

MINISTRY OF FINANCE**DEMAND NO. 33****Department of Revenue***(In ₹ crores)*

	Actual 2019-2020			Budget 2020-2021			Revised 2020-2021			Budget 2021-2022		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
Gross	275423.23	6.70	275429.93	272159.62	91.21	272250.83	272440.51	14.24	272454.75	201499.62	13.02	201512.64
Recoveries	-120579.21	-6.21	-120585.42	-135460.50	...	-135460.50	-139800.67	...	-139800.67	-100077.26	...	-100077.26
Receipts	-195.27	...	-195.27	-150.00	...	-150.00	-200.00	...	-200.00	-200.00	...	-200.00
Net	154648.75	0.49	154649.24	136549.12	91.21	136640.33	132439.84	14.24	132454.08	101222.36	13.02	101235.38
A. The Budget allocations, net of recoveries and receipts, are given below:												
CENTRE'S EXPENDITURE												
Establishment Expenditure of the Centre												
1. Secretariat	353.18	...	353.18	437.69	...	437.69	411.46	...	411.46	452.03	...	452.03
2. Implementation of VAT Scheme	...	...	...	0.01	...	0.01	...	...	...	0.01	...	0.01
3. Enforcement Directorate	240.94	...	240.94	259.31	...	259.31	265.86	...	265.86	311.49	...	311.49
4. Narcotics Control	43.70	...	43.70	34.90	...	34.90	35.31	...	35.31	37.65	...	37.65
5. Special Investigation Team (SIT)	2.41	...	2.41	3.16	...	3.16	2.96	...	2.96	3.13	...	3.13
6. Actual Recoveries	-8.44	...	-8.44	...	...	...	...	...	...	...	...	...
Total-Establishment Expenditure of the Centre	631.79	...	631.79	735.07	...	735.07	715.59	...	715.59	804.31	...	804.31
Other Central Sector Expenditure												
Autonomous Bodies												
7. National Institute of Public Finance and Policy	10.00	...	10.00	9.36	...	9.36	18.91	...	18.91	8.50	...	8.50
Public Sector Undertakings												
8. Investment in GSTN-SPV	...	2.55	2.55	...	0.01	0.01	...	0.01	0.01	...	0.01	0.01
Others												
9. International Cooperation	8.23	...	8.23	8.11	...	8.11	10.17	...	10.17	11.06	...	11.06
10. Other Expenditure	44.61	...	44.61	49.87	...	49.87	51.37	...	51.37	52.04	...	52.04
11. <i>Opium and Alkaloid Factories</i>												
11.01 Working expenditure in Opium and Alkaloid Factories	311.57	...	311.57	286.41	...	286.41	204.31	...	204.31	281.83	...	281.83
	-72.48	...	-72.48	...	...	...	...	...	...	...	...	...
<i>Net</i>	239.09	...	239.09	286.41	...	286.41	204.31	...	204.31	281.83	...	281.83
11.02 Less Revenue Receipt	-195.27	...	-195.27	-150.00	...	-150.00	-200.00	...	-200.00	-200.00	...	-200.00

(In ₹ crores)

	Actual 2019-2020			Budget 2020-2021			Revised 2020-2021			Budget 2021-2022		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
11.03 Capital Expenditure in Opium and Alkaloid Factories	...	4.15	4.15	...	7.20	7.20	...	5.23	5.23	...	10.00	10.00
<i>Total- Opium and Alkaloid Factories</i>	<i>43.82</i>	<i>4.15</i>	<i>47.97</i>	<i>136.41</i>	<i>7.20</i>	<i>143.61</i>	<i>4.31</i>	<i>5.23</i>	<i>9.54</i>	<i>81.83</i>	<i>10.00</i>	<i>91.83</i>
12. National Committee for promotion of Economic and Social Welfare	0.01	...	0.01	0.25	...	0.25	0.05	...	0.05	0.15	...	0.15
13. Capital Outlay on Public Works	...	...	...	...	81.00	81.00	...	6.00	6.00	...	0.01	0.01
	...	-6.21	-6.21	...	...	...	...	...	...	...	...	...
<i>Net</i>	<i>...</i>	<i>-6.21</i>	<i>-6.21</i>	<i>...</i>	<i>81.00</i>	<i>81.00</i>	<i>...</i>	<i>6.00</i>	<i>6.00</i>	<i>...</i>	<i>0.01</i>	<i>0.01</i>
14. Capital Outlay on Housing	...	...	...	...	3.00	3.00	...	3.00	3.00	...	3.00	3.00
15. User Charges to GSTN(Goods and Services Tax Network)	...	...	...	242.00	...	242.00	264.44	...	264.44	264.44	...	264.44
Total-Others	96.67	-2.06	94.61	436.64	91.20	527.84	330.34	14.23	344.57	409.52	13.01	422.53
Total-Other Central Sector Expenditure	106.67	0.49	107.16	446.00	91.21	537.21	349.25	14.24	363.49	418.02	13.02	431.04
TRANSFERS TO STATES/UTs												
Other Grants/Loans/Transfers												
16. Compensation to States/UTs for revenue Losses due to implementation of VAT and VAT related Expenditure	...	...	...	0.01	...	0.01	...	...	...	0.02	...	0.02
17. Compensation to States/UTs for revenue losses due to phasing out of CST	...	...	...	0.01	...	0.01	...	...	...	0.01	...	0.01
18. Transfer to GST Compensation Fund	153910.29	...	153910.29	135368.03	...	135368.03	106317.00	...	106317.00	100000.00	...	100000.00
19. Compensation to States/UTs for revenue losses on roll out of GST	120498.29	...	120498.29	135368.03	...	135368.03	106317.00	...	106317.00	100000.00	...	100000.00
20. Amount met from GST Compensation Fund	-120498.29	...	-120498.29	-135368.03	...	-135368.03	-106317.00	...	-106317.00	-100000.00	...	-100000.00
21. Transfer of states/UTs portion of unapportioned IGST of Previous Years	...	...	...	...	...	...	58470.00	...	58470.00	...	...	...
22. Amount met from GST Compensation Fund- unapportioned portion of IGST of Previous Years	...	...	...	...	...	...	-33412.00	...	-33412.00	...	...	...
Total-Other Grants/Loans/Transfers	153910.29	...	153910.29	135368.05	...	135368.05	131375.00	...	131375.00	100000.03	...	100000.03
Grand Total	154648.75	0.49	154649.24	136549.12	91.21	136640.33	132439.84	14.24	132454.08	101222.36	13.02	101235.38
B. Developmental Heads												
General Services												
1. Collection of Taxes on Income and Expenditure	0.01	...	0.01	0.25	...	0.25	0.05	...	0.05	0.15	...	0.15
2. Other Fiscal Services	300.11	...	300.11	563.40	...	563.40	603.84	...	603.84	639.73	...	639.73
3. Secretariat-General Services	352.88	...	352.88	437.70	...	437.70	411.46	...	411.46	452.04	...	452.04
4. Other Administrative Services	41.64	...	41.64	43.31	...	43.31	45.18	...	45.18	48.58	...	48.58
5. Capital Outlay on Other Fiscal Services	...	2.55	2.55	...	0.01	0.01	...	0.01	0.01	...	0.01	0.01

(In ₹ crores)

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	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
6. Capital Outlay on Public Works	...	-6.21	-6.21	...	81.00	81.00	...	6.00	6.00	...	0.01	0.01
Total-General Services	694.64	-3.66	690.98	1044.66	81.01	1125.67	1060.53	6.01	1066.54	1140.50	0.02	1140.52
Social Services												
7. Capital Outlay on Housing	...	...	...	...	3.00	3.00	...	3.00	3.00	...	3.00	3.00
Total-Social Services	...	...	...	...	3.00	3.00	...	3.00	3.00	...	3.00	3.00
Economic Services												
8. Other Industries	43.82	...	43.82	136.41	...	136.41	4.31	...	4.31	81.83	...	81.83
9. Capital Outlay on Other Industries	...	4.15	4.15	...	7.20	7.20	...	5.23	5.23	...	10.00	10.00
Total-Economic Services	43.82	4.15	47.97	136.41	7.20	143.61	4.31	5.23	9.54	81.83	10.00	91.83
Others												
10. Grants-in-aid to State Governments	143897.00	...	143897.00	127440.04	...	127440.04	121651.46	...	121651.46	93000.02	...	93000.02
11. Grants-in-aid to Union Territory Governments	10013.29	...	10013.29	7928.01	...	7928.01	9723.54	...	9723.54	7000.01	...	7000.01
Total-Others	153910.29	...	153910.29	135368.05	...	135368.05	131375.00	...	131375.00	100000.03	...	100000.03
Grand Total	154648.75	0.49	154649.24	136549.12	91.21	136640.33	132439.84	14.24	132454.08	101222.36	13.02	101235.38
	Budget Support	IEBR	Total	Budget Support	IEBR	Total	Budget Support	IEBR	Total	Budget Support	IEBR	Total
C. Investment in Public Enterprises												
1. Investment in GSTN SPV	...	...	...	0.01	...	0.01	...	...	...	...	...	...
Total	...	...	...	0.01	...	0.01	...	...	...	...	...	...

1. **Secretariat:** 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. **Implementation of VAT Scheme:** The token provision is for compensation of revenue losses to the States/Union Territories due to phasing out of Value Added Tax(VAT).

3. **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).

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

5. **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.

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

8. **Investment in GSTN-SPV:** The provision is for acquisition of shares in Goods and Service Tax Network Special Purpose Vehicle- (GSTN SPV).

9. **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).

10. **Other Expenditure:** This includes provision for Appellate Tribunal under Smugglers and Foreign Exchange Manipulators (Forfeiture of Property) Act, 1976, Customs, Excise and Service Tax Appellate Tribunal (CESTAT) and Adjudicating Authority under Prevention of Money Laundering Act, 2002.

11. **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.

12. **National Committee for promotion of Economic and Social Welfare:** The provision is for meeting the expenses of the National Committee for Promotion of Economic & Social Welfare set up under the Income Tax Act.

13. **Capital Outlay on Public Works:** The provision is for construction of Office Building of D/o Revenue (Rajaswa Bhawan etc).

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.

16. **Compensation to States/UTs for revenue Losses due to implementation of VAT and VAT related Expenditure:** The token provision is for compensation to States/ UTs for revenue Losses due to implementation of VAT and VAT related expenditure.

17. **Compensation to States/UTs for revenue losses due to phasing out of CST:** The token provision is for compensation of revenue losses to the States/Union Territories due to phasing out of Central Sales Tax (CST).

18. **Transfer to GST Compensation Fund:** The provision is for transfer to GST Compensation Fund in Public Account from cess collected in Consolidated Fund of India under GST Compensation Act, 2017.

19. **Compensation to States/UTs for revenue losses on roll out of GST:** The provision is for compensation of revenue losses to the States/Union Territories due to rollout of Goods and Service Tax (GST).

20. **Amount met from GST Compensation Fund:** The provision is for compensation of revenue losses to the States/Union Territories due to rollout of Goods and Service Tax (GST) to be met from GST Compensation Cess Fund.

21. **Transfer of states/UTs portion of unapportioned IGST of Previous Years:** The provision is for transfer of States/UTs portion of unapportioned IGST of Previous Years.

22. **Amount met from GST Compensation Fund-unapportioned portion of IGST of Previous Years:** The provision is to release unapportioned portion of IGST to States/UTs ,to be met from GST Compensation Cess Fund.