MINISTRY OF FINANCE

DEMAND NO. 35

Department of Revenue

(In ₹ crores)

	Actual 2024-2025			Budget 2025-2026			Revised 2025-2026			Budget 2026-2027		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
Gross	159472.47	449.68	159922.15	133271.01	609.24	133880.25	20469.84	572.88	21042.72	2523.11	597.71	3120.82
Recoveries	*-7155.38*	*...*	*-7155.38*	*-709.09*	*...*	*-709.09*	*-402.77*	*...*	*-402.77*	*-222.36*	*...*	*-222.36*
Receipts	*-229.55*	*...*	*-229.55*	*-326.80*	*...*	*-326.80*	*-326.22*	*...*	*-326.22*	*-385.44*	*...*	*-385.44*
Net	**152087.54**	**449.68**	**152537.22**	**132235.12**	**609.24**	**132844.36**	**19740.85**	**572.88**	**20313.73**	**1915.31**	**597.71**	**2513.02**
A. The Budget allocations, net of recoveries and receipts, are given below:												
CENTRE'S EXPENDITURE												
Establishment Expenditure of the Centre												
1. Secretariat- General Services	345.41	98.04	443.45	382.45	81.02	463.47	397.05	56.38	453.43	405.55	59.82	465.37
2. Enforcement Directorate	516.09	...	516.09	550.75	...	550.75	606.50	...	606.50	594.97	...	594.97
3. Narcotics Control	67.06	...	67.06	62.13	...	62.13	72.01	...	72.01	77.32	...	77.32
4. Special Investigation Team (SIT)	2.48	...	2.48	3.13	...	3.13	2.93	...	2.93	3.11	...	3.11
5. Tribunals (SFEMs, CESTAT, AA-PMLA, GSTAT)	...	...	...	...	...	...	196.00	...	196.00	321.28	...	321.28
6. Actual Recoveries	-0.70	...	-0.70	...	...	...	...	...	...	...	...	...
Total-Establishment Expenditure of the Centre	**930.34**	**98.04**	**1028.38**	**998.46**	**81.02**	**1079.48**	**1274.49**	**56.38**	**1330.87**	**1402.23**	**59.82**	**1462.05**
Other Central Sector Expenditure												
Autonomous Bodies												
7. National Institute of Public Finance and Policy	10.68	...	10.68	11.53	...	11.53	19.42	...	19.42	20.42	...	20.42
Public Sector Undertakings												
8. Capital Outlay for Other Fiscal Services	...	46.17	46.17	...	136.71	136.71	...	...	...	...	...	...
Others												
9. Capital Outlay for Other Fiscal Services.	...	...	...	...	...	...	...	125.00	125.00	...	139.06	139.06
10. Other Expenditure	76.06	...	76.06	196.00	...	196.00	...	...	...	...	...	...
11. International Cooperation	9.06	...	9.06	11.55	...	11.55	19.05	...	19.05	13.36	...	13.36
12. Opium and Alkaloid Factories												
12.01 Working expenditure in Opium and Alkaloid Factories	494.78	...	494.78	525.00	...	525.00	593.87	...	593.87	645.29	...	645.29
12.02 Less Revenue Receipt	-229.55	...	-229.55	-326.80	...	-326.80	-326.22	...	-326.22	-385.44	...	-385.44
12.03 Less- Recoveries	-145.76	...	-145.76	-171.15	...	-171.15	-178.90	...	-178.90	-180.57	...	-180.57

(In ₹ crores)

	Actual 2024-2025			Budget 2025-2026			Revised 2025-2026			Budget 2026-2027		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
12.04 Capital Expenditure in Opium and Alkaloid Factories	...	4.58	4.58	...	8.00	8.00	...	8.00	8.00	...	9.00	9.00
Total- Opium and Alkaloid Factories	*119.47*	*4.58*	*124.05*	*27.05*	*8.00*	*35.05*	*88.75*	*8.00*	*96.75*	*79.28*	*9.00*	*88.28*
13. Capital Outlay on Public Works	...	300.89	300.89	...	383.50	383.50	...	383.50	383.50	...	389.82	389.82
14. Capital Outlay on Housing	...	...	...	...	0.01	0.01	...	...	...	...	0.01	0.01
15. User Charges to GSTN(Goods and Services Tax Network)	565.00	...	565.00	350.00	...	350.00	339.14	...	339.14	400.00	...	400.00
Total-Others	**769.59**	**305.47**	**1075.06**	**584.60**	**391.51**	**976.11**	**446.94**	**516.50**	**963.44**	**492.64**	**537.89**	**1030.53**
Total-Other Central Sector Expenditure	**780.27**	**351.64**	**1131.91**	**596.13**	**528.22**	**1124.35**	**466.36**	**516.50**	**982.86**	**513.06**	**537.89**	**1050.95**
TRANSFERS TO STATES/UTs												
Other Grants/Loans/Transfers												
16. Compensation to States/UTs for revenue losses due to phasing out of CST	...	...	...	0.02	...	0.02	...	...	...	...	...	...
17. Compensation to States/UTs for revenue losses on roll out of GST												
17.01 Transfer to GST Compensation Fund	150376.93	...	150376.93	130640.51	...	130640.51	18000.00	...	18000.00	0.02	...	0.02
17.02 Release to States/UTs for revenue loss	6987.75	...	6987.75	500.00	...	500.00	195.00	...	195.00	0.02	...	0.02
17.03 Amount met from GST Compensation Fund	-6987.75	...	-6987.75	-500.00	...	-500.00	-195.00	...	-195.00	-0.02	...	-0.02
Net	*150376.93*	*...*	*150376.93*	*130640.51*	*...*	*130640.51*	*18000.00*	*...*	*18000.00*	*0.02*	*...*	*0.02*
Total-Other Grants/Loans/Transfers	**150376.93**	**...**	**150376.93**	**130640.53**	**...**	**130640.53**	**18000.00**	**...**	**18000.00**	**0.02**	**...**	**0.02**
Grand Total	***152087.54***	***449.68***	***152537.22***	***132235.12***	***609.24***	***132844.36***	***19740.85***	***572.88***	***20313.73***	***1915.31***	***597.71***	***2513.02***
B. Developmental Heads												
General Services												
1. Other Fiscal Services	1170.88	...	1170.88	1113.58	...	1113.58	1170.34	...	1170.34	1343.68	...	1343.68
2. Secretariat-General Services	345.41	...	345.41	382.45	...	382.45	397.05	...	397.05	405.55	...	405.55
3. Other Administrative Services	74.85	...	74.85	71.51	...	71.51	84.71	...	84.71	86.78	...	86.78
4. Capital Outlay on Other Fiscal Services	...	46.17	46.17	...	136.71	136.71	...	125.00	125.00	...	139.06	139.06
5. Capital Outlay on Public Works	...	300.89	300.89	...	383.50	383.50	...	383.50	383.50	...	389.82	389.82
6. Capital Outlay on Other Administrative Services	...	98.04	98.04	...	81.02	81.02	...	56.38	56.38	...	59.82	59.82
Total-General Services	**1591.14**	**445.10**	**2036.24**	**1567.54**	**601.23**	**2168.77**	**1652.10**	**564.88**	**2216.98**	**1836.01**	**588.70**	**2424.71**
Social Services												
7. Capital Outlay on Housing	...	...	...	...	0.01	0.01	...	...	...	...	0.01	0.01
Total-Social Services	**...**	**...**	**...**	**...**	**0.01**	**0.01**	**...**	**...**	**...**	**...**	**0.01**	**0.01**
Economic Services												
8. Other Industries	119.47	...	119.47	27.05	...	27.05	88.75	...	88.75	79.28	...	79.28

(In ₹ crores)

	Actual 2024-2025			Budget 2025-2026			Revised 2025-2026			Budget 2026-2027		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
9. Capital Outlay on Other Industries	...	4.58	4.58	...	8.00	8.00	...	8.00	8.00	...	9.00	9.00
Total-Economic Services	**119.47**	**4.58**	**124.05**	**27.05**	**8.00**	**35.05**	**88.75**	**8.00**	**96.75**	**79.28**	**9.00**	**88.28**
Others												
10. Grants-in-aid to State Governments	144006.69	...	144006.69	126000.00	...	126000.00	17573.75	...	17573.75	0.01	...	0.01
11. Grants-in-aid to Union Territory Governments	6370.24	...	6370.24	4640.53	...	4640.53	426.25	...	426.25	0.01	...	0.01
Total-Others	**150376.93**	**...**	**150376.93**	**130640.53**	**...**	**130640.53**	**18000.00**	**...**	**18000.00**	**0.02**	**...**	**0.02**
Grand Total	**152087.54**	**449.68**	**152537.22**	**132235.12**	**609.24**	**132844.36**	**19740.85**	**572.88**	**20313.73**	**1915.31**	**597.71**	**2513.02**

1. **Secretariat- General Services:** 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. **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).

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

4. **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.

5. **Tribunals (SFEMs, CESTAT, AA-PMLA, GSTAT):** This includes provision for Appellate Tribunal under Smugglers and Foreign Exchange Manipulators (Forfeiture of property) Act, 1976, Excise and Service Tax Appellate Tribunal (CESTAT), Adjudicating Authority under Prevention of Money Laundering Act, 2002 and GSTAT. Till BE 2025-26, the provision was categorized under Other Central Sector Expenditure. Going forward, the provision is being made under Establishment Expenditure of the Centre.

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

9. **Capital Outlay for Other Fiscal Services.:** The provision is for establishment related capital expenditure for Enforcement Directorate (ED), Customs Excise and Service Tax Appellate Tribunal (CESTAT), Appellate Tribunal for Forfeited Property (ATFP), Adjudicating Authority for Prevention of Money-Laundering Act (AA-PMLA) and Goods & Services Tax Appellate Tribunal (GSTAT).

11. **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).

12. **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.

13. **Capital Outlay on Public Works:** The provision is for construction of Office Building of D/o Revenue (Rajaswa Bhawan etc), infrastructure related works of ED and Central Bureau of Narcotics.

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

15. **User Charges to GSTN(Goods and Services Tax Network):** The provision is for payment of user charges to Goods and Services Tax Network towards Central Government's share in the post operative expenses.