

## Non Tax Revenue

Tax Revenue		Major Head	(In crores of Rupees)			
			Actual 2011-2012	Budget 2012-2013	Revised 2012-2013	Budget 2013-2014
<b>Interest Receipts, Dividends and Profits</b>						
<b>1. Interest Receipt</b>						
1.01.	States	0049	9964.53	9232.17	9098.23	8463.45
1.02.	Union Territories ( With Legislature)	0049	75.18	88.33	88.30	95.31
1.03.	Interest payable by Railways					
1.03.01.	Dividend on Capital at Charge (net of subsidy payable by General Revenue)	0049	3572.81	2989.06	2932.43	3480.08
1.03.02.	Subsidy payable by General Revenue	0049	2034.37	3663.89	2384.23	2746.00
1.03.03.	Payment by Railways in lieu of Tax on Railway Passenger Fares	0049	23.12	23.12	23.12	23.12
<i>Total-Interest payable by Railways</i>			<i>5630.30</i>	<i>6676.07</i>	<i>5339.78</i>	<i>6249.20</i>
1.04.	Other Interest Receipts	0049	24360.64	9234.11	20475.92	18182.40
1.04.01.	Less-Receipts netted against expenditure	0049	-19778.33	-6000.00	-18407.36	-15225.97
<i>Net-Interest Receipt</i>			<i>20252.32</i>	<i>19230.68</i>	<i>16594.87</i>	<i>17764.39</i>
<b>2. Dividends and Profits</b>						
2.01.	Dividends from Public Sector Enterprises and on other investments	0050	28489.92	27178.25	29996.09	29870.12
2.02.	Dividend/Surplus of Reserve Bank of India, Nationalised Banks & Financial Institutions	0050	22118.18	22974.30	25446.75	43996.24
<i>Total-Dividends and Profits</i>			<i>50608.10</i>	<i>50152.55</i>	<i>55442.84</i>	<i>73866.36</i>
<b>Total-Interest Receipts, Dividends and Profits</b>			<b>70860.42</b>	<b>69383.23</b>	<b>72037.71</b>	<b>91630.75</b>
<b>Fiscal Services</b>						
<b>3. Fiscal Services</b>						
3.01.	Currency, Coinage and Mint (Profit from circulations of coins)	0046	40.00	35.00	30.00	30.00
3.02.	Other Fiscal Services	0047	89.38	84.32	57.61	57.82
<i>Total-Fiscal Services</i>			<i>129.38</i>	<i>119.32</i>	<i>87.61</i>	<i>87.82</i>
<b>Total-Fiscal Services</b>			<b>129.38</b>	<b>119.32</b>	<b>87.61</b>	<b>87.82</b>
<b>General Services</b>						
<b>4. General Services</b>						
4.01.	Administrative Services					
4.01.01.	Public Service Commission	0051	46.08	33.00	57.00	63.00
4.01.02.	Police	0055	3263.72	3601.20	4191.30	4236.50
4.01.03.	Supplies and Disposals					
4.01.03.01.	Supplies and Disposals	0057	102.82	108.00	127.00	138.00
4.01.03.02.	Less-Receipts	0057	-9.42	...	...	...
<i>Net</i>			<i>93.40</i>	<i>108.00</i>	<i>127.00</i>	<i>138.00</i>
4.01.04.	Stationery and Printing	0058	25.84	26.00	18.50	19.80
4.01.05.	Public Works	0059	138.67	181.00	310.70	120.70
4.01.06.	Other Administrative Services	0070	3290.62	3574.45	3999.34	4486.75
<i>Net-Administrative Services</i>			<i>6858.33</i>	<i>7523.65</i>	<i>8703.84</i>	<i>9064.75</i>
4.02.	Contribution and recoveries towards pension and other retirement benefits					
4.02.01.	Contribution and recoveries towards pension and other retirement benefits	0071	1494.91	3019.66	2443.90	2695.80
4.02.02.	Less Receipts	0071	...	-1000.00	-1000.00	-1000.00
<i>Net-Contribution and recoveries towards pension and other retirement benefits</i>			<i>1494.91</i>	<i>2019.66</i>	<i>1443.90</i>	<i>1695.80</i>
4.03.	Miscellaneous General Services	0075	10521.24	12445.63	12888.63	13620.26
4.03.01.	Less - Receipts of Commercial Department- Canteen Stores Department	0075	-9729.49	-10800.00	-10800.00	-12120.00
4.03.02.	Less - Receipts	0075	-2095.69	-106.60	-325.35	-6.10
<i>Net-Miscellaneous General Services</i>			<i>-1303.94</i>	<i>1539.03</i>	<i>1763.28</i>	<i>1494.16</i>
4.04.	Defence Services					

(In crores of Rupees)

Tax Revenue	Major Head	Actual 2011-2012	Budget 2012-2013	Revised 2012-2013	Budget 2013-2014
4.04.01. Defence Services -Army	0076	2003.27	1869.64	1870.20	2055.25
4.04.01.01. Less - Receipts	0076	-2003.27	-1869.64	-1870.20	-2055.25
<i>Net</i>		...	...	...	...
4.04.02. Defence Services -Navy	0077	154.94	200.00	200.00	200.00
4.04.02.01. Less - Receipts	0077	-154.94	-200.00	-200.00	-200.00
<i>Net</i>		...	...	...	...
4.04.03. Defence Services -Air Force	0078	549.19	619.38	605.26	605.26
4.04.03.01. Less - Receipts	0078	-549.19	-619.38	-605.26	-605.26
<i>Net</i>		...	...	...	...
4.04.04. Defence Services - Ordnance Factories	0079	1861.57	1836.77	1844.77	2059.09
4.04.04.01. Less - Receipts	0079	-1861.57	-1836.77	-1844.77	-2059.09
<i>Net</i>		...	...	...	...
4.04.05. Defence Services - Research and Development	0080	43.84	40.00	40.00	45.00
4.04.05.01. Less - Receipts	0080	-43.84	-40.00	-40.00	-45.00
<i>Net</i>		...	...	...	...
<i>Net-Defence Services</i>		...	...	...	...
<i>Net-General Services</i>		7049.30	11082.34	11911.02	12254.71
<b>Total-General Services</b>		<b>7049.30</b>	<b>11082.34</b>	<b>11911.02</b>	<b>12254.71</b>
<b>Social and Community Services</b>					
<b>5. Social Services</b>					
5.01. Education, Sports, Art and Culture	0202	114.53	110.26	118.68	121.48
5.02. Medical and Public Health	0210	267.65	250.70	297.87	322.08
5.03. Family Welfare	0211	37.57	36.50	25.01	30.02
5.04. Housing	0216	126.15	143.21	227.95	158.54
5.05. Urban Development	0217	0.05	0.05	0.05	0.05
5.06. Information and Publicity	0220	383.38	808.31	446.75	2021.12
5.07. Broadcasting	0221	0.11	...	...	...
5.08. Labour and Employment	0230	17.65	21.55	30.67	30.67
5.09. Social Security and Welfare	0235	0.95	0.97	0.43	0.45
5.10. Other Social Services	0250	...	...	0.01	0.01
<i>Total-Social Services</i>		948.04	1371.55	1147.42	2684.42
<b>Total-Social and Community Services</b>		<b>948.04</b>	<b>1371.55</b>	<b>1147.42</b>	<b>2684.42</b>
<b>Economic Services</b>					
<b>6. Economic Services</b>					
6.01. Agriculture and Allied Activities					
6.01.01. Crop Husbandry	0401	146.06	159.58	166.57	171.57
6.01.01.01. Less Receipts	0401	...	...	...	...
<i>Net</i>		146.06	159.58	166.57	171.57
6.01.02. Animal Husbandry	0403	22.10	16.15	21.70	24.00
6.01.03. Dairy Development	0404	312.14	352.00	366.64	451.23
6.01.03.01. Less - Receipts of Commercial Department- Delhi Milk Scheme	0404	-311.95	-352.00	-366.46	-451.05
<i>Net</i>		0.19	...	0.18	0.18
6.01.04. Fisheries	0405	2.66	2.59	5.35	5.63
6.01.05. Forestry and Wild Life	0406	15.45	23.00	22.00	22.50
6.01.05.01. Less - Receipts	0406	-4.98	-3.00	-4.00	-4.50
<i>Net</i>		10.47	20.00	18.00	18.00
6.01.06. Plantation	0407	0.03	0.10	0.10	0.10
6.01.07. Food Storage and Warehousing	0408	1.24	4.01	6.00	3.71
6.01.08. Agricultural Research and Education	0415	0.10	...	1.00	...
6.01.09. Other Agricultural Programmes	0435	13.50	16.50	17.00	17.50
<i>Net-Agriculture and Allied Activities</i>		196.35	218.93	235.90	240.69
6.02. Irrigation and Flood Control					
6.02.01. Major and Medium Irrigation	0701	33.16	30.00	20.00	20.00
6.02.02. Minor Irrigation	0702	0.65	0.70	0.70	0.70

Tax Revenue		Major Head	(In crores of Rupees)			
			Actual 2011-2012	Budget 2012-2013	Revised 2012-2013	Budget 2013-2014
<i>Total-Irrigation and Flood Control</i>			33.81	30.70	20.70	20.70
6.03.	Energy					
6.03.01.	Power	0801	2975.82	2881.46	2906.09	2890.50
6.03.01.01.	Less - Receipts of Commercial Department-Badarpur Thermal Power Station (BTPS)	0801	-420.81	-256.66	-256.66	-240.63
6.03.01.02.	Less - Receipt of Commercial Department- Fuel Inventory	0801	-1845.25	-1950.00	-1950.00	-1947.14
<i>Net</i>			709.76	674.80	699.43	702.73
6.03.02.	Petroleum	0802	12580.53	12671.42	12861.88	13297.85
6.03.03.	Coal and Lignite	0803	35.71	0.50	0.59	0.20
6.03.04.	New and Renewable Energy	0810	0.53	0.50	0.48	0.60
<i>Net-Energy</i>			13326.53	13347.22	13562.38	14001.38
6.04.	Industry & Minerals					
6.04.01.	Village and Small Industries	0851	30.75	33.83	31.63	33.89
6.04.02.	Industries	0852	1462.56	1769.23	2291.17	2258.22
6.04.02.01.	Less - Receipts of Commercial Department- Fuel Fabrication Facilities	0852	-1346.85	-1601.60	-2133.79	-2102.80
6.04.02.02.	Less - Other Receipts in the Sector	0852	-9.09	...	...	...
<i>Net</i>			106.62	167.63	157.38	155.42
6.04.03.	Non-ferrous Mining and Metallurgical Industries	0853	21.76	27.50	36.70	39.20
6.04.04.	Other Industries	0875	383.93	366.73	440.03	347.73
6.04.04.01.	Less - Receipts of Commercial Department- Opium and Alkaloid Factories	0875	-383.93	-366.73	-440.03	-347.73
<i>Net</i>			...	...	...	...
<i>Net-Industry &amp; Minerals</i>			159.13	228.96	225.71	228.51
6.05.	Transport					
6.05.01.	Ports and Lighthouses	1051	193.69	191.50	201.70	221.50
6.05.01.01.	Less - Receipts of Commercial Department - Lighthouses and Lightships	1051	-192.93	-190.00	-200.00	-220.00
<i>Net</i>			0.76	1.50	1.70	1.50
6.05.02.	Shipping	1052	72.08	59.55	59.03	56.03
6.05.03.	Civil Aviation	1053	36.83	1.50	35.20	37.75
6.05.04.	Road and Bridges	1054	3050.10	3681.00	4140.82	4553.20
6.05.05.	Road Transport	1055	0.06	...	...	...
6.05.06.	Other Transport Services	1075	...	...	...	...
6.05.07.	Postal Receipts	1201	7899.35	7793.31	8762.75	9101.81
6.05.07.01.	Less - Receipts of Commercial Department- Postal Services	1201	-7899.35	-7793.31	-8762.75	-9101.81
<i>Net</i>			...	...	...	...
<i>Net-Transport</i>			3159.83	3743.55	4236.75	4648.48
6.06.	Communication					
6.06.01.	Other Communication Services	1275	17400.92	58217.33	19440.67	40847.05
6.07.	Science, Technology and Environment					
6.07.01.	Atomic Energy Research	1401	38.88	43.00	43.03	52.42
6.07.02.	Other Scientific Services & Research	1425	630.27	682.57	637.50	580.50
<i>Total-Science, Technology and Environment</i>			669.15	725.57	680.53	632.92
6.08.	General Economic Services					
6.08.01.	Foreign Trade and Export Services	1453	166.94	129.01	141.40	141.90
6.08.02.	Other General Economic Services	1475	3594.23	1984.38	2095.75	2204.96
6.08.02.01.	Less - Receipts	1475	-14.34	...	-0.75	...
<i>Net</i>			3579.89	1984.38	2095.00	2204.96
6.08.03.	Tourism	1452	15.73	8.50	5.00	6.00
6.08.04.	Civil Supplies	1456	0.01	0.04	0.05	0.05

Tax Revenue		Major Head	(In crores of Rupees)			
			Actual 2011-2012	Budget 2012-2013	Revised 2012-2013	Budget 2013-2014
<i>Net-General Economic Services</i>			3762.57	2121.93	2241.45	2352.91
<i>Net-Economic Services</i>			38708.29	78634.19	40644.09	62972.64
<b>7. Railway Revenue as per Railway Budget</b>						
7.01.	Indian Railways - Miscellaneous Receipts	1001	2134.91	3141.89	2522.23	2884.00
7.01.01.	Less - Miscellaneous Receipts	1001	-2134.91	-3141.89	-2522.23	-2884.00
7.02.	Indian Railways - Commercial Lines	1002	103312.40	132552.00	125680.00	143742.00
7.02.01.	Less - Receipts	1002	-103312.40	-132552.00	-125680.00	-143742.00
7.03.	Indian Railways - Strategic Lines	1003	797.96	...	...	...
7.03.01.	Less - Receipts	1003	-797.96	...	...	...
<i>Net-Railway Revenue as per Railway Budget</i>			...	...	...	...
<b>Total-Economic Services</b>			<b>38708.29</b>	<b>78634.19</b>	<b>40644.09</b>	<b>62972.64</b>
<b>Grants-in-aid and Contribution</b>						
<b>8. Grants-in-aid and Contribution</b>						
8.01.	External Grant Assistance					
8.01.01.	Multilateral					
8.01.01.01.	Asian Development Bank	1605	0.03	...	...	...
8.01.01.02.	International Fund for Agricultural Development	1605	5.45	3.90	0.52	1.00
8.01.01.03.	International Bank for Reconstruction and Development	1605	27.05	49.15	39.88	50.00
8.01.01.04.	International Development Association	1605	2.17	6.50	0.48	4.00
<i>Total-Multilateral</i>			34.70	59.55	40.88	55.00
8.01.02.	Bilateral					
8.01.02.01.	Germany	1605	45.58	21.00	16.10	26.10
8.01.02.02.	Japan	1605	43.47	...	...	8.00
8.01.02.03.	UK (DFID)	1605	1689.42	942.00	1396.82	600.00
8.01.02.04.	EEC	1605	208.08	595.00	240.00	300.00
8.01.02.05.	USAID	1605	55.10	70.00	25.00	...
<i>Total-Bilateral</i>			2041.65	1628.00	1677.92	934.10
8.01.03.	International Bodies					
8.01.03.01.	Global Environment Fund	1605	735.03	1125.00	1025.00	460.03
8.01.03.02.	UNDP	1605	39.75	67.50	14.82	6.00
8.01.03.03.	UNPF	1605	22.32	7.15	3.00	1.00
<i>Total-International Bodies</i>			797.10	1199.65	1042.82	467.03
<i>Total-External Grant Assistance</i>			2873.45	2887.20	2761.62	1456.13
8.02.	Aid Material & Equipment	1606	88.89	...	...	...
<i>Total-Grants-in-aid and Contribution</i>			2962.34	2887.20	2761.62	1456.13
<b>Total-Grants-in-aid and Contribution</b>			<b>2962.34</b>	<b>2887.20</b>	<b>2761.62</b>	<b>1456.13</b>
<b>Non Tax Revenue of Union Territories</b>						
<b>9. Non Tax Revenue of Union Territories</b>		1710	1014.53	1135.78	1123.09	1165.91
<b>Total-Non Tax Revenue of Union Territories</b>			<b>1014.53</b>	<b>1135.78</b>	<b>1123.09</b>	<b>1165.91</b>
<b>Grand Total</b>			<b>121672.30</b>	<b>164613.61</b>	<b>129712.56</b>	<b>172252.38</b>

1. The statement above summarizes, the estimates of Non-Tax Revenue (NTR) for 2013-14. The estimates of Non-Tax Revenue receipts from various sources such as return on assets in form of dividend and profits, interest, fees, fines and miscellaneous receipts collected in the exercise of sovereign functions, regulatory charges and license fees and user charges for publicly provided goods and services.

**1.01. Interest on loans to States:** The interest receipts are estimated at ₹ 9098.23 crore in Revised Estimate - 2012-13 and ₹ 8463.45 crore in Budget Estimate 2013-14. The Thirteenth Finance Commission (FC-XIII), for its award period 2010-2015, has recommended that the facility of Debt Consolidation, recommended by the Twelfth Finance Commission (FC-XII) be extended to States of Sikkim and West Bengal, provided these States enact Fiscal Rules Budget Monitoring Act (FRBMA) as stipulated by FC-XIII. The States of Sikkim and West Bengal have enacted their Fiscal Rules Legislations (FRLs). Accordingly, the Central Loans (from Ministry of Finance) contracted up to 31.03.2004 and outstanding at the end of 31.03.2010 have been consolidated for a fresh term of twenty years at an interest rate of 7.5%.

FC-XIII has also recommended write-off of loans from Government of India to States for Centrally Sponsored Schemes/ Central Plan Schemes administered by Ministries/ Departments other than Ministry of Finance outstanding as at the end of the preceding year in which FRBMA is enacted/ amended as stipulated by FC-XIII.

The interest rate on National Small Savings Fund (NSSF) loans contracted by the States till 2006-07 and outstanding at the end of the year preceding the year in which FRBMA is enacted/ amended, to be re-set at a common interest rate of 9% per annum in place of 10.5% or 9.5%. The re-payment schedule, however, is to remain unchanged. It has been decided that a State will be considered eligible for NSSF interest rate relief from the date the FRBMA is enacted/ amended in accordance with the recommendations of FC-XIII. Further, from the financial year 2012-13, continued compliance with FRBM targets is necessary to avail interest relief in respect of NSSF loans. All the 28 States except Goa have in place FRBMAs in consonance with targets as stipulated by FC-XIII. The original FRBMA of Goa enacted in 2005-06 contains fiscal targets prescribed by FC-XIII, covering the period up to 2012-13.

**1.02. Interest on Loans to Union Territory Governments:** The interest receipts are estimated at ₹ 88.30 crore in Revised Estimate 2012-2013 and at ₹ 95.31 crore in Budget Estimate 2013-2014.

**1.03. Interest Payable by Railways:** The memorandum on rate of dividend for 2013-14 is under the consideration of the Railway Convention Committee (RCC). Thus, pending recommendations of RCC, the estimates for the year 2013-14 have been framed on the basis of arrangements adopted for 2012-13. These arrangements are (i) Except for the capital cost of residential buildings which bears dividend at 3.5 per cent, Railways pay dividend at 4 per cent on entire dividend-paying capital irrespective of the year of investment (inclusive of 1.5 per cent on dividend bearing capital, less subsidy capital invested upto 31.3.1964, for payment to States in lieu of passenger fares tax), (ii) The Railways do not pay dividend on capital in respect of: (a) Strategic Lines, (b) Un-remunerative branch lines, the exemption of a particular branch line from payment of dividend on capital is based on annual review of the remunerativeness of the line, the remunerativeness being determined on the basis of the 'marginal cost' principle, (c) Ferries, welfare buildings (hospitals, dispensaries, health units, clubs, institutes, schools and colleges, hostels and other welfare centres) and non-strategic portion of the North-East Frontier Railways, (d) Ore lines (Kiriburu-Bimlagarh and Sambhalpur-Titlagarh lines which involve concessional rates of freight for the carriage of ore) provided that they are not remunerative the remunerativeness being determined on the basis of the marginal cost principle, (e) 28 new lines taken up on or after 1st April, 1955 on other than financial considerations except those which become remunerative during the year adopting the marginal cost principle this arrangement applies also to Jammu-Kathua and Tirunelveli-Trivandrum-Kanyakumari lines, which are known as national investments, (f) 28 new lines taken up on or after 1st April, 1955 on other than financial considerations except those which become remunerative during the year adopting the marginal cost principle this arrangement applies also to Jammu-Kathua and Tirunelveli-Trivandrum-Kanyakumari lines which are known as national investments, (g) The gauge conversion works have taken up on strategic consideration, (iii) 50 per cent of the outlay in a year on capital works-in-progress (which would otherwise be liable to payment of dividend) is exempted from payment of dividend for a period three years, (iv) The above dividend concessions are provided to Railways in the form of subsidy from General Revenues. The losses on strategic lines till 2005-06 were netted from dividend payable. However, from 2006-07, these losses are being reimbursed through provision under the Demand of Department of Economic Affairs, (v) In years in which the net revenue of the Railways is not adequate to meet the current dividend liability, the shortfall in the payment of the current dividend is treated as deferred dividend liability (on which no interest is charged) to be discharged by Railways from surplus in future years. Based on the principles mentioned above, the estimates of dividend payable by Railways for Revised Estimates 2012-13 and Budget Estimates 2013-14 has been worked out. Out of the 1.5 per cent dividend paid by the Railways on the pre-1964-65 capital an amount of ₹ 23.12 crore is contributed by the Railways for being passed on to the States as grant in lieu of the repealed tax on railway passenger fares and the balance which hitherto was contributed to the Railway Safety Fund, is from 2001-2002, credited to the Railway Safety Works Fund directly by the Railways with the approval of Ministry of Finance and the RCC.

**1.04. Other Interest Receipts:** The estimates under 'Other Interest Receipts' are in respect of interests on loans advanced to Public Sector Enterprises, Port Trusts and other Statutory Bodies, Cooperatives, Government Servants etc. and on capital outlay on Departmental Commercial Undertakings. The estimate also includes interest on Ways and Means Advances payable by Food Corporation of India.

**2. Dividends and Profits:** This Section comprises of dividends and profits from public sector enterprises. It also includes surplus of the Reserve Bank of India that is transferred to Government.

**3.01. Currency, Coinage and Mint:** Profits from circulation of coins represents the difference between the face value of coins and the cost charged.

**3.02. Other Fiscal Services:** The receipts mainly relate to contributions by Reserve Bank of India towards EFF charges payable to the International Monetary Fund, remunerations, etc. received from IMF and penalties, etc. realized against economic offences.

**4.01.01.** The receipts of 'Public Service Commission' mainly represent examination fees etc. of the Union Public Service Commission and Staff Selection Commission.

**4.01.02.** The receipts of 'Police' are on account of Central Police Forces supplied to State Governments and other parties. These receipts also include the receipts of Delhi Police.

**4.01.03.** The receipts under 'Supplies and Disposals' mainly relate to the fees for purchase and inspection of stores; and sale proceeds of surplus and obsolete stores disposed off through Directorate General of Supplies and Disposals.

**4.01.04.** The receipts under 'Stationery and Printing' relate to Government printing presses sale of stationery, gazettes and Government publications etc.

**4.01.06.** The receipt under the head 'Other Administrative Services' mainly relate to audit fees, passport and visa fees etc.

**4.03.01.** The Commercial Department receipts relate to Defence Services Canteen Stores Department (CSD) which are dealt with under net expenditure of Commercial Departments in the Expenditure Budget.

**5.01.** The receipts under 'Education, Sports, Art and Culture' mainly relate to tuition and other fees and entry fees at museums and the ancient monuments.

**5.02.** 'Medical' receipts include contributions for Central Government Health Scheme and charges realized from patients for hospital and dispensary services etc. Public Health receipts include service fees, sale proceeds of Sera and vaccine etc.

**5.03.** 'Family Welfare' receipts mainly relate to sale proceeds of materials and supplies.

**5.04.** 'Housing' receipts mainly relate to Licence fees for Government residential buildings.

**5.06.** 'Information and Publicity' receipts include charges from advertising and visual publicity, sale of publications, film rentals and receipts from Frequency Modulation (FM) - Phase-III auction to be done in three phases.

**5.08.** 'Labour and Employment' receipts relate mainly to fees realized under labour laws Factories and Mines Act etc.

**5.09.** The receipts under 'Social Security and Welfare' mainly relate to Central Government Employees Insurance Scheme.

**6.01. Agriculture and Allied Activities:** This sub-sector includes receipts from agricultural farms, commercial crops, horticulture, plant protection services, fees from agricultural education, fees for quality control and grading of agricultural products etc. Sale proceeds of inputs like seeds, fertilizers, machinery, etc. received as aid from foreign countries and organizations are also accounted for under it.

**6.02. Irrigation and Flood Control:** The estimates under this head represent mainly the receipts of Central Water Commission and Central Water Power Research Station, Pune. The estimates under 'Minor Irrigation' relate to Central Ground Water Board for ground water exploration undertaken by it for State Governments etc.

**6.03. Energy:** Under this head receipts generate from different section like 'Power, Petroleum, Coal and Lignite and New & Renewable Energy' are accounted for. The head 'Power' records receipt of Central Electricity Authority under the Electricity (Supply) Act. Under the Head 'Petroleum' the estimates include receipts from Royalty on off-shore crude oil and gas production profit petroleum and license fee for the right to exclusive exploration of oil and gas in a particular region.

**6.03.02. Petroleum:** (a) Royalty: (i) Central Government is entitled to get Royalty on Oil and Gas produced from the Offshore fields whereas in case of Onshore fields it is payable to concerned State Government. The power of regulation and responsibility for the development of oil fields are exclusively within the domain of the Central Government. Oil Fields (Regulation and Development) Act, 1948 and the Petroleum and Natural Gas Rules, 1959 deal with it, (ii) Royalty regimes for Oil and Gas production from nominated fields of National Oil Companies vary from that for the production from fields awarded under Production Sharing Contracts (PSCs), (iii) Royalty payable by National Oil Companies on crude oil and natural gas, being ad-valorem, depends on the prices at which crude oil and natural gas are sold by them. Pricing of natural gas is under Administered Pricing Mechanism (APM), which has been revised upwards during 2005-06 affecting the receipts from Royalty. Similarly, the international crude oil prices, which are volatile affect royalty receipts from oil, (iv) The Royalty on production from fields awarded under PSCs is governed by the provisions of the respective PSCs and the receipts in this regard depend upon the actual production from the various fields.

(b) Profit Petroleum: Profit Petroleum is the value of petroleum produced from a particular field after deducting the admissible cost of production as per the contract. The Contractor and the Government share the profit petroleum from the contract area in accordance with the provision of the respective agreement/contracts. No profit petroleum is payable on production by National Oil Companies from the nominated fields. Profit Petroleum realization also varies with the prevalent price of crude oil and gas. Directorate General of Hydrocarbon (DGH) monitors the implementation of these PSCs. Profit Petroleum is payable on a quarterly basis with final adjustment being made at the end of the financial year.

(c) Petroleum Exploration License Fee (PEL) Fee: (i) PEL fee is a payment by a licensee in consideration of the government granting a right to carry out exclusive exploration of Oil and Gas in a particular area. License fee is generally linked to area and period of license and is payable by licensees in accordance with Petroleum and Natural Gas Rules, 1959 as amended from time to time, (ii) PEL fee in the case of onshore fields goes to the concerned State Government and in case of offshore fields is paid to the Central Government.



**6.04.01.** The head 'Village and Small Industries' records receipts from industrial estates, small scale, handloom, khadi, handicraft, coir, sericulture, power looms, and other village industries.

**6.04.02.** Receipts under 'Industries' relate mainly to atomic energy industries and license fees collected from various industries.

**6.04.03.** The head 'Non-ferrous Mining and Metallurgical Industries' mainly accommodates receipts on account of specified jobs undertaken by the Geological Survey of India.

**6.05.02.** The head 'Shipping' account for receipts of survey and registration fees of ships and ferry services.

**6.05.04.** The head 'Roads and Bridges' includes receipts on account of national highways including fees for use of national highways, permanent bridges and also departmental charges recovered from State Government and other bodies for services rendered by the Border Roads Development Board.

**6.06.** Receipts under 'Other Communication Services' mainly relate to one-time spectrum charges levied as per the recommendations of TRAI, Auction of 1800 MHz and 900 MHz spectrum and receipts from 800 MHz spectrum. Department of Telecom collects recurring licence fees from various telecom operators licensed by it. It also collects one time Entry fees from new operators. The main service categories include Cellular Mobile Service, Basic Service, Unified Access Service, V-SAT Services, International and National Long Distance Services, Infrastructure Providers, Internet Services, Public Mobile Radio Trunk Service and Captive Mobile Radio Trunk Service.

Barring a few services, the Licence Fee is collected based on percentage share of the operators Adjusted Gross Revenue (AGR) and includes a component of Universal Access Levy. The AGR in turn is influenced by factors like tariff, customer base, competition, etc. The collection from licence fee depends on the rate of licence fee, tariff and growth of the telecom service sector in the country.

Spectrum charges are levied by the Department on the Service Providers, for usage of spectrum and are calculated either as a percentage of their Adjusted Gross Revenue depending upon the quantum of spectrum assigned for their network (for CMTS, Basic, UAS and Commercial VSAT Service Providers) or at flat rates or on the basis of formulae (for others).

**6.07.01.** The receipts under 'Atomic Energy Research' relate to sales and services rendered by various divisions/units of Bhabha Atomic Research Centre.

**6.07.02.** 'Other Scientific Services and Research' receipts mainly relate to the Survey of India National Atlas and Thematic Mapping Organization etc.

**6.08.01.** The receipts under the head 'Foreign Trade and Export Services' include receipts on revaluation of foreign currency in favour of India in respect of balances under Trade and Payment Agreements.

**6.08.02.** The head 'Other General Economic Services' mainly accommodates receipts on account of regulation of joint stock companies and fees realized under the Insurance Act. It also includes receipts of the Indian Meteorological Department, fees realized by National Informatics Centre for services rendered by it to non-Government bodies and Risk Insurances Fund receipts.

**7. Railway Revenue:** As per Railway Budget, receipts are comprising of (i) miscellaneous receipts, (ii) commercial lines, and (iii) strategic lines. As it is a commercial receipt, the net impact on Non Tax Revenue is nil.

**8. Grants-in-Aid Contributions:** The estimates are in respect of Grant assistance, in cash and kind from external sources. The details of external assistance are shown at Annex 9.

**9. Non-Tax Revenue of Union Territories:** The receipts of the Union Territories (without legislature) mainly relate to administrative services; sale of timber and forest produce mainly in Andaman and Nicobar Islands; receipts from Chandigarh Transport Undertaking and receipts from Shipping; Tourism and Power.

**10. Arrears of Non Tax Revenue:** In compliance of Rule 6 FRBM Rules 2004 a disclosure Statement on Arrears of Non-Tax Revenues is at Annex 12.