


No.F.1(16)-B(AC)/2011
Ministry of Finance
Department of Economic Affairs
(Budget Division)

New Delhi,
23rd August, 2016.

OFFICE MEMORANDUM

Subject:  Guidance Note on merger of Plan and Non Plan classification.

1. While presenting the Budget for 2016-2017, Hon'ble Finance Minister had announced that Plan-Non Plan classification will be done away with from fiscal 2017-2018 and Government's focus will be on Revenue and Capital classification.

2. An Internal Working Group comprising officers from office of the Controller General of Accounts, Comptroller & Auditor General of India, Budget Division, Department of Economic Affairs, Department of Expenditure, representatives from select State Governments was constituted to consider the issue of doing away with the Plan/Non Plan classification in Government budget and accounts. After several meetings and deliberations, a Guidance Note on merger of Plan and Non Plan classification has been drawn up for the benefit of Ministries/Departments of Union Government and State Governments.

3. A copy of the Guidance Note on merger of Plan and Non Plan classification is sent herewith for necessary action for planning and preparing the next budget (2017-2018). Points on which further clarity is required (if any) from Ministry of Finance may be referred to Ministry of Finance, Budget Division latest by 10th September, 2016.

4. I solicit kind co-operation of all Ministries/Departments of Union and State Governments to make this exercise successful.


23.8.16
(Shaktikanta Das)

Secretary to the Government of India

1. All Secretaries of Union Government
2. Chief Secretaries of all State Governments
3. All Financial Advisers of Ministries/Departments
4. Controller General of Accounts
5. DG, Office of the Comptroller & Auditor General of India
6. All Additional Secretaries/Joint Secretaries in Department of Expenditure and Department of Economic Affairs.

██████ GUIDANCE NOTE
ON
PLAN & NON-PLAN MERGER

Ministry of Finance
Department of Economic Affairs
(*Budget Division*)

REPORT ON MERGER OF PLAN AND NON PLAN

PART-I:

INTRODUCTION:

1. The Government Budget is designed for optimal allocation of scarce resources taking into account ~~larger~~ many socio-political considerations. It is a statement of estimated expenditure and the estimated sources for ~~of~~ financing these, during the ensuing a financial year. The budget is prepared keeping in view the general policy of the Government aimed at the welfare of the people and the development of the country. The size and focus of public expenditure in the budget has great relevance in the growth process and in the reduction of economic disparities. The main objectives of the budgetary policy are to provide effective administration, improve infrastructure facilities, provide and promote employment opportunities, ensure stability in prices, promote economic growth, reduce inequalities, while maintaining fiscal balances and economic sustainability.
2. The annual exercise of budgeting therefore, is a means for detailing the roadmap for efficient use of public resource staking into account the socio-economic and political priorities. Budgeting involves determination of what is to be done and achieved, the manner in which it is to be done and the resources required for the same. It requires the broad objectives of the Government to be broken down into detailed schemes/projects and work plans for each unit of the Government organization. In this context, the budgetary classification of government expenditure is of immense significance in policy formulation and sectoral allocations. This classification is intended to allow the Parliament and the public to appreciate the allocation of resources and purposes of Government expenditure. It also lays down the basis of accountability for budgetary compliance and the assessment of the overall economic impact of government policies.
3. The budgetary classification system in a nutshell, provides a normative framework for both policy formulation and accountability. The classification of government budget, for continued relevance, should therefore reflect the needs of the time. The changes in public expenditure management often govern the organization of the expenditure classification system, as the paradigms change from time to time. ***The decision to merge Plan and Non-plan expenditures in the budgetary classification needs to be seen in this light of increasing irrelevance of the Plan-Non-Plan distinction on account of several factors including the changed administrative structure where the earlier Planning system needs to be replaced with alternative mechanisms.*** Since the Planning Commission has been replaced by the National Institution for Transforming India (NITI) and the allocative functions relating to schemes is being performed by the Ministry of Finance, there is a need for a revised framework of public expenditure budgeting.

Plan and Non Plan Distinction:

4. The Plan and Non-Plan budget put together comprise the expenditure budget of the Government. The natural corollary of this budgetary practice is that while the Non-Plan envelope is based broadly on the requirement of the departments depending on the expenditure items that are more or less committed, the plan envelope is broadly based on the availability of resources. Since 1st April 1951, India had adopted the path of planning (Five Year Plans) to achieve rapid economic development. This is the last year of the Twelfth Five Year Plan which is due to end in 2016-17. In accordance with these Five Year Plans, the government expenditure is classified into plan expenditure and non- plan expenditure on the basic distinction of ***'whether or not it arises due to plan proposals'***.

5. **Plan Expenditure**, in the extant expenditure classification system, includes any expenditure that is incurred on schemes/programmes which are detailed under the current (Five Year) Plan of the Centre or Centre's transfers to the States for their plans. Expressed alternatively, plan expenditure is that public expenditure which represents current development and investment outlays (expenditure) that arise due to proposals in the current plan. **Non-Plan Expenditure** on the other hand refers to the estimated expenditure provided in the budget largely for spending during the year on routine functioning of the government. Non- Plan expenditure is all expenditure other than plan expenditure of the government. Non Plan expenditure needs arise from the expenditure requirements on public delivery of services or the expenditure on normal running of government departments. The major part of the Non-plan expenditure is accounted for towards interest payments, subsidies, salary and pension payments, grants to States and Union Territory governments, police, current expenditure needs on economic and social services in various sectors, other general services such as cost of tax collection, grants to foreign governments, defence, expenditure loans to public enterprises, loans to States and Union Territories.

Major Issues relating to Plan/Non-Plan Distinction:

6. The distinction between plan and non-plan expenditure in the budgetary system was brought in when the country adopted a plan model of economic growth. The relevance and efficacy of such classification today, is a big question mark. The government control and micro-management of the plan model has led to excessive focus on so called 'plan expenditure' with an equivalent neglect of items such as maintenance which is classified as non-plan.

7. Expenditure management policies and strategies should normally ensure that every rupee budgeted is well spent- in such a way that it captures efficiency in expenditure, provides incentives to rationalize expenditure and is driven by need rather than by the spirit of incremental increases in allocation with regard to programme-year on year. The total expenditure irrespective of revenue or capital, or plan or non-plan must generate value for the public. *The impression that more plan expenditure means more development and wellbeing for the public has turned out to be a misplaced assumption, in practice today.*

8. Plan expenditure was expected to result in creation of income-generation opportunities in the future. With non-plan constituting 70-75% of the gross expenditure at the centre and the

state levels and the plan revenue expenditure accounting for around 70% of the expenditure under plan head; keeping plan expenditure, under a separate accounting classification, has lost its relevance in this scenario and there is no relevance of a separate plan and non-plan classification in the budgetary system. Further, the plan process normally should lead either to creation of capital assets and the posts to aid such creation. Once the plan is over, the posts are shifted to the non-plan side of the budget. On the other hand, assets created in the earlier plans require maintenance expenditure. Due to the insufficient provisions for maintenance, these assets deteriorate. This is because maintenance is considered to be non-developmental expenditure. On the other hand, many old plan schemes also tend to assume new avatars subsequently, only to further enhance the size of the annual plans.

9. There has also been broad dissatisfaction within the public sector about the functioning of the Planning system. The States resented the tied nature of funds made available by the Planning Commission. In the context of fiscal federalism, the Planning Commission was faulted by several states for encroaching upon the policy space of the States especially through the grants-in-aid that it has been dispensing with significant discretion. The Ministry of Finance felt that the Planning Commission had been demanding a larger and larger share of resources in the form of Gross Budgetary Support (GBS), thus, putting pressures on the management of the fiscal position. Union ministries also perceived that the Planning Commission's excessive emphasis on developmental programmes and larger plan outlays for economic and social services has adversely affected allocations for the maintenance of assets, as well as allocations towards basic functions of the government in the general services category. ***The Administrative Reforms Commission (ARC) Report has also pointed out that, the Plan and Non-Plan divide runs too deep to give a comprehensive idea about resource availability to the departments at an early stage of budget development.*** The dichotomy between plan and non-plan in expenditures has been commented upon as an unnecessary development that has adverse effects on the quality of public services. Moreover, in order to find funds for the plans, over the years, a tendency has developed to view non-plan expenditure as far less important and subject it to cuts and economy measures, although many of them are vital in nature.

10. While the Ministry of Finance is charged with the responsibility of maintaining aggregate fiscal discipline, the allocation of resources was in accordance with strategic priorities determined largely by the erstwhile Planning Commission and the line departments were called upon to ensure efficient and effective use of resources in the implementation of strategic priorities and held accountable for the same. There was hardly any disincentive in that system to compel the departments to perform and deliver. The result is that the total amount of money that the government spends is not closely aligned to what is affordable over the medium term and, in turn, with the annual budget. Funds are not allocated to match policy priorities and often the spending does not produce the intended results due to incremental allocations and thin spread of resources.

11. The fault most often lies not with the budget systems but with the environment in which they operate. The choice lies between refitting the existing system ridden with artificial Plan and Non Plan distinction and adopting a new budgeting approach lock, stock and barrel. The focus of budgeting systems has shifted from the duality of plan and non-plan to a more holistic focus on objectives and fiscal discipline. Focus now must be on the need for policy change to reflect

changing macroeconomic conditions as well as changes in strategic priorities of the government and to provide line Ministries with a hard budget constraint with increased autonomy and incentives for efficient and effective use of funds. For that to happen, the artificial distinction between plan and non-plan expenditure must end. The classification of expenditure has an important bearing on the overall expenditure management and this distinction today is seen as a constraint in efficient management of public expenditure.

12. There is massive transfer of resources from the Centre to the States. Centre has numerous grants programs for States, with no single agency knowing the full picture. There were hundreds of centrally sponsored schemes/sub-schemes, numerous central plan schemes and schemes within schemes. Moreover, these have numerous sharing pattern in funding, with prescribed States' counter-part contributions prescribed. Grants for the same purposes are provided from several sources. The transfer of Central resources to States through various types of schemes and multiple modes of transfer have posed *problems in obtaining a comprehensive overview of transfers to States as well as in effective monitoring of expenditure*. A massive clean-up, therefore, is required to bring focus to the central grants to States in order to make them productive and at the same time make States' life better. There were also issues concerning accountability of funds directly transferred to implementing agencies in States, which have now been taken care of with routing of funds through State treasuries.

13. To sum up, the policy regarding what should get classified as plan expenditure and what should get classified as Non-Plan expenditure has lost clarity. Besides, a notion has widely gained ground among the policy-makers and officials across all levels that Plan expenditure is good and Non-Plan is bad. This bias in favour of Plan expenditure and against Non-Plan expenditure has led to a situation in which essential Non-Plan expenditure like maintenance of assets is neglected. This has also led to a motivation for showing higher plan expenditure and higher plan sizes both at Central and State levels. Further, several factors such as shift of focus of plan expenditure from capital to revenue expenditure and the process of transferring expenditure of old schemes to Non-Plan at the end of each Five Year Plan means, that a clear correspondence cannot be drawn between plan and developmental expenditures.

14. The Plan/Non-Plan bifurcation of expenditure has further, contributed to a fragmented view of resource allocation to various programmes/schemes. With this fragmented distinction, it is difficult not only to ascertain cost of delivering a service but also to link outlays to outcomes. Outcomes and outputs of programmes depend on total expenditure, Plan and Non-Plan put together and not merely on Plan expenditure. Plan and Non-Plan distinction in the budget is therefore, neither able to provide a satisfactory classification of developmental and non-developmental dimensions of Government expenditure nor an appropriate budgetary framework.

Plan and Budget

15. The division between Plan and Non Plan in the budget originates from the budgeting exercise itself, where the Non-Plan expenditure is estimated first and Plan is taken as a 'residual' provision depending upon resource availability post the FRBM enactment. Since the Non-Plan expenditure is of a committed nature, it is mostly budgeted based on historic parameters. After estimation of the Non-Plan expenditure, the resources (both tax and non-tax) are estimated. The

amount of resources left after meeting the Non-Plan expenditure is captioned as the Balance from Current Revenue (BCR) and is a part of the non-debt resource that is available for plan expenditure. The second part of non-debt resources is the Miscellaneous Capital Receipts (MCR) taken on net basis. These non-debt resources added to the amount of net borrowing planned to be incurred would indicate the total amount of resources available for plan expenditure [Gross Budgetary Support for Plan]. The Gross Budgetary Support is then allocated into sectors, down to development heads and finally to plan schemes. These allocations are then formatted into budgetary classification. The Plan and Non-Plan budget put together comprise the expenditure budget of the Government. The natural corollary of this budgetary practice is that while the Non-Plan envelope is based broadly on the expenditure items that are more or less committed, the plan envelope is broadly based on the availability of resources.

16. Expenditure classified as Plan expenditure in the Government, generally, was supposed to signify expenditure taken up under development schemes during a particular Five Year Plan. However, some of these schemes can be continued from a previous plan or some may be 'spillovers'. At the initial stages of the exercise of preparation of a Five Year Plan, Planning Commission issues detailed instructions directing what should be classified as 'Plan Expenditure'. The plan schemes are mostly expected to be limited to a Five Year Plan period. But they may have implications that extend beyond the plan period. It is rarely seen that a Department/Ministry shelves a scheme after a particular Plan.

Major recommendations of the HLEC (Rangarajan Committee):

17. The Eleventh Plan document has referred to innovative methods of financing of projects such as public private partnerships and new administrative mechanisms of implementation and the need, in this context, to clarify the scope of the public sector plan. In response to these issues, Planning Commission set up a High Level Expert Committee (C. Rangarajan Committee) to suggest measures for the efficient management of public expenditures.

18. The HLEC Report brought out that due to the complex nature of the classification of government expenditure, the policy regarding what should get classified as plan expenditure and what should get classified as Non-Plan expenditure has been losing clarity. This it mentioned had led to a motivation for showing higher plan expenditure and higher plan sizes both at Central and State levels. While pointing out the several problems that have emerged over the period, the HLEC observed that the plan and non-plan distinction in the budget is neither able to provide a satisfactory classification of developmental and non-developmental dimensions of Government expenditure nor an appropriate budgetary framework, and therefore, has become dysfunctional.

19. The Rangarajan Committee while recommending that Plan and Non-Plan distinction in the budget should be removed, added that at the Central Government level ***Planning Commission may be responsible, for the sake of convenience and domain knowledge, for guiding the overall development priorities of the Government, setting of outcome targets and review of performance of Ministries/Departments. Ministry of Finance may be responsible for guiding the fiscal policy, preparation of budget and financial decisions. The annual budgeting process it recommended, may need to be revised to facilitate output and outcome-based budgeting within a multi-year framework.***

20. The High Level Expert Committee noted and recommended as follows on the issue of removal of plan and non-plan distinction:

(i) The classification of expenditure into Plan and Non Plan, although not rooted in the Constitution, has evolved with planning process. Over a period of time, several issues have cropped up from the distinction between plan and non-plan, making it dysfunctional and an obstacle in outcome based budgeting. **Therefore, this distinction should go for both Union and State Budgets.**

(ii) On removal of Plan/Non-Plan distinction in the Budget, there should be a fundamental shift in the approach of public expenditure management- from a segmented view of Plan and Non-Plan to holistic view of expenditure; from a one year horizon to a multi-year horizon; and from input based budgeting to the budgeting linked to outputs and outcomes. **This shift to holistic view of expenditure would require, inter-alia changes in organizational structure, mandates and processes.**

(iii) ***The Committee was in favour of continuing the Revenue-Capital classification; of which capital expenditure should relate to creation of assets and be determined by ownership criterion. While all transfers should be treated as revenue expenditure in accounts, an "adjusted revenue deficit" (adjusting the revenue deficit to the extent of grants for creating assets) may be considered only for FRBM compliance.***

Views of Administrative Reforms Commission (ARC):

21. The Administrative Reforms Commission (ARC), in their 14th Report have mentioned that the "Irrational 'Plan – Non-Plan' Distinction Leads to Inefficiency in Resource Utilization". ARC further elaborated that this distinction undermines the budget formulation process of the departments by bringing in complexity. The Five Year Plans prepared by the Planning Commission are indicative in nature and are operationalized through Annual plans. The schemes/projects to be undertaken in the Plan are indicated in the Plan documents and resources are made available in the annual budgets. However, if any new scheme/project is proposed by any Department, it requires 'in principle' approval from the Planning Commission and then financial resources are tied up in consultation with the Planning Commission. This requires detailed analysis of resource requirements and availability of funds for the existing schemes and if fund requirement exceeds the availability reprioritization exercise needs to be undertaken. The procedures are elaborate and time consuming thus leaving the individual Department with less flexibility in proposing new schemes.

22. The ARC recommended that ***the plan versus non-plan distinction in expenditures needs to be abolished keeping in view its impact on budget development and public service delivery. The Departments it suggested should have the flexibility in formulating their budgets with prior indication of resource availability.*** Just as Public Undertakings, Autonomous Bodies, Societies etc. are required to consider their resources as a whole and plan accordingly, the Departments should also be allowed to work out the committed resources and plan within overall allocations. ***It has recommended categorically in Para 4.13.4 that "The Plan versus non-Plan distinction needs to be done away with".*** Finance Commissions in the past have also repeatedly observed

that the plan, non-plan dichotomy of expenditures results in several inefficiencies. Twelfth Finance Commission had observed that "considering a larger plan size as more development oriented and ignoring maintenance is not desirable and provides at best an optical illusion of development.

23. The framework for merger of Plan and Non Plan is broadly proposed to be implemented on the lines of HLEC and the ARC recommendations. However, the scenario has changed subsequent to the submission of the HLEC and ARC Reports and the same will need to be factored in while drawing up the roadmap for the merger of Plan and Non-plan. The Planning Commission has been replaced with the National Institution for Transforming India (NITI Aayog), and the responsibility of budgetary allocation now lies entirely with the Finance Ministry. Since there is no Planning Commission and there will be no Plan post the Twelfth Plan that culminates in 2016-17, separate allocation for Plan will not arise from 2017-18.

24. This major shift in expenditure budgeting also provides an opportunity to simultaneously make a shift fully to multi-year budgeting and output/outcome oriented budgeting. A framework has been suggested in this Guidance Note, in consultation with Ministries and other stakeholders. The focus of the framework is on the fundamental issue of merger of Plan and Non Plan in budget and accounts starting with Budget 2017-18.

25. In the above context, the Government is looking to do away with the practice of classifying expenditure as 'plan and non-plan' in the Budget. With the removal of this artificial distinction it is expected that the link between spending and outcomes will improve and become more focused as well as holistic. The reclassification of expenditure under accounting heads will happen from Budget 2017-18 and after the 12th Plan period (2012-17) comes to an end. The State Governments too are expected to make a similar shift from the Budget 2017-18.

PART-II:

MAIN CONSTITUTIONAL PROVISIONS AND THE BUDGET CLASSIFICATION SYSTEM:

26. The legal foundation of Parliamentary control over government expenditure is based on the Constitutional requirement that all revenues and receipts of Government go to a 'Consolidated Fund' and moneys can be withdrawn from the 'Fund' only in accordance with the laws passed by the Parliament. Financial business in Parliament consists of the Budget comprising of General Budget and Railway Budget, Demands for Grant, Vote on Account, Supplementary Demands for Grant, Appropriation Bill and the Finance Bill. The salient Constitutional provisions that shape and guide the budgeting systems and process are outlined in brief in the following paragraphs.

27. **Article 112** of the Constitution provides that in respect of every financial year a statement of the estimated receipts and expenditure of the Government of India for that year, referred to as the "annual financial statement" shall be laid in the Parliament, showing separately, expenditure charged upon the Consolidated Fund of India and other expenditure (voted). The statement shall also distinguish expenditure on revenue account from other (capital) expenditure. **Article 113** provide that estimates relating to expenditure charged upon the Consolidated Fund of India shall not be submitted to the vote of Parliament, while the estimates relating to the 'voted' portion shall be submitted in the form of Demands For Grants. **Article 114** mentions about the Appropriation Bill while **Article 115** makes provisions relating to the Supplementary, Additional or Excess Grants. **Article 116** makes provisions relating to Vote on account, Vote of credit and Exceptional Grant. **Article 117** has laid down the Special provisions relating to the Financial Bills. Some other important Constitutional provisions relating to budget are **Article 265**, which states that Taxes are not to be imposed save by authority of law, **Article 266** that has provisions relating to Consolidated Funds and Public Accounts of India and of the States and **Article 267** that makes similar provision for the Contingency Fund.

28. There are in addition, certain other Constitutional provisions which have a direct bearing on budgetary allocations and resource sharing between Centre and the States. These include **Article 275** which provides for Grants from the Union to the States based on the recommendations of the Finance Commission, **Article 280** which lays down provisions relating to the constituting of the Finance Commission along their duties and **Article 281** which states that recommendations made by the Finance Commission together with an explanatory memorandum as to the action taken thereon should be laid before each House of Parliament. The provisions in **Article 292** relating to borrowing powers of the Government of India and **Article 150** relating to the Form of accounts of the Union and of the States are also important from budgetary aspect.

Rationale for Revenue Capital Separation:

29. In the Indian context, the Constitution requires revenue and capital expenditures to be shown separately in the budget. Article 112 (2) requires that- the estimates of expenditure embodied in the annual financial statement shall show separately – (a) the sums required to meet expenditure described by this Constitution as expenditure charged upon the Consolidated Fund of India; and (b) the sums required to meet other expenditure proposed to be made from the Consolidated fund of India, and shall distinguish expenditure on revenue account from other expenditure." The same provision is repeated in Article 202 for the State Governments.

30. Total expenditure of the central government therefore, comprises of revenue and capital expenditure. Revenue expenditure is expenditure incurred for purposes other than creation of assets of the central government. On the other hand, those expenditures of the Government which pertain to payments on acquisition of assets and loans and advances given by it, fall under the category of capital expenditure. The Fiscal Responsibility and Budget Management Act, 2003 also indicates these two components of expenditure in the Government – (a) the revenue expenditure and (b) those which result into increase in assets of the Government. The Constitutional requirement is also elaborately reflected in the financial rules (GFR 46, 79 and 90) and in Government Accounting Rules (Rule 30).

31. The separation of budget into revenue and capital sections is appropriate on several other considerations. It provides greater control over utilization of public debt and facilitates pursuance of the 'Golden Rule' which requires current account expenditure to be balanced with current revenue over an economic cycle with Government borrowings restricted for investments and not to pay for current expenditure items. Debt in general, reduces inter-generational equity and therefore, debt financing in theory is justified only to the extent that it creates assets with future streams of income. Even though difficult in the federal structure of Indian economy where a large part of the expenditure is incurred in the form of revenue transfers, even if meant for creation of assets, nevertheless, the revenue and capital distinction enables keeping a close focus on the quality of expenditure. It provides a framework for the best use of borrowed resources through greater care in selection and execution of schemes and projects.

32. A clear distinction between capital and revenue expenditures is therefore essential. This distinction is necessary for analytical purposes, transparency, and efficient policy decision-making. The distinction is fundamentally, important for the assessment of the operating costs of government and the investments made by it along with measuring the efficiency of government activities. Finally, developing a performance-oriented approach requires separation between running costs and capital expenditures. The distinction between revenue and capital expenditures is therefore, not only a constitutional requirement but also an essential ingredient for policy formulation and efficient resource allocation.

33. Regarding revenue and capital expenditure, the HLEC noted that the criteria for economic returns should be applied to all expenditures and not just to capital expenditures. From the stabilization point of view it mentioned, it is the size of the overall deficit and the pattern of its financing that is far more important. Capital budgets may contribute to a shift in emphasis toward 'brick-and mortar' projects. This may systematically cause bias in allocation of resources towards capital expenditures without adequate provisioning for essential maintenance and operating costs. ***Investment proposals, however, need to consider both capital and operating costs together for a holistic view of the costs involved and the benefits. Budget policy and planning therefore, requires a unified consideration of all budgetary proposals.*** Since spending through borrowings can be far more expansionary than spending from revenues (taxation or otherwise), the HLEC recommended that the need for separation of revenue and capital budgets should be seen not merely as a rationalization of borrowing but in the wider context of the formulation of fiscal policy, in terms of overall expenditures and the appropriate mix of taxation and borrowings.

International Perspective:

34. While there is no unanimity of opinions on this issue and no uniformity in the inter-country practices, there seems to be general agreement that planning and budget formulation needs to take an integrated holistic view of capital and current expenditure proposals. In general, the shift to program budgets in developed countries in the 1960s and 70s led to some dilution of the need for separate capital budgets, as unified presentation of capital expenditures alongside related current expenditures and outputs became the norm in these countries. However, the need for distinguishing capital and current budgets seems to have been strengthened in the last decades or so with the introduction of accrual based accounting and budgeting techniques, particularly in the OECD countries. A clear distinction between capital and current expenditures facilitates a more meaningful budget execution and analysis. The literature on public expenditure management, therefore, recommends a unified presentation of budget with a clear distinction between capital and current expenditures.

Economic and Functional Classification of the Budget:

Economic Classification:

35. The most distinctive and the basic feature of the system of Government Accounts in India is the minute elaboration of the financial transactions of Government. Both receipts and payments are differentiated and classified in detail. Further, the uniform classification of transactions under the functional classification system enables financial comparisons between Union and State Governments as well as the compilation of General Government accounts.

36. Economic classification of Budget is a separate system of classification used for categorizing Government expenditure service wise into (i) General Services, (ii) Social Services, (iii) Economic Services, and (iv) Transfers to States. This is important to reveal an accurate position of the economy, apart from the distinction between Revenue and Capital accounts. This classification system is necessary to make it useful for economic analysis and to determine how these transactions influence the behavior of other sectors of the economy as a whole.

37. The IMF-GFS manual requires information based on Functional and Economic classification for making cross-country comparisons. Within the country also it is important for making inter-State comparisons on sectoral performance as well as qualitative assessment of expenditure components in the General Government expenditure. The Finance Commissions also rely heavily on this classification in assessing the expenditure profile and resource needs of each State. In the Centre's case, the Budget documents indicate the Sectoral / Economic Classification by prefixing figures (1,2,3 and 4) to the concerned Major Heads (coded on Functional classification basis), for distinguishing between General, Social, Economic and Transfers to States. This system enables an easy co-relation between the two systems of classification and for this purpose, Government transactions should continue to be arranged under these significant economic categories, even after the merger of Plan and Non-Plan.

Functional Classification:

38. Each Division in the Consolidated Fund and the Public Accounts is divided into sectors, which may in some cases be further divided into sub-sectors and then into the six tiers of functional classification. The classification in the Detailed Demands for Grants is based on the standard six tiers indicated as under- Tier 1. Major Head- 4 digits (Function); Tier 2. Sub-Major Head- 2 digits (Sub-Function); Tier 3. Minor Head- 3 digits (Programme); Tier 4. Sub-Head- 2 digits (Scheme); Tier 5. Detailed Head- 2 digits (Sub-Scheme); and Tier 6. Object Head- 2 digits (Object Head or Primary Units of Appropriation which are standardized).

39. The functional classification signifies broadly the function of the Government for which the expenditure has been incurred and the activity on which the expenditure has been incurred. The functional classification system comprises of a six tier structure with the hierarchy of major, sub-major, minor, sub-head, detailed head and object head. The first tier of the functional classification, called the major head denotes the functions of the Government that are discharged through the expenditure. The second tier of functional classification provides the description of sub functions. The third tier, denoted by the minor head, indicates the objective of the Government being achieved through that particular expenditure. Below the minor head are the two tiers of sub heads (fourth tier) and detailed heads (fifth tier). The Sub head indicates specific schemes or activities of the Government under which the expenditure has been incurred and the detailed head indicates various components of the schemes or sub schemes. The sixth tier of object head provides details about the object of expenditure. Thus, this forms a two dimensional classification where the expenditure is classified into object heads for each functional head. ***[The Plan / Non-Plan classification is superimposed 'over' the functional and object classification and can be eliminated without disrupting the existing system of function based allocation].***

40. The above mentioned functional classification system forms the base on which budget estimates are presented. All expenditure provisions are appropriately classified at the relevant levels in the 6 tier classification. The distinction between Revenue and Capital expenditure/receipts also, as mentioned above is based on the functional basis with the first digit denoting whether it is revenue/expenditure and whether it is a revenue/capital expenditure or even loans. ***The robustness of the above classification system has withstood the needs of the government budgeting and accounting and the same is proposed to be continued as the base even while the distinction between Plan and Non-Plan is recommended to be dispensed with.***

PART-III:
The Way Forward

41. There is a shift in government thinking in favour of doing away with the plan and non-plan distinction at the Centre. The States, all these years have talked about the need for greater flexibility to the states in scheme design and implementation. The expenditure reforms however must not be restricted to the issues of changes in the mechanisms of fund transfers and budgetary classification. The Government needs to review all related issues of scheme and programme implementation to assess the needs of the changed times and take appropriate decisions on several fronts to usher the beginning of a new system of budgeting and budget implementation. The Government has already taken a few initiatives to bring about improvements in its fiscal management and to enhance fiscal-federal co-operation.

Recent Reform Initiatives:

42. In a major initiative towards improving the efficacy of schemes, the Planning Commission had earlier carried out the restructuring of centrally sponsored schemes. As a part of streamlining, 126 CSS were restructured into 66 schemes which included 17 Flagship programmes. The Plan and non-plan rationalization carried out during the current year by the Ministry of Finance along with the implementation of the Shivaraj Committee recommendations on reducing number of schemes (core of core- 6, core -20 and optional-2) to 28, shall further add to more effective application of central resources and make scheme/programme allocations more focused and outcome-oriented. It is also expected to lead to an improved monitoring and implementation of schemes by the administrative ministries and the State governments.

43. In a fundamental shift from the multiple modes of transfers to the States, central assistance is now directly provided to State Governments, in the form of scheme funds placed with the Administrative Ministries for transfer to the States through the Consolidated Fund of the States. The routing of money through State Treasury has infused greater ownership of schemes to State governments and greater accountability on their part to make timely releases to local Implementing Agencies (IEs) and to monitor the implementation of schemes more closely. While these measures have already started showing results, the Government needs to move now on other fronts, most important of which relates to elimination of plan and non-plan distinction.

Merger of Plan and Non-Plan and Other Budgetary Reforms:

44. *The plan and non-plan distinction is to go from the central and state budgets from Budget 2017-18, as announced by the Finance Minister in the Budget Speech of 2016-17. It is largely proposed to be implemented on the lines recommended by the Rangarajan Committee and the ARC .Consequently, there will be no Five year plan post 12th Plan. However, in place of earlier plan resource estimation, the Ministry of Finance will need to carry out resource estimation for funding of various Central schemes and programmes as well as central funding for the State/UT schemes/programmes. The Ministry of Finance will be guided by the Vision document being prepared by the NITI Aayog, as this will help in setting out the resource priorities of the Government.*

45. Further, in keeping with the spirit of holistic budgeting suggested in the earlier section, the focus should be on top down budgeting where the resource priorities are guided by a short/medium and long term strategies. The yearly sectoral priorities and allocations would also accordingly be set. Based on the allocations the Ministries would set a rolling outcome/output framework. They would then accordingly carry out the scheme wise allocations and the endeavor would be to move towards and enabling maximum flexibility to re-appropriate amongst schemes and components of expenditure within a scheme, required to maximize the achievement of the agreed objectives.

46. To achieve the allocative objectives, the Ministry of Finance will need to prepare projections of budgetary resources of Centre including central support to the States (outside the Finance Commission recommendations) through various schemes and programmes. This will need to follow the resource estimation of tax, non-tax and other receipts of the Centre in the budget and the projection period in the medium term as per the FRBM Act. The Ministry of Finance will be required to prepare the projected total budgetary resources for the budget year and in the projection period of the Medium Term Expenditure Framework. In the envisaged system post the 12th Plan, the MoF will finalize allocations based upon the estimated requirement of allocation for schemes/projects of Ministries as well as the committed items of current expenditure.

47. A clear framework will also be needed for a comprehensive view of the total transfers to States and accounting and reporting issues linked to these transfers. In this regard there is a need for the Public Financial Management System (PFMS) to be further expanded and extended to interface with State treasuries and AG offices as well as Core Banking Solution (CBS) of banks to enable tracking of expenditure down to the last level of implementation. The Controller General of Accounts is already seized of the issue and complete expansion of PFMS for all schemes and in all the States has already been undertaken and is expected to be implemented fully by 2017-18.

48. Along with the merger of Plan and Non-plan, the other related reforms particularly relating to the outcome based budgeting and a more refined and useful medium term expenditure framework are other areas, that needs be looked into and implemented simultaneously.

49. With the elimination of Plan and non-plan distinction there will also be need for revision of formats of various budget documents to distinguish allocation in terms of revenue and capital expenditure and not in terms of plan and non-plan as is being shown currently in the expenditure related budget documents. Revision in the format and contents of various budgetary documents will be essential to conform to the changes proposed to be brought in as well as to make them more relevant and useful for the users. Certain changes in processes and procedures relating to appraisal and approval of schemes/programmes, re-appropriations etc. and utilization certificate requirements will also be essential. These issues will also need to be looked into for the required changes well in advance so that all preparatory work is completed before the next budget cycle kicks in.

PART-IV:

Implementation Framework of Merger of Plan and Non-Plan and other related Reforms

Resource/Expenditure Planning:

50. The Ministry of Finance, Budget Division does resource planning for the fiscal/financial year as well as the projection for the medium term rolling period. On the basis of the detailed resource planning the rolling targets for receipts as well as expenditure of the Centre is prepared. The same is indicated in the Medium Term Fiscal Policy Statement placed before Parliament, with the General Budget documents, as part of the FRBM Statements. These projections include estimates for Gross tax revenues/tax revenues net to Centre, estimated non-tax revenues as well as the non-debt capital receipts and the fiscal deficit for the year/s in the projection period. Similarly, for expenditure projections, estimates on all major parameters of Plan/Non-plan/Revenue/Capital expenditures with major components of expenditures are also projected. The Medium Term Expenditure Framework (MTEF) Statement which is placed in the Monsoon Session of Parliament, reflects expenditure on major sectors/items. *However, there is a constraint in the extant MTEF format, as it does not indicate Ministry/Department/Demand wise projections of expenditure. As a result, Ministries/Departments till now did not have any indication of their medium term budgetary allocations, to plan and prepare for the coming years.*

51. The Medium Term Fiscal Targets and MTEF Statement would continue to be prepared by the Budget Division. **However, with the merger of Plan and Non-Plan from Budget 2017-18, the MTEF Statement needs to have an additional Statement indicating Demand wise revenue and capital expenditure targets for the projection years.** This will provide assistance to Ministries in planning for their expenditures/deliverables within the medium term. In keeping with the above idea, a new Statement has been laid in Parliament as part of the MTEF Statement 2016-17, in the recent Monsoon session. The Statement contains Demand wise revenue and Capital projections for the current year as well as the two year rolling period. This will provide a basis for medium term planning by the Ministries/Departments as well as become the basis of final budgetary allocation by the Finance Ministry.

Table 1: Format of MTEF Statement:

Demand wise MTEF Statement					
Demand No.	Demand Name	RE 2015-16	BE 2016-17	Projections 2017-18	Projections 2018-19
1	Department of Agriculture, Cooperation and Farmers Welfare				
	Revenue				
	Capital				
	Total				
2	Department of Agricultural Research and Education				
	Revenue				
	Capital				
	Total				
3	Department of Animal Husbandry, Dairying and Fisheries				
	Revenue				
	Capital				
	Total				

(Note: This Statement will include all Demands)

Decisions on Schemes/Programmes to be funded by Centre:

52. The HLEC had recommended that on removal of Plan and non-plan distinction in the Budget, there should be a fundamental shift in the approach of public expenditure management- from a segmented view of plan and non-plan to holistic view of expenditure; from a one year horizon to multi-year horizon and from input-based budgeting to the budgeting linked to outputs and outcomes. While doing this, with main the focus on outcomes, the distinction on revenue/capital will be required for greater fiscal discipline/ intergenerational equity. The idea is that with budgetary outlays primarily linked with outputs/outcomes while there should be a clear focus on review of capital component of government expenditure, it should not be pushed blindly, which would otherwise bring back the earlier deficiencies noted on account of excessive focus on plan. **The following methods may be adopted for expenditure management after plan and non-plan merger:**

Classification of Schemes:

53. The Central government expenditure may be classified into six broad categories of:

A. Centre's Expenditure:

- (i) Establishment expenditures of the Centre;**
- (ii) Central Sector Schemes;**
- (iii) Other Central expenditure including those on CPSEs and Autonomous Bodies;**

B. Transfers:

- (iv) Centrally sponsored schemes;**
- (v) Finance Commission Transfers*; and**
- (vi) Other transfers to States.**

*** (The demand titled "Transfers-to States" in the Department of Expenditure, Ministry of Finance alone will have the category of 'Finance Commission Transfers')**

The Central sector schemes will include all those schemes/projects where the Centre is providing 100% budgetary support. These central schemes/projects will include the existing major schemes/projects on the plan side as well as those on the non-plan side. These schemes/projects will continue to be implemented mostly by Centre /Central agencies or wherever so approved, through the State/UT Governments'/their agencies.

54. The Establishment expenditures of the Centre will include all the establishment related expenditure of the Ministries/Departments. The budgetary proposals for this section will include establishment expenditure on attached and subordinate offices, on various heads related to establishment viz. salaries, medical expenses, wages, overtime allowances, foreign travel expenses, domestic travel expenses, office expenses, materials and supplies, publications, advertising and publicity, training (if new object head is opened) other administrative expenses, POL, cost of ration, clothing and tentage, professional services, rent rates and taxes, royalty, pensionary charges, rewards and minor works, motor vehicles, information technology etc.

55. The Central sector schemes will include all those schemes which are entirely funded and implemented by the Central Agencies viz. Ministries/Departments or its various agencies like the autonomous bodies and other special purpose vehicles. In some cases as an exception, and with the prior consent of Finance Ministry (Department of Expenditure) the central sector schemes may be allowed to be implemented through the concerned State implementing agencies. The transfer of funds in such cases will be done through the implementing agencies and not the State treasuries. The 'Other Central Expenditure' will include provisions made for the Central expenditure on PSUs, autonomous bodies etc. and other projects not covered in the category of schemes. In certain cases like ICAR, CSIR and Atomic Energy etc. which also implement some Central sector schemes, the provision will be shown in the category of the central sector schemes.

56. The Centrally sponsored schemes on the other hand will include the schemes so decided by the Report of the Sub-Group of Chief Ministers on Rationalization of Centrally Sponsored Schemes as approved by the Cabinet on 3.8.2016. These schemes will be implemented by the State /UT governments with the sharing pattern as approved by the Government, based on the recommendations of the sub-group of Chief Ministers. The central share for the schemes will be routed entirely through the State treasuries as grants in aid under various object heads, except in

the case of Direct Benefit Transfers where the functional heads could be used. In such cases, a mapping of the allocations under centrally sponsored schemes not routed through State treasuries will be required to work out the total quantum of resource transfers to the States within the centrally sponsored schemes.

57. However, before a final decision on all schemes/projects of the Centre or towards assistance to the States are firmed up, it is suggested that a thorough review of all the existing schemes/projects be taken for de-duplication and weeding out the overlapping/ redundant schemes. This exercise is being undertaken by the Department of Expenditure in consultation with the Ministries/Departments. Once the exercise is completed now, this can be *subsequently repeated every five years through a specific Terms of Reference to either the NITI Aayog or the Finance Commission. The effort should be to ensure that all wasteful, unnecessary and poorly run programmes are subject to review and overhaul or even elimination.*

Pre-Budget Meetings:

58. In order to enable Ministries/Departments to submit their budgetary allocation proposals to Budget Division, the Budget Circular will call for the expenditure estimates in a revised format under the above six categories of expenditure. The pre-budget meetings may continue to be held from the last week of October to early December as is being done. The Ministries/Departments will be asked to furnish their requirements for budgetary support in the above 6 separate categories of classifications. In the pre-budget meeting, the decisions on Revised Estimates for all 6 categories of expenditure will be firmed up.

59. For the Budget estimates of the next financial year, the ceilings will be finalized for the **Establishment and Other Central government expenditures** (non-scheme related) **as well as the Finance Commission related transfers which are already projected in the report and agreed to by the Centre.** For the Central Sector Schemes and Centrally Sponsored Schemes, tentative ceilings can be discussed during the pre-budget meetings. This initial ceiling for CSS would be based on the projections made in MTEF allocation for each Ministry/Department (discussed earlier), subject to changes if any in sharing pattern, merger and de-merger, etc. The final ceilings for the schemes will be decided separately by the Ministry of Finance towards the end of January/early February, taking into account the resource assessment of the Government and the fiscal deficit commitments. The Outcome Budgets, with scheme wise outputs/deliverables will also need to be revised if there are changes in budgetary allocations from the MTEF projections. The Ministries will be required to finalize their Stage I SBEs before the pre-Budget meeting and complete data entry of Statement of Budget Estimates as soon as the final scheme allocations are communicated.

Budgeting for schemes/projects on Revenue and Capital basis:

60. With the merger of plan and non-plan the budgetary ceilings for schemes/projects etc. will be decided on the basis of capital and revenue allocations. The Ministries/Departments will submit their proposals in the revised format (to be included in Budget Circular) showing actual expenditure and the estimates for RE/BE in the form of Revenue and Capital budget requirements. In order to bring the focus on enhancing capital expenditure of the Government, Budget Division will look into the existing revenue/capital share of budgetary allocation for each Ministry/Department (Demands for Grants), for assessing and expanding the existing avenues for capital expenditure.

Changes in the Medium Term Expenditure Framework Statement:

61. HLEC had also recommended that the budgetary resources need to be estimated and indicated to Ministries on a three-year rolling basis. For the budget year, ceiling in the form of hard budget constraint should be communicated to the Ministries well in advance to enable the Ministries to prepare their detailed budget proposals. EMC has also recommended on similar lines. In keeping with the above recommendations, it is suggested that the MTEF Statement placed before Parliament in the Monsoon Session, should, apart from the existing Statement on major/sectoral estimates of expenditure on rolling basis, ***indicate the Revenue/Capital budget projection for the rolling period, for each Ministry/Department demand-wise.*** The detailed scheme/project-wise allocation and the deliverables against each can be planned in advance by the Ministries/Departments, with ample headroom before budget discussions take off in the month of October/November.

62. The MTEF projections will become the basis for pre-budget discussions on allocations for schemes. It must be ensured by the Ministry of Finance, Budget Division that deviations from the MTEF projections are minimized to the extent possible, when the final ceilings for budgetary allocations for schemes/projects are communicated after resource and fiscal space assessments, by January end/early February. To achieve this, as mentioned earlier, the MTEF projections will become the basis of budget discussions and preparation of Stage-I Statement of Budget Estimates, changes in allocations can be made after considering the final resource position and needs of enhanced allocations in certain schemes/Ministries. The final Statement of Budget Estimates (Stage-II) will be submitted once the assessment of resource/fiscal space is completed and the allocations for schemes are finalized and communicated to Ministries/Departments by the Ministry of Finance.

Agreement for Outputs/Deliverables and Outcomes:

63. After the ceilings for budgetary allocation on Revenue/Capital basis is finalized for the MTEF Statement, each Ministry/Department will be asked to prepare an output/outcome statement against each scheme/project allocation. The outputs/deliverables should be given in measurable/quantitative terms on an annual basis e.g. for Sarva Shiksha Abhiyaan the outputs/deliverables will mention the amounts proposed to be spent on salaries (number of schools/teachers), construction of schools/classes (numbers) etc. Outcomes shall be given over the period of the MTEF viz. 3 years. The PF-II Division of the Department of Expenditure may assist the Ministries/Departments in deciding on deliverables/outputs/outcomes for each scheme in partnership with the NITI. The statement of deliverables/outputs/outcomes shown along with budgetary allocation for each scheme can be signed off by concerned Financial Advisers with NITI as MoU, before the pre-budget meetings.

64. The Outcome Statement can also include the results/ achievements of the previous year and will need to be updated on the basis of the Revised Estimates in the month of November. **The Financial Advisers of the Department/Ministry concerned shall sign the final output/outcome framework with the NITI in the month of January soon after the data entry of the Statement of Budget Estimates. These Demand wise outcome frameworks can form a separate document to be presented along with the other budget documents. NITI in that case shall be assigned the responsibility of finalizing the consolidated Demand wise Outcome Budget Framework and sending it to Budget Division within the given timelines.**

65. At the end of the year, the NITI Aayog can review the performance of each Ministry/Department against the agreement of budget allocation. The Ministries/Departments shall be required to explain the deviations in performance on deliverables, if any. The deviations in deliverables will need to be examined seriously and should have a bearing on the budgetary allocation in the revised estimates/next year's budgetary allocations. In short, every allocation for scheme/project will be against a firm set of deliverables which will need to be adhered to and changes in deliverables can be permitted only with the approval of Secretary (Expenditure), in the recommendations of the NITI Aayog.

Earmarking of Funds for Scheduled Caste Sub Plan (SCSP) and Tribal Sub Plan (TSP)

66. The present system of earmarking of funds for the Scheduled Castes and the Scheduled Tribes viz. Tribal Sub-Plan (TSP) and Scheduled Castes Sub-Plan (SCSP) is done on the basis of allocation of a certain percentage of Plan allocation of Ministries/Departments. ***The percentage allocation by different Ministries/Departments for TSP/SCSP is as per earmarking decided by the erstwhile Planning Commission and is further distributed amongst the various plan schemes implemented by the Ministry.*** The percentage earmarking for SCSP/TSP so allocated varies from Ministry to Ministry keeping in view the scope of their schemes and their role in such social interventions. Certain Departments, such as Department of Space, where expenditure can't be attributed to an individual were totally excluded from SC/ ST provisions. With the removal of distinction between plan and non-plan, the allocation for SCSP/TSP will need to be based as a percentage of total schemes allocations, including both plan and non-plan provisions (for both central sector and centrally sponsored schemes in the case of the Centre and similarly for both centrally sponsored schemes and state government schemes at the level of the State Governments). The present percentage allocation to different Ministries/Departments was done by the erstwhile Planning Commission in a manner that ensured earmarking in proportion to the ratio of the Scheduled Caste and Scheduled tribe populations, while ensuring overall 22.5 percent of the plan allocations (15% for Scheduled Castes and 7.5% for Scheduled Tribes).

67. In this regard, doubts have been raised by some State Governments and Financial Advisers that with the merger of plan and non-plan allocations, the quantum of allocation for schemes will be higher in those cases where non-plan provisions also form part of a scheme or in cases where separate non-plan schemes are in existence. To take care of such potential imbalance and ameliorate the problem of unrealistic earmarking of funds for SCSP/TSP, the following are suggested:

- (i) SCSP/ TSP is the key instrumentality for ensuring adequate public outlays for SCs/STs. Hence, while giving flexibility Ministries/Departments to classify scheme outlays as Scheduled Caste component/Tribal component, it would also be clearly mandated that the percentage share of SC/ST components of scheme allocations in the Ministry/Department's budgetary outlay should not be lower than the level provisioned in Budget estimates of 2015-16 and 2016-17 (average of absolute level of expenditures on SC/ ST to the total Plan allocation at BE stage) would be considered ;
- (ii) The exclusion of demands related to complete Ministry/ Department, or specific schemes therein from such mandatory provision would be specifically spelt out by Ministry of Finance. A suggested list of such excluded Ministries/ Departments based on nature of their

operations and the scope of their interventions for SC and STs could be Atomic Energy, Civil Aviation, Coal, Communications & IT, Corporate Affairs, Defence, Earth Sciences, External Affairs, Finance, Heavy Industry & Public Enterprises, Information & Broadcasting, Mines, New & Renewable Energy, Personnel, Petroleum & Natural Gas, Power, Road Transport & Highways, Science & Technology, Shipping, Space, Statistics & Programme Implementation, Steel, Urban Development, Water Resources, Railways, etc. Certain expenditures such as Establishment (earmarking taken care at recruitment stage itself), equity support, Finance Commission grants to States, etc. would also be excluded from SC/ ST earmarking;

- (iii) For the existing schemes the concerned Governments may review the percentage allocation for each Ministry/Department. The percentage earmarking for the Ministry/Department may be worked out considering the scope of each of their schemes for such earmarking. For the Centre, the existing arrangement of Ministry/Department wise SC/ST allocations along with the specific percentage allocations as well as those exempted from such mandatory earmarking will be reviewed keeping in view the trends/changes in allocations post the winding up of the Planning Commission.
- (iv) The SC/ ST allocation would be essentially confined to Central sector and CSS. With the removal of distinction between Plan and N. Plan, the allocation for SCSP/TSP will need to be based as a certain % of scheme allocations in the identified Demands for Grants. With non-plan component inflating the denominator, the actual SC/ ST earmarking would need to equal atleast average of absolute level of expenditures on SC/ ST to the total Plan allocation at BE stage in those years;
- (v) After deciding the list of exclusions allocations for SC/ST components will be earmarked from the eligible provisions on central sector schemes and centrally sponsored schemes. The 2016-17 ratio of expenditure for SC/ ST as % total Scheme expenditure would be maintained, if not increased further on immediate basis to make it at least 22.5% of the total provisions.

State Governments will, as per their practice, be free, subject to NITI advice in para 68 below, to devise their own norms for earmarking the fund for SC and ST components, subject to compliance with Centre's directives/allocations in case of centrally sponsored schemes.

68. NITI has further suggested to take note of the following while finalizing the guidelines on earmarking of funds for the SC/ST:

While finalizing the guidelines for earmarking of funds for the SC/ST, NITI has suggested that the following may be taken into account by both Centre and the States:

- (i) Need to create a facilitation mechanism/administrative structure for the identified nodal Ministry/Department which would be entrusted with the task of monitoring the SCSP and TSP;
- (ii) Either the Finance Department or the Departments dealing with the welfare of the scheduled castes and scheduled tribes may be the nodal agency for monitoring of SCSP/TSP at the State/UT level;
- (iii) Appropriate instructions be issued to States/UTs to reflect budgetary provisions in the State budgets of various Departments with provision for collating such provisions as an aggregate;
- (iv) Instructions be issued to Central Ministries/States to follow the prescribed reporting systems and collation of such information from all sources at one single

control/responsibility point. Instructions should also include following of the guidelines issued by the erstwhile Planning Commission/ NITI Aayog regarding formulation and implementation of sub-plans.

- (v) An e-Governance system be in place for reporting and monitoring system (both in terms of financial expenditure and outcomes)

Statement on Resource Transfers to States for CSS/Central schemes and projects:

69. During the time of Planning Commission, the plan resource finalization of each State was done by the Planning Commission in consultation with the State Governments. This included resources met from State's Own Revenues, Central Assistance and the borrowings. However, with the winding up of Planning Commission and with the proposed merger of Plan and Non-Plan, there has arisen a communication gap in communicating the flow of resources from the Centre to the States. The States need to include expenditure/receipt provisions in their own budgets for the scheme/project related flow of funds from the Centre. In the absence of any mechanism for this, the States are finding it difficult to finalize their own budgets with lack of clarity on central flows.

70. The new statement in MTEF will be useful to States to get an idea of the approximate fund flow by extrapolating the allocation for CSS in the same ratio. **It will be useful if each Ministry/Department, in consultation with NITI, works out its norms for apportionment of funds to each State for the schemes/projects which are implemented by the State Governments.** This will have to be made mandatory for all, currently 28, Centrally Sponsored Schemes. It is proposed that along with the preparation of the Statement of Deliverables, the Ministries/Departments will also indicate the total funding for each of the centrally sponsored schemes viz. State's Share and the Central share on the basis/ norms followed for the purpose. This Statement will be prepared State wise to enable each State to get a clear idea on the flow of funds under various schemes for making appropriate provisions in the respective State Budgets. The Ministries may endeavor to do the same in their DDG before 31st March. ***The allocation shown for CSS would be provisional and could be updated by 31st May based on actual performance of States and closing funds available with each State.***

PART-V

FORMAT OF BUDGET DOCUMENTS

71. The removal of Plan/Non plan distinction will require changes in the Formats of Budget documents and Accounting statements. The exercise to review the required changes in the formats of budgetary documents/Statements is in progress in the Budget Division. The same will be formalized with due approvals and communicated. The suggestive formats is annexed to this report. The changes will be required in the following documents of Union Budget and the DDGs (which are prepared and presented separately by each Ministry/Department). DDGs are prepared based on the allocations in Demands for Grants/Expenditure Budget Vol.2.

- Demands for Grants;
- Expenditure Budget Vol.2;
- Expenditure Budget Volume 1;
- Budget at a Glance; and
- Detailed Demands for Grants of each Ministry

Demands for Grants:

72. Article 113 of the Constitution mandates that the estimates of expenditure from the Consolidated Fund of India included in the Annual Financial Statement and required to be voted by the Lok Sabha, be submitted in the form of Demands for Grants. Each Demand for Grant shows the totals of (i) 'voted' and 'charged' expenditure; (ii) the 'revenue' and the 'capital' expenditure and (iii) the grand total on gross basis of the amount of expenditure for which the Demand is presented. This is followed by the estimates of expenditure under different major heads of account with the breakup of the expenditure under each major head between 'Plan' and 'Non-Plan'.

Change in the Format:

73. The format of the Demands for Grants will require the following minimum changes with only one column each for Budget Estimates (2016-17), Revised Estimates (2016-17) and the Budget Estimates (2017-18). The three sub-columns under each of Plan/Non-Plan/Total will not be required and these sub-columns may be merged. The existing format of Charged/Voted and Revenue/Capital; summary at the top of the Statement and detailed major head wise classification first for Revenue major heads followed by the Capital major heads will also continue as it exists now.

Expenditure Budget Vol.2:

74. In the Expenditure Budget Vol. 2, the estimates made for the schemes/programmes are brought together and shown on a net basis and Major Head-wise, at one place. The provisions made for a scheme or a programme may spread over a number of Major Heads in the Revenue and Capital sections in a Demand for Grants. This document also shows the allocations split between Plan and Non-Plan and Total in the sub-columns under the 4 main columns of Actual/BE/RE and BE for the budget year.

Change in the Format:

75. The Expenditure Budget Vol.2 will also require the merging of sub-columns of Plan, Non-Plan and Total under each of the 4 main columns of Actuals/BE/RE and BE. The line items of the schemes will show the schemes with Revenue and Capital allocations and Totals. An indicative snapshot of the revised format is suggested as under. Budget Division has prepared the dummy Expenditure Budget Vol.2 with Plan and Non Plan merged, in the following broad format.

FORMAT OF STATEMENT OF BUDGET ESTIMATES (SBES)

Ministry/Department Demand No.												
Schemes/Projects	Actuals 2015-16			BE 2016-17			RE 2016-17			BE 2017-18		
	Rev	Cap	Tot	Rev	Cap	Tot	Rev	Cap	Tot	Rev	Cap	Tot
CENTRE'S EXPENDITURE												
I. Secretariat Exp.												
1.												
II. Central Sector Schemes												
1												
III. Other Central Expenditure												
1.												
TRANSFERS TO STATES												
IV. Centrally Sponsored Schemes												
1												
V. FC Grants												
1.												
VI. Other Transfers												
1.												

**This will be applicable for Demands for Grants relating to 'Transfers to States'.*

Budget at a Glance:

76. This document shows in brief, receipts and disbursements along with broad details of tax revenues and other receipts. This document also exhibits broad break-up of expenditure - Plan and Non-Plan, allocation of Plan outlays by sectors as well as by Ministries/Departments and details of resources transferred by the Central Government to State and Union Territory Governments. There are some specific Statements in the Budget at a Glance which gives details on Plan and Non-Plan expenditure, the formats of these Statements will need to be revised.

Change in the Format:

77. The format changes in the Budget at a Glance will be required for the following:

- (i) **Summary Statement (at the beginning of the document at pg.1)**- This summary Statement gives details of total Plan and Non-Plan expenditure with revenue/capital break up. The details of Plan and Non-Plan will be omitted and only Total expenditure details with revenue and capital break up will be retained; The composition in the Pie Chart relating to 'Rupee Goes To' (pg.3) will also have to be revised to cover details on 4 broad categories of

Central government expenditure as mentioned in the following paragraph, apart from other major items of Defence, Interest payments, Subsidies and States' share of taxes;

- (ii) **Expenditure Statement (pg.6-7 of Budget 2016-17):** The two page expenditure Statement shows details of Non-Plan and Plan expenditure with details of major items under Revenue and Capital heads. This Statement will be revised in terms of the 6 broad categories with revenue and capital break up under each category of expenditure
- (iii) **Resources Transferred to State/ UT Governments/Compositional Shift: (pg.10-11):**
This Statement will show the resources transferred to States in the following categories- Devolution of States' share of taxes, Transfer to States under Central government schemes/projects, Transfers to States under centrally sponsored schemes and the investments made from NSSF.
- (iv) **Statements on Central Plan Outlay (pg13-17) and Statement on State/UT Plan (pg.18-20):** These Statements will need to be renamed/replaced with *Central government schemes/projects and Central government expenditure on centrally sponsored schemes*. The Statement on Highlights of Plan (pg.21-25) can also be renamed as Highlights of Schemes/Projects

Expenditure Budget Vol.1:

78. The Expenditure Budget Vol.1 will need a comprehensive review to meet the new requirements as well as to weed out certain old redundant statements for an improved analytical presentation of expenditures. The Budget Division will need to examine and revise the Statements and prepare a dummy Expenditure Budget Vol.1 with the purpose of making it simpler and to incorporate new and more relevant analytical statements.

Action Already Completed:

- Budget Division with the aid of NIC has prepared dummy SBE/Expenditure Budget Vol.2 with Revenue/Capital allocation in place of Plan and Non Plan;
- The revised Demands for Grants has been prepared, eliminating plan and non-plan distinction;
- Detailed Demands for Grants (with plan and non-plan merged) has been prepared by all Ministries/Departments for all the Demands for Grants;

Further Action required to be taken by Budget Division:

- Detailed review/revision of Expenditure Budget Vol. 1 should be completed and a dummy document prepared before the issue of Budget Circular in September, 2016;
- Dummy Budget at a Glance should be made ready with changes as indicated above after the issue of Budget Circular for budget 2017-18.

Format of Outcome Budget Statement:

79. As stated earlier, after the ceilings for budgetary allocation on Revenue and Capital basis is finalized for the MTEF Statement, each Ministry/Department will prepare a tentative output/outcome budget statement. However, since the MTEF Statement will carry only Revenue and Capital aggregate allocations, the disaggregation of the allocations into schemes etc. will be done by the concerned Ministries/Departments. The outputs/deliverables will mandatorily be required to be given in measurable/quantitative terms. The MTEF Statement with Demand wise projection has also been prepared and laid in Parliament in the just concluded Monsoon session of the Parliament. NITI has also been already entrusted with this responsibility of finalizing the Outcome Budgets of each Ministry/Department in consultation with the concerned Ministries/Departments, including deciding on the quantifiable deliverables/outputs/outcomes for each scheme, in relation to the budgetary outlays.

80. Keeping in view the time constraints between the allocation for schemes to Ministries/Departments by the Ministry of Finance and the presentation of Budget, this would require substantial advance planning. It is recommended that the Outcome Statements may be finalized by the Ministries/Departments in consultation with the NITI, based on the indicative Revenue/Capital allocations made in the MTEF Statement. This would imply, Ministries/Departments will make tentative assessment of requirements under various schemes (within the MTEF allocation) and finalize the deliverables on that basis. Once the final scheme allocations are decided/conveyed by the Budget Division, the requisite changes in the Outcome Budget Statement will be made by the Ministries/Departments and signed off with NITI. This will ensure that while the broad parameters and deliverables will be decided much in advance based on the MTEF projections, only fine tuning required against final budgetary allocations will need to be made at the time of budget presentation. In short, every allocation for scheme/project will be against a firm set of deliverables which will need to be adhered to and changes in deliverables can be permitted only with the approval of Secretary (Expenditure).

81. The broad format of the Outcome Budget Statement will be as follows-

Demand No.					
Department Name					
				(Amount in Rs. crore)	
S. No.	Name of Scheme	Budget Provision (2017-18)	Deliverables for 2017-18	Outcomes (Upto 2019-20 Medium Term)	
				Outcome	Timeline
Centrally Sponsored Schemes					
1	Scheme Name		a.		
			b.		
			c.		
	Total Budget Provision				
Central Sector Schemes					
2			a.		
			b.		
			c.		
	Total Budget Provision				
Note: Budget Provision should be distinctly shown against each deliverable/sub-scheme					

Note: Budget Provision should be distinctly shown against each deliverable/sub-scheme

82. This Statement on Deliverables must ideally be presented on the Budget day itself as part of the budget documents. However, it must be presented within the budget session itself if it is found difficult to be finalized and presented along with other budget documents on the budget day. The NITI shall also ensure a mandatory third party review of each scheme once in five years.

PART-VI

IMPACT OF PLAN AND NON-PLAN MERGER IN GOVERNMENT ACCOUNTS AND RELATED CHANGES IN THE ACCOUNTING HEADS:

83. The Working Group of the Apex Committee on Banking Business and Government Accounts comprises of Additional Controller General of Accounts (Chair), Advisor Railways, Joint Controller General of Defence Accounts, Deputy Director General (Postal Accounts & Finance), and Deputy Director General (Accounts) Telecommunication. In its meeting on 25th April, 2016, while discussing the implementation of the Government decision of merger of Plan and Non-plan expenditure from the financial year 2017-18, the Members agreed to constitute a Sub-group to study the required changes in the accounting framework. The Sub-Group has since finalized its Report which may be put in the public domain/circulated along with the Guidance Note to all Ministries/Departments and the State Governments. The main recommendations of the sub-Group are as follows-

84. After merger of Plan and Non-plan expenditure, some of the existing Major heads **having distinctions on the basis of plan and non-plan at the Sub-Major Head and Minor Head levels** will need to be reviewed/revised, as these Major Heads will continue to be operational but the Sub-Major and Minor Heads will need to be plan/non-plan neutral (no distinction will be needed post the merger). Below the level of Major Head i.e. at Sub-major and Minor head-levels, changes in the List of Major and Minor Heads of Account (LMMHA) shall be required as e.g. the Transfers to the States/UT are (Grants-in-aid or Loans) are presently classified as Non-plan Assistance, Assistance for State Plan Schemes, Assistance for Loans for Central Plan Schemes, Assistance for Centrally Sponsored Plan Schemes, Assistance for Special Schemes. Keeping in view the revised classification of schemes into Central Sector Schemes and Transfers to States (including Centrally Sponsored Schemes without plan and non-plan distinction, all transfers to States would be categorized under Transfers to States viz. Centrally Sponsored Schemes, Finance Commission Transfers and other Transfers. ***As an illustration, the Sub-major Heads of Accounts under Major Head 3601 Grants-in-aid to State Governments would undergo changes to reflect this (for Centrally Sponsored Schemes/Finance Commission Grants/Other Transfers-Loans and Grants). The Minor Heads below would also be redefined accordingly.***

85. ***The List of Major Heads in which revision/amendments at the sub-major and minor head levels will be needed in the List of Major and Minor Heads of Accounts (LMMHA), in consultation with the C&AG, are as follows-***

- 3601 Grants-in-aid to State Governments
- 3602 Grants-in-aid to Union Territory Governments
- 1601 Grants-in-aid from Central Government (in the books of States/UTs)
- 7601 Loans and Advances to State Governments
- 7602 Loans and Advances to Union Territory Governments
- 6004 Loans and Advances from the Central Government (in the books of States/UTs)
- 0049 Interest Receipts
- 2049 Interest Payments

86. The sub-Group has recommended retaining of the earlier heads of account for legacy data and for time series comparison purposes as also other administrative needs in future. ***The sub-Group has also made certain recommendations relating to the need for opening of some new Object heads based on present day needs as well as to enhance the focus on Revenue and Capital expenditure classifications. The same may be examined separately since they are not directly linked to the plan and non-plan merger.***

Changes in the Finance Accounts:

87. Article 112 of the Constitution of India stipulates that Government should lay before the Parliament an Annual Financial Statement popularly referred to as 'Budget'. Budget Heads exhibited in estimates of receipts and expenditure framed by the Government or in any appropriation order shall conform to the prescribed rules of classification (GFR - Rule 74). In General Budget, at present, appropriation and Demand for Grants is shown as Charged, Voted, Plan and Non-Plan. While Monthly accounts shows segregation of Plan and Non-Plan, the Finance Accounts depicts expenditures in four broad categories i.e. Plan Charged, Plan Voted, Non-Plan Charged and Non-Plan Voted. ***On removal of distinction between Plan and non-plan, following changes would occur in Finance Accounts.***

88. Finance Accounts is prepared on the basis of Statement of Central Transactions [SCT]. In SCTs, expenditure with Plan and Non-plan distinction are shown. On merger of Plan and Non-plan expenditure, the format of SCT will undergo a change. Henceforth, the expenditure in the SCT will be shown under columns - charged expenditure and voted expenditure and the total in the abstract as well as detailed statement. The changes required in the Finance Accounts format assessed by the sub-group are as under-

- Format of Statement No. 9 and Statement no. 15 of Finance Accounts will get changed as in the present format, plan and Non-plan distinction is shown;
- In the Statement No.9 of the Finance Accounts, the expenditure is shown up to Minor head level categorising the expenditure under Plan and Non – Plan. The Charged expenditure is shown in italics above the voted expenditure under both Plan/Non-Plan and Total expenditure is clubbed and shown in the last column. Henceforth, the expenditure will be separated into two columns i.e. Charged expenditure and Voted Expenditure. The Total expenditure will be shown in the third column;
- In the statement no.15 the Plan expenditure is shown in brackets under the total expenditure at major head and above levels. Henceforth, there will be no need to show Plan expenditure in the brackets;
- In the light of the proposed merger of Plan and Non-plan expenditures the related provisions of the Accounting Manuals would also need amendments.

89. ***The Working Group has examined the Report of the Sub-Group on the Required Changes in the Accounting Framework including the recommendations relating to the opening of some new 'object' heads of account. It is recommended that a detailed proposal in this regard may be made by the CGA to the C&AG, in consultation with the Budget Division. This may be done at the earliest, for expediting the necessary concurrence and approvals before the budget circulars are issued. The State Governments will also need to review their relevant accounting and financial rules to carry out necessary modifications/amendments as a consequence of plan and non-plan merger.***

PART-VII
REVIEW OF FINANCIAL RULES AND MANUALS AND THE APPROVAL/APPRaisal PROCESSES FOR SCHEMES/PROJECTS

90. The proposed removal of plan/non-plan distinction while easing certain expenditure controls in the form of less needs of re-appropriations etc. will nevertheless also require certain changes in the rules relating to delegation of financial powers, submission of utilization certificates etc. and the related appraisal and approval processes. The Department of Expenditure in the Ministry of Finance will be required therefore to:

- Review the delegation of powers and the procedure for sanction of expenditure.
- Review of financial and budget manuals such as DFPRs, GFRs, in a time bound manner to issue orders for changes wherever required on account of plan/non-plan merger for re-appropriations etc.
- Review/Revision of the Approval/Appraisal process in the context of merger of plan and non-plan (as against separate approval/appraisal processes).

Changes in the Appraisal and Approval Processes:

91. The guidelines for Formulation, Appraisal and Approval of Government Plan/and Non-plan funded schemes and projects have been prescribed from time to time. The guidelines include procedures/mechanisms for Project formulation, Institutional structure for appraisal, time frame for appraisal and approval and other miscellaneous issues.

92. The appraisal/approval processes were earlier laid down separately for Plan and Non-plan schemes. With the merger of plan and non-plan from budget 2017-18, these would need to be reviewed and revised. **Department of Expenditure has in this regard has already issued the revised consolidated guidelines for appraisal/approval of schemes/projects etc. which will be applicable henceforth in view of the merger of plan and non-plan.**

Review and amendments in the GFRs and the DFPRs:

93. The General Financial Rules (GFR) and the Delegation of Financial Powers Rules (DFPRs) are the principle documents laying down the financial rules of the Government. The existing provisions in these financial having been framed in the light of existing plan and non-plan distinction, have several provisions having reference to plan and non-plan. The provisions/Rules having reference to plan and non-plan will need to be comprehensively reviewed and suitably modified/deleted, keeping in view the requirements in the new regime with no plan/non-plan distinction from 2017-18.

94. An assessment of the provisions having specific reference to plan and non-plan in the GFRs has been done by the sub-Group. These provisions will need to be specifically looked into for necessary amendments/deletions. ***Ministry of Finance, Department of Expenditure has set up a Task Force for revision of GFRs with the Additional Secretary and Financial Adviser, Ministry of Health & Family Welfare as the Chairperson of the Task Force.*** The Task Force has been given time till 15th September, 2016 to submit their report. **Similarly, for the plan and non-plan related provisions in the DFPR, Department of Expenditure in Ministry of Finance will carry**

out the review and requisite amendments by the end of September, 2016 well before the commencement of the new financial year. The State Governments will also need to review their relevant Financial and Accounting rules to carry out necessary modifications/amendments as a consequence of plan and non-plan merger, in consultation with their Accountant Generals (AGs).

96. The entire work including finalization of Format of documents and changes in rules procedures etc. should be completed well in advance so as to provide adequate time for the revision of the Budget Circular which will need to be issued by the middle of September, 2016.

MINISTRY OF COMMUNICATIONS AND INFORMATION TECHNOLOGY

DEMAND NO. 14

Department of Telecommunications

A. The Budget allocations, net of recoveries and receipts, are given below:

Major Head	Actual 2014-2015			Budget 2015-2016			Revised 2015-2016			(In crores of Rupees) Budget 2016-2017					
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total			
	Total	9999.74	938.99	10938.73	10884.10	2590.50	13474.60	17952.85	2325.81	20278.66	15555.17	2858.70	18413.87		
I. Establishment and Obligatory Expenditure of the Centre															
1.	Secretariat Economic Services	286.91	...	286.91	329.02	...	329.02	419.42	...	419.42	363.41	...	363.41		
2.	Pensions	6954.47	...	6954.47	6833.02	...	6833.02	7700.00	...	7700.00	8932.00	...	8932.00		
3.	Regulatory Bodies														
3.01	Telecom Regulatory Authority of India General Fund	55.50	...	55.50	68.00	22.00	90.00	58.89	...	58.89	63.00	...	63.00		
3.02	TDSAT	11.77	...	11.77	14.92	...	14.92	14.30	...	14.30	15.03	...	15.03		
	Total- Regulatory Bodies	67.27	...	67.27	82.92	22.00	104.92	73.19	...	73.19	78.03	...	78.03		
Total-I. Establishment and Obligatory Expenditure of the Centre				7308.65	...	7308.65	7244.96	22.00	7266.96	8192.61	...	8192.61	9373.44	...	9373.44
II. Central Sector Schemes/Projects															
Universal Services Obligation Fund															
4.	Universal Services Obligation fund														
4.01	Compensation to Service Providers	2086.98	...	2086.98	2140.00	...	2140.00	2780.00	...	2780.00	2473.50	...	2473.50		
4.02	Lumpsum provision for North-East Region	...	...	...	260.00	...	260.00	320.00	...	320.00	281.50	...	281.50
4.03	Transfers to Universal Services Obligation fund	2086.98	...	2086.98	2400.00	...	2400.00	3100.00	...	3100.00	2755.00	...	2755.00		
4.04	Amount met from Universal Services Obligation fund	-2086.98	...	-2086.98	-2400.00	...	-2400.00	-3100.00	...	-3100.00	-2755.00	...	-2755.00		
	Total- Universal Services Obligation fund	2086.98	...	2086.98	2400.00	...	2400.00	3100.00	...	3100.00	2755.00	...	2755.00		
5.	Defence Spectrum														
5.01	OFC based network for Defence Services	...	358.08	358.08	...	2150.00	2150.00	...	1990.05	1990.05	...	2432.00	2432.00		
5.02	Lumpsum provision for North-East Region	...	...	...	...	250.00	250.00	...	229.95	229.95	...	278.00	278.00
	Total- Defence Spectrum	...	358.08	358.08	...	2400.00	2400.00	...	2220.00	2220.00	...	2710.00	2710.00		
6.	DoT Projects														

Major Head	Actual 2014-2015			Budget 2015-2016			Revised 2015-2016			Budget 2016-2017		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
6.01 Physical Infrastructure for National Institute of Communication Finance	...	1.30	1.30	...	18.39	18.39	...	5.45	5.45	...	...	...
6.02 Undersea Cabling between Main Land and Andaman Nicobar	...	...	...	...	1.00	1.00	...	...	...	...	...	...
6.03 Wireless Planning & Coordination/ Monitoring Services	31.16	4.50	35.66	37.86	15.16	53.02	36.58	4.36	40.94	41.82	13.70	55.52
6.04 Telecom Engineering Centre	...	0.11	0.11	...	4.95	4.95	...	1.50	1.50	...	10.00	10.00
6.05 Human Resource Management (NICF)	2.78	...	2.78	9.00	...	9.00	8.00	...	8.00	10.00	17.00	27.00
6.06 Technology Development and Investment Promotion	0.50	...	0.50	1.90	...	1.90	1.90	...	1.90	2.20	...	2.20
6.07 Microwave Link between Champhai and Zokhawthar	...	2.00	2.00	...	2.00	2.00	...	2.00	2.00	...	1.00	1.00
6.08 Establishment of Satellite Gateway Assistance to BSNL	...	5.00	5.00	...	40.00	40.00	...	40.00	40.00	...	9.00	9.00
6.09 Construction of DoT Headquarters Office Building	...	...	...	...	25.00	25.00	...	0.50	0.50	...	15.00	15.00
6.10 International Cooperation	21.92	...	21.92	27.39	...	27.39	99.55	...	99.55	23.80	...	23.80
6.11 Financial Reliefs to ITI Ltd.	170.00	...	170.00	155.98	...	155.98	500.00	...	500.00	500.00	...	500.00
6.12 Waiver of guarantee fee	...	...	...	...	...	...	...	...	...	45.79	...	45.79
6.13 Less Revenue Receipts	...	...	...	...	...	...	...	...	...	-45.79	...	-45.79
6.14 Refund of upfront charges of BWA/CDMA spectrum to BSNL	100.00	...	100.00	830.00	...	830.00	4369.00	...	4369.00	2200.00	...	2200.00
6.15 Financial support to MTNL on account of MAT/Refund of CDMA Spectrum/payment of interest on MTNL Bonds	77.75	...	77.75	37.01	...	37.01	1345.21	...	1345.21	428.91	...	428.91
6.16 t projects executed by BSNL with Government support	...	...	...	...	10.00	10.00	...	10.00	10.00	...	3.00	3.00
6.17 Capital Outlay on North East Projects-Other Expenditure	...	6.00	6.00	...	...	...	20.00	...	20.00	22.00	...	22.00
Total- DoT Projects	404.11	18.91	423.02	1099.14	116.50	1215.64	6380.24	63.81	6444.05	3228.73	68.70	3297.43
Total-II. Central Sector Schemes/Projects	2491.09	376.99	2868.08	3499.14	2516.50	6015.64	9480.24	2283.81	11764.05	5983.73	2778.70	8762.43
II(a) Autonomous Bodies and PSUs												
7. Support to Public Undertakings												
7.01 Indian Telephone Industries Limited	...	492.00	492.00	...	50.00	50.00	...	...	...	...	80.00	80.00
7.02 Telecommunications Consultant India Limited	...	69.00	69.00	...	1.00	1.00	...	42.00	42.00	...	...	...

		(In crores of Rupees)											
Major Head		Actual 2014-2015			Budget 2015-2016			Revised 2015-2016			Budget 2016-2017		
		Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
7.03	Centre for Development of Telematics (C-DoT)	200.00	...	200.00	140.00	...	140.00	280.00	...	280.00	198.00	...	198.00
7.04	Hemisphere Properties India Limited	...	1.00	1.00	...	1.00	1.00	...	...	...	...	...	...
Total- Support to Public Undertakings		200.00	562.00	762.00	140.00	52.00	192.00	280.00	42.00	322.00	198.00	80.00	278.00
Grand Total		9999.74	938.99	10938.73	10884.10	2590.50	13474.60	17952.85	2325.81	20278.66	15555.17	2858.70	18413.87

B. Developmental Heads**GENERAL SERVICES**

1.	Pensions and other Retirement Benefits	2071	6954.47	...	6954.47	6833.02	...	6833.02	7700.00	...	7700.00	8932.00	...	8932.00
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Total-GENERAL SERVICES**ECONOMIC SERVICES**

2.	North Eastern Areas	2552	260.00	...	260.00	340.00	...	340.00	303.50	...	303.50
3.	Other Communication Services	3275	2558.36	...	2558.36	3322.06	...	3322.06	9213.43	...	9213.43	5956.26	...	5956.26
4.	Secretariat-Economic Services	3451	486.91	...	486.91	469.02	...	469.02	699.42	...	699.42	363.41	...	363.41
5.	Capital Outlay on North Eastern Areas	4552	...	...	...	...	260.00	260.00	...	240.00	240.00	...	283.00	283.00
6.	Capital Outlay on Telecommunication and Electronic Industries	4859	...	192.00	192.00	...	51.00	51.00	...	16.00	16.00	...	80.00	80.00
7.	Capital Outlay on Other Communication Services	5275	...	376.99	376.99	...	2278.50	2278.50	...	2043.81	2043.81	...	2495.70	2495.70
8.	Loans for Telecommunication and Electronic Industries	6859	...	369.00	369.00	...	...	...	...	26.00	26.00	...	...	...
9.	Loans for Other Communication Services	7275	...	1.00	1.00	...	1.00	1.00	...	...	...	...	...	...
Total-ECONOMIC SERVICES			3045.27	938.99	3984.26	4051.08	2590.50	6641.58	10252.85	2325.81	12578.66	6623.17	2858.70	9481.87
Total			9999.74	938.99	10938.73	10884.10	2590.50	13474.60	17952.85	2325.81	20278.66	15555.17	2858.70	18413.87

		Head of Dev	Budget Support	IEBR	Total	Budget Support	IEBR	Total	Budget Support	IEBR	Total	(In crores of Rupees)		
												Budget Support	IEBR	Total
C. Investment in Public Enterprises														
1.	Indian Telephone Industries	12859	192.00	...	192.00	50.00	800.00	850.00	...	-768.00	-768.00	...	-671.00	-671.00
2.	Mahanagar Telephone Nigam Limited	13225	...	309.97	309.97	...	-2905.69	-2905.69	...	-412.76	-412.76	...	649.03	649.03
3.	Bharat Sanchar Nigam Limited	13225	...	3080.39	3080.39	...	9796.00	9796.00	...	8143.00	8143.00	...	7317.00	7317.00
4.	C-DOT	13275	...	57.46	57.46	...	80.00	80.00	...	80.00	80.00	...	100.00	100.00

											(In crores of Rupees)		
	Head of Dev	Budget Support	IEBR	Total	Budget Support	IEBR	Total	Budget Support	IEBR	Total	Budget Support	IEBR	Total
5. Hemisphere Properties India Limited	13275	1.00	...	1.00	1.00	11.00	12.00	...	...	...	...	1.00	1.00
6. Bharat Broadband Network Limited	12859	...	...	...	...	9903.83	9903.83	...	7945.62	7945.62	...	9418.67	9418.67
7. Telecommunications Consultant India Limited	12859	69.00	...	69.00	1.00	...	1.00	42.00	...	42.00	...	1.00	1.00
8. Investment in MTNL	13275	...	...	...	...	...	...	...	...	...	...	...	...
Total		262.00	3447.82	3709.82	52.00	17685.14	17737.14	42.00	14987.86	15029.86	...	16815.70	16815.70

1. The provision is for expenditure on the Secretariat of the Ministry of Communications & Information Technology for the portion relating to Department of Telecommunications and Directorate-General Administration which includes CCAs/TERM Units, Telecom Engineering Centre, Administrator USO Fund and Telecom Testing and Security Certification Centre.

2. The provision is for pensionary benefits of the employees of the Department of Telecommunications including employees absorbed in Bharat Sanchar Nigam Ltd. and employees of MTNL with effect from 1.4.2014.

3.01. The provision is for transfer to Telecom Regulatory Authority of India General Fund and construction of office building for the Authority.

3.02. The provision is for expenditure relating to Telecom Dispute Settlement and Appellate Tribunal.

4.01, 4.02. The provision is towards compensation to service providers for creation and augmentation of telecom infrastructure and for providing access to various telecom services to people in the rural and remote areas including operation and maintenance of Village Public Telephones. This also includes the scheme 'National Optical Fibre Network (NOFN)'. The provision also includes for North East Region.

4.03. The provision is for transfer to Universal Service Obligation Fund.

5. The provision is for providing Optical Fibre Cable based network for Defence Services.

7.01 and 7.02. This provision for expenses on Centre for Development of Telematics.

7.03. (i) The provision is for expenditure of Wireless Monitoring Organization, which provides for technical and allied data on the basis of monitoring observations for radio frequency management, enforcement of national and international radio regulations and for carrying out certain statutory functions under the Indian Telegraphs Act, 1885 and rules made thereunder as also for keeping round the clock watch on radio transmissions for effective national radio frequency management. This also includes provision towards civil works; and (ii) The provision is for expenditure relating to Wireless Planning and Coordination wing. This wing issues licences under various provision of Indian Wireless

telegraphy Act, 1885 for transmitting and receiving stations and conducts examinations for wireless operators as per international standards.

7.04. The provision is for setting up of Next Generation Test Labs.

7.05. The provision is for setting up of the physical infrastructure for the National Institute of Communication Finance (NICF).

7.06. The provision is for Technology Development and Investment Promotion.

7.08. The provision is made for establishment of Satellite Gateway Assistance to BSNL.

7.09. The provision is made for construction of DoT Headquarters Office building.

7.10. The provision is for expenditure relating to payments to International Telecommunications Union, Geneva, Asia-Pacific Telecommunity, Bangkok and Commonwealth Telecommunication Organisation, London.

7.11. The provision is for providing financial support to ITI Limited for revival of the company. It also includes waiver of guarantee fee as per Cabinet approval.

7.12. The provision is for refund of upfront charges paid for spectrum to BSNL on surrender of Broadband Wireless Access (BWA) spectrum.

7.13. The provision is for payment of interest on bonds issued by MTNL in lieu of refund of spectrum charges/ refund of CDMA spectrum charges and and financial support on account of Minimum Alternate Tax.

7.14. It includes provision for north east projects undertaken by BSNL with Government support.

8. The provision is for providing equity support to Indian Telephone Industries Limited for revival of the company.

मांग संख्या DEMAND NO. 14

दूरसंचार विभाग DEPARTMENT OF TELECOMMUNICATIONS

I. दूरसंचार विभाग के संबंध में 31 मार्च, 2017 को समाप्त होने वाले वर्ष में व्यय के लिये आवश्यक पदराशि का अनुमान।

I. Estimates of the amount required in the year ending 31st March, 2017 to defray charges in respect of DEPARTMENT OF TELECOMMUNICATIONS

	राजस्व Revenue	पूंजी Capital	जोड़ Total (in crores of Rupees)
भारित Charged:	...	...	...
स्वीकृत Voted:	18355.96	2858.70	21214.66

II. शीर्ष बिन्दु के अन्तर्गत संचार और सूचना प्रौद्योगिकी विभाग की ओर से इस अनुदान का हिसाब रखा जायेगा।

II. The Heads under which this Grant will be accounted for on behalf of the MINISTRY OF COMMUNICATIONS AND INFORMATION TECHNOLOGY.

राजस्व भाग	REVENUE SECTION	मुख्य शीर्ष Major Head	वार्षिक 2014-2015 Actual	बजट 2015-2016 Budget	संशोधित 2015-2016 Revised	बजट 2016-2017 Budget
सचिवालय- आर्थिक सेवाएं	Secretariat-Economic Services	3451	486.91	469.02	699.42	363.41
	भारित Charged		...	...	93.64	...
	स्वीकृत Voted		486.91	469.02	605.78	363.41
पेंशन और अन्य सेवानिवृत्ति लाभ	Pensions and other Retirement Benefits	2071	6954.47	6833.02	7700.00	8932.00
पूर्वोत्तर क्षेत्र	North Eastern Areas	2552	...	260.00	340.00	303.50
अन्य संचार सेवाएं	Other Communication Services	3275	4645.34	5722.06	12313.43	8757.05
जोड़ - राजस्व भाग	Total-Revenue Section		12086.72	13284.10	21052.85	18355.96
	भारित Charged		...	...	93.64	...
	स्वीकृत Voted		12086.72	13284.10	20959.21	18355.96
पूंजी भाग	CAPITAL SECTION					
पूर्वोत्तर क्षेत्रों पर पूंजी व्यय	Capital Outlay on North Eastern Areas	4552	...	260.00	240.00	283.00
संचार और इलेक्ट्रॉनिक उद्योगों पर पूंजी व्यय	Capital Outlay on Telecommunication and Electronic Industries	4859	192.00	51.00	16.00	80.00
अन्य संचार सेवाओं पर पूंजी व्यय	Capital Outlay on Other Communication Services	5275	376.99	2278.50	2043.81	2495.70
संचार और इलेक्ट्रॉनिक उद्योगों के लिए ऋण	Loans for Telecommunication and Electronic Industries	6859	369.00	...	26.00	...
अन्य संचार सेवाओं के लिए ऋण	Loans for Other Communication Services	7275	1.00	1.00	...	...
जोड़ - पूंजी भाग	Total-Capital Section		938.99	2590.50	2325.81	2858.70
कुल जोड़	GRAND TOTAL		13025.71	15874.60	23378.66	21214.66
	भारित Charged		...	...	93.64	...
	स्वीकृत Voted		13025.71	15874.60	23285.02	21214.66

टिप्पणी: (क) ऊपर दिए गए अनुमानों में नीचे दिखाई गई वसुलियां शामिल नहीं हैं, जिन्हें व्यय में से घटा कर प्रस्तुत में प्रदर्शित किया जाना है।

Notes: (a) The above estimates do not include the recoveries shown below which are adjusted in reduction of expenditure.

राजस्व भाग	Revenue Section					
अन्य संचार सेवाएं	Other Communication Services	3275	-2086.98	-2400.00	-3100.00	-2755.00

(ख) नीचे दिखाई गई प्रविष्टियां अन्य बजट में उद्घाटन के प्रयोजन के लिये घटा कर दिखाई गई हैं।

(b) The receipts shown below are netted for the purpose of exhibition in the Expenditure Budget:

राजस्व भाग	Revenue Section					
विविध सामान्य सेवाएं	Miscellaneous General Services	0075	...	...	...	-45.79

उत्पन्न वसुलियां और प्रविष्टियां को घटा कर व्यय व्यवस्था इस प्रकार होगी:

The expenditure provisions, net of the above recoveries and receipts, will be as under:

राजस्व	Revenue	9999.74	10884.10	17952.85	15555.17
पूंजी	Capital	938.99	2590.50	2325.81	2858.70
जोड़	Total	10938.73	13474.60	20278.66	18413.87

प्रतिरूपी अनुदानों की मांगे DUMMY DEMANDS FOR GRANTS 2016-2017
मांग संख्या 14 दूरसंचार विभाग Demand No 14 DEPARTMENT OF TELECOMMUNICATIONS

मांग संख्या 14

Demand No. 14

दूरसंचार विभाग

(In thousands of Rupees)

	राजस्व Revenue	पूंजी Capital	जोड़ Total
स्वीकृत Voted	183559600	28587000	212146600
प्रभारित	-----	-----	-----

व्यौरा इस प्रकार है :

The details are as follow:

मांग संख्या 14 दूरसंचार विभाग Demand No 14 DEPARTMENT OF TELECOMMUNICATIONS

वास्तविक Actuals	बजट अनुमान Budget Estimates		संशोधित अनुमान Revised Estimates		बजट अनुमान Budget Estimates	
	2014-2015		2015-2016		2016-17	
आयोजना Plan	आयोजना Non Plan	आयोजना Plan	आयोजना Non Plan	आयोजना Plan	आयोजना Non Plan	जोड़ Total
राजस्व भाग 3451 मुख्य शीर्ष						
सचिवालय सचिवालय संचार मंत्रालय						
Revenue Section 3451 Major head Secretariat Economic Services						
345100090 Secretariat						
34510009068 Secretariat- Ministry of Communications						
0	27753	0	32100	0	30800	वेतन 680001 Salaries 35700
0	0	0	0	0	0	मजदूरी 680002 Wages 0
0		0	90	0	100	समयोपरी भत्ता 680003 Overtime Allowance 0
0	325	0	900	0	800	चिकित्सीय उपचार 680006 Medical Treatment 1000
0	1861	0	4150	0	4100	देशीय यात्रा भत्ता 680011 Domestic Travel 4100
0	3692	0	6760	0	6500	Expenses विदेशी यात्रा भत्ता 680012 Foreign Travel Expenses 6500

वास्तविक	बजट अनुमान		संशोधित अनुमान		बजट अनुमान	
Actuals	Budget Estimates		Revised Estimates		Budget Estimates	
2014-2015	2015-2016		2015-2016		2016-17	
आयोजना Plan	आयोजना Non Plan	आयोजना Plan	आयोजना Non Plan	आयोजना Plan	आयोजना Non Plan	जोड़ Total
0	7401	0	10000	0	8000	कार्यालय व्यय 680013 Office Expenses 8000
0	0	0	0	0		प्रकाशन 680016 Publication 0
0	0	0	0	0		अन्य प्रशासनिक व्यय 680020 Other Administrative Expenditure 0
0	0	0	0	0		सूचना प्रौद्योगिकी 68.99 Information Technology 0
0	92	0	800	0	500	अन्य प्रभार 689950 Other Charges 600
0	41124	0	54800	0	50800	जोड़ - सचिवालय संचार मंत्रालय 34510009068 Total- Secretariat Ministry of Communications 55900
0	41124	0	54800	0	50800	जोड़ - सचिवालय समान्य प्रकाशन दूरसंचार विभाग निर्देशालय 345100090 Total Secretariat 55900
0	713701	0	762800	0	720000	मजदूरी 010001 Salaries 832300
0	0	0	0	0	0	वेतन 010002 Wages 0
0	1138	0	1500	0	700	समयोपरी भत्ता 010003 Overtime Allowance 1000
0	0	0	200	0	200	परितोषिक 010005 Rewards 200
0	6876	0	11300	0	10000	चिकित्सीय उपचार 010006 Medical Treatment 11500
0	12851	0	10000	0	13500	देशीय यात्रा भत्ता 010011 Domestic Travel Expenses 15000
0	13539	0	15000	0	15000	विदेशी यात्रा भत्ता 010012 Foreign Travel Expenses 15000
0	86296	0	97400	0	97900	कार्यालय व्यय 010013 Office Expenses 103600
0	0	0	500	0	41000	किराया दरें एवं कर 010014 Rent Rates Taxes 50000
0	0	0	0	0	4000	प्रकाशन 010016 Publication 1000
0	22836	0	12300	0	19000	अन्य प्रशासनिक व्यय 010020 Other Administrative Expenses 20000
0	5269	0	800	0	1000	विज्ञापन एवं प्रचार 010026 Advertising and Publicity 2000

वास्तविक	बजट अनुमान		संशोधित अनुमान		बजट अनुमान	
Actuals	Budget Estimates		Revised Estimates		Budget Estimates	
2014-2015	2015-2016		2015-2016		2016-17	
आयोजना Plan	आयोजना Non Plan	आयोजना Plan	आयोजना Non Plan	आयोजना Plan	आयोजना Non Plan	जोड़ Total
0	16364	0	23100	0	19000	लघु कार्य 010027 Minor Works 20000
0	64471	0	81000	49500	55000	व्यावसायिक सेवाएं 010028 Professional Services 60000
0	380	0	1000	0	500	अन्य प्रभार (स्वीकृत) 010050 Other Charges (Voted) 700
0	0	0	0	0	936400	अन्य प्रभार (प्रभारित) 010050 Other Charges (Charged) 0
0	0	0	0	0	0	सूचना प्रौद्योगिकी 0199 Information Technology 0
0	23315	0	41500	0	41500	अन्य प्रभार 019950 Other Charges 45000
0	967036	0	1058400	49500	1974700	जोड़-निर्देशालय 34510009101 Total- Directorate 1177300
0	967036	0	1058400	49500	1038300	स्वीकृत Voted 1177300
0	0	0	0	0	936400	प्रभारित Charged 0
0	247154	0	267500	0	240000	दूरसंचार अभियांत्रिकी केंद्र 34510009102 Telecommunications Engineering Centre
0	0	0	0	0	0	वेतन 020001 Salaries 278400
0	99	0	150	0	100	मजदूरी 020002 Wages 0
0	1636	0	3000	0	4000	समयोपरी भत्ता 020003 Overtime Allowance 100
0	7817	0	14500	0	5500	चिकित्सीय उपचार 020006 Medical Treatment 3000
0	2961	0	5500	0	7000	देशीय यात्रा भत्ता 020011 Domestic Travel Expnses 9000
0	11395	0	20550	0	28000	विदेशी यात्रा भत्ता 020012 ForeignTravel Expenses 4500
0	0	0	0	0	0	कार्यालय व्यय 020013 Office Expenses 25000
0	65	0	300	0	400	किराया दरें एवं कर 020014 Rent Rates and Taxes 0
0	0	0	0	0	0	विज्ञापन एवं प्रचार 020026 Advertising and Publicity 300
0	11510	0	20000	0	8000	लघु कार्य 020027 Minor Works 0
0	0	0	0	0	0	व्यावसायिक सेवाएं 020028 Professional Services 20000
0	0	0	0	0	0	अन्य प्रभार 020050 Other Charges 0
0	2637	0	6000	0	7000	सूचना प्रौद्योगिकी 0299 Information Technology 0
0	0	0	0	0	0	अन्य प्रभार 029950 Other Charges 5000

वास्तविक		बजट अनुमान		संशोधित अनुमान		बजट अनुमान	
Actuals		Budget Estimates		Revised Estimates		Budget Estimates	
2014-2015		2015-2016		2015-2016		2016-17	
आयोजना	आयोजना	आयोजना	आयोजना	आयोजना	आयोजना	जोड़	Total
Plan	Non Plan	Plan	Non Plan	Plan	Non Plan		
0	285274	0	337500	0	300000	जोड़ - दूरसंचार अभियंत्रिकी केंद्र	34510009102 Total Telecommunications Engineering Centre
						सेंटर फार डेवलपमेंट ऑफ टेलीमेट्रीक्स	34510009103 Centre for Development of Telemetric
1977500	0	400000	0	1195100	0	सहयाक अनुदान समान्य	030031 Grant in aid General
0	0	1000000		1580000		सहयाक अनुदान समान्य वेतन	030036 Grant in aid Salary
1977500	0	1400000	0	2775100	0	जोड़	Total
						अनुरक्षण भवन	34510009104 Maintenance
0	4253	0	13000	0	5000	लघु कार्य	00401 Buildings
						मोटर गाडी और नौकाएँ	040127 Minor Works
0	1998	0	4000	0	3000	लघु कार्य	0403 Motor Vehicles and Launches
0	6251	0	17000	0	8000	जोड़ - अनुरक्षण	040327 Minor Works
						मुख्य शीर्ष 3201- डाक सेवाओं को लेखा परीक्षा प्रभार के हिस्से की अंतरित रकम	34510009106 Amount Transferred to Major Head 3201 Postal Services on account of share of Audit Charges
0	23000	0	25000	0	25000	अंतर लेखा अंतरण	060063 Inter Account Transfer
0	23000	0	25000	0	25000	जोड़ मुख्य शीर्ष 3201- डाक सेवाओं को लेखा परीक्षा प्रभार के हिस्से की अंतरित रकम	34510009106 Total Amount Transferred to Major Head 3201 Postal Services on on account of share of Audit Charges

वास्तविक	बजट अनुमान		संशोधित अनुमान		बजट अनुमान	
Actuals	Budget Estimates		Revised Estimates		Budget Estimates	
2014-2015	2015-2016		2015-2016		2016-17	
आयोजना Plan	आयोजना Non Plan	आयोजना Plan	आयोजना Non Plan	आयोजना Plan	आयोजना Non Plan	जोड़ Total
					कर्मचारियों की सुख सुविधाएं दूरसंचार कल्याण निधि	34510009107 Amenities to Staff 0701 Telecom Welfare Fund
0	3099	0	3500	0	5000	070131 Grant in aid General 5000
					कंटीन कर्मचारियों के लिए वेतन और भत्ता	0703 Pay and Allowances to Canteen Employees
0	9604	0	13000	0	10000	070301 Salaries 14500
0	12703	0	16500	0	15000	34510009107 Total Amenities to Staff 19500
					लेखन सामग्री और मुद्रण	34510009108 Stationary & Printing
					केंद्रीय और राज्य सरकारों के प्रेसों द्वारा की गई छपाई की लागत	0804 Cost of Printing of Forms at Central and State Government Presses
0		0	2500	0	2000	080416 Publication 2000
0	226	0	..	0	0	080450 Other Charges
0	226	0	2500	0	2000	0804 Total -Cost of Printing of Forms at Central and State Government 2000
					निजी प्रेसों में छापे गए फार्मों की लागत	0805 Cost of Printing of Forms at Private Press
0	0	0	1500	0	2000	080516 Publication 2000
0	1313	0	..	0	0	080550 Other Charges 0
0	1313	0	1500	0	2000	0805 Total Cost of Printing of Forms at Private Press 2000

वास्तविक		बजट अनुमान		संशोधित अनुमान		बजट अनुमान	
Actuals		Budget Estimates		Revised Estimates		Budget Estimates	
2014-2015		2015-2016		2015-2016		2016-17	
आयोजना	आयोजना	आयोजना	आयोजना	आयोजना	आयोजना	आयोजना	आयोजना
Plan	Non Plan	Plan	Non Plan	Plan	Non Plan	Plan	Non Plan
0	1539	0	4000	0	4000	0	4000
						जोड़ - लेखन सामग्री और मूद्रण	
						34510009108 Total Stationary and Printing	
						34510009109 Administrator Universal Service Fund	
0	18686	0	21400	0	20800	090001 Salaries	24100
0	0	0	0	0	0	090002 Wages	0
0	0	0	0	0	0	090003 Overtime Allowance	0
0	6	0	150	0	100	090006 Medical Treatment	200
0	1006	0	3000	0	2000	090011 Domestic Travel Expnses	2500
0	1684	0	3000	0	1000	090012 Foreign Travel Expenses	2000
0	2374	0	6000	0	3200	090013 Office Expenses	5000
0	0	0	0	0	0	090014 Rent Rates and Taxes	0
0	0	0	0	0	0	090016 Publication	0
0	0	0	0	0	0	090020 Other Administrative Expenses	0
0	0	0	50	0	1000	090026 Advertising and Publicity	1000
0	0	0	0	0	0	090027 Minor Works	0
0	11437	0	100	0	26900	090028 Professional Services	19100
0	0	0	100	0	0	090050 Other Charges	0
0	0	0	0	0	0	0999 Information Technology	0
0	0	0	0	0	0	099950 Other Charges	0
0	35193	0	33800	0	55000	जोड़ - सार्वभौमिक सेवा निधि प्रशासक	53900
						34510009109 Total Administrator Universal Service Fund	

वास्तविक	बजट अनुमान		संशोधित अनुमान		बजट अनुमान	
Actuals	Budget Estimates		Revised Estimates		Budget Estimates	
2014-2015	2015-2016		2015-2016		2016-17	
आयोजना	आयोजना	आयोजना	आयोजना	आयोजना	जोड़	Total
Plan	Non Plan	Plan	Non Plan	Plan		
					दूरसंचार प्रवर्तन ससाधन एवं निगरानी परकोष्ठ	34510009111 Telecom Enforcement Resource and Monitoring Cell
0	510192	0	551100	0	541100	110001 Salaries 627800
0	0	0	0	0	0	110002 Wages 0
0	0	0	0	0	0	110003 Overtime Allowance 0
0	2742	0	5000	0	10000	110006 Medical Treatment 12000
0	15679	0	18000	0	28000	110011 Domestic Travel Expnses 24500
0	0	0	0	0	0	110012 Foreign Travel Expenses 0
0	0	0	0	0	0	110013 Office Expenses 68000
0	61850	0	59000	0	72800	110014 Rent Rates and Taxes 0
0	0	0	0	0	0	110016 Publications 1000
0	0	0	0	0	100	110020 Other Administrative Expenses 1000
0	44	0	100	0	100	110026 Advertising and Publicity 1500
0	406	0	800	0	1000	110027 Minor Works 12000
0	3780	0	9000	0	5000	110028 Professional Services 12000
0	1124	0	10700	0	7000	110050 Other Charges 0
0	0	0	0	0	0	1199 Information Technology 0
0	0	0	0	0	0	119950 Other Charges 14000
0	6213	0	20000	0	10000	34510009111 Total Telecom Enforcement Resource and Monitoring Cell 773800
0	602030	0	673700	0	675100	
					जोड़ -दूरसंचार प्रवर्तन ससाधन एवं निगरानी परकोष्ठ	
					दूरसंचार लेखा नियन्त्रक	34510009112 Contrller of Communication Accounts

वास्तविक	बजट अनुमान		संशोधित अनुमान		बजट अनुमान	
Actuals	Budget Estimates		Revised Estimates		Budget Estimates	
2014-2015	2015-2016		2015-2016		2016-17	
आयोजना Plan	आयोजना Non Plan	आयोजना Plan	आयोजना Non Plan	आयोजना Plan	आयोजना Non Plan	जोड़ Total
0	685535	0	722300	0	722100	वेतन 120001 Salaries 837600
0	0	0	0	0	0	मज़दूरी 120002 Wages 0
0	11	0	50	0	0	समयोपरी भत्ता 120003 Overtime Allowance 0
0	10422	0	15000	0	12500	चिकित्सीय उपचार 120006 Medical Treatment 13000
0	21770	0	32500	0	32000	देशीय यात्रा भत्ता 120011 Domestic Travel Expnses 32500
0	117	0	2000	0	600	विदेशी यात्रा भत्ता 120012 ForeignTravel Expenses 1000
0	60571	0	84850	0	76500	कार्यालय व्यय 120013 Office Expenses 77000
0	4528	0	6000	0	6800	किराया दरें एवं कर 120014 Rent Rates and Taxes 7000
0	35	0	300	0	100	प्रकाशन 120016 Publication 1000
0	1040	0	1500	0	500	अन्य प्रशासनिक व्यय 120020 Other Administrative Expenses 1300
0	2109	0	5000	0	4000	विज्ञापन एवं प्रचार 120026 Advertising and Publicity 5000
0	4113	0	10000	0	7000	लघु कार्य 120027 Minor Works 11000
0	93727	0	165000	0	160000	व्यावसायिक सेवाएं 120028 Professional Services 160000
0	215	0	0	0	0	अन्य प्रभार 120050 Other Charges 0
0	0	0	0	0	0	सूचना प्रौद्योगिकी 1299 Information Technology 0
0	12191	0	25000	0	15000	अन्य प्रभार 129950 Other Charges 22000
0	896384	0	1069500	0	1037100	जोड़- दूरसंचार सेवा नियन्त्रक 34510009112 Total Contrller of Communication Accounts 1168400
1977500	2829410	1400000	3235400	2824600	4093900	जोड़- सामान्य प्रशासन दूरसंचार विभाग 345100091 General Administration Department of Telecommunications 3578200
1977500	2829410	1400000	3235400	2824600	3157500	स्वीकृत Voted 3578200
0	0	0	0	0	936400	प्रभारित Charged 0
						जनजाति क्षेत्र उप-योजनाएँ 345100796 Tribal Area Sub Plan

वास्तविक		बजट अनुमान		संशोधित अनुमान		बजट अनुमान	
Actuals		Budget Estimates		Revised Estimates		Budget Estimates	
2014-2015		2015-2016		2015-2016		2016-17	
आयोजना Plan	आयोजना Non Plan	आयोजना Plan	आयोजना Non Plan	आयोजना Plan	आयोजना Non Plan	जोड़ Total	
						सेंटर फॉर डेवलपमेंट ऑफ टेलेमेटिक्स	01 Centre for Development of Telematics
0	0	0	0	0	0	सहयाक अनुदान वेतन	01001 Grant in Aid Salaries
22500	0	0	0	24900	0	सहयाक अनुदान समान्य	010031 Grant in Aid General
22500	0	0	0	24900	0	जोड़ -जनजाति क्षेत्र उप-योजनाएँ	345100796 Total Tribal Area Sub Plan
2000000	2870534	1400000	3290200	2849500	4144700	जोड़- सचिवालय आर्थिक सेवाएँ	3451 Total - Secretariat Economic Services
2000000	2870534	1400000	3290200	2849500	3208300	स्वीकृत प्रभारित	Voted Charged
0	0	0	0	0	936400	पेंशन और अन्य सेवा निवृत्ति लाभ सिविल निवर्तन और सेवा निवृत्ति	2071 Pension and other Retirement Benefits 2071 01 Civil 207101101 Superannuation and Retirement Allowances
0	5734979	0	5080000	0	6720574	साधारण पेंशन सीडीए पेंशन	01 Ordinary Pension 0101 CDA Pension
0	32644464	0	30803000	0	34922022	पेंशन प्रभार साधारण पेंशन आईडीए बीएसएनएल पेंशन	010104 Pensionary Charges 0102 IDA BSNL Pension 010204 Pensionary Charges
0	3464809	0	3210000	0	5567469	पेंशन प्रभार साधारण पेंशन आईडीए एमटीएनएल पेंशन	0103 IDA MTNL Pension 010304 Pensionary Charges 0104 IDA MTNL prorata Pension
0	33	0	107000	0	76135	पेंशन प्रभार	010404 Pensionary Charges

वास्तविक	बजट अनुमान		संशोधित अनुमान		बजट अनुमान	
Actuals	Budget Estimates		Revised Estimates		Budget Estimates	
2014-2015	2015-2016		2015-2016		2016-17	
आयोजना Plan	आयोजना Non Plan	आयोजना Plan	आयोजना Non Plan	आयोजना Plan	आयोजना Non Plan	जोड़ Total
0	41844285	0	39200000	0	47286200	जोड़-निवर्तन और सेवा निवृत्ति
						207101101 Total Superannuation and Retirement Allowances
						पेंशन परिवर्तित रकम
						207101102 Commuted Value of Pension
						साधारण पेंशन
						सीडीए परिवर्तित रकम
0	308491	0	428000	0	635000	पेंशन प्रभार
						आईडीए बीएसएनल
						परिवर्तित रकम
0	7003205	0	7444000	0	7859000	पेंशन प्रभार
						आईडीए एमटीएनल पेंशन
0	612841	0	428000	0	870000	परिवर्तित रकम
0	7924537	0	8300000	0	9364000	जोड़ परिवर्तित रकम
						207101102 Total Commuted Value of Pension
						मुआवजा भत्ता
						207101103 Compassionate Allowance
						साधारण पेंशन
0	0	0	100	0	100	पेंशन प्रभार
0	0	0	100	0	100	जोड़ मुआवजा
						207101103 Total Compassionate Allowance
						उपदान
						साधारण पेंशन
						सीडीए उपदान
0	407831	0	690000	0	1102200	पेंशन प्रभार
						आईडीए बीएसएनल
						उपदान
0	11127846	0	12090000	0	10597800	पेंशन प्रभार
						आईडीए एमटीएनल
						उपदान
0	707039	0	370000	0	1700000	पेंशन प्रभार
0	12242716	0	13150000	0	13400000	जोड़ उपदान
						207101104 Total Gratuities

वास्तविक	बजट अनुमान		संशोधित अनुमान		बजट अनुमान	
Actuals	Budget Estimates		Revised Estimates		Budget Estimates	
2014-2015	2015-2016		2015-2016		2016-17	
आयोजना	आयोजना	आयोजना	आयोजना	आयोजना	जोड़	Total
Plan	Non Plan	Plan	Non Plan	Plan	Non Plan	
	1775078		749000	0	700000	परिवार पेंशन साधारण पेंशन सीडीए परिवार पेंशन पेंशन प्रभार आईडीए बीएसएनल परिवार पेंशन पेंशन प्रभार आईडीए एमटीएनल परिवार पेंशन पेंशन प्रभार
	5640508		6750000	0	5350000	207101105 Family Pension 02 Ordinary Pension 0201 CDA Family Pension 020104 Pensionary Charges 0202 IDA BSNL Family Pension 020204 Pensionary Charges 0203 IDA MTNL Family Pension 020304 Pensionary Charges
	961		1000		700000	613000
0	7416547	0	7500000	0	6750000	207101105 Total Family Pension 9619200
	137		600	0	200	पेंशन और उपदान का अंशदान साधारण पेंशन पेंशन प्रभार
0	137	0	600	0	200	01 Ordinary Pension 010004 Pensionary Charges 200
						जोड़ पेंशन और उपदान का अंशदान
						207101107 Total Contribution to Pension 200
	99153		150000	0	170000	अवकाश नकदीकरण लाभ साधारण पेंशन पेंशन प्रभार
0	99153	0	150000	0	170000	01 Ordinary Pension 010004 Pensionary Charges 170000
						जोड़ अवकाश नकदीकरण लाभ
						207101115 Total Leave Encashment Benefits 170000
	19948	0	29000	0	29000	निरधारित अंशदान पेंशन स्कीम के लिए सरकारी अंशदान साधारण पेंशन पेंशन प्रभार
0	19948	0	29000	0	29000	01 Ordinary Pension 010004 Pensionary Charges 30000
						जोड़ -निरधारित अंशदान पेंशन स्कीम के लिए सरकारी अंशदान
						207101117 Total Government Contribution for Defined Contribution Pension Scheme 30000

वास्तविक	बजट अनुमान		संशोधित अनुमान		बजट अनुमान	
Actuals	Budget Estimates		Revised Estimates		Budget Estimates	
2014-2015	2015-2016		2015-2016		2016-17	
आयोजना Plan	आयोजना Non Plan	आयोजना Plan	आयोजना Non Plan	आयोजना Plan	आयोजना Non Plan	जोड़ Total
					अन्य पेंशन साधारण पेंशन पेंशन प्रभार जोड़ अन्य पेंशन	207101200 Other Pensions 01 Ordinary Pension 010004 Pensionary Charges 207101200 Total Other Pensions
0	231	0	500	0	500	500
0	231	0	500	0	500	500
0	69547554	0	68330200	0	77000000	89320000
					जोड़ - पेंशन और अन्य सेवा निवृत्ति लाभ	2071 Total Pension and Other Retirement Benefits
					उत्तर पूर्व क्षेत्र सचिवालय-आर्थिक सेवाएँ समान्य प्रशासन दूरसंचार विभाग टेलीमेटिक्स प्रणाली का विकास	2552 North East Area 255200208 Secretariat- Economic Services General Administration Department of Telecommunication 01 Centre for Development of Telematics
0	0	0	0	200000	0	0
0	0	0	0	200000	0	0
					सहायक अनुदान समान्य जोड़ टेलीमेटिक्स प्रणाली का विकास	010031 Grant-in-Aid-General 01 Total - Centre for Development of Telematics
					अन्य संचार सेवाएँ	255200209 Other Communication Services- Wireless Planning and Co- ordination
					बेतार आयोजना और समन्वय मशीनेरी और उपकरण	01 Wireless Planning and Co-ordination 010052 Machinery and Equipment
0	0	0	0	0	0	0

वास्तविक		बजट अनुमान		संशोधित अनुमान		बजट अनुमान	
Actuals		Budget Estimates		Revised Estimates		Budget Estimates	
2014-2015		2015-2016		2015-2016		2016-17	
आयोजना Plan	आयोजना Non Plan	आयोजना Plan	आयोजना Non Plan	आयोजना Plan	आयोजना Non Plan	जोड़ Total	जोड़ Total
0	0	0	0	0	0	जोड़	0
						0552 Total	
						अन्य संचार सेवाएँ- सेवा	255200211 Other Communication Services- Monitoring Services
							01 Monitoring Services
	0	0	0	0	0	व्यावसायिक सेवाएं	010028 Professional Services
	0	0	0	0	0	मशीनेरी और उपकरण	010052 Machinery and Equipment
0	0	0	0	0	0	जोड़	0
						अन्य संचार सेवाएँ- सेवा	255200498 Other Communication Services
						सेवा प्रदाताओं को सार्वभौमिक दायित्व के निर्वहन हेतु प्रतिपूर्ति	Compensation to Service Providers for Universal Service Obligation
						सेवा प्रदाताओं को सार्वभौमिक दायित्व के निर्वहन हेतु प्रतिपूर्ति	01 Compensation to Service Providers for Universal Service Obligation
	0	2600000	0	3200000	0	आनुदान	010033 Subsidies
0	0	0	0	0	0	अन्य प्रभार	010050 Other Charges
0	0	0	0	0	0	जोड़	0
						अन्य खर्च	255200800 Other Expenditure
						टेलिमेटिक्स प्रणाली का विकास	59 Centre for Development of Telematics
						सहयाक अनुदान समान्य	590031 Grant-in-Aid-General
0	0	0	0	0	0	जोड़ टेलिमेटिक्स प्रणाली का विकास	59 Total - Centre for Development of Telematics
0	0	2600000	0	3200000	0	जोड़	2815000

वास्तविक	बजट अनुमान		संशोधित अनुमान		बजट अनुमान	
Actuals	Budget Estimates		Revised Estimates		Budget Estimates	
2014-2015	2015-2016		2015-2016		2016-17	
आयोजना Plan	आयोजना Non Plan	आयोजना Plan	आयोजना Non Plan	आयोजना Plan	आयोजना Non Plan	जोड़ Total
0	0	2600000	0	3400000	0	जोड़ उत्तर पूर्व क्षेत्र
						अन्य संचार सेवाएँ
						2552 Total North East Area
						3275 Other Communication Services
						327500101 Wireless Planning and Co-ordination
						32750010101 Wireless Planning and Co-ordination
	57883	0	58900	0	51800	010001 Salaries
	0	0	0	0	0	010002 Wages
	0	0	0	0	0	010003 Overtime Allowance
	727	0	1500	0	0	010006 Medical Treatment
	2426	0	3500	0	3500	010011 Domestic Travel Expenses
	2621	0	2500	0	6000	010012 Foreign Travel Expenses
35	2657	0	3500	0	3500	010013 Office Expenses
	0	0	0	0	0	010014 Rent Rates and Taxes
	3	0	0	0	100	010016 Publication
	0	0	0	0	0	010020 Other Administrative Expenses
	0	0	0	0	0	010026 Advertising and Publicity
	0	0	0	0	0	010027 Minor Works
153	1644	1000	22000	3500	20000	010028 Professional Services
	0	0	0	0	0	010050 Other Charges (Voted)
	0	0	0	0	0	010050 Other Charges (Charged)
0	0	0	0	0	900	010051 Motor Vehicle
2902	0	4000	0	1500	0	010052 Machinery and Equipment
	0	0	0	0	0	01.99 Information Technology
						सूचना प्रौद्योगिकी

वास्तविक	बजट अनुमान		संशोधित अनुमान		बजट अनुमान	
Actuals	Budget Estimates		Revised Estimates		Budget Estimates	
2014-2015	2015-2016		2015-2016		2016-17	
आयोजना	आयोजना	आयोजना	आयोजना	आयोजना	आयोजना	जोड़
Plan	Non Plan	Plan	Non Plan	Plan	Non Plan	Total
	128	0	2000		1000	अन्य प्रभार
						019950 Other Charges
						1200
3090	68089	5000	93900	5000	86800	जोड़ बेतार आयोजना और समन्वय
						32750010101 Wireless Planning and Co-ordination
						100100
						अनुश्रवण सेवाएं
						अनुश्रवण सेवाएं
6165	199892	8000	224700	6600	216000	वेतन
33	2245	400	2500	90	3000	मज़दूरी
0	555	0	600	0	600	समयोपरी भत्ता
5	2511	300	2700	10	1500	चिकित्सीय उपचार
316	4154	1500	5500	400	5500	देशीय यात्रा भत्ता
						विदेशी यात्रा भत्ता
0	696	0	1500	0	1200	
						कार्यालय व्यय
933	10699	1800	11000	300	11000	किराया दरें एवं कर
618	2241	1800	1500	600	1500	प्रकाशन
0	0	0	0	0	0	अन्य प्रशासनिक व्यय
14	59	100	200	0	100	
						विज्ञापन एवं प्रचार
9	0	500	100	0	100	
						लघु कार्य
56	2258	500	6200	0	2500	व्यावसायिक सेवाएं
0	5501	0	5000	0	12900	अन्य प्रभार
0	0	0	500	0	0	मोटर गाड़ियाँ
0	933	100	2000	0	9500	मशीनेरी और उपकरण
0	109	0	200	0	150	
						सूचना प्रौद्योगिकी
0	0	0	0	0	0	
						अन्य प्रभार
0	458	0	500	0	450	
						जोड़ - अनुश्रवण सेवाएं
8149	232311	15000	264700	8000	266000	32750010102 Total - Monitoring Services
						318100

वास्तविक		बजट अनुमान		संशोधित अनुमान			बजट अनुमान
Actuals		Budget Estimates		Revised Estimates			Budget Estimates
2014-2015		2015-2016		2015-2016			2016-17
आयोजना Plan	आयोजना Non Plan	आयोजना Plan	आयोजना Non Plan	आयोजना Plan	आयोजना Non Plan	मिन्न	जोड़ Total
						सर्वभौमिक सेवा दायित्व के अंतर्गत दूरसंचार सेवा	327500103 Compensation to Service Providers for Universal Service Obligation
						प्रदाताओं को क्षतिपूर्ति	01 Compensation to Service Providers
0	0	21270000	0	27680000		आनुदान	010033 Subsidies 24608600
20869800						अन्य प्रभार	010050 Other Charges 0
20869800	0	21270000	0	27680000	0	जोड़ - सर्वभौमिक सेवा दायित्व के अंतर्गत दूरसंचार सेवाओं को क्षतिपूर्ति	327500103 Total - Compensation to Service Providers 24608600
						जनजातिय क्षेत्र उपयोजना	327500796 Tribal Area Sub Plan
						अनुश्रवण सेवाएं	01 Monitoring Services
0		0				मशीनेरी और उपकरण	010052 Machinery and Equipment
						सर्वभौमिक सेवा दायित्व के अंतर्गत दूरसंचार सेवाओं को क्षतिपूर्ति	02 Compensation to Service Provider for Universal Service Obligation
0		130000		120000		आनुदान	020033 Subsidies 126400
0						अन्य प्रभार	020050 Other Charges 0
0	0	130000	0	120000	0	जोड़ सर्वभौमिक सेवा दायित्व के अंतर्गत दूरसंचार सेवाओं को क्षतिपूर्ति	Total Compensation to Service Provider for Universal Service Obligation 126400
0	0	0	0	0	0	सेंटर फॉर डेवलपमेंट ऑफ टेलीमैटिक्स	03 Centre for Development of Telematics
0	0	0	0	0	0	सहायक अनुदान समान्य	030031 Grant in Aid General 20000

वास्तविक	बजट अनुमान		संशोधित अनुमान		बजट अनुमान	
Actuals	Budget Estimates		Revised Estimates		Budget Estimates	
2014-2015	2015-2016		2015-2016		2016-17	
आयोजना Plan	आयोजना Non Plan	आयोजना Plan	आयोजना Non Plan	आयोजना Plan	आयोजना Non Plan	जोड़ Total
0	0	0	0	0	0	जोड़ -जनजाति क्षेत्र उप-योजनाएँ
						Total Tribal Area Sub Plan
0	0	130000	0	120000	0	जोड़
						327500796 Total
						146400
						आरक्षित निधियों को अंतरण
						सर्वभौमिक सेवा दायित्व निधि को अंतरण
						327500797 Transfer to Reserve Fund
						01 Transfer to Universal Service Obligation
20869800	0	24000000	0	31000000	0	अंतरलेखा अंतरण
						010063 Inter- Account transfer
						27550000
20869800	0	24000000	0	31000000	0	जोड़ आरक्षित निधियों को अंतरण
						327500797 Total Transfer to Reserve Fund
						27550000
						अंतराष्ट्रीय सहयोग
						327500798 International Co-Operation
						01 International Telecommunication Union, Geneva
0	209943	0	239900	0	220000	अंशदान
						एशिया प्रशांत दूरसंचार समुदाय बैंकॉक
						010032 Contribution
						02 Asia Pacific Telecommunity Union, Bangkok
						224000
0	9200	0	24000	0	0	अंशदान
						राष्ट्रीय मण्डल दूरसंचार संघठन मंदन
						020032 Contribution
						03 Common Wealth Telecommunication Organisation, London
						6000
	0		10000		0	अंशदान
						पाकिस्तान दूरसंचार कंपनी लिमिटेड
						030032 Contribution
						04 Pakistan Telecom Company Ltd
						8000
						अन्य खर्च
						040050 Other Charges
						0

वास्तविक		बजट अनुमान		संशोधित अनुमान		बजट अनुमान	
Actuals		Budget Estimates		Revised Estimates		Budget Estimates	
2014-2015		2015-2016		2015-2016		2016-17	
आयोजना Plan	आयोजना Non Plan	आयोजना Plan	आयोजना Non Plan	आयोजना Plan	आयोजना Non Plan	जोड़ Total	जोड़ Total
0	219143	0	273900	0	995500	जोड़ अंतर्राष्ट्रीय सहयोग	327500798 Total - International Co-Operation
						अन्य खर्च प्रौद्योगिकी विकास एवं निवेश संवर्द्धन	327500800 Other Expenditure 06 Technology Development & Investment Promotion
						अन्य खर्च प्रौद्योगिकी विकास एवं निवेश संवर्द्धन	327500800 Other Expenditure 06 Technology Development & Investment Promotion
0	0	4000	0	4000	0	विदेश यात्रा व्यय	060012 Foreign Travel Expenses 4000
5000	0	13000	0	13000	0	अन्य प्रशासनिक व्यय	060020 Other Administrative Expenses 15000
34	0	2000	0	2000	0	विज्ञापन एवं प्रचार	060026 Advertising and Publicity 3000
0	0	0	0	0	0	लघु कार्य	060027 Minor Works 0
5034	0	19000	0	19000	0	जोड़ प्रौद्योगिकी विकास एवं निवेश संवर्द्धन	06 Total Technology Development & Investment Promotion 22000
				0		बीएसएनएल के संबंध में बी डब्ल्यू ए स्पेक्ट्रम के बैंध प्रभारों को लौटाना	07 Refund of upfront charges of BWA Spectrum in respect of BSNL
	1000000	0	8300000	0	41998400	अन्य प्रभार	070050 Other Charges 22000000

वास्तविक		बजट अनुमान		संशोधित अनुमान		बजट अनुमान							
Actuals		Budget Estimates		Revised Estimates		Budget Estimates							
2014-2015		2015-2016		2015-2016		2016-17							
आयोजना Plan	आयोजना Non Plan	आयोजना Plan	आयोजना Non Plan	आयोजना Plan	आयोजना Non Plan	जोड़ Total							
0	1000000	0	8300000	0	41998400	जोड़ बीएसएनएल के संबंध में बी डब्लू ए स्पेक्ट्रम के बैंध प्रभारों को लौटाना	07 Total Refund of upfront charges of BWA Spectrum in respect of BSNL	22000000					
						एमटीएनएल बांड्स की ओर से मूल का भुगतान	08 Payment of Principal on behalf of MTNL Bonds						
						0	0	0	अन्य प्रभार	080050 Other Expenditure	0		
0	0	0	0	0	0	जोड़	08 Total	0					
						एमटीएनएल बांड्स पर ब्याज का भुगतान	09 Payment of Interest on MTNL Bonds						
0	717520	0	100	0	3870000	अन्य प्रभार	090050 Other Expenditure	3998200					
						717520	0	100	0	3870000	जोड़ एमटीएनएल बांड्स पर ब्याज का भुगतान	09 Total Payment of Interest on MTNL Bonds	3998200
						न्यूनतम वैकल्पिक कर के उगाही से उत्पन्न होने वाली देयता के कारण एमटीएनएल को वित्तीय सहायता	12 Financial Support to MTNL on account of liability arising from levy of Minimum Alternate Tax (MAT)						
60000	0	0	100	0	4922600	अन्य प्रभार	120050 Other Expenditure	0					
60000	0	0	100	0	4922600	जोड़ न्यूनतम वैकल्पिक कर के उगाही से उत्पन्न होने वाली देयता के कारण एमटीएनएल को वित्तीय सहायता	12 Total Financial Support to MTNL on account of liability arising from levy of Minimum Alternate Tax (MAT)	0					

वास्तविक		बजट अनुमान		संशोधित अनुमान			बजट अनुमान
Actuals		Budget Estimates		Revised Estimates			Budget Estimates
2014-2015		2015-2016		2015-2016			2016-17
आयोजना Plan	आयोजना Non Plan	आयोजना Plan	आयोजना Non Plan	आयोजना Plan	आयोजना Non Plan	मिन्न	जोड़ Total
						सरकार के इन्फ्रास्ट्रक्चर परियोजनाओं के लिए सार्वजनिक क्षेत्र के उपक्रमों के लिए आर्थिक सहायता	13 Subvention to PSUs for Infra projects of Government
						एमटीएनएल को वित्तीय सहायता	01 Financial Support to MTNL
						एम टी एन एल को वित्तिए सहायता	1301 Financial Support to MTNL
0	0	370000	0	370000	0	अन्य प्रकार	130150 Other Charges
						जोड़ - एम टी एन एल को वित्तिए सहायता	Total Financial Support to MTNL
0	0	370000	0	370000	0	जोड़ सरकार के इन्फ्रास्ट्रक्चर परियोजनाओं के लिए सार्वजनिक क्षेत्र के उपक्रमों के लिए आर्थिक सहायता	13 Total Subvention to PSUs for Infra projects of Government
						सी डी एम ए स्पेक्ट्रम के सरेंडर के लिए क्षतिपूर्ति	14 Compensation for surrender of CDMA Spectrum
						सी डी एम ए स्पेक्ट्रम के सरेंडर के लिए बी एस एन एल को क्षति पूर्ति	14 01 Compensation to BSNL for surrender of CDMA Spectrum
0	0	0	0	0	1691600	अन्य प्रकार	14 01 50 Other Charges
0	0	0	0	0	1691600	जोड़ सी डी एम ए स्पेक्ट्रम के सरेंडर के लिए बी एस एन एल को क्षति पूर्ति	14 01 Total Compensation to BSNL for surrender of CDMA Spectrum

वास्तविक		बजट अनुमान		संशोधित अनुमान		बजट अनुमान	
Actuals		Budget Estimates		Revised Estimates		Budget Estimates	
2014-2015		2015-2016		2015-2016		2016-17	
आयोजना Plan	आयोजना Non Plan	आयोजना Plan	आयोजना Non Plan	आयोजना Plan	आयोजना Non Plan	जोड़ Total	
						सी डी एम ए स्पेक्ट्रम के सरेंडर के लिए एम टी एन एल को क्षति पूर्ति	14 02 Compensation to MTNL for surrender of CDMA Spectrum
0	0	0	0	0	4289500	अन्य प्रभार	14 02 50 Other Charges
0	0	0	0	0	4289500	जोड़ - सी डी एम ए स्पेक्ट्रम के सरेंडर के लिए एम टी एन एल को क्षति पूर्ति	14 02 Total Compensation to MTNL for surrender of CDMA Spectrum
0	0	0	0	0	5981100	जोड़ - सी डी एम ए स्पेक्ट्रम के सरेंडर के लिए को क्षति पूर्ति	14 Total Compensation for surrender of CDMA Spectrum
						सेंटर फार डेवलपमेंट ऑफ टेलीमेट्रीक्स	32750080015 Centre for Development of Telemetric
0	0	0	0	0	0	सहयाक अनुदान समान्य वेतन	150031 Grant in aid General
0	0	0	0	0	0	सहयाक अनुदान समान्य	150036 Grant in aid Salary
0	0	0	0	0	0	जोड़-सेंटर फार डेवलपमेंट ऑफ टेलीमेट्रीक्स	15 Total Centre for Development of Telemetric
						आईटीआई बंगलौर आईटीआई को क्षतिपूर्ति	40 ITI Bangalore 4003 Compensation to ITI
0	50000	0	59800	0	59800	अन्य प्रभार	400350 Other Charges
0	0	0		0	0	आईटीआई को वित्तीय राहत	4005 Financial Relief to ITI Ltd
0	0	0	1500000	0	4940200	अन्य प्रभार	400550 Other Charges (Voted)
0	1650000	0		0	0	अन्य प्रभारित	400550 Other Charges (Charged)
0	0	0	0	0	0	गरंटी फी की माफी	4006 Waiver of Gurantee
0	0	0	0	0	0	अन्य प्रभार	400650 Other Charges

वास्तविक	बजट अनुमान		संशोधित अनुमान		बजट अनुमान	
Actuals	Budget Estimates		Revised Estimates		Budget Estimates	
2014-2015	2015-2016		2015-2016		2016-17	
आयोजना Plan	आयोजना Non Plan	आयोजना Plan	आयोजना Non Plan	आयोजना Plan	आयोजना Non Plan	जोड़ Total
0	1700000	0	1559800	0	5000000	जोड़-आईटीआई बंगलौर 40 Total-ITI Bangalore
						भारतीय दूरसंचार नियामक प्राधिकरण भारतीय दूरसंचार प्राधिकरण सामान्य निधि को अन्तरित अंतरलेखा
130000	425000	180000	500000	150000	438900	50 Telecom Regulatory Authority of India 5001 Transfer to telecom Regulatory Authority of India Central Fund 500163 Inter - Account - Transfer
130000	425000	180000	500000	150000	438900	जोड़-भारतीय दूरसंचार नियामक प्राधिकरण 50 Total- Telecom Regulatory Authority of India
						दूरसंचार विवाद निपटान और अपील न्यायाधिकरण 60 Telecom Disputes Settlement and Appellate Tribunal
0	23384	0	28700	0	26200	वेतन 600001 Salaries
0		0	0	0	0	मज़दूरी 600002 Wages
0	61	0	200	0	50	समयोपरी भत्ता 600003 Overtime Allowance
0	981	0	2000	0	1450	चिकित्सीय उपचार 600006 Medical Treatment
0	226	0	1000	0	600	देशीय यात्रा भत्ता 600011 Domestic Travel Expanses
1781	0	10000	0	4500	0	विदेशी यात्रा भत्ता 600012 Foreign Travel Expenses
478	6561	1000	10650	500	10000	कार्यालय व्यय 600013 Office Expenses
0	79259	0	88000	0	92000	किराया दरें एवं कर 600014 Rent Rates and Taxes
0	0	0	0	0	0	प्रकाशन 600016 Publication
2761	86	4500	200	5000	200	अन्य प्रशासनिक व्यय 600020 Other Administrative Expenses
0	217	0	300	0	300	विज्ञापन एवं प्रचार 600026 Advertising and Publicity
0	0	0	0	0	0	लघु कार्य 600027 Minor Works
0	395	0	450	0	400	व्यावसायिक सेवाएं 600028 Professional Services
0	0	0	0	0	0	अन्य प्रभार 600050 Other Charges
0	0	0	0	0	0	मशीनरी और उपकरण 600052 Machinery and Equipment

वास्तविक	बजट अनुमान				संशोधित अनुमान		बजट अनुमान	
Actuals	Budget Estimates				Revised Estimates		Budget Estimates	
2014-2015		2015-2016		2015-2016		2016-17		
आयोजना Plan	आयोजना Non Plan	आयोजना Plan	आयोजना Non Plan	आयोजना Plan	आयोजना Non Plan	जोड़ Total		
0	0	0	0	0	0	सूचना प्रौद्योगिकी	6099 Information Technology	
0	1576	0	2100	0	1800	अन्य प्रभार	609950 Other Charges	
5020	112746	15500	133600	10000	133000	जोड़- दूरसंचार विवाद निपटान और अपील न्यायाधिकरण	32750080060 Total- Telecom Disputes Settlement and Appellate Tribunal	
							32750080090 Training 9001 Mid carrier Training for Communication Finance	
1	0	3000	0	37	0	देशीय यात्रा भत्ता	900111 Domestic Travel Expenses	
0	0	28000	0	21250	0	विदेशी यात्रा भत्ता	900112 Foreign Travel Expenses	
0	0	1200	0	100	0	कार्यालय व्यय	900113 Office Expenses	
0	0	33000	0	24200	0	व्यावसायिक सेवाएं	900128 Professional Services	
0	0	0	0	0	0	अन्य प्रभार	900150 Other Charges	
1	0	65200	0	45587	0	जोड़-संचार वित्त के लिए सेवा के दौरान प्रशिक्षण	Total 9001 Total-Mid carrier Training for Communication Finance	
							9002 Induction & In service Course	
5148	0	3000	0	7300	0	देशीय यात्रा भत्ता	900211 Domestic Travel Expenses	
1971	0	3600	0	343	0	विदेशी यात्रा भत्ता	900212 Foreign Travel Expenses	
11642	0	1500	0	9177	0	कार्यालय व्यय	900213 Office Expenses	
0	0	0	0	0	0	किराया दरें एवं कर	900214 Rent Rates and Taxes	
87	0	1200	0	0	0	प्रकाशन	900216 Publication	

वास्तविक	बजट अनुमान		संशोधित अनुमान				बजट अनुमान	
Actuals	Budget Estimates		Revised Estimates				Budget Estimates	
2014-2015	2015-2016		2015-2016				2016-17	
आयोजना Plan	आयोजना Non Plan	आयोजना Plan	आयोजना Non Plan	आयोजना Plan	आयोजना Non Plan	मिन्न	जोड़ Total	
0	0	0	0	0	0	अन्य प्रशासनिक व्यय	900220 Other Administrative Expenses	0
0	0	1200	0	0	0	विज्ञापन एवं प्रचार	900226 Advertising and Publicity	50
6878	0	1500	0	10822	0	व्यावसायिक सेवाएं	900228 Professional Services	10050
415	0	600	0	200	0	अन्य प्रभार	900250 Other Charges	300
0	0	0	0	0	0	सूचना प्रौद्योगिकी	9099 Information Technology	0
0	0	2000	0	1571	0	अन्य प्रभार	909950 Other Charges	2000
26141	0	14600	0	29413	0	जोड़-प्रेरणा एवं सेवाकालीन पाठ्यक्रम वेतन	9002 Total -Induction & In service Course	25000
							9003 Institutional and capacity Development	
0	0	0	0	0	0	समयोपरी भत्ता	900303 Overtime Allowance	0
0	0	0	0	0	0	चिकित्सीय उपचार	900306 Medical Treatment	0
0	0	1800	0	1382	0	देशीय यात्रा भत्ता	900311 Domestic Travel Expnses	1500
0	0	1000	0	0	0	विदेशी यात्रा भत्ता	900312 ForeignTravel Expenses	1000
878	0	3000	0	3563	0	कार्यालय व्यय	900313 Office Expenses	5000
34	0	3400	0	0	0	विज्ञापन एवं प्रचार	900326 Advertising and Publicity	200
117	0	0	0	55	0	व्यावसायिक सेवाएं	90028 Professional Services	2000
580	0	1000	0	0	0	अन्य प्रभार	900350 Other Charges	300
1609	0	10200	0	5000	0	जोड़-संस्थागत और क्षमता विकास	9003 Total -Institutional and capacity Development	10000
27751	0	90000	0	80000	0	जोड़ प्रशिक्षण	Total Training	100000
227805	3955266	674500	10493600	629000	62344000	जोड़ अन्य व्यय	Total Other Expenditure	34609300
227805	2305266	674500	10493600	629000	62344000		Voted	

वास्तविक	बजट अनुमान		संशोधित अनुमान			बजट अनुमान		
Actuals	Budget Estimates		Revised Estimates			Budget Estimates		
2014-2015	2015-2016		2015-2016			2016-17		
आयोजना Plan	आयोजना Non Plan	आयोजना Plan	आयोजना Non Plan	आयोजना Plan	आयोजना Non Plan	आयोजना Non Plan	जोड़ Total	
0	1650000	0	0	0	0	0		Charged
41978644	4474809	46094500	11126100	59442000	63692300	जोड़ अन्य संचार सेवाए	3275	Total Other Telecommunication Services
41978644	2824809	46094500	11126100	59442000	63692300	स्वीकृत प्रभारित		Voted
0	1650000	0	0	0	0	जोड़ राजस्व विभाग		Charged
43978644	76892897	50094500	82746500	65691500	144837000			Total Revenue Section
43978644	75242897	50094500	82746500	65691500	143900600	स्वीकृत प्रभारित		Voted
0	1650000	0	0	0	936400			Charged
						पूंजी		Capital
						उत्तर-पूर्वी क्षेत्रों पर पूंजी परियोजना		4552 Capital Outlay on North Eastern Areas
						अन्य संचार सेवा पर पूंजी परियोजना - अन्य खर्चा		455200203 Capital Outlay on other Communication Services - other Expenditure
						रक्षा सेवाओं हेतु ओएफसी आधारित नेटवर्क		01 OFC based net- work for Defence Services
0	0	2500000	0	2299500	0	अन्य पूंजी खर्चा		010060 Other Capital Expenditure
						टेलीकॉम अभियांत्रिक केंद्र		02 Telecom Engineering Centre
						एनजीएन परीक्षा मशीनरी एवं उपस्कर		0201 NGN Test
0	0	0	0	0	0			020152 Machinery and Equipement

वास्तविक	बजट अनुमान		संशोधित अनुमान		बजट अनुमान	
Actuals	Budget Estimates		Revised Estimates		Budget Estimates	
2014-2015	2015-2016		2015-2016		2016-17	
आयोजना Plan	आयोजना Non Plan	आयोजना Plan	आयोजना Non Plan	आयोजना Plan	आयोजना Non Plan	जोड़ Total
0	0	2500000	0	2299500	0	2780000
जोड़-अन्य संचार सेवा पर पूँजी परिव्यय - अन्य खर्चा					455200203	Total-Capital Outlay on other Communication Services - other Expenditure
जोड़-अन्य संचार सेवा पर पूँजी परिव्यय - अन्य संचार सुविधाएं					455200204	Capital Outlay on other Communication Services other Communciation Facilities
कार्यालय भवन भूमि					45520020401	Office Building 01 Land
	0	0	0	0	010153	Major Works 0
मुख्य कार्य भवन					010253	Major Works 20000
	0	0	0	500	0	
0	0	0	0	500	0	20000
जोड़ कार्यालय भवन						Total Office Building
बेतार आयोजना और समन्वय					03	Wireless Planning and Co-ordination
0	0	0	0	0	030052	Machinery and Equipment 0
0	0	0	0	0	0	Total Wireless Planning and Co-ordination 0
अनुश्रवण सेवाएं मशीनेरी और उपकरण					04	Monitoring Services
0	0	0	0	0	040052	Machinery and Equipment 0
0	0	0	0	0	0	Total Monitoring Services 0
सरकारी सहायता से बीएसएनएल द्वारा चलाए गये उत्तर पूर्वी परियोजना					05	North East Projects exeuted by BSNL with Govt. Support

वास्तविक		बजट अनुमान		संशोधित अनुमान		बजट अनुमान		
Actuals		Budget Estimates		Revised Estimates		Budget Estimates		
2014-2015		2015-2016		2015-2016		2016-17		
आयोजना Plan	आयोजना Non Plan	आयोजना Plan	आयोजना Non Plan	आयोजना Plan	आयोजना Non Plan	मिन्न	जोड़ Total	
		100000		100000	0	अन्य पूंजीगत खर्च	050060 Other Capital Expenditure	30000
0	0	100000	0	100000	0	जोड़ सरकारी सहायता से बीएसएनएल द्वारा चलाए गये उत्तर पूर्वी परियोजना	Total North East Projects exeuted by BSNL with Govt. Support	30000
0	0	100000	0	100500	0	अन्य संचार सेवा पर पूंजी परिव्यय - अन्य संचार सुविधाएं	455200204 Total Capital Outlay on other Communication Services other Communciation Facilities	50000
0	0	2600000	0	2400000	0	जोड़ - उत्तर पूर्वी क्षेत्रों पर पूंजीगत परिव्यय	4552 Total- Capital outlay on North Eastern Area	2830000
						दूरसंचार और इलेक्ट्रॉनिक उद्योग पर पूंजीगत परिव्यय	4859 Capital Outlay on Telecommunication and Electronic Industries	
						दूरसंचार सार्वजनिक क्षेत्र के तथा अन्य उपक्रमों में निवेश	485901 Telecommuniations 485901190 Investment in Public Sector and other Undertakings	
						आइटीआई पुर्नजीवन निवेश	48590119013 ITI Revival (Equity Investment)	
1920000	0	500000	0	0	0	निवेश	130054 Investments	800000
						टीसीआईएन मे इक्विटी की बढ़ोतरी	4859019014 Infusion equity in TCIL	
0	0	10000	0	160000	0	विनियोग	140054 Investment	0
1920000	0	510000	0	160000	0	जोड़	Total	800000
						अन्य संचार सेवाओं पर पूंजी परिव्यय	5275 Capital Outlay on other Communication Services	

वास्तविक		बजट अनुमान		संशोधित अनुमान		बजट अनुमान	
Actuals		Budget Estimates		Revised Estimates		Budget Estimates	
2014-2015		2015-2016		2015-2016		2016-17	
आयोजना	आयोजना	आयोजना	आयोजना	आयोजना	आयोजना	जोड़	Total
Plan	Non Plan	Plan	Non Plan	Plan	Non Plan		
						निर्देशन एवम प्रशासन	527500001 Direction and Administration
						निदेशालय	01 Directorate
						भूमि	0101 Land
0		0		5000		मुख्य कार्य	010153 Major Works
						भवन	0102 Buildings
0	0	0	0	0	0	मुख्य कार्य	010253 Major Works
0	0	0	0	5000	0	जोड़- निदेशालय	01 Total Directorate
0	0	0	0	5000	0	जोड़- निर्देशन एवम प्रशासन	527500001 Total Direction and Administration
						अन्य संचार सुविधाएं	527500101 Other Communciations Facilites
						कार्यालय भवन	52750010101 Office Building
						भूमि	0101 Land
714	0	8000	0	0	0	प्रमुख कार्य	010153 Major Works
						भवन	0102 Building
24537	0	60000	0	24500	0	प्रमुख कार्य	010253 Major Works
25251	0	68000	0	24500	0	जोड़ कार्यालय भवन	52750010101 Total Office Building
						स्टाफ क्वार्टर	52750010102 Staff Quarter
						भूमि	0201 land
						मुख्य कार्य	020153 Major Works
						भवन	0202 Buildings
0	0	2000	0	2000	0	मुख्य कार्य	020253 Major Works
0	0	2000	0	2000	0	जोड़ स्टाफ क्वार्टर	52750010102 Total Staff Quarter
						बेतार आयोजना और समन्वय	52750010103 Wireless Planning and Co-ordination
65		1600		1600		मशीनरी एवं उपस्कर	030052 Machinery & Equipuiment
65	0	1600	0	1600	0	जोड़	52750010103 Total
						अनुश्रवण सेवाएं	52750010104 Monitoring Services
		0				मोटर गाडियाँ	040051 Motor Vehicles

वास्तविक		बजट अनुमान		संशोधित अनुमान					बजट अनुमान
Actuals		Budget Estimates		Revised Estimates					Budget Estimates
2014-2015		2015-2016		2015-2016					2016-17
आयोजना	आयोजना	आयोजना	आयोजना	आयोजना	आयोजना	मिन्न			जोड़
Plan	Non Plan	Plan	Non Plan	Plan	Non Plan				Total
19663	0	80000	0	15000	0	मशीनरी एवं उपस्कर	040052	Machinery & Equipumnt	62000
		0				सूचना एवम प्रौद्योगिकी	0499	Information & Technology	0
		0				मशीनरी एवं उपस्कर	049952	Machinery & Equipment	0
19663	0	80000	0	15000	0	जोड़-अनुभवण सेवाए	52750010104	Total Monitoring Services	62000
44979	0	151600	0	43100	0	जोड़-अन्य संचार सुविधाए	527500101	Total Other Communciations Facilities	117000
						निर्देशन एवम प्रशासन	527500102	Direction and Administration	
						निदेशालय	01	Directorate	
						भूमि	0101	Land	
0	0	0	0	0	0	मुख्य कार्य	010153	Major Works	0
					0	भवन	0102	Buildings	
0	0	250000	0	0		मुख्य कार्य	010253	Major Works	0
0	0	250000	0	0	0	जोड़- निदेशालय	01	Total Directorate	0
0	0	250000	0	0	0	जोड़- निर्देशन एवम प्रशासन	527500102	Total Direction and Administration	0
						अन्य खर्च	527500800	Other Expenditure	
						दूरसंचार अभियांत्रिक केंद्र	527500800001	Telecom Engineering Centre	
						एन जी एन परीक्षा प्रयोगशाला	0101	NGN Test Labs	
0	0	4000	0	500	0	मशीनरी एवं उपस्कर	010152	Machinery & Equipement	3000
						एस ए आर प्रयोगशाला	0102	SAR Lab	
0	0	16000	0	12000	0	मशीनरी एवं उपस्कर	010252	Machinery & Equipment	2000
						ई एम एफ शक्ति को मापने के यंत्र	0103	EMF Strength measuring instrument	

वास्तविक		बजट अनुमान		संशोधित अनुमान					बजट अनुमान
Actuals		Budget Estimates		Revised Estimates					Budget Estimates
2014-2015		2015-2016		2015-2016					2016-17
आयोजना Plan	आयोजना Non Plan	आयोजना Plan	आयोजना Non Plan	आयोजना Plan	आयोजना Non Plan	आयोजना मिन्न			जोड़ Total
0	0	16000	0	500	0	मशीनरी एवं उपस्कर	010352 Machinery & Equipement		40000
		0		0		वाई - फ़ाई प्रयोगशाला मशीनरी एवं उपस्कर	0104 WI-Fi Lab		0
284	0	7500	0	500	0	सिक्योरिटी प्रयोगशाला मशीनरी एवं उपस्कर	0105 Security Lab		40000
791	0	2000	0	500	0	सी पी ई प्रयोगशाला मशीनरी एवं उपस्कर	010552 Machinery & Equipement		5000
							0106 CPE Lab		
0	0	2000	0	500	0	ग्रीन पासपोर्ट प्रयोगशाला	010652 Machinery & Equipment		8000
							0107 Green Passport Lab		
0	0	2000	0	500	0	मशीनरी एवं उपस्कर	010752 Machinery & Equipment		2000
0	0	2000	0	500	0	क्षेत्रीय जॉच प्रयोगशाला मशीनरी एवं उपस्कर	0108 Regional Lab		
							010852 Machinery & Equipment		
1075	0	49500	0	15000	0	जोड़-दूरसंचार अभियांत्रिक केंद्र	52750080001 Total-Telecom Engineering Centre		100000
						मुख्य भूमि तथा अंडमान एवं निकोबार के बीच	52750080002 Undersea cabling between Manin land and Andaman Nicobar		
		10000		0		अन्य पूंजी खर्चा	020060 Other Capital Expenditure		0
0	0	10000	0	0	0	जोड़-मुख्य भूमि तथा अंडमान एवं निकोबार के बीच	52750080002 Total-Undersea cabling between Manin land and Andaman Nicobar		0
						रक्षा सेवाओं हेतु ओएफसी आधारित नेटवर्क	52750080003 OFC based net- work for Defence Services		
3580846	0	21500000	0	19900500	0	अन्य पूंजी खर्चा	030060 Other Capital Expenditure		24320000

वास्तविक		बजट अनुमान		संशोधित अनुमान					बजट अनुमान
Actuals		Budget Estimates		Revised Estimates					Budget Estimates
2014-2015		2015-2016		2015-2016					2016-17
आयोजना	आयोजना	आयोजना	आयोजना	आयोजना	आयोजना	मिन्न			जोड़
Plan	Non Plan	Plan	Non Plan	Plan	Non Plan				Total
3580846	0	21500000	0	19900500	0	जोड़- रक्षा सेवाओं हेतु ओएफसी आधारित नेटवर्क	52750080003	Total OFC based network for Defence Services	24320000
						ट्राई भूमि	52750080004	TRAI	
0	0	0		0	0	मुख्य कार्य	040153	Major Works	0
0	0	220000		0	0	भवन	0402	Buildings	
0	0	220000	0	0	0	मुख्य कार्य	040253	Major Works	0
0	0	220000	0	0	0	जोड़ ट्राई	52750080004	Total- TRAI	0
						संचार वित्त के लिए प्रशिक्षण	52750080005	Training Institute for Communciations Finance	
						भूमि	0501	Land	
						मुख्य कार्य	050153	Major Works	0
						भवन	0502	Building	
5711		110000		25320		मुख्य कार्य	050253	Major Works	120000
						उन्नयन एवं विस्तार	0503	Upgradation and Expansion	
						मोटर गाडियाँ	050351	Motor Vehicles	0
						मशीनरी एवं उपस्कर	050352	Machinery & Equipment	4500
						मुख्य कार्य	050353	Major Works	4500
						सूचना प्रौद्योगिकी के अलावा	0504	Other than Information Technology	
34		2440		163		देशीय यात्रा व्यय	050411	Domestic Travel Expenses	1000
5465		5000		8754		कार्यालय व्यय	050413	Office Expenses	10000
						लघु कार्य	050427	Minor Works	0
706		6000		20263		व्यावसायिक सेवाएँ	050428	Professional Services	20000
737		15460		0		मशीनरी एवं उपस्कर	050452	Machinery & Equipment	5000
						सूचना प्रौद्योगिकी	99	Information Technology	0

वास्तविक		बजट अनुमान		संशोधित अनुमान				बजट अनुमान
Actuals		Budget Estimates		Revised Estimates				Budget Estimates
2014-2015		2015-2016		2015-2016				2016-17
आयोजना Plan	आयोजना Non Plan	आयोजना Plan	आयोजना Non Plan	आयोजना Plan	आयोजना Non Plan	मिन्न		जोड़ Total
344		7000		0		मशीनरी एवं उपस्कर	9952 Machinery & Equipment	5000
12997	0	183900	0	54500	0	जोड़- संचार वित्त के लिए प्रशिक्षण संस्थान	52750080005 Total- Training Institute for Communications Finance	170000
						चंपई और जोखावधर के बीच माइक्रोवेव लिंक	52750080006 Microwave Link between Champai and Zokhthawther	
20000		20000		20000		अन्य पूंजी खर्चा	060060 Other Capital Expenditure	10000
20000	0	20000	0	20000	0	जोड़- चंपई और जोखावधर के बीच माइक्रोवेव लिंक	52750080006 Total -Microwave Link between Champai and Zokhthawther	10000
						उपग्रह मार्ग की स्थापना हेतु बीएसएनएल की सहायता	52750080007 Establishment of Settelite GatewayAssistance to BSNL	
50000		400000		400000		अन्य पूंजी खर्चा	070060 Other Capital Expenditure	90000
50000	0	400000	0	400000	0	जोड़- उपग्रह मार्ग की स्थापना हेतु बीएसएनएल की सहायता	52750080007 Total- Establishment of Settelite GatewayAssistance to BSNL	90000
						उत्तर पूर्वी क्षेत्रों पर पूंजीगत परिच्यय	52750080008 North East Projects exeuted by BSNL with Govt. Support	
60000		0		0	0	अन्य पूंजी खर्चा	080060 Other Capital Expenditure	
60000	0	0	0	0	0	जोड़ - उत्तर पूर्वी क्षेत्रों पर पूंजीगत परिच्यय	52750080008 Total North East Projects exeuted by BSNL with Govt. Support	0

वास्तविक	बजट अनुमान		संशोधित अनुमान		बजट अनुमान	
Actuals	Budget Estimates		Revised Estimates		Budget Estimates	
2014-2015	2015-2016		2015-2016		2016-17	
आयोजना Plan	आयोजना Non Plan	आयोजना Plan	आयोजना Non Plan	आयोजना Plan	आयोजना Non Plan	जोड़ Total
3724918	0	22383400	0	20390000	0	जोड़-अन्य खर्चा 527500800 Total Other Expenditure 24690000
3769897	0	22785000	0	20438100	0	जोड़-संचार सेवाओं पर पूँजी परिव्यय 5275 Total -Capital Outlay on Other Communication Services 24957000
						दूरसंचार तथा इलेक्ट्रॉनिक उद्योगों के कर्ज 6859 Loans for Telecommunication and Electronic Industries
						दूरसंचार सार्वजनिक क्षेत्र के तथा अन्य उपक्रमों के कर्ज 685901 Telecommunication 685901190 Loans to Public Sector and Other Undertakings
		0				टीसीआईएल के सरल ऋण 02 Soft Loan to TCIL
690000		0		260000		कर्ज एवं अग्रिम 020055 Loans and Advances
690000	0	0	0	260000	0	जोड़ टीसीआईएल के सरल ऋण 02 Total Soft Loan to TCIL 0
						आई टी आई लि. आई टी आई लि. को कर्ज 19099 I T I Limited 9989 Loans to I T I Limited
	3000000	0				कर्ज एवं अग्रिम 998955 Loans and Advances
0	3000000	0	0	0	0	जोड़ आई टी आई लि. को कर्ज 99 Total Loans to I T I Limited 0
690000	3000000	0	0	260000	0	जोड़ 6859 Total 0
						अन्य संचार सेवाओं के लिए ऋण 7275 Loans for Other Communication Services
						सार्वजनिक क्षेत्र एवं अन्य उपक्रमों को ऋण 727500190 Loans to Public Sector and Other Undertakings

वास्तविक	बजट अनुमान		संशोधित अनुमान		बजट अनुमान	
Actuals	Budget Estimates		Revised Estimates		Budget Estimates	
2014-2015	2015-2016		2015-2016		2016-17	
आयोजना Plan	आयोजना Non Plan	आयोजना Plan	आयोजना Non Plan	आयोजना Plan	आयोजना Non Plan	जोड़ Total
					होमस्फ़ेर प्रॉपर्टीस इंडिया लिमिटेड को ऋण	03 Loans to Homesphere Properties India Limited (HPIL)
10000	0	10000	0	0	0	0
10000	0	10000	0	0	0	0
6389897	3000000	25905000	0	23258100	0	0
6389897	3000000	25905000	0	23258100	0	0
0	0	0	0	0	0	0
50368541	79892897	75999500	82746500	88949600	144837000	0
50368541	78242897	75999500	82746500	88949600	143900600	212146600
0	1650000	0	0	0	936400	0

घटाएं	Deduct
पूंजी भाग	3451 Revenue Section
सचिवालय आर्थिक सेवाएं	Secretariate Economic Services

वास्तविक	बजट अनुमान		संशोधित अनुमान		बजट अनुमान	
Actuals	Budget Estimates		Revised Estimates		Budget Estimates	
2014-2015	2015-2016		2015-2016		2016-17	
आयोजना Plan	आयोजना Non Plan	आयोजना Plan	आयोजना Non Plan	आयोजना Plan	आयोजना Non Plan	जोड़ Total
	1392				अधिक भुगतान की वसूलियाँ	3451091100 Recoveries of Overpayment
	1392				जोड़	Total
					अन्य संचार सेवाएँ	327500902 Other Communication Services
20869800	0	24000000	0	31000000	सर्वभौमिक सेवा दायित्व निधि से अंतरित राशि	01 Amount met from USO Fund
					घटाएँ- लौटाई गई राशि	010070 Deduct- Recoveries
20869800	0	24000000	0	31000000	जोड़	Total
					पेंशन और अन्य सेवाएँ	2071 Pension and other Services
					निवृत्ति लाभ	Retirement Benefits
					सिविल	207101 Civil
			0	0	घटाएँ- लौटाई गई राशि	207101911 Deduct- Refund
					साधारण पेंशन	01 Ordinary Pension
0	2942		0	0	अधिक भुगतान की वसूलियाँ	01070 Recoveries of Overpayment
0	2942	0	0	0	जोड़	Total
					अन्य संचार सेवाएँ	3275 Other Communication Services
					0075 - राजस्व प्राप्ति - खर्च से घटाएँ	0075 Revenue Receipts- deduct from expenditure
					3275 00 800 40 आई टी आई से घटाएँ	Deduct from 3275 00 800 40 ITI
					गरंटी फी की माफी	Waiver of Grantee fee
					घटाएँ - वसूलियाँ	400670 Deduct- Recoveries
					जोड़	Total
20869800	4334	24000000	0	31000000	जोड़- वसूलियाँ	Total- Recoveries
						28007900