

**2.18 : RECEIPTS AND EXPENDITURE OF THE CENTRAL GOVERNMENT**

(Rs.crore)

	1990-91	2000-01	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08 <sup>a</sup>	2008-09 (B.E.)	2008-09 (R.E.)
1	2	3	4	5	6	7	8	9	10	11
<b>1. Revenue receipts (2+3)</b>	<b>54954</b>	<b>192605</b>	<b>230834</b>	<b>263813</b>	<b>305991</b>	<b>347077</b>	<b>434387</b>	<b>541925</b>	<b>602935</b>	<b>562173</b>
2. Tax revenue (net of States' share)	42978	136658	158544	186982	224798	270264	351182	439547	507150	465970
3. Non-tax revenue	11976	55947	72290	76831	81193	76813	83205	102378	95785	96203
<b>4. Revenue expenditure</b>	<b>73516</b>	<b>277838</b>	<b>338713</b>	<b>362074</b>	<b>384329</b>	<b>439376</b>	<b>514609</b>	<b>594494</b>	<b>658118</b>	<b>803446</b>
<i>of which:</i>										
(a) Interest payments	21498	99314	117804	124088	126934	132630	150272	171030	190807	192694
(b) Major subsidies	9581	25860	40716	43535	44753	44480	53495	67498	67037	122728
(c) Defence expenditure	10874	37238	40709	43203	43862	48211	51682	54219	57593	73600
<b>5. Revenue deficit (4-1)</b>	<b>18562</b>	<b>85233</b>	<b>107879</b>	<b>98261</b>	<b>78338</b>	<b>92299</b>	<b>80222</b>	<b>52569</b>	<b>55183</b>	<b>241273</b>
<b>6. Capital receipts</b>	<b>31971</b>	<b>132987</b>	<b>182414</b>	<b>207390</b>	<b>192261</b>	<b>158661</b>	<b>149000</b>	<b>170807</b>	<b>147949</b>	<b>338780</b>
<i>of which:</i>										
(a) Recovery of loans <sup>c</sup>	5712	12046	34191	67165	62043	10645	5893	5100	4497	9698
(b) Other receipt (mainly PSU disinvestment)	0	2125	3151	16953	4424	1581	534	38795	10165	2567
(c) Borrowings and other liabilities <sup>d</sup>	26259	118816	145072	123272	125794	146435	142573	126912	133287	326515
<b>7. Capital expenditure</b>	<b>24756</b>	<b>47754</b>	<b>74535<sup>e</sup></b>	<b>109129<sup>e</sup></b>	<b>113923<sup>e</sup></b>	<b>66362</b>	<b>68778</b>	<b>118238</b>	<b>92766</b>	<b>97507</b>
<b>8. Total expenditure [4+7=8(a)+8(b)]</b>	<b>98272</b>	<b>325592</b>	<b>413248</b>	<b>471203</b>	<b>498252</b>	<b>505738</b>	<b>583387</b>	<b>712732</b>	<b>750884</b>	<b>900953</b>
<i>of which:</i>										
(a) Plan expenditure	28365	82669	111470	122280	132292	140638	169860	205082	243386	<b>282957</b>
(b) Non-plan expenditure	69907	242923	301778	348923	365960	365100	413527	507650	507498	617996
<b>9. Fiscal deficit [8-1-6(a)-6(b)]</b>	<b>37606</b>	<b>118816</b>	<b>145072</b>	<b>123272</b>	<b>125794</b>	<b>146435</b>	<b>142573</b>	<b>126912</b>	<b>133287</b>	<b>326515</b>
<b>10. Primary deficit [9-4(A)=10(a)+10(b)]</b>	<b>16108</b>	<b>19502</b>	<b>27268</b>	<b>-816</b>	<b>-1140</b>	<b>13805</b>	<b>-7699</b>	<b>-44118</b>	<b>-57520</b>	<b>133821</b>
(a) Primary deficit consumption	6358	22955	38607	25037	-275	250	-28557	-75870	-91731	89256
(b) Primary deficit investment	9750	-3453	-11339	-25853	-865	13555	20858	31752	34211	44565
<b>Memorandum items</b>										
Gross tax revenue <sup>b</sup>	57576	188603	216266	254348	304958	366151	473512	593147	687715	627949
<b>Direct (a)</b>	<b>11024</b>	<b>68306</b>	<b>83085</b>	<b>105090</b>	<b>132181</b>	<b>165202</b>	<b>219722</b>	<b>295938</b>	<b>365000</b>	<b>345000</b>
Personal Income tax	5371	31764	36866	41387	49268	63629	75093	102644	138314	122600
Corporation tax	5335	35696	46172	63562	82680	101277	144318	192911	226361	222000
<b>Indirect(b)</b>	<b>45158</b>	<b>118681</b>	<b>131284</b>	<b>147294</b>	<b>170936</b>	<b>199348</b>	<b>241538</b>	<b>279031</b>	<b>321264</b>	<b>281359</b>
Customs	20644	47542	44852	48629	57611	65067	86327	104119	118930	108000
Excise	24514	68526	82310	90774	99125	111226	117613	123611	137874	108359
Service tax	0	2613	4122	7891	14200	23055	37598	51301	64460	65000
States' share(including NCCF)	14598	51945	57722	67366	80160	95887	122330	153600	180565	161979

Source : Budget documents

<sup>a</sup> Based on provisional Actuals for 2007-08.<sup>b</sup> includes taxes referred in (a) & (b) and taxes of Union Territories and "other" taxes.<sup>c</sup> Includes receipts from States on account of Debt Swap Scheme for 2002-03, 2003-04, and 2004-05.<sup>d</sup> Does not include receipts in respect of Market Stabilization Scheme, which will remain in the cash balance of the Central Government and will not be used for expenditure.<sup>e</sup> Includes repayment to National Small Savings Fund.

Note: 1. Direct taxes also includes taxes pertaining to expenditure, interest, wealth, gift and estate duty.

2. The figures may not add up to the total because of rounding approximations.

3. Primary deficit consumption =Revenue deficit-interest payments+interest receipts+dividend &amp; profits

4. Primary deficit investment =Capital expenditure-interest receipts -Dividend &amp; profits-recovery of loans-other receipts.

5. Figures are exclusive of the transfer of States' share in the small savings collections.