

2.2 BUDGETARY TRANSACTIONS OF THE CENTRAL AND STATE GOVERNMENTS AND UNION TERRITORIES (Including internal and extra-budgetary resources of public sector undertakings for their plans)

(Rs. crore)

| | 1980-81 | 1990-91 | 2000-01 | 2001-02 | 2002-03 | 2003-04 | 2004-05 (BE) | 2004-05 (RE) | 2005-06 (BE) | |
|--|---------|---------|---------|---------|---------|---------|-----------------|-----------------|-----------------|----|
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| I. TOTAL OUTLAY | 36845 | 176548 | 615658 | 680909 | 725142 | 803274 | 902287 | 929205 | 1049775 | |
| A. DEVELOPMENT ¹ | 24426 | 105922 | 317464 | 342234 | 354636 | 400013 | 439520 | 469595 | 546344 | |
| B. NON-DEVELOPMENT | 12419 | 70626 | 298194 | 338675 | 370506 | 403261 | 462767 | 459610 | 503431 | |
| 1. Defence (net) | 3600 | 15427 | 49622 | 54265 | 55662 | 60066 | 77000 | 77000 | 83000 | |
| 2. Interest payments | 2957 | 25006 | 122792 | 140890 | 154399 | 176373 | 190517 | 188643 | 208379 | |
| 3. Tax collection charges | 504 | 1973 | 6570 | 7514 | 7594 | 8354 | 9504 | 9632 | 10053 | |
| 4. Police | 1163 | 5657 | 21343 | 23641 | 25058 | 26852 | 29623 | 31138 | 33585 | |
| 5. Others ² | 4195 | 22563 | 97867 | 112365 | 127793 | 131616 | 156123 | 153197 | 168414 | |
| II. CURRENT REVENUE | 24563 | 110607 | 393284 | 430126 | 484189 | 533370 | 655618 | 629491 | 742069 | |
| A. TAX REVENUE | 19844 | 87723 | 305320 | 332137 | 375219 | 414085 | 527676 | 494016 | 585625 | |
| 1. Income and corporation tax | 2817 | 10712 | 67460 | 68613 | 83038 | 104949 | 139365 | 133930 | 176813 | |
| 2. Customs | 3409 | 20644 | 47542 | 40268 | 44852 | 48629 | 54250 | 56250 | 53182 | |
| 3. Union excise duties | 6500 | 24514 | 68526 | 72555 | 82310 | 90774 | 133251 | 100720 | 121533 | |
| 4. Sales tax | 4018 | 18228 | 72874 | 77308 | 83768 | 98001 | 111734 | 116018 | 134805 | |
| 5. Others | 3100 | 13625 | 48918 | 73393 | 81251 | 71732 | 89076 | 87098 | 99292 | |
| B. NON-TAX REVENUE ³ (Internal resources of public sector undertakings for the Plan) | 4719 | 22884 | 87964 | 97989 | 108970 | 119285 | 127942 | 135475 | 156444 | |
| III. GAP (I-II) Financed by: | 12282 | 65941 | 222374 | 250783 | 240953 | 269904 | 246669 | 299714 | 307706 | |
| IV. NET CAPITAL RECEIPTS (A+B) | 8831 | 54455 | 223283 | 185233 | 237910 | 282481 | 241587 | 275229 | 306783 | |
| A. INTERNAL (net) | 7161 | 50192 | 214965 | 177880 | 248129 | 293989 | 230073 | 263297 | 294082 | |
| 1. Net market loans ⁴ | 3163 | 11308 | 85341 | 48398 | 116483 | 105721 | 104142 | 63195 | 119948 | |
| 2. Net small savings | 1121 | 8309 | 8192 | 8755 | 6731 | -5633 | 8587 | 6182 | 7598 | |
| 3. Net State and public provident funds | 558 | 3887 | 23661 | 30810 | 19432 | 16593 | 23374 | 8053 | 17272 | |
| 4. Special deposits of non-Government provident funds | 604 | 6721 | 7177 | 7523 | 8736 | -377 | 0 | 0 | 0 | |
| 5. Special borrowings from RBI against compulsory deposits | -70 | -105 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 6. Net misc. capital receipts ⁵ | 1785 | 20072 | 90594 | 82394 | 96747 | 177685 | 93970 | 185867 | 149264 | |
| B. EXTERNAL | 1670 | 4263 | 8318 | 7353 | -10219 | -11509 | 11514 | 11932 | 12701 | |
| 1. Net loans (excluding PL-480) | 798 | 3181 | 7505 | 5601 | -11934 | -13488 | 7676 | 8235 | 8856 | |
| (i) Gross | 1190 | 5339 | 17328 | 14790 | 12352 | 11956 | 14546 | 15393 | 16348 | |
| (ii) Less repayments | 392 | 2158 | 9823 | 9189 | 24286 | 25444 | 6870 | 7158 | 7529 | |
| 2. Grants | 436 | 586 | 813 | 1752 | 1715 | 1979 | 3438 | 2897 | 3045 | |
| 3. Net PL-480 accounts under Indo-US agreement 1974 | -49 | - | - | - | - | - | - | - | - | |
| 4. Net special credit | -53 | -76 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | |
| 5. Loans from IMF Trust Fund | 538 | - | - | - | - | - | - | - | - | |
| 6. Revolving fund | - | 572 | 0 | 0 | 0 | 0 | 400 | 800 | 800 | |
| V. OVERALL BUDGETARY DEFICIT | 3451 | 11486 | -909 | 65550 | 3043 | -12576 | 5082 | 24485 | 923 | |

Notes:

- Includes plan expenditure of Railways, Communications and non-departmental commercial undertakings financed out of their internal and extra budgetary resources, including market borrowings and term loans from financial institutions to State Government public enterprises. Also includes developmental loans given by the Central and State Governments to non-departmental undertakings, local bodies and other parties. However, it excludes a notional amount of Rs.45 crore in 1980-81 on account of conversion of loan capital given to non-departmental commercial undertakings into equity capital.
- Includes general administration, pensions and ex-gratia payments to former rulers, famine relief (only non-plan portion), subsidies on food and controlled cloth, grants and loans to foreign countries and loans for non-developmental purpose to other parties, but excludes Contingency Fund transactions. It also excludes notional transactions in respect of subscriptions to International Monetary Fund of Rs. 559 crore in 1980-81, Rs. 550 crore in 1990-1991, Rs. 629 crore in 2000-2001, nil in 2001-2002, Rs.1011 crore in 2002-03, Rs. 1262 crore in 2003-04, Rs nil in both 2004-05(BE) and 2004-05(RE) and Rs. 357 crore in 2005-06 (BE).
- Includes internal resources of Railways, Communications and non-departmental commercial undertakings for the plan.
- Includes market borrowings of State Government public enterprises.
- Excludes the notional receipts on account of repayments of loans by non-departmental commercial undertakings due to their conversion into equity capital. It also excludes notional transactions in respect of International Monetary Fund and Contingency Fund transactions.

Source : Economic Division, Department of Economic Affairs, Ministry of Finance.