

**MINISTRY OF FINANCE****DEMAND NO. 41****Department of Revenue**

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

*(In crores of Rupees)*

Major Head	Budget 2003-2004			Revised 2003-2004			Budget 2004-2005			
	Plan	Non-Plan	Total	Plan	Non-Plan	Total	Plan	Non-Plan	Total	
Revenue	...	28.93	28.93	...	28.56	28.56	...	49.21	49.21	
Capital	...	13.59	13.59	...	52.43	52.43	...	5.05	5.05	
<b>Total</b>	...	<b>42.52</b>	<b>42.52</b>	...	<b>80.99</b>	<b>80.99</b>	...	<b>54.26</b>	<b>54.26</b>	
1. Secretariat-General Services	2052	...	53.72	53.72	...	42.55	42.55	...	42.91	42.91
<b>Other Fiscal Services</b>										
2. Enforcement Directorate	2047	...	18.29	18.29	...	16.97	16.97	...	18.40	18.40
3. National Institute of Public Finance & Policy	2047	...	2.04	2.04	...	1.75	1.75	...	2.06	2.06
4. International Cooperation	2047	...	0.18	0.18	...	0.18	0.18	...	0.18	0.18
5. Other Expenditure	2047	...	7.89	7.89	...	8.14	8.14	...	9.32	9.32
<b>Other Administrative Services</b>										
6. Narcotics Control	2070	...	7.58	7.58	...	11.46	11.46	...	11.48	11.48
7. International Cooperation etc.	2070	...	0.53	0.53	...	0.53	0.53	...	0.53	0.53
8. Transfer to National Fund for control of drug abuse	2070	...	1.00	1.00	...	...	...	...	1.00	1.00
<b>Other Industries</b>										
9. Opium and Alkaloid Factories										
9.01 Revenue Expenditure	2875	...	235.87	235.87	...	180.69	180.69	...	210.45	210.45
9.02 Less - Revenue Receipts	0875	...	-335.00	-335.00	...	-270.00	-270.00	...	-285.00	-285.00
9.03 Net		...	-99.13	-99.13	...	-89.31	-89.31	...	-74.55	-74.55
9.04 Capital Expenditure	4875	...	8.59	8.59	...	8.43	8.43	...	4.05	4.05
10. Chief Controller, Government Opium & Alkaloid Factories	2875	...	0.48	0.48	...	0.51	0.51	...	0.52	0.52
<b>Other Taxes and Duties on Commodities &amp; Services</b>										
11. Collection of Inland Air Travel Tax	2045	...	35.00	35.00	...	34.50	34.50	...	36.00	36.00
12. Collection of Foreign Travel Tax	2045	...	1.00	1.00	...	0.93	0.93	...	1.00	1.00
<b>Collection of Taxes on Income and Expenditure</b>										
13. Other Expenditure	2020	...	0.35	0.35	...	0.35	0.35	...	0.36	0.36
14. Purchase of Ready-Built Accommodation										
14.01 Office Buildings	4059	...	...	...	...	43.00	43.00	...	...	...
14.02 Residential Buildings	4216	...	5.00	5.00	...	1.00	1.00	...	1.00	1.00
<i>Total</i>		...	<i>5.00</i>	<i>5.00</i>	...	<i>44.00</i>	<i>44.00</i>	...	<i>1.00</i>	<i>1.00</i>
<b>Grand Total</b>		...	<b>42.52</b>	<b>42.52</b>	...	<b>80.99</b>	<b>80.99</b>	...	<b>54.26</b>	<b>54.26</b>

1. Provision is for secretariat expenditure of the Department of Revenue including Central Economic Intelligence Bureau and Competent Authority under Smugglers and Foreign Exchange Manipulators (Forfeiture of Property) Act and Narcotics Drugs & Psychotropic Substances Act.

2. The provision is for expenditure of the Enforcement Directorate, which is concerned with the enforcement of the Foreign Exchange Management Act.

3. The provision is for grant-in-aid to the National Institute of Public Finance and Policy for its establishment related expenditure.

4. The Provision is for annual contribution towards Membership of APG(Asia/Pacific Group on Money Laundering).

5. This includes provision for Appellate Tribunal under Smugglers and Foreign Exchange Manipulators (Forfeiture of Property) Act, 1976 and Central Excise and Gold Control Appellate Tribunal.

6. This includes provision for Central Bureau of Narcotics.

7. The provision is for contributions to United Nations Fund for Control of Drug Abuse, Commonwealth Association of Tax Administrators, Customs Council and Drug Advisory Programme of Colombo Plan Bureau.

8. The provision is for transfer of funds to the National Fund for Control of Drug Abuse.

9. This represents 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.

10. Provision is for expenditure of the organisation of the Chief Controller, Government Opium and Alkaloid Factories.

11. Inland Air Travel Tax, which was introduced in 1989-90, is leviable on all passengers embarking for domestic air journey. The tax is collected by the carriers. The provision is for payment of the collection charges to the carriers, which is worked out at the rate of 5% of the tax collected.

12. The Foreign travel tax is payable in respect of an international journey undertaken by a passenger. The tax is collected by the carriers for which collection charges at 1/3 % of the tax collected are paid to them. The provision is for the payment of such charges.

13. Provision is for meeting the expenses of the National Committee for Promotion of Economic & Social Welfare set up under the Income Tax Act.

14.1 Purchase of ready built office building for the office of Ministry of Finance viz Central Board of Direct Taxes, Central Board & Excise and Customs (Department of Revenue), Competition Commission of India (Department of Company Affairs) and Pension Fund Regulatory Authority.

14.2 Provision is for purchase of ready-built residential accommodation for the officials of the Enforcement Directorate.