

## 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 assistance, small savings, Government provident funds, accretions to various deposit accounts, depreciation and reserve funds of departments like Railways, Telecommunications, etc.

### ***Annexures:***

Annexure 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 Annexure 2. Annexure 3 gives a summary of debt position of the Government of India over the years along with statements showing the liabilities of the Government and assets comprising capital investments and loans by the Government, and Annexure 4 gives details of current rupee loans of the Government.

Annexure 5 and 6 show the trends in receipts and expenditure respectively, while an analysis of tax and non-tax receipts is included in the Annexure 7. Analysis of expenditure is included in the document Expenditure Budget, Volume 1. Annexure 8 bring out flow of funds in "National Small Savings Fund". In Annexure 9, the estimates of receipts shown in the Annual Financial Statement and the Receipts Budget have been reconciled.