GOVERNMENT OF THE PUNJAB
FINANCE DEPARTMENT

PROVINCIAL OWN RECEIPTS FOR THE YEAR 2015-2016 (HEAD-WISE)

(Source:- Monthly Civil Accounts upto December, 2015)

(Rs. in million)

Nomenclature	B.E. 2015-2016	Prorata upto December, 2015	Accounts upto December, 2015	Variation	
				Absolute	Percentage %
TAX RECEIPTS	**160,591.110**	**80,295.555**	**62,038.385**	**(18257.170)**	**(22.74)**
BOARD OF REVENUE	**50,000.000**	**25,000.000**	**21,426.097**	**(3573.903)**	**(14.30)**
B011 Taxes on Income (Agriculture Income Tax)	**2,300.000**	**1,150.000**	**406.875**	**(743.125)**	**(64.62)**
B01173 Tax on Agriculture Income	2,300.000	1,150.000	406.875	(743.125)	(64.62)
B013 Property Tax (Transfer of Property)	**820.000**	**410.000**	**262.616**	**(147.384)**	**(35.95)**
B01311 Fees for Registering Documents	810.000	405.000	260.329	(144.671)	(35.72)
B01312 Copying Registered Documents	7.000	3.500	1.312	(2.188)	(62.51)
B01320 Others	3.000	1.500	0.975	(0.525)	(35.00)
B014 Land Revenue	**13,678.986**	**6,839.493**	**5,076.743**	**(1762.750)**	**(25.77)**
B01402 Development Cess	-	-	0.001	0.001	0.00
B01403 Malkana	20.000	10.000	0.121	(9.879)	(98.79)
B01404 Sale of Government Estates	-	-	452.330	452.330	0.00
B01406 Fines and Forfeitures	36.000	18.000	107.987	89.987	499.93
B01407 Rent of Agricultural Land for a Single Year	780.000	390.000	120.988	(269.012)	(68.98)
B01408 Rent from Shops/Other Sites,Nazul Buildings & Land	25.000	12.500	6.494	(6.006)	(48.05)
B01409 Others not elswhere Classified	0.200	0.100	0.846	0.746	746.00
B01411 Recovery on account of Survery and Settlement Charges	0.006	0.003	0.083	0.080	2666.67
B01412 Recovery for maintenance of Boundaries	-	-	0.383	0.383	0.00
B01413 Fees for Consolidation of Holdings	0.200	0.100	0.083	(0.017)	(17.00)
B01414 Tirni Grazing Dues	0.600	0.300	0.081	(0.219)	(73.00)
B01415 Collection Fee on the Dues Recovered as Arrears of Land Revenue	0.170	0.085	0.610	0.525	617.65
B01416 Revenue Talbana	0.700	0.350	0.970	0.620	177.14
B01417 Mutation Fee	12,671.000	6,335.500	4,273.659	(2061.841)	(32.54)
B01418 Copying and Inspection Fee of Patwaries Record	99.000	49.500	101.334	51.834	104.72
B01419 Copying Fee for the Preparation of Produce Statement	0.110	0.055	0.109	0.054	98.18
B01421 Recoveries of Overpayments	1.000	0.500	0.008	(0.492)	(98.40)
B01424 Local Rates on Lands Interests Assessable to Land Revenue-Others	21.000	10.500	6.921	(3.579)	(34.09)
B01425 Land Revenue-Others	24.000	12.000	3.735	(8.265)	(68.88)

(Rs. in million)

Nomenclature	B.E. 2015-2016	Prorata upto December, 2015	Accounts upto December, 2015	Variation	
				Absolute	Percentage %
B017 Capital Value Tax on Immoveable Property	**8,800.000**	**4,400.000**	**4,460.906**	**60.906**	**1.38**
B01701 Urban	5,500.000	2,750.000	2,546.242	(203.758)	(7.41)
B01702 Rural	500.000	250.000	22.797	(227.203)	(90.88)
B01703 Capital Value Tax on Immovable Assets - Urban (Residential)	1,149.000	574.500	916.202	341.702	59.48
B01704 Capital Value Tax on Immovable Assets - Urban (Commercial)	1,000.000	500.000	733.441	233.441	46.69
B01705 Capital Value Tax on Immovable Assets - Urban (Others)	200.000	100.000	152.996	52.996	53.00
B01706 Capital Value Tax on Immovable Assets - Rural (Residential)	100.000	50.000	22.294	(27.706)	(55.41)
B01707 Capital Value Tax on Immovable Assets - Rural (Agriculture)	50.000	25.000	2.955	(22.045)	(88.18)
B01708 Capital Value Tax on Immovable Assets - Rural (Others)	1.000	0.500	0.778	0.278	55.52
B01709 Capital Value Tax on Immovable Property	100.000	50.000	59.934	9.934	19.87
B01770 Others	200.000	100.000	3.267	(96.733)	(96.73)
B027 Stamp Duty	**24,401.014**	**12,200.507**	**11,218.957**	**(981.550)**	**(8.05)**
B02701 Sale of Stamps	15,000.000	7,500.000	7,308.928	(191.072)	(2.55)
B02702 Stamps Duties on Bill of Exchange,Cheques etc	20.000	10.000	7.946	(2.054)	(20.54)
B02703 Stamps Duties Levied under Supplementary Tax Ordinance, 1957	85.000	42.500	27.771	(14.729)	(34.66)
B02704 Other Non Judicial Sale and General Stamps	1,130.000	565.000	512.031	(52.969)	(9.38)
B02705 Duty Recovered under Rule 10 and 11 of Pakistan Stamp Rules,1925	850.000	425.000	466.886	41.886	9.86
B02706 Duty on Documents Voluntarily Brought for Adjudication under Section 31 of Act. II 1899	0.100	0.050	0.004	(0.046)	(92.00)
B02707 Duty on other Immersing Documents	30.000	15.000	19.309	4.309	28.73
B02708 Fines and Penalties	0.001	0.001	0.088	0.088	17500.00
B02709 Consular Fees	-	-	0.095	0.095	0.00
B02710 On Transfer of Property Rights	0.500	0.250	0.007	(0.243)	(97.20)
B02711 On Declaration of Newspaper / Periodical / Printing Press	1.000	0.500	0.245	(0.255)	(51.00)
B02712 Sale of Property Transanctions	1,150.000	575.000	742.052	167.052	29.05
B02713 Duty Levied on Unstamped or Insufficient Stamped Documents under Section 35, 40 & 48 of Act 1899	170.000	85.000	85.482	0.482	0.57
B02714 Non-Judicial Recoveries from Government Departments	0.013	0.007	0.070	0.064	976.92
B02718 Duty on Letter of Credit	-	-	0.107	0.107	0.00
B02719 Stamps Duty on Receipt issued by Couriers	-	-	0.001	0.001	0.00
B02720 2% Stamp Duty on Transfer of Right	5,000.000	2,500.000	1,577.128	(922.872)	(36.91)
B02730 Others	300.000	150.000	215.017	65.017	43.34
B02731 Sale of Stamps	0.100	0.050	0.030	(0.020)	(40.00)
B02732 Court Fees	4.100	2.050	1.368	(0.682)	(33.27)
B02734 Court Fees Realized in Stamps	660.000	330.000	254.348	(75.652)	(22.92)
B02735 Fines and Penalties	0.200	0.100	0.043	(0.057)	(57.00)
B02770 Others	-	-	0.001	0.001	0.00

(Rs. in million)

Nomenclature	B.E. 2015-2016	Prorata upto December, 2015	Accounts upto December, 2015	Variation	
				Absolute	Percentage %
EXCISE & TAXATION	**25,000.000**	**12,500.000**	**12,801.408**	**301.408**	**2.41**
B013 Property Tax (Transfer of Property)	**9,500.000**	**4,750.000**	**5,312.544**	**562.544**	**11.84**
B01301 Ordinary Collection	8,660.000	4,330.000	5,312.441	982.441	22.69
B01303 Tax on Luxury Houses	825.000	412.500	0.033	(412.467)	(99.99)
B01304 Farm House Tax	15.000	7.500	0.070	(7.430)	(99.07)
B016 Tax on Profession, Trades and Callings	**770.000**	**385.000**	**377.368**	**(7.632)**	**(1.98)**
B01601 Ordinary Collection	770.000	385.000	358.360	(26.640)	(6.92)
B01603 Deducation at Source	-	-	19.008	19.008	0.00
B018 Capital Value Tax on Moveable Assets	**-**	**-**	**235.352**	**235.352**	**0.00**
B01802 Capital Value Tax Motor Vehciles - Commercial	-	-	0.043	0.043	0.00
B01809 Capital Value Tax on Moveable Property	-	-	235.309	235.309	0.00
B019 Other Direct Tax	**-**	**-**	**6.869**	**6.869**	**0.00**
B01903 Corporate Asset Tax - Other Collection	-	-	(0.209)	(0.209)	0.00
B01904 Capital Gains Tax - Other Collection	-	-	7.078	7.078	0.00
B026 Provincial Excise	**2,800.000**	**1,400.000**	**1,157.619**	**(242.381)**	**(17.31)**
B02601 Malt Liquors-Duty on Bear Manufactured in Pakistan	800.000	400.000	107.904	(292.096)	(73.02)
B02602 Duty on Foreign Liquors	790.400	395.200	546.143	150.943	38.19
B02603 Licence Fee for Generally Sale of Foreign Liquor	850.000	425.000	413.268	(11.732)	(2.76)
B02604 Duty on Manufacturing of Spirit	-	-	0.926	0.926	0.00
B02611 Licence Fee for Commercial Spirits	2.000	1.000	0.551	(0.449)	(44.90)
B02612 Licence Fee for Denatured Spirits	14.000	7.000	1.250	(5.750)	(82.14)
B02613 Permit Fee for Denatured Spirits	70.000	35.000	20.789	(14.211)	(40.60)
B02621 Duty on Spirits use in Manufactured of Medicine	160.000	80.000	52.524	(27.476)	(34.35)
B02622 Receipts from Distilleries	80.000	40.000	0.440	(39.560)	(98.90)
B02623 Collection of Payments for Services Rendered	33.100	16.550	13.754	(2.796)	(16.89)
B02625 Fines, Confiscation and Miscellaneous	0.200	0.100	-	(0.100)	(100.00)
B02628 Others	0.300	0.150	0.070	(0.080)	(53.33)
B028 Motor Vehicles	**11,205.000**	**5,602.500**	**5,457.304**	**(145.196)**	**(2.59)**
B02801 Fee for Registrations	2,525.000	1,262.500	701.693	(560.807)	(44.42)
B02802 Fee for Miscellaneous Receipts	800.000	400.000	175.570	(224.430)	(56.11)
B02803 Receipts under Provincial M.V. Act	7,850.000	3,925.000	4,576.764	651.764	16.61
B02804 Receipts from Bus and Truck Services	-	-	0.037	0.037	0.00
B02805 Tax on Luxury Vehicles Levied under Finance Act 1997	30.000	15.000	3.227	(11.773)	(78.49)
B02807 Taxes on Vehciles Other under Motor Vehicles Act	-	-	0.013	0.013	0.00

(Rs. in million)

Nomenclature	B.E. 2015-2016	Prorata upto December, 2015	Accounts upto December, 2015	Variation	
				Absolute	Percentage %
B029 Sale of Opium	**-**	**-**	**0.009**	**0.009**	**0.00**
B02901 Sale Proceeds of Excise Opium	-	-	0.009	0.009	0.00
B030 Other Indirect Taxes	**725.000**	**362.500**	**254.343**	**(108.157)**	**(29.84)**
B03001 Duty Recovered by Sale of Stamps	30.000	15.000	18.367	3.367	22.45
B03002 Duty Recovered Otherwise than by Sale of Stamps	75.000	37.500	22.467	(15.033)	(40.09)
B03003 Fines and Penalities	-	-	0.001	0.001	0.00
B03004 Tax on Cinemas	-	-	0.900	0.900	0.00
B03006 Betting Tax	-	-	0.027	0.027	0.00
B03021 Education Cess	45.000	22.500	0.407	(22.093)	(98.19)
B03024 Development Cess on Hotels	-	-	0.006	0.006	0.00
B03028 Punjab Education and Infrastructure Dev	-	-	0.005	0.005	0.00
B03053 Fees for Registration of Real Estates	-	-	0.415	0.415	0.00
B03054 Fines and Penalities	-	-	0.873	0.873	0.00
B03055 Cotton Fees	575.000	287.500	210.817	(76.683)	(26.67)
B03056 Tax on Hotels levied under Finance Act 1965	-	-	0.054	0.054	0.00
B03079 Other Fees	-	-	0.004	0.004	0.00
FINANCE	**72,000.000**	**36,000.000**	**25,658.723**	**(10341.277)**	**(28.73)**
B023 Sales Tax	**72,000.000**	**36,000.000**	**25,658.723**	**(10341.277)**	**(28.73)**
B02385 Sales Tax on Services (Punjab)	72,000.000	36,000.000	25,658.723	(10341.277)	(28.73)
TRANSPORT	**550.610**	**275.305**	**292.397**	**17.092**	**6.21**
B028 Motor Vehicles	**550.610**	**275.305**	**292.397**	**17.092**	**6.21**
B02811 Motor Vehicles Fitness Certificate	100.610	50.305	100.511	50.206	99.80
B02812 Motor Vehicles Route Permit	450.000	225.000	191.886	(33.114)	(14.72)
ENERGY	**13,040.500**	**6,520.250**	**1,859.760**	**(4660.490)**	**(71.48)**
B030 Other Indirect Taxes	**13,040.500**	**6,520.250**	**1,859.760**	**(4660.490)**	**(71.48)**
B03031 Fee Payable under Electricity Rules	29.000	14.500	10.713	(3.787)	(26.12)
B03032 Fee Payable under Cinematograph Act and Rules	0.100	0.050	0.051	0.001	2.00
B03033 Fee Payable for the Grant of Certificate of Competency to Supervisor and Licenses to Electrical Contractors	0.400	0.200	0.263	0.063	31.50
B03034 Electricity Duty	13,000.000	6,500.000	1,844.115	(4655.885)	(71.63)
B03035 Miscellaneous Receipts and Fees	11.000	5.500	4.618	(0.882)	(16.04)
NON-TAX RECEIPTS	**95,478.738**	**47,739.369**	**30,717.072**	**(17022.297)**	**(35.66)**
AGRICULTURE	**643.040**	**321.520**	**226.574**	**(94.946)**	**(29.53)**
C03116 Agriculture Receipts	-	-	0.048	0.048	0.00
C03117 Receipts from Experimental Farms	50.000	25.000	7.277	(17.723)	(70.89)
C03118 Receipts from Agriculture / Seed Farms	126.000	63.000	37.205	(25.795)	(40.94)
C03119 Receipts from District Farms	6.000	3.000	1.434	(1.566)	(52.20)

(Rs. in million)

Nomenclature	B.E. 2015-2016	Prorata upto December, 2015	Accounts upto December, 2015	Variation	
				Absolute	Percentage %
C03120 Receipts from Agriculture / Engineering / Machinery Maintenance Farms	160.000	80.000	61.561	(18.439)	(23.05)
C03121 Receipts from Boring Operation	18.000	9.000	5.755	(3.245)	(36.06)
C03122 Receipts from Research Operation	115.000	57.500	50.483	(7.017)	(12.20)
C03123 Receipts from Plant Protection Operations	28.000	14.000	11.017	(2.983)	(21.31)
C03124 Receipts from Soil Conservation & Operation	22.000	11.000	6.212	(4.788)	(43.53)
C03126 Operation Fees other than Cotton Fee under Cotton Control Ordinance	13.000	6.500	7.011	0.511	7.86
C03129 Receipts from Karkhana Alat-e-Zarae	1.000	0.500	0.616	0.116	23.12
C03130 Agricultural Receipts from Government	-	-	0.001	0.001	0.00
C03131 Agricultural Receipts from Station	-	-	0.045	0.045	0.00
C03132 Agriculture-Receipts of arrears from	-	-	0.019	0.019	0.00
C03133 Receipts from Farm Managements Project	1.000	0.500	0.640	0.140	28.00
C03134 Recoveries of Overpayments	8.000	4.000	6.490	2.490	62.25
C03135 Collection of payments for Services Rendered	-	-	0.011	0.011	0.00
C03136 Agriculture - Others	95.000	47.500	30.609	(16.891)	(35.56)
C03137 Hire Charges of Tractors or Lazer Land Levelling Equipment	0.020	0.010	0.001	(0.009)	(90.00)
C03199 Others	0.020	0.010	0.139	0.129	1290.00
BOARD OF REVENUE (EXTRAORDINARY RECEIPTS)	**2,774.283**	**1,387.142**	**3,413.323**	**2026.182**	**146.07**
C03701 Sale of Land	190.000	95.000	2,159.301	2064.301	2172.95
C03702 Sale of Land - Sale of Town Sites in Colonies	300.000	150.000	415.993	265.993	177.33
C03703 Sale of Land-Sale of Under Developed Agri. Land	45.000	22.500	5.026	(17.474)	(77.66)
C03704 Sale of Land - Sale of under-developed Agriculture Land by Auction or Private Treaty in Colonies	7.780	3.890	1.877	(2.013)	(51.75)
C03705 Sale of Land-Property Rights to Tenants in Colonies	160.000	80.000	524.776	444.776	555.97
C03706 Sale of Other Government Assets	1.000	0.500	0.001	(0.499)	(99.80)
C03707 Other Receipts - Fees, Fines and Forfeitures	10.000	5.000	1.594	(3.406)	(68.12)
C03708 Sale of State owned Assets	0.001	0.001	0.100	0.100	19900.00
C03709 Sale of Land by PPB or RPC	1,500.000	750.000	276.373	(473.627)	(63.15)
C03710 Sale of Government Assets by PPB / PRC	550.000	275.000	10.074	(264.926)	(96.34)
C03721 Sale Proceed and Rent of Agri. Land	0.002	0.001	0.005	0.004	400.00
C03722 Interest on deferred payments of Land sold in	5.500	2.750	4.150	1.400	50.91
C03725 Others - Receipts	5.000	2.500	0.706	(1.794)	(71.76)
C03727 Recovery of monetized value of Vehicle	-	-	0.434	0.434	0.00
C03745 Receipts from Special Commercial Organization	-	-	12.913	12.913	0.00
COMMUNICATIONS & WORKS	**2,304.030**	**1,152.015**	**1,214.609**	**62.594**	**5.43**
C02701 Building Rent	305.000	152.500	175.237	22.737	14.91
C02702 Receipts from Workshops	-	-	0.034	0.034	0.00

C02703	Recoveries of Expenditure	7.500	3.750	7.042	3.292	87.79

(Rs. in million)

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C02704 Recoveries of Over Payment	8.000	4.000	4.181	0.181	4.53
C02705 Collection of Payments for Services Rendered	7.000	3.500	0.126	(3.374)	(96.40)
C02706 Others	90.000	45.000	65.500	20.500	45.56
C02711 Buildings Rent	1.130	0.565	0.381	(0.184)	(32.57)
C02712 Tolls on Roads and Bridges	1,675.000	837.500	786.543	(50.957)	(6.08)
C02713 Recoveries of Expenditure	3.400	1.700	10.839	9.139	537.59
C02714 Recoveries of Over Payment	4.000	2.000	3.172	1.172	58.60
C02715 Collection of Payments for Services Rendered	3.000	1.500	1.708	0.208	13.87
C02716 Other	190.000	95.000	159.299	64.299	67.68
C02717 Fee for use of Right of Way for Laying Cables / Pipelines of all Provincial Roads	10.000	5.000	0.533	(4.467)	(89.34)
C02718 Taxes on Roads and Bridges	-	-	0.006	0.006	0.00
C02719 Receipts from Workshops	-	-	0.008	0.008	0.00
COOPERATIVES	**2.250**	**1.125**	**0.825**	**(0.300)**	**(26.67)**
C03401 Audit fees	1.300	0.650	0.010	(0.640)	(98.46)
C03403 Rev. from other Provincial Govt.on A/C of Training	0.400	0.200	0.343	0.143	71.50
C03404 Recoveries of Overpayments	0.500	0.250	0.435	0.185	74.00
C03406 Other	0.050	0.025	0.037	0.012	48.00
EDUCATION	**1,405.850**	**702.925**	**777.152**	**74.227**	**10.56**
C02801 Fees Government University Art Colleges	436.000	218.000	246.250	28.250	12.96
C02802 Fees Govt University, Professional Art Colleges	17.000	8.500	9.597	1.097	12.91
C02803 Fees Government Secondary (including Intermediate Classes), School	55.000	27.500	31.677	4.177	15.19
C02804 Fees Government Primary School	6.000	3.000	0.366	(2.634)	(87.80)
C02805 Fines under Sindh Primary Education Act 1947	0.138	0.069	0.083	0.014	20.29
C02806 Recoveries from Local Bodies for Primary	0.300	0.150	0.050	(0.100)	(66.67)
C02812 Education General Hostel Fees	2.412	1.206	1.085	(0.121)	(10.03)
C02813 Education General-Admission Fees	130.000	65.000	44.443	(20.557)	(31.63)
C02814 Education General-Recoveries of Overpayments	380.000	190.000	296.623	106.623	56.12
C02815 Collection of Payments for Services Rendered	1.100	0.550	0.798	0.248	45.09
C02818 Education-Others	375.000	187.500	144.180	(43.320)	(23.10)
C02819 Receipts from Boys Secondary Schools	0.800	0.400	0.217	(0.183)	(45.75)
C02820 Receipts from Girls Secondary Schools	2.100	1.050	1.612	0.562	53.52
C02824 Receipts from Libraries	-	-	0.171	0.171	0.00
FINANCE	**72,190.269**	**36,095.135**	**15,115.572**	**(20979.563)**	**(58.12)**
C010 Profits (Electricity)	**21,000.000**	**10,500.000**	**-**	**(10500.000)**	**(100.00)**
C01006 Electricity	21,000.000	10,500.000	-	(10500.000)	(100.00)

(Rs. in million)

Nomenclature	B.E. 2015-2016	Prorata upto December, 2015	Accounts upto December, 2015	Variation	
				Absolute	Percentage %
C013 Interest on Loans to District Govt. / TMAs	**156.588**	**78.294**	**27.524**	**(50.770)**	**(64.85)**
C01307 Municipal Councils Committees / Corporation / District	156.588	78.294	27.524	(50.770)	(64.85)
C014 Interest on Loans & Advances to Fin. Instits.	**160.000**	**80.000**	**-**	**(80.000)**	**(100.00)**
C01410 Others	160.000	80.000	-	(80.000)	(100.00)
C015 Interest on Loans & Advances to Non Fin. Instits.	**132.151**	**66.076**	**0.951**	**(65.125)**	**(98.56)**
C01529 Others	132.151	66.076	0.951	(65.125)	(98.56)
C016 Interest on Loans & Advances to Govt. Servants	**0.517**	**0.259**	**0.111**	**(0.148)**	**(57.06)**
C01601 House Building Advance	0.228	0.114	0.077	(0.037)	(32.46)
C01602 Motor Car Advance	0.242	0.121	0.016	(0.105)	(86.78)
C01603 Motor Cycle or Scooter Advance	0.047	0.024	0.018	(0.006)	(23.40)
C018 Interest on Laons-Others	**5.500**	**2.750**	**1.901**	**(0.849)**	**(30.87)**
C01802 Interest on Arrears of Revenue	5.500	2.750	1.901	(0.849)	(30.87)
C022 General Admn. Receipts-Fiscal Admn	**102.881**	**51.441**	**67.364**	**15.924**	**30.96**
C02241 Contribution of Pensions & Gratuities	82.881	41.441	54.518	13.078	31.56
C02243 Others	20.000	10.000	7.412	(2.588)	(25.88)
C02244 Fiscal Admn - Receipts in Aid of Super	-	-	0.284	0.284	0.00
C02245 Fiscal Admn - Receipts in Aid of Super	-	-	5.150	5.150	0.00
C036 Grants	**40,587.103**	**20,293.552**	**12,532.394**	**(7761.158)**	**(38.24)**
C03601 Foreign Grants - Development Grants	15,433.103	7,716.552	2,658.546	(5058.006)	(65.55)
C03603 Other Grants from Federal Govt. Devp. Fed Govt.	25,154.000	12,577.000	8,985.092	(3591.908)	(28.56)
C03604 Other Grants from Federal Govt (Non-Dev.)	-	-	888.573	888.573	0.00
C03605 European Union Grants	-	-	0.150	0.150	0.00
C03610 Share out of Principal Allocable amount	-	-	0.033	0.033	0.00
C039 Development Surcharge and Royalities	**10,045.529**	**5,022.765**	**2,485.327**	**(2537.438)**	**(50.52)**
C03904 Surcharge-on Natural Gas Share of Net Proceeds assigned to Provinces	4,656.983	2,328.492	511.021	(1817.471)	(78.05)
C03907 Net Proceed of Royalty on Crude Oil assigned to Provinces	3,340.008	1,670.004	1,280.784	(389.220)	(23.31)
C03908 Net Proceed of Royalty on Natural Gas assigned to Provinces	2,048.538	1,024.269	693.515	(330.754)	(32.29)
C03915 Windfall Levy against Crude Oil/Conde	-	-	0.007	0.007	0.00

(Rs. in million)

Nomenclature	B.E. 2015-2016	Prorata upto December, 2015	Accounts upto December, 2015	Variation	
				Absolute	Percentage %
FORESTRY, WILDLIFE & FISHERIES	**889.000**	**444.500**	**721.038**	**276.538**	**62.21**
C03201 Ordinary Receipts	233.000	116.500	276.522	160.022	137.36
C03202 Grants made by the Agricultural Research	-	-	0.023	0.023	0.00
C03203 Recoveries of Overpayments	0.500	0.250	0.550	0.300	120.00
C03204 Collection of payments for Services Rendered	-	-	0.005	0.005	0.00
C03205 Others	1.500	0.750	1.623	0.873	116.40
C03301 Timber remov Agencies-Timber	221.000	110.500	88.344	(22.156)	(20.05)
C03302 Timber remov Agencies-Firewood and Charcoal	20.000	10.000	18.478	8.478	84.78
C03303 Timber remov -Brush wood Chips and Stumps	1.000	0.500	0.403	(0.097)	(19.40)
C03305 Timber remov Planting stump seeds Mazri Palm Grass	12.350	6.175	6.618	0.443	7.17
C03306 Timber remov Seculture Receipts	1.000	0.500	0.637	0.137	27.40
C03307 Timber remov Purchaser-Timber	200.000	100.000	183.568	83.568	83.57
C03309 Timber remov Purchaser-Brush wood Chips and Stump	5.000	2.500	2.985	0.485	19.40
C03310 Timber remov Purchaser-Grazing & Fodder Grass	3.900	1.950	1.984	0.034	1.74
C03311 Timber remov Purchaser-Honey herbs and Medicinal	3.000	1.500	0.765	(0.735)	(49.00)
C03312 Timber remov Purchaser Plants Stumps seeds Mazri	8.500	4.250	5.145	0.895	21.06
C03314 Drift. Waif Wood & Confiscated Forest Produce-Sale	-	-	6.424	6.424	0.00
C03315 Revenue from Forest not managed by Go	-	-	8.644	8.644	0.00
C03316 Revenue from Forest not managed by Govt. Dut	-	-	0.315	0.315	0.00
C03317 Jallo Rosin Factory - Sale of Rosin	-	-	0.003	0.003	0.00
C03321 Fines,Forfeitures except fines by courts	2.000	1.000	1.432	0.432	43.20
C03322 Compensation under Forest Act 1927 including fines	50.000	25.000	23.107	(1.893)	(7.57)
C03323 Lease rent from Temporary cultivation	2.200	1.100	0.599	(0.501)	(45.55)
C03324 Hire charges of bulldozers and other machinery	2.000	1.000	2.685	1.685	168.50
C03325 Recovery of water rates	0.050	0.025	0.122	0.097	388.00
C03326 Rent of buildings shops lands and water mills	13.000	6.500	8.722	2.222	34.18
C03327 Receipts under wild Birds and Wild Animals Protect	40.000	20.000	37.626	17.626	88.13
C03328 Recoveries of overpayments	-	-	2.095	2.095	0.00
C03329 Collection of payments for Services Rendered	-	-	0.081	0.081	0.00
C03330 Receipts on Account of Tree Cess	5.000	2.500	2.101	(0.399)	(15.96)
C03370 Other receipts	50.000	25.000	31.710	6.710	26.84
C03822 Receipts from Zoological Gardens	14.000	7.000	7.722	0.722	10.31
HEALTH	**612.194**	**306.097**	**388.627**	**82.530**	**26.96**
C02851 Health-Medical Colleges	10.000	5.000	0.084	(4.916)	(98.32)
C02852 Health-Dental Colleges	5.200	2.600	1.174	(1.426)	(54.85)
C02853 Health Schools	4.800	2.400	0.603	(1.797)	(74.88)
C02854 Health-Medical Schools	1.250	0.625	0.066	(0.559)	(89.44)

(Rs. in million)

Nomenclature	B.E. 2015-2016	Prorata upto December, 2015	Accounts upto December, 2015	Variation	
				Absolute	Percentage %
C02855 Health Sale of Outdoor Tickets	115.000	57.500	76.944	19.444	33.82
C02856 Health-Recoveries of Diet Charges	2.100	1.050	0.892	(0.158)	(15.05)
C02857 Health Room Rent	8.144	4.072	8.510	4.438	108.99
C02858 Health-Government Share of Fees Realized by Doctor from Patient	107.000	53.500	50.755	(2.745)	(5.13)
C02859 Health-Mental Hospital Receipts	3.000	1.500	1.402	(0.098)	(6.53)
C02861 Health contributions from Local Bodies on account of Salaries of District Medical Officers	-	-	0.549	0.549	0.00
C02863 Health-Contribution by Federal Government	-	-	0.137	0.137	0.00
C02864 Health-Contribution by Federal Government	-	-	0.020	0.020	0.00
C02865 Health Other Contributions	0.200	0.100	0.011	(0.089)	(89.00)
C02866 Health Recoveries of Overpayment	85.000	42.500	65.473	22.973	54.05
C02867 Health-Collection of Payments for Services Rendered	9.000	4.500	8.076	3.576	79.47
C02868 Health fee for Chemical Examination	1.100	0.550	1.426	0.876	159.27
C02869 Health fees for Medical Examination	9.200	4.600	7.310	2.710	58.91
C02870 Health Fee realized on A/C of Registration of Private Clinic, Laboratories & X-Rays Clinic	14.200	7.100	5.386	(1.714)	(24.14)
C02871 Health other Receipts	215.000	107.500	135.604	28.104	26.14
C02872 Fees Realised on Account of Birth and Death Certificates	1.000	0.500	1.911	1.411	282.20
C02873 Fees Realized on Account of Anti Rabic Treatment	1.000	0.500	0.012	(0.488)	(97.60)
C02874 Income from Endowment	-	-	0.055	0.055	0.00
C02875 Health - Other Receipts	20.000	10.000	22.227	12.227	122.27
HOME	**844.552**	**422.276**	**122.992**	**(299.284)**	**(70.87)**
C02656 Sale proceeds of Articles manufactured in Jail	31.000	15.500	24.165	8.665	55.90
C02657 Value of supplies made by Factory Department to Maintenance Deptt in Jail	43.800	21.900	10.148	(11.752)	(53.66)
C02659 Recoveries of Overpayment	14.000	7.000	8.068	1.068	15.26
C02660 Collection of Payments for Service Rendered	0.500	0.250	0.034	(0.216)	(86.40)
C02661 Others	21.000	10.500	11.158	0.658	6.27
C02668 Fines Realization	3.952	1.976	1.490	(0.486)	(24.60)
C02669 Others	0.300	0.150	0.225	0.075	50.00
C02677 Others Receipts	-	-	0.036	0.036	0.00
C03835 Arms Licence Fees	730.000	365.000	67.668	(297.332)	(81.46)
HUD & PHE	**771.500**	**385.750**	**371.854**	**(13.896)**	**(3.60)**
C02724 Recoveries of Overpayments	6.000	3.000	0.599	(2.401)	(80.03)
C02725 Collection of Payments for Services Rendered	0.100	0.050	-	(0.050)	(100.00)
C02726 Others	65.400	32.700	64.782	32.082	98.11

(Rs. in million)

Nomenclature	B.E. 2015-2016	Prorata upto December, 2015	Accounts upto December, 2015	Variation	
				Absolute	Percentage %
C02931 Sale of Plots	540.000	270.000	245.292	(24.708)	(9.15)
C02933 Income from Satellite Town Schemes	60.000	30.000	39.957	9.957	33.19
C02950 Others	100.000	50.000	21.224	(28.776)	(57.55)
INDUSTRIES	**326.510**	**163.255**	**593.892**	**430.637**	**263.78**
C02301 Fee for deposits and Registration of	-	-	0.014	0.014	0.00
C02303 Patent Fees	-	-	0.034	0.034	0.00
C02304 Receipts under the Companies Ordinance 1984	2.300	1.150	0.520	(0.630)	(54.78)
C02306 Receipts under the Weights & Measures & Trade	150.000	75.000	58.791	(16.209)	(21.61)
C02308 Receipts under Anti-Dumping Duties Ordinance	-	-	0.030	0.030	0.00
C02370 Others	-	-	0.041	0.041	0.00
C03506 Industrial Safety -Explosives Department	3.800	1.900	5.373	3.473	182.79
C03507 Receipts under Excise Duty on Minerals	-	-	0.005	0.005	0.00
C03508 Others	0.809	0.405	0.241	(0.164)	(40.42)
C03511 Sale of Gazette	0.230	0.115	0.171	0.056	48.70
C03512 Sale of other Govt. Publications	4.500	2.250	1.481	(0.769)	(34.18)
C03514 Civil listed Other Publication	-	-	0.003	0.003	0.00
C03516 Sale of Service Books	0.110	0.055	0.094	0.039	70.91
C03517 Sale of Forms and Registers to Union Councils	2.150	1.075	0.795	(0.280)	(26.05)
C03518 Sale of Other Forms	14.420	7.210	4.112	(3.098)	(42.97)
C03520 Printing Charges for work done for Provincial Govt. Departments	115.000	57.500	8.308	(49.192)	(85.55)
C03523 Others	3.700	1.850	0.005	(1.845)	(99.73)
C03529 Sale of Plain Paper used with Stamps	0.001	0.001	-	(0.001)	(100.00)
C03535 Receipts of Coal Commissioner	-	-	0.246	0.246	0.00
C03538 Investment: Promotion recoveries of overpayment	-	-	0.003	0.003	0.00
C03540 Others	-	-	0.010	0.010	0.00
C03541 Industries Receipts	0.650	0.325	-	(0.325)	(100.00)
C03544 Fees for Inspection of Boilers	15.400	7.700	8.580	0.880	11.43
C03545 Fees under Partnership Act,1932	6.200	3.100	3.112	0.012	0.39
C03546 Recoveries of Overpayments	1.000	0.500	0.392	(0.108)	(21.60)
C03549 Others	-	-	500.033	500.033	0.00
C03818 Fees for Registration of Socitieis under the Registration Act	6.240	3.120	1.498	(1.622)	(51.99)
IRRIGATION & POWER	**2,341.123**	**1,170.562**	**405.562**	**(765.000)**	**(65.35)**
C03431 Direct Receipts on account of Water Rate	1,476.000	738.000	228.096	(509.904)	(69.09)
C03432 Direct Receipts on account of sale of water	341.800	170.900	10.887	(160.013)	(93.63)
C03433 Recoveries of Expenditure	4.691	2.346	0.624	(1.722)	(73.40)
C03434 Irrigation Works-Others	165.928	82.964	41.912	(41.052)	(49.48)
C03435 Toll on Barrages	261.000	130.500	79.941	(50.559)	(38.74)
C03462 Direct Receipts on account of sale Hill Torrents	0.001	0.001	-	(0.001)	(100.00)
C03463 Recoveries of Expenditure	1.200	0.600	0.033	(0.567)	(94.50)

C03465	Works - Others	90.503	45.252	44.069	(1.183)	(2.61)

(Rs. in million)

Nomenclature	B.E. 2015-2016	Prorata upto December, 2015	Accounts upto December, 2015	Variation	
				Absolute	Percentage %
LAW & PARLIAMENTARY AFFAIRS	**341.750**	**170.875**	**198.418**	**27.543**	**16.12**
C02601 Sale proceeds of unclaimed and Escheated Property	13.100	6.550	10.530	3.980	60.76
C02602 Court Fees Realized in Cash	7.500	3.750	2.876	(0.874)	(23.31)
C02603 General Fees Realized in Cash	3.000	1.500	0.501	(0.999)	(66.60)
C02604 General Fees, Fines & Forfeitures	261.000	130.500	158.967	28.467	21.81
C02605 Leadership and Mukhtarship Examination Fees	-	-	0.001	0.001	0.00
C02606 Receipts of the Supreme Court	-	-	0.184	0.184	0.00
C02608 Receipts of the Official Receiver	-	-	0.012	0.012	0.00
C02610 Recoveries of Overpayments	18.200	9.100	10.549	1.449	15.92
C02611 Collection of the Payments	-	-	0.008	0.008	0.00
C02612 Collection of the Payments for Service Rendered	3.850	1.925	2.692	0.767	39.84
C02613 Others	35.100	17.550	12.098	(5.452)	(31.07)
LIVESTOCK AND DAIRY DEVELOPMENT	**704.004**	**352.002**	**313.941**	**(38.061)**	**(10.81)**
C03221 Veterinary College and Schol Fees	-	-	0.178	0.178	0.00
C03223 Receipts from Livestock Farms	341.237	170.619	108.661	(61.958)	(36.31)
C03224 Receipts from Broiler Farms	58.800	29.400	43.085	13.685	46.55
C03225 Receipts from Research Institute	76.738	38.369	52.151	13.782	35.92
C03226 Receipts from transferred Agri. Farms	37.200	18.600	9.306	(9.294)	(49.97)
C03227 Insemination Fees	90.000	45.000	66.918	21.918	48.71
C03228 Receipts from Biological Section	70.000	35.000	12.531	(22.469)	(64.20)
C03229 Recovery of Overpayments	5.200	2.600	5.308	2.708	104.15
C03230 Collection of payments for Services Rendered	-	-	0.004	0.004	0.00
C03231 Others	24.829	12.415	15.799	3.385	27.26
MINES & MINERALS	**4,200.000**	**2,100.000**	**1,895.291**	**(204.709)**	**(9.75)**
C03808 Receipts under the Mines & Oil-fields & Mineral Development (Federal Control) Act, 1948	4,200.000	2,100.000	1,895.291	(204.709)	(9.75)
POLICE	**3,800.000**	**1,900.000**	**1,420.391**	**(479.609)**	**(25.24)**
C02631 Police supplied to Railway	20.000	10.000	0.037	(9.963)	(99.63)
C02632 Police supplied to Federal Govt	61.725	30.863	16.661	(14.202)	(46.02)
C02633 Police supplied to Municipalities Cantonments	-	-	0.041	0.041	0.00
C02634 Police supplied to Public Dept. Private Companies and Persons	210.000	105.000	102.380	(2.620)	(2.50)
C02636 Fees, Fines and Forfeitures	13.000	6.500	6.029	(0.471)	(7.25)
C02637 Motor Driving Licence Fees	652.985	326.493	253.868	(72.625)	(22.24)
C02638 Police Traffic Fines	2,540.562	1,270.281	962.663	(307.618)	(24.22)
C02639 Police Land Receipts	3.176	1.588	1.357	(0.231)	(14.55)

(Rs. in million)

Nomenclature	B.E. 2015-2016	Prorata upto December, 2015	Accounts upto December, 2015	Variation	
				Absolute	Percentage %
C02640 Recoveries of Overpayments	215.000	107.500	58.525	(48.975)	(45.56)
C02641 Collection of Payments for Services Rendered	3.552	1.776	0.334	(1.442)	(81.19)
C02642 Others	80.000	40.000	18.496	(21.504)	(53.76)
MISCELLANEOUS	**1,328.383**	**664.192**	**3,537.012**	**2872.821**	**432.53**
C02101 Examination Fee Realised by PPSC	100.000	50.000	122.950	72.950	145.90
C02102 Receipts Realized by Selection	-	-	0.069	0.069	0.00
C02103 Organization of State-Recoveries	-	-	2.190	2.190	0.00
C02104 Organization of State-Collection of Pament for	-	-	0.234	0.234	0.00
C02204 Recoveries of Overpayments	6.000	3.000	2.910	(0.090)	(3.00)
C02635 Receipts Realized under the Arms Act	70.000	35.000	6.200	(28.800)	0.00
C02727 Income from Bagh-e-Jinnah	-	-	1.871	1.871	0.00
C02734 Others	-	-	14.611	14.611	0.00
C02743 Others - Citizenz Community Board	-	-	0.147	0.147	0.00
C02807 Fees and Other Receipts Govt. Special Schools	9.200	4.600	4.340	(0.260)	0.00
C02808 Receipt of Technical & Commerical	0.300	0.150	0.039	(0.111)	0.00
C02810 General Income from Endowments	0.392	0.196	0.049	(0.147)	0.00
C02811 General Cess Fund	0.600	0.300	0.160	(0.140)	0.00
C02816 Archaeology	-	-	0.018	0.018	0.00
C02817 Receipts from Museums	-	-	0.041	0.041	0.00
C02901 Emigration Fee	-	-	0.051	0.051	0.00
C02905 Receipts under the West Pakistan Ordinance, 1969	-	-	1.701	1.701	0.00
C02906 Registration and other Fees from Pakistanis working Abroad	-	-	0.027	0.027	0.00
C02951 Receipts under Wild Birds & Wild Animals Protection Act	-	-	0.010	0.010	0.00
C02955 Penalities under Punjab Consumer Protection Act	-	-	5.314	5.314	0.00
C03102 Recoveries of overpayments	-	-	0.355	0.355	0.00
C03550 Technical Education	0.750	0.375	0.425	0.050	0.00
C03801 Unclaimed Deposits	-	-	(574.711)	(574.711)	0.00
C03802 Sale of Stores and Materials	33.078	16.539	6.369	(10.170)	(61.49)
C03803 Sale of Land & Houses, etc.	33.500	16.750	(0.382)	(17.132)	(102.28)
C03804 Contributions	-	-	0.001	0.001	0.00
C03805 Rent, Rates & Taxes	134.867	67.434	121.465	54.032	80.13
C03806 Citizenship (Domicile) Fees	-	-	(1.781)	(1.781)	0.00
C03807 Realization under Monopolies and Restrictive Trade Pratices Ordinance	-	-	(0.012)	(0.012)	0.00
C03812 Other Receipt - Gain by Exchange on	-	-	0.004	0.004	0.00
C03813 Other receipts-Fee realized under	-	-	0.001	0.001	0.00
C03814 Other receipts-Sale proceeds of Export Guides	-	-	0.025	0.025	0.00
C03815 Collection charges of Sugarcane Dev.Cess	0.056	0.028	0.003	(0.025)	(89.29)
C03816 Other Receipts-Sale of Publicity Mater	-	-	0.052	0.052	0.00
C03820 Sale Proceeds of Highway Safety Codes	-	-	0.504	0.504	0.00

C03821	Receipts of Tourist Department	60.949	30.475	33.360	2.886	9.47

(Rs. in million)

Nomenclature	B.E. 2015-2016	Prorata upto December, 2015	Accounts upto December, 2015	**Variation**	
				Absolute	Percentage %
C03824 Recoveries of Overpayment	425.848	212.924	296.380	83.456	39.20
C03825 Collection of Payments for Service Rendered	13.166	6.583	1.842	(4.741)	(72.02)
C03828 Leather Export Cess	-	-	0.011	0.011	0.00
C03829 Fees, Fines & Forfeiture	204.156	102.078	76.035	(26.043)	(25.51)
C03831 Fees, and Subscription by Petitions Writer and Traders in Katchery Compounds	20.929	10.465	6.855	(3.610)	(34.49)
C03832 License Fees for Storage or Sale of	-	-	0.118	0.118	0.00
C03833 Fees under the Posions Act	-	-	0.001	0.001	0.00
C03839 Settlement Fees	-	-	0.076	0.076	0.00
C03841 Fee Fines not Specified Elsewhere	33.056	16.528	20.796	4.268	25.82
C03842 Treasure Trove Act 1878	-	-	0.041	0.041	0.00
C03845 Ferry Receipts under the Ferries Act	-	-	0.001	0.001	0.00
C03846 Receipts from the deposit account of the Chief Settlement Commissioner	11.000	5.500	5.631	0.131	2.38
C03849 Contractor Penalty	-	-	0.042	0.042	0.00
C03851 Differential amount B/w Exchange Rates	-	-	0.003	0.003	0.00
C03852 Roylaty, Pollution and Treeking Fee	-	-	0.635	0.635	0.00
C03854 Certificate fee of Environment Laboratary	-	-	0.005	0.005	0.00
C03855 Initial Environmental Examination and Environmenta	17.650	8.825	1.960	(6.865)	(77.79)
C03857 Registration Fee for Private Security	-	-	0.001	0.001	0.00
C03862 District Government - Receipts from Local Fund	-	-	4.473	4.473	0.00
C03865 Surcharges	-	-	0.025	0.025	0.00
C03866 Fee for Issuance of Licences to Private Security	-	-	0.719	0.719	0.00
C03867 Fee for renewal of licences of Private Security	-	-	0.352	0.352	0.00
C03870 Others	-	-	3,299.478	3299.478	0.00
C03871 Hajj arangement-recoveries of Electic	-	-	0.020	0.020	0.00
C03872 Other Receipts - Recoveries of Electic	-	-	0.146	0.146	0.00
C03878 Fee for Grant / Renewal of Licenses	-	-	0.002	0.002	0.00
C03879 Recoveries made by Anti Corruption Establishment	2.886	1.443	3.001	1.558	107.97
C03886 Fees for issuance of NOC & Registration / Renewal Certificate for Publication	-	-	0.029	0.029	0.00
C03887 Fines on Hoarding & High Price	-	-	0.151	0.151	0.00
C03892 Betterment Fee	-	-	0.046	0.046	0.00
C03894 Fines of Lahore Ring Road Authorities	150.000	75.000	69.527	(5.473)	(7.30)
GRAND TOTAL	**256,069.848**	**128,034.924**	**92,755.457**	**(35279.467)**	**(27.55)**

GOVERNMENT OF THE PUNJAB
FINANCE DEPARTMENT

PROVINCIAL OWN RECEIPTS FOR THE YEAR 2015-2016 (SUMMARY)

(Source:- Monthly Civil Accounts upto December, 2015)

(Rs. in million)

Nomenclature	B.E. 2015-2016	Prorata upto December, 2015	Accounts upto December, 2015	Variation	
				Absolute	Percentage %
TAX RECIEPTS	**160,591.110**	**80,295.555**	**62,038.385**	**(18257.170)**	**(22.74)**
BOARD OF REVENUE	**50,000.000**	**25,000.000**	**21,426.097**	**(3573.903)**	**(14.30)**
B011 Taxes on Income (Agriculture Income Tax)	2,300.000	1,150.000	406.875	(743.125)	(64.62)
B013 Property Tax (Transfer of Property)	820.000	410.000	262.616	(147.384)	(35.95)
B014 Land Revenue	13,678.986	6,839.493	5,076.743	(1762.750)	(25.77)
B017 Capital Value Tax on Immoveable Property	8,800.000	4,400.000	4,460.906	60.906	1.38
B027 Stamp Duty	24,401.014	12,200.507	11,218.957	(981.550)	(8.05)
EXCISE & TAXATION	**25,000.000**	**12,500.000**	**12,801.408**	**301.408**	**2.41**
B013 Property Tax (Transfer of Property)	9,500.000	4,750.000	5,312.544	562.544	11.84
B016 Tax on Profession, Trades and Callings	770.000	385.000	377.368	(7.632)	(1.98)
B018 Capital Value Tax on Moveable Property	-	-	235.352	235.352	0.00
B019 Other Direct Tax	-	-	6.869	6.869	0.00
B026 Provincial Excise	2,800.000	1,400.000	1,157.619	(242.381)	(17.31)
B028 Motor Vehicles	11,205.000	5,602.500	5,457.304	(145.196)	(2.59)
B029 Sale of Opium	-	-	0.009	0.009	0.00
B030 Other Indirect Taxes	725.000	362.500	254.343	(108.157)	(29.84)
FINANCE	**72,000.000**	**36,000.000**	**25,658.723**	**(10341.277)**	**(28.73)**
B023 Sales Tax	72,000.000	36,000.000	25,658.723	(10341.277)	(28.73)
TRANSPORT	**550.610**	**275.305**	**292.397**	**17.092**	**6.21**
B028 Motor Vehicles	550.610	275.305	292.397	17.092	6.21
ENERGY	**13,040.500**	**6,520.250**	**1,859.760**	**(4660.490)**	**(71.48)**
B030 Other Indirect Taxes	13,040.500	6,520.250	1,859.760	(4660.490)	(71.48)

(Rs. in million)

Nomenclature	B.E. 2015-2016	Prorata upto December, 2015	Accounts upto December, 2015	Variation	
				Absolute	Percentage %
NON-TAX RECEIPTS	**95,478.738**	**47,739.369**	**30,717.072**	**(17022.297)**	**(35.66)**
C031 Agriculture	643.040	321.520	226.574	(94.946)	(29.53)
C037 Board of Revenue (Extraordinary Receipts)	2,774.283	1,387.142	3,413.323	2026.182	146.07
C027 Communication & Works	2,304.030	1,152.015	1,214.609	62.594	5.43
Cooperatives	**2.250**	**1.125**	**0.825**	**(0.300)**	**(26.67)**
C034 Eco. Services Receipts Cooperation, Irrigation	2.250	1.125	0.825	(0.300)	(26.67)
C028 Education	1,405.850	702.925	777.152	74.227	10.56
Finance	**72,190.269**	**36,095.135**	**15,115.572**	**(20979.563)**	**(58.12)**
C010 Profits (Electricity)	21,000.000	10,500.000	-	(10500.000)	(100.00)
C013 Interest on Loans to District Govt. / TMAs	156.588	78.294	27.524	(50.770)	(64.85)
C014 Interest on Loans & Advances to Fin. Instits.	160.000	80.000	-	(80.000)	(100.00)
C015 Interest on Loans & Advances to Non Fin. Instits.	132.151	66.076	0.951	(65.125)	(98.56)
C016 Interest on Loans & Advances to Govt. Servants	0.517	0.259	0.111	(0.148)	(57.06)
C018 Interest on Laons-Others	5.500	2.750	1.901	(0.849)	(30.87)
C022 General Admn. Receipts-Fiscal Admn	102.881	51.441	67.364	15.924	30.96
C036 Grants	40,587.103	20,293.552	12,532.394	(7761.158)	(38.24)
C039 Development Surcharge and Royalities	10,045.529	5,022.765	2,485.327	(2537.438)	(50.52)
Forestry, Wildlife & Fisheries	**889.000**	**444.500**	**721.038**	**276.538**	**62.21**
C032 Fisheries	235.000	117.500	278.723	161.223	137.21
C033 Forests	640.000	320.000	434.593	114.593	35.81
C038 Other Receipts	14.000	7.000	7.722	0.722	10.31
C028 Health	612.194	306.097	388.627	82.530	26.96
Home	**844.552**	**422.276**	**122.992**	**(299.284)**	**(70.87)**
C026 Home Others	114.552	57.276	55.324	(1.952)	(3.41)
C038 Arms License Fee	730.000	365.000	67.668	(297.332)	(81.46)

(Rs. in million)

Nomenclature	B.E. 2015-2016	Prorata upto December, 2015	Accounts upto December, 2015	Variation	
				Absolute	Percentage %
HUD & PHE	**771.500**	**385.750**	**371.854**	**(13.896)**	**(3.60)**
C027 Community Services Receipts	71.500	35.750	65.381	29.631	82.88
C029 Social Services Miscellaneous	700.000	350.000	306.473	(43.527)	(12.44)
Industries	**326.510**	**163.255**	**593.892**	**430.637**	**263.78**
C023 General Administration Receipts - Economic Regulation	152.300	76.150	59.430	(16.720)	(21.96)
C035 Economic Services Receipts - Others	167.970	83.985	532.964	448.979	534.59
C038 Others	6.240	3.120	1.498	(1.622)	(51.99)
Irrigation & Power	**2,341.123**	**1,170.562**	**405.562**	**(765.000)**	**(65.35)**
C03431 Water Rate	1,476.000	738.000	228.096	(509.904)	(69.09)
C034 Others (Irrigation + Hill Torrents)	865.123	432.562	177.466	(255.096)	(58.97)
C026 Law and Parliamentary Affairs	341.750	170.875	198.418	27.543	16.12
C032 Livestock and Dairy Development	704.004	352.002	313.941	(38.061)	(10.81)
C038 Mines & Minerals	4,200.000	2,100.000	1,895.291	(204.709)	(9.75)
Police	**3,800.000**	**1,900.000**	**1,420.391**	**(479.609)**	**(25.24)**
C02637 Motor Driving License	652.985	326.493	253.868	(72.625)	(22.24)
C02638 Traffic Fines	2,540.562	1,270.281	962.663	(307.618)	(24.22)
C026 Others Police	606.453	303.227	203.860	(99.367)	(32.77)
Miscellaneous	**1,328.383**	**664.192**	**3,537.012**	**2872.821**	**432.53**
C021 General Admn. Receipts-Organs of State	100.000	50.000	125.443	75.443	150.89
C022 General Admn. Receipts-Fiscal Admn.	6.000	3.000	2.910	(0.090)	(3.00)
C026 Law and Order Receipts	70.000	35.000	6.200	(28.800)	(82.29)
C027 Community Services Receipts	-	-	16.629	16.629	0.00
C028 Social Services	10.492	5.246	4.647	(0.599)	(11.42)
C029 Social Services Miscellaneous	-	-	7.103	7.103	0.00
C031 Economic Services Receipts Food & Agriculture	-	-	0.355	0.355	0.00
C035 Economic Services Receipts - Others	0.750	0.375	0.425	0.050	0.00
C038 Others	1,141.141	570.571	3,373.300	2802.730	491.22
GRAND TOTAL	**256,069.848**	**128,034.924**	**92,755.457**	**(35279.467)**	**(27.55)**