

Non Tax Revenue

Tax Revenue		Major Head	Actual 2018-2019	Budget 2019-2020	Revised 2019-2020	(In ₹ crores) Budget 2020-2021
Interest Receipts, Dividends and Profits						
1. Interest Receipt						
1.01.	States	0049	7362.66	5494.94	4610.63	5313.20
1.02.	Union Territories (With Legislature)	0049	39.91	365.40	60.02	60.02
1.03.	Other Interest Receipts	0049	19741.11	22150.89	45849.68	31968.82
1.03.01.	Less-Receipts netted against expenditure	0049	-14999.09	-14300.00	-39493.25	-26300.00
<i>Net-Interest Receipt</i>			<i>12144.59</i>	<i>13711.23</i>	<i>11027.08</i>	<i>11042.04</i>
2. Dividends and Profits						
2.01.	Dividends from Public Sector Enterprises and other investments	0050	43052.10	57486.88	48256.41	65746.96
2.02.	Dividend/Surplus of Reserve Bank of India, Nationalised Banks & Financial Institutions	0050	70368.41	106041.56	151636.51	89648.51
<i>Total-Dividends and Profits</i>			<i>113420.51</i>	<i>163528.44</i>	<i>199892.92</i>	<i>155395.47</i>
Total-Interest Receipts, Dividends and Profits			125565.10	177239.67	210920.00	166437.51
Fiscal Services						
3. Fiscal Services						
3.01.	Currency, Coinage and Mint (Profit from circulations of coins)	0046	514.49	300.00	530.00	560.00
3.02.	Other Fiscal Services	0047	229.22	125.50	173.65	190.80
<i>Total-Fiscal Services</i>			<i>743.71</i>	<i>425.50</i>	<i>703.65</i>	<i>750.80</i>
Total-Fiscal Services			743.71	425.50	703.65	750.80
General Services						
4. General Services						
4.01.	Administrative Services					
4.01.01.	Public Services Commission	0051	84.06	103.50	87.00	92.00
4.01.02.	Police	0055	8280.72	10366.10	8610.70	9260.75
4.01.03.	Supplies and Disposals	0057	0.28	0.05	...	...
4.01.04.	Stationery and Printing	0058	47.04	29.54	15.47	15.59
4.01.05.	Public Works	0059	302.47	373.03	583.03	595.03
4.01.06.	Other Administrative Services	0070	6935.86	7786.43	6708.78	7246.91
4.01.07.	Jails	0056	0.02	...	...	...
<i>Total-Administrative Services</i>			<i>15650.45</i>	<i>18658.65</i>	<i>16004.98</i>	<i>17210.28</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	1613.28	2712.93	2633.29	2609.98
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>1613.28</i>	<i>1712.93</i>	<i>1633.29</i>	<i>1609.98</i>
4.03.	Miscellaneous General Services					
4.03.01.	Miscellaneous General Services	0075	21748.08	21527.76	23795.26	23008.56
4.03.02.	Less-Receipts of Commercial Department- Canteen Stores Department	0075	-19469.67	-18450.00	-19703.00	-20208.00
<i>Net-Miscellaneous General Services</i>			<i>2278.41</i>	<i>3077.76</i>	<i>4092.26</i>	<i>2800.56</i>
4.04.	Defence Services					
4.04.01.	Defence Services - Army	0076	3544.51	2879.76	3882.75	3616.40
4.04.01.01.	Less - Receipts	0076	-3544.51	-2879.76	-3882.75	-3616.40
<i>Net</i>			<i>...</i>	<i>...</i>	<i>...</i>	<i>...</i>
4.04.02.	Defence Services - Navy	0077	882.64	500.00	700.00	600.00
4.04.02.01.	Less - Receipts	0077	-882.64	-500.00	-700.00	-600.00
<i>Net</i>			<i>...</i>	<i>...</i>	<i>...</i>	<i>...</i>
4.04.03.	Defence Services - Air Force	0078	1079.29	1000.00	1300.00	1300.00
4.04.03.01.	Less - Receipts	0078	-1079.29	-1000.00	-1300.00	-1300.00
<i>Net</i>			<i>...</i>	<i>...</i>	<i>...</i>	<i>...</i>

Tax Revenue		Major Head	Actual 2018-2019	Budget 2019-2020	Revised 2019-2020	(In ₹ crores) Budget 2020-2021
4.04.04.	Defence Services - Ordnance Factories	0079	2191.49	2581.19	3012.50	3233.08
4.04.04.01.	Less - Receipts	0079	-2191.49	-2581.19	-3012.50	-3233.08
	<i>Net</i>		...	...	...	...
4.04.05.	Defence Services - Research and Development	0080	613.06	400.00	400.00	300.00
4.04.05.01.	Less - Receipts	0080	-613.06	-400.00	-400.00	-300.00
	<i>Net</i>		...	...	...	...
	<i>Net-Defence Services</i>		...	...	...	...
	<i>Net-General Services</i>		19542.14	23449.34	21730.53	21620.82
	Total-General Services		19542.14	23449.34	21730.53	21620.82
Social and Community Services						
5. Social Services						
5.01.	Education, Sports, Art and Culture	0202	342.19	347.19	386.11	406.64
5.02.	Medical and Public Health	0210	677.65	678.08	896.53	896.25
5.03.	Family Welfare	0211	12.89	15.08	17.12	17.12
5.04.	Housing	0216	235.58	279.59	322.87	333.31
5.05.	Urban Development	0217	...	0.01	...	...
5.06.	Information and Publicity	0220	57.53	59.35	55.33	47.55
5.07.	Broadcasting	0221	1319.80	2766.67	1371.25	1962.25
5.08.	Labour and Employment	0230	33.67	34.08	605.39	604.83
5.09.	Social Security and Welfare	0235	1.87	0.36	0.58	0.64
5.10.	Other Social Services	0250	398.72	...	...	...
5.10.01.	Less - Receipts	0250	-81.62	...	...	...
	<i>Net-Social Services</i>		2998.28	4180.41	3655.18	4268.59
	Total-Social and Community Services		2998.28	4180.41	3655.18	4268.59
Economic Services						
6. Economic Services						
6.01.	Agriculture and Allied Activities					
6.01.01.	Crop Husbandry	0401	430.03	614.55	602.90	623.90
6.01.02.	Animal Husbandry	0403	33.43	20.97	24.35	25.91
6.01.03.	Dairy Development	0404	359.24	410.80	390.54	415.40
6.01.03.01.	Less - Receipts of Commercial Department - Delhi Milk Scheme	0404	-359.20	-410.40	-390.27	-415.00
	<i>Net</i>		0.04	0.40	0.27	0.40
6.01.04.	Fisheries	0405	3.08	4.00	3.91	4.21
6.01.05.	Forestry and Wild Life	0406	33.24	38.00	51.98	52.38
6.01.05.01.	Less - Receipts	0406	-5.92	-8.00	-9.38	-9.78
	<i>Net</i>		27.32	30.00	42.60	42.60
6.01.06.	Food Storage and Warehousing	0408	540.53	6.91	600.22	660.25
6.01.06.01.	Less - Receipts	0408	-95.62	...	...	...
	<i>Net</i>		444.91	6.91	600.22	660.25
6.01.07.	Agriculture Research and Education	0415	...	0.02	...	...
6.01.08.	Other Agricultural Programmes	0435	22.27	23.55	19.50	19.50
6.01.09.	North Eastern Areas	0552	3.45	...	...	...
	<i>Net-Agriculture and Allied Activities</i>		964.53	700.40	1293.75	1376.77
6.02.	Irrigation and Flood Control					
6.02.01.	Major and Medium Irrigation	0701	27.48	42.00	41.00	42.00
6.02.02.	Major Irrigation	0702	2.97	1.80	2.20	2.50
	<i>Total-Irrigation and Flood Control</i>		30.45	43.80	43.20	44.50
6.03.	Energy					
6.03.01.	Power	0801	3651.31	4270.48	3447.64	3681.20
6.03.01.01.	Less - Receipts of Commercial Department - Fuel Inventory	0801	-2420.54	-2373.06	-2416.67	-2534.97
	<i>Net</i>		1230.77	1897.42	1030.97	1146.23
6.03.02.	Petroleum	0802	14197.38	16930.27	12060.89	14075.14
6.03.03.	Coal and Lignite	0803	104.38	3197.85	3202.30	3203.85

Tax Revenue		Major Head	Actual 2018-2019	Budget 2019-2020	Revised 2019-2020	(In ₹ crores) Budget 2020-2021
6.03.04.	New and Renewable Energy	0810	0.04	0.12	0.06	0.06
	<i>Net-Energy</i>		15532.57	22025.66	16294.22	18425.28
6.04.	Industry and Minerals					
6.04.01.	Village and Small Industries	0851	89.91	23.18	25.83	25.83
6.04.02.	Industries	0852	2068.71	2557.87	2728.04	3411.39
6.04.02.01.	Less - Receipts of Commercial Department - Fuel Fabrication Facilities	0852	-868.71	-2286.29	-2286.29	-2977.95
6.04.02.03.	Less - Other Receipts in the Sector	0852	-983.18	...	...	...
	<i>Net</i>		216.82	271.58	441.75	433.44
6.04.03.	Non-ferrous Mining and Metallurgical Industries	0853	287.55	377.29	570.92	510.92
6.04.04.	Other Industries	0875	155.69	150.00	150.00	150.00
6.04.04.01.	Less - Receipts of Commercial Department - Opium and Alkaloid Factories	0875	-155.69	-150.00	-150.00	-150.00
	<i>Net</i>		...	...	...	...
	<i>Net-Industry and Minerals</i>		594.28	672.05	1038.50	970.19
6.05.	Transport					
6.05.01.	Ports and Lighthouses	1051	307.14	320.00	320.00	320.00
6.05.01.01.	Less - Receipts of Commercial Department - Lighthouses and Lightships	1051	-293.98	-320.00	-320.00	-320.00
	<i>Net</i>		13.16	...	...	...
6.05.02.	Shipping	1052	98.41	121.29	138.26	142.15
6.05.03.	Civil Aviation	1053	133.54	115.51	420.05	473.05
6.05.04.	Road and Bridges	1054	19866.00	20339.64	21588.61	25160.66
6.05.05.	Inland water Transport	1056	24.72	...	...	...
6.05.06.	Postal Receipts	1201	13195.68	19203.29	19203.29	18710.05
6.05.06.01.	Less - Receipts of Commercial Department - Postal	1201	-13195.68	-19203.29	-19203.29	-18710.05
	<i>Net</i>		...	...	...	...
	<i>Net-Transport</i>		20135.83	20576.44	22146.92	25775.86
6.06.	Communication					
6.06.01.	Other Communication Services	1275	40815.73	50519.81	58989.64	133027.20
6.07.	Science, Technology and Environment					
6.07.01.	Atomic Energy Research	1401	115.16	99.06	103.38	99.14
6.07.02.	Other Scientific Services and Research	1425	1605.16	2208.99	1414.36	1547.28
	<i>Total-Science, Technology and Environment</i>		1720.32	2308.05	1517.74	1646.42
6.08.	General Economic Services					
6.08.01.	Foreign Trade and Export Services	1453	313.38	252.90	344.87	344.87
6.08.02.	Other General Economic Services	1475	3776.51	7619.94	3761.96	7208.81
6.08.03.	Tourism	1452	18.73	10.00	5.00	5.00
6.08.04.	Civil Supplies	1456	0.10	0.15	0.12	0.12
	<i>Total-General Economic Services</i>		4108.72	7882.99	4111.95	7558.80
	<i>Net-Economic Services</i>		83902.43	104729.20	105435.92	188825.02
7.	Railway Revenue					
7.01.	Indian Railways - Miscellaneous Receipts	1001	600.79	260.00	436.00	300.00
7.01.01.	Less - Miscellaneous Receipts	1001	-600.79	-260.00	-436.00	-300.00
7.02.	Indian Railways - Commercial Lines	1002	187738.49	214590.13	203734.90	223397.37
7.02.01.	Less - Receipts	1002	-187738.49	-214590.13	-203734.90	-223397.37
7.03.	Indian Railways - Strategic Lines	1003	2168.08	2084.87	2098.10	2215.63
7.03.01.	Less - Receipts	1003	-2168.08	-2084.87	-2098.10	-2215.63
	<i>Net-Railway Revenue</i>		...	...	...	...
	Total-Economic Services		83902.43	104729.20	105435.92	188825.02
	Grants-in-aid and Contribution					

Tax Revenue		Major Head	Actual 2018-2019	Budget 2019-2020	Revised 2019-2020	(In ₹ crores) Budget 2020-2021
8. Grants-in-aid and Contribution						
8.01.	External Grant Assistance					
8.01.01.	Multilateral					
8.01.01.01.	Asian Development Bank	1605	16.08	14.00	15.00	10.00
8.01.01.02.	International Fund for Agricultural	1605	0.04	1.00	10.00	10.00
8.01.01.03.	International Bank for Reconstruction and Development	1605	86.45	82.00	40.00	35.00
8.01.01.04.	European Union	1605	...	...	...	...
<i>Total-Multilateral</i>			<i>102.57</i>	<i>97.00</i>	<i>65.00</i>	<i>55.00</i>
8.01.02.	Bilateral					
8.01.02.01.	France	1605	6.49	...	...	...
8.01.02.02.	Germany	1605	5.76	10.00	16.00	10.00
8.01.02.03.	Japan	1605	46.75	33.00	20.00	25.00
<i>Total-Bilateral</i>			<i>59.00</i>	<i>43.00</i>	<i>36.00</i>	<i>35.00</i>
8.01.03.	International Bodies					
8.01.03.01.	Global Environment Fund	1605	646.54	500.00	250.00	300.00
8.01.03.02.	UNDP	1605	25.09	10.00	10.00	10.00
<i>Total-International Bodies</i>			<i>671.63</i>	<i>510.00</i>	<i>260.00</i>	<i>310.00</i>
<i>Total-External Grant Assistance</i>			<i>833.20</i>	<i>650.00</i>	<i>361.00</i>	<i>400.00</i>
8.02.	Aid Material & Equipment	1606	229.99	356.00	613.00	412.00
<i>Total-Grants-in-aid and Contribution</i>			<i>1063.19</i>	<i>1006.00</i>	<i>974.00</i>	<i>812.00</i>
Total-Grants-in-aid and Contribution			1063.19	1006.00	974.00	812.00
Non Tax Revenue of Union Territories						
9.	Non Tax Revenue of Union Territories	1710	1889.53	2149.00	2094.16	2302.56
Total-Non Tax Revenue of Union Territories			1889.53	2149.00	2094.16	2302.56
Grand Total			235704.38	313179.12	345513.44	385017.30

1.1. **States:** The interest receipts on the loans released to states inter-alia includes interest on:

(a) Loans disbursed to States of West Bengal, Punjab and Tripura during different time period under Non-Plan Scheme (Flood control);

(b) Old loans disbursed to States by Ministry of Finance at different rates of interest, now fixed at uniform rate of interest;

(c) Loans disbursed for assisting State Plan Schemes with the maturity period of 20 years;

(d) Loans disbursed to States for modernization of Police Force. It also includes block loans, rehabilitation-repatriates from other countries and loan to cover gap in resources etc.

1.2. **Union Territories (With Legislature):** Interest on Loans to Union Territories (With Legislature).

1.3. **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 estimates 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's printing presses for sale of stationery, gazettes and Government's 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.

4.03.02. Less-Receipts of Commercial Department- Canteen Stores Department: The Commercial Department receipts relate to Defence Services provided through Canteen Stores Department (CSD) which are dealt 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 & other fees and also include entry fees at museums and 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 receipts from Employment News & other Publications, receipts from Directorate of Films Division and Bureau of Outreach & Communication (erstwhile DAVP).

5.07. Broadcasting: Receipts of License fee from DTH operators, Commercial Services (TV), Commercial Services (FM) and other receipts.

5.08. Labour and Employment: 'Labour and Employment' receipts mainly relate 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.

6.3.01. Power: The head 'Power' records receipt of Central Electricity Authority under the Electricity (Supply) Act.

6.03.02. Petroleum: 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.

(a) Royalty on mineral oil is regulated by Section 6A of the Oil fields (Regulation and Development Act, 1948) and the Petroleum & Natural Gas Rules, 1959 as amended from time to time. Under Rule 14 of P&NG Rules 1959, Royalty is payable on production of crude oil, condensate and natural gas. Royalty on production from Onland areas is payable to concerned State Government and to Central Government on production from offshore areas. 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-heads as the case may be.

(b) Profit Petroleum: Profit Petroleum means the total value of petroleum produced and saved from the contact areas during a particular period as reduced by cost petroleum and calculated and shared with Government in terms of relevant agreement/Contract. No Profit Petroleum is payable for nomination blocks given to National Oil Companies.

(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 areas goes to the State Government concerned and to the Central Government in case of offshore fields.

(d) Production Level Payment (PLP): PLP means payments to be made to Government of India after attaining certain production level in accordance with the relevant contract/agreement in Coal Bed Methane blocks.

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 '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 licenced for Captive use and Captive Mobile Radio Trunking Service (CMRTS) licences, the licence 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 upon at the quantum of spectrum assigned for their network (Commercial VSAT licence) 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. Railway Revenue: The receipts mainly comprises (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 Annex 8.

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.