

**GOVERNMENT OF THE PUNJAB
FINANCE DEPARTMENT**

PROVINCIAL OWN RECEIPTS FOR THE YEAR 2017-2018 (HEAD-WISE)

(Source:- Monthly Civil Accounts upto May, 2018)

(Rs. in million)

Nomenclature	B.E. 2017-2018	Prorata upto May, 2018	Accounts upto May, 2018	Variation	
				Absolute	Percentage %
<u>TAX RECEIPTS</u>	<u>230,985.703</u>	<u>211,736.894</u>	<u>185,793.423</u>	<u>(25943.471)</u>	<u>(12.25)</u>
BOARD OF REVENUE	<u>61,400.003</u>	<u>56,283.336</u>	<u>59,644.386</u>	<u>3361.050</u>	<u>5.97</u>
B011 Taxes on Income (Agriculture Income Tax)	1,530.000	1,402.500	755.005	(647.495)	(46.17)
B01173 Tax on Agriculture Income	1,530.000	1,402.500	755.005	(647.495)	(46.17)
B013 Property Tax (Transfer of Property)	825.518	756.725	129.111	(627.614)	(82.94)
B01311 Fees for Registering Documents	813.750	745.938	117.797	(628.141)	(84.21)
B01312 Copying Registered Documents	3.268	2.996	1.775	(1.221)	(40.75)
B01320 Others	8.500	7.792	9.539	1.747	22.43
B014 Land Revenue	14,589.146	13,373.384	11,093.263	(2280.121)	(17.05)
B01402 Development Cess	-	-	2.421	2.421	0.00
B01403 Malkana	0.550	0.504	9.817	9.313	1847.17
B01404 Sale of Government Estates	-	-	184.319	184.319	0.00
B01406 Fines and Forfeitures	125.950	115.454	26.566	(88.888)	(76.99)
B01407 Rent of Agricultural Land for a Single Year	525.250	481.479	150.854	(330.625)	(68.67)
B01408 Rent from Shops/Other Sites, Nazul Buildings & Land	65.500	60.042	17.538	(42.504)	(70.79)
B01409 Others not elsewhere Classified	2.200	2.017	0.043	(1.974)	(97.87)
B01411 Recovery on account of Survey and Settlement Charges	0.011	0.010	0.009	(0.001)	(10.74)
B01412 Recovery for maintenance of Boundaries	-	-	0.001	0.001	0.00
B01413 Fees for Consolidation of Holdings	0.450	0.413	0.194	(0.219)	(52.97)
B01414 Tirni Grazing Dues	0.250	0.229	0.027	(0.202)	(88.22)
B01415 Collection Fee on the Dues Recovered as Arrears of Land Revenue	1.100	1.008	0.489	(0.519)	(51.50)
B01416 Revenue Talbana	0.770	0.706	0.555	(0.151)	(21.37)
B01417 Mutation Fee	13,450.000	12,329.167	10,172.109	(2157.058)	(17.50)
B01418 Copying and Inspection Fee of Patwaries Record	385.500	353.375	494.794	141.419	40.02
B01419 Copying Fee for the Preparation of Produce Statement	0.165	0.151	0.142	(0.009)	(6.12)
B01420 Examinatino Fee from Naib Tehsildars	-	-	0.008	0.008	0.00
B01421 Recoveries of Overpayments	0.950	0.871	0.488	(0.383)	(43.96)
B01422 Collection of Payments for Serviced Rendered	-	-	0.036	0.036	0.00
B01423 Portion of Land Revenue Transferred to	-	-	0.027	0.027	0.00
B01424 Local Rates on Lands Interests Assessable to Land Revenue-Others	25.000	22.917	28.159	5.242	22.88
B01425 Land Revenue-Others	5.500	5.042	4.667	(0.375)	(7.43)

(Rs. in million)

Nomenclature	B.E. 2017-2018	Prorata upto May, 2018	Accounts upto May, 2018	Variation	
				Absolute	Percentage %
B017 Capital Value Tax on Immoveable Property	12,631.750	11,579.104	447.086	(11132.018)	(96.14)
B01701 Urban	8,150.250	7,471.063	365.234	(7105.829)	(95.11)
B01702 Rural	230.200	211.017	9.801	(201.216)	(95.36)
B01703 Capital Value Tax on Immoveable Assets - Urban (Residential)	2,450.050	2,245.879	17.043	(2228.836)	(99.24)
B01704 Capital Value Tax on Immoveable Assets - Urban (Commercial)	1,350.500	1,237.958	13.592	(1224.366)	(98.90)
B01705 Capital Value Tax on Immoveable Assets - Urban (Others)	375.500	344.208	19.487	(324.721)	(94.34)
B01706 Capital Value Tax on Immoveable Assets - Rural (Residential)	25.250	23.146	0.117	(23.029)	(99.49)
B01707 Capital Value Tax on Immoveable Assets - Rural (Agriculture)	8.500	7.792	0.402	(7.390)	(94.84)
B01708 Capital Value Tax on Immoveable Assets - Rural (Others)	25.500	23.375	0.289	(23.086)	(98.76)
B01709 Capital Value Tax on Immoveable Property	10.500	9.625	-	(9.625)	(100.00)
B01770 Others	5.500	5.042	21.121	16.079	318.93
B027 Stamp Duty	31,823.589	29,171.623	47,219.921	18048.298	61.87
B02701 Sale of Stamps	25,317.369	23,207.588	38,497.764	15290.176	65.88
B02702 Stamps Duties on Bill of Exchange, Cheques etc	35.250	32.313	20.925	(11.388)	(35.24)
B02703 Stamps Duties Levied under Supplementary Tax Ordinance, 1957	87.250	79.979	88.369	8.390	10.49
B02704 Other Non Judicial Sale and General Stamps	1,750.000	1,604.167	1,211.082	(393.085)	(24.50)
B02705 Duty Recovered under Rule 10 and 11 of Pakistan Stamp Rules, 1925	850.000	779.167	206.157	(573.010)	(73.54)
B02706 Duty on Documents Voluntarily Brought for Adjudication under Section 31 of Act. II 1899	0.550	0.504	2.176	1.672	331.60
B02707 Duty on other Immersing Documents	50.000	45.833	15.484	(30.349)	(66.22)
B02708 Fines and Penalties	1.350	1.238	2.360	1.123	90.71
B02710 On Transfer of Property Rights	0.075	0.069	260.199	260.130	378371.27
B02711 On Declaration of Newspaper / Periodical / Printing Press	0.705	0.646	0.586	(0.060)	(9.32)
B02712 Sale of Property Transactions	350.250	321.063	0.152	(320.911)	(99.95)
B02713 Duty Levied on Unstamped or Insufficient Stamped Documents under Section 35, 40 & 48 of Act 1899	260.200	238.517	662.240	423.723	177.65
B02714 Non-Judicial Recoveries from Government Departments	0.150	0.138	(0.044)	(0.182)	(132.00)
B02716 Non Judicial -Duty on Bills issued by Luxury Hotel	-	-	0.147	0.147	0.00
B02718 Duty on Letter of Credit	-	-	1.926	1.926	0.00
B02720 2% Stamp Duty on Transfer of Right	2,450.500	2,246.292	5,591.955	3345.663	148.94
B02730 Others	15.500	14.208	39.759	25.551	179.83

(Rs. in million)

Nomenclature	B.E. 2017-2018	Prorata upto May, 2018	Accounts upto May, 2018	Variation	
				Absolute	Percentage %
B02731 Sale of Stamps	0.300	0.275	0.162	(0.113)	(41.09)
B02732 Court Fees	3.500	3.208	(0.159)	(3.367)	(104.96)
B02734 Court Fees Realized in Stamps	650.250	596.063	618.212	22.150	3.72
B02735 Fines and Penalties	0.390	0.358	0.469	0.112	31.19
EXCISE & TAXATION	<u>32,700.000</u>	<u>29,975.000</u>	<u>26,812.799</u>	<u>(3162.201)</u>	<u>(10.55)</u>
B013 Property Tax (Transfer of Property)	12,475.465	11,435.843	9,580.700	(1855.143)	(16.22)
B01301 Ordinary Collection	12,000.465	11,000.426	9,429.335	(1571.091)	(14.28)
B01303 Tax on Luxury Houses	475.000	435.417	151.287	(284.130)	(65.25)
B01304 Farm House Tax	-	-	0.073	0.073	0.00
B01310 Other Collection	-	-	0.005	0.005	0.00
B016 Tax on Profession, Trades and Callings	927.000	849.750	680.617	(169.133)	(19.90)
B01601 Ordinary Collection	927.000	849.750	624.477	(225.273)	(26.51)
B01603 Deduction at Source	-	-	56.140	56.140	0.00
B019 Other Direct Tax	-	-	0.460	0.460	0.00
B01903 Corporate Asset Tax - Other Collection	-	-	0.432	0.432	0.00
B01904 Capital Gains Tax - Other Collection	-	-	0.028	0.028	0.00
B026 Provincial Excise	4,134.693	3,790.135	3,221.022	(569.113)	(15.02)
B02601 Malt Liquors-Duty on Bear Manufactured in Pakistan	385.000	352.917	227.105	(125.812)	(35.65)
B02602 Duty on Foreign Liquors	1,350.025	1,237.523	1,625.828	388.305	31.38
B02603 Licence Fee for Generally Sale of Foreign Liquor	945.500	866.708	984.641	117.933	13.61
B02604 Duty on Manufacturing of Spirit	3.850	3.529	2.660	(0.869)	(24.63)
B02610 Licence Fee for Commercial Spirits	-	-	10.335	10.335	0.00
B02611 Licence Fee for Commercial Spirits	2.750	2.521	3.098	0.577	22.90
B02612 Licence Fee for Denatured Spirits	16.500	15.125	3.678	(11.447)	(75.68)
B02613 Permit Fee for Denatured Spirits	85.500	78.375	77.704	(0.671)	(0.86)
B02620 Medicinal and Toilet Preparations Cont.	-	-	0.006	0.006	0.00
B02621 Duty on Spirits use in Manufactured of Medicine	220.000	201.667	236.026	34.359	17.04
B02622 Receipts from Distilleries	1,088.000	997.333	20.715	(976.618)	(97.92)
B02623 Collection of Payments for Services Rendered	36.850	33.779	29.219	(4.560)	(13.50)
B02625 Fines, Confiscation and Miscellaneous	0.205	0.188	-	(0.188)	(100.00)
B02628 Others	0.513	0.470	0.007	(0.463)	(98.51)

(Rs. in million)

Nomenclature	B.E. 2017-2018	Prorata upto May, 2018	Accounts upto May, 2018	Variation	
				Absolute	Percentage %
B028 Motor Vehicles	14,637.592	13,417.793	12,899.184	(518.609)	(3.87)
B02801 Fee for Registrations	2,773.542	2,542.414	4,808.173	2265.760	89.12
B02802 Fee for Miscellaneous Receipts	825.000	756.250	976.622	220.372	29.14
B02803 Receipts under Provincial M.V. Act	10,648.800	9,761.400	6,828.624	(2932.776)	(30.04)
B02804 Receipts from Bus and Truck Services	-	-	0.134	0.134	0.00
B02805 Tax on Luxury Vehicles Levied under Finance Act 1997	390.250	357.729	285.561	(72.168)	(20.17)
B02807 Tax on Vehicles other than Motor	-	-	0.070	0.070	0.00
B030 Other Indirect Taxes	525.250	481.479	430.816	(50.663)	(10.52)
B03001 Duty Recovered by Sale of Stamps	48.000	44.000	26.151	(17.849)	(40.57)
B03002 Duty Recovered Otherwise than by Sale of Stamps	102.000	93.500	57.543	(35.957)	(38.46)
B03003 Fines and Penalties	-	-	0.005	0.005	0.00
B03004 Tax on Cinemas	-	-	0.287	0.287	0.00
B03005 Tax on Video Trade	-	-	0.005	0.005	0.00
B03020 Other - Entertainment Tax	-	-	0.100	0.100	0.00
B03050 Other - Surcharge	-	-	0.059	0.059	0.00
B03053 Fees for Registration of Real Estates	-	-	2.011	2.011	0.00
B03054 Fines and Penalties	-	-	0.888	0.888	0.00
B03055 Cotton Fees	375.250	343.979	337.414	(6.565)	(1.91)
B03066 Tax on Advertisement on Electronic Media	-	-	6.353	6.353	0.00
FINANCE	<u>130,000.000</u>	<u>119,166.667</u>	<u>98,446.322</u>	<u>(20720.345)</u>	<u>(17.39)</u>
B023 Sales Tax	127,000.000	116,416.667	95,389.740	(21026.927)	(18.06)
B02385 Sales Tax on Services (Punjab)	127,000.000	116,416.667	95,389.740	(21026.927)	(18.06)
B030 Other Indirect Taxes	3,000.000	2,750.000	3,056.582	306.582	11.15
B03086 Punjab Infrastructure Development Cess	3,000.000	2,750.000	3,056.582	306.582	11.15
TRANSPORT	<u>600.000</u>	<u>550.000</u>	<u>703.860</u>	<u>153.860</u>	<u>27.97</u>
B028 Motor Vehicles	600.000	550.000	703.860	153.860	27.97
B02811 Motor Vehicles Fitness Certificate	200.000	183.333	250.357	67.024	36.56
B02812 Motor Vehicles Route Permit	400.000	366.667	453.503	86.836	23.68
ENERGY	<u>6,285.700</u>	<u>5,761.892</u>	<u>186.056</u>	<u>(5575.836)</u>	<u>(96.77)</u>
B030 Other Indirect Taxes	6,285.700	5,761.892	186.056	(5575.836)	(96.77)
B03031 Fee Payable under Electricity Rules	25.500	23.375	31.907	8.532	36.50
B03032 Fee Payable under Cinematograph Act and Rules	0.080	0.073	0.137	0.064	86.82
B03033 Fee Payable for the Grant of Certificate of Competency to Supervisor and Licenses to Electrical Contractors	0.540	0.495	0.837	0.342	69.09
B03034 Electricity Duty	6,248.923	5,728.179	142.507	(5585.672)	(97.51)
B03035 Miscellaneous Receipts and Fees	10.657	9.769	10.668	0.899	9.20

(Rs. in million)

Nomenclature	B.E. 2017-2018	Prorata upto May, 2018	Accounts upto May, 2018	Variation	
				Absolute	Percentage %
NON-TAX RECEIPTS	<u>117,321.316</u>	<u>107,544.540</u>	<u>98,117.065</u>	<u>(9427.475)</u>	<u>(8.77)</u>
AGRICULTURE	<u>969.100</u>	<u>888.342</u>	<u>1,031.495</u>	<u>143.153</u>	<u>16.11</u>
C03116 Agriculture Receipts	-	-	0.175	0.175	0.00
C03117 Receipts from Experimental Farms	83.050	76.129	51.672	(24.457)	(32.13)
C03118 Receipts from Agriculture / Seed Farms	305.000	279.583	203.618	(75.965)	(27.17)
C03119 Receipts from Agriculture / Seed Farms	11.048	10.127	4.240	(5.887)	(58.13)
C03120 Receipts from Agriculture / Engineering / Machinery Maintenance Farms	198.000	181.500	249.184	67.684	37.29
C03121 Receipts from Boring Operation	22.498	20.623	31.476	10.853	52.62
C03122 Receipts from Research Operation	126.000	115.500	127.734	12.234	10.59
C03123 Receipts from Plant Protection Operations	65.000	59.583	71.372	11.789	19.79
C03124 Receipts from Soil Conservation & Operation	29.620	27.152	32.316	5.164	19.02
C03126 Operation Fees other than Cotton Fee under Cotton Control Ordinance	15.400	14.117	8.304	(5.813)	(41.18)
C03128 Grants by the Agricultural Research	-	-	0.028	0.028	0.00
C03129 Receipts from Karkhana Alat-e-Zarae	2.289	2.098	0.012	(2.086)	(99.43)
C03130 Agricultural Receipts from Government Gardens	-	-	0.001	0.001	0.00
C03131 Agricultural Receipts from Station Gardens	-	-	0.299	0.299	0.00
C03132 Agriculture-Receipts of arrears from Ex- Commission	-	-	0.081	0.081	0.00
C03133 Receipts from Farm Managements Project	2.150	1.971	6.590	4.619	234.38
C03134 Recoveries of Overpayments	15.250	13.979	16.331	2.352	16.82
C03135 Collection of payments for Services Rendered	-	-	0.945	0.945	0.00
C03136 Agriculture - Others	93.500	85.708	225.549	139.841	163.16
C03137 Hire Charges of Tractors or Lazer Land Levelling Equipment	0.130	0.119	0.041	(0.078)	(65.59)
C03138 Registration Fee - Seed Industry	-	-	0.341	0.341	0.00
C03140 Renewal Fee - Seed Industry	-	-	0.156	0.156	0.00
C03199 Others	0.165	0.151	1.030	0.879	580.99
BOARD OF REVENUE (EXTRAORDINARY RECEIPTS)	<u>3,020.055</u>	<u>2,768.384</u>	<u>1,904.793</u>	<u>(863.591)</u>	<u>(31.19)</u>
C03701 Sale of Land	193.000	176.917	310.539	133.622	75.53
C03702 Sale of Land - Sale of Town Sites in Colonies	545.800	500.317	1,500.651	1000.334	199.94
C03703 Sale of Land-Sale of Under Developed Agri. Land	20.574	18.860	8.893	(9.967)	(52.85)
C03704 Sale of Land - Sale of under-developed Agriculture Land by Auction or Private Treaty in Colonies	6.750	6.188	9.353	3.166	51.16
C03705 Sale of Land-Property Rights to Tenants in Colonies	165.000	151.250	56.914	(94.336)	(62.37)
C03706 Sale of Other Government Assets	1.500	1.375	0.005	(1.370)	(99.64)
C03707 Other Receipts - Fees, Fines and Forfeitures	9.250	8.479	0.364	(8.115)	(95.71)
C03708 Sale of State owned Assets	0.001	0.001	-	(0.001)	(100.00)
C03709 Sale of Land by PPB or RPC	1,500.000	1,375.000	2.123	(1372.877)	(99.85)
C03710 Sale of Government Assets by PPB / PRC	550.000	504.167	4.083	(500.084)	(99.19)

(Rs. in million)

Nomenclature	B.E. 2017-2018	Prorata upto May, 2018	Accounts upto May, 2018	Variation	
				Absolute	Percentage %
C03711 Sale of Tractor	-	-	0.408	0.408	0.00
C03713 Sale of Machinery and Equipments	-	-	2.407	2.407	0.00
C03721 Sale Proceed and Rent of Agri. Land	0.055	0.050	-	(0.050)	(100.00)
C03722 Interest on deferred payments of Land sold in colonies	10.500	9.625	1.456	(8.169)	(84.87)
C03725 Others - Receipts	4.125	3.781	6.210	2.429	64.23
C03727 Recovery of monetized value of Vehicle	-	-	1.377	1.377	0.00
C03742 Receipts from Enercon	-	-	0.006	0.006	0.00
C03743 Fee collected by Staff Welfare Organization	-	-	0.004	0.004	0.00
C03745 Receipts from Special Commercial	13.500	12.375	-	(12.375)	(100.00)
COMMUNICATIONS & WORKS	<u>3,135.086</u>	<u>2,873.829</u>	<u>3,304.917</u>	<u>431.088</u>	<u>15.00</u>
C02701 Building Rent	409.000	374.917	499.801	124.884	33.31
C02703 Recoveries of Expenditure	15.500	14.208	2.155	(12.053)	(84.83)
C02704 Recoveries of Over Payment	8.000	7.333	5.735	(1.598)	(21.80)
C02705 Collection of Payments for Services Rendered	7.500	6.875	10.541	3.666	53.32
C02706 Others	225.150	206.388	270.997	64.610	31.30
C02711 Buildings Rent	1.500	1.375	0.439	(0.936)	(68.07)
C02712 Tolls on Roads and Bridges	2,223.570	2,038.273	1,752.235	(286.038)	(14.03)
C02713 Recoveries of Expenditure	7.510	6.884	3.389	(3.495)	(50.77)
C02714 Recoveries of Over Payment	1.760	1.613	14.571	12.958	803.16
C02715 Collection of Payments for Services Rendered	4.250	3.896	11.144	7.248	186.05
C02716 Other	218.229	200.043	732.957	532.914	266.40
C02717 Fee for use of Right of Way for Laying Cables / Pipelines of all Provincial Roads	13.117	12.024	0.944	(11.080)	(92.15)
C02718 Taxex on Roads and Bridges	-	-	0.009	0.009	0.00
COOPERATIVES	<u>4.417</u>	<u>4.049</u>	<u>51.072</u>	<u>47.023</u>	<u>1161.37</u>
C03401 Audit fees	0.035	0.032	0.015	(0.017)	(53.25)
C03403 Rev. from other Provincial Govt.on A/C of Training	1.202	1.102	0.671	(0.431)	(39.10)
C03404 Recoveries of Overpayments	2.950	2.704	1.641	(1.063)	(39.32)
C03406 Other	0.230	0.211	48.745	48.534	23020.16
EDUCATION	<u>1,967.014</u>	<u>1,803.096</u>	<u>1,798.033</u>	<u>(5.063)</u>	<u>(0.28)</u>
C02801 Fees Government University Art Colleges	485.350	444.904	447.227	2.323	0.52
C02802 Fees Govt University, Professional Art Colleges	21.000	19.250	13.592	(5.658)	(29.39)
C02803 Fees Government Secondary (including Intermediate Classes), School	48.505	44.463	46.060	1.597	3.59
C02804 Fees Government Primary School	0.850	0.779	2.150	1.371	175.94

(Rs. in million)

Nomenclature	B.E. 2017-2018	Prorata upto May, 2018	Accounts upto May, 2018	Variation	
				Absolute	Percentage %
C02805 Fines under Sindh Primary Education Act 1947	0.174	0.160	0.075	(0.085)	(52.98)
C02806 Recoveries from Local Bodies for Primary	0.410	0.376	(0.241)	(0.617)	(164.12)
C02812 Education General Hostel Fees	14.850	13.613	24.850	11.238	82.55
C02813 Education General-Admission Fees	79.800	73.150	83.080	9.930	13.57
C02814 Education General-Recoveries of Overpayments	738.125	676.615	674.572	(2.043)	(0.30)
C02815 Collection of Payments for Services Rendered	2.150	1.971	1.907	(0.064)	(3.24)
C02818 Education-Others	572.500	524.792	503.801	(20.991)	(4.00)
C02819 Receipts from Boys Secondary Schools	0.950	0.871	0.391	(0.480)	(55.10)
C02820 Receipts from Girls Secondary Schools	2.350	2.154	0.100	(2.054)	(95.36)
C02822 Receipt from Girls Primary Schools	-	-	(0.076)	(0.076)	0.00
C02824 Receipts from Libraries	-	-	0.545	0.545	0.00
FINANCE	80,345.316	73,649.873	59,568.789	(14081.084)	(19.12)
C010 Profits (Electricity)	32,880.000	30,140.000	17,567.669	(12572.331)	(41.71)
C01006 Electricity	32,880.000	30,140.000	17,567.669	(12572.331)	(41.71)
C013 Interest on Loans to District Govt. / TMAs	58.750	53.854	-	(53.854)	(100.00)
C01307 Municipal Councils Committees / Corporation / District	58.750	53.854	-	(53.854)	(100.00)
C014 Interest on Loans & Advances to Fin. Instits.	126.000	115.500	63.014	(52.486)	(45.44)
C01410 Others	126.000	115.500	63.014	(52.486)	(45.44)
C015 Interest on Loans & Advances to Non Fin. Instits.	164.096	150.421	23.987	(126.434)	(84.05)
C01529 Others	164.096	150.421	23.987	(126.434)	(84.05)
C016 Interest on Loans & Advances to Govt. Servants	0.539	0.494	0.425	(0.069)	(13.98)
C01601 House Building Advance	0.459	0.421	0.232	(0.189)	(44.86)
C01602 Motor Car Advance	-	-	0.026	0.026	0.00
C01603 Motor Cycle or Scooter Advance	0.076	0.070	0.165	0.095	136.84
C01604 Cycle Advance	0.004	0.004	0.002	(0.002)	(45.45)

(Rs. in million)

Nomenclature	B.E. 2017-2018	Prorata upto May, 2018	Accounts upto May, 2018	Variation	
				Absolute	Percentage %
C018 Interest on Laons-Others	5.500	5.042	8.266	3.224	63.95
C01802 Interest on Arrears of Revenue	5.500	5.042	8.266	3.224	63.95
C022 General Admn. Receipts-Fiscal Admn	307.000	281.417	347.178	65.761	23.37
C02241 Contribution of Pensions & Gratuities	245.000	224.583	210.522	(14.061)	(6.26)
C02243 Others	42.000	38.500	66.423	27.923	72.53
C02244 Fiscal Admn - Receipts in Aid of Super	-	-	2.050	2.050	0.00
C02245 Fiscal Admn - Receipts in Aid of Super	20.000	18.333	68.111	49.778	271.51
C02248 Recovery of overpayment of Pension	-	-	0.072	0.072	0.00
C036 Grants	39,164.282	35,900.592	35,798.757	(101.835)	(0.28)
C03601 Foreign Grants - Development Grants	8,501.243	7,792.806	9,266.405	1473.599	18.91
C03603 Other Grants from Federal Government - Development	30,663.039	28,107.786	25,962.734	(2145.052)	(7.63)
C03604 Other Grants from Federal Govt. Non-Dev. Fed Govt.	-	-	569.618	569.618	0.00
C039 Development Surcharge and Royalties	7,639.149	7,002.553	5,759.493	(1243.060)	(17.75)
C03904 Surcharge-on Natural Gas Share of Net Proceeds assigned to Provinces	3,306.804	3,031.237	1,189.310	(1841.927)	(60.76)
C03907 Net Proceed of Royalty on Crude Oil assigned to Provinces	2,987.491	2,738.533	3,145.866	407.333	14.87
C03908 Net Proceed of Royalty on Natural Gas assigned to Provinces	1,344.854	1,232.783	1,424.335	191.552	15.54
C03909 Mineral Royalties	-	-	(0.015)	(0.015)	0.00
C03915 Windfall levy against Crude Oil / Conde	-	-	(0.003)	(0.003)	0.00
FORESTRY, WILDLIFE & FISHERIES	1,018.015	933.180	1,063.721	130.541	13.99
C03201 Ordinary Receipts	298.805	273.905	290.149	16.244	5.93
C03202 Grants made by the Agricultural Research	-	-	0.137	0.137	0.00
C03203 Recoveries of Overpayments	0.850	0.779	0.907	0.128	16.41
C03204 Collectin of Paymenst for Service Rendered	-	-	0.007	0.007	0.00
C03205 Others	2.750	2.521	5.871	3.350	132.90
C03301 Timber remov Agencies-Timber	300.245	275.225	149.146	(126.079)	(45.81)
C03302 Timber remov Agencies-Firewood and Charcoal	99.662	91.357	6.570	(84.787)	(92.81)
C03303 Timber remov -Brush wood Chips and Stumps	1.785	1.636	0.832	(0.804)	(49.15)
C03305 Timber remov Planting stump seeds Mazri Palm Grass	14.252	13.064	27.428	14.364	109.95
C03306 Timber remov Seculture Receipts	0.950	0.871	0.862	(0.009)	(1.01)

(Rs. in million)

Nomenclature	B.E. 2017-2018	Prorata upto May, 2018	Accounts upto May, 2018	Variation	
				Absolute	Percentage %
C03307 Timber remov Purchaser-Timber	5.544	5.082	246.069	240.987	4741.97
C03309 Timber remov Purchaser-Brush wood Chips and Stump	5.250	4.813	7.305	2.493	51.79
C03310 Timber remov Purchaser-Grazing & Fodder Grass	5.623	5.154	9.209	4.055	78.66
C03311 Timber remov Purchaser-Honey herbs and Medicinal	6.511	5.968	5.358	(0.610)	(10.23)
C03312 Timber remov Purchaser Plants Stumps seeds Mazri	4.074	3.735	2.546	(1.189)	(31.82)
C03314 Drift. Waif Wood & Confiscated Forest Produce-Sale	-	-	13.596	13.596	0.00
C03315 Revenue from Forests not managed by Govt.	-	-	6.763	6.763	0.00
C03316 Rev. from forests not managed Govt.Duty on transp	-	-	0.017	0.017	0.00
C03321 Fines,Forfeitures except fines by courts	3.697	3.389	1.829	(1.560)	(46.03)
C03322 Compensation under Forest Act 1927 including fines	72.111	66.102	75.773	9.671	14.63
C03323 Lease rent from Temporary cultivation	3.575	3.277	3.656	0.379	11.56
C03324 Hire charges of bulldozers and other machinery	2.310	2.118	7.649	5.532	261.23
C03325 Recovery of water rates	0.805	0.738	0.102	(0.636)	(86.18)
C03326 Rent of buildings shops lands and water mills	25.256	23.151	21.336	(1.815)	(7.84)
C03327 Receipts under wild Birds and Wild Animals Protect	82.500	75.625	94.989	19.364	25.61
C03328 Recoveries of overpayments	-	-	1.983	1.983	0.00
C03329 Collection of payments for Services Rendered	-	-	1.556	1.556	0.00
C03330 Receipts on Account of Tree Cess	6.750	6.188	9.978	3.791	61.26
C03370 Other receipts	58.210	53.359	70.533	17.174	32.19
C03822 Receipts from Zoological Gardens	16.500	15.125	1.565	(13.560)	(89.65)
HEALTH	929.800	852.317	1,004.482	152.165	17.85
C02851 Health-Medical Colleges	26.250	24.063	0.139	(23.924)	(99.42)
C02852 Health-Dental Colleges	5.720	5.243	2.279	(2.964)	(56.54)
C02853 Health Schools	5.220	4.785	1.989	(2.796)	(58.43)
C02854 Health-Medical Schools	1.375	1.260	0.067	(1.193)	(94.68)
C02855 Health Sale of Outdoor Tickets	150.250	137.729	58.352	(79.377)	(57.63)
C02856 Health-Recoveries of Diet Charges	2.125	1.948	2.388	0.440	22.59
C02857 Health Room Rent	10.500	9.625	5.097	(4.528)	(47.04)
C02858 Health-Government Share of Fees Realized by Doctor from Patient	125.100	114.675	151.291	36.616	31.93
C02859 Health-Mental Hospital Receipts	4.500	4.125	4.614	0.489	11.85
C02860 Sale of Medicines & Vaccines	-	-	0.750	0.750	0.00
C02861 Health-Contributions from Local Bodies	-	-	0.123	0.123	0.00
C02864 Health-Contribution by Federal Govt.	-	-	0.090	0.090	0.00
C02865 Health Other Contributions	0.650	0.596	0.243	(0.353)	(59.22)
C02866 Health Recoveries of Overpayment	130.010	119.176	176.409	57.233	48.02

(Rs. in million)

Nomenclature	B.E. 2017-2018	Prorata upto May, 2018	Accounts upto May, 2018	Variation	
				Absolute	Percentage %
C02867 Health-Collection of Payments for Services Rendered	10.200	9.350	3.434	(5.916)	(63.27)
C02868 Health fee for Chemical Examination	3.950	3.621	6.656	3.035	83.83
C02869 Health fees for Medical Examination	16.500	15.125	11.578	(3.547)	(23.45)
C02870 Health Fee realized on A/C of Registration of Private Clinic, Laboratories & X-Rays Clinic	9.250	8.479	9.438	0.959	11.31
C02871 Health other Receipts	375.000	343.750	526.857	183.107	53.27
C02872 Fees Realised on Account of Birth and Death Certificates	2.200	2.017	0.528	(1.489)	(73.82)
C02873 Fees Realized on Account of Anti Rabic Treatment	0.500	0.458	0.006	(0.452)	(98.69)
C02875 Health - Other Receipts	50.500	46.292	42.154	(4.138)	(8.94)
HOME	<u>995.560</u>	<u>912.597</u>	<u>919.812</u>	<u>7.215</u>	<u>0.79</u>
C02656 Sale proceeds of Articles manufactured in Jail	49.985	45.820	36.528	(9.292)	(20.28)
C02657 Value of supplies made by Factory Department to Maintenance Deptt in Jail	33.550	30.754	17.419	(13.335)	(43.36)
C02659 Recoveries of Overpayment	17.600	16.133	29.756	13.623	84.44
C02660 Collection of Payments for Service Rendered	0.550	0.504	0.186	(0.318)	(63.11)
C02661 Others	28.050	25.713	25.705	(0.008)	(0.03)
C02668 Fines Realization	5.125	4.698	6.644	1.946	41.42
C02669 Others	0.550	0.504	1.900	1.396	276.86
C02677 Others Receipts	-	-	0.017	0.017	0.00
C02691 Forensic Laboratory Fee	-	-	0.004	0.004	0.00
C03835 Arms Licence Fees	860.150	788.471	801.653	13.182	1.67
HUD & PHE	<u>895.000</u>	<u>820.417</u>	<u>1,111.367</u>	<u>290.950</u>	<u>35.46</u>
C02724 Recoveries of Overpayments	5.000	4.583	2.284	(2.299)	(50.17)
C02725 Collection of Payments for Service Rendered	1.750	1.604	0.064	(1.540)	(96.01)
C02726 Others	170.510	156.301	664.132	507.831	324.91
C02931 Sale of Plots	555.640	509.337	288.217	(221.120)	(43.41)
C02933 Income from Satellite Town Schemes	97.100	89.008	81.111	(7.897)	(8.87)
C02934 Recoveries of Overpayments	-	-	0.032	0.032	0.00
C02950 Others	65.000	59.583	75.527	15.944	26.76
INDUSTRIES	<u>363.044</u>	<u>332.790</u>	<u>277.841</u>	<u>(54.949)</u>	<u>(16.51)</u>
C02301 Fee for deposits and Registration of Trade Marks	-	-	(0.122)	(0.122)	0.00
C02303 Patent Fees	-	-	0.008	0.008	0.00
C02304 Receipts under the Companies Ordinance 1984	3.410	3.126	2.369	(0.757)	(24.21)
C02305 Federal Fees for Weights and Measures	-	-	0.003	0.003	0.00
C02306 Receipts under the Weights & Measures & Trade	164.474	150.768	145.078	(5.690)	(3.77)
C02308 Receipts under Anti-Dumping Duties Ord	-	-	0.012	0.012	0.00

(Rs. in million)

Nomenclature	B.E. 2017-2018	Prorata upto May, 2018	Accounts upto May, 2018	Variation	
				Absolute	Percentage %
C03506 Industrial Safety -Explosives Department	9.350	8.571	2.899	(5.672)	(66.18)
C03507 Receipts under Excise Duty on Minerals	-	-	0.001	0.001	0.00
C03508 Others	1.045	0.958	0.415	(0.543)	(56.68)
C03511 Sale of Gazette	0.501	0.459	0.272	(0.187)	(40.77)
C03512 Sale of other Govt. Publications	4.950	4.538	2.265	(2.273)	(50.08)
C03516 Sale of Service Books	0.275	0.252	0.240	(0.012)	(4.79)
C03517 Sale of Forms and Registers to Union Councils	2.475	2.269	2.172	(0.097)	(4.26)
C03518 Sale of Other Forms	14.850	13.613	12.293	(1.320)	(9.69)
C03519 Press Receipts	-	-	0.005	0.005	0.00
C03520 Printing Charges for work done for Provincial Govt. Departments	126.500	115.958	89.157	(26.801)	(23.11)
C03521 Printing Recoveries of Overpayments	-	-	0.011	0.011	0.00
C03523 Others	2.750	2.521	0.019	(2.502)	(99.25)
C03531 Fees on account of Purchase of Stores	-	-	0.002	0.002	0.00
C03534 Receipts of Textile Commissioner	-	-	0.057	0.057	0.00
C03541 Industries Receipts	0.330	0.303	0.198	(0.105)	(34.55)
C03544 Fees for Inspection of Boilers	16.940	15.528	14.397	(1.131)	(7.29)
C03545 Fees under Partnership Act,1932	6.820	6.252	2.649	(3.603)	(57.63)
C03546 Recoveries of Overpayments	1.510	1.384	0.981	(0.403)	(29.13)
C03818 Fees for Registration of Societies under the Registration Act	6.864	6.292	2.460	(3.832)	(60.90)
IRRIGATION & POWER	<u>1,989.000</u>	<u>1,823.250</u>	<u>1,310.516</u>	<u>(512.734)</u>	<u>(28.12)</u>
C03431 Direct Receipts on account of Water Rate	1,435.200	1,315.600	901.966	(413.634)	(31.44)
C03432 Direct Receipts on account of sale of water	20.250	18.563	21.474	2.912	15.68
C03433 Recoveries of Expenditure	5.000	4.583	3.710	(0.873)	(19.05)
C03434 Irrigation Works-Others	165.000	151.250	135.735	(15.515)	(10.26)
C03435 Toll on Barrages	287.349	263.403	218.521	(44.882)	(17.04)
C03462 Direct Receipts on account of sale Hill Torrents	0.001	0.001	-	(0.001)	(100.00)
C03463 Recoveries of Expenditure	1.200	1.100	0.172	(0.928)	(84.36)
C03465 Works - Others	75.000	68.750	28.921	(39.829)	(57.93)
C03481 Other Miscellaneous Revenue	-	-	0.017	0.017	0.00
LAW & PARLIAMENTARY AFFAIRS	<u>526.200</u>	<u>482.350</u>	<u>614.449</u>	<u>132.099</u>	<u>27.39</u>
C02601 Sale proceeds of unclaimed and Escheated Property	48.250	44.229	24.318	(19.911)	(45.02)
C02602 Court Fees Realized in Cash	16.250	14.896	7.346	(7.550)	(50.68)

(Rs. in million)

Nomenclature	B.E. 2017-2018	Prorata upto May, 2018	Accounts upto May, 2018	Variation	
				Absolute	Percentage %
C02603 General Fees Realized in Cash	3.500	3.208	0.621	(2.587)	(80.64)
C02604 General Fees, Fines & Forfeitures	400.150	366.804	533.119	166.315	45.34
C02605 Leadership and Mukhtarship Examination	-	-	0.006	0.006	0.00
C02606 Receipts of the Supreme Court	-	-	0.001	0.001	0.00
C02607 Receipts of the Official Assignee	-	-	0.130	0.130	0.00
C02608 Receipts from Official Receiver	-	-	0.010	0.010	0.00
C02609 Receipts of the Official Record Room	-	-	0.250	0.250	0.00
C02610 Recoveries of Overpayments	18.350	16.821	25.416	8.595	51.10
C02612 Collection of the Payments for Service Rendered	7.200	6.600	6.868	0.268	4.06
C02613 Others	32.500	29.792	16.364	(13.428)	(45.07)
LIVESTOCK AND DAIRY DEVELOPMENT	1,441.056	1,320.968	1,142.051	(178.917)	(13.54)
C03221 Veterinary College and School Fees	-	-	0.176	0.176	0.00
C03223 Receipts from Livestock Farms	411.672	377.366	318.326	(59.040)	(15.65)
C03224 Receipts from Broiler Farms	115.770	106.123	150.870	44.748	42.17
C03225 Receipts from Research Institute	126.060	115.555	109.749	(5.806)	(5.02)
C03226 Receipts from transferred Agri. Farms	45.837	42.017	34.624	(7.393)	(17.60)
C03227 Insemination Fees	147.937	135.609	102.501	(33.108)	(24.41)
C03228 Receipts from Biological Section	432.355	396.325	86.176	(310.149)	(78.26)
C03229 Recovery of Overpayments	12.650	11.596	9.810	(1.786)	(15.40)
C03231 Others	148.775	136.377	303.908	167.531	122.84
C03232 Receipts on account of Sale of Semen	-	-	25.911	25.911	0.00
<u>MINES & MINERALS</u>	10,600.000	9,716.667	7,968.544	(1748.123)	(17.99)
C03808 Receipts under the Mines & Oil-fields & Mineral Development (Federal Control) Act, 1948	10,600.000	9,716.667	7,968.544	(1748.123)	(17.99)
<u>POLICE</u>	3,820.108	3,501.766	4,266.188	764.422	21.83
C02631 Police supplied to Railway	25.000	22.917	0.076	(22.841)	(99.67)
C02632 Police supplied to Federal Govt	62.237	57.051	20.622	(36.429)	(63.85)
C02633 Police supplied to Municipalities Cantonments	-	-	0.051	0.051	0.00
C02634 Police supplied to Public Dept. Private Companies and Persons	221.124	202.697	226.138	23.441	11.56
C02636 Fees, Fines and Forfeitures	13.000	11.917	26.753	14.836	124.50
C02637 Motor Driving Licence Fees	665.050	609.629	741.630	132.001	21.65
C02638 Police Traffic Fines	2,540.562	2,328.849	2,097.200	(231.649)	(9.95)
C02639 Police Land Receipts	3.235	2.965	1.398	(1.567)	(52.86)
C02640 Recoveries of Overpayments	205.900	188.742	178.986	(9.756)	(5.17)
C02641 Collection of Payments for Services Rendered	3.700	3.392	892.262	888.870	26207.48
C02642 Others	80.300	73.608	81.072	7.464	10.14

(Rs. in million)

Nomenclature	B.E. 2017-2018	Prorata upto May, 2018	Accounts upto May, 2018	Variation	
				Absolute	Percentage %
MISCELLANEOUS	<u>5,302.545</u>	<u>4,860.666</u>	<u>10,778.995</u>	<u>5918.329</u>	<u>121.76</u>
C02101 Examination Fee Realised by PPSC	198.000	181.500	236.521	55.021	30.31
C02102 OS. SelectinoIV Bord Recpt forrecurt in	-	-	0.002	0.002	0.00
C02103 Organization of State-Recoveries	-	-	1.451	1.451	0.00
C02104 Org. of State - Collection of Payment for	-	-	0.052	0.052	0.00
C02201 Private Organization	-	-	0.001	0.001	0.00
C02204 Recoveries of Overpayments	13.120	12.027	35.904	23.877	198.54
C02635 Receipts Realized under the Arms Act	-	-	0.213	0.213	0.00
C02650 Others	-	-	0.006	0.006	0.00
C02721 Sale proceeds of Sera and Vaccines	-	-	0.353	0.353	0.00
C02727 Income from Bagh-e-Jinnah	5.000	4.583	2.179	(2.404)	(52.46)
C02732 SCT Research & Survey Recoveirse of Overpayment	-	-	0.009	0.009	0.00
C02733 Collection of Payments for Service Rendeered	-	-	0.010	0.010	0.00
C02734 Others	0.500	0.458	0.140	(0.318)	(69.45)
C02741 Receipt of Pakistan National Centre	-	-	(0.115)	(0.115)	0.00
C02807 Fees and Other Receipts Govt. Special Schools	10.250	9.396	9.286	(0.110)	(1.17)
C02808 Receipt of Technical & Commerical	0.400	0.367	0.083	(0.284)	(77.36)
C02810 General Income from Endowments	0.650	0.596	0.064	(0.532)	(89.26)
C02811 General Cess Fund	0.600	0.550	0.811	0.261	47.45
C02817 Receipts from Museums	-	-	0.001	0.001	0.00
C02901 Emigration Fees	-	-	0.104	0.104	0.00
C02903 Receipts of the Manpower & Employment	-	-	0.072	0.072	0.00
C02905 Receipts under the West Pakistan Ordinance, 1969	-	-	2.603	2.603	0.00
C02906 Registration and Other Fees from Pakistan	-	-	0.017	0.017	0.00
C02955 Penalties under Punjab Consumer Protection Act	7.500	6.875	2.020	(4.855)	(70.62)
C02970 Others	-	-	0.054	0.054	0.00
C03102 Recoveries of overpayments	-	-	1.255	1.255	0.00
C03550 Technical Education	1.250	1.146	1.752	0.606	52.90
C03553 Others	-	-	0.008	0.008	0.00
C03801 Unclaimed Deposits	-	-	3,722.820	3722.820	0.00
C03802 Sale of Stores and Materials	15.500	14.208	16.980	2.772	19.51
C03803 Sale of Land & Houses, etc.	33.500	30.708	2.444	(28.264)	(92.04)
C03805 Rent, Rates & Taxes	135.000	123.750	296.636	172.886	139.71
C03806 Citizenship (Domicile) Fees	-	-	0.114	0.114	0.00
C03807 Realizations under the Monopolies	-	-	0.037	0.037	0.00

(Rs. in million)

Nomenclature	B.E. 2017-2018	Prorata upto May, 2018	Accounts upto May, 2018	Variation	
				Absolute	Percentage %
C03809 OS. Receipts from Levy of Excise Duty Imp	-	-	0.005	0.005	0.00
C03810 Departmental Receipts from Fertilizer	-	-	0.002	0.002	0.00
C03811 Sugarcane Development Cess	-	-	79.354	79.354	0.00
C03814 Other Receipts - Sale processs of Expo	-	-	0.048	0.048	0.00
C03815 Collection charges of Sugarcane Dev.Cess	-	-	0.042	0.042	0.00
C03816 Other Receipts-Sale of Publicity Material	-	-	0.003	0.003	0.00
C03819 Sale Proceeds of Refugees Adhesive Stamp	-	-	0.033	0.033	0.00
C03820 Sale Proceeds of Highway Safety Codes	-	-	0.580	0.580	0.00
C03821 Receipts of Tourist Department	75.000	68.750	78.628	9.878	14.37
C03824 Recoveries of Overpayment	450.500	412.958	1,272.030	859.072	208.03
C03825 Collection of Payments for Service Rendered	5.500	5.042	3.053	(1.989)	(39.44)
C03828 Leather Export Cess	-	-	0.006	0.006	0.00
C03829 Fees, Fines & Forfeiture	175.000	160.417	126.692	(33.725)	(21.02)
C03831 Fees, and Subscription by Petitions Writer and Traders in Katchery Compounds	12.500	11.458	9.878	(1.580)	(13.79)
C03832 License Fees for Storage or Sale of Pe	-	-	0.186	0.186	0.00
C03833 Fees under the Posions Act	-	-	0.033	0.033	0.00
C03834 Fees under the West Pakistan Ordinance	-	-	(0.176)	(0.176)	0.00
C03838 Fees for the screening of the Films	-	-	0.207	0.207	0.00
C03839 Settlement Fees	-	-	0.647	0.647	0.00
C03840 Fees for transfer & issue of Duplicate	-	-	0.172	0.172	0.00
C03841 Fee Fines not Specified Elsewhere	30.500	27.958	49.474	21.516	76.96
C03842 Treasure Trove Act 1878	-	-	0.050	0.050	0.00
C03844 Copying Agency Accounts	-	-	0.014	0.014	0.00
C03846 Receipts from the deposit account of the Chief Settlement Commissioner	7.500	6.875	6.681	(0.194)	(2.82)
C03849 Contractor Penalty	-	-	0.226	0.226	0.00
C03850 Misc. recoveries recoveries made by NAB	-	-	46.750	46.750	0.00
C03852 Roylaty, Pollution and Treeking Fee	-	-	0.013	0.013	0.00
C03855 Initial Environmental Examination and Environmenta	19.245	17.641	30.475	12.834	72.75
C03859 Collection of Registration / Work Perm	-	-	0.074	0.074	0.00
C03862 District Government - Receipts from Local Fund	-	-	(0.297)	(0.297)	0.00
C03866 Fee for Issuance of Licences to Private Security	-	-	0.045	0.045	0.00
C03867 Fee for renewal of licences of Private Security	-	-	1.937	1.937	0.00
C03870 Others	3,820.030	3,501.694	4,484.400	982.706	28.06
C03871 Hajj arangement-recoveries of Electic	-	-	0.440	0.440	0.00
C03872 Other Receipts - Recoveries of Electic	-	-	0.073	0.073	0.00
C03879 Recoveries made by Anti Corruption Establishment	5.500	5.042	14.286	9.244	183.36
C03880 TMA Other Non Tax Revenues	-	-	0.003	0.003	0.00
C03882 Deposit of Fee, under Power Generation	-	-	17.065	17.065	0.00
C03886 Fees for issuance of NOC & Registration / Renewal Certificate for Publication	-	-	0.012	0.012	0.00
C03887 Fines on Hoarding & High Price	-	-	(0.005)	(0.005)	0.00
C03892 Betterment Fee	-	-	0.052	0.052	0.00
C03894 Fines of Lahore Ring Road Authorities	160.000	146.667	93.076	(53.591)	(36.54)
C03899 Fees, Fines and Foreiture - Transfer to	120.000	110.000	128.841	18.841	17.13
GRAND TOTAL	348,307.019	319,281.434	283,910.488	(35370.946)	(11.08)

**GOVERNMENT OF THE PUNJAB
FINANCE DEPARTMENT**

PROVINCIAL OWN RECEIPTS FOR THE YEAR 2017-2018 (SUMMARY)

(Source:- Monthly Civil Accounts upto May, 2018)

(Rs. in million)

Nomenclature	B.E. 2017-2018	Prorata upto May, 2018	Accounts upto May, 2018	Variation	
				Absolute	Percentage %
<u>TAX RECIEPTS</u>	230,985.703	211,736.894	185,793.423	(25943.471)	(12.25)
BOARD OF REVENUE	<u>61,400.003</u>	<u>56,283.336</u>	<u>59,644.386</u>	<u>3361.050</u>	<u>5.97</u>
B011 Taxes on Income (Agriculture Income Tax)	1,530.000	1,402.500	755.005	(647.495)	(46.17)
B013 Property Tax (Transfer of Property)	825.518	756.725	129.111	(627.614)	(82.94)
B014 Land Revenue	14,589.146	13,373.384	11,093.263	(2280.121)	(17.05)
B017 Capital Value Tax on Immoveable Property	12,631.750	11,579.104	447.086	(11132.018)	(96.14)
B027 Stamp Duty	31,823.589	29,171.623	47,219.921	18048.298	61.87
EXCISE & TAXATION	<u>32,700.000</u>	<u>29,975.000</u>	<u>26,812.799</u>	<u>(3162.201)</u>	<u>(10.55)</u>
B013 Property Tax (Transfer of Property)	12,475.465	11,435.843	9,580.700	(1855.143)	(16.22)
B016 Tax on Profession, Trades and Callings	927.000	849.750	680.617	(169.133)	(19.90)
B019 Other Direct Tax	-	-	0.460	0.460	0.00
B026 Provincial Excise	4,134.693	3,790.135	3,221.022	(569.113)	(15.02)
B028 Motor Vehicles	14,637.592	13,417.793	12,899.184	(518.609)	(3.87)
B030 Other Indirect Taxes	525.250	481.479	430.816	(50.663)	(10.52)
FINANCE	<u>130,000.000</u>	<u>119,166.667</u>	<u>98,446.322</u>	<u>(20720.345)</u>	<u>(17.39)</u>
B023 Sales Tax	127,000.000	116,416.667	95,389.740	(21026.927)	(18.06)
B030 Other Indirect Taxes	3,000.000	2,750.000	3,056.582	306.582	11.15
TRANSPORT	<u>600.000</u>	<u>550.000</u>	<u>703.860</u>	<u>153.860</u>	<u>27.97</u>
B028 Motor Vehicles	600.000	550.000	703.860	153.860	27.97
ENERGY	<u>6,285.700</u>	<u>5,761.892</u>	<u>186.056</u>	<u>(5575.836)</u>	<u>(96.77)</u>
B030 Other Indirect Taxes	6,285.700	5,761.892	186.056	(5575.836)	(96.77)

(Rs. in million)

Nomenclature	B.E. 2017-2018	Prorata upto May, 2018	Accounts upto May, 2018	Variation	
				Absolute	Percentage %
<u>NON-TAX RECEIPTS</u>	117,321.316	107,544.540	98,117.065	(9427.475)	(8.77)
C031 Agriculture	969.100	888.342	1,031.495	143.153	16.11
C037 Board of Revenue (Extraordinary Receipts)	3,020.055	2,768.384	1,904.793	(863.591)	(31.19)
C027 Communication & Works	3,135.086	2,873.829	3,304.917	431.088	15.00
Cooperatives	4.417	4.049	51.072	47.023	1161.37
C034 Eco. Services Receipts Cooperation, Irrigation	4.417	4.049	51.072	47.023	1161.37
C028 Education	1,967.014	1,803.096	1,798.033	(5.063)	(0.28)
Finance	80,345.316	73,649.873	59,568.789	(14081.084)	(19.12)
C010 Profits (Electricity)	32,880.000	30,140.000	17,567.669	(12572.331)	(41.71)
C013 Interest on Loans to District Govt. / TMAs	58.750	53.854	-	(53.854)	(100.00)
C014 Interest on Loans & Advances to Fin. Instits.	126.000	115.500	63.014	(52.486)	(45.44)
C015 Interest on Loans & Advances to Non Fin. Instits.	164.096	150.421	23.987	(126.434)	(84.05)
C016 Interest on Loans & Advances to Govt. Servants	0.539	0.494	0.425	(0.069)	(13.98)
C018 Interest on Loans-Others	5.500	5.042	8.266	3.224	63.95
C022 General Admn. Receipts-Fiscal Admn	307.000	281.417	347.178	65.761	23.37
C036 Grants	39,164.282	35,900.592	35,798.757	(101.835)	(0.28)
C039 Development Surcharge and Royalties	7,639.149	7,002.553	5,759.493	(1243.060)	(17.75)
Forestry, Wildlife & Fisheries	1,018.015	933.180	1,063.721	130.541	13.99
C032 Fisheries	302.405	277.205	297.071	19.866	7.17
C033 Forests	699.110	640.851	765.085	124.234	19.39
C038 Other Receipts	16.500	15.125	1.565	(13.560)	(89.65)
C028 Health	929.800	852.317	1,004.482	152.165	17.85
Home	<u>995.560</u>	<u>912.597</u>	<u>919.812</u>	<u>7.215</u>	<u>0.79</u>
C026 Home Others	135.410	124.126	118.159	(5.967)	(4.81)
C038 Arms License Fee	860.150	788.471	801.653	13.182	1.67

(Rs. in million)

Nomenclature	B.E. 2017-2018	Prorata upto May, 2018	Accounts upto May, 2018	Variation	
				Absolute	Percentage %
HUD & PHE	895.000	820.417	1,111.367	290.950	35.46
C027 Community Services Receipts	177.260	162.488	666.480	503.992	310.17
C029 Social Services Miscellaneous	717.740	657.928	444.887	(213.041)	(32.38)
Industries	363.044	332.790	277.841	(54.949)	(16.51)
C023 General Administration Receipts - Economic Regulation	167.884	153.894	147.348	(6.546)	(4.25)
C035 Economic Services Receipts - Others	188.296	172.605	128.033	(44.572)	(25.82)
C038 Others	6.864	6.292	2.460	(3.832)	(60.90)
Irrigation & Power	1,989.000	1,823.250	1,310.516	(512.734)	(28.12)
C03431 Water Rate	1,435.200	1,315.600	901.966	(413.634)	(31.44)
C034 Others (Irrigation + Hill Torrents)	553.800	507.650	408.550	(99.100)	(19.52)
C026 Law and Parliamentary Affairs	526.200	482.350	614.449	132.099	27.39
C032 Livestock and Dairy Development	1,441.056	1,320.968	1,142.051	(178.917)	(13.54)
C038 Mines & Minerals	10,600.000	9,716.667	7,968.544	(1748.123)	(17.99)
Police	3,820.108	3,501.766	4,266.188	764.422	21.83
C02637 Motor Driving License	665.050	609.629	741.630	132.001	21.65
C02638 Traffic Fines	2,540.562	2,328.849	2,097.200	(231.649)	(9.95)
C026 Others Police	614.496	563.288	1,427.358	864.070	153.40
Miscellaneous	5,302.545	4,860.666	10,778.995	5918.329	121.76
C021 General Admn. Receipts-Organs of State	198.000	181.500	238.026	56.526	31.14
C022 General Admn. Receipts-Fiscal Admn.	13.120	12.027	35.905	23.878	198.54
C026 Law and Order Receipts	-	-	0.219	0.219	0.00
C027 Community Services Receipts	5.500	5.042	2.576	(2.466)	0.00
C028 Social Services	11.900	10.908	10.245	(0.663)	(6.08)
C029 Social Services Miscellaneous	7.500	6.875	4.870	(2.005)	0.00
C031 Economic Services Receipts Food & Agriculture	-	-	1.255	1.255	0.00
C035 Economic Services Receipts - Others	1.250	1.146	1.760	0.614	0.00
C038 Others	5,065.275	4,643.169	10,484.139	5840.970	125.80
GRAND TOTAL	348,307.019	319,281.434	283,910.488	(35370.946)	(11.08)