

NATIONAL FINANCE

The tables in this section show the budgetary position of Central Government and economic classification of the Central Government Budget.

Tables 26.1

This table shows the Revenue and Capital receipts and expenditure of the Central Government.

Table 26.2

The table 26.2 shows the detailed figures of Commodity-wise details of Revenue from Customs Duties through Exports and Imports.

Table 26.3

The Table 26.3 shows Revenue from Union Excise Duties.

Table 26.4

The table 26.4 shows the receipts and Expenditure Under Corporation Tax on Income Other than Corporation Tax.

Table 26.5

Ever since 1957-58, an economic classification of the Central budget is being prepared by Economic Division of the Ministry of Finance. The system of Accounts given in this table analyses various aspects of the Central Government's transactions vis-a-vis rest of the economy. Some of the significant magnitudes emerging from the analysis are:

- (a) the Central Government's total expenditure;
- (b) the Central Government's final outlays;
- (c) Capital formation out of the budgetary resources of the Central Government;
- (d) Net Capital formation and savings of the Central Government;
- (e) the various measures of deficit in the Central Government's budgetary transactions; and
- (f) Income generation by the Central Government.

The symbols used in this chapter are:

- R.E.- Revised Estimates
- B.E. - Budget Estimates

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Table 26.1 - BUDGETARY POSITION OF THE GOVERNMENT OF INDIA

(Rs.Ten Million)

Items	1990-91	2000-01	2003-04	2004-05	2005-06	2006-07	2007-08
						(R.E.)	(B.E.)
1	2	3	4	5	6	7	8
I.Revenue Account							
A.Receipts	54954	192605	263813	305991	347462	423331	486422
B.Expenditure	73516	277839	362074	384329	439761	506767	557900
C.Surplus(+)/Deficit(-)	(-18562)	(-85234)	(-98261)	(-78338)	(-92299)	(-83436)	(-71478)
II.Capital Account							
A.Receipts	38997	134184	211333	200391	158661	158306	154099 *
B.Disbursements	31782	47753	109129 **	113923 **	66362	74870	82621 *
C.Surplus(+)/Deficit(-)	7215	86431	102204	86468	92299	83436	71478

Source: Budget documents of the Government of India.

RE : Revised Estimates.

BE : Budget Estimates.

** Includes repayments to National Small Saving Fund (NSSF) Apart from loans and advances and capital outlay

* Adjusted for an amount of Rs.40,000 ten Million on account of transactions relating transfer of Reserve Bank's stake in S. B. I to the Government.

Note: With discontinuation of the ad-hoc treasury bills and 91-day tap treasury bills, the concept of conventional budget deficit has lost its relevance since April 1, 1997. Therefore, from 1997-98 onwards budgetary deficit represents draw-down in cash balances.

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Table 26.2- COMMODITY-WISE DETAILS OF REVENUE FROM CUSTOMS DUTIES

(Rs.Million)

Commodity	1990-91	2000-01	2002-03	2003-04	2004-05	2005-06	2006-07
1	2	3	4	5	6	7	8
Import duties from imports of							
Fruits, dried and fresh	932.4	3081.0	2017.4	1743.2	1801.0	2760.3	5106.3
Vegetable oils, fluid or solid crude, refined or purified	4285.0	23241.1	39168.5	30393.3	35061.8	47684.4	47867.7
Alcoholic beverages and liquors	165.2	452.0	768.8	484.1	1702.4	2379.5	2185.1
Mineral substances	2056.9	2229.4	2101.2	1614.3	1754.3	2573.7	3653.4
Ores, slag and ash	832.8	4270.1	6343.2	7206.1	11317.5	12789.9	23462.3
Other mineral fuels, oils, waxes and bituminous substances	3648.9	13487.5	8591.1	9577.2	10228.0	13089.4	17456.7
Petroleum, oils and oils obtained from bituminous minerals, crude	37002.5	77936.6	68195.0	74907.7	97606.5	29273.5	46804.5
Chemicals other than pharmaceutical and miscellaneous chemicals	17283.7	30643.8	31110.5	34121.1	44026.6	48728.2	63004.2
Dye intermediates	-	-	-	-	-	-	-
Pharmaceutical products	132.7	1039.6	2061.1	1452.4	2108.1	3245.3	3970.7
Dyes, colours, paints and varnishes	1643.3	4247.8	4800.3	4733.3	4808.4	5388.3	7670.1
Essential oils, resinoids and toilet preparations	317.2	1591.1	1935.7	2496.6	2103.3	2354.1	3210.4
Photographic & cinematographic goods	2405.8	2880.5	2404.9	2924.0	2745.2	2947.3	4108.9
Artificial resins, plastic materials and articles thereof	13322.5	14507.6	14447.1	15676.4	18420.7	26771.1	32867.5
Rubber and articles thereof	2902.7	6734.1	6127.0	6708.1	6972.9	8069.5	12298.4
Pulp, paper, paperboard and articles thereof	2173.1	3398.0	3266.7	4514.3	5292.6	8089.9	10338.8
Silk and silk manufactures	157.4	731.2	870.7	1250.0	1209.8	1774.8	1698.8
Man-made filaments	3496.6	1697.8	1980.2	3878.7	4663.8	4266.2	3296.4

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Table 26.2-COMMODITY-WISE DETAILS OF REVENUE FROM CUSTOMS DUTIES-Contd.

(Rs.Million)

Commodity	1990-91	2000-01	2002-03	2003-04	2004-05	2005-06	2006-07
1	2	3	4	5	6	7	8
Man-made staple fibres	464.8	1328.5	1126.1	1231.4	1308.5	1159.7	1241.3
Wool, raw and wool tops	413.0	946.5	537.2	697.4	384.9	327.2	420.9
Glass and glassware	722.2	2538.6	2078.0	2171.8	2640.9	3558.1	4388.1
Iron and steel	21457.2	5149.1	3381.3	4702.1	5212.7	14846.6	17465.7
Copper	5048.9	3626.6	2825.5	3083.5	4809.0	6534.7	8425.3
Nickel	839.9	1505.4	1865.9	2537.4	3098.5	3061.9	5627.1
Aluminium	481.0	2267.8	2659.2	3193.0	3678.8	6336.9	10745.9
Lead	393.1	917.2	1056.0	1254.2	1309.0	1645.1	2622.6
Zinc	1365.7	1154.0	907.1	1261.9	1299.5	2001.9	3594.1
Tin	282.4	222.2	189.7	276.8	373.4	436.0	542.2
Other base metals	565.5	589.4	707.8	1019.2	1732.6	1014.8	1376.3
Tools, implements and other miscellaneous articles of base metals	1104.6	3768.0	3085.7	3006.7	4158.3	4453.5	6186.5
Machinery, mechanical appliances and electrical machinery	37335.3	41968.3	53811.3	57860.8	66696.1	72237.9	106933.9
Railway locomotives & materials	1650.0	614.8	470.9	825.9	1160.2	3876.7	1542.6
Motor vehicles and parts thereof	3517.5	14293.8	12278.0	14380.8	18565.5	20894.7	31605.2
Aircraft and vessels	1721.4	4228.1	3096.5	5716.2	3493.9	2060.8	4200.3
Optical, photographic, cinematographic, measuring medical and surgical instruments	3813.8	9816.4	12856.3	12065.1	14744.3	16214.8	22535.4
Baggage	6191.5	1891.9	1240.1	997.1	554.1	535.7	1080.5
Ball or roller bearing	2315.9	2180.4	2461.1	2947.4	2917.9	4069.4	5394.5
All other articles	27078.7	54275.4	51932.7	51967.6	51571.6	51742.5	62222.1
Total-Import duties(Gross)	209521.0	485647.0	470131.5	505632.8	588674.3	665371.2	885704.6
Refunds	1319.1	1171.6	2596.9	2065.4	1746.5	2324.2	4762.5
Drawbacks (Customs)	5221.2	18782.8	26164.8	23539.9	19473.4	21034.5	26545.5
Total-Import duties(Net)	202980.7	465692.6	441369.9	480027.5	567454.4	642012.5	854396.6

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Table 26.2-COMMODITY-WISE DETAILS OF REVENUE FROM CUSTOMS DUTIES-Contd.
(Rs.Million)

Commodity	1990-91	2000-01	2002-03	2003-04	2004-05	2005-06	2006-07
1	2	3	4	5	6	7	8
Export duties from esport of							
Jute manufactures	-	-	-	-	..	..	..
Raw cotton	-	-	-	-	0.0	..	..
Coffee	-	0.4	-	-	..	..	..
De-oiled groundnut meal	-	-	-	-	..	..	..
Cotton waste	-	-	-	-	..	..	..
Tobacco (unmanufactured)	-	-	-	-	0.0	..	..
Mica	-	-	0.4	0.1	0.1	0.2	..
Hides,skins and leathers	1.1	-	-	-	..	0.4	1.9
Manganese ore	-	-	-	-	..	..	..
Lumpy iron ore	-	-	-	-	..	..	..
Iron ore fines (including blue dust)	-	-	-	-	..	..	..
Manganese dioxide	-	-	-	-	..	..	..
Sillimapite	-	-	-	-	..	..	..
Steatic (Talc)	-	-	-	-	..	..	..
Kyanite	-	-	-	-	..	..	..
Chrome concentrates	-	-	-	-	..	..	..
Raw wool	-	-	-	-	..	..	..
Groundnut	-	-	-	-	0.0	..	..
Animal feed	-	-	-	-	..	..	..
Cardamom	-	-	-	-	0.0	..	..
Black pepper	-	-	-	0.7	..	..	..
Barytes	-	-	-	-	..	..	..
Turmeric	-	-	-	-	..	..	..
Turmeric powder	-	-	-	-	..	..	..
Tea	-	-	-	-	2.0	..	..
Other articles	9.0	34.1	23.2	4.3	..	0.2	2859.6
Coir and coir manufactures	-	-	-	-	..	..	..
De-oiled groundnut cakes	-	-	-	-	..	..	..
Total-Export duties(Gross)	10.1	34.5	23.2	4.3	2.1	0.8	2861.5
Refunds	0.8	0.1	140.4	-	-	-	-
Total-Export duties(Net)	9.3	34.4	-117.2	4.3	2.1	0.8	2861.5

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Table 26.2-COMMODITY WISE DETAILS OF REVENUE FROM CUSTOMS DUTIES-Concl'd.
(Rs.Million)

Commodity	1990-91	2000-01	2002-03	2003-04	2004-05	2005-06	2006-07
1	2	3	4	5	6	7	8
Cesses on Exports							
Coffee	21.1	104.1	73.5	93.9	79.2	1.7	0.1
Coir	.6	1.4	1.4	2.6	2.2	19.2	36.6
Lac	.1	0.2	0.3	0.2	0.1	0.2	0.2
Mica	11.2	14.8	15.3	21.3	18.8	25.2	22.6
Tobacco unmanufactured	13.1	39.9	43.1	52.5	55.2	30.6	2.6
Oilcakes and meal	4.7	10.5	0.3	1.9	4.8	33.0	23.3
Marine products	57.6	201.2	186.8	229.8	193.2	190.3	57.1
Cashew kernals	27.5	55.0	24.5	30.1	19.3	19.4	27.6
Black pepper	6.5	0.5	0.2	0.1	0.1	0.3	0.1
Cardamom (Act 1965)	1.0	0.5	-	-	4.2	0.3	0.1
Cardamom (A.P. Cess)	.6	160.2	80.4	108.3	75.3	9.9	4.6
Other agricultural produce	56.7	180.5	248.1	230.6	219.3	413.6	242.6
Iron ore	25.8	39.9	57.3	60.2	75.2	101.2	182.4
Animal feed	14.6	13.8	5.2	6.7	5.1	7.5	5.3
Turmeric	1.7	2.4	0.9	0.6	0.6	1.6	1.7
Turmeric powder	.5	0.4	2.2	0.2	0.2	0.7	0.2
Other articles	107.7	413.0	810.3	799.7	1136.7	556.9	514.1
Total-Export cess duties (Gross)	351.0	1238.5	1549.8	1638.7	1889.5	1420.5	1129.3
Refunds	2.2	9.6	9.6	8.5	5.8	5.7	12.2
Total-Export cess duties (Net)	348.8	1228.9	1540.2	1630.2	1883.7	1414.8	1117.1
Other Receipts (Gross)	2275.6	9185.0	6594.1	4820.7	6430.7	6061.9	7338.9
Refunds	37.4	44.6	263.9	486.1	113.8	377.8	22.3
Other Receipts (Net)	2238.2	9140.5	6330.2	4334.6	6316.9	5684.1	7316.6
Total-Customs Revenue (Gross)	212257.7	496166.3	478298.6	512096.5	596996.7	672854.4	897034.3
Refunds and Drawbacks	6580.7	20008.7	56272.8	49139.9	21339.5	23742.2	31342.6
Total-Customs Revenue (Net)	205677.0	476157.7	449123.1	485996.6	575657.2	649112.2	865691.7

Source: Directorate of Statistics and Intelligence,
Central Excise and Custom, Ministry of Finance

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Table 26.3-REVENUE FROM UNION EXCISE DUTIES

(Rs Ten Million)

Item	1990-91	2000-01	2002-03	2003-04	2004-05	2005-06	2006-07
1	2	3	4	5	6	7	8
1. Gross excluding cesses	21801	69837	82172	90275	98936	112834	120576
2. Cesses	3080	3030	4930	5472	5611	5460	7541
3. Total Gross [1+2]	24881	72867	87102	95747	104547	118294	128117
4. Refunds and drawbacks	430	4231	4849	4840	5925	7587	11471
5. Total Net [3-4]	24451	68636	82253	90907	98621	110707	116646

Source: Directorate of Statistics and Intelligence,
Central Excise and Custom, Ministry of Finance

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**Table 26.4-RECEIPTS AND EXPENDITURE UNDER CORPORATION TAX AND TAX
ON INCOME OTHER THAN CORPORATION TAX**

Head of Account	(Rs.'000)				
	1990-91	2000-01	2004-05	2005-06	2006-07
1	2	3	4	5	6
Corporation Tax:					
1.Total Minor Head-Other Receipts (8) except					
Deduct Refund	308294	8326	705	-	14354
1.1 Sale proceeds of TDS books	1228	285	..	-	14354
1.2 Penalties under sec.271(1)(C) of the I.T.Act,1961	44977	-	..	..	..
1.3 Panalties other than under Sec.271 (1)(C) of I.T.Act, 1961	24247	-	..	..	..
1.4 Interest Recoveries	207712	-	..	..	..
1.5 Other items(includes the proceed if any by way of Excess Profits Tax,Business Profit Tax, Super Tax and Super Profit Tax)	30130	8041	705	..	..
1.6 C.T.D.S.	-	-	..	..	..
Deduct Refunds	3512	-	..	..	..
Net Receipts	304782	8326	705	-	14354
2.Total Minor Head-Income Tax on Companies (1) except					
Deduct Refunds	70589640	407798121	962287312	1134990029	1571718947
2.1 Advance Payment of Tax	40850071	252667579	739343425	680133799	965679851
2.2 Collection from Self Assessment	3559753	26394753	48146717	55486683	69534248
2.3 Collection from Regular Assessment	11182373	68912866	28881774	186239064	247251794
2.4 Deduction from Intt. on securities under Section 193 of I.T.Act.1961	8292039	9141645	11000619	11604289	15845312
2.5 Deduction from Interest Payments other than Interest on Securities under Sec. 194-A of the Income Tax Act, 1961	1997609	17683494	54635799	77511417	108748357
2.6 Deduction from Dividends under Sec194 of I.T.Act,1961	1964954	1709752	4723105	3938490	5019945
Deductions under Sec.195 of Income Tax Act,1961 and other Deductions at source	992850	13886584	27204512	33661681	43502186
2.7 Deductions from Payment to Non-resident sportsmen/sports association under Sec.194-E I.T. Act,1961	-	76705	46015	466751	132823
2.8 Deductions from Winning from Horse Races under Sec. 194-BB of Income Tax Act,1961	6310	1775	58833	62272	179958
2.9 Deductions from Payment to Insurance Commission etc. under Sec.194-D of the Income Tax Act,1961	248344	64572	1148591	2897882	3954984
2.10 Deductions from Payment to contractors and Sub-Contractors under Sec.194-C of the I.T.Act,1961	1374184	9819388	20201142	35485026	46429725
2.11 Deductions from Prize Winning from lotteries and Cross word Puzzles under Section 194-B of the Income Tax Act 1961	119521	101951	1345986	530228	2351916
2.13 Collection at source under Sec.206-C of the Income Tax Act 1961 from Alcoholic Liquor sales	1557	77389	394898	295991	366016
2.14 Collection at source under Sec.206-C of the Income Tax Act 1961 from forest produce sales	75	12165	122121	85703	93617
2.15 Deduction of Income Tax from Income from foreign currency Bonds or Shares of Indian company under Sec.196-C of I.T. Act, 1961	-	64310	32523	123310	231310

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Table 26.4-RECEIPTS AND EXPENDITURE UNDER CORPORATION TAX AND TAX ON INCOME OTHER THAN CORPORATION TAX-Contd.

(Rs.'000)

Head of Account	1990-91	2000-01	2004-05	2005-06	2006-07
1	2	3	4	5	6
Corporation Tax- Contd.					
2.16 Collection from Addl. I.Tax under Section 143-A of I.T. Act, 1961.	-	34006	-	-	-
2.17 Deduction from Comm. Brokerage etc. under Sec.194-H of I.T. Act, 1961	-	1663	3746394	6452322	8009597
2.18 Deduction of Income Tax unit reffrd. To under section 115-AB & 196-B	-	590142	102555	122960	200507
2.19 Deduction From Comm, etc. on sale of lottery under section 194-G of ITA.	-	5684	161614	123168	100738
2.20 Deduction of I.Tax from Rent under Section 194-I I.T.Act 1961	-	3326063	9387333	15017036	26372641
2.21 Deduction of Income Tax from fees for professional or technical services under Section 194-J of I.T.Act 1961	-	3220715	11556258	19426225	26404915
2.22 Deduction of Income Tax income in respect of units of a Mutual Fund under Section 194-K of I.T.Act 1961	-	4920	47098	46234	8785
2.23 Central Tax Deduction at source	-	-	-	-	-
2.24 Add-adjustment as per para 5.3.3 of C.A.M.	-	-	-	-	-
2.25 Deduction from Payments of Compensation on Acquisition of certain immovable property under SEC. 194-LA of I.T. Act	-	-	-	859	61632
2.26 Collection at Source under Section 206-C of I.T. Act.61 from Liquor for Human Consumption and Tendu Leaves.	-	-	-	378217	401523
2.27 Collection at source under Sec206-c of I.T Act.61 from Timber obtained under forest lease	-	-	-	327738	41695
2.28 Collection at source under Sec206-C of I.T Act.61 from any other Forest Product (not being timber leaves)	-	-	-	15075	5771
2.29 Collection at Source under section206-C of I.T. Act 61 from Scra	-	-	-	610844	678507
2.30 Collection at Source under Section206-C of I.T. Act,61 from Contractors or Licensee or Lease relating to Parking Lots.	-	-	-	16431	31907
2.31 Collection at Source under Section206-C of I.T.Act,61 from Contractors or Licensee or Lease relating to Toll Plaza.	-	-	-	6020	8898
2.32 Collection at Source under Section206-C of I.T.Act,61 from Contractors or Licensee or Lease relating to Mining & Quarrying	-	-	-	1390	46336
2.33 Collection at Source under Section206-C of I.T. Act,61 from Timber obtained by any mode other than Forest Lease	-	-	-	3922925	23453
Deduct Refunds	19416704	93516488	225092063	235601755	306170780
Net Receipts	51172936	314281633	737195249	899388274	1265548167
3.Total Minor Head-Sur Tax (2) except Deduct Refunds	94225	49	-	-	-
3.1 All Collections	94225	49	-	-	-
Deduct Refunds	1869	-	-	-	-
Net Receipts	92356	49	-	-	-
4.Total Minor Head-Surcharge except Deduct Refunds(3)	1761956	12745380	26281086	37299188	53330271
4.1 Advance payment of Tax	859444	7965935	21510706	27105051	36508684
4.2 Deduction of Tax at source	591790	2378084	850983	3207914	6188858
4.3 Self assessment collection	45039	646872	432271	414694	2139391
4.4 All other collection	265683	1754489	3487126	6571529	8493338
4.5 Central Tax Deduction at source	-	-	-	-	-
Deduct refunds	25876	-	-	-	-
Net Receipts	1736080	12745380	26281086	37299188	53330271

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Table 26.4-RECEIPTS AND EXPENDITURE UNDER CORPORATION TAX AND TAX ON INCOME OTHER THAN CORPORATION TAX-Contd.

(Rs.'000)

Head of Account	1990-91	2000-01	2004-05	2005-06	2006-07
1	2	3	4	5	6
Corporation Tax- Contd.					
5.Total Minor Head-Penalties (4)	-	77397	228373	2770325	1019851
5.1 Penalties under section 271 (1)(c) of the I.T.Act, 1961	-	30754	107138	2770315	1019839
5.2 Penalties other than under section 271 (1)(c) of the I.T.Act, 1961	-	46643	121235	10	12
6.Total Minor Head-Interest Recoveries (5)	-	24612138	4916173	2396806	5219659
6.1 Interest Recoveries	-	24612138	4916173	2396806	5219659
7.Receipts under Kar Vivad Samadhan Scheme	-	11570	-	-	-
8.Tax on distributed profits of domestic comp.(6)	-	2724367	40882203	58013259	84545170
9.Tax on distributed income to Unit Holders (7)	-	2501796	4978025	3998919	3951803
10 Education Cess	-	-	11669549	6213932	28248807
11. Total Minor Heads [1 to 10]	53306154	356962656	826151363	1010080703	1441878082
12. Receipts Awaiting Transfer to other Minor Heads	-	-	-	-	-
13.ADD CTDS	-	-	644389	-	-
Total Corporation Tax (based on 10 and 13 above)	53306154	356962656	826795752	1010080703	1441878082

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Table 26.5-ECONOMIC CLASSIFICATION OF THE CENTRAL BUDGET
Account 1- Transactions in Commodities and Services and Transfers-Current Account
of Government Administration

(Rs.Ten Million)

Item	1990-91	2000-01	2001-02	2002-03 Accounts	2003-04 Accounts	2004-05 Accounts	2005-06 Revised	2006-07 Budget
1	2	3	4	5	6	7	8	9
Revenue:								
1.Tax Receipts	42978.5	136915.4	133661.7	159424.6	186981.9	224798.2	274139.0	327205.0
2.Income from Property and enterprises	8576.6	48838.8	54825.8	59708.7	60773.7	57430.4	50973.2	49436.3
Profits transferred by Departmental Commercial Undertakings	-8.2	1721.7	1565.2	1476.3	1790.5	23.7	1600.7	1539.6
Dividends paid by Non-Departmental Commercial Undertakings.	1722.3	3354.7	7434.7	10183.4	10958.9	7005.4	17950.6	18969.6
Profits of the Reserve Bank	210.1	10220.0	9854.9	11047.0	10201.5	15933.9	7531.0	8531
Interest Receipts:	6090.7	31170.1	33331.0	34493.1	34452.8	28982.1	17482.4	15180.3
From States and Union Territories	5173.6	22959.7	21540.2	22516.0	20534.7	18963.3	5191.4	6796.7
From others	917.1	8210.4	11790.8	11977.1	13918.1	10018.8	12291.0	8383.6
Other income from Property	561.7	2372.3	2640.0	2508.9	3370.0	5485.3	6408.5	5215.8
3.Fees and miscellaneous Receipts	1501.4	6336.9	11053.8	9444.6	12156.7	17877.8	18828.1	21200.3
Total [1+2+3]	53056.5	192091.1	199541.3	228577.9	259912.3	300106.4	343940.3	397841.6
Expenditure:								
1.Consumption expenditure	22359.2	71977.3	77323.9	85389.1	87169.8	105691.8	121679.7	127078.3
Wages and salaries	9970.4	33864.0	33229.3	38881.3	39157.7	42803.5	48827.0	49066.1
Commodities and services	12388.8	38113.3	44094.6	46507.8	48012.1	62888.3	72852.7	78012.2
2.Transfer Payments	45134.0	183695.8	201188.2	228501.3	248436.0	259528.7	295366.9	337030.3
Interest	19948.7	97768.9	105352.4	114802.6	120133.4	123659.0	126405.1	135738.4
Grants to	10950.4	43752.1	49154.2	53359.5	65364.4	67124.3	97142.5	127589.9
States & UTs.	7524.1	24521.3	28912.5	27616.5	30719.8	33058.7	49941.3	59297.4
Local authorities	140.0	98.3	180.5	160.0	200.6	242.1	279.8	307.6
Others	3426.3	19132.5	20061.2	25583.0	34444.0	33823.5	46921.4	67984.9
Other Current Transfers	14094.9	42174.8	46681.6	60339.2	62938.2	68745.4	71819.3	73702.0
Subsidies	10728.3	29175.2	33559.0	44099.6	47737.2	49396.8	51436.9	53095.7
Pensions	1650.3	11689.2	11866.0	12027.8	13563.9	15565.0	17428.6	18471.3
Debt relief	1500.0	-	-	-	-	-	-	-
Others	216.3	1310.4	1256.6	4211.8	1637.1	3783.6	2953.8	2135.0
3.Saving on Current Accounts	-14436.7	-63582.0	-78970.8	-85312.5	-75693.5	-65114.1	-73106.3	-66267.0
Total [1+2+3]	53056.5	192091.1	199541.3	228577.9	259912.3	300106.4	343940.3	397841.6

NATIONAL FINANCE

Table 26.5-ECONOMIC CLASSIFICATION OF THE CENTRAL BUDGET-Contd.
Account 2- Transactions in Commodities and Services and Transfers- Current Account of
Department Commercial Undertakings

(Rs.Ten Million)

Item	1990-91	2000-01	2001-02	2002-03 Accounts	2003-04 Accounts	2004-05 Accounts	2005-06 Revised	2006-07 Budget
1	2	3	4	5	6	7	8	9
Receipts-								
Gross sale proceeds	20304.6	62392.4	56171.1	60688.3	64168.9	68613.2	77626.1	85457.5
Railways	12451.6	36011.0	39357.8	42741.5	44910.6	49046.6	56421.5	61834
Manufacturing activity of Railways workshops and production units	1943.3	5163.5	5051.7	5515.7	6178.7	6751.6	7597.2	8556.5
Posts	840.9	3297.8	3697.1	4009.7	4256.9	4431.9	5046.7	4998.7
Telecommunications	3404.8	10175.5	-	-	-	-	-	-
Others	1664.0	7744.6	8064.5	8421.4	8822.7	8383.1	8560.7	10068.3
Interest receipts	45.6	-1794.0	42.5	135.3	252.7	392.2	569.3	730.1
Total	20350.2	60598.4	56213.6	60823.6	64421.6	69005.4	78195.4	86187.6
Expenditure-								
Wages and Salaries	5019.1	14349.8	12648.3	13015.6	13612.2	14532.1	15661.1	16778.4
Pension payments	1135.4	6206.1	6296.8	6720.8	7143.0	7923.6	8711.6	9296.4
Commodities and Services	4897.7	19351.5	20597.2	23461.1	24345.4	27947.2	27268.1	30704.0
Repairs and maintenance	3881.8	10667.1	10234.8	9442.4	9720.2	10437.8	11574.6	12794.5
Interest	1488.9	1640.5	2206.9	3128.7	4085.3	3404.8	3764.1	4084.6
Provision for deprec- iation	2369.5	4000.7	2130.8	2572.9	2748.2	2840.8	3735.6	4440.7
Profits transferred to current account of Govt. (Administration)	-8.2	1721.7	1565.2	1476.3	1790.5	23.7	1600.7	1539.6
Retained profits of Departmental Commer- cial Undertakings	1566.0	2661.0	533.6	1005.8	976.8	1895.4	5879.6	6549.4
Total	20350.2	60598.4	56213.6	60823.6	64421.6	69005.4	78195.4	86187.6

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Table 26.5-ECONOMIC CLASSIFICATION OF THE CENTRAL BUDGET-Contd.
Account 3- Transactions in Commodities and Services and Transfers -Capital Account of
Government Administration and Departmental Commercial Undertakings

(Rs.Ten Million)

Item	1990-91	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07
				Accounts	Accounts	Accounts	Revised	Budget
1	2	3	4	5	6	7	8	9
Receipts								
Gross Savings	-10501.2	-56920.3	-76306.4	-81733.8	-71968.5	-60377.9	-63491.1	-55276.9
Savings on current a/c (Administration)	-14436.7	-63582.0	-78970.8	-85312.2	-75693.5	-65114.1	-73106.3	-66267.0
Retained profits of departmental commercial undertakings	1566.0	2661.0	533.6	1005.8	976.8	1895.4	5879.6	6549.4
Depreciation provision	2369.5	4000.7	2130.8	2572.9	2748.2	2840.8	3735.6	4440.7
Capital transfers	585.8	813.5	1751.6	1868.2	2159.2	2561.8	3019.2	2616.6
Gift tax and estate duties	-	-	-	-	-	-	-	-
Foreign grants PL 480	585.6	-	-	-	-	-	-	-
Other Food Aid	-	-	-	-	-	-	-	-
Other Capital Receipts	0.2	-	-	-	-	-	-	-
Balance: Deficit on all transactions commodities and services and transfers	25634.7	100769.0	115197.0	130968.4	125844.2	122034.0	137167.3	133655.2
Total	15719.0	44662.2	40642.2	51102.8	56034.9	64217.9	76695.4	80994.9
Disbursements								
Gross fixed capital formation	8193.0	20952.9	10981.6	20963.4	22828.3	26507.7	35788.9	37388.1
Buildings and other construction	4617.5	10649.4	10176.6	18331.8	19859.1	22839.7	30828.2	31316.1
New Outlay	3491.1	8438.9	9165.0	17265.9	18455.6	21005.0	28448.7	28276.6
Renewals & replacements	1126.4	2210.5	1011.6	1065.9	1403.5	1834.7	2379.5	3039.5
Machinery & equipment	3575.5	10303.5	805.0	2631.6	2969.2	3668.0	4960.7	6072.0
New Outlay	2438.4	8557.6	246.9	2234.6	2467.7	3285.9	4330.9	4909.7
Renewal & replacements	1137.1	1745.9	558.1	397.0	501.5	382.1	629.8	1162.3
Increase in work stores	408.9	1305.0	1652.0	733.8	1168.5	888.4	839.2	1227.2
Capital Transfers	7117.4	22404.3	28008.6	29405.6	32038.1	36821.8	40067.3	42379.6
Grants for capital formation								
To States and Union Territories	5769.2	13162.7	13576.4	15550.3	17710.3	20814.6	22276.1	25447.6
To non-departmental commercial undertakings	6.1	-	-	-	-	-	-	-
To local authorities	132.8	2080.0	1828.4	1600.0	1721.6	1310.0	1580.0	1580.0
To others	593.2	4476.0	9937.5	10091.5	9785.4	11971.4	13416.2	12519.3
Gratuities and commuted value of pensions	468.6	2685.6	2666.3	2163.3	2820.8	2725.8	2795.0	2832.7
Other capital transfers	147.5	-	-	0.5	0.0	0.0	0.0	0.0
Total	15719.3	44662.2	40642.2	51102.8	56034.9	64217.9	76695.4	80994.9

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Table 26.5-ECONOMIC CLASSIFICATION OF THE CENTRAL BUDGET-Contd.
Account 4-Changes in Financial Assets-Capital Account of Government
Administration and Departmental Commercial Undertakings

(Rs.Ten Million)

Item	1990-91	2000-01	2001-02	2002-03 Accounts	2003-04 Accounts	2004-05 Accounts	2005-06 Revised	2006-07 Budget
1	2	3	4	5	6	7	8	9
Incomings								
Repayment of Loans	3937.1	13045.3	16041.4	33649.7	66994.3	61190.6	11368	7998.9
By States & U.Ts.	2730.9	8549.5	9672.2	26203.8	59107.4	58050.0	7977.2	6761.7
By others	1206.2	4495.8	6369.2	7445.9	7886.9	3140.6	3390.8	1237.2
Disinvestment in Shares	-	2125.4	3646.5	3150.7	16952.7	4424.4	2356.0	3840.0
Balance: Net Increase in Financial Assets	17823.3	12758.7	21774.1	-2914.7	-49456.1	-31222.5	820.9	6202.1
Total	21760.4	27929.4	41462.0	33885.7	34490.9	34392.5	14544.9	18041.0
Outgoings								
Investment in shares of Government concerns	3466.5	4680.5	7100.3	2155.1	2925.2	5349.7	2776.2	9051.6
Financial concerns	449.6	-171.9	-292.6	-1359.9	-1786.1	608.5	187.6	220.0
Others of other concerns	2933.3 83.6	4851.0 1.4	7390.9 2.0	3513.4 1.6	4710.4 1.6	4739.7 1.5	2586.7 1.9	8829.6 2.0
Loans for capital formation	14335.7	20302.3	31811.5	25687.8	26420.8	26013.4	8874.3	7038.1
To States & U.Ts.	13507.8	17490.3	20954.7	21703.2	23198.0	22505.6	4897.5	4145.7
To local authorities	436.8	26.0	784.4	1350.0	1480.0	1050.1	1458.0	482.0
To non-Departmental Co- mmercial Undertakings	2152.0	2617.6	9916.0	2532.1	1657.0	2371.9	2421.3	2360.4
Financial concerns	748.1	67.1	4626.9	1546.1	1077.9	1795.7	1280.0	1542.2
Others	1403.9	2550.5	5289.1	986.0	579.1	576.2	1141.3	818.2
To others	391.1	168.4	156.4	102.5	85.8	85.8	97.5	50.0
Other Loans	1436.3	2768.1	2472.2	5979.6	2347.6	2897.1	2542.4	1823.3
To States & U.Ts.	58.6	-142.3	-402.0	2428.4	179.7	612.9	98.6	100.1
To local authorities	7.0	-	-	-	-	-	-	=
To non-Departmental Co- mmercial Undertakings	1212.3	1797.6	2237.4	2620.6	1600.7	1779.2	1962.4	1476.4
To foreign Governments	46.9	352.5	308.0	806.0	600.3	588.7	452.6	228.4
To others	118.5	760.3	328.8	124.6	-33.1	-83.7	28.8	18.4
Subscriptions to Inter- national Financial Organisations	359.7	174.2	77.8	62.9	2796.4	132.3	352.0	128
Net Purchase of Domestic Gold and Silver	3.2	4.3	0.2	0.3	0.2	0.0	0.0	0.0
Total	19601.4	27929.4	41462.0	33885.7	34490.9	34392.5	14544.9	18041

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Table 26.5-ECONOMIC CLASSIFICATION OF THE CENTRAL BUDGET-Contd.
Account 5-Changes in Financial Liabilities -Capital Account of Government
Administration and Departmental Commercial Undertakings

(Rs.Ten Million)

Item	1990-91	2000-01	2001-02	2002-03 Accounts	2003-04 Accounts	2004-05 Accounts	2005-06 Revised	2006-07 Budget
1	2	3	4	5	6	7	8	9
Incomings								
Market loans	8988.0	100205.5	114213.5	125000.0	135933.5	80349.6	136003.6	152856.5
External debt	5339.1	17328.0	14789.7	12352.1	11956.4	21854.5	14540.6	16064.8
Special Credits(net)	-76.4	-	-	-	-	-	-	-
Revolving Fund	572.3	-	-	0.0	0.0	0.0	0.0	0.0
Loan from IMF Trust Fund	-	-	-	-	-	-	-	-
Others	4843.2	17328.0	14789.7	12352.1	11956.4	21854.5	14540.6	16064.8
Small Savings(NSSF) (net)	8308.9	8191.8	11303.6	6730.5	-5632.8	44851.2	-5531.8	4523.4
State Provident Funds	1221.0	4909.7	3995.3	4621.0	4891.5	5310.0	5500.0	6000.0
Deposits of Non-Govt.								
Provident Funds (net)	6721.7	7177.0	7523.0	8736.0	-376.9	-1107.2	0.0	0.0
Treasury Bills(net)	11769.1	6808.1	4686.5	9122.5	-854.2	8522.8	8515.0	-110.0
Treasury Bills(14 Days to 364 Days)(net)	11769.1	3695.1	4905.5	14298.5	-854.2	8522.8	8515.0	-110.0
Ways and Means								
Advances (Net)	-	3113.0	-219.0	-5176.0	0.0	0.0	0.0	0.0
Miscellaneous Capital receipts (net)	4002.9	7202.4	17633.2	11305.7	6930.4	39791.9	6130.3	7342.2
Total	36141.7	151822.5	174144.8	177867.8	152847.9	199572.8	165157.7	186676.9
Outgoings								
Repayment of market loans	987.4	27274.7	26488.9	27411.5	47073.8	29318.5	35630.5	39078.8
Repayment of external debt	2158.5	9822.9	9189.1	24285.9	25444.0	7101.5	7026.3	7740.8
Balance: Net increase in financial liabilities	43880.3	114724.9	138466.8	126170.4	80330.1	163152.8	122500.9	139857.3
Total	47026.2	151822.5	174144.8	177867.8	152847.9	199572.8	165157.7	186676.9

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Table 26.5- ECONOMIC CLASSIFICATION OF THE CENTRAL BUDGET-Concl'd.
Account 6-Cash and Capital Reconciliation Account of Government
Administration and Departmental Commercial Undertakings

(Rs.Ten Million)

Item	1990-91	2000-01	2001-02	2002-03 Accounts	2003-04 Accounts	2004-05 Accounts	2005-06 Revised	2006-07 Budget
1	2	3	4	5	6	7	8	9
Incomings								
Net increase in financial liabilities-Balancing item Account - 5	43880.3	114724.9	138466.8	126170.4	80330.1	163152.8	122500.9	139857.3
Decrease in cash balance	-	-	-	1883.3	0.0	0.0	15487.3	0.0
Total	43880.3	114724.9	138466.8	128053.7	80330.1	163152.8	137988.2	139857.3
Outgoings								
Deficit on all transactions in commodities and services & transfers								
Balancing item Account 3	25634.7	100769.0	115197.0	130968.4	125844.2	122034.0	137167.3	133655.2
Net increase in financial assets - Balancing item Account 4	17823.3	12758.7	21774.1	-2914.7	-49456.1	-31222.5	820.9	6202.1
Increase in cash balance	422.3	1197.2	1495.7	0.0	3942.0	72341.3	0.0	0.0
Total	43880.3	114724.9	138466.8	128053.7	80330.1	163152.8	137988.2	139857.3

Source: Economic Division, Department of Economic Affairs
Ministry of Finance