

**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	1994-95	1995-96	1996-97	1997-98 (BE)	1997-98 (RE)	1998-99 (BE)
1	2	3	4	5	6	7	8	9
I. TOTAL OUTLAY	36845	176548	300881	340313	370497	445193	436122	520917
A. DEVELOPMENT (1)	24426	105922	171488	189050	202640	240076	239386	272610
B. NON-DEVELOPMENT	12419	70626	129393	151263	167857	205117	196736	248307
1. Defence (net)	3600	15427	23245	26856	29505	35620	36099	41200
2. Interest payments	2957	25006	51932	58944	69931	81113	78639	90188
3. Tax collection charges	504	1973	3247	5224	4080	6548	5293	5692
4. Police	1163	5657	9719	11241	12871	13386	15562	16868
5. Others (2)	4195	22563	41250	48998	51470	68450	61143	94359
II. CURRENT REVENUE	24563	110607	202310	241428	254581	316957	295972	340146
A. TAX REVENUE	19844	87723	147848	175255	200046	238505	227880	255507
1. Income and corporation tax	2817	10712	25851	32079	36801	43560	50110	47480
2. Customs	3409	20644	26789	35757	42851	52550	41000	48148
3. Union excise duties	6500	24514	37347	40187	45008	52200	47700	55910
4. Sales tax	4018	18228	33226	35693	42226	52033	48290	55739
5. Others	3100	13625	24635	31539	33160	38162	40780	48230
B. NON-TAX REVENUE (3) (Internal resources of public sector undertakings for the Plan)	4719 (1374)	22884 (11183)	54462 (26450)	66173 (34444)	54535 (22657)	78452 (39381)	68092 (30815)	84639 (40810)
III. GAP (I-II) Financed by:	12282	65941	98571	98885	115916	128236	140150	180771
IV. NET CAPITAL RECEIPTS (A+B)	8831	54455	100866	73575	102814	123924	134146	181130
A. INTERNAL (net)	7161	50192	96247	72119	98637	120388	131775	177740
1. Net market loans (4)	3163	11308	25449	39936	25578	41013	40723	58619
2. Net small savings	1121	8309	14426	10075	12142	10950	21433	17490
3. Net State and public provident funds	558	3887	7885	9043	8436	12090	14058	19504
4. Special deposits of non-Government provident funds	604	6721	7238	5168	5085	9900	8615	9400
5. Special borrowings from RBI against compulsory deposits	-70	-105	-	-	-	-	-	-
6. Long & medium term loans	-	-	-	-	-	-	-	-
7. Short term loans	-	-	-	-	-	-	-	-
8. Net misc. capital receipts (5)	1785	20072	41249	7897	47396	46435	46946	72727
B. EXTERNAL	1670	4263	4619	1456	4177	3536	2371	3390
1. Net loans (excluding PL-480)	798	3181	3581	318	2987	2382	1003	2053
(i) Gross	1190	5339	9050	6759	9534	9846	7889	9711
(ii) Less repayments	392	2158	5469	6441	6547	7464	6886	7658
2. Grants	436	586	1038	1138	1190	1100	1170	1054
3. Net PL-480 accounts under Indo.-US agreement 1974	-49	-	-	-	-	-	-	-
4. Net special credit	-53	-76	-	-	-	-	-	-
5. Loans from IMF Trust Fund	538	-	-	-	-	-	-	-
6. Revolving fund	-	572	-	-	-	54	198	283
V. OVERALL BUDGETARY DEFICIT	3451	11486	-2295	25310	13102	4312	6004	-359

Notes:

- (1) Includes plan expenditure of Railways, Posts and Telecommunications 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 crores in 1980-81 on account of conversion of loan capital given to non-departmental commercial undertakings into equity capital.
- (2) 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 1990-91, Rs. 13 crore in 1994-95, Rs.2595 crore in 1995-96, Rs. 594 crore in 1997-98(BE), Rs. (-)451 crore in 1997-98(RE) and Rs. 4493 core in 1998-99(BE).
- (3) Includes internal resources of Railways, Posts and Telecommunications and non-departmental commercial undertakings for the plan.
- (4) Includes market borrowings of State Government public enterprises.
- (5) 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.