

INTRODUCTORY NOTE

This document has two parts, namely, Part A-Revenue Receipts and Part B - Capital Receipts. Part A explains the estimates of Revenue receipts which are grouped under two categories, namely (a) Tax revenue, and (b) Non-tax revenue. Part B deals with Capital Receipts which include market loans, external loan, small savings, Government provident funds, accretions to various deposit accounts, depreciation and reserve funds of departments like Railways.

Annexes:

Annex 1 gives the State-wise distribution of the States' share in Central taxes and duties. The details of loans and grants received from external sources and repayments of external loans are given in **Annex 2**. **Annex 3** gives a summary of debt position of the Government of India over the years along with statements showing the liabilities of the Government, assets comprising capital investments and loans by the Government, guarantees given by the Government and the Asset Register of the Government, **Annex 4** gives details of current rupee loans of the Government. **Annex 4A** gives the details of marketable securities issued to RBI in conversion of special securities. **Annex 4B** gives the details of marketable securities issued to nationalised banks in conversion of special securities.

Annex 5 and **6** show the trends in receipts and expenditure respectively, while an analysis of tax and non-tax receipts is included in the **Annex 7**. Analysis of expenditure is included in the document Expenditure Budget, Volume 1. **Annex 8** brings out the estimates of receipts and disbursements relating to "National Small Savings Fund". In **Annex 9**, the estimates of receipts shown in the Annual Financial Statement and the Receipts Budget have been reconciled. **Annex 10** and **11** show the arrears of tax revenue and Non-Tax Revenue, respectively.