

**GOVERNMENT OF THE PUNJAB
FINANCE DEPARTMENT**

PROVINCIAL OWN RECEIPTS FOR THE YEAR 2018-2019 (HEAD-WISE)

(Source:- Monthly Civil Accounts upto April, 2019)

(Rs. in million)

Nomenclature	B.E. 2018-2019	Prorata upto April, 2019	Accounts upto April, 2019	Variation	
				Absolute	Percentage %
<u>TAX RECEIPTS</u>	<u>275,783.818</u>	<u>229,819.848</u>	<u>160,993.688</u>	<u>(68826.160)</u>	<u>(29.95)</u>
BOARD OF REVENUE	<u>75,328.711</u>	<u>62,773.926</u>	<u>59,491.030</u>	<u>(3282.896)</u>	<u>(5.23)</u>
B011 Taxes on Income (Agriculture Income Tax)	1,650.000	1,375.000	973.806	(401.194)	(29.18)
B01173 Tax on Agriculture Income	1,650.000	1,375.000	973.806	(401.194)	(29.18)
B013 Property Tax (Transfer of Property)	163.817	136.514	60.398	(76.116)	(55.76)
B01311 Fees for Registering Documents	150.517	125.431	55.603	(69.828)	(55.67)
B01312 Copying Registered Documents	2.100	1.750	0.823	(0.927)	(52.97)
B01320 Others	11.200	9.333	3.972	(5.361)	(57.44)
B014 Land Revenue	16,679.670	13,899.725	11,515.183	(2384.542)	(17.16)
B01401 Ordinary Collection	-	-	0.026	0.026	0.00
B01402 Development Cess	-	-	6.237	6.237	0.00
B01403 Malkana	10.200	8.500	0.222	(8.278)	(97.39)
B01405 Sale of Waste Land	-	-	0.002	0.002	0.00
B01406 Fines and Forfeitures	34.100	28.417	77.327	48.910	172.12
B01407 Rent of Agricultural Land for a Single Year	458.620	382.183	194.154	(188.029)	(49.20)
B01408 Rent from Shops/Other Sites, Nazul Buildings & Land	25.200	21.000	17.202	(3.798)	(18.09)
B01409 Others not elsewhere Classified	2.550	2.125	0.002	(2.123)	(99.91)
B01411 Recovery on account of Survey and Settlement Charges	0.013	0.011	-	(0.011)	(100.00)
B01412 Recovery for Maintenance of Boundaries	-	-	0.005	0.005	0.00
B01413 Fees for Consolidation of Holdings	0.350	0.292	0.088	(0.204)	(69.83)
B01414 Tirni Grazing Dues	0.250	0.208	0.219	0.011	5.12
B01415 Collection Fee on the Dues Recovered as Arrears of Land Revenue	1.275	1.063	0.328	(0.735)	(69.13)
B01416 Revenue Talbana	0.850	0.708	0.210	(0.498)	(70.35)
B01417 Mutation Fee	15,548.100	12,956.750	10,760.243	(2196.507)	(16.95)
B01418 Copying and Inspection Fee of Patwaries Record	557.200	464.333	417.251	(47.082)	(10.14)
B01419 Copying Fee for the Preparation of Produce Statement	0.200	0.167	5.934	5.767	3460.40
B01420 Examination Fee from Naib Tehsildars	-	-	0.003	0.003	0.00
B01421 Recoveries of Overpayments	0.510	0.425	0.240	(0.185)	(43.53)
B01424 Local Rates on Lands Interests Assessable to Land Revenue-Others	32.150	26.792	30.255	3.463	12.93
B01425 Land Revenue-Others	8.102	6.752	5.235	(1.517)	(22.46)

(Rs. in million)

Nomenclature	B.E. 2018-2019	Prorata upto April, 2019	Accounts upto April, 2019	Variation	
				Absolute	Percentage %
B017 Capital Value Tax on Immoveable Property	-	-	125.982	125.982	0.00
B01701 Urban	-	-	80.317	80.317	0.00
B01702 Rural	-	-	3.137	3.137	0.00
B01703 Capital Value Tax on Immovable Assets - Urban (Residential)	-	-	5.025	5.025	0.00
B01704 Capital Value Tax on Immovable Assets - Urban (Commercial)	-	-	4.888	4.888	0.00
B01705 Capital Value Tax on Immovable Assets - Urban (Others)	-	-	10.437	10.437	0.00
B01706 Capital Value Tax on Immovable Assets	-	-	0.061	0.061	0.00
B01707 Capital Value Tax on Immovable Assets	-	-	0.044	0.044	0.00
B01708 Capital Value Tax on Immovable Assets	-	-	0.001	0.001	0.00
B01770 Others	-	-	22.072	22.072	0.00
B027 Stamp Duty	56,835.224	47,362.687	46,815.661	(547.026)	(1.15)
B02701 Sale of Stamps	46,150.250	38,458.542	38,304.175	(154.367)	(0.40)
B02702 Stamps Duties on Bill of Exchange, Cheques etc	23.545	19.621	13.392	(6.229)	(31.75)
B02703 Stamps Duties Levied under Supplementary Tax Ordinance, 1957	102.120	85.100	78.479	(6.621)	(7.78)
B02704 Other Non Judicial Sale and General Stamps	1,691.406	1,409.505	1,236.379	(173.126)	(12.28)
B02705 Duty Recovered under Rule 10 and 11 of Pakistan Stamp Rules, 1925	250.100	208.417	190.838	(17.579)	(8.43)
B02706 Duty on Documents Voluntarily Brought for Adjudication under Section 31 of Act. II 1899	7.900	6.583	0.019	(6.564)	(99.71)
B02707 Duty on other Immersing Documents	25.260	21.050	13.250	(7.800)	(37.05)
B02708 Fines and Penalties	3.150	2.625	3.378	0.753	28.69
B02710 On Transfer of Property Rights	375.250	312.708	0.073	(312.635)	(99.98)
B02711 On Declaration of Newspaper / Periodical / Printing Press	0.824	0.687	0.253	(0.434)	(63.16)
B02712 Sale of Property Transactions	0.592	0.493	(0.049)	(0.542)	(109.93)
B02713 Duty Levied on Unstamped or Insufficient Stamped Documents under Section 35, 40 & 48 of	730.125	608.438	608.799	0.361	0.06
B02714 Non-Judicial Recoveries from Government Departments	-	-	0.112	0.112	0.00
B02716 Non Judicial-Duty on Bills issued by	-	-	0.060	0.060	0.00
B02718 Duty on Letter of Credit	-	-	0.002	0.002	0.00
B02719 Stamps Duty on Receipt issued by Court	-	-	0.031	0.031	0.00
B02720 2% Stamp Duty on Transfer of Right	6,728.174	5,606.812	5,734.652	127.840	2.28
B02730 Others	70.250	58.542	29.871	(28.671)	(48.97)
B02731 Sale of Stamps	0.320	0.267	0.199	(0.068)	(25.38)
B02732 Court Fee	-	-	(0.081)	(0.081)	0.00
B02734 Court Fees Realized in Stamps	675.250	562.708	601.563	38.855	6.90
B02735 Fines and Penalties	0.708	0.590	0.265	(0.325)	(55.08)
B02736 Judicial - Recoveries from Govt. Departments	-	-	0.001	0.001	0.00
EXCISE & TAXATION	37,650.057	31,375.048	26,147.513	(5227.535)	(16.66)
B013 Property Tax (Transfer of Property)	12,341.650	10,284.708	9,570.312	(714.396)	(6.95)
B01301 Ordinary Collection	12,116.200	10,096.833	9,400.372	(696.461)	(6.90)
B01303 Tax on Luxury Houses	225.450	187.875	169.801	(18.074)	(9.62)
B01304 Farm House Tax	-	-	0.139	0.139	0.00

(Rs. in million)

Nomenclature	B.E. 2018-2019	Prorata upto April, 2019	Accounts upto April, 2019	Variation	
				Absolute	Percentage %
B016 Tax on Profession, Trades and Callings	935.000	779.167	689.575	(89.592)	(11.50)
B01601 Ordinary Collection	935.000	779.167	628.802	(150.365)	(19.30)
B01603 Deduction at Source	-	-	60.773	60.773	0.00
B026 Provincial Excise	6,650.730	5,542.275	3,067.601	(2474.674)	(44.65)
B02601 Malt Liquors-Duty on Bear Manufactured in Pakistan	390.000	325.000	159.185	(165.815)	(51.02)
B02602 Duty on Foreign Liquors	1,750.200	1,458.500	1,572.625	114.125	7.82
B02603 Licence Fee for Generally Sale of Foreign Liquor	1,102.200	918.500	1,017.995	99.495	10.83
B02604 Duty on Manufacturing of Spirit	3.010	2.508	2.222	(0.286)	(11.42)
B02610 Other-Spirit & Fermented Products	-	-	6.194	6.194	0.00
B02611 Licence Fee for Commercial Spirits	9.100	7.583	0.984	(6.599)	(87.02)
B02612 Licence Fee for Denatured Spirits	11.800	9.833	3.284	(6.549)	(66.60)
B02613 Permit Fee for Denatured Spirits	86.200	71.833	52.768	(19.065)	(26.54)
B02621 Duty on Spirits use in Manufactured of Medicine	255.200	212.667	192.802	(19.865)	(9.34)
B02622 Receipts from Distilleries	3,000.000	2,500.000	9.637	(2490.363)	(99.61)
B02623 Collection of Payments for Services Rendered	42.250	35.208	49.904	14.696	41.74
B02624 Sale proceeds of Opium Tables	0.254	0.212	-	(0.212)	0.00
B02628 Others	0.516	0.430	0.001	(0.429)	(99.77)
B028 Motor Vehicles	17,197.427	14,331.189	12,438.348	(1892.841)	(13.21)
B02801 Fee for Registrations	5,600.200	4,666.833	4,968.914	302.081	6.47
B02802 Fee for Miscellaneous Receipts	1,105.200	921.000	829.510	(91.490)	(9.93)
B02803 Receipts under Provincial M.V. Act	9,441.777	7,868.148	6,514.978	(1353.170)	(17.20)
B02804 Receipt from Bus and Truck Services	-	-	0.008	0.008	0.00
B02805 Tax on Luxury Vehicles Levied under Finance Act 1997	1,050.250	875.208	124.937	(750.271)	0.00
B02807 Tax on Vehicles other than under Moter Vehicles Ac	-	-	0.001	0.000	0.00
B030 Other Indirect Taxes	525.250	437.708	381.677	(56.031)	(12.80)
B03001 Duty Recovered by Sale of Stamps	48.000	40.000	29.977	(10.023)	(25.06)
B03002 Duty Recovered Otherwise than by Sale of Stamps	102.000	85.000	49.364	(35.636)	(41.92)
B03004 Tax on Cinemas	-	-	0.155	0.155	0.00
B03028 Punjab Education & Infrastructure De	-	-	0.009	0.009	0.00
B03030 Infrastructure Cess	-	-	0.009	0.009	0.00
B03053 Fees for Registration of Real Estates	-	-	2.092	2.092	0.00
B03055 Cotton Fees	375.250	312.708	299.354	(13.354)	(4.27)
B03066 Tax on Advertisement on Electronic Media	-	-	0.678	0.678	0.00
B03079 Other Fees, All Type	-	-	0.039	0.039	0.00

(Rs. in million)

Nomenclature	B.E. 2018-2019	Prorata upto April, 2019	Accounts upto April, 2019	Variation	
				Absolute	Percentage %
FINANCE	<u>155,575.000</u>	<u>129,645.833</u>	<u>74,557.142</u>	<u>(55088.691)</u>	<u>(42.49)</u>
B023 Sales Tax	151,575.000	126,312.500	71,356.574	(54955.926)	(43.51)
B02385 Sales Tax on Services (Punjab)	151,575.000	126,312.500	71,356.574	(54955.926)	(43.51)
B030 Other Indirect Taxes	4,000.000	3,333.333	3,200.568	(132.765)	(3.98)
B03086 Punjab Infrastructure Development Cess	4,000.000	3,333.333	3,200.568	(132.765)	(3.98)
TRANSPORT	<u>830.000</u>	<u>691.667</u>	<u>655.330</u>	<u>(36.337)</u>	<u>(5.25)</u>
B028 Motor Vehicles	830.000	691.667	655.330	(36.337)	(5.25)
B02811 Motor Vehicles Fitness Certificate	200.000	166.667	222.373	55.706	33.42
B02812 Motor Vehicles Route Permit	630.000	525.000	432.957	(92.043)	(17.53)
ENERGY	<u>6,400.050</u>	<u>5,333.375</u>	<u>142.673</u>	<u>(5190.702)</u>	<u>(97.32)</u>
B030 Other Indirect Taxes	6,400.050	5,333.375	142.673	(5190.702)	(97.32)
B03031 Fee Payable under Electricity Rules	34.100	28.417	29.309	0.892	3.14
B03032 Fee Payable under Cinematograph Act and Rules	0.200	0.167	0.055	(0.112)	(67.00)
B03033 Fee Payable for the Grant of Certificate of Competency to Supervisor and Licenses to	0.850	0.708	0.404	(0.304)	(42.96)
B03034 Electricity Duty	6,353.400	5,294.500	103.421	(5191.079)	(98.05)
B03035 Miscellaneous Receipts and Fees	11.500	9.583	9.484	(0.099)	(1.04)
<u>NON-TAX RECEIPTS</u>	<u>100,067.000</u>	<u>83,389.167</u>	<u>43,957.731</u>	<u>(39431.436)</u>	<u>(47.29)</u>
AGRICULTURE	<u>1,235.600</u>	<u>1,029.667</u>	<u>784.527</u>	<u>(245.140)</u>	<u>(23.81)</u>
C03116 Agriculture Receipts	-	-	2.133	2.133	0.00
C03117 Receipts from Experimental Farms	75.200	62.667	31.283	(31.384)	(50.08)
C03118 Receipts from Agriculture / Seed Farms	250.500	208.750	144.135	(64.615)	(30.95)
C03119 Receipts from Agriculture / Seed Farms	6.506	5.422	0.283	(5.139)	(94.78)
C03120 Receipts from Agriculture / Engineering / Machinery Maintenance Farms	274.679	228.899	138.565	(90.334)	(39.46)

(Rs. in million)

Nomenclature	B.E. 2018-2019	Prorata upto April, 2019	Accounts upto April, 2019	Variation	
				Absolute	Percentage %
C03121 Receipts from Boring Operation	34.250	28.542	22.739	(5.803)	(20.33)
C03122 Receipts from Research Operation	150.100	125.083	122.686	(2.397)	(1.92)
C03123 Receipts from Plant Protection Operations	82.250	68.542	98.901	30.359	44.29
C03124 Receipts from Soil Conservation & Operation	36.250	30.208	16.605	(13.603)	(45.03)
C03126 Operation Fees other than Cotton Fee under Cotton Control Ordinance	12.800	10.667	6.579	(4.088)	(38.32)
C03129 Receipts from Karkhana Alat-e-Zarae	-	-	0.043	0.043	0.00
C03131 Agriculture-Receipts from Station Gar	-	-	0.213	0.213	0.00
C03132 Agriculture-Receipts of arrears from	-	-	0.084	0.084	0.00
C03133 Receipts from Farm Managements Project	7.500	6.250	3.437	(2.813)	(45.01)
C03134 Recoveries of Overpayments	18.400	15.333	17.089	1.756	11.45
C03135 Collection of Payments for Service Rendered	-	-	0.815	0.815	0.00
C03136 Agriculture - Others	239.425	199.521	159.870	(39.651)	(19.87)
C03137 Hire Charges of Tractors or Lazer Land Levelling Equipment	0.140	0.117	0.001	(0.116)	(99.14)
C03138 Registration Fee - Seed Industry	-	-	(0.148)	(0.148)	0.00
C03139 Enlisting Fee - Seed Industry	-	-	0.296	0.296	0.00
C03140 Renewal Fee - Seed Industry	-	-	0.050	0.050	0.00
C03199 Others	47.600	39.667	18.868	(20.799)	(52.43)
BOARD OF REVENUE (EXTRAORDINARY RECEIPTS)	<u>3,020.055</u>	<u>2,516.713</u>	<u>492.383</u>	<u>(2024.330)</u>	<u>(80.44)</u>
C03701 Sale of Land	500.500	417.083	160.791	(256.292)	(61.45)
C03702 Sale of Land - Sale of Town Sites in Colonies	1,000.250	833.542	256.803	(576.739)	(69.19)
C03703 Sale of Land-Sale of Under Developed Agri. Land	17.250	14.375	7.383	(6.992)	(48.64)
C03704 Sale of Land - Sale of under-developed Agriculture Land by Auction or Private Treaty in	12.200	10.167	15.689	5.522	54.32
C03705 Sale of Land-Property Rights to Tenants in Colonies	479.550	399.625	39.793	(359.832)	(90.04)
C03706 Sale of Other Government Assets	1.500	1.250	0.007	(1.243)	(99.44)
C03707 Other Receipts - Fees, Fines and Forfeitures	2.000	1.667	4.807	3.140	188.42
C03709 Sale of Land by PPB or RPC	900.000	750.000	0.193	(749.807)	(99.97)
C03710 Sale of Government Assets by PPB / PRC	100.000	83.333	-	(83.333)	(100.00)
C03720 Others-Sale of Agriculture Machinery	-	-	0.108	0.108	0.00
C03721 Sale Proceed and Rent of Agri. Land	0.055	0.046	-	(0.046)	(100.00)
C03722 Interest on deferred payments of Land sold in colonies	1.500	1.250	1.157	(0.093)	(7.44)
C03725 Others - Receipts	5.250	4.375	3.247	(1.128)	(25.78)
C03726 Sale of Mass Produced Roti	-	-	0.020	0.020	0.00
C03727 Recovery of Monetized Value of Vehicle	-	-	2.383	2.383	0.00
C03742 Receipts from Enercon	-	-	0.002	0.002	0.00
COMMUNICATIONS & WORKS	<u>5,000.000</u>	<u>4,166.667</u>	<u>2,449.718</u>	<u>(1716.949)</u>	<u>(41.21)</u>
C02701 Building Rent	560.250	466.875	428.751	(38.124)	(8.17)
C02702 Recoveries from Workshop	-	-	0.004	0.004	0.00
C02703 Recoveries of Expenditure	17.825	14.854	8.191	(6.663)	(44.86)
C02704 Recoveries of Over Payment	8.000	6.667	14.219	7.552	113.29
C02705 Collection of Payments for Services Rendered	8.250	6.875	0.911	(5.964)	(86.75)

(Rs. in million)

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				Absolute	Percentage %
C02706 Others	494.335	411.946	98.046	(313.900)	(76.20)
C02711 Buildings Rent	1.652	1.377	0.765	(0.612)	(44.43)
C02712 Tolls on Roads and Bridges	2,900.000	2,416.667	1,668.469	(748.198)	(30.96)
C02713 Recoveries of Expenditure	8.261	6.884	0.078	(6.806)	(98.87)
C02714 Recoveries of Over Payment	15.520	12.933	7.899	(5.034)	(38.93)
C02715 Collection of Payments for Services Rendered	12.210	10.175	8.290	(1.885)	(18.53)
C02716 Other	959.269	799.391	210.694	(588.697)	(73.64)
C02717 Fee for use of Right of Way for Laying Cables / Pipelines of all Provincial Roads	14.428	12.023	3.389	(8.634)	(71.81)
C02718 Taxes on Roads and Bridges	-	-	0.012	0.012	0.00
COOPERATIVES	<u>3.490</u>	<u>2.908</u>	<u>2.788</u>	<u>(0.120)</u>	<u>(4.14)</u>
C03401 Audit fees	0.040	0.033	0.003	(0.030)	(91.00)
C03403 Rev. from other Provincial Govt.on A/C of Training	1.200	1.000	0.197	(0.803)	(80.30)
C03404 Recoveries of Overpayments	2.000	1.667	2.574	0.907	54.44
C03405 Collection of Payments for Services Rendered	-	-	0.005	0.005	0.00
C03406 Other	0.250	0.208	0.009	(0.199)	(95.68)
EDUCATION	<u>1,948.821</u>	<u>1,624.018</u>	<u>1,459.345</u>	<u>(164.673)</u>	<u>(10.14)</u>
C02801 Fees Government University Art Colleges	464.071	386.726	393.913	7.187	1.86
C02802 Fees Govt University, Professional Art Colleges	17.100	14.250	15.151	0.901	6.32
C02803 Fees Government Secondary (including Intermediate Classes), School	48.550	40.458	44.078	3.620	8.95
C02804 Fees Government Primary School	2.500	2.083	0.907	(1.176)	(56.46)
C02806 Recoveries from Local Bodies for Primary	-	-	0.137	0.137	0.00
C02812 Education General Hostel Fees	25.350	21.125	8.919	(12.206)	(57.78)
C02813 Education General-Admission Fees	90.200	75.167	96.630	21.463	28.55
C02814 Education General-Recoveries of Overpayments	745.100	620.917	762.321	141.404	22.77
C02815 Collection of Payments for Services Rendered	2.300	1.917	0.881	(1.036)	(54.03)
C02818 Education-Others	550.250	458.542	135.654	(322.888)	(70.42)
C02819 Receipts from Boys Secondary Schools	1.050	0.875	0.991	0.116	13.26
C02820 Receipts from Girls Secondary Schools	2.350	1.958	0.311	(1.647)	(84.12)
C02822 Receipts from Girls Primary Schools	-	-	(0.381)	(0.381)	0.00
C02824 Receipts from Libraries	-	-	(0.167)	(0.167)	0.00

(Rs. in million)

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				Absolute	Percentage %
FINANCE	54,921.000	45,767.500	15,493.807	(30273.693)	(66.15)
C010 Profits (Electricity)	41,200.000	34,333.333	-	(34333.333)	(100.00)
C01006 Electricity	41,200.000	34,333.333	-	(34333.333)	(100.00)
C013 Interest on Loans to District Govt. / TMAs	52.313	43.594	-	(43.594)	(100.00)
C01307 Municipal Councils Committees / Corporation / District	52.313	43.594	-	(43.594)	(100.00)
C014 Interest on Loans & Advances to Fin. Instits.	126.000	105.000	87.260	(17.740)	(16.90)
C01410 Others	126.000	105.000	87.260	(17.740)	(16.90)
C015 Interest on Loans & Advances to Non Fin. Instits.	100.625	83.854	373.932	290.078	345.93
C01529 Others	100.625	83.854	373.932	290.078	345.93
C016 Interest on Loans & Advances to Govt. Servants	0.364	0.303	0.503	0.200	65.82
C01601 House Building Advance	0.235	0.196	0.200	0.004	2.13
C01603 Motor Cycle or Scooter Advance	0.122	0.102	0.303	0.201	198.03
C01604 Cycle Advance	0.007	0.006	-	(0.006)	(100.00)
C018 Interest on Loans-Others	5.500	4.583	4.281	(0.302)	(6.60)
C01802 Interest on Arrears of Revenue	5.500	4.583	4.281	(0.302)	(6.60)
C019 Dividends	-	-	1,739.560	1739.560	0.00
C01901 Dividends from Government Investments (Financial Institutions)	-	-	1,139.554	1139.554	0.00
C01902 Dividends from Government Investments (Non-Financial Institutions)	-	-	600.006	600.006	0.00
C022 General Admn. Receipts-Fiscal Admn	395.171	329.309	518.260	188.951	57.38
C02241 Contribution of Pensions & Gratuities	250.000	208.333	141.373	(66.960)	(32.14)
C02243 Others	80.000	66.667	41.546	(25.121)	(37.68)
C02245 Fiscal Admn - Receipts in Aid of Super	65.171	54.309	88.787	34.478	63.48
C02248 Recoveries of Overpayment of Pension	-	-	246.554	246.554	0.00
C036 Grants	7,385.642	6,154.702	6,750.306	595.604	9.68
C03601 Foreign Grants - Development Grants	7,385.642	6,154.702	3,737.730	(2416.972)	(39.27)
C03603 Other Grants from Federal Govt.Devp. GR	-	-	848.765	848.765	0.00
C03604 Other Grants from Federal Govt. Non Dev	-	-	2,163.502	2163.502	0.00
C03634 Foreign Aided Project Grants	-	-	0.317	0.317	0.00
C03640 Other - Foreign Aided Grants and Projects	-	-	(0.008)	(0.008)	0.00

(Rs. in million)

Nomenclature	B.E. 2018-2019	Prorata upto April, 2019	Accounts upto April, 2019	Variation	
				Absolute	Percentage %
C039 Development Surcharge and Royalties	5,655.385	4,712.821	6,019.705	1306.884	27.73
C03904 Surcharge-on Natural Gas Share of Net Proceeds assigned to Provinces	911.029	759.191	416.842	(342.349)	(45.09)
C03907 Net Proceed of Royalty on Crude Oil assigned to Provinces	3,162.215	2,635.179	4,110.214	1475.035	55.97
C03908 Net Proceed of Royalty on Natural Gas assigned to Provinces	1,582.141	1,318.451	1,492.681	174.230	13.21
C03909 Mineral Royalties	-	-	(0.036)	(0.036)	0.00
C03915 Windfall Levy against Crude Oil / Conde	-	-	0.004	0.004	0.00
FORESTRY, WILDLIFE & FISHERIES	<u>1,158.000</u>	<u>965.000</u>	<u>1,041.823</u>	<u>76.823</u>	<u>7.96</u>
C03201 Ordinary Receipts	301.530	251.275	271.848	20.573	8.19
C03202 Grants made by the Agricultural Research	-	-	0.095	0.095	0.00
C03203 Recoveries of Overpayments	1.042	0.868	0.950	0.082	9.40
C03205 Others	6.150	5.125	3.218	(1.907)	(37.21)
C03301 Timber remov Agencies-Timber	174.500	145.417	158.645	13.228	9.10
C03302 Timber remov Agencies-Firewood and Charcoal	10.031	8.359	7.038	(1.321)	(15.81)
C03303 Timber remov -Brush wood Chips and Stumps	1.061	0.884	0.043	(0.841)	(95.14)
C03305 Timber remov Planting stump seeds Mazri Palm Grass	35.200	29.333	20.795	(8.538)	(29.11)
C03306 Timber remov Seculture Receipts	0.950	0.792	0.906	0.114	14.44
C03307 Timber remov Purchaser-Timber	276.250	230.208	194.211	(35.997)	(15.64)
C03309 Timber remov Purchaser-Brush wood Chips and Stump	7.450	6.208	7.575	1.367	22.01
C03310 Timber remov Purchaser-Grazing & Fodder Grass	11.250	9.375	6.986	(2.389)	(25.48)
C03311 Timber remov Purchaser-Honey herbs and Medicinal	6.484	5.403	5.233	(0.170)	(3.15)
C03312 Timber remov Purchaser Plants Stumps seeds Mazri	2.970	2.475	1.505	(0.970)	(39.19)
C03314 Drift. Waif Wood & Confiscated Forest Produce-Sale	-	-	14.018	14.018	0.00
C03315 Revenue from Forests not managed by Govt.	-	-	9.482	9.482	0.00
C03316 Re.from Forests Not managed by Govt. Dut	-	-	0.111	0.111	0.00
C03321 Fines,Forfeitures except fines by courts	2.336	1.947	1.486	(0.461)	(23.66)
C03322 Compensation under Forest Act 1927 including fines	85.100	70.917	105.782	34.865	49.16
C03323 Lease rent from Temporary cultivation	3.890	3.242	3.188	(0.054)	(1.66)
C03324 Hire charges of bulldozers and other machinery	10.500	8.750	6.661	(2.089)	(23.87)
C03325 Recovery of water rates	0.346	0.288	0.095	(0.193)	(67.05)
C03326 Rent of buildings shops lands and water mills	26.000	21.667	29.218	7.551	34.85
C03327 Receipts under wild Birds and Wild Animals Protect	100.150	83.458	102.909	19.451	23.31
C03328 Recoveries of overpayments	-	-	1.375	1.375	0.00
C03329 Collection of Payment for Service Rendered	-	-	1.675	1.675	0.00
C03330 Receipts on Account of Tree Cess	12.100	10.083	12.626	2.543	25.22
C03370 Other receipts	80.210	66.842	74.149	7.307	10.93
C03822 Receipts from Zoological Gardens	2.500	2.083	-	(2.083)	(100.00)

(Rs. in million)

Nomenclature	B.E. 2018-2019	Prorata upto April, 2019	Accounts upto April, 2019	Variation	
				Absolute	Percentage %
HEALTH	<u>1,304.106</u>	<u>1,086.755</u>	<u>985.630</u>	<u>(101.125)</u>	<u>(9.31)</u>
C02851 Health-Medical Colleges	2.100	1.750	0.099	(1.651)	(94.34)
C02852 Health-Dental Colleges	2.525	2.104	1.166	(0.938)	(44.59)
C02853 Health Schools	3.500	2.917	6.755	3.838	131.60
C02854 Health-Medical Schools	1.375	1.146	0.092	(1.054)	(91.97)
C02855 Health Sale of Outdoor Tickets	70.250	58.542	64.321	5.779	9.87
C02856 Health-Recoveries of Diet Charges	3.150	2.625	0.909	(1.716)	(65.37)
C02857 Health Room Rent	7.125	5.938	3.211	(2.727)	(45.92)
C02858 Health-Government Share of Fees Realized by Doctor from Patient	164.300	136.917	146.628	9.711	7.09
C02859 Health-Mental Hospital Receipts	5.520	4.600	3.687	(0.913)	(19.85)
C02860 Sale of Medicines and Vaccines	-	-	0.002	0.002	0.00
C02864 Health-Contribution by Federal Govt.	-	-	0.212	0.212	0.00
C02865 Health Other Contributions	0.650	0.542	0.011	(0.531)	(97.97)
C02866 Health Recoveries of Overpayment	325.600	271.333	236.270	(35.063)	(12.92)
C02867 Health-Collection of Payments for Services Rendered	5.100	4.250	1.156	(3.094)	(72.80)
C02868 Health fee for Chemical Examination	7.400	6.167	3.045	(3.122)	(50.62)
C02869 Health fees for Medical Examination	13.800	11.500	7.679	(3.821)	(33.23)
C02870 Health Fee realized on A/C of Registration of Private Clinic, Laboratories & X-Rays Clinic	10.600	8.833	4.250	(4.583)	(51.89)
C02871 Health other Receipts	634.061	528.384	442.227	(86.157)	(16.31)
C02872 Fees Realised on Account of Birth and Death Certificates	1.500	1.250	0.371	(0.879)	(70.32)
C02873 Fees Realized on Account of Anti Rabic Treatment	0.050	0.042	-	(0.042)	(100.00)
C02874 Income from Endowments	-	-	0.004	0.004	0.00
C02875 Health - Other Receipts	45.500	37.917	63.535	25.618	67.56
HOME	<u>1,035.004</u>	<u>862.503</u>	<u>1,104.482</u>	<u>241.979</u>	<u>28.06</u>
C02656 Sale proceeds of Articles manufactured in Jail	58.050	48.375	19.961	(28.414)	(58.74)
C02657 Value of supplies made by Factory Department to Maintenance Deptt in Jail	24.300	20.250	11.876	(8.374)	(41.35)
C02659 Recoveries of Overpayment	32.700	27.250	30.506	3.256	11.95
C02660 Collection of Payments for Service Rendered	0.350	0.292	0.049	(0.243)	(83.20)
C02661 Others	28.754	23.962	21.045	(2.917)	(12.17)
C02666 Ordinary Receipts	-	-	0.008	0.008	0.00
C02668 Fines Realization	8.500	7.083	15.547	8.464	119.49
C02669 Others	2.100	1.750	0.461	(1.289)	(73.66)
C02677 Others Receipts	-	-	0.030	0.030	0.00
C02691 Forensic Laboratory Fee	-	-	0.031	0.031	0.00
C02694 Fee for armouring of Vehicles and Comp	-	-	0.250	0.250	0.00
C03835 Arms Licence Fees	880.250	733.542	1,004.718	271.176	36.97

(Rs. in million)

Nomenclature	B.E. 2018-2019	Prorata upto April, 2019	Accounts upto April, 2019	Variation	
				Absolute	Percentage %
HUD & PHE	<u>1,275.784</u>	<u>1,063.153</u>	<u>648.110</u>	<u>(415.043)</u>	<u>(39.04)</u>
C02724 Recoveries of Overpayments	5.000	4.167	7.186	3.019	72.46
C02725 Collection of Payments for Service Rendered	0.750	0.625	0.020	(0.605)	(96.80)
C02726 Others	700.033	583.361	141.887	(441.474)	(75.68)
C02931 Sale of Plots	400.000	333.333	393.055	59.722	17.92
C02933 Income from Satellite Town Schemes	90.000	75.000	69.716	(5.284)	(7.05)
C02934 Recoveries of Overpayments	-	-	0.770	0.770	0.00
C02936 Commercialization	0.001	0.001	-	(0.001)	0.00
C02950 Others	80.000	66.667	35.476	(31.191)	(46.79)
INDUSTRIES	<u>335.000</u>	<u>279.167</u>	<u>257.907</u>	<u>(21.260)</u>	<u>(7.62)</u>
C02301 Fee for deposits and Registration of Trade Marks	-	-	(0.029)	(0.029)	0.00
C02304 Receipts under the Companies Ordinance 1984	3.750	3.125	1.599	(1.526)	(48.83)
C02305 Federal Fees for Weights and Measures	-	-	(0.003)	(0.003)	0.00
C02306 Receipts under the Weights & Measures & Trade	165.266	137.722	136.676	(1.046)	(0.76)
C02308 Receipts under Anti-Dumping Duties Ord	-	-	0.389	0.389	0.00
C03501 Fees for petroleum products	-	-	3.878	3.878	0.00
C03502 Fuel & Power Recoveries of Overpayment	-	-	0.070	0.070	0.00
C03503 Others	-	-	0.178	0.178	0.00
C03504 Commitment Fee for Gas Allocation	-	-	0.587	0.587	0.00
C03506 Industrial Safety -Explosives Department	4.550	3.792	3.214	(0.578)	(15.24)
C03507 Receipts under Excise Duty on Minerals	-	-	0.004	0.004	0.00
C03508 Others	1.045	0.871	0.506	(0.365)	(41.89)
C03511 Sale of Gazette	0.501	0.418	0.122	(0.296)	(70.78)
C03512 Sale of other Govt. Publications	6.000	5.000	0.266	(4.734)	(94.68)
C03515 Sale of Forms and Registers	-	-	(0.004)	(0.004)	0.00
C03516 Sale of Service Books	0.300	0.250	0.219	(0.031)	(12.40)
C03517 Sale of Forms and Registers to Union Councils	3.000	2.500	1.232	(1.268)	(50.72)
C03518 Sale of Other Forms	16.500	13.750	6.353	(7.397)	(53.80)
C03520 Printing Charges for work done for Provincial Govt. Departments	103.868	86.557	82.478	(4.079)	(4.71)
C03521 Printing Recoveries of Overpayments	-	-	0.301	0.301	0.00
C03523 Others	3.650	3.042	-	(3.042)	(100.00)
C03535 Receipts of Coal Commissioner	-	-	0.004	0.004	0.00
C03541 Industries Receipts	0.250	0.208	0.377	0.169	80.96
C03544 Fees for Inspection of Boilers	17.500	14.583	13.768	(0.815)	(5.59)
C03545 Fees under Partnership Act, 1932	3.750	3.125	1.954	(1.171)	(37.47)
C03546 Recoveries of Overpayments	1.570	1.308	0.762	(0.546)	(41.76)
C03818 Fees for Registration of Societies under the Registration Act	3.500	2.917	3.006	0.089	3.06

(Rs. in million)

Nomenclature	B.E. 2018-2019	Prorata upto April, 2019	Accounts upto April, 2019	Variation	
				Absolute	Percentage %
IRRIGATION	<u>2,001.000</u>	<u>1,667.500</u>	<u>1,385.658</u>	<u>(281.842)</u>	<u>(16.90)</u>
C03431 Direct Receipts on account of Water Rate	1,435.200	1,196.000	952.333	(243.667)	(20.37)
C03432 Direct Receipts on account of sale of water	25.050	20.875	40.656	19.781	94.76
C03433 Recoveries of Expenditure	4.500	3.750	52.057	48.307	1288.19
C03434 Irrigation Works-Others	165.701	138.084	69.032	(69.052)	(50.01)
C03435 Toll on Barrages	292.549	243.791	238.228	(5.563)	(2.28)
C03463 Recoveries of Expenditure	-	-	0.003	0.003	0.00
C03465 Works - Others	78.000	65.000	33.294	(31.706)	(48.78)
C03468 Timber removed by Government Agency	-	-	0.055	0.055	0.00
LAW & PARLIAMENTARY AFFAIRS	<u>666.066</u>	<u>555.055</u>	<u>365.942</u>	<u>(189.113)</u>	<u>(34.07)</u>
C02601 Sale proceeds of unclaimed and Escheated Property	25.550	21.292	19.375	(1.917)	(9.00)
C02602 Court Fees Realized in Cash	8.250	6.875	4.975	(1.900)	(27.64)
C02603 General Fees Realized in Cash	1.516	1.263	0.437	(0.826)	(65.41)
C02604 General Fees, Fines & Forfeitures	567.500	472.917	277.592	(195.325)	(41.30)
C02605 Leadership and Mukhtarship Examination	-	-	0.085	0.085	0.00
C02606 Receipt of the Supreme Court	-	-	0.060	0.060	0.00
C02607 Receipts of the Official Assignee	-	-	0.020	0.020	0.00
C02608 Receipts of the Official Receiver	-	-	(0.002)	(0.002)	0.00
C02609 Receipt of the Official Record Room	-	-	0.307	0.307	0.00
C02610 Recoveries of Overpayments	30.250	25.208	35.506	10.298	40.85
C02612 Collection of the Payments for Service Rendered	9.500	7.917	8.634	0.717	9.06
C02613 Others	23.500	19.583	18.953	(0.630)	(3.22)
LIVESTOCK AND DAIRY DEVELOPMENT	<u>1,493.038</u>	<u>1,244.198</u>	<u>764.293</u>	<u>(479.905)</u>	<u>(38.57)</u>
C03221 Veterinary College and School Fees	-	-	0.062	0.062	0.00
C03222 Grants made by the Agricultural Research	-	-	0.076	0.076	0.00
C03223 Receipts from Livestock Farms	371.100	309.250	205.681	(103.569)	(33.49)
C03224 Receipts from Broiler Farms	171.450	142.875	89.100	(53.775)	(37.64)
C03225 Receipts from Research Institute	129.125	107.604	98.847	(8.757)	(8.14)
C03226 Receipts from transferred Agri. Farms	46.095	38.413	24.430	(13.983)	(36.40)
C03227 Insemination Fees	111.586	92.988	102.117	9.129	9.82
C03228 Receipts from Biological Section	321.168	267.640	5.075	(262.565)	(98.10)
C03229 Recovery of Overpayments	10.414	8.678	6.725	(1.953)	(22.51)
C03230 Collection of Payments for Service Rendered	-	-	0.037	0.037	0.00
C03231 Others	332.000	276.667	195.099	(81.568)	(29.48)
C03232 Receipts on account of sales of Semen and procurement	0.100	0.083	37.044	36.961	0.00
MINES & MINERALS	<u>12,000.000</u>	<u>10,000.000</u>	<u>6,620.197</u>	<u>(3379.803)</u>	<u>(33.80)</u>
C03808 Receipts under the Mines & Oil-fields & Mineral Development (Federal Control) Act, 1948	12,000.000	10,000.000	6,620.197	(3379.803)	(33.80)

(Rs. in million)

Nomenclature	B.E. 2018-2019	Prorata upto April, 2019	Accounts upto April, 2019	Variation	
				Absolute	Percentage %
POLICE	<u>6,000.000</u>	<u>5,000.000</u>	<u>3,537.446</u>	<u>(1462.554)</u>	<u>(29.25)</u>
C02631 Police supplied to Railway	25.000	20.833	0.304	(20.529)	(98.54)
C02632 Police supplied to Federal Govt	30.250	25.208	28.857	3.649	14.47
C02633 Police supplied to Municipalities Cantonments	-	-	0.026	0.026	0.00
C02634 Police supplied to Public Dept. Private Companies and Persons	300.500	250.417	232.293	(18.124)	(7.24)
C02635 Receipts Realized under the Arms Act	-	-	0.003	0.003	0.00
C02636 Fees, Fines and Forfeitures	28.500	23.750	62.912	39.162	164.89
C02637 Motor Driving Licence Fees	810.500	675.417	750.016	74.599	11.04
C02638 Police Traffic Fines	2,725.700	2,271.417	2,112.403	(159.014)	(7.00)
C02639 Police Land Receipts	2.250	1.875	1.842	(0.033)	(1.76)
C0263A E-Challan	1,775.000	1,479.167	130.574	(1348.593)	(91.17)
C02640 Recoveries of Overpayments	210.000	175.000	162.456	(12.544)	(7.17)
C02641 Collection of Payments for Services Rendered	7.000	5.833	18.324	12.491	214.13
C02642 Others	85.300	71.083	37.413	(33.670)	(47.37)
C02646 Cash Receipts under Arms Act	-	-	0.001	0.001	0.00
C02648 Prov Border Forces Recoveries of Overpayment	-	-	0.021	0.021	0.00
C02650 Others	-	-	0.001	0.001	0.00
MISCELLANEOUS	<u>6,670.036</u>	<u>5,558.363</u>	<u>6,563.675</u>	<u>1005.312</u>	<u>18.09</u>
C02101 Examination Fee Realised by PPSC	255.250	212.708	295.925	83.217	39.12
C02102 OS. Selection Div Board Receipt Forrecurent	-	-	0.005	0.005	0.00
C02103 Organization of State-Recoveries	-	-	6.384	6.384	0.00
C02104 Org. of State - Collection of Payment for	-	-	0.019	0.019	0.00
C02204 Recoveries of Overpayments	38.250	31.875	23.713	(8.162)	(25.61)
C02719 Receipt from Workshops	-	-	0.369	0.369	0.00
C02721 Sale proceeds of Sera and Vaccines	-	-	0.085	0.085	0.00
C02727 Income from Bagh-e-Jinnah	5.000	4.167	2.853	(1.314)	(31.53)
C02734 Others	0.300	0.250	(0.005)	(0.255)	(102.00)
C02807 Fees and Other Receipts Govt. Special Schools	10.250	8.542	6.782	(1.760)	(20.60)
C02808 Receipt of Technical & Commerical	0.400	0.333	0.526	0.193	57.80
C02810 General Income from Endowments	0.650	0.542	-	(0.542)	(100.00)
C02811 General Cess Fund	1.000	0.833	1.834	1.001	120.08
C02816 Archaeology	-	-	0.069	0.069	0.00
C02817 Receipts from Museums	-	-	0.003	0.003	0.00
C02905 Receipts under the West Pakistan Ordinance, 1969	-	-	0.028	0.028	0.00
C02906 Registratin and Other Fees from Pakistan	-	-	0.106	0.106	0.00

(Rs. in million)

Nomenclature	B.E. 2018-2019	Prorata upto April, 2019	Accounts upto April, 2019	Variation	
				Absolute	Percentage %
C02955 Penalties under Punjab Consumer Protection Act	3.500	2.917	1.147	(1.770)	(60.67)
C03102 Recoveries of overpayments	-	-	2.115	2.115	0.00
C03550 Technical Education	2.100	1.750	1.465	(0.285)	(16.29)
C03553 Others	-	-	0.003	0.000	0.00
C03801 Unclaimed Deposits	-	-	(1,525.392)	(1525.392)	0.00
C03802 Sale of Stores and Materials	18.500	15.417	2.282	(13.135)	(85.20)
C03803 Sale of Land & Houses, etc.	3.980	3.317	0.046	(3.271)	(98.61)
C03804 Contributions	-	-	0.064	0.064	0.00
C03805 Rent, Rates & Taxes	325.100	270.917	247.353	(23.564)	(8.70)
C03806 Citizenship Nationalization Passport	-	-	0.002	0.002	0.00
C03807 Realization under the Monopolies & RE	-	-	0.064	0.064	0.00
C03812 Other Receipts - Gain by Exchange on Rem	-	-	0.021	0.021	0.00
C03814 Other Receipts - Sale Proceeds of Expo	-	-	(0.008)	(0.008)	0.00
C03815 Other Receipts collection Charges of S	-	-	0.017	0.017	0.00
C03816 Other Receipts - Sale of Publicity Material	-	-	0.003	0.003	0.00
C03820 Sale Proceeds of Highway Safety Codes	-	-	0.190	0.190	0.00
C03821 Receipts of Tourist Department	85.150	70.958	75.796	4.838	6.82
C03823 Recoveries from Fed. Govt. on A/c of Com	-	-	0.005	0.005	0.00
C03824 Recoveries of Overpayment	1,368.826	1,140.688	958.427	(182.261)	(15.98)
C03825 Collection of Payments for Service Rendered	5.500	4.583	6.457	1.874	40.88
C03828 Leather Export Cess	-	-	0.037	0.037	0.00
C03829 Fees, Fines & Forfeiture	150.000	125.000	168.414	43.414	34.73
C03831 Fees, and Subscription by Petitions Writer and Traders in Katchery Compounds	12.500	10.417	6.222	(4.195)	(40.27)
C03832 License Fees for Storage or Sale of Pe	-	-	0.152	0.152	0.00
C03833 Fees under the Poisons Act	-	-	0.015	0.015	0.00
C03836 Under the Cattle Trespass Act 1939	-	-	0.185	0.185	0.00
C03837 Fees for all allotment of Land & Gard	-	-	(0.795)	(0.795)	0.00
C03838 Fees for the screening of the Films	-	-	0.001	0.001	0.00
C03839 Settlement Fees	-	-	0.599	0.599	0.00
C03840 Fees for transfer & issue of Duplicate	-	-	0.367	0.367	0.00
C03841 Fee Fines not Specified Elsewhere	60.150	50.125	124.738	74.613	148.85
C03842 Treasure Trove Act 1878	-	-	0.292	0.292	0.00
C03844 Copying Agency Accounts	-	-	0.003	0.003	0.00
C03845 Ferry Receipts under the Ferries Act	-	-	(0.015)	(0.015)	0.00
C03846 Receipts from the deposit account of the Chief Settlement Commissioner	8.500	7.083	31.613	24.530	346.30
C03849 Contractor Penalty	-	-	0.014	0.014	0.00
C03850 Misc. recoveries made by NAB	-	-	617.600	617.600	0.00
C03853 Sale of Publication of PPARC	-	-	0.002	0.002	0.00
C03855 Initial Environmental Examination and Environmenta	35.100	29.250	41.004	11.754	40.18
C03859 Collection of Registration / Work Perm	-	-	0.019	0.019	0.00
C03866 Fee for Issuance of Licences to Private Security	-	-	0.096	0.096	0.00
C03867 Fee for renewal of licences of Private Security	-	-	1.715	1.715	0.00
C03870 Others	4,015.030	3,345.858	5,132.714	1786.856	53.41
C03871 Hajj arrangement - recoveries of Electic	-	-	0.002	0.002	0.00
C03879 Recoveries made by Anti Corruption Establishment	15.000	12.500	155.709	143.209	1145.67
C03886 Fees for issuance of NOC & Registration / Renewal Certificate for Publication	-	-	0.007	0.007	0.00
C03887 Fines on Hoarding & High Price Sale	-	-	1.832	1.832	0.00
C03891 Fee for conversion of Land use	-	-	0.046	0.046	0.00
C03892 Betterment Fee	-	-	0.035	0.035	0.00
C03894 Fines of Lahore Ring Road Authorities	110.000	91.667	89.359	(2.308)	(2.52)
C03899 Fees, Fines and Foreiture - Transfer to	140.000	116.667	82.940	(33.727)	(28.91)
GRAND TOTAL	375,850.818	313,209.015	204,951.419	(108257.596)	(34.56)

**GOVERNMENT OF THE PUNJAB
FINANCE DEPARTMENT**

PROVINCIAL OWN RECEIPTS FOR THE YEAR 2018-2019 (SUMMARY)

(Source:- Monthly Civil Accounts upto April, 2019)

(Rs. in million)

Nomenclature	B.E. 2018-2019	Prorata upto April, 2019	Accounts upto April, 2019	Variation	
				Absolute	Percentage %
<u>TAX RECEIPTS</u>	275,783.818	229,819.848	160,993.688	(68826.160)	(29.95)
BOARD OF REVENUE	<u>75,328.711</u>	<u>62,773.926</u>	<u>59,491.030</u>	<u>(3282.896)</u>	<u>(5.23)</u>
B011 Taxes on Income (Agriculture Income Tax)	1,650.000	1,375.000	973.806	(401.194)	(29.18)
B013 Property Tax (Transfer of Property)	163.817	136.514	60.398	(76.116)	(55.76)
B014 Land Revenue	16,679.670	13,899.725	11,515.183	(2384.542)	(17.16)
B017 Capital Value Tax on Immoveable Property	-	-	125.982	125.982	0.00
B027 Stamp Duty	56,835.224	47,362.687	46,815.661	(547.026)	(1.15)
EXCISE & TAXATION	<u>37,650.057</u>	<u>31,375.048</u>	<u>26,147.513</u>	<u>(5227.535)</u>	<u>(16.66)</u>
B013 Property Tax (Transfer of Property)	12,341.650	10,284.708	9,570.312	(714.396)	(6.95)
B016 Tax on Profession, Trades and Callings	935.000	779.167	689.575	(89.592)	(11.50)
B026 Provincial Excise	6,650.730	5,542.275	3,067.601	(2474.674)	(44.65)
B028 Motor Vehicles	17,197.427	14,331.189	12,438.348	(1892.841)	(13.21)
B030 Other Indirect Taxes	525.250	437.708	381.677	(56.031)	(12.80)
FINANCE	<u>155,575.000</u>	<u>129,645.833</u>	<u>74,557.142</u>	<u>(55088.691)</u>	<u>(42.49)</u>
B023 Sales Tax	151,575.000	126,312.500	71,356.574	(54955.926)	(43.51)
B030 Other Indirect Taxes	4,000.000	3,333.333	3,200.568	(132.765)	(3.98)
TRANSPORT	<u>830.000</u>	<u>691.667</u>	<u>655.330</u>	<u>(36.337)</u>	<u>(5.25)</u>
B028 Motor Vehicles	830.000	691.667	655.330	(36.337)	(5.25)
ENERGY	<u>6,400.050</u>	<u>5,333.375</u>	<u>142.673</u>	<u>(5190.702)</u>	<u>(97.32)</u>
B030 Other Indirect Taxes	6,400.050	5,333.375	142.673	(5190.702)	(97.32)

(Rs. in million)

Nomenclature	B.E. 2018-2019	Prorata upto April, 2019	Accounts upto April, 2019	Variation	
				Absolute	Percentage %
<u>NON-TAX RECEIPTS</u>	100,067.000	83,389.167	43,957.731	(39431.436)	(47.29)
C031 Agriculture	1,235.600	1,029.667	784.527	(245.140)	(23.81)
C037 Board of Revenue (Extraordinary Receipts)	3,020.055	2,516.713	492.383	(2024.330)	(80.44)
C027 Communication & Works	5,000.000	4,166.667	2,449.718	(1716.949)	(41.21)
Cooperatives	3.490	2.908	2.788	(0.120)	(4.14)
C034 Eco. Services Receipts Cooperation, Irrigation	3.490	2.908	2.788	(0.120)	(4.14)
C028 Education	1,948.821	1,624.018	1,459.345	(164.673)	(10.14)
Finance	54,921.000	45,767.500	15,493.807	(30273.693)	(66.15)
C010 Profits (Electricity)	41,200.000	34,333.333	-	(34333.333)	(100.00)
C013 Interest on Loans to District Govt. / TMAs	52.313	43.594	-	(43.594)	(100.00)
C014 Interest on Loans & Advances to Fin. Instits.	126.000	105.000	87.260	(17.740)	(16.90)
C015 Interest on Loans & Advances to Non Fin. Instits.	100.625	83.854	373.932	290.078	345.93
C016 Interest on Loans & Advances to Govt. Servants	0.364	0.303	0.503	0.200	65.82
C018 Interest on Loans-Others	5.500	4.583	4.281	(0.302)	(6.60)
C019 Dividends	-	-	1,739.560	1739.560	0.00
C022 General Admn. Receipts-Fiscal Admn	395.171	329.309	518.260	188.951	57.38
C036 Grants	7,385.642	6,154.702	6,750.306	595.604	9.68
C039 Development Surcharge and Royalties	5,655.385	4,712.821	6,019.705	1306.884	27.73
Forestry, Wildlife & Fisheries	1,158.000	965.000	1,041.823	76.823	7.96
C032 Fisheries	308.722	257.268	276.111	18.843	7.32
C033 Forests	846.778	705.648	765.712	60.064	8.51
C038 Other Receipts	2.500	2.083	-	(2.083)	(100.00)
C028 Health	1,304.106	1,086.755	985.630	(101.125)	(9.31)
Home	<u>1,035.004</u>	<u>862.503</u>	<u>1,104.482</u>	<u>241.979</u>	<u>28.06</u>
C026 Home Others	154.754	128.962	99.764	(29.198)	(22.64)
C038 Arms License Fee	880.250	733.542	1,004.718	271.176	36.97

Nomenclature	B.E. 2018-2019	Prorata upto April, 2019	Accounts upto April, 2019	Variation	
				Absolute	Percentage %
HUD & PHE	1,275.784	1,063.153	648.110	(415.043)	(39.04)
C027 Community Services Receipts	705.783	588.153	149.093	(439.060)	(74.65)
C029 Social Services Miscellaneous	570.001	475.001	499.017	24.016	5.06
Industries	335.000	279.167	257.907	(21.260)	(7.62)
C023 General Administration Receipts - Economic Regulation	169.016	140.847	138.632	(2.215)	(1.57)
C035 Economic Services Receipts - Others	162.484	135.403	116.269	(19.134)	(14.13)
C038 Others	3.500	2.917	3.006	0.089	3.06
Irrigation	2,001.000	1,667.500	1,385.658	(281.842)	(16.90)
C03431 Water Rate	1,435.200	1,196.000	952.333	(243.667)	(20.37)
C034 Others (Irrigation + Hill Torrents)	565.800	471.500	433.325	(38.175)	(8.10)
C026 Law and Parliamentary Affairs	666.066	555.055	365.942	(189.113)	(34.07)
C032 Livestock and Dairy Development	1,493.038	1,244.198	764.293	(479.905)	(38.57)
C038 Mines & Minerals	12,000.000	10,000.000	6,620.197	(3379.803)	(33.80)
Police	6,000.000	5,000.000	3,537.446	(1462.554)	(29.25)
C02637 Motor Driving License	810.500	675.417	750.016	74.599	11.04
C02638 Traffic Fines	2,725.700	2,271.417	2,112.403	(159.014)	(7.00)
C026 Others Police	2,463.800	2,053.167	675.027	(1378.140)	(67.12)
Miscellaneous	6,670.036	5,558.363	6,563.675	1005.312	18.09
C021 General Admn. Receipts-Organs of State	255.250	212.708	302.333	89.625	42.14
C022 General Admn. Receipts-Fiscal Admn.	38.250	31.875	23.713	(8.162)	(25.61)
C027 Community Services Receipts	5.300	4.417	3.302	(1.115)	0.00
C028 Social Services	12.300	10.250	9.214	(1.036)	(10.11)
C029 Social Services Miscellaneous	3.500	2.917	1.281	(1.636)	(56.08)
C031 Economic Services Receipts Food & Agriculture	-	-	2.115	2.115	0.00
C035 Economic Services Receipts - Others	2.100	1.750	1.468	(0.282)	(16.11)
C038 Others	6,353.336	5,294.447	6,220.249	925.802	17.49
GRAND TOTAL	375,850.818	313,209.015	204,951.419	(108257.596)	(34.56)