*: The Government's consumption expenditure comprises wages and salaries paid to employees and current expenditure incurred on purchases of commodities and services. This indicates the value of the available supplies of goods and factors drawn into the Government's current use, for developmental as well as non-developmental purposes.

Item 1.1: *Wages and Salaries*: This denotes the estimates of income generated in the form of wages and salaries paid by the Central Government. Besides actual payments by the civil departments in the form of pay of officers and staff, allowances (including dearness allowance and city compensatory allowance but excluding travelling allowances) and honoraria, this item includes wages and salaries of the defence personnel including kit and clothing allowance and foodgrains provided to defence personnel, wages and salaries component of defence capital outlay and of 'repairs and maintenance' and also wage payments to casual labour employed by administrative departments. In estimating the wages and salaries component of defence capital outlay, one-third of the works expenditure is treated as wages and salaries and two-thirds as purchase of commodities and services. The expenditure under 'repairs and maintenance' as well as under 'lump sum provision' has been allocated in the ratio of 50:50 between wages and salaries and purchase of commodities and services since the required breakup is not available.

Item 1.2: *Commodities and Services*: This includes expenditures under the head 'other charges'. 'Lump sum provisions' in the budget have been broken down into expenditure on commodities and services and wages and salaries in the ratio of 50:50. Contributions to the U.N. and similar payments to other international organisations are treated as purchases of services. Also in conformity with the accepted procedure of national income estimation, defence capital outlay has been treated as current expenditure. Except for one-third of the works expenditure which is treated as wages and salaries, the rest of capital outlay on defence appears here.

Item 2: *Transfer Payments*: These expenditures do not involve direct demand on goods and services; they are of the nature of mere transfers intended to add to incomes of others. In the present analysis, a distinction has been drawn between current transfers and capital transfers on the hypothesis that while current transfers supplement the income accounts of recipients, capital transfers are intended to assist capital expenditure. Current transfers alone appear here; these comprise interest payments, current grants to States, Union Territories, local authorities and non-profit making institutions, subsidies, pensions and transfer payments to others.

Item 2.1 : Interest Payments on the national debt are sometimes treated as a deduction from the current (transfer) receipts of Government, but these payments have been shown here on a gross basis. Interest comprises interest on the national debt exlcuding interest charged to departmental commercial undertakings. Interest charged to departmental commercial undertakings appear in Account 2, the current account of these undertakings.

Item 2.2: Grants include statutory grants, as well as all other non-plan and plan grants to States and Union Territories excepting those which are intended to assist capital formation (e.g. grants for rural works, soil conservation, forests, minor irrigation etc.). The expenditure on rehabilitation of displaced persons routed through State Governments and Union Territories also appears here. Starting with the Fourth Plan, the Central assistance to States and Union Territories is being given in the form of block grants and block loans; in this analysis, block grants have been allocated between current and capital grants in the ratio of 50:50. The sub-item ‘grants to others’ comprises grants mainly to institutions and these include grants to public sector institutions, like Council of Scientific and Industrial Research, Indian Council of Agricultural Research, and University Grants Commission.

Item 2.3: Other current transfers include subsidies, pensions-civil and defence and other current transfers to individuals like scholarships, stipends, prizes, famine and other relief payments. This item also includes relief expenditure (i.e. other than that routed through State Governments and Union Territories) incurred directly on displaced persons. Pension payments have been treated in the present classification as a transfer payment. While an alternative treatment of pensions as deferred pay is possible, the treatment of pensions as transfers is simpler and justifiable on the ground that no increase in current output accrues to the economy from retired personnel receiving pensions.

Item 6: The distinction between transfer receipts (i.e. taxes) of Government on current and capital account - like the distinction between transfer payments on current and capital account - rests on the hypothesis that Government’s current transfer receipts constitute payments out of income, while capital receipts constitute payments out of capital. Based on this distinction, estate duty and gift tax were treated as capital receipts and did not appear here until 1982-83. However, following the recommendations made by the Advisory Committee on collection of data for National Income and Compilation and Analysis of National Accounts, this distinction has been done away with starting from the fiscal year 1983-84 (Accounts).

Tax receipts shown here are net of the States’ share and taxes transferred to local authorities.

Taxes on income and wealth include income tax, corporation tax, wealth tax, estate duty, gift tax, land revenue (in respect of Union Territories) and tax on interest receipts of scheduled commercial banks. Taxes on commodities and transactions include Union excise duties (excluding States' share), customs duties, cesses on commodities and tax on foreign travel and also sales tax, registration fees, stamp duties etc. (in respect of Union Territories).

Item 7: *Income from property and enterprises*: This item includes profits of departmental and non-departmental commercial undertakings transferred to administration as well as profits of the Reserve Bank of India. Interest receipts included here are mainly from States and Union Territories and non-departmental commercial undertakings. Interest received from departmental commercial undertakings is omitted since interest charged to these undertakings is an item of expenditure in Account 2 and not Account 1. 'Others' include rental income, receipts from public works and royalty payable by ONGC on crude oil and gas.

Item 8: *Fees and miscellaneous receipts*: These include administrative receipts of Government departments for services rendered for a fee not organised on a commercial basis.

Account 2: *Transactions in commodities and services and transfers : Current Account of Departmental Commercial Undertakings*

The operation of departmental commercial undertakings which figure in the budget, are of the nature of enterpreneurial activities of the Government. Current expenditure of these undertakings like working expenses of productive enterprises constitute intermediate expenditures that enter into the prices of goods and services as they are sold to other sectors of the economy. Therefore, they are different in character from final outlays by administrative departments. Likewise, sale proceeds of commercial undertakings are different from the receipts (e.g. taxes) of purely administrative departments which have no income of their own and draw upon incomes of other sectors to meet their expenditures. This account, therefore, sets out what is generally known as the profit and loss account of departmental commercial undertakings and is different in character from Account I.

The transactions of Government enterprises run as independent companies or corporations are not included in this Account, as the economic classification presented here pertains to the magnitudes in the Demands for Grants and the Budget. This account is, therefore, concerned only with those commercial undertakings which are run departmentally and include Railways, Posts, Opium factories and Alkaloid works, Transport Schemes, Power Projects including Atomic Power Stations, Forests and Delhi Milk Scheme. However, an important major change introduced since 1972-73 in the Classification relates to the inclusion of manufacturing activity of the Railway Workshops and production units (Chittaranjan Locomotive Works, Diesel Locomotive Works and Integral Coach Factory). With effect from 1977-78, the working of the Defence Services Canteen Stores Department has been included as its transactions now form part of the Budget following the recommendations of the Public Accounts Committee. Starting from 1982-83 (Accounts), the working of atomic energy industrial projects and from 1983-84 (Accounts), those of Civil Aviation, commercial broadcasting service, light-houses and lightships and irrigation works are also treated as commercial undertakings.

It is important to note here that the list of departmental commercial undertakings as given above does not exhaust the activities of a commercial or semi-commercial nature, undertaken by the Central Government. It is technically possible to treat activities like those of the Publication Division of the Ministry of Information and Broadcasting, Currency Note Press and Security Press as commercial activities of the Government. This has not been done here either because of the bulk of the sale of their services is not on a commercial basis or because the sale is mainly to Government Departments.

The items in this account are self-explanatory. The expenditure side of the operating account of departmental commercial undertakings spells out compensation to employees (i.e. wages and salaries), pension payments, purchases of raw materials etc. (i.e. commodities and services), expenditure on repairs and maintenance, interest charged to these undertakings and provision for depreciation. With effect from 1979-80 the shortfall in the revenues of the Railways are treated as their "deferred dividend liability" and are deducted from the dividends payable by them to general revenues. However, in order to truly reflect the financial position of the Railways, their full dividend liability has been taken into account and the shortfall has been treated notionally as loans to Railways. The receipt side shows their gross sale proceeds and the interest receipts on their outstanding balances in various funds. A part of the surplus emerging out of this is transferred to the current account of Government administration (Account I) as undertakings' contribution and the balance appears as retained profits.

These retained profits together with the savings of the Government administration and depreciation provision of departmental undertakings constitute total gross Government savings, available for gross capital formation.

Account 3: *Transactions in commodities and services and transfers : Capital account of Government Administration and Departmental Commercial Undertakings (combined)*

This account is concerned with the total capital outlay representing physical asset formation by administration and departmental commercial undertakings and capital transfers. A distinction between administration and departmental commercial undertakings in respect of capital expenditure is not very meaningful for the reason that the entire expenditure on capital formation is a final expenditure which is a charge on the national product and for which Government has to find resources either from its own savings or by drawing on private savings.

The physical asset formation by Government has been shown in terms of gross and net asset formation (excluding the renewal and replacement expenditure of departmental commercial undertakings) and net increase in inventories. A breakdown of capital transfers has also been indicated. The deficit on all transactions in commodities and services and transfers is shown as a balancing item in Account 3 and this measures the change in Government's net indebtedness to the rest of the economy.

Item 1.1: Building and other construction include all buildings for residential, office and other purposes, road construction, works of railways and posts, telecommunications, power and other capital projects.

Item 1.2: Machinery and equipment include expenditure incurred on the purchase of various types of machinery and equipments including machinery obtained under foreign aid. The expenditure shown against 'renewals and replacement' refers to expenditure financed out of the depreciation funds of the departmental commercial undertakings. The entire expenditure on machinery and equipment as well as on construction by the Government administration therefore appears as 'new outlay', since no provision for depreciation of these assets is made in the budget.

Item 2: *Increase in works stores*: The net increase or decrease in stores needed for construction work and inventories of departmental commercial undertakings and administrative departments is shown under this item. There has been a change introduced in classifying imported fertilizers' transactions beginning 1977-78(Accounts) whereby the net transactions are treated as subsidy instead of increase in stocks after deducting arrear receipts shown under recoveries for past years which are classified under miscellaneous capital receipts.

Item 3.1: *Grants for Capital Formation*: Capital grants to States and Union Territories include one-half of block grants given as Central assistance for plan schemes, as well as such grants in the revenue budget as are intended to assist capital formation(e.g. rural works). Grants to others include part of grants to institutions like Council of Scientific and Industrial Research and Institutes of Technology, treated as intended for purchase of equipment and for construction.

Item 3.3: This item includes grants to foreign countries. The rationale of treating these grants as capital rather than current transfer is that they involve transfer of savings for economic reconstruction and development outside the country.

Item 5 and 6: Receipts available for capital formation consist of gross savings on current account brought over from Accounts 1 and 2, and receipts of foreign grants include both cash grants and commodity grants received from other countries. Other capital receipts include sale proceeds of evacuee property and proceeds from sale of land. The sale of other physical assets has been netted against outlay on building and other construction.

Account 4: *Changes in financial assets : Capital Account of Government Adminstration and Department Commercial Undertakings*

Account 4 is concerned with transactions in financial assets, i.e. investment in share capital of industrial and commercial concerns and loans and advances granted to the rest of the economy. Loans have been allocated between those meant for capital formation and those for other purposes. Investments in shares and loans for capital formation as shown in Account 4 indicate the extent to which the Central Government promotes capital formation in the rest of the economy through financial assistance in addition to the capital formation directly undertaken by it. The balancing item of Account 4, representing net outlay on financial investments and loans of the Central Government together with the deficit in Account 3 represents the total requirements of finance to be met out of net domestic and net foreign borrowing and by the deficit financing.

Item 1: Investments in shares of Government concerns denote investments in the share capital of such non-departmental commercial undertakings of the Government, in which the Central Government ownership is more than 50 per cent. Acquisition of shares as a result of nationalisation of banks, general insurance etc., is also treated as investment. All other concerns whether in the private, cooperative or public sector have been treated as 'others'. In the case of Government concerns, a distinction has been drawn between financial concerns and non-financial concerns.

Item 2: Loans for capital formation include loans given for the creation of capital assets and comprise loans to States, local authorities, non-departmental commercial undertakings and others. Only plan loans given to non-departmental commercial undertakings have been taken as loans for capital formation. Loans for capital formation to others include loans to private industrial undertakings, cooperative housing societies and house-building loans to Government employees.

Item 3: 'Other loans' to State Governments and Union Territories include ways and means advances, short-term agricultural loans, loans for natural calamities and special loans for meeting non-plan gaps. Since the entire ways and means advances to States are recovered within the same financial year, it was decided to ignore both the disbursements and the receipts under this head with effect from 1975-76. Similarly, short-term loans to State Governments for agricultural inputs have been ignored with effect from 1985-86 (Accounts). Medium-term loans to States to clear their deficits/ overdrafts with the Reserve Bank of India are also ignored, as these represent only transfer of liability from the States to the Centre in the books of the Reserve Bank. 'Other loans' to non-departmental commercial undertakings include non-plan loans given for meeting their losses and also for the repayment of past loans. However, from 1975-76(RE) onwards, the details of renewals of past loans in respect of non-departmental commercial undertakings became available and therefore, these have been excluded both from the outgoings and the incomings. Loans to foreign Governments also include technical credits to countries having rupee payment agreements. Since a large part of technical credits are recovered within the same financial year, these are now shown on a net basis with effect from 1981-82(Accounts). Loans to 'others' include conveyance as well as relief (e.g. cyclone) loans to Government employees.

Item 4: This include subscription to IMF, IBRD, IDA and ADB.

Item 5: This represents net purchase of gold after adjusting for any sale of gold, as for instance repayment in gold of National Defence Gold Bonds in 1980-81 valued at Rs.4 crores.

Item 7: Repayments by others include loan repayments by public undertakings. It may be noted that short-term agricultural loans in respect of States are supposed to be repaid in the course of the same year but appear as items of receipts as well as of expenditure.

Item 8: This represents the sale of shares of Central Public Sector Undertakings.

Account 5: *Changes in financial liabilities : Capital Accounts of Government Administration and Departmental Commercial Undertakings*

This represents the borrowing account of the Central

Government, and is concerned with the provision of finance for meeting the deficits emerging from Account 3 and 4. Incomings detail gross market borrowing, gross borrowing from abroad, net accretions to small savings, provident funds, deposits of non-government provident funds, medium and long term loans include Zero Coupon Bonds and loans in conversion of maturing Treasury Bills. Short term loans at 12(b) include 364 days Treasury Bills.

The outgoings on this account include repayments on account of market borrowings (item 1) and foreign loans (item 2). The balance emerging from this Account represents the net increase in financial liabilities and together with adjustment in cash balances is equivalent to the sum of balancing items in Account 3 and 4.

Account 6: *Cash and Capital Reconciliation Account of Government Administration and Departmental Commercial Undertakings*

This is the reconciliation account summing up the net position in respect of Accounts 3, 4 and 5 and showing the effect of all transactions of the Central Government on its cash position. The net variation in the cash balance read with net sales of treasury bills in Account 5 provide a conventional measure of the Central Government's budgetary deficit. The derivation of deficit financing in an economically more meaningful sense, however, calls for further adjustments; sales of treasury bills to parties other than the Reserve Bank of India have to be excluded and the Reserve Bank's support to market borrowings included in the computation of this deficit.

B. Functional Classification

A functional classification is designed to group the main items of Government expenditures in terms of broad purposes to be served, i.e. defence, administration, health, education, economic services etc. The objective of the classification adopted in this brochure, however, is not to introduce some refinements in the functional grouping of Government expenditures as may be already existing in the budget documents, but rather it is to attempt a reclassification by functions in conjunction with an economic classification in order to increase the significance of the magnitudes emerging from the latter.

It is also noteworthy that the scheme of functional classification relates essentially to expenditures and does not apply to receipts. The total outlay of the Central Government to which it applies is made up of the current expenditure in Account 1, capital expenditure in Account 3 and financial investments and loans and advances in Account 4 of the Economic Classification. These three accounts show expenditures which can be related to specific purposes to be served by Government policies. The same cannot be said of the current expenditure of departmental commercial undertakings (as shown in Account 2 of the Economic Classification) although capital formation by these undertakings is included in the functional classification.

The expenditure of the Central Government has been grouped into four main categories:

1. General Services
2. Social Services
3. Economic Services
4. Unallocable

Category 1 : Category 1 relates to General Services and covers both civil and defence. These expenditures are incurred for the provision of the basic administrative structure of the nation; thus expenses on general administration, tax collection, çßÒçcØô â Õ¿æß · çÜ° ç·Øæ Áæl ßæÜæ ¦ØôÁlæ$çÖÙ “ØØ §â oËè · ¥‹Ì»Ì çÎ ¹æØæ Áæ Ìæ ã Øã Öè ŠØæl çÎØæ Áæ° ç· çßçÖÙ âæ×æçÁ· µÚ ¦çÍ· · æØ·ÜæÔô · çlÎàl ÌÍæ ¥ÏèSË â âÕçÏÌ Òàæâçl· “ØØ ·ô âÕh ·æØ · âÕÏè àèá·ô · ¥‹Ì»Ì çÎ ¹æØæ »Øæ ã Áãæ °· â ¥çÏ· ·æØ·ÜæÒ àæç×Ü ãô (©Îæã ÚËæ Í Üô· çl×æË ·æØ), ßãæ ªÒÚè Òàæâçl· ¹¿ ·ô ØÍæ â•Öß âè×æ Ì·, çßçÖÙ ·æØ·ÜæÔô ×Õ ÕæÅl ·æ ÒØæâ ç·Øæ »Øæ ãû

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police, currency and the mint, conduct of external relations, defence and the non-plan provision against natural calamities are shown under this category. It may be noted that the administrative expenditures concerned with the direction and superintendence of the various social and economic activities appear under the relevant functional heads. Where more than one activity is involved (e.g. public works), an attempt has been made to apportion, to the extent possible, the administrative overheads to the various activities.

Category 2 : Category 2 relates to Social Services and is concerned with the provision of basic social amenities to the community. Expenditures on education, medical and public health and other social services are included here. Education covers both general and technical education (e.g. engineering and medical colleges) and also basic research. However, in-service training and applied research have been allocated to the activities concerned. For instance, both atomic and industrial research appear under Industry. The sub-group ‘medical and public health’ also covers family welfare programmes. The sub-group ‘other social services, includes housing, labour welfare and other social welfare schemes, museums, archaeology, public libraries and also expenditures connected with broadcasting and other publicity media. Expenditures provided in the budget for various programmes of employment are also included here. This sub-group also covers such expenditures as the lump-sum provision made in the budget for primary education, slum improvement, rural water supply and rural home sites. The expenditure on nutrition programme for children is also shown here. The relief expenditure for displaced persons are included here.

Category 3 : Category 3 comprises provision for Economic Services and includes all such expenditures as to promote, directly or indirectly, productive activity within the economy. Producer’s subsidies such as for fertilisers, coal and railways, as also the assistance for export promotion and market development are, therefore, included here. Further sub-division into agriculture, industry, transport and communications and ‘other economic services’ is done according to the type of economic activity. Agriculture includes irrigation, animal husbandry, fisheries, forestry, cooperation and community development. Industry broadly covers both large, small scale and village industries, power development, exploitation of mineral resources and trade and export promotion. Transport and communications include Railways, Posts, Tele-cummunications, ports, shipping, civil aviation, roads etc. ‘Other economic services’ is a residual category which includes items like outlays on multipurpose projects, and States’ share in small savings. The block grants and loans granted by the Centre to the States for plan assistance, although shown separately, also belong to the same category. All these expenditures are as such concerned with more than one type of economic activity.

Finally, there are certain types of expenditure which cannot be related to specific purposes and have been grouped under the category “unallocable”. The main types of expenditures included here are interest payment, pensions, consumer subsidies (such as on food, edible oils and controlled cloth) and such transfers to the State Governments as statutory grants-in-aid, and special loans. While consumption subsidies have been treated as unallocable, other subsidies such as subsidies for fertilisers, and exports have been allocated to the relevant functional categories. The unallocable category also includes transfer to foreign countries e.g. grants to Nepal and Bhutan, technical credits and

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other loans to foreign countries. As regards contributions to international organisations, it may be noted that while contributions to such organisations as World Health Organisation and Food and Agricultural Organisation of the United Nations, appear under the respective functional heads (viz. health and agriculture) contribution to the United Nations and also subscription to IMF, IBRD etc., are shown under General Services.

In the cross-classification of the Central Government expenditure by economic categories and by functions, as presented in this brochure, columns correspond to the functional categories and rows indicate their economic character, as derived from the Economic Classification. Thus reading along columns one may find out the breakdown of each functional category under economic heads; for instance, it would show as to how much of the total expenidutre on education is in the form of direct current expenditure, how much in the form of grants and loans and how much in the form of capital formation i.e. construction of school buildings, etc. Similarly, reading along rows, one may find out as to how much of the expenditure on consumption or capital formation is for administrative services and how much for building up social and economic potential. The cross-classification thus shows the total expenditure of the Central Government as broken down into consumption, gross capital formation, current and capital transfers and financial investments and loans and advances and as related to their broad administrative, social and economic purposes.