

**GOVERNMENT OF THE PUNJAB
FINANCE DEPARTMENT**

PROVINCIAL OWN RECEIPTS FOR THE YEAR 2019-2020 (HEAD-WISE)

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

(Rs. in million)

Nomenclature	B.E. 2019-2020	Prorata upto July, 2019	Accounts upto July, 2019	Variation	
				Absolute	Percentage %
<u>TAX RECEIPTS</u>	<u>294,963.181</u>	<u>24,580.265</u>	<u>19,026.780</u>	<u>(5553.485)</u>	<u>(22.59)</u>
BOARD OF REVENUE	<u>81,156.000</u>	<u>6,763.000</u>	<u>5,382.877</u>	<u>(1380.123)</u>	<u>(20.41)</u>
B011 Taxes on Income (Agriculture Income Tax)	2,074.000	172.833	114.487	(58.346)	(33.76)
B01173 Tax on Agriculture Income	2,074.000	172.833	114.487	(58.346)	(33.76)
B013 Property Tax (Transfer of Property)	75.000	6.250	4.458	(1.792)	(28.67)
B01311 Fees for Registering Documents	68.000	5.667	4.378	(1.289)	(22.74)
B01312 Copying Registered Documents	-	-	0.064	0.064	0.00
B01320 Others	7.000	0.583	0.016	(0.567)	(97.26)
B014 Land Revenue	18,286.000	1,523.833	1,197.194	(326.639)	(21.44)
B01403 Malkana	0.900	0.075	0.519	0.444	592.00
B01406 Fines and Forfeitures	51.300	4.275	2.707	(1.568)	(36.68)
B01407 Rent of Agricultural Land for a Single Year	214.151	17.846	16.839	(1.007)	(5.64)
B01408 Rent from Shops/Other Sites, Nazul Buildings & Land	24.047	2.004	1.465	(0.539)	(26.89)
B01409 Others not elsewhere Classified	0.005	0.000	-	0.000	(100.00)
B01413 Fees for Consolidation of Holdings	0.127	0.011	0.008	(0.003)	(24.41)
B01414 Tirni Grazing Dues	0.297	0.025	-	(0.025)	(100.00)
B01415 Collection Fee on the Dues Recovered as Arrears of Land Revenue	0.150	0.013	-	(0.013)	(100.00)
B01416 Revenue Talbana	0.125	0.010	0.031	0.021	197.60
B01417 Mutation Fee	17,450.401	1,454.200	1,124.781	(329.419)	(22.65)
B01418 Copying and Inspection Fee of Patwaries Record	510.000	42.500	48.185	5.685	13.38
B01419 Copying Fee for the Preparation of Produce Statement	0.150	0.013	0.002	(0.011)	(84.00)
B01421 Recoveries of Overpayments	0.090	0.008	-	(0.008)	(100.00)
B01422 Collection of Payments for Service Rendered	-	-	0.001	0.001	0.00
B01424 Local Rates on Lands Interests Assessable to Land Revenue-Others	32.000	2.667	2.462	(0.205)	(7.67)
B01425 Land Revenue-Others	2.257	0.188	0.194	0.006	3.15

(Rs. in million)

Nomenclature	B.E. 2019-2020	Prorata upto July, 2019	Accounts upto July, 2019	Variation	
				Absolute	Percentage %
B017 Capital Value Tax on Immoveable Property	-	-	9.001	9.001	0.00
B01701 Urban	-	-	6.062	6.062	0.00
B01702 Rural	-	-	0.391	0.391	0.00
B01703 Capital Value Tax on Immovable Assets - Urban (Residential)	-	-	0.141	0.141	0.00
B01704 Capital Value Tax on Immovable Assets - Urban (Commercial)	-	-	1.034	1.034	0.00
B01705 Capital Value Tax on Immovable Assets - Urban (Others)	-	-	0.766	0.766	0.00
B01707 Capital Value Tax on Immovable Assets	-	-	0.437	0.437	0.00
B01770 Others	-	-	0.170	0.170	0.00
B027 Stamp Duty	60,721.000	5,060.083	4,057.737	(1002.346)	(19.81)
B02701 Sale of Stamps	50,835.997	4,236.333	3,305.931	(930.402)	(21.96)
B02702 Stamps Duties on Bill of Exchange, Cheques etc	16.422	1.369	2.338	0.970	70.84
B02703 Stamps Duties Levied under Supplementary Tax Ordinance, 1957	90.274	7.523	11.680	4.157	55.26
B02704 Other Non Judicial Sale and General Stamps	1,298.050	108.171	107.220	(0.951)	(0.88)
B02705 Duty Recovered under Rule 10 and 11 of Pakistan Stamp Rules, 1925	235.666	19.639	18.662	(0.977)	(4.97)
B02707 Duty on other Immersing Documents	16.288	1.357	1.790	0.433	31.88
B02708 Fines and Penalties	6.125	0.510	-	(0.510)	(100.00)
B02711 On Declaration of Newspaper / Periodical / Printing Press	0.334	0.028	0.030	0.002	7.78
B02712 Sale of Property Transanctions	-	-	0.145	0.145	0.00
B02713 Duty Levied on Unstamped or Insufficient Stamped Documents under Section 35, 40 & 48 of	760.580	63.382	76.204	12.822	20.23
B02716 Non-Judicial - Duty on Bills issued by	-	-	0.055	0.055	0.00
B02720 2% Stamp Duty on Transfer of Right	6,736.681	561.390	462.327	(99.063)	(17.65)
B02730 Others	32.797	2.733	0.584	(2.149)	(78.63)
B02732 Court Fees	-	-	(0.008)	(0.008)	0.00
B02734 Court Fees Realized in Stamps	691.786	57.649	70.773	13.124	22.77
B02735 Fines and Penalties	-	-	0.006	0.006	0.00
EXCISE & TAXATION	<u>39,700.031</u>	<u>3,308.336</u>	<u>2,575.183</u>	<u>(733.153)</u>	<u>(22.16)</u>
B013 Property Tax (Transfer of Property)	14,462.000	1,205.167	144.753	(1060.414)	(87.99)
B01301 Ordinary Collection	14,362.000	1,196.833	134.387	(1062.446)	(88.77)
B01303 Tax on Luxury Houses	100.000	8.333	10.366	2.033	24.39

(Rs. in million)

Nomenclature	B.E. 2019-2020	Prorata upto July, 2019	Accounts upto July, 2019	Variation	
				Absolute	Percentage %
B016 Tax on Profession, Trades and Callings	1,800.000	150.000	147.995	(2.005)	(1.34)
B01601 Ordinary Collection	1,800.000	150.000	147.949	(2.051)	(1.37)
B01603 Deduction at Source	-	-	0.046	0.046	0.00
B026 Provincial Excise	7,140.000	595.000	114.148	(480.852)	(80.82)
B02601 Malt Liquors-Duty on Bear Manufactured in Pakistan	230.500	19.208	16.907	(2.301)	(11.98)
B02602 Duty on Foreign Liquors	1,840.729	153.394	43.943	(109.451)	(71.35)
B02603 Licence Fee for Generally Sale of Foreign Liquor	1,195.661	99.638	36.895	(62.743)	(62.97)
B02604 Duty on Manufacturing of Spirit	-	-	0.100	0.100	0.00
B02611 Licence Fee for Commercial Spirits	9.500	0.792	0.187	(0.605)	(76.38)
B02612 Licence Fee for Denatured Spirits	12.500	1.042	0.602	(0.440)	(42.21)
B02613 Permit Fee for Denatured Spirits	80.250	6.688	1.585	(5.103)	(76.30)
B02621 Duty on Spirits use in Manufactured of Medicine	235.050	19.588	11.350	(8.238)	(42.05)
B02622 Receipts from Distilleries	3,477.260	289.772	0.341	(289.431)	(99.88)
B02623 Collection of Payments for Services Rendered	58.550	4.879	2.228	(2.651)	(54.34)
B02625 Fines, Confiscation and Miscellaneous	-	-	0.010	0.010	0.00
B028 Motor Vehicles	15,850.031	1,320.836	2,162.757	841.921	63.74
B02801 Fee for Registrations	7,252.276	604.356	364.168	(240.188)	(39.74)
B02802 Fee for Miscellaneous Receipts	1,100.200	91.683	81.239	(10.444)	(11.39)
B02803 Receipts under Provincial M.V. Act	7,170.664	597.555	1,710.413	1112.858	186.24
B02805 Tax on Luxury Vehicles Levied under Finance Act 1997	326.891	27.241	6.937	(20.304)	(74.53)
B030 Other Indirect Taxes	448.000	37.333	5.530	(31.803)	(85.19)
B03001 Duty Recovered by Sale of Stamps	35.500	2.958	2.842	(0.116)	(3.93)
B03002 Duty Recovered Otherwise than by Sale of Stamps	62.500	5.208	2.551	(2.657)	(51.02)
B03053 Fees for Registration of Real Estates	-	-	0.084	0.084	0.00
B03055 Cotton Fees	350.000	29.167	0.053	(29.114)	(99.82)
FINANCE	<u>166,550.000</u>	<u>13,879.167</u>	<u>10,990.945</u>	<u>(2888.222)</u>	<u>(20.81)</u>
B023 Sales Tax	161,550.000	13,462.500	10,672.325	(2790.175)	(20.73)
B02385 Sales Tax on Services (Punjab)	161,550.000	13,462.500	10,672.325	(2790.175)	(20.73)

(Rs. in million)

Nomenclature	B.E. 2019-2020	Prorata upto July, 2019	Accounts upto July, 2019	Variation	
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B030 Other Indirect Taxes	5,000.000	416.667	318.620	(98.047)	(23.53)
B03086 Punjab Infrastructure Development Cess	5,000.000	416.667	318.620	(98.047)	(23.53)
TRANSPORT	<u>710.000</u>	<u>59.167</u>	<u>67.731</u>	<u>8.564</u>	<u>14.47</u>
B028 Motor Vehicles	710.000	59.167	67.731	8.564	14.47
B02811 Motor Vehicles Fitness Certificate	10.000	0.833	19.079	18.246	2189.48
B02812 Motor Vehicles Route Permit	700.000	58.333	48.652	(9.681)	(16.60)
ENERGY	<u>6,847.150</u>	<u>570.596</u>	<u>10.044</u>	<u>(560.552)</u>	<u>(98.24)</u>
B030 Other Indirect Taxes	6,847.150	570.596	10.044	(560.552)	(98.24)
B03031 Fee Payable under Electricity Rules	34.100	2.842	2.656	(0.186)	(6.53)
B03032 Fee Payable under Cinematograph Act and Rules	0.200	0.017	0.011	(0.006)	(34.00)
B03033 Fee Payable for the Grant of Certificate of Competency to Supervisor and Licenses to	0.850	0.071	0.054	(0.017)	(23.76)
B03034 Electricity Duty	6,800.000	566.667	6.201	(560.466)	(98.91)
B03035 Miscellaneous Receipts and Fees	12.000	1.000	1.122	0.122	12.20
NON-TAX RECEIPTS	<u>93,394.858</u>	<u>7,781.655</u>	<u>3,557.181</u>	<u>(4224.474)</u>	<u>(54.29)</u>
AGRICULTURE	<u>1,464.120</u>	<u>122.010</u>	<u>70.163</u>	<u>(51.847)</u>	<u>(42.49)</u>
C03116 Agriculture Receipts	-	-	(1.101)	(1.101)	0.00
C03117 Receipts from Experimental Farms	75.200	6.267	0.807	(5.460)	(87.12)
C03118 Receipts from Agriculture / Seed Farms	250.400	20.867	13.467	(7.400)	(35.46)
C03119 Receipts from Agriculture / Seed Farms	6.506	0.542	0.040	(0.502)	(92.62)
C03120 Receipts from Agriculture / Engineering / Machinery Maintenance Farms	274.679	22.890	7.199	(15.691)	(68.55)
C03121 Receipts from Boring Operation	35.150	2.929	2.127	(0.802)	(27.39)
C03122 Receipts from Research Operation	378.100	31.508	13.124	(18.384)	(58.35)
C03123 Receipts from Plant Protection Operations	82.250	6.854	12.279	5.425	79.15
C03124 Receipts from Soil Conservation & Operation	36.250	3.021	1.363	(1.658)	(54.88)
C03126 Operation Fees other than Cotton Fee under Cotton Control Ordinance	12.800	1.067	2.793	1.726	161.84
C03129 Receipts from Karkhana Alat-e-Zarae	-	-	0.027	0.027	0.00

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C03132 Agriculture-Receipt of Arrears from E	-	-	(0.051)	(0.051)	0.00
C03133 Receipts from Farm Managements Project	7.500	0.625	0.489	(0.136)	(21.76)
C03134 Recoveries of Overpayments	18.400	1.533	1.378	(0.155)	(10.13)
C03135 Collection of Payments for Service Rendered	-	-	1.590	1.590	0.00
C03136 Agriculture - Others	239.285	19.940	14.066	(5.874)	(29.46)
C03138 Registration Fee-Seed Industry	-	-	0.001	0.001	0.00
C03139 Enlisting Fee - Seed Industry	47.600	3.967	-	(3.967)	(100.00)
C03199 Others	-	-	0.565	0.565	0.00
BOARD OF REVENUE (EXTRAORDINARY RECEIPTS)	<u>4,090.000</u>	<u>340.833</u>	<u>83.024</u>	<u>(257.809)</u>	<u>(75.64)</u>
C03701 Sale of Land	1,510.000	125.833	22.649	(103.184)	(82.00)
C03702 Sale of Land - Sale of Town Sites in Colonies	1,815.910	151.326	7.582	(143.744)	(94.99)
C03703 Sale of Land-Sale of Under Developed Agri. Land	70.000	5.833	0.382	(5.451)	(93.45)
C03704 Sale of Land - Sale of under-developed Agriculture Land by Auction or Private Treaty in Colonies	18.000	1.500	0.625	(0.875)	(58.33)
C03705 Sale of Land-Property Rights to Tenants in Colonies	154.490	12.874	3.314	(9.560)	(74.26)
C03706 Sale of Other Government Assets	1.500	0.125	0.005	(0.120)	(96.00)
C03707 Other Receipts - Fees, Fines and Forfeitures	2.000	0.167	40.582	40.415	24249.20
C03709 Sale of Land by PPB or RPC	500.000	41.667	-	(41.667)	(100.00)
C03710 Sale of Government Assets by PPB / PRC	10.000	0.833	2.551	1.718	206.12
C03720 Others-Sale of Agriculture Machinery	-	-	0.060	0.060	0.00
C03721 Sale Proceed and Rent of Agri. Land	0.100	0.008	-	(0.008)	(100.00)
C03722 Interest on deferred payments of Land sold in colonies	1.500	0.125	1.036	0.911	728.80
C03725 Others - Receipts	6.500	0.542	4.238	3.696	682.40
COMMUNICATIONS & WORKS	<u>5,000.000</u>	<u>416.667</u>	<u>239.899</u>	<u>(176.768)</u>	<u>(42.42)</u>
C02701 Building Rent	568.052	47.338	43.981	(3.357)	(7.09)
C02703 Recoveries of Expenditure	17.825	1.485	0.220	(1.265)	(85.19)
C02704 Recoveries of Over Payment	15.200	1.267	0.162	(1.105)	(87.21)
C02705 Collection of Payments for Services Rendered	6.150	0.513	0.170	(0.343)	(66.83)
C02706 Others	495.273	41.273	12.061	(29.212)	(70.78)

(Rs. in million)

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C02711 Buildings Rent	-	-	0.163	0.163	0.00
C02712 Tolls on Roads and Bridges	3,595.000	299.583	149.498	(150.085)	(50.10)
C02714 Recoveries of Over Payment	13.500	1.125	2.079	0.954	84.80
C02715 Collection of Payments for Services Rendered	8.500	0.708	0.681	(0.027)	(3.86)
C02716 Other	275.000	22.917	30.590	7.673	33.48
C02717 Fee for use of Right of Way for Laying Cables / Pipelines of all Provincial Roads	5.500	0.458	0.294	(0.164)	(35.85)
COOPERATIVES	<u>3.090</u>	<u>0.258</u>	<u>0.036</u>	<u>(0.222)</u>	<u>(86.02)</u>
C03401 Audit fees	0.040	0.003	-	(0.003)	(100.00)
C03403 Rev. from other Provincial Govt.on A/C of Training	0.400	0.033	-	(0.033)	(100.00)
C03404 Recoveries of Overpayments	2.500	0.208	0.036	(0.172)	(82.72)
C03406 Other	0.150	0.013	-	(0.013)	(100.00)
EDUCATION	<u>1,950.000</u>	<u>162.500</u>	<u>110.750</u>	<u>(51.750)</u>	<u>(31.85)</u>
C02801 Fees Government University Art Colleges	510.000	42.500	24.533	(17.967)	(42.28)
C02802 Fees Govt University, Professional Art Colleges	25.000	2.083	1.112	(0.971)	(46.62)
C02803 Fees Government Secondary (including Intermediate Classes), School	85.495	7.125	0.664	(6.461)	(90.68)
C02804 Fees Government Primary School	-	-	0.018	0.018	0.00
C02812 Education General Hostel Fees	25.350	2.113	1.555	(0.558)	(26.39)
C02813 Education General-Admission Fees	210.250	17.521	2.028	(15.493)	(88.43)
C02814 Education General-Recoveries of Overpayments	810.200	67.517	48.494	(19.023)	(28.17)
C02815 Collection of Payments for Services Rendered	5.125	0.427	0.080	(0.347)	(81.27)
C02818 Education-Others	278.580	23.215	32.362	9.147	39.40
C02819 Receipts from Boys Secondary Schools	-	-	0.072	0.072	0.00
C02820 Receipts from Girls Secondary Schools	-	-	0.102	0.102	0.00
C02822 Receipts from Girls Primary Schools	-	-	(0.015)	(0.015)	0.00
C02824 Receipts from Libraries	-	-	(0.255)	(0.255)	0.00

(Rs. in million)

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FINANCE	43,309.468	3,609.122	267.184	(3341.938)	(92.60)
C010 Profits (Electricity)	32,000.000	2,666.667	-	(2666.667)	(100.00)
C01006 Electricity	32,000.000	2,666.667	-	(2666.667)	(100.00)
C013 Interest on Loans to District Govt. / TMAs	44.853	3.738	-	(3.738)	(100.00)
C01307 Municipal Councils Committees / Corporation / District	44.853	3.738	-	(3.738)	(100.00)
C014 Interest on Loans & Advances to Fin. Instits.	175.000	14.583	-	(14.583)	(100.00)
C01410 Others	175.000	14.583	-	(14.583)	(100.00)
C015 Interest on Loans & Advances to Non Fin. Instits.	128.771	10.731	-	(10.731)	(100.00)
C01529 Others	128.771	10.731	-	(10.731)	(100.00)
C016 Interest on Loans & Advances to Govt. Servants	0.618	0.052	0.034	(0.018)	(33.98)
C01601 House Building Advance	0.228	0.019	0.033	0.014	73.68
C01603 Motor Cycle or Scooter Advance	0.390	0.033	0.001	(0.032)	(96.92)
C018 Interest on Laons-Others	5.000	0.417	0.580	0.163	39.20
C01802 Interest on Arrears of Revenue	5.000	0.417	0.580	0.163	39.20
C022 General Admn. Receipts-Fiscal Admn	359.500	29.958	80.859	50.901	169.90
C02241 Contribution of Pensions & Gratuities	200.000	16.667	16.903	0.236	1.42
C02243 Others	60.000	5.000	4.514	(0.486)	(9.72)
C02245 Fiscal Admn - Receipts in Aid of Super	99.500	8.292	12.134	3.842	46.34
C02248 Fiscal Admn - Receipts in Aid of Super	-	-	47.308	47.308	0.00

(Rs. in million)

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C036 Grants	3,817.350	318.113	-	(318.113)	(100.00)
C03601 Foreign Grants - Development Grants	3,817.350	318.113	-	(318.113)	(100.00)
C039 Development Surcharge and Royalties	6,778.376	564.865	185.711	(379.154)	(67.12)
C03904 Surcharge-on Natural Gas Share of Net Proceeds assigned to Provinces	572.487	47.707	31.114	(16.593)	(34.78)
C03907 Net Proceed of Royalty on Crude Oil assigned to Provinces	3,780.007	315.001	93.306	(221.695)	(70.38)
C03908 Net Proceed of Royalty on Natural Gas assigned to Provinces	2,425.882	202.157	61.289	(140.868)	(69.68)
C03915 Windfall Levy against Crude Oil/Conde	-	-	0.002	0.002	0.00
FORESTRY, WILDLIFE & FISHERIES	<u>1,202.015</u>	<u>100.168</u>	<u>41.499</u>	<u>(58.669)</u>	<u>(58.57)</u>
C03201 Ordinary Receipts	305.700	25.475	6.790	(18.685)	(73.35)
C03203 Recoveries of Overpayments	1.200	0.100	0.012	(0.088)	(88.00)
C03205 Others	6.300	0.525	0.407	(0.118)	(22.48)
C03301 Timber remov Agencies-Timber	185.500	15.458	5.401	(10.057)	(65.06)
C03302 Timber remov Agencies-Firewood and Charcoal	10.100	0.842	-	(0.842)	(100.00)
C03305 Timber remov Planting stump seeds Mazri Palm Grass	22.805	1.900	0.991	(0.909)	(47.85)
C03306 Timber remov Seculture Receipts	0.900	0.075	-	(0.075)	(100.00)
C03307 Timber remov Purchaser-Timber	240.250	20.021	5.566	(14.455)	(72.20)
C03310 Timber remov Purchaser-Grazing & Fodder Grass	8.500	0.708	0.373	(0.335)	(47.34)
C03311 Timber remov Purchaser-Honey herbs and Medicinal	10.100	0.842	0.313	(0.529)	(62.81)
C03314 Drift. Waif Wood & Confiscated Forest Produce-Sale	-	-	0.070	0.070	0.00
C03315 Fines and Forfeitures (Except Fines by)	-	-	1.756	1.756	0.00
C03321 Fines,Forfeitures except fines by courts	-	-	0.006	0.006	0.00
C03322 Compensation under Forest Act 1927 including fines	130.060	10.838	2.317	(8.521)	(78.62)
C03323 Lease rent from Temporary cultivation	-	-	3.465	3.465	0.00
C03324 Hire charges of bulldozers and other machinery	10.500	0.875	0.027	(0.848)	(96.91)
C03325 Recovery of water rates	-	-	0.007	0.007	0.00
C03326 Rent of buildings shops lands and water mills	46.000	3.833	6.467	2.634	68.70
C03327 Receipts under wild Birds and Wild Animals Protect	110.200	9.183	3.012	(6.171)	(67.20)
C03328 Recoveries of overpayments	-	-	0.039	0.039	0.00

(Rs. in million)

Nomenclature	B.E. 2019-2020	Prorata upto July, 2019	Accounts upto July, 2019	Variation	
				Absolute	Percentage %
C03329 Collection of Payments for Service Rendered	-	-	0.012	0.012	0.00
C03330 Receipts on Account of Tree Cess	18.200	1.517	0.726	(0.791)	(52.13)
C03370 Other receipts	95.700	7.975	3.742	(4.233)	(53.08)
HEALTH	<u>3,159.060</u>	<u>263.255</u>	<u>133.669</u>	<u>(129.586)</u>	<u>(49.22)</u>
C02851 Health-Medical Colleges	2.100	0.175	0.233	0.058	33.14
C02852 Health-Dental Colleges	2.525	0.210	0.120	(0.090)	(42.97)
C02853 Health Schools	7.500	0.625	-	(0.625)	(100.00)
C02854 Health-Medical Schools	1.375	0.115	0.001	(0.114)	(99.13)
C02855 Health Sale of Outdoor Tickets	78.300	6.525	8.353	1.828	28.02
C02856 Health-Recoveries of Diet Charges	2.500	0.208	0.142	(0.066)	(31.84)
C02857 Health Room Rent	7.500	0.625	0.276	(0.349)	(55.84)
C02858 Health-Government Share of Fees Realized by Doctor from Patient	2,018.229	168.186	23.714	(144.472)	(85.90)
C02859 Health-Mental Hospital Receipts	5.218	0.435	0.380	(0.055)	(12.61)
C02860 Sale of Medicines and Vaccines	-	-	0.002	0.002	0.00
C02864 Health-Contribution by Federal Govt.	-	-	0.003	0.003	0.00
C02866 Health Recoveries of Overpayment	339.000	28.250	23.882	(4.368)	(15.46)
C02867 Health-Collection of Payments for Services Rendered	5.500	0.458	0.120	(0.338)	(73.82)
C02868 Health fee for Chemical Examination	7.400	0.617	0.497	(0.120)	(19.41)
C02869 Health fees for Medical Examination	8.730	0.728	1.459	0.732	100.55
C02870 Health Fee realized on A/C of Registration of Private Clinic, Laboratories & X-Rays Clinic	5.153	0.429	1.162	0.733	170.60
C02871 Health other Receipts	600.125	50.010	69.581	19.571	39.13
C02872 Fees Realised on Account of Birth and Death Certificates	-	-	0.029	0.029	0.00
C02875 Health - Other Receipts	67.905	5.659	3.715	(1.944)	(34.35)
HOME	<u>1,081.054</u>	<u>90.088</u>	<u>21.531</u>	<u>(68.557)</u>	<u>(76.10)</u>
C02656 Sale proceeds of Articles manufactured in Jail	58.050	4.838	8.818	3.981	82.28
C02657 Value of supplies made by Factory Department to Maintenance Deptt in Jail	24.300	2.025	5.087	3.062	151.21
C02658 Income from Hired Convicts	-	-	0.009	0.009	0.00
C02659 Recoveries of Overpayment	32.600	2.717	2.939	0.222	8.18
C02660 Collection of Payments for Service Rendered	-	-	0.036	0.036	0.00

(Rs. in million)

Nomenclature	B.E. 2019-2020	Prorata upto July, 2019	Accounts upto July, 2019	Variation	
				Absolute	Percentage %
C02661 Others	31.104	2.592	2.782	0.190	7.33
C02668 Fines Realization	15.000	1.250	1.614	0.364	29.12
C02669 Others	-	-	0.154	0.154	0.00
C02691 Forensic Laboratory Fee	20.000	1.667	-	(1.667)	(100.00)
C03835 Arms Licence Fees	900.000	75.000	0.092	(74.908)	(99.88)
HUD & PHE	<u>800.001</u>	<u>66.667</u>	<u>101.121</u>	<u>34.454</u>	<u>51.68</u>
C02724 Recoveries of Overpayments	7.500	0.625	0.027	(0.598)	(95.68)
C02725 Collection of Payments for Service Rendered	-	-	0.003	0.003	0.00
C02726 Others	203.500	16.958	6.791	(10.167)	(59.95)
C02931 Sale of Plots	419.000	34.917	81.591	46.674	133.67
C02933 Income from Satellite Town Schemes	90.000	7.500	8.168	0.668	8.91
C02950 Others	80.001	6.667	4.541	(2.126)	(31.89)
INDUSTRIES	<u>341.000</u>	<u>28.417</u>	<u>19.001</u>	<u>(9.416)</u>	<u>(33.13)</u>
C02301 Fee for deposits and Registration of Trade Marks	-	-	0.001	0.001	0.00
C02304 Receipts under the Companies Ordinance 1984	5.750	0.479	0.067	(0.412)	(86.02)
C02305 Federal Fees for Weights and Measures	-	-	0.008	0.008	0.00
C02306 Receipts under the Weights & Measures & Trade	165.266	13.772	10.629	(3.143)	(22.82)
C02370 Others	-	-	0.019	0.019	0.00
C03501 Fees for petroleum products	-	-	0.006	0.006	0.00
C03503 Others	-	-	0.016	0.016	0.00
C03506 Industrial Safety -Explosives Department	5.550	0.463	0.201	(0.262)	(56.54)
C03508 Others	-	-	0.039	0.039	0.00
C03511 Sale of Gazette	-	-	0.017	0.017	0.00
C03512 Sale of other Govt. Publications	9.801	0.817	0.008	(0.809)	(99.02)
C03515 Sale of Forms and Registers	-	-	(0.004)	(0.004)	0.00
C03516 Sale of Service Books	-	-	0.003	0.003	0.00
C03517 Sale of Forms and Registers to Union Councils	-	-	0.136	0.136	0.00
C03518 Sale of Other Forms	16.500	1.375	2.099	0.724	52.65
C03520 Printing Charges for work done for Provincial Govt. Departments	103.868	8.656	3.320	(5.336)	(61.64)

(Rs. in million)

Nomenclature	B.E. 2019-2020	Prorata upto July, 2019	Accounts upto July, 2019	Variation	
				Absolute	Percentage %
C03521 Printing Recoveries of Overpayments	-	-	0.046	0.046	0.00
C03523 Others	5.945	0.495	0.009	(0.486)	(98.18)
C03544 Fees for Inspection of Boilers	15.500	1.292	1.568	0.276	21.39
C03545 Fees under Partnership Act,1932	5.750	0.479	0.481	0.002	0.38
C03546 Recoveries of Overpayments	1.570	0.131	0.057	(0.074)	(56.43)
C03818 Fees for Registration of Societies under the Registration Act	5.500	0.458	0.275	(0.183)	(40.00)
IRRIGATION & POWER	<u>4,201.000</u>	<u>350.083</u>	<u>117.238</u>	<u>(232.845)</u>	<u>(66.51)</u>
C03431 Direct Receipts on account of Water Rate	3,635.200	302.933	71.399	(231.534)	(76.43)
C03432 Direct Receipts on account of sale of water	24.050	2.004	11.741	9.737	485.83
C03433 Recoveries of Expenditure	5.500	0.458	0.170	(0.288)	(62.91)
C03434 Irrigation Works-Others	165.701	13.808	5.737	(8.071)	(58.45)
C03435 Toll on Barrages	292.549	24.379	25.777	1.398	5.73
C03465 Works - Others	78.000	6.500	2.414	(4.086)	(62.86)
LAW & PARLIAMENTARY AFFAIRS	<u>512.500</u>	<u>42.708</u>	<u>73.263</u>	<u>30.555</u>	<u>71.54</u>
C02601 Sale proceeds of unclaimed and Escheated Property	25.500	2.125	2.244	0.119	5.60
C02602 Court Fees Realized in Cash	10.400	0.867	0.669	(0.198)	(22.81)
C02603 General Fees Realized in Cash	-	-	0.097	0.097	0.00
C02604 General Fees, Fines & Forfeitures	400.100	33.342	60.010	26.668	79.99
C02609 Receipt of the Official Record Room	-	-	0.010	0.010	0.00
C02610 Recoveries of Overpayments	40.500	3.375	2.729	(0.646)	(19.14)
C02612 Collection of the Payments for Service Rendered	10.500	0.875	0.968	0.093	10.63
C02613 Others	25.500	2.125	6.059	3.934	185.13
C02648 Prov Border Forces Recoveries of Overpayment	-	-	0.477	0.477	0.00
LIVESTOCK AND DAIRY DEVELOPMENT	<u>1,100.000</u>	<u>90.417</u>	<u>62.532</u>	<u>(27.885)</u>	<u>(30.84)</u>
C03223 Receipts from Livestock Farms	325.765	27.147	14.150	(12.997)	(47.88)
C03224 Receipts from Broiler Farms	171.500	14.292	7.642	(6.650)	(46.53)
C03225 Receipts from Research Institute	120.300	10.025	5.912	(4.113)	(41.03)
C03226 Receipts from transferred Agri. Farms	47.800	3.983	2.231	(1.752)	(43.99)

(Rs. in million)

Nomenclature	B.E. 2019-2020	Prorata upto July, 2019	Accounts upto July, 2019	Variation	
				Absolute	Percentage %
C03227 Insemination Fees	115.017	9.585	11.108	1.523	15.89
C03228 Receipts from Biological Section	85.000	7.083	0.658	(6.425)	(90.71)
C03229 Recovery of Overpayments	10.500	0.875	0.774	(0.101)	(11.54)
C03231 Others	209.118	17.427	14.235	(3.192)	(18.31)
C03232 Receipts on account of sales of Semen and procurement	15.000	-	5.822	5.822	0.00
<u>MINES & MINERALS</u>	<u>12,200.000</u>	<u>1,016.667</u>	<u>445.017</u>	<u>(571.650)</u>	<u>(56.23)</u>
C03808 Receipts under the Mines & Oil-fields & Mineral Development (Federal Control) Act, 1948	12,200.000	1,016.667	445.017	(571.650)	(56.23)
<u>POLICE</u>	<u>6,322.000</u>	<u>526.833</u>	<u>443.220</u>	<u>(83.613)</u>	<u>(15.87)</u>
C02631 Police supplied to Railway	25.000	2.083	0.031	(2.052)	(98.51)
C02632 Police supplied to Federal Govt	35.500	2.958	3.645	0.687	23.21
C02634 Police supplied to Public Dept. Private Companies and Persons	300.000	25.000	53.941	28.941	115.76
C02636 Fees, Fines and Forfeitures	30.000	2.500	0.424	(2.076)	(83.04)
C02637 Motor Driving Licence Fees	879.690	73.308	96.091	22.784	31.08
C02638 Police Traffic Fines	4,200.000	350.000	251.663	(98.337)	(28.10)
C02639 Police Land Receipts	-	-	0.020	0.020	0.00
C0263A E-Challan	556.810	46.401	13.760	(32.641)	(70.35)
C02640 Recoveries of Overpayments	200.000	16.667	20.615	3.948	23.69
C02641 Collection of Payments for Services Rendered	25.000	2.083	0.295	(1.788)	(85.84)
C02642 Others	70.000	5.833	2.732	(3.101)	(53.17)
C02646 Cash Receipts under Arms Act	-	-	0.003	0.003	0.00
<u>MISCELLANEOUS</u>	<u>6,659.550</u>	<u>554.963</u>	<u>1,328.034</u>	<u>773.072</u>	<u>139.30</u>
C02101 Examination Fee Realised by PPSC	255.331	21.278	41.436	20.158	94.74
C02103 Organization of State-Recoveries	-	-	0.812	0.812	0.00
C02104 Org. of State - Collection of Payment for	-	-	0.010	0.010	0.00
C02204 Recoveries of Overpayments	38.250	3.188	0.514	(2.674)	(83.87)
C02727 Income from Bagh-e-Jinnah	5.500	0.458	0.144	(0.314)	(68.58)
C02734 Others	-	-	0.004	0.004	0.00
C02807 Fees and Other Receipts Govt. Special Schools	10.563	0.880	0.319	(0.561)	(63.76)

(Rs. in million)

Nomenclature	B.E. 2019-2020	Prorata upto July, 2019	Accounts upto July, 2019	Variation	
				Absolute	Percentage %
C02808 Receipt of Technical & Commerical	2.500	0.208	0.042	(0.166)	(79.84)
C02810 General Income from Endowments	-	-	0.030	0.030	0.00
C02811 General Cess Fund	-	-	4.000	4.000	0.00
C02905 Receipts under the West Pakistan Ordinance, 1969	-	-	0.003	0.003	0.00
C02906 Registration and Other Fees from Pakistan	-	-	0.005	0.005	0.00
C02955 Penalties under Punjab Consumer Protection Act	5.500	0.458	0.475	0.017	3.64
C03102 Recoveries of overpayments	-	-	0.092	0.092	0.00
C03125 Receipt of Zoo	-	-	0.011	0.011	0.00
C03550 Technical Education	-	-	0.117	0.117	0.00
C03801 Unclaimed Deposits	-	-	(115.721)	(115.721)	0.00
C03802 Sale of Stores and Materials	18.500	1.542	0.003	(1.539)	(99.81)
C03803 Sale of Land & Houses, etc.	-	-	-	0.000	0.00
C03805 Rent, Rates & Taxes	325.100	27.092	22.989	(4.103)	(15.14)
C03806 Citizenship Nationalization Passpoprt &	-	-	0.003	0.003	0.00
C03807 Realizations under the Monopolies & RE	-	-	0.010	0.010	0.00
C03820 Sale Proceeds of Highway Safety Codes	-	-	0.144	0.144	0.00
C03821 Receipts of Tourist Department	85.150	7.096	8.173	1.077	15.18
C03824 Recoveries of Overpayment	1,362.376	113.531	92.188	(21.343)	(18.80)
C03825 Collection of Payments for Service Rendered	5.500	0.458	0.081	(0.377)	(82.33)
C03828 Leather Export Cess	-	-	0.005	0.005	0.00
C03829 Fees, Fines & Forfeiture	150.000	12.500	52.362	39.862	318.90
C03831 Fees, and Subscription by Petitions Writer and Traders in Katchery Compounds	12.500	1.042	1.694	0.652	62.62
C03832 License Fees for Storage or Sale of PE	-	-	0.062	0.062	0.00
C03836 Under the Cattle Trepass Act 1939	-	-	0.302	0.302	0.00
C03837 Fees for all allotment of Land and Gard	-	-	0.028	0.028	0.00
C03839 Settlement Fees	-	-	(0.097)	(0.097)	0.00
C03840 Fees for transfer & issue of Duplicate	-	-	0.112	0.112	0.00
C03841 Fee Fines not Specified Elsewhere	60.150	5.013	6.025	1.013	20.20
C03842 Treasure Trove Act 1878	-	-	0.004	0.004	0.00
C03846 Receipts from the deposit account of the Chief Settlement Commissioner	8.500	0.708	0.377	(0.331)	(46.78)
C03855 Initial Environmental Examination and Environmenta	35.100	2.925	5.974	3.049	104.24
C03859 Collection of Registration / Work Perm	-	-	0.003	0.003	0.00
C03860 Fines collected by National Highway	-	-	0.004	0.004	0.00

(Rs. in million)

Nomenclature	B.E. 2019-2020	Prorata upto July, 2019	Accounts upto July, 2019	Variation	
				Absolute	Percentage %
C03866 Fees for issuance of Licences to Private	-	-	0.015	0.015	0.00
C03867 Fee for renewal of licences of Private Security	-	-	0.175	0.175	0.00
C03870 Others	4,014.030	334.503	1,171.693	837.191	250.28
C03871 Hajj arrangement - Recoveries of Elec	-	-	0.003	0.003	0.00
C03879 Recoveries made by Anti Corruption Establishment	15.000	1.250	12.365	11.115	889.20
C03880 TMA Other Non Tax Revenues	-	-	0.008	0.008	0.00
C03886 Fees for issuance of NOC & Registration / Renewal Certificate for Publication	-	-	0.001	0.001	0.00
C03887 Fines on Hoarding and High Price Sale	-	-	1.930	1.930	0.00
C03894 Fines of Lahore Ring Road Authorities	110.000	9.167	8.892	(0.275)	(3.00)
C03899 Fees, Fines and Foreiture - Transfer to	140.000	11.667	10.213	(1.454)	(12.46)
GRAND TOTAL	388,358.039	32,361.920	22,583.961	(9777.959)	(30.21)

**GOVERNMENT OF THE PUNJAB
FINANCE DEPARTMENT**

PROVINCIAL OWN RECEIPTS FOR THE YEAR 2019-2020 (SUMMARY)

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

(Rs. in million)

Nomenclature	B.E. 2019-2020	Prorata upto July, 2019	Accounts upto July, 2019	Variation	
				Absolute	Percentage %
<u>TAX RECIEPTS</u>	294,963.181	24,580.265	19,026.780	(5553.485)	(22.59)
BOARD OF REVENUE	81,156.000	6,763.000	5,382.877	(1380.123)	(20.41)
B011 Taxes on Income (Agriculture Income Tax)	2,074.000	172.833	114.487	(58.346)	(33.76)
B013 Property Tax (Transfer of Property)	75.000	6.250	4.458	(1.792)	(28.67)
B014 Land Revenue	18,286.000	1,523.833	1,197.194	(326.639)	(21.44)
B017 Capital Value Tax on Immoveable Property	-	-	9.001	9.001	0.00
B027 Stamp Duty	60,721.000	5,060.083	4,057.737	(1002.346)	(19.81)
EXCISE & TAXATION	39,700.031	3,308.336	2,575.183	(733.153)	(22.16)
B013 Property Tax (Transfer of Property)	14,462.000	1,205.167	144.753	(1060.414)	(87.99)
B016 Tax on Profession, Trades and Callings	1,800.000	150.000	147.995	(2.005)	(1.34)
B026 Provincial Excise	7,140.000	595.000	114.148	(480.852)	(80.82)
B028 Motor Vehicles	15,850.031	1,320.836	2,162.757	841.921	63.74
B030 Other Indirect Taxes	448.000	37.333	5.530	(31.803)	(85.19)
FINANCE	166,550.000	13,879.167	10,990.945	(2888.222)	(20.81)
B023 Sales Tax	161,550.000	13,462.500	10,672.325	(2790.175)	(20.73)
B030 Other Indirect Taxes	5,000.000	416.667	318.620	(98.047)	(23.53)
TRANSPORT	710.000	59.167	67.731	8.564	14.47
B028 Motor Vehicles	710.000	59.167	67.731	8.564	14.47
ENERGY	6,847.150	570.596	10.044	(560.552)	(98.24)
B030 Other Indirect Taxes	6,847.150	570.596	10.044	(560.552)	(98.24)
<u>NON-TAX RECEIPTS</u>	93,394.858	7,781.655	3,557.181	(4224.474)	(54.29)
C031 Agriculture	1,464.120	122.010	70.163	(51.847)	(42.49)
C037 Board of Revenue (Extraordinary Receipts)	4,090.000	340.833	83.024	(257.809)	(75.64)
C027 Communication & Works	5,000.000	416.667	239.899	(176.768)	(42.42)

(Rs. in million)

Nomenclature	B.E. 2019-2020	Prorata upto July, 2019	Accounts upto July, 2019	Variation	
				Absolute	Percentage %
Cooperatives	3.090	0.258	0.036	(0.222)	(86.02)
C034 Eco. Services Receipts Cooperation, Irrigation	3.090	0.258	0.036	(0.222)	(86.02)
C028 Education	1,950.000	162.500	110.750	(51.750)	(31.85)
Finance	43,309.468	3,609.122	267.184	(3341.938)	(92.60)
C010 Profits (Electricity)	32,000.000	2,666.667	-	(2666.667)	(100.00)
C013 Interest on Loans to District Govt. / TMAs	44.853	3.738	-	(3.738)	(100.00)
C014 Interest on Loans & Advances to Fin. Instits.	175.000	14.583	-	(14.583)	(100.00)
C015 Interest on Loans & Advances to Non Fin. Instits.	128.771	10.731	-	(10.731)	(100.00)
C016 Interest on Loans & Advances to Govt. Servants	0.618	0.052	0.034	(0.018)	(33.98)
C018 Interest on Loans-Others	5.000	0.417	0.580	0.163	39.20
C022 General Admn. Receipts-Fiscal Admn	359.500	29.958	80.859	50.901	169.90
C036 Grants	3,817.350	318.113	-	(318.113)	(100.00)
C039 Development Surcharge and Royalties	6,778.376	564.865	185.711	(379.154)	(67.12)
Forestry, Wildlife & Fisheries	1,202.015	100.168	41.499	(58.669)	(58.57)
C032 Fisheries	313.200	26.100	7.209	(18.891)	(72.38)
C033 Forests	888.815	74.068	34.290	(39.778)	(53.70)
C028 Health	3,159.060	263.255	133.669	(129.586)	(49.22)
Home	1,081.054	90.088	21.531	(68.557)	(76.10)
C026 Home Others	181.054	15.088	21.439	6.351	42.09
C038 Arms License Fee	900.000	75.000	0.092	(74.908)	(99.88)
HUD & PHE	800.001	66.667	101.121	34.454	51.68
C027 Community Services Receipts	211.000	17.583	6.821	(10.762)	(61.21)
C029 Social Services Miscellaneous	589.001	49.083	94.300	45.217	92.12
Industries	341.000	28.417	19.001	(9.416)	(33.13)
C023 General Administration Receipts - Economic Regulation	171.016	14.251	10.724	(3.527)	(24.75)
C035 Economic Services Receipts - Others	164.484	13.707	8.002	(5.705)	(41.62)
C038 Others	5.500	0.458	0.275	(0.183)	(40.00)

(Rs. in million)

Nomenclature	B.E. 2019-2020	Prorata upto July, 2019	Accounts upto July, 2019	Variation	
				Absolute	Percentage %
Irrigation & Power	4,201.000	350.083	117.238	(232.845)	(66.51)
C03431 Water Rate	3,635.200	302.933	71.399	(231.534)	(76.43)
C034 Others (Irrigation + Hill Torrents)	565.800	47.150	45.839	(1.311)	(2.78)
C026 Law and Parliamentary Affairs	512.500	42.708	73.263	30.555	71.54
C032 Livestock and Dairy Development	1,100.000	90.417	62.532	(27.885)	(30.84)
C038 Mines & Minerals	12,200.000	1,016.667	445.017	(571.650)	(56.23)
Police	6,322.000	526.833	443.220	(83.613)	(15.87)
C02637 Motor Driving License	879.690	73.308	96.091	22.784	31.08
C02638 Traffic Fines	4,200.000	350.000	251.663	(98.337)	(28.10)
C026 Others Police	1,242.310	103.526	95.466	(8.060)	(7.79)
Miscellaneous	6,659.550	554.963	1,328.034	773.072	139.30
C021 General Admn. Receipts-Organs of State	255.331	21.278	42.258	20.980	98.60
C022 General Admn. Receipts-Fiscal Admn.	38.250	3.188	0.514	(2.674)	(83.87)
C027 Community Services Receipts	5.500	0.458	0.148	(0.310)	(67.71)
C028 Social Services	13.063	1.089	4.391	3.302	303.37
C029 Social Services Miscellaneous	5.500	0.458	0.483	0.025	5.38
C031 Economic Services Receipts Food & Agriculture	-	-	0.103	0.103	0.00
C035 Economic Services Receipts - Others	-	-	0.117	0.117	0.00
C038 Others	6,341.906	528.492	1,280.020	751.528	142.20
GRAND TOTAL	388,358.039	32,361.920	22,583.961	(9777.959)	(30.21)