

MINISTRY OF FINANCE**DEMAND NO. 31****Department of Revenue***(In ₹ crores)*

	Actual 2017-2018			Budget 2018-2019			Revised 2018-2019			Budget 2019-2020		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
Gross	99491.50	1.14	99492.64	180941.26	8.44	180949.70	119388.75	8.21	119396.96	203458.00	8.73	203466.73
Recoveries	-41192.65	...	-41192.65	-90063.26	...	-90063.26	-66804.55	...	-66804.55	-101268.39	...	-101268.39
Receipts	-182.65	...	-182.65	-150.00	...	-150.00	-150.00	...	-150.00	-150.00	...	-150.00
Net	58116.20	1.14	58117.34	90728.00	8.44	90736.44	52434.20	8.21	52442.41	102039.61	8.73	102048.34
A. The Budget allocations, net of recoveries and receipts, are given below:												
CENTRE'S EXPENDITURE												
Establishment Expenditure of the Centre												
1. Secretariat	275.60	...	275.60	317.41	...	317.41	326.81	...	326.81	367.31	...	367.31
2. Implementation of VAT Scheme	...	...	...	0.01	...	0.01	...	...	...	0.01	...	0.01
3. Enforcement Directorate	162.94	...	162.94	165.14	...	165.14	212.11	...	212.11	234.54	...	234.54
4. Narcotics Control	35.68	...	35.68	31.78	...	31.78	33.22	...	33.22	35.96	...	35.96
5. Special Investigation Team (SIT)	2.45	...	2.45	2.76	...	2.76	3.17	...	3.17	2.46	...	2.46
6. Actual Recoveries	-46.06	...	-46.06	...	...	...	...	...	...	...	...	...
Total-Establishment Expenditure of the Centre	430.61	...	430.61	517.10	...	517.10	575.31	...	575.31	640.28	...	640.28
Other Central Sector Expenditure												
Autonomous Bodies												
7. National Institute of Public Finance and Policy	9.12	...	9.12	12.72	...	12.72	9.60	...	9.60	12.00	...	12.00
Public Sector Undertakings												
8. Investment in GSTN-SPV	...	...	...	...	...	...	...	2.55	2.55	...	0.01	0.01
Others												
9. International Cooperation	5.15	...	5.15	6.37	...	6.37	14.34	...	14.34	7.79	...	7.79
10. Other Expenditure	36.58	...	36.58	40.62	...	40.62	51.41	...	51.41	50.40	...	50.40
11. <i>Opium and Alkaloid Factories</i>												
11.01 Working expenditure in Opium and Alkaloid Factories	286.60	...	286.60	300.91	...	300.91	198.29	...	198.29	278.87	...	278.87
11.02 Less Revenue Receipt	-182.65	...	-182.65	-150.00	...	-150.00	-150.00	...	-150.00	-150.00	...	-150.00
11.03 Capital Expenditure in Opium and Alkaloid Factories	...	1.14	1.14	...	5.65	5.65	...	5.65	5.65	...	5.71	5.71
<i>Total- Opium and Alkaloid Factories</i>	<i>103.95</i>	<i>1.14</i>	<i>105.09</i>	<i>150.91</i>	<i>5.65</i>	<i>156.56</i>	<i>48.29</i>	<i>5.65</i>	<i>53.94</i>	<i>128.87</i>	<i>5.71</i>	<i>134.58</i>

(In ₹ crores)

	Actual 2017-2018			Budget 2018-2019			Revised 2018-2019			Budget 2019-2020		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
12. National Committee for promotion of Economic and Social Welfare	0.22	...	0.22	0.25	...	0.25	0.25	...	0.25	0.25	...	0.25
13. Capital Outlay on Public Works	...	...	...	...	2.79	2.79	...	0.01	0.01	...	0.01	0.01
14. Capital Outlay on Housing	...	...	...	...	...	...	...	...	...	...	3.00	3.00
Total-Others	145.90	1.14	147.04	198.15	8.44	206.59	114.29	5.66	119.95	187.31	8.72	196.03
Total-Other Central Sector Expenditure	155.02	1.14	156.16	210.87	8.44	219.31	123.89	8.21	132.10	199.31	8.73	208.04
TRANSFERS TO STATES/UTs												
Other Grants/Loans/Transfers												
15. Compensation to States/UTs for revenue Losses due to implementation of VAT and VAT related Expenditure	...	...	...	0.01	...	0.01	...	...	...	0.01	...	0.01
16. Compensation to States/UTs for revenue losses due to phasing out of CST	1384.57	...	1384.57	0.02	...	0.02	...	...	...	0.01	...	0.01
17. Transfer to GST Compensation Fund	56146.00	...	56146.00	90000.00	...	90000.00	51735.00	...	51735.00	101200.00	...	101200.00
18. Compensation to States/UTs for revenue losses on roll out of GST	41146.00	...	41146.00	90000.00	...	90000.00	66735.00	...	66735.00	101200.00	...	101200.00
19. Amount met from GST Compensation Fund	-41146.00	...	-41146.00	-90000.00	...	-90000.00	-66735.00	...	-66735.00	-101200.00	...	-101200.00
Total-Other Grants/Loans/Transfers	57530.57	...	57530.57	90000.03	...	90000.03	51735.00	...	51735.00	101200.02	...	101200.02
Grand Total	58116.20	1.14	58117.34	90728.00	8.44	90736.44	52434.20	8.21	52442.41	102039.61	8.73	102048.34
B. Developmental Heads												
General Services												
1. Collection of Taxes on Income and Expenditure	0.22	...	0.22	0.25	...	0.25	0.25	...	0.25	0.25	...	0.25
2. Other Fiscal Services	209.82	...	209.82	219.82	...	219.82	275.73	...	275.73	299.70	...	299.70
3. Secretariat-General Services	275.58	...	275.58	317.42	...	317.42	326.81	...	326.81	367.32	...	367.32
4. Other Administrative Services	34.17	...	34.17	39.57	...	39.57	48.12	...	48.12	43.45	...	43.45
5. Capital Outlay on Other Fiscal Services	...	...	...	...	...	...	...	2.55	2.55	...	0.01	0.01
6. Capital Outlay on Public Works	...	...	...	...	2.79	2.79	...	0.01	0.01	...	0.01	0.01
Total-General Services	519.79	...	519.79	577.06	2.79	579.85	650.91	2.56	653.47	710.72	0.02	710.74
Social Services												
7. Capital Outlay on Housing	...	...	...	...	...	...	...	...	...	...	3.00	3.00
Total-Social Services	...	...	...	...	...	...	...	...	...	...	3.00	3.00
Economic Services												
8. Other Industries	65.84	...	65.84	150.91	...	150.91	48.29	...	48.29	128.87	...	128.87
9. Capital Outlay on Other Industries	...	1.14	1.14	...	5.65	5.65	...	5.65	5.65	...	5.71	5.71
Total-Economic Services	65.84	1.14	66.98	150.91	5.65	156.56	48.29	5.65	53.94	128.87	5.71	134.58

(In ₹ crores)

	Actual 2017-2018			Budget 2018-2019			Revised 2018-2019			Budget 2019-2020		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
Others												
10. Grants-in-aid to State Governments	57040.57	...	57040.57	87500.02	...	87500.02	47235.00	...	47235.00	96000.01	...	96000.01
11. Grants-in-aid to Union Territory Governments	490.00	...	490.00	2500.01	...	2500.01	4500.00	...	4500.00	5200.01	...	5200.01
Total-Others	57530.57	...	57530.57	90000.03	...	90000.03	51735.00	...	51735.00	101200.02	...	101200.02
Grand Total	58116.20	1.14	58117.34	90728.00	8.44	90736.44	52434.20	8.21	52442.41	102039.61	8.73	102048.34
	Budget Support	IEBR	Total	Budget Support	IEBR	Total	Budget Support	IEBR	Total	Budget Support	IEBR	Total
C. Investment in Public Enterprises												
1. Investment in GSTN SPV	...	...	...	...	...	...	2.55	...	2.55	0.01	...	0.01
Total	...	...	...	...	...	...	2.55	...	2.55	0.01	...	0.01

1. **Secretariat:** Provision is for Secretariat expenditure of the Department of Revenue including TPRU, Goods and Service Tax Council Secretariat, Income Tax Overseas Units, Central Economic Intelligence Bureau, Financial Intelligence Unit-India, Pr. CCA, CBDT; Pr. CCA, CBEC, Competent Authorities under Smugglers and Foreign Exchange Manipulators (Forfeiture of Property) Act and Narcotics Drugs & Psychotropic Substances Act and Committee of Management.

2. **Implementation of VAT Scheme:** The provision has been made for strengthening of infrastructure of Sales Tax Departments in respect of Special Category States and newly created States with the objective of switching over to Value Added Tax (VAT).

3. **Enforcement Directorate:** The provision is for expenditure of the Enforcement Directorate, which is concerned with the enforcement of the Foreign Exchange Management Act (FEMA) and Prevention of Money Laundering Act (PMLA).

4. **Narcotics Control:** This includes provision for Central Bureau of Narcotics and Expenditure from National Fund for Control of Drug Abuse (NFCDA).

5. **Special Investigation Team (SIT):** The provision is for recurring expenditure of Special Investigation Team which has been set up as per the directions of the Hon'ble Supreme Court.

7. **National Institute of Public Finance and Policy:** The provision is towards grants-in-aid to the National Institute of Public Finance & Policy (NIPFP).

8. **Investment in GSTN-SPV:** The provision is for acquisition of shares in Goods and Service Tax Network Special Purpose Vehicle- (GSTN SPV).

9. **International Cooperation:** The provision is for annual contribution towards Memberships of Asia/Pacific Group on Money Laundering, Egmont Group and Organisation of Economic Co-operation and Development (OECD).

10. **Other Expenditure:** This includes provision for Appellate Tribunal under Smugglers and Foreign Exchange Manipulators (Forfeiture of Property) Act, 1976, Customs, Excise and Service Tax Appellate Tribunal (CESTAT) and Adjudicating Authority under Prevention of Money Laundering Act, 2002.

11. **Opium and Alkaloid Factories:** The provision is for the net expenditure of the Opium Factories and Alkaloid Works at Ghazipur and Neemuch including purchase of Opium produce. Central Government exercises exclusive control over the cultivation of opium and purchases the entire produce for processing and sale for medicinal and scientific needs.

12. **National Committee for promotion of Economic and Social Welfare:** The provision is for meeting the expenses of the National Committee for Promotion of Economic & Social Welfare set up under the Income Tax Act.

13. **Capital Outlay on Public Works:** The token provision is for construction of Office Building of D/o Revenue (Rajaswa Bhawan etc).

14. **Capital Outlay on Housing:** The provision is for acquisition/construction of residential flats for Enforcement Directorate

15. **Compensation to States/UTs for revenue Losses due to implementation of VAT and VAT related Expenditure:** The token provision is for compensation to States/ UTs for revenue Losses due to implementation of VAT and VAT related expenditure.

16. **Compensation to States/UTs for revenue losses due to phasing out of CST:** The token provision is for compensation of revenue losses to the States/Union Territories due to phasing out of Central Sales Tax (CST).

17. **Transfer to GST Compensation Fund:** The provision is for transfer to GST Compensation Fund a Public Account of India from cess collected in Consolidated Fund of India under GST Compensation Act, 2017.

18. **Compensation to States/UTs for revenue losses on roll out of GST:** The provision is for compensation of revenue losses to the States/Union Territories due to Rollout of Goods and Service Tax (GST).

19. **Amount met from GST Compensation Fund:** The provision is for compensation of revenue losses to the States/Union Territories due to rollout of Goods and Service Tax (GST) to be met from GST Compensation Cess Fund.