

Non Tax Revenue

		(In ₹ crores)				
Major Head		Actual 2016-2017	Budget 2017-2018	Revised 2017-2018	Budget 2018-2019	
Interest Receipts, Dividends and Profits						
1. Interest Receipt						
1.01.	States	0049	7569.12	7067.67	6953.23	6100.06
1.02.	Union Territories (With Legislature)	0049	39.24	364.40	367.40	367.40
1.03.	Interest payable by Railways					
1.03.01.	Dividend on Capital at Charge (net of subsidy payable by General Revenue)	0049	...	...	...	...
1.03.02.	Subsidy payable by General Revenue	0049	...	...	...	...
1.03.03.	Payment by Railways in lieu of Tax on Railway Passenger Fares	0049	...	...	...	...
<i>Total-Interest payable by Railways</i>			...	...	...	...
1.04.	Other Interest Receipts	0049	35853.16	27873.66	36583.06	25049.59
1.04.01.	Less-Receipts netted against expenditure	0049	-27232.54	-16285.00	-30353.03	-16355.00
<i>Net-Interest Receipt</i>			16228.98	19020.73	13550.66	15162.05
2. Dividends and Profits						
2.01.	Dividends from Public Sector Enterprises and other investments	0050	51851.94	67529.24	54810.00	52494.71
2.02.	Dividend/Surplus of Reserve Bank of India, Nationalised Banks & Financial Institutions	0050	71164.61	74901.25	51623.24	54817.25
<i>Total-Dividends and Profits</i>			123016.55	142430.49	106433.24	107311.96
Total-Interest Receipts, Dividends and Profits			139245.53	161451.22	119983.90	122474.01
Fiscal Services						
3. Fiscal Services						
3.01.	Currency, Coinage and Mint (Profit from circulations of coins)	0046	680.32	600.00	600.00	600.00
3.02.	Other Fiscal Services	0047	84.53	60.45	100.25	121.20
<i>Total-Fiscal Services</i>			764.85	660.45	700.25	721.20
Total-Fiscal Services			764.85	660.45	700.25	721.20
General Services						
4. General Services						
4.01.	Administrative Services					
4.01.01.	Public Services Commission	0051	104.04	138.00	94.00	136.50
4.01.02.	Police	0055	6254.26	6611.74	7511.40	7611.60
4.01.03.	Supplies and Disposals					
4.01.03.01.	Supplies and Disposals	0057	228.72	149.50	...	...
4.01.03.02.	Less-Receipts	0057	...	...	...	...
<i>Net</i>			228.72	149.50	...	...
4.01.04.	Stationery and Printing	0058	37.88	32.17	32.17	38.80
4.01.05.	Public Works	0059	198.74	172.62	172.62	76.65
4.01.06.	Other Administrative Services	0070	5521.13	9070.81	5783.21	7432.31
<i>Net-Administrative Services</i>			12344.77	16174.84	13593.40	15295.86
4.02.	Contribution and recoveries towards pension and other retirement benefits					
4.02.01.	Contribution and recoveries towards pension and other retirement benefits	0071	1703.79	3982.78	2828.22	2824.53
4.02.02.	Less Receipts	0071	...	-1000.00	-1000.00	-1000.00
<i>Net-Contribution and recoveries towards pension and other retirement benefits</i>			1703.79	2982.78	1828.22	1824.53
4.03.	Miscellaneous General Services	0075	18988.20	18788.98	18961.22	19211.20
4.03.01.	Less-Receipts of Commercial Department- Canteen Stores Department	0075	-16943.21	-17737.50	-17125.00	-17625.00
4.03.02.	Less - Receipts	0075	-2.53	...	...	...
<i>Net-Miscellaneous General Services</i>			2042.46	1051.48	1836.22	1586.20
4.04.	Defence Services					
4.04.01.	Defence Services - Army	0076	2494.95	2849.09	2849.09	2871.09

			(In ₹ crores)			
Major Head			Actual 2016-2017	Budget 2017-2018	Revised 2017-2018	Budget 2018-2019
4.04.01.01.	Less - Receipts	0076	-2494.95	-2849.09	-2849.09	-2871.09
<i>Net</i>			...	...	...	...
4.04.02.	Defence Services - Navy	0077	332.49	400.00	650.00	650.00
4.04.02.01.	Less - Receipts	0077	-332.49	-400.00	-650.00	-650.00
<i>Net</i>			...	...	...	...
4.04.03.	Defence Services - Air Force	0078	2371.72	1300.00	1300.00	1300.00
4.04.03.01.	Less - Receipts	0078	-2371.72	-1300.00	-1300.00	-1300.00
<i>Net</i>			...	...	...	...
4.04.04.	Defence Services - Ordnance Factories	0079	2062.95	1728.28	1848.43	1579.70
4.04.04.01.	Less - Receipts	0079	-2062.95	-1728.28	-1848.43	-1579.70
<i>Net</i>			...	...	...	...
4.04.05.	Defence Services - Research and Development	0080	353.16	150.00	150.00	150.00
4.04.05.01.	Less - Receipts	0080	-353.16	-150.00	-150.00	-150.00
<i>Net</i>			...	...	...	...
<i>Net-Defence Services</i>			...	...	...	...
<i>Net-General Services</i>			16091.02	20209.10	17257.84	18706.59
Total-General Services			16091.02	20209.10	17257.84	18706.59
Social and Community Services						
5. Social Services						
5.01.	Education, Sports, Art and Culture	0202	246.25	231.27	237.81	238.82
5.02.	Medical and Public Health	0210	376.38	389.78	581.33	597.78
5.03.	Family Welfare	0211	17.34	22.10	20.10	20.10
5.04.	Housing	0216	168.70	264.55	254.91	341.38
5.05.	Urban Development	0217	0.02	0.01	0.01	0.01
5.06.	Information and Publicity	0220	67.30	6186.72	41.58	44.04
5.07.	Broadcasting	0221	1710.30	987.54	1501.00	1997.06
5.07.01.	Less - Receipts	0221	...	...	...	...
5.08.	Labour and Employment	0230	24.96	40.87	23.91	25.59
5.09.	Social Security and Welfare	0235	3427.74	1501.18	1000.57	5610.57
5.10.	Other Social Services	0250	5889.16	...	64.43	...
5.10.01.	Less-Receipts	0250	...	...	-64.43	...
<i>Net-Social Services</i>			11928.15	9624.02	3661.22	8875.35
Total-Social and Community Services			11928.15	9624.02	3661.22	8875.35
Economic Services						
6. Economic Services						
6.01.	Agriculture and Allied Activities					
6.01.01.	Crop Husbandry	0401	407.03	230.01	913.05	424.05
6.01.01.01.	Less Receipts	0401	...	...	...	...
<i>Net</i>			407.03	230.01	913.05	424.05
6.01.02.	Animal Husbandry	0403	18.81	16.79	18.25	19.25
6.01.03.	Dairy Development	0404	418.98	550.45	440.32	480.35
6.01.03.01.	Less - Receipts of Commercial Department - Delhi Milk Scheme	0404	-418.66	-550.00	-440.00	-480.00
<i>Net</i>			0.32	0.45	0.32	0.35
6.01.04.	Fisheries	0405	4.16	4.49	4.20	4.40
6.01.05.	Forestry and Wild Life	0406	16.17	31.00	212.83	33.00
6.01.05.01.	Less - Receipts	0406	-3.14	-6.00	-192.83	-8.00
<i>Net</i>			13.03	25.00	20.00	25.00
6.01.06.	Plantation	0407	...	...	...	...
6.01.07.	Food Storage and Warehousing	0408	10.22	7.73	910.35	12.02
6.01.08.	Agriculture Research and Education	0415	0.01	0.05	0.01	0.01
6.01.09.	Cooperation	0425	...	...	...	...
6.01.10.	Other Agricultural Programmes	0435	18.88	17.44	19.50	20.50
<i>Net-Agriculture and Allied Activities</i>			472.46	301.96	1885.68	505.58

		(In ₹ crores)				
	Major Head	Actual 2016-2017	Budget 2017-2018	Revised 2017-2018	Budget 2018-2019	
6.02.	Irrigation and Flood Control					
6.02.01.	Major and Medium Irrigation	0701	19.00	23.50	32.00	40.00
6.02.02.	Major Irrigation	0702	1.09	1.00	1.10	1.20
	<i>Total-Irrigation and Flood Control</i>		<i>20.09</i>	<i>24.50</i>	<i>33.10</i>	<i>41.20</i>
6.03.	Energy					
6.03.01.	Power	0801	5419.18	8808.10	5875.02	5893.78
6.03.01.01.	Less - Receipts of Commercial Department - Badarpur Thermal Power Station (BTPS)	0801	-104.26	...	...	...
6.03.01.02.	Less - Receipts of Commercial Department - Fuel Inventory	0801	-1522.12	-2391.75	-2140.77	-2158.83
	<i>Net</i>		<i>3792.80</i>	<i>6416.35</i>	<i>3734.25</i>	<i>3734.95</i>
6.03.02.	Petroleum	0802	10796.93	15820.21	15735.71	9877.24
6.03.03.	Coal and Lignite	0803	432.73	3536.95	3536.95	...
6.03.04.	New and Renewable Energy	0810	...	0.06	0.05	0.06
	<i>Net-Energy</i>		<i>15022.46</i>	<i>25773.57</i>	<i>23006.96</i>	<i>13612.25</i>
6.04.	Industry and Minerals					
6.04.01.	Village and Small Industries	0851	28.10	22.02	35.95	37.26
6.04.02.	Industries	0852	3046.12	2477.35	7501.67	2615.45
6.04.02.01.	Less - Receipts of Commercial Department - Fuel Fabrication Facilities	0852	-1269.50	-2004.83	-7301.98	-2417.80
6.04.02.03.	Less - Other Receipts in the Sector	0852	-2601.42	-255.00	...	...
	<i>Net</i>		<i>-824.80</i>	<i>217.52</i>	<i>199.69</i>	<i>197.65</i>
6.04.03.	Non-ferrous Mining and Metallurgical Industries	0853	16.12	30.00	23.36	24.59
6.04.04.	Other Industries	0875	219.19	262.79	150.00	150.00
6.04.04.01.	Less - Receipts of Commercial Department - Opium and Alkaloid Factories	0875	-219.19	-262.79	-150.00	-150.00
	<i>Net</i>		<i>...</i>	<i>...</i>	<i>...</i>	<i>...</i>
	<i>Net-Industry and Minerals</i>		<i>-780.58</i>	<i>269.54</i>	<i>259.00</i>	<i>259.50</i>
6.05.	Transport					
6.05.01.	Ports and Lighthouses	1051	364.64	282.60	325.30	325.43
6.05.01.01.	Less - Receipts of Commercial Department - Lighthouses and Lightships	1051	-364.04	-280.00	-320.00	-320.00
	<i>Net</i>		<i>0.60</i>	<i>2.60</i>	<i>5.30</i>	<i>5.43</i>
6.05.02.	Shipping	1052	140.35	121.32	121.82	122.82
6.05.03.	Civil Aviation	1053	38.66	36.50	100.00	105.00
6.05.04.	Road and Bridges	1054	7323.72	11500.00	9269.00	10291.00
6.05.05.	Road Transport	1055	...	...	...	...
6.05.06.	Inland water Transport	1056	12.48	...	...	...
6.05.07.	Other Transport Services	1075	...	...	...	...
6.05.08.	Postal Receipts	1201	11511.00	15210.03	15418.16	16956.11
6.05.08.01.	Less - Receipts of Commercial Department - Postal	1201	-11511.00	-15210.03	-15418.16	-16956.11
	<i>Net</i>		<i>...</i>	<i>...</i>	<i>...</i>	<i>...</i>
	<i>Net-Transport</i>		<i>7515.81</i>	<i>11660.42</i>	<i>9496.12</i>	<i>10524.25</i>
6.06.	Communication					
6.06.01.	Other Communication Services	1275	70241.14	44342.20	30736.47	48661.42
6.06.01.02.	Less-Receipts	1275	...	...	...	...
	<i>Net</i>		<i>70241.14</i>	<i>44342.20</i>	<i>30736.47</i>	<i>48661.42</i>
6.07.	Science, Technology and Environment					
6.07.01.	Atomic Energy Research	1401	103.76	86.18	97.20	91.69
6.07.02.	Other Scientific Services and Research	1425	1052.69	817.26	1111.42	1099.08
	<i>Total-Science, Technology and Environment</i>		<i>1156.45</i>	<i>903.44</i>	<i>1208.62</i>	<i>1190.77</i>
6.08.	General Economic Services					

				(In ₹ crores)			
		Major Head	Actual 2016-2017	Budget 2017-2018	Revised 2017-2018	Budget 2018-2019	
6.08.01.	Foreign Trade and Export Services	1453	242.79	229.83	157.58	157.58	
6.08.02.	Other General Economic Services	1475	7800.43	8715.15	22019.44	14619.91	
6.08.02.01.	Less - Receipts	1475	...	...	...	...
<i>Total-Other General Economic Services</i>			<i>7800.43</i>	<i>8715.15</i>	<i>22019.44</i>	<i>14619.91</i>	
6.08.03.	Tourism	1452	6.63	14.00	10.00	10.00	
6.08.04.	Civil Supplies	1456	0.04	0.02	0.03	0.04	
<i>Total-General Economic Services</i>			<i>8049.89</i>	<i>8959.00</i>	<i>22187.05</i>	<i>14787.53</i>	
<i>Net-Economic Services</i>			<i>101697.72</i>	<i>92234.63</i>	<i>88813.00</i>	<i>89582.50</i>	
7. Railway Revenue as per Railway Budget							
7.01.	Indian Railways - Miscellaneous Receipts	1001	90.28	500.00	200.00	250.00	
7.01.01.	Less - Miscellaneous Receipts	1001	-90.28	-500.00	-200.00	-250.00	
7.02.	Indian Railways - Commercial Lines	1002	161582.66	188998.37	185293.62	198702.42	
7.02.01.	Less - Receipts	1002	-161582.66	-188998.37	-185293.62	-198702.42	
7.03.	Indian Railways - Strategic Lines	1003	3709.54	...	1931.38	2137.58	
7.03.01.	Less - Receipts	1003	-3709.54	...	-1931.38	-2137.58	
<i>Net-Railway Revenue as per Railway Budget</i>			<i>...</i>	<i>...</i>	<i>...</i>	<i>...</i>	
Total-Economic Services			101697.72	92234.63	88813.00	89582.50	
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	...	...	9.00	16.00
8.01.01.02.	International Fund for Agricultural	1605	...	...	3.00	3.00
8.01.01.03.	International Bank for Reconstruction and Development	1605	...	60.00	90.00	93.00	
8.01.01.04.	International Development Association	1605	...	...	...	...
<i>Total-Multilateral</i>			<i>...</i>	<i>60.00</i>	<i>102.00</i>	<i>112.00</i>	
8.01.02.	Bilateral						
8.01.02.01.	Germany	1605	...	15.00	33.00	22.00	
8.01.02.02.	Japan	1605	...	40.00	17.00	42.00	
8.01.02.03.	UK (DFID)	1605	...	...	...	...
8.01.02.04.	EEC	1605	...	...	...	...
8.01.02.05.	USAID	1605	...	...	...	...
<i>Total-Bilateral</i>			<i>...</i>	<i>55.00</i>	<i>50.00</i>	<i>64.00</i>	
8.01.03.	International Bodies						
8.01.03.01.	Global Environment Fund	1605	1299.59	1808.00	1350.00	1200.00	
8.01.03.02.	UNDP	1605	...	25.00	11.00	11.00	
8.01.03.03.	UNPF	1605	...	...	...	...
<i>Total-International Bodies</i>			<i>1299.59</i>	<i>1833.00</i>	<i>1361.00</i>	<i>1211.00</i>	
<i>Total-External Grant Assistance</i>			<i>1299.59</i>	<i>1948.00</i>	<i>1513.00</i>	<i>1387.00</i>	
8.02.	Aid Material & Equipment	1606	...	1112.00	2168.00	1280.00	
<i>Total-Grants-in-aid and Contribution</i>			<i>1299.59</i>	<i>3060.00</i>	<i>3681.00</i>	<i>2667.00</i>	
Total-Grants-in-aid and Contribution			1299.59	3060.00	3681.00	2667.00	
Non Tax Revenue of Union Territories							
9.	Non Tax Revenue of Union Territories	1710	1804.03	1517.65	1876.43	2062.10	
Total-Non Tax Revenue of Union Territories			1804.03	1517.65	1876.43	2062.10	
Grand Total			272830.89	288757.07	235973.64	245088.75	

The statement above summarizes, the estimates of Non-Tax Revenue (NTR) for 2018-19. 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. States: Interest on Loans to States: The interest receipts are estimated at ₹ 6953.23 crore in Revised Estimate 2017-18 and ₹ 6100.06 crore in Budget Estimate 2018-19.

1.02. Union Territories (With Legislature): Interest on Loans to Union Territories (With Legislature): The interest receipts are estimated at ₹ 367.40 crore in Revised Estimate 2017-2018 and at ₹ 367.40 crore in Budget Estimate 2018-2019.

1.03. Interest payable by Railways: The dividend payable by Railways in 2016-17 has been waived off based on the recommendation of Railway Convention Committee in its 6th Report on 'Rate of dividend payable by Railways during 2016-17'. Consequent upon the merger of Railway Budget with the General Budget from Budget 2017-18, the capital-at-charge would stand wiped off. Accordingly, Railways will not pay dividend to General Revenues from 2017-18.

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.

3.2. 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. Public Services Commission: The receipts of 'Public Service Commission' mainly represent examination fees etc. of the Union Public Service Commission and Staff Selection Commission.

4.01.02. Police: 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. Supplies and Disposals: 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. Stationery and Printing: The receipts under 'Stationery and Printing' relate to Government printing presses for sale of stationery, gazettes and Government publications etc.

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

4.03.01. Less-Receipts of Commercial Department- Canteen Stores Department: 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. Education, Sports, Art and Culture: 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 and Public Health: '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: 'Family Welfare' receipts mainly relate to sale proceeds of materials and supplies.

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

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

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

5.09. Social Security and Welfare: 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: Under section 14 of PNG Rules, 1959, royalty is payable to the State Government for on land Oil & Gas blocks and to the Central Government for offshore Oil & Gas blocks. Royalty on crude oil is regulated by Section 6A of the Oil fields (Regulation and Development) Act, 1948, the Petroleum & Natural Gas Rules, 1959 and the Petroleum & Natural Gas (Amendment) Rules, 2003. As per these statutes and related notifications, the rate of royalty in respect of any mineral oil, which includes crude oil, shall not exceed 20% of the sale price of the mineral oil at the oil fields or well-head.

(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 State Government concerned and is paid to the Central Government in case of offshore fields.

(d) Production Level Payment (PLP): It is a system where operator shares revenue with the Government from the day the production is started. A production level payment system is more transparent and requires minimal bureaucratic intervention in routine exploration and development activities companies.

6.04.01. Village and Small Industries: 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. Industries: Receipts under 'Industries' relate mainly to atomic energy industries and license fees collected from various industries.

6.04.03. Non-ferrous Mining and Metallurgical Industries: 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. Shipping: The head 'Shipping' account for receipts of survey and registration fees of ships and ferry services.

6.05.04. Road and Bridges: 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.

6.06.01. Other Communication Services: Receipts under this head mainly relate to the license fees from telecom operators and receipts on account of spectrum usage charges. Department of Telecom collects recurring licence fees from various Telecom Service Providers licensed by it. Receipt under Other Communication Services mainly relate to the license fees from telecom operators and receipts on account of spectrum usage charges. Department of Telecom collects recurring licence fees from various Telecom Service Providers licensed by it. The licence fee is levied at 8% of the Adjusted Gross Revenue (AGR) after the allowable deduction like Public Switched Telecom Network (PSTN) charges, Roaming charges passed on to eligible/entitled service providers and Sales Tax/ Service Tax passed on to the State/Central Government from its total revenue figures as appeared in the audited accounts of the company. For telecom networks licensed for Captive use and Captive Mobile Radio Trunking Services (CMRTS) licenses, the license fee is levied at fixed rates depending upon the number of terminals, channels and/ or networks capital cost. In addition one time Entry Fees is also collected from the new operators.

The main category of services include (i) Basic Service, (ii) Cellular Mobile Telephone Service (CMTS), (iii) Unified Access Service (UAS), (iv) Unified License, (v) International Long Distance (ILD), (vi) National Long Distance (NLD), (vii) Internet Service Providers (ISP), (viii) Commercial CUG VSAT License, (ix) Public Mobile Radio Trunk Services (PMRTS), (x) Captive Mobile Radio Trunk Services (CMRTS), (xi) GMPCS License, (xii) Resale of IPLC License. The license fee is collected based on the percentage share of the Adjusted Gross Revenue (AGR) from Telecom Service Providers, which includes a component of Universal Access Levy (UAL). The collection of licence fee depends on the rate of license fee, tariff and growth of the telecom service sector in the country. The department also collects license fee for possession of wireless equipment and royalty for the use of radio spectrum from various entities. The charges levied from service providers are usually referred to as Spectrum charges and are calculated either as a percentage of their Adjusted Gross Revenues depending up on at the quantum of spectrum assigned for their network (Commercial VSAT licenced) or at flat rates or on the basis of formulae. Spectrum Usage Charges are levied by the department from

the Telecom Service Providers (Mobile Commercial VSAT etc.) for usage of spectrum and are calculated as a percentage of their Adjusted Gross Revenue (AGR) depending upon the quantum assigned for their network.

6.07.01. Atomic Energy Research: 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: 'Other Scientific Services and Research' receipts mainly relate to the Survey of India National Atlas and Thematic Mapping Organization etc.

6.08.01. Foreign Trade and Export Services: 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. Other General Economic Services: 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. Railways Revenue as per Railways Budget: 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 and Contribution: The estimates are in respect of Grant assistance, in cash and kind from external sources. The details of external assistance are shown at Statement 5 of Part B.

9. Non Tax Revenue of Union Territories: Non Tax Revenue receipts of Union Territories (without legislature) mainly pertains: Power, Road Transport, Medical and Public Health, Forestry and Wild Life, Ports and Light Houses, Shipping, Civil Aviation etc.

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 6.