

Non Tax Revenue

(In crores of Rupees)

Tax Revenue	Major Head	Actual 2010-2011	Budget 2011-2012	Revised 2011-2012	Budget 2012-2013	
Interest Receipts, Dividends and Profits						
1. Interest Receipt						
1.01.	States	0049	10281.14	10224.75	9811.30	9232.17
1.02.	Union Territories (With Legislature)	0049	81.77	88.31	88.33	88.33
1.03.	Interest payable by Railways					
1.03.01.	Dividend on Capital at Charge (net of subsidy payable by General Revenue)	0049	3905.84	3031.07	2379.01	2989.06
1.03.02.	Subsidy payable by General Revenue	0049	...	3680.53	3250.11	3663.89
1.03.03.	Payment by Railways in lieu of Tax on Railway Passenger Fares	0049	...	23.12	23.12	23.12
<i>Total-Interest payable by Railways</i>			<i>3905.84</i>	<i>6734.72</i>	<i>5652.24</i>	<i>6676.07</i>
1.04.	Other Interest Receipts	0049	21017.94	12774.11	19135.34	9234.11
1.04.01.	Less-Receipts netted against expenditure	0049	-15553.14	-10244.11	-14562.62	-6000.00
<i>Net-Interest Receipt</i>			<i>19733.55</i>	<i>19577.78</i>	<i>20124.59</i>	<i>19230.68</i>
2. Dividends and Profits						
2.01.	Dividends from Public Sector 'Enterprises and on other investments	0050	24059.62	23494.47	28086.54	27178.25
2.02.	Dividend/Surplus of Reserve Bank of India, Nationalised Banks & Financial Institutions	0050	23931.96	19129.21	22035.49	22974.30
<i>Total-Dividends and Profits</i>			<i>47991.58</i>	<i>42623.68</i>	<i>50122.03</i>	<i>50152.55</i>
Total-Interest Receipts, Dividends and Profits			67725.13	62201.46	70246.62	69383.23
Fiscal Services						
3. Fiscal Services						
3.01.	Currency, Coinage and Mint (Profit from circulations of coins)	0046	...	45.00	45.00	35.00
3.02.	Other Fiscal Services	0047	83.88	82.82	84.42	84.32
<i>Total-Fiscal Services</i>			<i>83.88</i>	<i>127.82</i>	<i>129.42</i>	<i>119.32</i>
Total-Fiscal Services			83.88	127.82	129.42	119.32
General Services						
4. General Services						
4.01.	Administrative Services					
4.01.01.	Public Service Commission	0051	28.20	30.50	31.50	33.00
4.01.02.	Police	0055	2876.80	3800.60	3401.00	3601.20
4.01.03.	Supplies and Disposals					
4.01.03.01.	Supplies and Disposals	0057	96.92	108.00	117.42	108.00
4.01.03.02.	Less-Receipts	0057	...	...	-9.42	...
<i>Net</i>			<i>96.92</i>	<i>108.00</i>	<i>108.00</i>	<i>108.00</i>
4.01.04.	Stationery and Printing	0058	23.12	20.50	26.00	26.00
4.01.05.	Public Works	0059	244.59	251.00	181.00	181.00
4.01.06.	Other Administrative Services	0070	2999.68	3312.29	3325.31	3574.45
<i>Net-Administrative Services</i>			<i>6269.31</i>	<i>7522.89</i>	<i>7072.81</i>	<i>7523.65</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	2572.19	3391.51	2719.35	3019.66
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>2572.19</i>	<i>2391.51</i>	<i>1719.35</i>	<i>2019.66</i>
4.03.	Miscellaneous General Services	0075	10315.40	11086.91	14951.98	12445.63
4.03.01.	Less - Receipts of Commercial Department- Canteen Stores Department	0075	-9615.30	-9000.00	-10800.00	-10800.00
4.03.02.	Less - Receipts	0075	-11.11	-506.95	-2562.59	-106.60
<i>Net-Miscellaneous General Services</i>			<i>688.99</i>	<i>1579.96</i>	<i>1589.39</i>	<i>1539.03</i>
4.04.	Defence Services					

(In crores of Rupees)

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4.04.01.	Defence Services -Army	0076	2033.64	1695.62	1695.62	1869.64
4.04.01.01.	Less - Receipts	0076	-2033.64	-1695.62	-1695.62	-1869.64
	<i>Net</i>		...	...	...	...
4.04.02.	Defence Services -Navy	0077	165.68	200.00	200.00	200.00
4.04.02.01.	Less - Receipts	0077	-165.68	-200.00	-200.00	-200.00
	<i>Net</i>		...	...	...	...
4.04.03.	Defence Services -Air Force	0078	627.55	592.92	619.38	619.38
4.04.03.01.	Less - Receipts	0078	-627.55	-592.92	-619.38	-619.38
	<i>Net</i>		...	...	...	...
4.04.04.	Defence Services - Ordnance Factories	0079	1457.83	1647.63	1696.80	1836.77
4.04.04.01.	Less - Receipts	0079	-1457.83	-1647.63	-1696.80	-1836.77
	<i>Net</i>		...	...	...	...
4.04.05.	Defence Services - Research and Development	0080	47.66	35.00	35.00	40.00
4.04.05.01.	Less - Receipts	0080	-47.66	-35.00	-35.00	-40.00
	<i>Net</i>		...	...	...	...
	<i>Net-Defence Services</i>		...	...	...	...
	<i>Net-General Services</i>		9530.49	11494.36	10381.55	11082.34
	Total-General Services		9530.49	11494.36	10381.55	11082.34
	Social and Community Services					
	5. Social Services					
5.01.	Education, Sports, Art and Culture	0202	108.01	99.56	105.04	110.26
5.02.	Medical and Public Health	0210	212.61	199.08	250.69	250.70
5.03.	Family Welfare	0211	36.33	35.70	36.50	36.50
5.04.	Housing	0216	119.66	101.93	142.50	143.21
5.05.	Urban Development	0217	13.37	...	0.05	0.05
5.06.	Information and Publicity	0220	269.57	1903.77	334.94	808.31
5.07.	Broadcasting	0221	...	...	...	...
5.08.	Labour and Employment	0230	10.78	13.35	21.55	21.55
5.09.	Social Security and Welfare	0235	0.74	0.51	1660.49	0.97
5.10.	Other Social Services	0250	0.01	...	...	...
	<i>Total-Social Services</i>		771.08	2353.90	2551.76	1371.55
	Total-Social and Community Services		771.08	2353.90	2551.76	1371.55
	Economic Services					
	6. Economic Services					
6.01.	Agriculture and Allied Activities					
6.01.01.	Crop Husbandry	0401	131.35	145.06	145.07	159.58
6.01.01.01.	Less Receipts	0401	...	...	...	...
	<i>Net</i>		131.35	145.06	145.07	159.58
6.01.02.	Animal Husbandry	0403	14.81	13.85	16.65	16.15
6.01.03.	Dairy Development	0404	292.91	341.70	341.70	352.00
6.01.03.01.	Less - Receipts of Commercial Department- Delhi Milk Scheme	0404	-292.75	-341.70	-341.70	-352.00
	<i>Net</i>		0.16	...	...	...
6.01.04.	Fisheries	0405	1.89	2.28	2.59	2.59
6.01.05.	Forestry and Wild Life	0406	7.67	7.00	23.00	23.00
6.01.05.01.	Less - Receipts	0406	...	...	-3.00	-3.00
	<i>Net</i>		7.67	7.00	20.00	20.00
6.01.06.	Plantation	0407	0.10	1.05	0.10	0.10
6.01.07.	Food Storage and Warehousing	0408	2.41	2.90	3.42	4.01
6.01.08.	Agricultural Research and Education	0415	0.04	...	...	...
6.01.09.	Other Agricultural Programmes	0435	14.41	15.50	15.50	16.50
	<i>Net-Agriculture and Allied Activities</i>		172.84	187.64	203.33	218.93
6.02.	Irrigation and Flood Control					
6.02.01.	Major and Medium Irrigation	0701	15.23	14.00	30.00	30.00
6.02.02.	Minor Irrigation	0702	0.60	0.70	0.70	0.70

(In crores of Rupees)

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<i>Total-Irrigation and Flood Control</i>			15.83	14.70	30.70	30.70
6.03.	Energy					
6.03.01.	Power	0801	2396.60	2693.14	2789.05	2881.46
6.03.01.01.	Less - Receipts of Commercial Department-Badarpur Thermal Power Station (BTPS)	0801	-151.70	-272.69	-315.03	-256.66
6.03.01.02.	Less - Receipt of Commercial Department- Fuel Inventory	0801	-1599.29	-1746.33	-1800.00	-1950.00
<i>Net</i>			645.61	674.12	674.02	674.80
6.03.02.	Petroleum	0802	9026.43	10031.00	12058.91	12671.42
6.03.03.	Coal and Lignite	0803	43.43	2.03	2.50	0.50
6.03.04.	New and Renewable Energy	0810	0.27	0.40	0.43	0.50
<i>Net-Energy</i>			9715.74	10707.55	12735.86	13347.22
6.04.	Industry & Minerals					
6.04.01.	Village and Small Industries	0851	25.98	28.76	33.98	33.83
6.04.02.	Industries	0852	4058.39	1532.32	1629.80	1769.23
6.04.02.01.	Less - Receipts of Commercial Department- Fuel Fabrication Facilities	0852	-1214.20	-1331.00	-1459.28	-1601.60
6.04.02.02.	Less - Other Receipts in the Sector	0852	-3204.64	...	...	...
<i>Net</i>			-360.45	201.32	170.52	167.63
6.04.03.	Non-ferrous Mining and Metallurgical Industries	0853	23.10	25.75	26.50	27.50
6.04.04.	Other Industries	0875	237.54	312.00	432.47	366.73
6.04.04.01.	Less - Receipts of Commercial Department- Opium and Alkaloid Factories	0875	-237.54	-312.00	-432.47	-366.73
<i>Net</i>			...	...	...	...
<i>Net-Industry & Minerals</i>			-311.37	255.83	231.00	228.96
6.05.	Transport					
6.05.01.	Ports and Lighthouses	1051	203.90	172.00	182.00	191.50
6.05.01.01.	Less - Receipts of Commercial Department - Lighthouses and Lightships	1051	-203.53	-170.00	-180.00	-190.00
<i>Net</i>			0.37	2.00	2.00	1.50
6.05.02.	Shipping	1052	65.68	59.10	62.55	59.55
6.05.03.	Civil Aviation	1053	32.60	38.50	1.86	1.50
6.05.04.	Road and Bridges	1054	2338.99	2209.00	3161.21	3681.00
6.05.05.	Road Transport	1055	1.38	...	...	...
6.05.06.	Other Transport Services	1075	...	...	...	...
6.05.07.	Postal Receipts	1201	6962.33	7517.70	7522.02	7793.31
6.05.07.01.	Less - Receipts of Commercial Department- Postal Services	1201	-6962.33	-7517.70	-7522.02	-7793.31
<i>Net</i>			...	...	...	...
<i>Net-Transport</i>			2439.02	2308.60	3227.62	3743.55
6.06.	Communication					
6.06.01.	Other Communication Services	1275	120547.63	29648.33	16550.83	58217.33
6.07.	Science, Technology and Environment					
6.07.01.	Atomic Energy Research	1401	43.98	40.26	42.44	43.00
6.07.02.	Other Scientific Services & Research	1425	824.42	498.32	700.87	682.57
<i>Total-Science, Technology and Environment</i>			868.40	538.58	743.31	725.57
6.08.	General Economic Services					
6.08.01.	Foreign Trade and Export Services	1453	104.11	100.00	128.70	129.01
6.08.02.	Other General Economic Services	1475	3183.65	2148.50	3001.33	1984.38
6.08.02.01.	Less - Receipts	1475	-19.97	...	-14.34	...
<i>Net</i>			3163.68	2148.50	2986.99	1984.38
6.08.03.	Tourism	1452	5.44	5.50	8.00	8.50
6.08.04.	Civil Supplies	1456	0.69	0.04	0.04	0.04

(In crores of Rupees)

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<i>Net-General Economic Services</i>			3273.92	2254.04	3123.73	2121.93
<i>Net-Economic Services</i>			136722.01	45915.27	36846.38	78634.19
7. Railway Revenue as per Railway Budget						
7.01.	Indian Railways - Miscellaneous Receipts	1001	2145.39	3154.25	2729.78	3141.89
7.01.01.	Less - Miscellaneous Receipts	1001	-2145.39	-3154.25	-2729.78	-3141.89
7.02.	Indian Railways - Commercial Lines	1002	94535.63	106239.00	103917.00	132552.00
7.02.01.	Less - Receipts	1002	-94535.63	-106239.00	-103917.00	-132552.00
7.03.	Indian Railways - Strategic Lines	1003	...	...	...	...
7.03.01.	Less - Receipts	1003	...	...	...	...
<i>Net-Railway Revenue as per Railway Budget</i>			...	...	...	...
Total-Economic Services			136722.01	45915.27	36846.38	78634.19
Grants-in-aid and Contribution						
8. Grants-in-aid and Contribution						
8.01.	External Grant Assistance					
8.01.01.	Multilateral					
8.01.01.01.	Asian Development Bank	1605	0.06	...	0.05	...
8.01.01.02.	International Fund for Agricultural Development	1605	5.28	...	6.40	3.90
8.01.01.03.	International Bank for Reconstruction and Development	1605	30.67	15.00	27.96	49.15
8.01.01.04.	International Development Association	1605	8.93	...	7.20	6.50
<i>Total-Multilateral</i>			<i>44.94</i>	<i>15.00</i>	<i>41.61</i>	<i>59.55</i>
8.01.02.	Bilateral					
8.01.02.01.	Germany	1605	106.56	36.00	56.00	21.00
8.01.02.02.	Japan	1605	1.53	13.32	50.00	...
8.01.02.03.	UK (DFID)	1605	1682.22	1050.00	1635.00	942.00
8.01.02.04.	EEC	1605	268.98	503.00	290.34	595.00
8.01.02.05.	USAID	1605	30.55	110.69	83.46	70.00
<i>Total-Bilateral</i>			<i>2089.84</i>	<i>1713.01</i>	<i>2114.80</i>	<i>1628.00</i>
8.01.03.	International Bodies					
8.01.03.01.	Global Environment Fund	1605	448.85	400.00	1210.00	1125.00
8.01.03.02.	UNDP	1605	25.72	37.95	19.18	67.50
8.01.03.03.	UNPF	1605	17.07	7.00	9.40	7.15
<i>Total-International Bodies</i>			<i>491.64</i>	<i>444.95</i>	<i>1238.58</i>	<i>1199.65</i>
<i>Total-External Grant Assistance</i>			<i>2626.42</i>	<i>2172.96</i>	<i>3394.99</i>	<i>2887.20</i>
8.02.	Aid Material & Equipment	1606	46.27	...	81.60	...
<i>Total-Grants-in-aid and Contribution</i>			<i>2672.69</i>	<i>2172.96</i>	<i>3476.59</i>	<i>2887.20</i>
Total-Grants-in-aid and Contribution			2672.69	2172.96	3476.59	2887.20
Non Tax Revenue of Union Territories						
9. Non Tax Revenue of Union Territories		1710	1096.90	1169.35	1104.94	1135.78
Total-Non Tax Revenue of Union Territories			1096.90	1169.35	1104.94	1135.78
Grand Total			218602.18	125435.12	124737.26	164613.61

The statement above summarizes, the estimates of Non-Tax Revenue (NTR) receipts for 2012-2013. The estimates of Non-Tax Revenue receipts from various sources such as return on assets in the 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 ₹9811.30 crore in Revised Estimate - 2011-12 and ₹9232.17 crore in Budget Estimate 2012-13. As per the Twelfth Finance Commission (TFC) award (2005-06 to 2009-10) under which (i) all Central Loans (from Ministry of Finance) contracted by States till 31.3.2004 and outstanding as on 31.03.2005 were consolidated into fresh loans for 20 years carrying 7.5% interest subject to the condition that the State Government concerned enacts Fiscal responsibility Legislation and (ii) fresh loans are to be raised directly by the State/UT Governments except loans under Externally Aided Project. So far, debts of twenty-six States have been consolidated. The Thirteenth Finance Commission has also extended the Debt Consolidation Facility recommended by the Twelfth Finance Commission to the states of Sikkim and West Bengal during 2010-15, provided these states put in place their FRBM Act as stipulated by 13th Finance Commission. Loans of West Bengal and Sikkim have been consolidated on the same terms and conditions as recommended by the Twelfth Finance

Commission. Thirteenth Finance Commission has also recommended that central loans given to State Governments for Centrally Sponsored Schemes/Central Plan Schemes through Ministries other than Ministry of Finance as outstanding at the end of 2009-10 be written off, subject to States Legislating/amending FRBM Acts in line with 13th Finance Commission recommendations. This is being done in 2011-12 and necessary provision are made in Revised Estimates for 2011-12.

1.02. Interest on Loans to Union Territory Governments: The interest receipts are estimated at ₹ 88.33 crore in Revised Estimate 2011-2012 and at ₹ 88.33 crore in Budget Estimate 2012-2013.

1.03. Interest Payable by Railways: The memorandum on rate of dividend for 2012-13 is under the consideration of the Railway Convention Committee (RCC). Thus, pending recommendations of RCC, the estimates for the year 2012-13 have been framed on the basis of arrangements adopted for 2011-12. These arrangements are (i) Except for the capital cost of residential buildings which bears dividend at 3.5 per cent, Railways pay dividend at 5 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 2011-12 and Budget Estimates 2012-13 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.

4.01.05. 'Public Works' includes all receipts relating to Central Public Works Department other than rent of Government residential buildings.

- 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:** I. 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.
- II. 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.
- III. Petroleum Exploration License (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 the licence fees from telecom operators, receipts on account of spectrum usage charges and auction of Broadband Wireless Access (BWA) spectrum currently in use by Central PSUs; receipts from spectrum held in excess of 6.2 MHz and receipts from auction of spectrum available with Government including spectrum to be vacated by 122 licences, in view of the order of Hon'ble Supreme Court.

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.

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.