

## **Preface**

The Indian Civil Accounts Service, headed by the Controller General of Accounts, was constituted in 1976, consequent to separation of Accounts from Audit in respect of the Union Government. This was a major financial reform introduced by the Government of India. The Service has recently completed 25 years, during which time the C.G.A. has established a technically sound management accounting system in Civil Ministries. To mark the occasion, a Silver Jubilee Conference was held last year, which was inaugurated by the Deputy Chairman, Planning Commission. Lauding the achievements of the Service, the Deputy Chairman noted that the Civil Accounts Organisation which is represented in all Union Civil Ministries should play an active role in evaluation of projects and schemes funded by the Government. He observed that the Service could assist the Planning Commission in reporting, analysing and monitoring the utilisation of Plan funds.

The Controller General of Accounts is responsible for the compilation of the Union Government's Accounts. Under Article 151 (1) of the Constitution of India, the Annual Accounts of the Union Government comprising the Union Finance and Appropriation Accounts, are laid before Parliament alongwith the Audit report thereon.

The seventeenth issue of "Accounts at a Glance" provides a broad overview of the governmental activities, as reflected in the Union Finance and Appropriation Accounts. Meaningful information in a logical, cohesive and analytical way through charts, diagrams and graphs has been presented. Detailed information with analysis regarding the receipts and expenditure of the Government alongwith the statements depicting the means of financing the deficit is presented. Summary analysis of the Appropriation Accounts highlighting the reasons for cases of major savings are also included in this document.

We are enthused by the interest shown by different Ministries and Departments in this publication and are grateful for the comments/ suggestions. We continue to look forward to similar suggestions in future to help us in improving the publication.

New Delhi  
March 2003

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Controller General of Accounts

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## At a Glance \*

Description		R.E. 2001-2002 Rs. in crores	Actuals 2001-2002 Rs. in crores	% to R.E.	% to GDP
<b>1</b>	<b>Revenue Receipts</b>	<b>212572</b>	<b>201449</b>	<b>94.77</b>	<b>8.78</b>
2	Tax Revenue (Net)	142348	133662	93.90	5.82
3	Non - Tax Revenue	70224	67787	96.53	2.96
<b>4</b>	<b>Capital Receipts</b>	<b>151864</b>	<b>161004</b>	<b>106.02</b>	<b>7.01</b>
5	Recoveries of Loans	15143	16403	108.32	0.71
6	Other Receipts	5000	3647	72.94	0.16
7	Borrowings	131721	140954	107.01	6.14
<b>8</b>	<b>Total Receipts (1 + 4)</b>	<b>364436</b>	<b>362453</b>	<b>99.46</b>	<b>15.79</b>
<b>9</b>	<b>Non-Plan Expenditure</b>	<b>265282</b>	<b>261259</b>	<b>98.48</b>	<b>11.38</b>
10	On Revenue Account of which,	242471	239955	98.96	10.45
11	Interest Payments	107257	107460	100.19	4.68
12	On Capital Account	22811	21304	93.39	0.93
<b>13</b>	<b>Plan Expenditure</b>	<b>99154</b>	<b>101194</b>	<b>102.06</b>	<b>4.41</b>
14	On Revenue Account	61834	61656	99.71	2.69
15	On Capital Account	37320	39538	105.94	1.72
<b>16</b>	<b>Total Expenditure (9 + 13)</b>	<b>364436</b>	<b>362453</b>	<b>99.46</b>	<b>15.79</b>
17	Revenue Expenditure (10+14)	304305	301611	99.11	13.14
18	Capital Expenditure (12+15)	60131	60842	101.18	2.65
<b>19</b>	<b>Revenue Deficit (17-1)</b>	<b>91733</b>	<b>100162</b>	<b>109.19</b>	<b>4.36</b>
<b>20</b>	<b>Fiscal Deficit [16-(1+5+6) = 7]</b>	<b>131721</b>	<b>140954</b>	<b>107.01</b>	<b>6.14</b>
<b>21</b>	<b>Primary Deficit (20-11)</b>	<b>24464</b>	<b>33494</b>	<b>136.91</b>	<b>1.46</b>

\* Figures are netted as shown in 'Budget At a Glance' brought by Budget Division, Ministry of Finance.

\*\* A quick estimate of GDP (at market prices) by the Central Statistical Organisation for 2001-2002 is Rs.2296049 crores.

# Chapter 1

## Overview

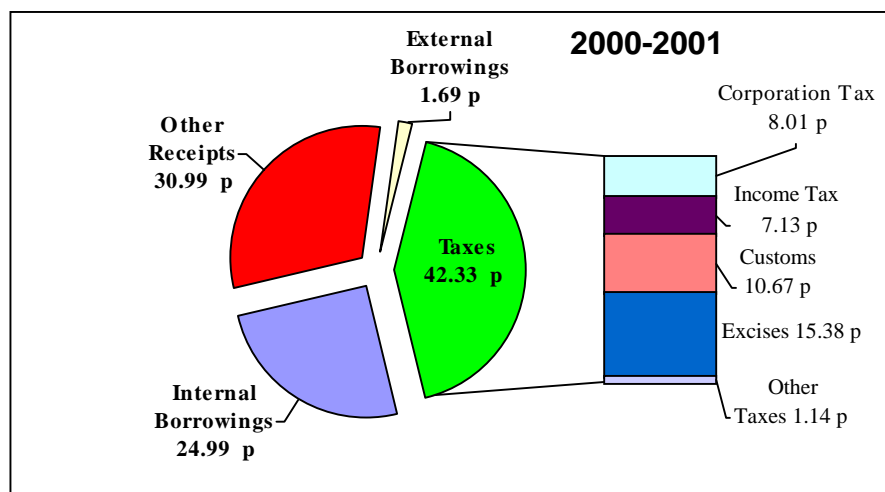
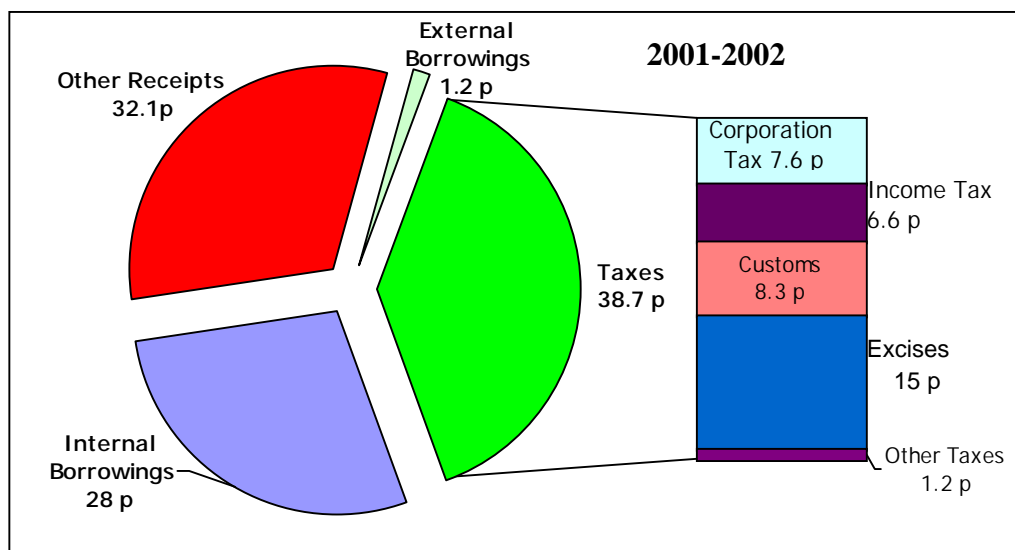
During 2001-2002, gross receipts recorded an increase of 5.35% over the previous year. The expenditure increased by 9.35%. The deficit, referred to as "Fiscal Deficit" was Rs.140954 crores - an increase of 18.63% over the previous year.

	(Rs. in crores)		
	2001-2002	2000-2001	Increase
Receipts	289659	274961	14698
Expenditure	430613	393776	36837
Fiscal Deficit	140954	118815	22139

[States' share of Taxes and duties are excluded]

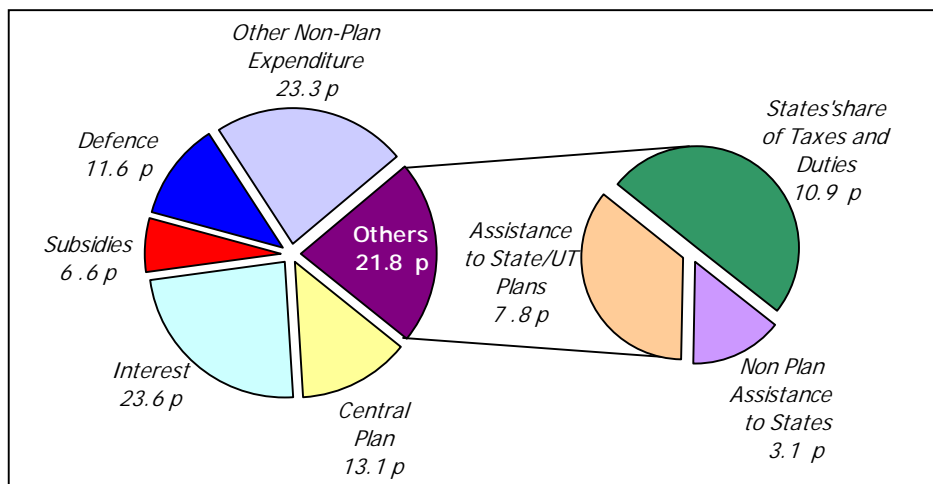
### Where Rupee comes from

On a gross basis, 70.8 paise of the rupee came from revenues and other receipts and the remaining 29.2 paise came from borrowings.



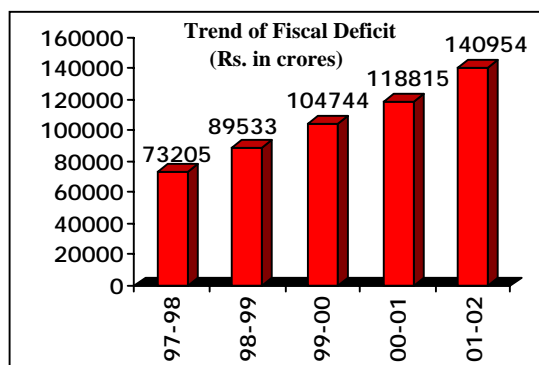
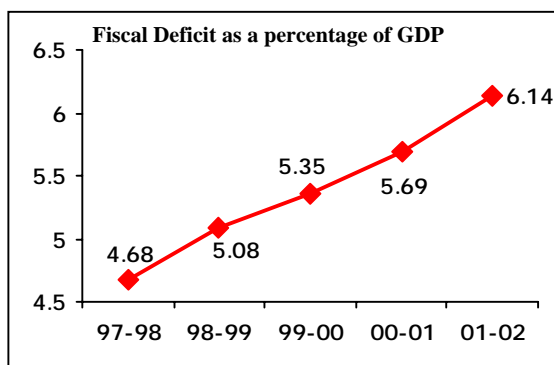
**Where Rupee goes to**

During 2001-2002, the States and Union Territories got 21.8 paise per rupee of expenditure and the remaining 78.2 paise was spent by the Centre.



**Fiscal Deficit**

The Fiscal Deficit for the year 2001-2002 was Rs.140954 crores, registering an increase of Rs.22139 crores [18.63%] over the previous year. As a percentage of GDP, the Fiscal Deficit rose from 5.69% in 2000-2001 to 6.14% in 2001-2002.



Year	GDP at Current Market Prices # (Rs. in crores)
97-98	* 1563552
98-99	* 1762609
99-00	* 1956997
00-01	* 2087988
01-02	* 2296049

# Base year is 1993-94.  
\* Quick estimates.

The Fiscal Deficit is financed by internal and external borrowings and accruals in the Public Account. Government also avails Ways and Means Advances from Reserve Bank of India to meet temporary mismatches between cash inflows and outflows.

**Components of Fiscal Deficit**

Fiscal Deficit of Rs.140954 crores consisted of the following:

(Rs. in crores)

Type of Borrowing	2001-2002		2000-2001	1999-2000
	RE	Actuals	Actuals	Actuals
1 Internal Debt	95575	96254	75287	69493
<i>of which</i> Ways and Means Advances from RBI	-	-219	4413	-2060
2 External Debt	1954	5601	7505	1180
3 Public Account Accruals	30389	40595	32807	35240
4 Withdrawals from Cash Balance	3803	-1496	-1197	864
5 Expenditure met from Contingency Fund	-	-	-	-27
<b>Fiscal Deficit</b>	<b>131721</b>	<b>140954</b>	<b>118815</b>	<b>104744</b>

# Chapter 2

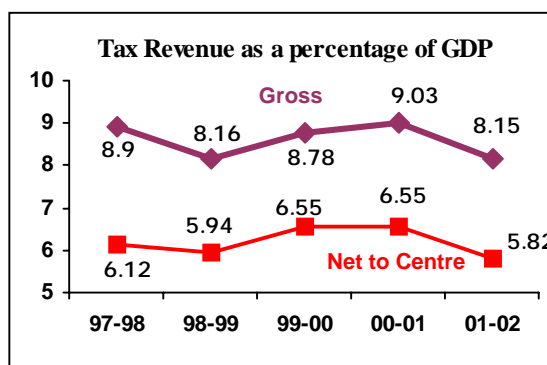
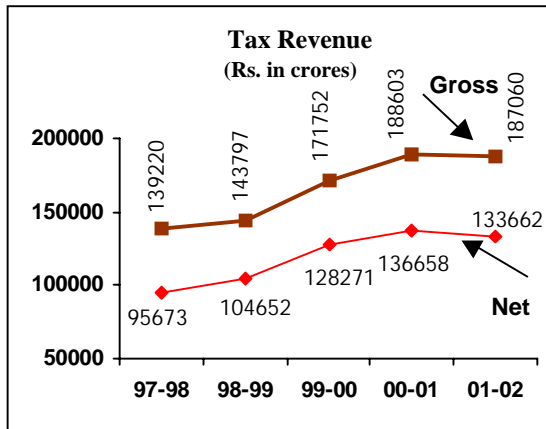
## Receipts

### What constitutes Receipts ?

Receipts of the Government are classified into Revenue Receipts and Non- Debt Capital Receipts. Revenue Receipts include Tax Revenues and Non- Tax Revenues. The total receipts [as netted in Budget Documents] for the year 2001-2002 were Rs.221499 crores - an increase of Rs.14703 crores [7.11%] over the previous year.

### Tax Revenue

Tax Revenue consists of Corporation Tax, Income Tax, Customs Duties, Excise Duties and other taxes. Upto 1999-2000 "States' share of Union Excise duties were disbursed as payments under the expenditure Major Head "3603 Payments of States' Share of Union Excise Duties". With the abolition of the Major Head "3603" with effect from 1.4.2000, the States' share of Union Excise duties are being shown as reduction of receipts under the concerned receipt heads of account. After taking into account the effect of such assignments Tax Revenue collections (net to centre) have gone down from Rs.136658 crores in 2000-2001 to Rs.133662 crores in 2001-2002 - a decrease of Rs.2996 crores [2.19%].

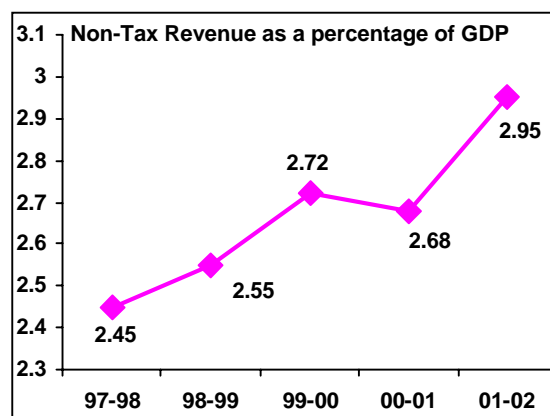
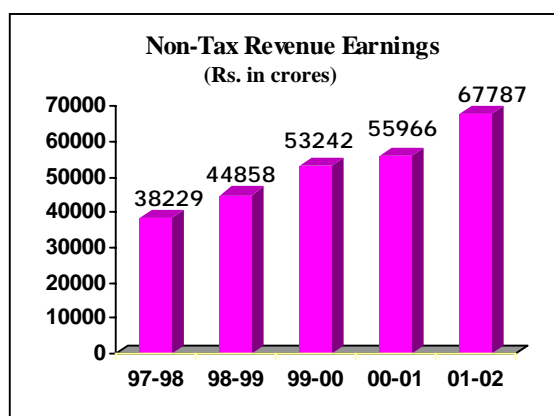


**Components of Tax Revenue**

Description	2001-2002			2000-2001		
	Gross	Assigned	Net	Gross	Assigned	Net
	(Rs. in crores)					
1. Corporation Tax	36609	11476	25133	35696	10519	25177
2. Income Tax	32004	9898	22106	31764	7998	23766
3. Other Taxes on Income and Expenditure	260	87	173	298	97	201
4. Taxes on wealth	136	31	105	132	41	91
5. Customs	40269	11929	28340	47542	13379	34163
6. Excise Duties	72555	18086	54469	68526	18768	49758
7. Service Tax	3302	1062	2240	2613	649	1964
8. Other Taxes and Duties on Commodities and Services	1193	273	920	1133	236	897
9. Other Tax Revenue	733	-	733	898	-	898
10. Surcharge transferred to National Calamity Contingency Fund	-557	-	-557	-257	-	-257
<b>Total Tax Revenue</b>	<b>186504</b>	<b>52842</b>	<b>133662</b>	<b>188345</b>	<b>51687</b>	<b>136658</b>

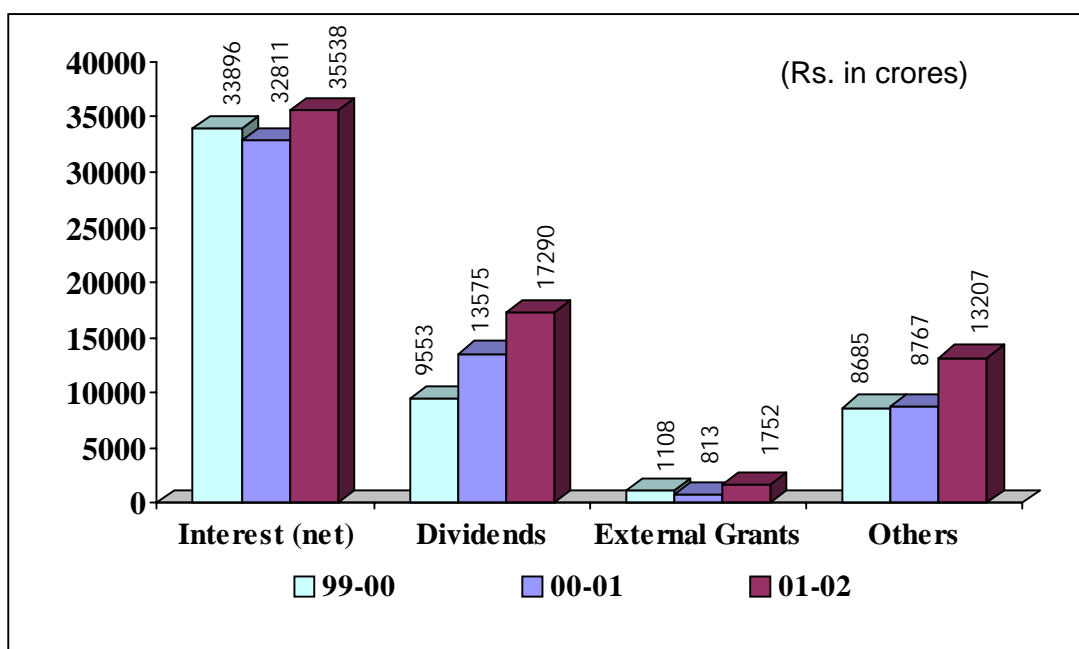
**Non - Tax Revenue**

Non- Tax revenue consists of Interest Receipts, Dividends and Profits from Public Enterprises and fees/ charges for providing various services. Non-Tax Revenue collections went up from Rs.55966 crores in 2000-2001 to Rs.67787 crores during 2001-2002, registering an increase of Rs.11821 crores [21.12%].

**Components of Non- Tax Revenue**

Net Interest Receipts of the Government has registered an increase of 8.31 % compared to the previous year. Dividends and Profits have gone up by 27.37%. All other Non- Tax Revenue increased by Rs.5379.22 crores [56.15%].

**Non - Tax Revenue Earnings**



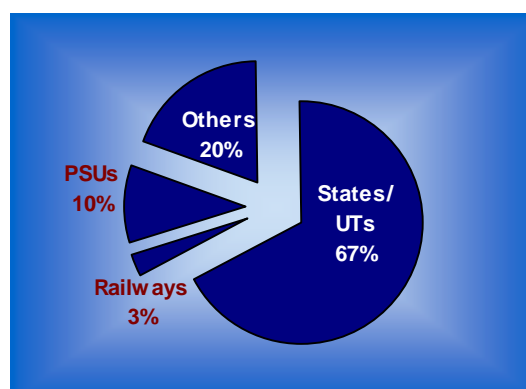
**Interest Receipts (Gross)**

The interest received from State/ UT Governments increased from Rs.26970 crores in 2000-2001 to Rs.28253 crores in 2001-2002 recording an increase of Rs.1238 crores [4.76%] over the previous year. The interest received from Railways also increased by Rs.1029 crores during the year 2001-2002. While the interest received from Public Sector and other Undertakings increased by 27.04% interest from all other sources increased by 37.9%.

(Rs. in crores)

Received from	2001-02	2000-01	99-00
States/ UTs	28253	26970	25445
Railways	1311	282	1864
Posts and Telegraphs	--	112	172
Departmental Commercial Undertakings	899	1283	967
Public Sector and other Undertakings	4350	3424	4943
Others	7437	4650	4848
<b>Total</b>	<b>42250</b>	<b>36721</b>	<b>38239</b>

**Sources of Interest Receipts 2001-2002**



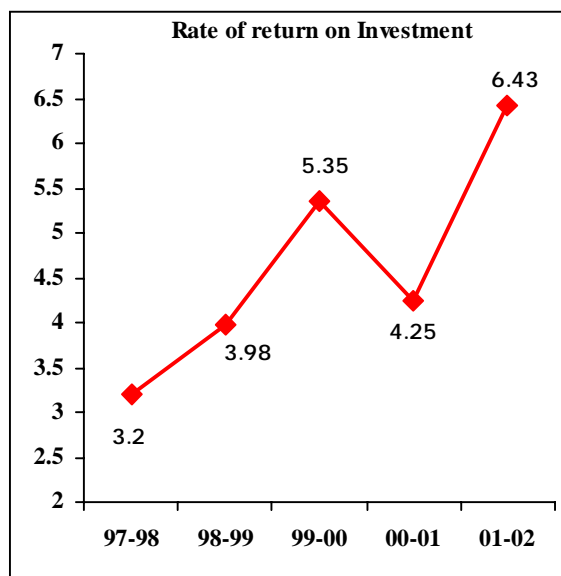
**Dividends**

During 2001-2002 dividend of Rs.7940 crores has been received on investments made by Government registering an increase of Rs.3715 crores [87.93%] over the previous year.

(Rs. in crores)

Year	Progressive Investment *	Dividend Received *
97-98	83772	2681
98-99	86197	3433
99-00	94898	5074
00-01	99322	4225
01-02	123566	7940

\* The figures exclude investment made in RBI and dividends received from RBI.



Increase in Dividend during 2001-2002 is mainly on account of higher dividends received from Public Sector and other Undertakings. The rate of return on investments (other than RBI) has increased significantly from 1.5% in 1993-94 to 6.43% in 2001-2002.

**Major Sources of Dividend**

(Rs. in crores)

Description	2001-02	2000-01	1999-00
Public Sector and other Undertakings	7088	3323	4155
Life Insurance Corporation of India	93	161	268
Nationalised Banks	505	465	395
Industrial Development Bank of India	172	244	219

**Non - Debt Capital Receipts**

Non- Debt Capital Receipts increased from Rs.14172 crores in 2000-2001 to Rs.20050 crores in 2001-2002 - a significant rise of Rs.5878 crores [41.48%]. Recoveries of loans amounting to Rs.16403 crores made up 81.81% of the Non- Debt Capital Receipts. The remaining 18.19% consisted of disinvestment of Government's equity holdings in Public Sector Undertakings [Rs.3029 crores] and other miscellaneous receipts [Rs.618 crores].

# Chapter 3

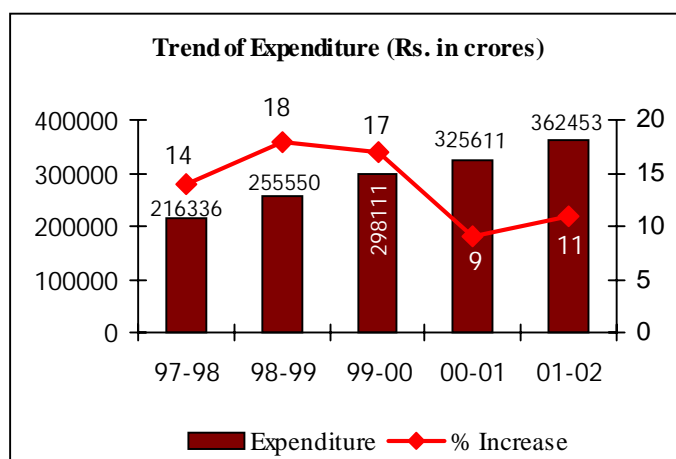
## Expenditure

### Overall Expenditure

The total expenditure of the Government during 2001-2002 [as netted in the Budget Documents] was Rs.362453 crores - an increase of Rs.36842 crores [11.31%] over the previous year.

(Rs. in crores)

Year	Plan	Non - Plan	Total
97-98	59077	157259	216336
98-99	66818	188732	255550
99-00	76182	221929	298111
00-01	82669	242942	325611
01-02	101194	261259	362453



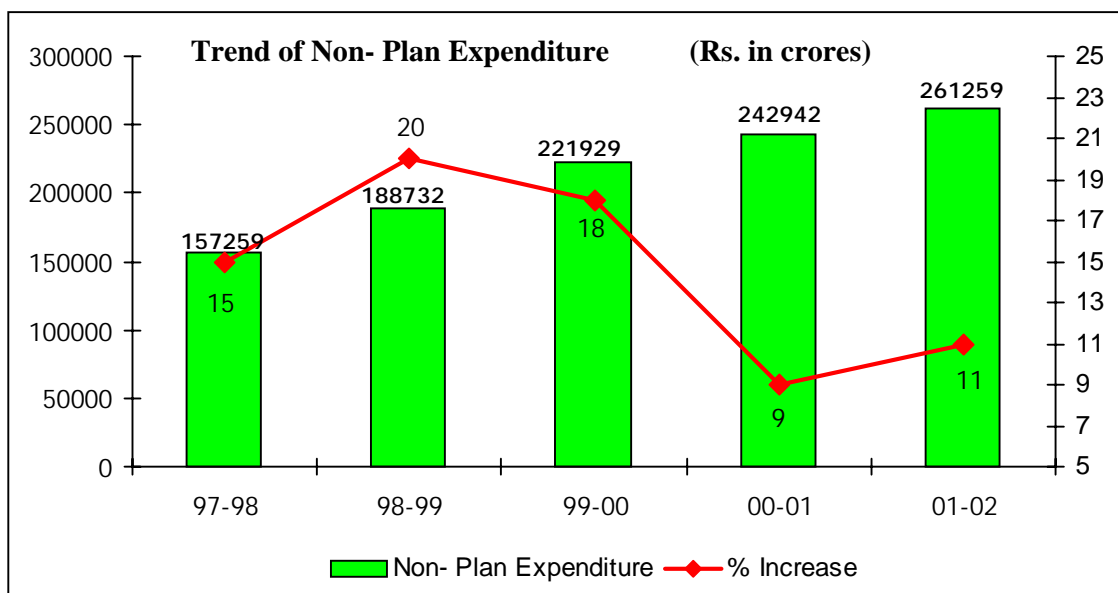
The percentage increase in expenditure in 2001-2002 over 2000-2001 is 11%. This is more than the corresponding increase noticed during 2000-2001. However, this is less than the rates of increases of expenditure observed in 1999-2000, 1998-99 and 1997-98.

### Non - Plan Expenditure

(Rs. in crores)

Compared to an expenditure of Rs.242942 crores in 2000-2001, the Non- Plan expenditure incurred during 2001-2002 was Rs.261259 crores, showing an increase of 7.54% over the previous year. In actual terms the increase of Non- Plan expenditure in 2001-2002 was Rs.18317 crores which is less than the the increase of Rs.21013 crores recorded in 2000-2001 over 1999-2000.

Year	Increase
97-98	20457
98-99	31473
99-00	33197
00-01	21013
01-02	18317

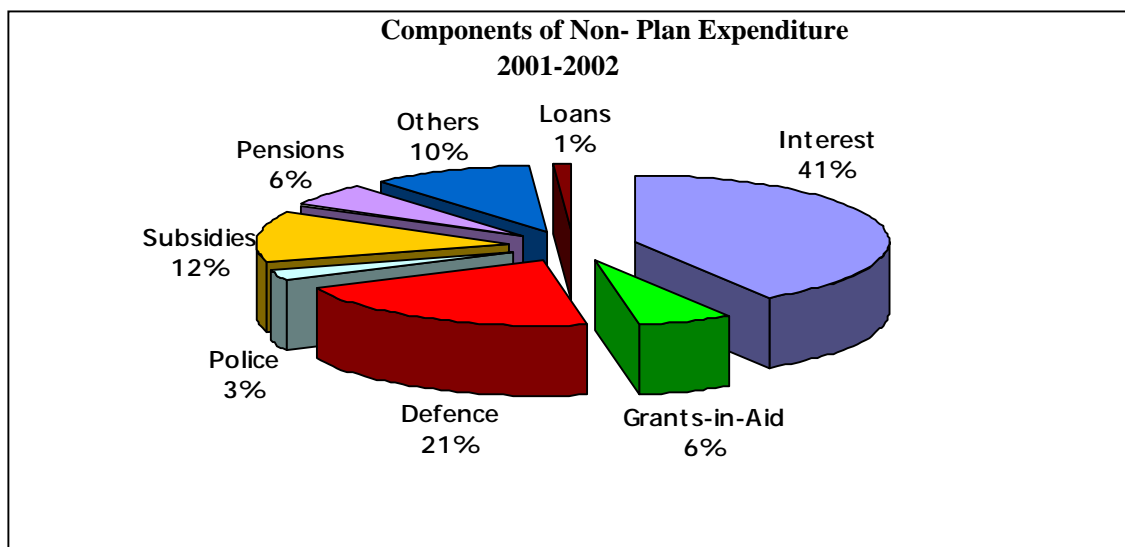


**Major Components of Non- Plan Expenditure**

(Rs. in crores)

Interest continues to be a major component of Non- Plan expenditure. For the year 2001-2002, interest payments constituted 41% of the Non-Plan expenditure. Expenditure on Defence, Subsidies and Pensions accounted for 21%, 12% and 6% of the Non-Plan expenditure.

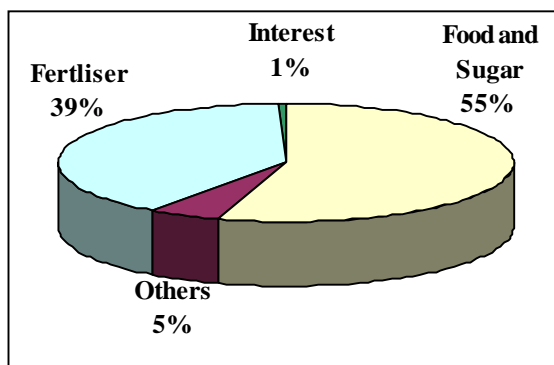
Particulars	2001-02	2000-01	1999-00
Interest	107460	99314	90249
Defence	54266	49622	47071
Subsidies	31978	27654	25909
Pensions	15252	14393	14286
Police	7347	6759	6361
Grants-in-Aid	15729	15078	6621
Loans	2351	2468	6867
Others	26876	27654	24565
<b>Total</b>	<b>261259</b>	<b>242942</b>	<b>221929</b>



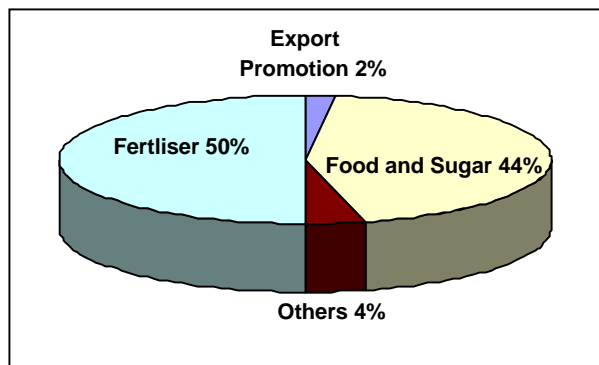
**Subsidies**

The expenditure on Subsidies went up from Rs.27654 crores in 2000-2001 to Rs.31978 crores in the year 2001-2002, an increase of Rs.4324 crores [15.64%]. Of the total Non- Plan expenditure, the share of subsidies was 12% in 2001-2002 as compared to 11% in 2000-2001.

**Subsidies 2001-2002**



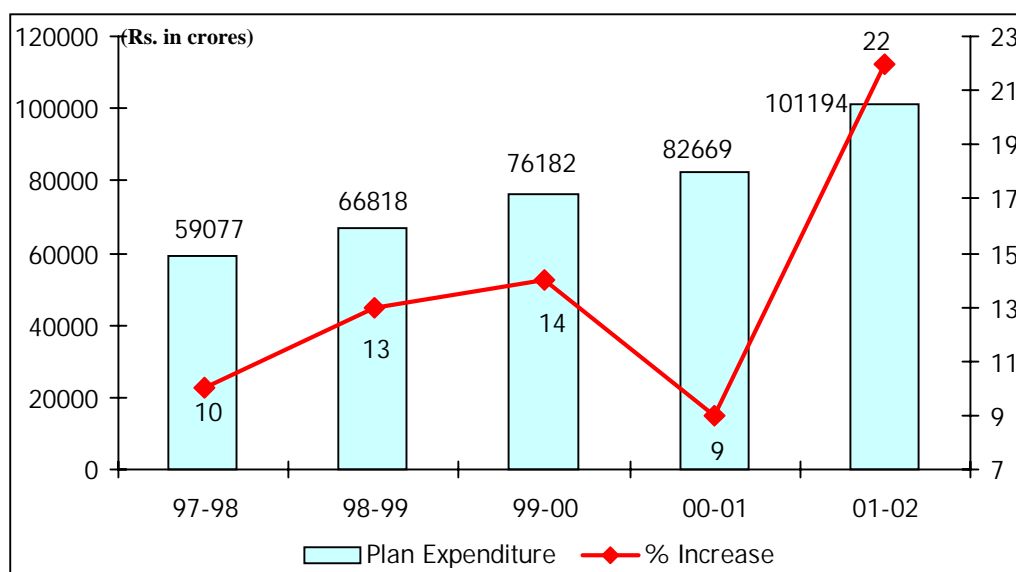
**Subsidies 2000-2001**



**Plan Expenditure**

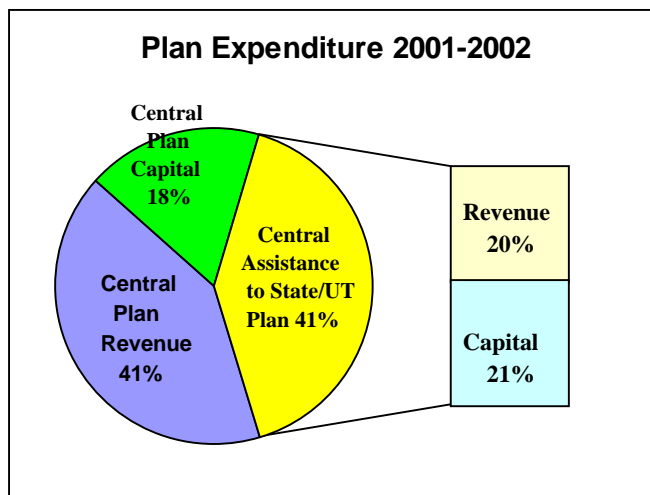
Plan expenditure during 2001-2002 was Rs.101194 crores compared to Rs.82669 crores during 2000-2001 - an increase of 22.41% over the previous year. This is more than the 8.5 % increase in plan expenditure during 2000-2001 over 1999-2000.

**Trend of Plan Expenditure**



**Components of Plan Expenditure**

During the year 2000-2001, expenditure on Central Plan was Rs.60210 crores [59%] and the Central Assistance to State and UT Plans was Rs.40984 crores [41%].



(Rs. in crores)

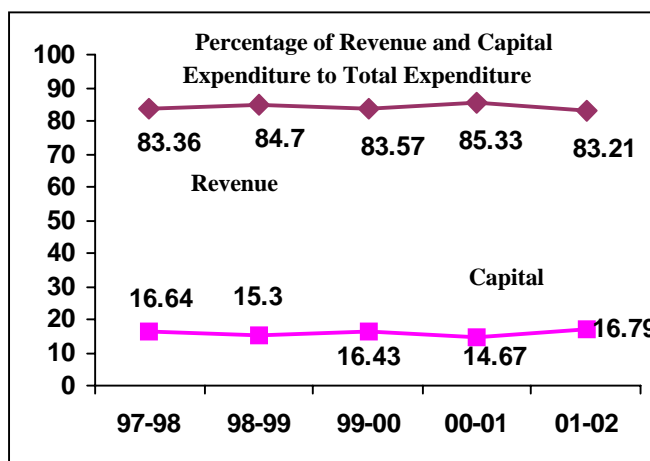
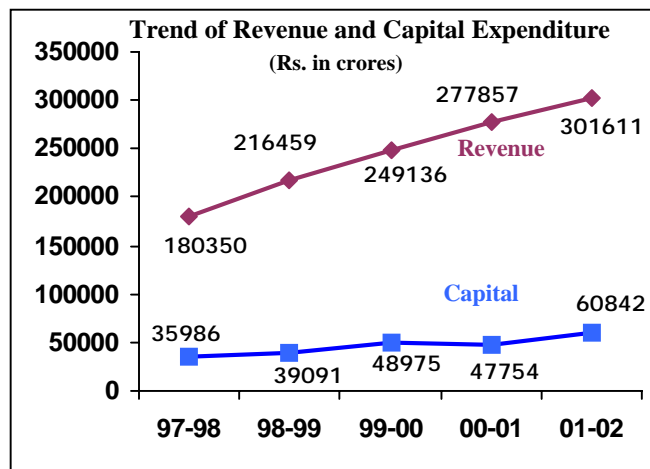
Description	2001-02	2000-01	1999-00
Central Plan	60210	47369	40597
Central Assistance to State/ UT Plans	40984	35300	35585
<b>Total</b>	<b>101194</b>	<b>82669</b>	<b>76182</b>

**Revenue and Capital Expenditure**

An alternative, but more widely prevalent method of reviewing expenditure, is to view them as Revenue and Capital expenditures.

Revenue expenditure (including Plan as well as Non- Plan) for the year 2001-2002 was Rs.301611 crores - an increase of Rs.23754 crores [8.55%] over the previous year.

Capital Expenditure increased to to Rs.60842 crores in 2001-2002 registering an increase of Rs.13088 crores [27.41%] over the previous year. The share of Capital expenditure as a percentage of total expenditure has risen to 16.79% from 14.67% growth seen in 2000-2001.

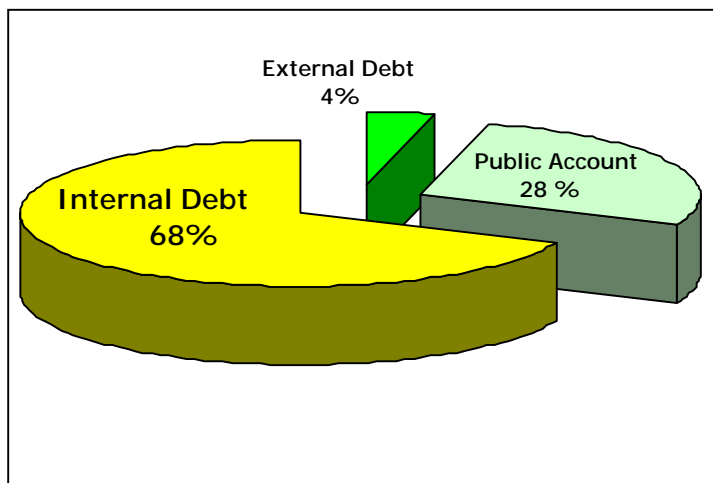


# Chapter 4

## Financing the Deficit

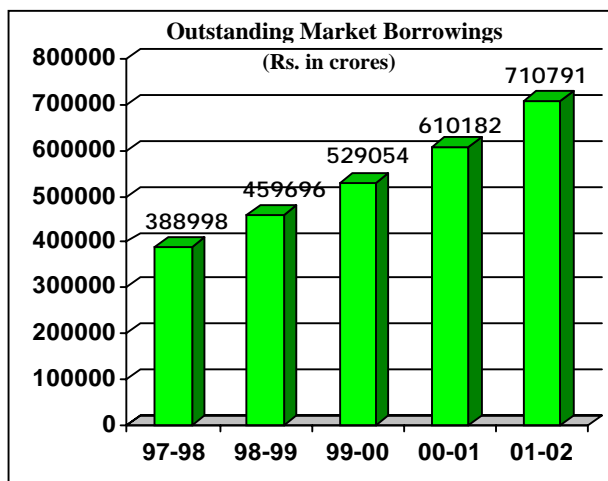
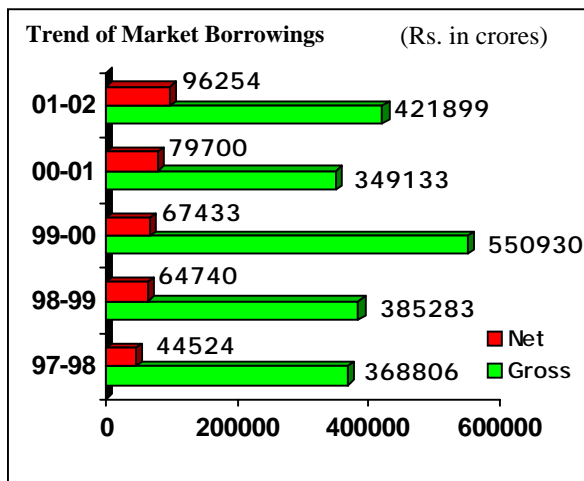
### Sources of Financing

The excess of expenditure over receipts of the Government (commonly known as 'Fiscal Deficit') is financed through domestic as well as external borrowings. Domestic borrowings comprise of (1) Market Borrowings and (2) accruals in the Public Account. During the year 2001-2002, domestic borrowings comprised 96.03% of total borrowings and the residual 3.97% came from external borrowings.



### Domestic Borrowings - Market Borrowings

During 2001-2002, Government raised market borrowings worth Rs.96254 crores - an increase of Rs.16554 crores from the previous year's level of market borrowings. At the end of 2001-2002, cumulative outstanding debt under market borrowings was Rs.710791 crores. (Gross balance was Rs.913061.13 crores. This excludes investment of Rs.202270.61 crores from National Small Savings Fund in Government of India securities. After including the investment, net outstanding debt under market borrowings works out to Rs.710790.52 crores.)

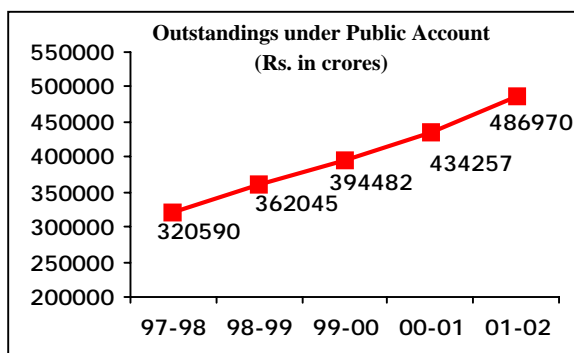


**Components of Market Borrowings (Net)**

Major components of internal borrowings during 2001-2002 were as follows: Market Loans- Rs.84512 crores, 91 Days Treasury Bills-3171 crores, 364 Days Treasury Bills - Rs.3088 crores,182 Days Treasury Bills- Rs.200 crores, 8.5% Relief Bonds- Rs.710 crores, 10% Relief Bonds - Rs.5221 crores and 9% Relief Bonds- Rs.7776 crores. During the year following accumulations were also discharged: 10% Relief Bonds 1993- Rs.6202 crores, Ways and Means Advances from RBI- Rs.219 crores, 12.08% Iraq Bonds, 2001 - Rs.390 and 14 Days Intermediate Treasury Bills- 1554 crores.

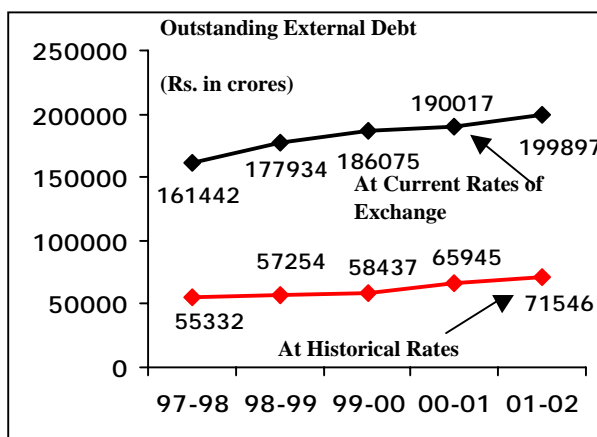
**Domestic Borrowings - Public Account Accruals**

Public Account accruals for the year 2001-2002 were Rs.40595 crores - an increase of Rs.7788 crores [23.74%] over the previous year. The accruals mainly consisted of following: National Small Savings Fund - Rs.11303 crores out of which Public Provident Fund was Rs.7859 crores, State Provident Funds-Rs.4173 crores, Special Deposits by Provident, Superannuation and Gratuity Fund- Rs.7523 crores, Deposits and Advances- Rs.11669 crores, Reserve Funds - Rs.2772 crores, Suspense and Miscellaneous-Rs.367 Crores and Remittances- Rs.698crores. At the end of the year, cumulative outstanding liability under Public Account was Rs.486970 crores. (The gross balance was actually Rs.284700 which includes Rs.202270 crores of investment out of NSSF made in Central Government securities. After excluding this investment which is part of the Internal Debt, the net balance works out to Rs.486970 crores.)



**External Borrowings**

The net additions to External Borrowings raised during 2001-2002 were Rs.5601 crores- down by Rs.1904 crores compared to previous year. The outstanding external debt (at historical rates) at the end of 2001-2002 was Rs.71546 crores. This works out to 5.66% of the total outstanding debt. [The outstanding external debt at current rates of exchange as on 31.3 2002 was Rs.199897 crores - an increase of Rs.9880 crores from Rs.190017 crores outstanding at the end of the previous year].



### Total and per Capita Outstanding Debt

The total outstanding debt at the end of 2001-2002 was Rs.1263959 crores as compared to Rs.1106531 crores at the end of previous year. Taking a population estimate of 1037 millions, per capita outstanding debt comes to Rs.12189 registering an increase of 12% over the previous year. It was Rs.10859 for the year 2000-2001.

Year	Total outstanding Debt		Per Capita outstanding Debt	
	Amount (Rs. in crores)	% increase	Amount Rs.	% increase
97-98	761637	15.85	7942	13
98-99	875476	14.95	8979	13
99-00	979319	11.86	9882	10
00-01	1106531	12.99	10859	10
01-02	1263959	14.23	12189	12

### Debt Servicing

On a gross basis, during 2001-2002 the Internal Debt repaid was Rs.312536 crores showing an increase of Rs.52847 crores over the previous year. The External Debt repaid during the same period was Rs.9189 - less by Rs.634 crores as compared to the previous year.

(Rs. in crores)

Year	Domestic Borrowings		External Borrowings		Total	% to GDP
	Repayments	Interest	Repayments	Interest		
97-98	324282	31270	6768	4110	366430	23.44
98-99	314584	39832	8095	4364	366875	20.81
99-00	296375	69545	8713	4508	379141	19.37
00-01	259689	79082	9823	4414	353008	16.91
01-02	312536	88506	9189	4285	414516	18.05

The domestic borrowings shown above includes long term debt as well as short term debt consisting of **Ways and Means Advances from RBI** and **Treasury Bills**. Table below shows the actual discharge of long term debt by the Government.

The long term internal debt repaid during 2001-2002 was Rs.27953 crores, showing a decrease of Rs.675 crores [2.36%] over the previous year.

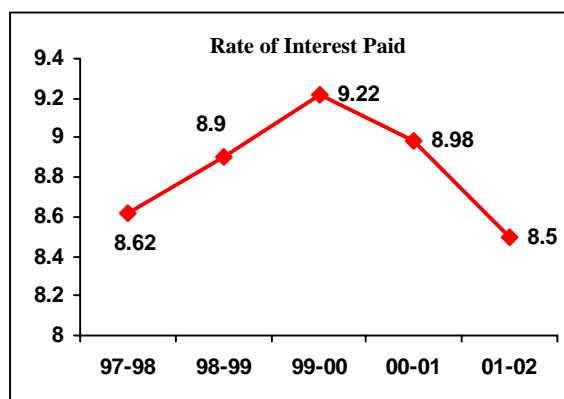
Year	Repayment of long term debt
98-99	18244
99-00	27628
00-01	28628
01-02	27953

### Average rate of interest on Borrowings

The average rate of interest on borrowings for the Government has declined to 8.5% in 2001-2002 from 9.22% in 1999-2000.

(Rs. in crores)

Year	Debt	Interest Paid
97-98	761637	65637
98-99	875476	77882
99-00	979319	90249
00-01	1106531	99314
01-02	1263959	107460



### Other Contingnet Liabilities

In addition to borrowings, Government of India also gives substantial guarantees to various State/ UT Governments and Public Sector and other Undertakings. During 2001-2002 the maximum amount for which Government had entered into agreements stood at Rs.168712 crores. At the end of 2001-2002, Guarantees for Rs.96859 crores were outstanding as against the outstanding Guarantees of Rs.86862 crores at the end of 2000-2001. Government realised Rs.484 crores as Guarantee fees as against Rs.542 crores realised during 2000-2001.

(Rs. in crores)

Year	Amount of Guarantees		Guarantee Fees Realised
	Maximum Agreed	Outstanding at the end of the year	
97-98	122044	73877	221
98-99	125210	74606	320
99-00	144438	83954	280
00-01	135678	86862	542
01-02	168712	96859	484

# Chapter 5

## Appropriation Accounts

### Appropriation Acts

The Appropriation Act passed by Parliament provides the authority to appropriate specified sums from the Consolidated Fund of India for specified services and for different sectors of activities of Non- Civil/ Civil Ministries of the Union Government.

In terms of Article 112 (3) as well as Article 293 (2) of the Constitution of India for expenditure which is required to be charged on the Consolidated Fund of India as well as in terms of Articles 114 and 115 for other expenditure, Parliament enacted 4 Appropriation Acts (including 3 Supplementaries) for the year 2001-2002 authorising payments out of the Consolidated Fund of India to the tune of Rs.769825 crores.

### Non- Civil Ministries

Out of the total authorisation (Voted and Charged) of Rs.769825 crores for the year 2001-2002, Rs.70010 crores pertained to demands in respect of Non- Civil Ministries for which separate Appropriation Accounts are prepared and presented by the authorities of the concerned Ministries.

### Civil Ministries

The Controller General of Accounts prepares the Appropriation Accounts in respect of 94 grants and appropriations relating to Civil Ministries. For the Civil Ministries, Parliament approved a total of Rs.699815 crores for the year 2001-2002- a decrease of Rs.4392 crores [1%] over the previous year.

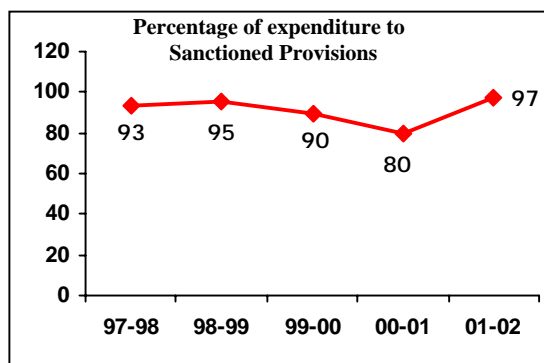
Sanctioned Provision for Civil Ministries  
(Rs. in crores)

Year	Charged (Appropriations)	Voted (Grants)	Total
97-98	470377 *	145613	615990
98-99	480905 *	139084	619989
99-00	512075	157780	669855
00-01	530530	173677	704207
01-02	481678	218137	699815

\* Excludes provision for transfer of "Share of Small Savings Collections" to States/ UTs.

### Actual Expenditure

Against the Civil Grants and Appropriations of Rs.699815 crores, the actual expenditure for the year 2001-2002 was Rs.675524 crores forming 97 % of the sanctioned provision. This is higher by 17% than the previous year's utilisation of 80%.



**Trend of Voted and Charged Expenditure**

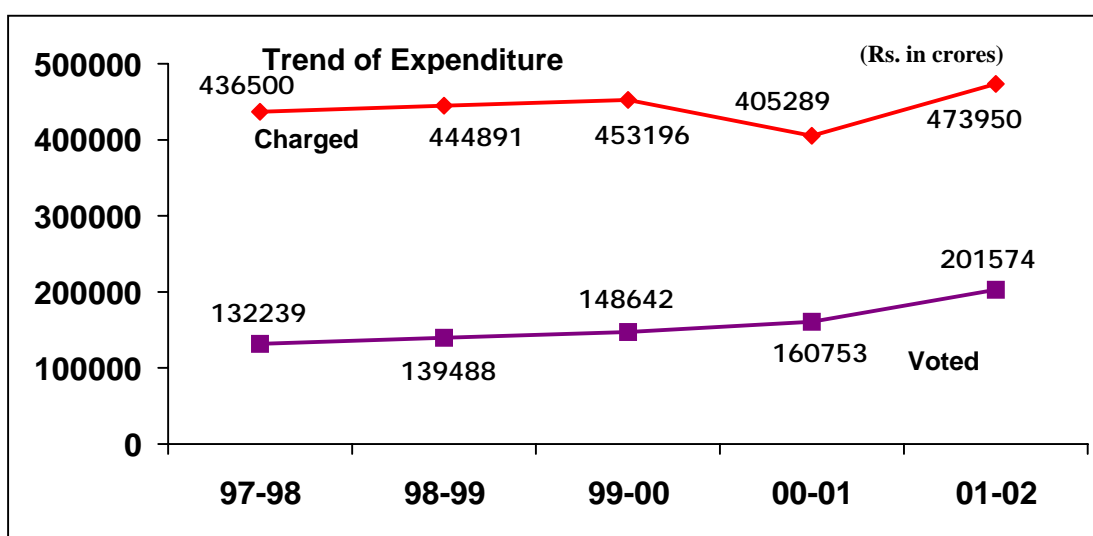
The actual expenditure of Rs.675524 crores for the year 2001-2002 is more than the previous year by Rs.109482 crores [19%]. Out of the total expenditure, voted grants constituted 30% and the remaining 70% was charged Appropriations - as against 28% and 72% in the previous year.

**Actual Expenditure**

(Rs. in crores)

Year	Charged (Appropriations)		Voted (Grants)		Total
	Amount	% to Total	Amount	% to Total	
92-93	130408	65.43	68904	34.57	199312
93-94	183621	69.00	82497	31.00	266118
94-95	207283	70.42	87054	29.58	294337
95-96	221840	71.09	90197	28.91	312037
96-97	269684	73.68	96316	26.32	366000
97-98	436500	76.75	132239	23.25	568739
98-99	444891	76.15	139488	23.85	584379
99-00	453196	75.30	148642	24.70	601838
00-01	405289	71.60	160753	28.40	566042
01-02	473950	70.16	201574	29.84	675524

The charged expenditure of civil ministries during 2001-2002 mainly comprised of Repayment of Debt (Rs.321725 crores), Interest Payments (Rs.114173 crores) and Transfer to States and Union Territory Governments (Rs.36135 crores) which forms 99.60% of the total charged expenditure. The Appropriation- "Repayment of Debt" includes an amount of Rs.284583 crores on account of discharge of treasury bills of different maturities and Ways and Means Advances.



**Savings**

During 2001-2002, savings of Rs.25170 crores occurred in respect of Civil Grants/ Appropriations. There was also excess expenditure aggregating to Rs.879 crores. Thus, there were net savings of Rs.24291 crores in respect of Civil Grants/ Appropriations.

A review of savings indicates that savings of Rs.100 crores or more occurred in 31 Grants and Appropriations relating to 38 cases (Statement - XI). The total amount of savings amounted to Rs.22228 crores.

(Rs. in crores)

Grant/ Appropriation No.	Particulars	Savings	Reasons
6	Department of Fertilizers	1978	Less import of urea and decline in prices of imported urea.
27	Transfer to State/ UT Governments	3883	Implementation of revised procedure of sharing of Central Taxes and Duties.
29	Repayment of Debt	4054	Lower recourse to Ways and Means Advances by the Government of India and discontinuance of issue of treasury bills.
30	Department of Expenditure	4998	Non- provision at the revised estimate stage for additional plan allocation owing to non-realisation of disinvestment receipts as estimated.
74	Ministry of Road Transport and Highways	1120	Non-receipt of utilisation certificates of grants released earlier, reduction of provision at revised estimates stage and availability of unspent funds with State Governments.
	All other Grants/ Appropriations	6195	
	<b>Total</b>	<b>22228</b>	

**Excess**

The excess of Rs.879 crores occurred in 3 Grants and 2 Appropriations. (see table below). Out of this Rs.731.36 crores is accounted for under Grant No.25- Payments to Financial Institutions - for providing additional loans for transferring National Industrial Credit (Long Term Operations) Fund to Development Financial Institutions (DFIs) and Rs.114.36 crores under Grant No.12- Department of Telecommunications - due to more clearance of unadjusted transactions/ balances of previous years from Remittances/ Suspense heads.

(Rs. in crores)

Sl. No.	No. and Name of grant / appropriation	Portion	Amount of Grants/ Appropriations		Actual Expenditure		Excess	
			Revenue	Capital	Revenue	Capital	Revenue	Capital
1	12- Department of Telecommunications	Voted	--	502.00	--	616.36	--	114.36
2	25- Payments to Financial Institutions	Voted	--	5183.95	--	5915.31	--	731.36
3	26-Interest Payments	Charged	114144.35	--	114172.74	--	28.39	--
4	44-Other Expenditure of the Ministry of Home Affairs	Charged	--	12.21	--	12.27	--	0.06
5	80-Urban Development	Voted	--	1292.53	--	1297.03	--	4.50
	Total	Charged	114144.35	12.21	114172.74	12.27	28.39	0.06
		Voted	--	6978.48	--	7828.70	--	850.22
	Grand Total		114144.35	6990.69	114172.74	7840.97	28.39	850.28

**Surrender of Savings**

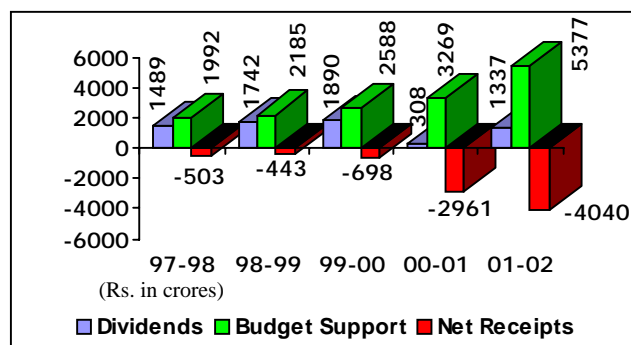
Provisions/ anticipated savings in a grant or appropriation that cannot be profitably utilised are surrendered to the Finance Ministry before the close of the financial year. During 2001-2002 against savings of Rs.25170 crores, an amount of Rs.28822 crores was surrendered which was Rs.3652 crores more than the total saving. This was mainly due to surrender of Rs.9099 crores against saving of Rs.4053 crores in Grant No.29 - Repayment of Debt.

# Chapter 6

## Other Items

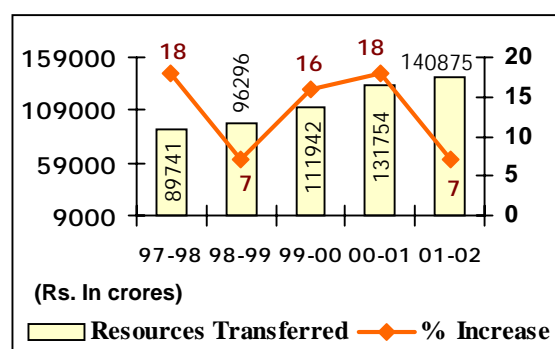
### Railways

Railways paid a dividend of Rs.1337 crores to General Revenues during the year 2001-2002 -- an increase of Rs.1029 crores over the previous year. A budgetary support of Rs.5377 crores was also extended to Railways to meet a part of their capital expenditure during 2001-2002 resulting in a net deficit of Rs.4040 crores in receipts from Railways. This is more than the deficit of Rs.2961 crores noticed during 2000-2001.



### Resources transferred to States/UTs

During 2001-2002, resources transferred to States/ UTs were Rs.140875 crores compared to Rs.131754 crores transferred during the previous year, registering an increase of Rs.9121 crores [6.92%]. The interest received from States/ UTs during 2001-2002 amounted to Rs.28253 crores as against Rs.26970 crores received during the previous year showing an increase of rs.1283 crores [4.76%].



(Rs. in crores)

Year	Grants and Loans	Share of Taxes and Duties	Share Small Savings Collections	Repayment of Loans and Advances	Net Transfer to States and UTs	Interest Received
97-98	36494	43548	15732	6033	89741	17807
98-99	40496	39145	23788	7133	96296	21242
99-00	49156	43481	26937	7632	111942	25445
00-01	55350	51688	33265	8549	131754	26970
01-02	63042	52842	35018	10027	140875	28253

### Write off of loans to State Governments

In pursuance of the recommendations of Eleventh Finance Commission, repayment of Central loans by State Governments, amounting to Rs.4.19 crores were written off during 2001-2002.

**National Small Savings Fund**

A "National Small Savings Fund" was established on 1.4.1999 in the Public Account of India. The balance in the Fund is invested in Central and State Government Securities. The investment pattern is as per norms decided from time to time by the Government of India. At present 80% of the net collections under small savings schemes in each State and Union Territory (with Legislature) are invested in securities of the States and UTs (with Legislature).

**Accumulations in NSSF**

(Rs. in crores)

<b>Description</b>	<b>2001-2002</b>	<b>2000-2001</b>	<b>1999-2000</b>
<b>Sources of Funds-</b>			
<i>Savings Deposits</i>			
Liabilities as on 1st April	80653.72	60638.68	47124.54
Accretions to liabilities during the year	24424.19	20015.04	13514.14
<i>Savings Certificates</i>			
Liabilities as on 1st April	138040.74	122246.22	104832.42
Accretions to liabilities during the year	11625.18	15794.52	17413.80
<i>Public Provident Fund</i>			
Liabilities as on 1st April	41454.23	31906.55	24263.96
Accretions to liabilities during the year	7858.87	9547.68	7642.59
<b>Total Deposits</b>	<b>304056.93</b>	<b>260148.69</b>	<b>214791.45</b>
<b>Application of Funds-</b>			
<i>Investment in Central Government Securities</i>			
<i>Against outstanding balance as on 31.3.1999</i>			
Investment as on 1st April	176220.92	176220.92	--
Additional Investment during the year	--	--	176220.92
<i>Investment in Central Government Special Securities against collections from 1.4.1999</i>			
Investment as on 1st April	17295.14	8978.88	--
Additional Investment during the year	8754.55	8316.26	8978.88
<i>Investment in State Government Special Securities against collections from 1.4.1999</i>			
Investment as on 1st April	60201.70	26936.65	--
Additional Investment during the year	35018.16	33265.05	26936.65
<b>Total Investments in Securities</b>	<b>297490.47</b>	<b>253717.76</b>	<b>212136.45</b>
<b>Income and Expenditure of NSSF</b>			
Net expenditure as on 1st April	5582.08	1681.68	--
Net expenditure during the year	--	3900.40	1681.68
Net income during the year	2413.04	--	--
<b>Closing Balance in NSSF</b>	<b>3397.42</b>	<b>848.85</b>	<b>973.32</b>

Small savings schemes currently in force are Post Office Savings Accounts, Post Office Time Deposits, Post Office Recurring Deposits, National Savings Scheme 1992, Post Office Monthly Income Account, National Savings Certificate VIII issue, Kisan Vikas Patra and Public Provident Fund.