Non Tax Revenue

(In ₹crores)

Non Tax Revenue		Major Head	Actual 2024-2025	Budget 2025-2026	Revised 2025-2026	Budget 2026-2027
Interest Receipts, Dividends and Profits						
1. Interest Receipt						
1.01.	States	0049	14670.82	17500.00	14800.00	15200.00
1.02.	Union Territories (With Legislature)	0049	57.68	80.82	81.00	81.00
1.03.	Other Interest Receipts	0049	77047.94	72657.16	69784.00	70482.00
1.03.01.	Less-Receipts netted against expenditure	0049	-51341.54	-42500.00	-44500.00	-44000.00
Net-Interest Receipt			*40434.90*	*47737.98*	*40165.00*	*41763.00*
2. Dividends and Profits						
2.01.	Dividends from Public Sector Enterprises and other investments	0050	74139.69	69000.00	71000.00	75000.00
2.02.	Dividend/Surplus of Reserve Bank of India, Nationalised Banks & Financial Institutions	0050	234284.60	256000.00	304590.00	316000.00
Total-Dividends and Profits			*308424.29*	*325000.00*	*375590.00*	*391000.00*
Total-Interest Receipts, Dividends and Profits			**348859.19**	**372737.98**	**415755.00**	**432763.00**
Fiscal Services						
3. Fiscal Services						
3.01.	Currency, Coinage and Mint (Profit from circulations of coins)	0046	487.28	212.98	500.00	550.00
3.02.	Other Fiscal Services	0047	1568.72	2105.70	1279.00	1292.02
Total-Fiscal Services			*2056.00*	*2318.68*	*1779.00*	*1842.02*
Total-Fiscal Services			**2056.00**	**2318.68**	**1779.00**	**1842.02**
General Services						
4. General Services						
4.01.	Administrative Services					
4.01.01.	Public Services Commission	0051	109.40	209.06	139.00	149.50
4.01.02.	Police	0055	13695.93	16953.24	16050.15	15995.15
4.01.04.	Stationery and Printing	0058	13.22	11.50	12.25	12.45
4.01.05.	Public Works	0059	444.02	1080.99	413.61	422.53
4.01.06.	Other Administrative Services	0070	6991.63	8053.75	7344.05	8676.37
Total-Administrative Services			*21254.20*	*26308.54*	*23959.06*	*25256.00*
4.02.	Contribution and recoveries towards pension and other retirement benefits					
4.02.01.	Contribution and recoveries towards pension and other retirement benefits	0071	2843.55	3929.11	3477.06	3551.51
4.02.02.	Less Receipts	0071	...	-1000.00	-1000.00	-1000.00
Net-Contribution and recoveries towards pension and other retirement benefits			*2843.55*	*2929.11*	*2477.06*	*2551.51*
4.03.	Miscellaneous General Services					
4.03.01.	Miscellaneous General Services	0075	33303.55	35028.10	36071.48	38645.96
4.03.02.	Less-Receipts of Commercial Department- Canteen Stores Department	0075	-29545.41	-30700.00	-33046.62	-35140.00
4.03.03.	Less - Receipts	0075	-169.76	-231.01	...	...
Net-Miscellaneous General Services			*3588.38*	*4097.09*	*3024.86*	*3505.96*
4.04.	Defence Services					
4.04.01.	Defence Services - Army	0076	5538.37	4510.78	5338.90	4580.21
4.04.01.01.	Less - Receipts	0076	-5538.37	-4510.78	-5338.90	-4580.21
Net			...	...	...	...
4.04.02.	Defence Services - Navy	0077	1439.83	870.00	1400.00	870.00
4.04.02.01.	Less - Receipts	0077	-1439.83	-870.00	-1400.00	-870.00
Net			...	...	...	...
4.04.03.	Defence Services - Air Force	0078	2405.18	1300.00	2025.38	1300.00
4.04.03.01.	Less - Receipts	0078	-2405.18	-1300.00	-2025.38	-1300.00
Net			...	...	...	...
4.04.04.	Defence Services - Ordnance Factories	0079	240.04	10.50	10.50	10.50

(In ₹crores)

Non Tax Revenue		Major Head	Actual 2024-2025	Budget 2025-2026	Revised 2025-2026	Budget 2026-2027
4.04.04.01.	Less - Receipts	0079	-240.04	-10.50	-10.50	-10.50
Net			*...*	*...*	*...*	*...*
4.04.05.	Defence Services - Research and Development	0080	369.49	300.00	300.00	300.00
4.04.05.01.	Less - Receipts	0080	-369.49	-300.00	-300.00	-300.00
Net			*...*	*...*	*...*	*...*
Net-Defence Services			*...*	*...*	*...*	*...*
Net-General Services			*27686.13*	*33334.74*	*29460.98*	*31313.47*
Total-General Services			**27686.13**	**33334.74**	**29460.98**	**31313.47**
Social and Community Services						
5.	***Social Services***					
5.01.	Education, Sports, Art and Culture	0202	868.79	1683.25	856.00	969.80
5.02.	Medical and Public Health	0210	2529.74	3638.59	2592.70	2642.74
5.03.	Family Welfare	0211	20.19	19.42	180.30	180.30
5.04.	Water Supply and Sanitation	0215	570.52	1243.15	150.00	110.30
5.05.	Housing	0216	689.24	869.30	771.63	834.17
5.06.	Urban Development	0217	1.94	...	5.00	5.00
5.07.	Information and Publicity	0220	35.72	47.90	30.57	30.57
5.08.	Broadcasting	0221	955.11	1227.90	1058.93	1086.28
5.09.	Labour and Employment	0230	91.98	207.77	130.20	139.81
5.10.	Social Security and Welfare	0235	601.79	778.03	559.64	591.14
5.11.	Other Social Services	0250	508.82	1472.15	547.60	608.38
Total-Social Services			*6873.84*	*11187.46*	*6882.57*	*7198.49*
Total-Social and Community Services			**6873.84**	**11187.46**	**6882.57**	**7198.49**
Economic Services						
6.	***Economic Services***					
6.01.	Agriculture and Allied Activities					
6.01.01.	Crop Husbandry	0401	640.25	846.91	1365.46	576.06
6.01.02.	Animal Husbandry	0403	63.63	163.23	50.07	37.73
6.01.03.	Dairy Development	0404	137.99	246.10	200.00	215.00
6.01.03.01.	Less - Receipts of Commercial Department - Delhi Milk Scheme	0404	-116.34	-215.00	-180.00	-210.00
Net			*21.65*	*31.10*	*20.00*	*5.00*
6.01.04.	Fisheries	0405	24.69	34.28	16.00	16.00
6.01.05.	Forestry and Wild Life	0406	69.45	90.33	70.30	70.31
6.01.05.01.	Less - Receipts	0406	-3.48	-10.00	-10.00	-10.00
Net			*65.97*	*80.33*	*60.30*	*60.31*
6.01.06.	Food Storage and Warehousing	0408	702.10	792.85	568.15	623.17
6.01.07.	Agriculture Research and Education	0415	192.71	221.69	158.00	168.00
6.01.08.	Cooperation	0425	9.73	14.03	8.40	8.40
6.01.09.	Other Agricultural Programmes	0435	20.47	34.38	24.50	24.50
6.01.10.	Land Reform	0506	37.50	67.09	40.00	45.00
6.01.11.	North Eastern Areas	0552	0.68	0.14	1.50	1.50
Net-Agriculture and Allied Activities			*1779.38*	*2286.03*	*2312.38*	*1565.67*
6.02.	Irrigation and Flood Control					
6.02.01.	Major and Medium Irrigation	0701	64.56	109.19	100.00	100.00
6.02.02.	Major Irrigation	0702	508.61	591.09	600.00	700.00
Total-Irrigation and Flood Control			*573.17*	*700.28*	*700.00*	*800.00*
6.03.	Energy					
6.03.01.	Power	0801	4649.15	5798.75	4869.00	5373.61
6.03.01.01.	Less - Receipts of Commercial Department - Fuel Inventory	0801	-3696.00	-4463.38	-3891.73	-4283.01
Net			*953.15*	*1335.37*	*977.27*	*1090.60*
6.03.02.	Petroleum	0802	16492.54	21195.43	18780.00	19190.00

(In ₹crores)

	Non Tax Revenue	Major Head	Actual 2024-2025	Budget 2025-2026	Revised 2025-2026	Budget 2026-2027
6.03.03.	Coal and Lignite	0803	177.92	71.56	51.00	51.00
6.03.04.	New and Renewable Energy	0810	32.11	53.39	31.00	31.00
Net-Energy			*17655.72*	*22655.75*	*19839.27*	*20362.60*
6.04.	Industry and Minerals					
6.04.01.	Village and Small Industries	0851	193.19	118.69	100.97	100.97
6.04.02.	Industries	0852	4103.17	4436.62	4958.46	3384.70
6.04.02.01.	Less - Receipts of Commercial Department - Fuel Fabrication Facilities	0852	-3032.85	-2980.05	-3002.55	-3027.55
6.04.02.02.	Less - Other Receipts in the Sector	0852	-705.86	...	-1585.00	...
Net			*364.46*	*1456.57*	*370.91*	*357.15*
6.04.03.	Non-ferrous Mining and Metallurgical Industries	0853	1034.19	1363.87	1271.68	1522.59
6.04.04.	Other Industries	0875	229.55	326.80	326.22	385.44
6.04.04.01.	Less - Receipts of Commercial Department - Opium and Alkaloid Factories	0875	-229.55	-326.80	-326.22	-385.44
Net			...	...	...	...
Net-Industry and Minerals			*1591.84*	*2939.13*	*1743.56*	*1980.71*
6.05.	Transport					
6.05.01.	Ports and Lighthouses	1051	451.89	513.65	531.85	531.85
6.05.01.01.	Less - Receipts of Commercial Department - Lighthouses and Lightships	1051	-425.13	-475.00	-475.00	-500.00
Net			*26.76*	*38.65*	*56.85*	*31.85*
6.05.02.	Shipping	1052	116.26	160.16	143.92	143.92
6.05.03.	Civil Aviation	1053	371.73	844.39	601.80	701.80
6.05.04.	Road and Bridges	1054	32271.17	36600.00	35794.49	37594.80
6.05.05.	Inland water Transport	1056	20.13	21.05	9.10	9.10
6.05.06.	Postal Receipts	1201	11425.25	12487.11	12512.13	12973.92
6.05.06.01.	Less - Receipts of Commercial Department - Postal	1201	-11425.25	-12487.11	-12512.13	-12973.92
Net			...	...	...	...
6.05.07.	Road Transport	1055	46.39	9.00	50.00	50.00
Net-Transport			*32852.44*	*37673.25*	*36656.16*	*38531.47*
6.06.	Communication					
6.06.01.	Other Communication Services	1275	84794.26	82442.84	177778.00	117050.26
6.06.01.02.	Less - Receipts of Other Communication Services	1275	...	...	-36950.00	...
Net			*84794.26*	*82442.84*	*140828.00*	*117050.26*
6.07.	Science, Technology and Environment					
6.07.01.	Atomic Energy Research	1401	173.01	165.47	142.92	147.02
6.07.02.	Other Scientific Services and Research	1425	1284.86	1880.80	1005.73	876.51
Total-Science, Technology and Environment			*1457.87*	*2046.27*	*1148.65*	*1023.53*
6.08.	General Economic Services					
6.08.01.	Foreign Trade and Export Services	1453	454.95	784.91	470.34	470.34
6.08.02.	Other General Economic Services	1475	6364.71	7221.73	6472.23	7074.50
6.08.02.01.	Other Rural Development Programme	0515	50.51	63.21	48.00	40.00
Total-Other General Economic Services			*6415.22*	*7284.94*	*6520.23*	*7114.50*
6.08.03.	Tourism	1452	13.61	14.03	20.00	20.00
6.08.04.	Civil Supplies	1456	1.08	...	100.00	100.00
Total-General Economic Services			*6884.86*	*8083.88*	*7110.57*	*7704.84*
Net-Economic Services			*147589.54*	*158827.43*	*210338.59*	*189019.08*
7.	***Railway Revenue***					
7.01.	Indian Railways - Miscellaneous Receipts	1001	564.47	700.00	700.00	800.00
7.01.01.	Less - Miscellaneous Receipts	1001	-564.47	-700.00	-700.00	-800.00

(In ₹crores)

Non Tax Revenue		Major Head	Actual 2024-2025	Budget 2025-2026	Revised 2025-2026	Budget 2026-2027
7.02.	Indian Railways - Commercial Lines	1002	262261.93	299245.00	276232.28	299558.98
7.02.01.	Less - Receipts	1002	-262261.93	-299245.00	-276232.28	-299558.98
7.03.	Indian Railways - Strategic Lines	1003	2851.68	2155.00	2025.20	2141.02
7.03.01.	Less - Receipts	1003	-2851.68	-2155.00	-2025.20	-2141.02
Net-Railway Revenue			...	...	...	...
Total-Economic Services			**147589.54**	**158827.43**	**210338.59**	**189019.08**
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	8.81	...	193.69	198.37
8.01.01.02.	International Fund for Agricultural	1605	16.80	15.84	5.69	10.59
8.01.01.03.	International Bank for Reconstruction and Development	1605	20.49	100.00	22.00	...
8.01.01.04.	New Development Bank	1605	...	...	2.17	...
Total-Multilateral			*46.10*	*115.84*	*223.55*	*208.96*
8.01.02.	Bilateral					
8.01.02.01.	France	1605	23.56	16.31	41.42	72.49
8.01.02.02.	Germany	1605	74.29	175.38	197.70	282.59
8.01.02.03.	Japan	1605	10.20	...	217.63	639.71
Total-Bilateral			*108.05*	*191.69*	*456.75*	*994.79*
8.01.03.	Internaltional Bodies					
8.01.03.01.	Global Environment Fund	1605	489.05	807.00	958.67	863.72
8.01.03.02.	UNDP	1605	5.37	10.00	...	1.33
Total-Internaltional Bodies			*494.42*	*817.00*	*958.67*	*865.05*
Total-External Grant Assistance			*648.57*	*1124.53*	*1638.97*	*2068.80*
8.02.	Aid Material & Equipment	1606	38.09	50.00	...	258.14
Total-Grants-in-aid and Contribution			*686.66*	*1174.53*	*1638.97*	*2326.94*
Total-Grants-in-aid and Contribution			**686.66**	**1174.53**	**1638.97**	**2326.94**
Non Tax Revenue of Union Territories						
9. Non Tax Revenue of Union Territories		1710	2828.39	3419.18	1806.89	1765.00
Total-Non Tax Revenue of Union Territories			**2828.39**	**3419.18**	**1806.89**	**1765.00**
Grand Total			***536579.75***	***583000.00***	***667662.00***	***666228.00***

1.1. States: The interest receipts on the loans released to states inter-alia includes interest on back-to-back loan, consolidated loan and block loan issued by Government of India to State Governments.

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.

4.1.04. Stationery and Printing: The receipts under 'Stationary 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.

5.1. 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.

5.2. 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.

5.3. Family Welfare: 'Family Welfare' receipts mainly relate to sale proceeds of materials and supplies.

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

5.7. 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).

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

5.9. Labour and Employment: 'Labour and Employment' receipts mainly relate to fees realized under Labour Laws, Factories and Mines Act etc.

5.10. 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 generated from different sectors 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 of 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.

6.5.04. Road and Bridges: The head 'Road and Bridges' included receipts from fees and tolls for use of National Highways.

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 up on 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 Company 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.

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.