

**GOVERNMENT  
OF THE  
PUNJAB**

**SECRET**

# **ANNUAL BUDGET STATEMENT**

**FOR**

**1987-88**

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**OF THE**  
**GOVERNMENT OF THE PUNJAB**  
**FOR THE YEAR**  
**1987-88**

Lahore, —May 1987

**ZULFIQAR ALI SHAH**  
*Secretary to Government of the Punjab,*  
*Finance Department.*

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## 1—REVENUE RECEIPTS AND REVENUE EXPENDITURE

(Rupees in thousands)

Revenue Receipts	Budget, Estimate 1987-88	Revised Estimate 1986-87	Budget Estimate 1986-87	Accounts 1985-86
<b>PROVINCIAL CONSOLIDATED FUND</b>				
<b>A—GENERAL REVENUE RECEIPTS</b>				
<b>6000 TAX REVENUE</b>				
0100 Direct Taxes (on Income and Wealth)—				
0110 Corporation and Personal Income Tax				
0112 Personal Income Tax	5,21,17,00	4,43,00,00	4,51,68,00	
0113 Agricultural Income Tax	4,87	3,73	4,89	
0110 Total Corporation and Income Tax	5,21,21,87	4,43,03,73	4,51,72,89	
0120 Property and Wealth Tax—				
0122 Immovable Property Tax	6,72,78	6,15,13	6,02,27	
0123 Tax on Transfer of Property	11,06,00	9,96,00	13,20,00	
0124 Land Revenue	25,01,20	23,95,49	19,20,81	
0120 Total Property and Wealth Tax	42,79,98	40,06,62	38,52,08	
0130 Gift Tax				
0140 Capital Gains Tax		81,60	13,37,00	
0170 Tax on profession, Trades and Callings	3,00,00	3,00,00	3,00,00	
0100 Total Direct Taxes (on Income and Wealth).	5,67,01,85	4,86,91,95	5,06,61,97	

**1—REVENUE RECEIPTS AND REVENUE EXPENDITURE**  
(Rupees in thousands)

Expenditure met from Revenue	Budget Estimate 1987-88	Revised Estimate 1986-87	Budget Estimate 1986-87	Accounts 1985-86
<b>PROVINCIAL CONSOLIDATED FUND</b>				
<b>A—NON-DEVELOPMENT REVENUE EXPENDITURE</b>				
<b>000 General Administration—</b>				
010 Organs of State (Charged)	2,18,98	2,26 00	1,91,80	..
(Voted)	35,95,46	39,97,89	41,24,83	..
020 Fiscal Administration	1,09,57,64	1,01,87,53	1,02,75,06	..
030 Economic Regulation	2,70,81	2,95,17	2,52,33	..
060 Statistics	3,68,44	3,42,11	2,48,39	..
070 Publicity and Information	3,17,47	3,99,03	2,78,80	..
<b>000 Total General Administration</b>	<b>1,57,29,80</b>	<b>1,54,47,73</b>	<b>1,55,71,21</b>	<b>..</b>
(Charged)	2,18,98	2,26,00	1,91,80	..
(Voted)	1,55,10,82	1,52,21,73	1,53,79,41	..
<b>200 Law and Order—</b>				
210 Justice—Law Courts (Charged)	3,69,70	4,54,54	3,18,62	..
(Voted)	9,64,74	7,75,61	8,97,38	..
220 Police and Civil Armed Forces	1,57,56,70	1,45,47,21	1,38,64,35	..
230 Jails and Detention Places	19,53,65	16,74,35	16,67,05	..
240 Civil Defence	1,43,34	1,21,50	1,27,23	..
260 Training and Research in Law and Order	3,17,47	3,73,84	3,95,19	..
290 Others	1,98,80	1,63,94	1,81,42	..
<b>200 Total Law and Order</b>	<b>1,90,04,40</b>	<b>1,81,10,99</b>	<b>1,72,61,24</b>	<b>..</b>
(Charged)	3,69,70	4,54,54	3,18,62	..
(Voted)	1,86,34,70	1,76,56,45	1,69,42,62	..

1—REVENUE RECEIPTS AND REVENUE EXPENDITURE

(Rupees in thousands)

Revenue Receipts	Budget Estimate 1987-88	Revised Estimate 1986-87	Budget Estimate 1986-87	Accounts 1985-86
<b>PROVINCIAL CONSOLIDATED FUND</b>				
<b>A—GENERAL REVENUE RECEIPTS</b>				
<b>0200 Indirect Taxes (on Commodities and Transactions)—</b>				
0210 Customs		5,35,00	14,60,00	..
0220 Sales Tax	2,71,12,00	2,51,13,00	2,35,95,00	..
0240 Excise Duty on Natural Gas	5,88,00	5,39,00	2,96,00	..
0250 Provincial Excise	3,29,75	3,14,52	3,21,24	..
0260 Sale of Opium	36,34	36,34	34,18	..
0270 Stamps Duties	94,73,00	86,91,00	69,80,00	..
0280 Motor Vehicles	42,53,95	38,18,18	36,50,00	..
<b>0290 Other Indirect Taxes—</b>				
0291 Entertainment Tax	15,75,00	15,69,63	18,64,90	..
0293 Education Cess	7,00	7,00	7,00	..
0294 Cotton Fees	18,00,00	18,57,00	8,00,00	..
0297 Tax on Hotels	92,00	92,00	82,00	..
0298 Electricity Duty	17,29,87	16,53,30	16,50,00	..
0299 Others	1,75,00	1,75,00	1,74,35	..
<b>0200 Total Indirect Taxes (on Commodities and Transactions).</b>	<b>4,71,71,91</b>	<b>4,44,00,97</b>	<b>4,09,14,67</b>	<b>..</b>
<b>0000 Total Tax Revenue</b>	<b>10,38,73,76</b>	<b>9,30,92,92</b>	<b>9,15,76,64</b>	<b>..</b>
<b>Central Tax Assignments</b>	<b>7,92,29,00</b>	<b>6,99,48,00</b>	<b>7,02,23,00</b>	<b>..</b>
<b>Provincial Tax Receipts</b>	<b>2,46,44,76</b>	<b>2,31,44,92</b>	<b>2,13,53,64</b>	<b>..</b>

## I—REVENUE RECEIPTS AND REVENUE EXPENDITURE

(Rupees in thousands)

Expenditure met from Revenue	Budget Estimate 1987-88	Revised Estimate 1986-87	Budget Estimate 1986-87	Accounts 1985-86
<b>PROVINCIAL CONSOLIDATED FUND</b>				
<b>A—NON-DEVELOPMENT REVENUE EXPENDITURE</b>				
300 Community Services				
310 Works				
<i>(Charged)</i>	13,35	13,35	13,35	..
<i>(Voted)</i>	1,14,79,68	1,04,98,24	1,07,35,25	..
320 Public Health Services (Water Supply, Sanitation, Sewerage and Refuse Disposal)	6,49,01	5,30,02	5,57,10	..
390 Other Community Services	58,96	62,65	55,65	..
300 Total Community Services	1,22,01,00	1,11,04,26	1,13,61,35	..
<i>(Charged)</i>	13,35	13,35	13,35	..
<i>Voted</i>	1,21,87,65	1,10,90,91	1,13,48,00	..
400 Social Services				
410 Education	5,73,86,60	4,76,26,35	5,00,38,03	..
420 Health	1,53,66,36	1,34,64,30	1,38,87,87	..
440 Manpower and Labour Management	4,18,26	3,71,57	3,72,03	..
450 Housing and Physical Planning	23,51,83	16,92,31	16,49,43	..
460 Sports and Recreation Facilities	4,42,76	4,38,77	4,04,88	..
470 Social Security and Social Welfare	9,26,82	7,48,21	7,17,74	..
480 Natural Calamities and other Disasters	1,91,88	1,12,97	1,02,55	..
470 Religious Affairs	2,24,96	2,05,86	2,04,01	..
400 Total Social Services	7,73,09,47	6,46,60,34	6,73,76,54	..

## 1—REVENUE RECEIPTS AND REVENUE EXPENDITURE

(Rupees in thousands)

Revenue Receipts	Budget Estimate 1987-88	Revised Estimate 1986-87	Budget Estimate 1986-87	Accounts 1985-86
<b>PROVINCIAL CONSOLIDATION FUND</b> ..				
<b>A—GENERAL REVENUE RECEIPTS</b> ..				
<b>1000 NON-TAX RECEIPTS</b> ..				
<b>1100 Income From Property and Enterprise</b> ..				
1130 Interest ..	9,92,56	61,40,55	40,41,51	..
1140 Dividends ..	16,02	15,48	17,02	..
1100 Total Income from Property and Enterprise	10,08,58	61,56,03	40,58,53	..
<b>1200 Receipts from Civil Administration and Other Functions.</b>				
<b>1210 Receipts from General Administration</b>				
1211 Organs of State Examination Fees	9,02	8,49	13,32	..
1212 Fiscal Administration Receipts-in aid of Superannuation	3,87,29	3,68,86	4,69,35	..
1213 Economic Regulation-Receipts under the Weights and Measures and Trade Employees Act.	30,52	24,25	24,25	..
1210 Total Receipts from General Administration.	4,26,83	4,01,60	5,06,92	..
<b>1230 Law and Order Receipts</b>				
1231 Justice	5,07,92	4,85,34	4,44,60	..
1232 Police	14,88,84	14,19,11	13,24,61	..
1233 Jails	1,66,56	1,88,26	1,87,76	..
1234 Civil Defence	16,40	10,00	13,65	..
1230 Total Law and Order Receipts	21,79,72	21,02,71	19,70,62	..
<b>1240 Receipts from Community Services</b>				
1241 Works	8,23,72	7,18,24	7,07,94	..
1242 Public Health	2,03,70	1,94,00	1,81,72	..
1240 Total Receipts from Community Services	10,27,42	9,12,24	8,89,66	..



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I—REVENUE RECEIPTS AND REVENUE EXPENDITURE

(Rupees in thousands)

Expenditure met from Revenue	Budget Estimate 1987-88	Revised Estimate 1986-87	Budget Estimate 1986-87	Accounts 1985-86
<b>PROVINCIAL CONSOLIDATED FUND</b>				
<b>A—NON-DEVELOPMENT REVENUE EXPENDITURE</b>				
<b>500 Economics Services</b>				
510 Agriculture and Food ..	1,22,95,14	1,14,29,35	1,16,91,06	..
520 Irrigation ..	1,65,12,73	1,60,92,38	1,56,54,33	..
530 Land Reclamation ..	2,40,06	2,21,07	2,21,75	..
560 Rural Development ..	14,24,63	12,51,02	11,18,93	..
570 Industries and Mineral Resources ..	19,03,00	17,25,61	17,45,04	..
590 Other Economic Services ..	..	33,43	51,77	..
<b>500 Total Economics Services</b> ...	<b>3,23,75,56</b>	<b>3,07,52,86</b>	<b>3,04,82,88</b>	..
<b>600 Subsidies—</b>				
610 Food (Wheat Subsidy) ..	1,47,26,82	1,15,91,28	1,28,20,00	..
<b>600 Total Subsidies</b> ..	<b>1,47,26,82</b>	<b>1,15,91,28</b>	<b>1,28,20,00</b>	..

## I—REVENUE RECEIPTS AND REVENUE EXPENDITURE

(Rupees in thousands)

Revenue Receipts	Budget Estimate 1987-88	Revised Estimate 1986-87	Budget Estimate 1986-87	Accounts 1985-86
<b>PROVINCIAL CONSOLIDATED FUND</b>				
<b>A—GENERAL REVENUE RECEIPTS</b>				
1250 Receipts from Social Services				
1251 Education ..	21,17,72	20,90,84	20,97,79	..
1251 Education-Receipts from Museums ..	52	50	50	..
1252 Health ..	6,15,31	5,75,84	7,86,00	..
1253 Manpower Management ..	4,46	4,38	5,97	..
1254 Housing and Physical Planning ..	13,01,50	12,46,92	11,44,46	..
1255 Social Security and Social Welfare Measures-Receipts under the Wild Birds and Wild Animals Protection Act. ..	50,00	45,00	40,00	..
1250 Total Receipts from Social Services. ..	40,89,51	39,63,38	40,74,72	..
1260 Receipts from Economic Services:				
1261 Agriculture—	15,55,05	14,85,10	14,30,37	..
1261 Fisheries ..	1,45,00	1,32,95	1,22,74	..
1261 Animal Husbandry ..	5,04,32	4,41,02	4,44,82	..
1261 Forest ..	19,68,18	16,96,26	13,37,35	..
1261 Co-operation ..	12,73	13,36	13,19	..
1262 Irrigation ..	85,98,75	82,17,27	80,64,79	..
1264 Printing and Stationery ..	6,90,00	6,60,00	6,93,04	..
1264 Industries ..	1,63,35	1,55,59	1,49,92	..
1260 Total Receipts from Economic Services. ..	1,36,37,38	1,28,01,55	1,22,56,22	..
1200 Total Receipts from Civil Administration and Other Functions ..	2,13,60,86	2,01,31,48	1,96,98,14	..
1300 Miscellaneous Receipts				
1310 Grants:				
1311 Foreign Grants ..	..	..	..	..
1312 Other Grants from Federal Government ..	4,10,65	8,46,73,61	8,38,66,35	..
1310 Total Grants ..	4,10,65	8,46,73,61	8,38,66,35	..
1390 Others ..	23,32,81	20,13,14	20,68,76	..
1300 Total Miscellaneous Receipts ..	27,43,46	8,66,86,75	8,59,35,11	..
1400 Miscellaneous Adjustments between Federal and Provincial Governments. ..	..	..	..	..
Total A—General Revenue Receipts ..	12,89,86,66	20,61,17,18	20,12,68,42	..

**I—REVENUE RECEIPTS AND REVENUE EXPENDITURE**

(Rupees in thousands)

Expenditure met from Revenue	Budget Estimate 1987-88	Revised Estimate 1986-87	Budget Estimate 1986-87	Accounts 1985-86
<b>PROVINCIAL CONSOLIDATED FUND</b>				
<b>A—NON-DEVELOPMENT REVENUE EXPENDITURE</b>				
700 Debt Servicing, Investible Funds and Grants				
710 Debt Servicing (Charged) ..	5,06,87,03	4,52,04,03	4,29,92,80	..
740 Grants and Subventions ..	14,15,37	29,81,86	24,33,97	..
700 Total Debt Servicing, Investible Funds and Grants ..	5,21,02,40	4,81,85,89	4,54,26,77	..
(Charged) ..	5,06,87,03	4,52,04,03	4,29,92,80	..
(Voted) ..	14,15,37	29,81,86	24,33,97	..
800 Unallocable ..				
890 Other Unallocable Expenditure ..			27,77	..
900 Total Unallocable ..			27,77	..
Indixatr of pay and pensions ..	38,51,00			..
Less—Economy Cut ..				..
<b>Total A—Non-Development Revenue Expenditure</b>	<b>22,73,00,45</b>	<b>19,98,53,35</b>	<b>20,03,27,76</b>	..
(Charged) ..	5,12,89,06	4,58,97,92	4,35,16,57	..
(Voted) ..	17,60,11,39	15,39,55,43	15,68,11,19	..

## I—REVENUE RECEIPTS AND REVENUE EXPENDITURE I

(Rupees in thousands)

Revenue Receipts	Budget Estimate 1987-88	Revised Estimate 1986-87	Budget Estimate 1986-87	Accounts 1985-86
<b>PROVINCIAL CONSOLIDATED FUND</b>				
<b>B—DEVELOPMENT REVENUE RECEIPTS</b>				
1300 Miscellaneous Receipts				
1310 Grants				
1311 Foreign Grants		4,50 00	4,50,00	
1312 Other Grants from Federal Government	75,00	1,05,11,04	52,92,00	
1310 Total Grants	75,00	1,09,61,04	57,42,00	
Total B—Development Revenue Receipts	75,00	1,09,61,04	57,42,00	
Total Revenue Receipts	12,90,61,66	21,70,78,22	20,70,10,42	

## I—REVENUE RECEIPTS AND REVENUE EXPENDITURE

(Rupees in thousands)

Expenditure met from Revenue	Budget Estimate 1987-83	Revised Estimate 1986-87	Budget Estimate 1986-87	Accounts 1985-86
<b>PROVINCIAL CONSOLIDATED FUND</b>				
<b>B— DEVELOPMENT REVENUE EXPENDITURE</b>				
030 Planning		3,39	16,62	
070 Publicity and Information		15,00	15,00	
310 Works		56,00	45,00	
320 Public Health Services		48,87,05	49,62,86	
410 Education		22,54,89	22,27,63	
420 Health		27,18,63	17,61,60	
440 Manpower and Labour Management		17,28	25,22	
460 Sports and Recreation Facilities		2,41,54	1,56,00	
470 Social Security and Social Welfare		3,71,76	3,70,24	
510 Agriculture and Food		44,59,79	43,04,79	
520 Irrigation and Land Reclamation		56,10	47,00	
560 Rural Development		1,42,25,23	56,37,32	
570 Industries and Mineral Resources		89,86	1,80,54	
590 Other Economic Services		1,25	1,00,90	
600 Subsidies (Agriculture)		2,46,73	2,70,26	
722 New Financial Institutions		2,68,12	2,23,82	
749 Others		17,78,73	41,44,46	
<b>Total B—Development Revenue Expenditure</b>		<b>3,17,01,35</b>	<b>2,44,89,26</b>	
<b>Less—Operational Short-fall in Development Expenditure</b>			<b>—9,00,00</b>	
<b>Total Expenditure met from Revenue</b>	<b>22,73,00,45</b>	<b>23,15,54,70</b>	<b>22,39,17,02</b>	

## II—CAPITAL RECEIPTS AND DISBURSEMENTS

(Rupees in thousands)

Receipts	Budget Estimate 1987-88	Revised Estimate 1986-87	Budget Estimate 1986-87	Accounts 1985-86
<b>PROVINCIAL CONSOLIDATED FUND</b>				
<b>A—GENERAL CAPITAL RECEIPTS</b>				
<b>1300. Miscellaneous Receipts</b>				
<b>1310 Grants:</b>				
1311 Foreign Grants				
1312 Other Grants from Federal Government	24,00,00	8,46,25	14,46,25	..
1310 Total Grants	24,00,00	8,46,25	14,46,25	...
1320 Extraordinary Receipts	17,29,41	16,12,90	15,22,32	..
1320 Total Extraordinary Receipts	17,29,41	16,12,90	15,22,32	..
<b>2300. Public Debt</b>				
2311 Domestic Debt (Permanent) Direct	5,16,99	2,74,63	2,48,24	..
2312 Domestic Debt (Permanent) Received from the Federal Government	..	..	..	..
2323 Floating Debt—Others (Ways and Means Advances)	19,00,00	5,00,00	5,00,00	..
Loans from the Federal Government	..	..	..	..
Debt Raised Abroad	..	..	..	..
<b>2300 Total Public Debt</b>	<b>15,16,99</b>	<b>7,74,63</b>	<b>7,48,24</b>	<b>..</b>

## II—CAPITAL RECEIPTS AND DISBURSEMENTS

(Rupees in thousands)

Disbursements	Budget Estimate 1987-88	Revised Estimate 1986-87	Budget Estimate 1986-87	Accounts 1985-86
<b>PROVINCIAL CONSOLIDATED FUND.</b>				
<b>A—NON-DEVELOPMENT CAPITAL EXPENDITURE</b>				
312 Highways, Roads and Bridges	39,00,00	23,46,25	29,46,25	..
<i>Less—Receipts and Recoveries</i>	—15,00,00	—15,00,00	—15,00,00	..
Net	24,00,00	8,46,25	14,46,25	..
314 Buildings and Structures	2,27,05	2,27,05	2,27,05	..
<i>Less—Receipts and Recoveries</i>	—2,27,05	—2,27,05	—2,27,05	..
Net	..	..	..	..
452 Low Cost Housing	10,00	10,00	10,00	..
<i>Less—Receipts and Recoveries</i>	—10,00	—10,00	—10,00	..
Net	..	..	..	..
520 Irrigation	10,00,00	10,00,00	10,00,00	..
<i>Less—Receipts and Recoveries</i>	—10,00,00	—10,00,00	—10,00,00	..
Net	..	..	..	..
Total	24,00,00	8,46,25	14,46,25	..
710 Debt Servicing				
715 Repayment of Principal—Domestic Debt:				
Permanent Debt (Market Loan)	5,16,99	2,74,63	2,48,24	..
Floating Debt (Ways and Means Advances)	10,00,00	5,00,00	5,00,00	..
716 Repayment of Principal—Domestic Debt Payable to Federal Government	3,00,60,27	24,54,95	24,54,95	..
717 Repayment of Principal—Foreign Debt (Debt Raised Abroad)	..	18	33	..
718 Repayment of Principal—Foreign Debt	7,19,04	6,03,51	5,02,41	..
710 Total Debt Servicing (Charged)	3,22,96,30	38,33,27	37,05,93	..

## II—CAPITAL RECEIPTS AND DISBURSEMENTS

(Rupees in thousands)

Receipts	Budget Estimate 1987-88	Revised Estimate 1986-87	Budget Estimate 1986-87	Accounts 1985-86
<b>PROVINCIAL CONSOLIDATED FUND</b>				
<b>A—GENERAL CAPITAL RECEIPTS</b>				
2200 Recoveries of Loans and Advances (Loans to Municipalities, Port Funds, etc).	2,73,85	3,20,26	3,61,19	..
2250 Recoveries of Loans and Advances— Government Servants	3,06,20	3,06,20	1,57,92	..
2200 Total Recoveries of Loans and Advances	5,80,05	6,26,46	5,19,11	..
2300 Public Debt Loans from Commercial Banks (Account No. 2)	..	..	..	..
2310 Domestic Debt (permanent)	..	..	..	..
2312 Domestic Debt (permanent) received from the Federal Govt.	2,71,20,72	..	..	..
2322 Floating Debt (Cash Credit Accommodation)	4,69,85,57	6,47,25,50	4,85,63,58	..
2300 Total Public Debt (Account No.2)	7,41,06,29	6,47,25,50	4,85,63,58	..
Total A—General Capital Receipts	8,03,32,74	6,85,85,74	5,27,99,50	..
Account No. 1	3,33,47,17	38,60,24	42,35,92	..
Account No. 2	4,69,85,57	6,47,25,50	4,85,63,58	..



## II—CAPITAL RECEIPTS AND DISBURSEMENTS

(Rupees in thousands)

Disbursements	Budget Estimate 1987-88	Revised Estimate 1986-87	Budget Estimate 1986-87	Accounts 1985-86
<b>PROVINCIAL CONSOLIDATED FUND</b>				
<b>A—NON-DEVELOPMENT CAPITAL EXPENDITURE</b>				
730 Loans and Advances				
734 To Non-Financial Institutions (Advances under Special Laws)	19,60,00	44,83,92	21,30,00	..
735 To Government Servants	12,00,00	12,00,00	12,00,00	..
739 To Other-Private Sector (Advances to Cultivators)	70,00	95,63	50,00	..
730 Total Loans and Advances	32,30,00	57,79,55	33,80,00	..
<b>STATE TRADING IN MEDICAL STORES AND COAL.</b>				
810 State Trading				
813 Medical Stores (Gross)	61,56,01	49,55,41	38,52,83	..
Less—Receipts and Recoveries	(—)61,56,01	(—)49,55,41	(—)38,52,83	..
Net	..	..	..	..
814 Coal (Gross)	10,96	9,95	13,62	..
Less—Receipts and Recoveries	(—)1,68,30	(—)1,58,40	(—)1,58,40	..
Net	(—)1,57,34	(—)1,48,45	(—)1,44,78	..
Total	(—)1,57,34	(—)1,48,45	—1,44,78	..
<b>STATE TRADING IN FOODGRAINS AND SUGAR</b>				
(Account No.2)				
811 Food (Wheat, Rice and (Sugar) (Gross).	50,86,00	35,58,75	30,23,60	..
(Charged)	6,93,93,35	6,87,03,84	5,62,91,54	..
(Voted)	7,62,76,82	—5,17,47,78	—5,82,59,57	..
Less—Receipts and Recoveries				
Net (Account No. 2)	—17,97,47	2,05,14,81	10,55,57	..
<b>LOANS FROM COMMERCIAL BANKS</b> (Account No. 2)				
710 Debt Servicing				
715 Repayment of Principal—Domestic Debt (Charged)	4,87,83,04	4,42,10,69	4,75,08,01	..
710 Total Debt Servicing (Account No. 2)	4,87,83,04	4,42,10,69	4,75,08,01	..
Total A—Non—Development Capital Expenditure	8,47,54,53	7,50,36,12	5,69,50,98	..
Account No. 1	3,77,68,96	1,03,10,62	83,87,40	..
Account No. 2	4,69,85,57	6,47,25,50	4,85,63,58	..

## II—CAPITAL RECEIPTS AND DISBURSEMENT

(Rupees in thousands)

Receipts	Budget Estimate 1987-88	Revised Estimate 1986-87	Budget Estimate 1986-87	Accounts 1985-86
<b>PROVINCIAL CONSOLIDATED FUND</b>				
<b>B--DEVELOPMENT CAPITAL RECEIPTS</b>				
2300 Public Debt—				
2310 Domestic Debt (Permanent)				
2312 Domestic Debt (Permanent) Received from the Federal Government.	5,86,04,83	5,86,04,83	5,86,00,83	
2330 Foreign Debt (Permanent)				
2332 Foreign Debt (Permanent) Received from the Federal Government.	8,48,94	8,99,69	8,10,67	
2300 Total Public Debt	5,94,53,77	5,95,04,52	5,94,71,00	
Total B—Development Capital Receipts.	5,94,53,77	5,95,04,52	5,94,71,00	
Total Capital Receipts	13,97,83,51	12,80,90,26	11,22,70,50	
Total Provincial Consolidated Fund.	26,88,48,17	34,51,68,48	31,92,80,92	

## II—CAPITAL RECEIPTS AND DISBURSEMENTS

(Rupees in thousands)

Disbursements	Budget Estimate 1987-88	Revised Estimate 1986-87	Budget Estimate 1986-87	Accounts 1985-86
<b>PROVINCIAL CONSOLIDATED FUND</b>				
<b>B—DEVELOPMENT CAPITAL EXPENDITURE</b>				
312 Highways, Roads and Bridges		1,01,85,35	1,08,21,36	..
314 Buildings and Structure				
Government Buildings		1,94,72,88	2,07,96,93	..
Police Projects		55,08	49,51	..
452 Low Cost Housing (Town Development)	..	7,16,62	8,00,00	..
513 Agricultural Research and Extension Services	..	6,89,94	9,20,52	..
520 Irrigation	..	47,03,80	46,60,00	..
720 Government Investments (Industrial Development)	..	1,48,09	1,67,52	..
720 Government Investments (Provincial Miscellaneous Investments).	..			..
730 Loans and Advances (Loans to Municipalities Post Funds, etc).	..	58,93,92	59,94,90	..
Total B—Development Capital Expenditure	..	4,18,65,68	4,42,10,74	..
Less—Operational Shortfall in Development Expenditure.	..		—17,87,00	..
Less—Housing Schemes to be financed from the Deposit Account.	..	—7,16,62	—8,00,00	..
Total Capital Disbursements	8,47,54,53	11,61,85,18	9,85,74,72	..
Total Provincial Consolidated Fund	31,20,54,93	34,77,39,88	32,24,91,74	..
(Charged)	13,74,54,40	9,75,00,63	9,77,54,11	..
(Voted)	17,46,00,58	25,02,39,25	22,47,37,63	..

## III—OTHER RECEIPTS AND DISBURSEMENTS

(Rupees in thousands)

Receipts	Budget Estimate 1987-88	Revised Estimate 1985-87	Budget Estimate 1986-87	Accounts 1985-86
<b>PUBLIC ACCOUNT OF THE PROVINCE</b>				
11000 Unfunded Debt				
11500 State Provincial Fund ..	32,00,14	37,00,04	48,00,14	..
11000 Total Unfunded Debt ..	32,00,14	3,700,04	48,00,14	..
12000 Deposits Bearing Interest				
12107 Railway Reserve Fund ..	..	..	..	..
13000 Deposits not bearing Interest				
13100 Appropriation for Reduction or Avoidance of Debt.	..	..	..	..
13336 Punjab Government Employees Benevolent Fund	14,80,48	13,99,08	12,80,08	..
13337 Punjab Government Employees Group Insurance Fund.	2,60,00	2,30,00	1,65,00	..
13343 Deposit of Depreciation Reserve of Commercial Concerns- Jallo Rosin Factory.	25	25	25	..
13352 Depreciation Reserve Fund- Government Presses.	10,60	10,60	10,60	..
13400 Deposits of Local Fund ..	50,00,00	50,00,00	50,00,00	..
13500 Department and Judicial Deposits (Civil Deposits).	3,44,40,84	3,44,40,84	2,80,46,24	..
13548 Workers Children Education Fund	3,43,00	3,43,00	3,43,00	..
13800 Other Accounts				
13824 Sugarcane Development Cess Fund	7,41,45	5,55,85	5,55,85	..
13825 Subvention from the Workers Welfare Fund.	..	..	..	..
13828 Deposit Account of Town Development Schemes	9,57,65	8,47,86	8,00,00	..
13900 Zakat Funds	..	..	..	..
13902 Zakat Funds (Account No. 3) ..	70,80,00	70,80,00	59,00,00	..

## III—OTHER RECEIPTS AND DISBURSEMENTS

(Rupees in thousands)

Disbursements	Budget Estimate 1987-88	Revised Estimate 1986-87	Budget Estimate 1986-87	Accounts 1985-86
<b>PUBLIC ACCOUNT OF THE PROVINCE</b>				
21000 Unfunded Debt—				
21500 State Provident Fund	10,00,12	16,00,12	16,00,12	..
21000 Total Unfunded Debt	10,00,12	16,00,12	16,00,12	..
Deposits and Advances				
22000 Deposits bearing Interest				
22107 Railway Reserve Fund	..	..	..	..
23000 Deposits not bearing Interest				
23100 Appropriation for Reduction or Avoidance of Debt.	..	..	..	..
	..	..	..	..
23336 Punjab Government Employees Benevolent Fund	14,80,48	13,99,08	12,80,08	..
23337 Punjab Government Employees Group Insurance Fund	2,60,00	2,30,00	1,65,00	..
23343 Deposit of Depreciation Reserve of Commercial Concerns—Jallo Rosin Factory	..	..	..	..
23352 Depreciation Reserve Fund—Government Presses	..	..	..	..
23400 Deposits of Local Fund	50,00,00	50,00,00	50,00,00	..
23500 Department Judicial Deposits (Civil Deposits)	3,44,40,84	3,44,40,84	2,80,46,24	..
23548 Workers Children Education Fund	3,43,00	3,43,00	3,43,00	..
23800 Other Accounts				
23824 Sugarcane Development Cess Fund	7,41,45	5,55,85	5,51,52	..
23825 Subvention from the Workers Welfare Fund	..	..	..	..
23828 Deposit Account of Town Development Schemes	9,57,65	8,47,86	8,00,00	..
23900 Zakat Funds				
23902 Zakat Fund (Account No. 3)	70,80,00	70,80,00	59,00,00	..

## III—OTHER RECEIPTS AND DISBURSEMENTS

(Rupees in thousands)

Receipts	Budget Estimate 1987-88	Revised Estimate 1986-87	Budget Estimate 1986-87	Accounts 1985-86
<b>PUBLIC ACCOUNT OF THE PROVINCE</b>				
Deposits and Advances				
14000 Advances not bearing Interest				
14100 Advances Repayable	28,60,00	28,60,00	24,14,01	..
14200 Permanent Advances	..	..	..	..
15107 Account with the Government of India.	..	..	..	..
15112 Account with the Government of Burma.	..	..	..	..
15113 Account with the State Bank of Pakistan.	3,03	3,01	3,01	..
15300 Suspense Account	50,80,97	50,71,00	79,74,00	..
15400 Cheques and Bills	1,00,00,00	1,00,00,00	1,00,00,00	..
15500 Miscellaneous				
15501 Miscellaneous-Government Accounts	..	..	..	..
15700 Departmental and Similar Accounts	80,09	80,09	50,39	..
<b>Total Deposits and Advances</b>	<b>6,83,38,36</b>	<b>6,79,21,58</b>	<b>6,25,38,10</b>	<b>..</b>
Account No. 1	6,12,58,36	6,08,41,58	5,06,38,10	..
Account No. 3	70,80,00	70,80,00	59,00,00	..

## III—OTHER RECEIPTS AND DISBURSEMENTS

(Rupees in thousands)

Disbursements	Budget Estimate 1987-88	Revised Estimate 1986-87	Budget Estimate 1986-87	Accounts 1985-86
<b>PUBLIC ACCOUNT OF THE PROVINCE</b>				
<b>Deposits and Advances</b>				
24000 Advances not bearing Interest				
24100 Advances Repayable	28,60,00	28,60,00	24,14,01	..
24200 Permanent Advances	5	5	5	..
25107 Account with the Government of India.	9	9	89	..
25112 Account with the Government of Burma.	..	..	..	..
25113 Account with the State Bank of Pakistan.	3,03	3,01	3,01	..
25300 Suspense Account	50,80,97	50,71,00	79,74,00	..
25400 Cheques and Bills	1,00,00,00	1,00,00,00	1,00,00,00	..
25500 Miscellaneous				
25501 Miscellaneous—Government Account	..	..	..	..
25700 Departmental and Similar Accounts	80,00	80,00	50,00	..
<b>Total Deposits and Advances</b>	<b>6,83,27,56</b>	<b>6,79,10,78</b>	<b>6,25,27,30</b>	<b>..</b>
Account No. 1	6,12,47,56	6,08,30,78	5,66,27,30	..
Account No. 3	70,80,00	70,80,00	59,00,00	..

## III—OTHER RECEIPTS AND DISBURSEMENTS

(Rupees in thousands)

Receipts	Budget Estimate 1987-88	Revised Estimate 1986-87	Budget Estimate 1986-87	Accounts 1985-86
<b>PUBLIC ACCOUNT OF THE PROVINCE</b>				
<b>15600 Remittances</b>				
15602 Cash Remittances between Treasuries	5,71,35,09	5,71,35,09	5,70,51,50	..
15614 State Bank of Pakistan—Remittances	64	64	..	..
15616 Adjusting Account between Federal and Provincial Governments	27,15,83	27,15,83	5,16,00	..
15620 Inter-provincial Suspense Account	31,44	31,44	2,50,00	..
<b>15600 Total Remittances</b>	<b>5,90,83,00</b>	<b>5,98,83,00</b>	<b>5,78,17,50</b>	<b>..</b>
<b>Total Public Account of the province</b>	<b>13,14,91,50</b>	<b>13,15,04,62</b>	<b>12,51,55,74</b>	<b>..</b>
Account No. 1	12,43,41,50	12,44,24,02	11,92,55,74	..
Account No. 3	70,80,00	70,80,00	59,00,00	..
<b>Total Provincial Receipts</b>	<b>40,02,69,57</b>	<b>47,66,73,10</b>	<b>44,49,36,66</b>	<b>..</b>
Account No. 1	34,62,04,00	40,48,67,61	38,69,73,08	..
Account No. 2	4,69,85,57	6,47,25,50	4,85,63,58	..
Account No. 3	70,80,00	70,80,00	59,00,00	..
<b>Opening Balance</b>	<b>2,10,86,86</b>	<b>2,15,47,54</b>	<b>- 7,88,74</b>	<b>..</b>
Account No. 1	1,81,26,14	1,85,86,82	- 5,3,78	..
Account No. 2	5,561	55,61	- 90,45	..
Account No. 3	29,05,11	29,05,11	12,13,07	..
<b>Grand Total</b>	<b>42,13,56,43</b>	<b>49,82,20,64</b>	<b>44,36,47,92</b>	<b>..</b>



## III—OTHER RECEIPTS AND DISBURSEMENTS

(Rupees in thousands)

Disbursements	Budget Estimate 1987-88	Revised Estimate 1986-87	Budget Estimate 1986-87	Accounts 1985-86
<b>PUBLIC ACCOUNT OF THE PROVINCE</b>				
25600 Remittances				
25602 Cash Remittances between treasuries	5,71,35,09	5,71,35,09	5,70,51,50	..
25614 State Bank of Pakistan—Remittances	64	64	..	..
25616 Adjusting Accounts between Federal and Provincial Governments	27,15,83	27,15,83	5,16,00	..
25620 Inter-Provincial Suspense Account	31,44	31,44	2,50,00	..
25600 Total Remittances	5,98,83,00	5,98,83,00	5,78,17,50	..
Total Public Account of the Province.	12,92,10,68	12,93,93,90	12,19,44,92	..
Account No. 1	12,21,30,88	12,23,13,90	11,60,44,92	..
Account No. 3	70,80,00	70,80,00	59,00,00	..
Total Provincial Disbursements	44,12,65,66	47,71,33,78	44,44,36,65	..
Account No. 1	38,72,00,09	40,53,28,28	38,99,73,08	..
Account No. 2	4,69,85,57	6,47,25,50	4,85,63,58	..
Account No. 3	70,80,00	70,80,00	59,00,00	..
Closing Balance	-1,99,09,23	2,10,86,86	-7,88,74	..
Account No. 1	-2,28,69,95	1,81,26,14	5,23,78	..
Account No. 2	55,61	55,51	99,45	..
Account No. 3	29,05,11	29,05,11	12,13,67	..
Grand Total	42,13,56,43	49,82,20,64	44,36,47,92	..

**IV—SUMMARY STATEMENT OF REVENUE RECEIPTS AND REVENUE EXPENDITURE**

(For Details See Statement I)

(Rupees in thousands)

Revenue Receipts	Budget Estimate 1987-88	Revised Estimate 1986-87	Budget Estimate 1986-87	Accounts 1985-86
<b>General Revenue Receipts</b>				
<b>6000 Tax Revenue:</b>				
0100 Direct Taxes on Income and Wealth	5,67,01,85	4,86,91,95	5,06,61,97	..
0200 Indirect Taxes (on Commodities and Transactions).	4,71,71,91	4,44,00,97	4,09,14,67	..
<b>1000 Non-Tax Receipts:</b>				
1100 Incomes from Property and Enterprise (Interest Receipts).	10,08,58	61,56,03	40,58,53	..
1200 Receipts from Civil Administration and other Functions.				
1210 Receipts from General Administration.	4,26,83	4,01,60	5,06,92	..
1230 Law and Order Receipts	21,79,72	21,02,71	19,70,62	..
1240 Receipts from Community Services	10,27,42	9,12,24	8,89,66	..
1250 Receipts from Social Services	40,89,51	39,63,38	40,74,72	..
1260 Receipts from Economic Services.	1,36,37,38	1,28,01,55	1,22,86,22	..
1300 Miscellaneous Receipts	27,43,46	8,66,86,75	8,59,35,11	..
1400 Miscellaneous Adjustments between Federal and Provincial Governments.	..	..	..	..
<b>Total General Revenue Receipts</b>	12,89,86,66	20,61,17,18	20,12,68,42	..

## IV—SUMMARY STATEMENT OF REVENUE RECEIPTS AND REVENUE EXPENDITURE

(For Details See Statement I)

(Rupees in thousands)

Expenditure met from Revenue	Budget Estimate 1987-88	Revised Estimate 1986-87	Budget Estimate 1986-87	Accounts 1985-86
<b>Non-Development Revenue Expenditure:</b>				
000 General Administration ..	1,57,29,80	1,54,47,73	1,55,71,21	..
200 Law and Order ..	1,90,04,40	1,81,10,99	1,72,61,24	..
300 Community Services ..	1,22,01,00	1,11,04,26	1,13,61,35	..
400 Social Services ..	7,73,09,47	6,46,60,34	6,73,76,54	..
500 Economic Services ..	3,23,75,56	3,07,52,86	3,04,82,88	..
600 Subsidies ..	1,47,26,82	1,15,91,28	1,28,20,00	..
700 Debt Servicing, Investible Funds and Grants ..	5,21,02,40	4,81,85,89	4,54,26,77	..
800 Unallocable ..	..	..	27,77	..
Indexation of Pay and pension ..	38,51,00	..	..	..
<b>Total Non-Development Revenue Expenditure</b> ..	<b>22,73,00,45</b>	<b>19,98,53,35</b>	<b>20,03,27,76</b>	..
<b>Revenue Surplus/Deficit</b> ..	<b>-9,83,13,79</b>	<b>62,63,83</b>	<b>+9,40,66</b>	..
<b>Total</b> ..	<b>12,89,86,66</b>	<b>20,61,17,18</b>	<b>20,12,68,42</b>	..

**V—SUMMARY STATEMENT OF CAPITAL AND PUBLIC ACCOUNT RECEIPTS AND DISBURSEMENTS**

(Rupees in thousands)

Capital Receipts	Budget Estimate 1987-88	Revised Estimate 1986-87	Budget Estimate 1986-87	Accounts 1985-86
<b>General Capital Receipts:</b>				
1310 Grants ..	24,00,00	8,46,25	14,46,25	..
1320 Extraordinary Receipts ..	17,29,41	16,12,90	15,22,32	..
2200 Recoveries of Loans and Advances ..	5,80,05	6,26,46	5,19,11	..
2311 Domestic Debt (Permanent) Direct ..	5,16,99	2,74,63	2,48,24	..
2312 Domestic Debt (Permanent) received from the Federal Government. ..	2,71,20,72	..	0	..
2323 Floating Debt—Others (Ways and Means Advances). ..	10,00,00	5,00,00	5,00,00	..
Debt Raised Abroad ..	..	..	..	..
Loans from the Federal Government ..	..	..	..	..
<b>Total General Capital Receipts ..</b>	<b>3,33,47,17</b>	<b>38,60,24</b>	<b>42,35,92</b>	..
<b>Public Account Receipts:</b>				
11000 Unfunded Debt ..	32,00,14	37,00,04	48,00,14	..
Deposits and Advances:	6,12,58,36	6,08,41,58	5,66,38,10	..
15600 Remittances ..	5,98,83,00	5,98,83,00	5,78,17,50	..
<b>Total Public Account Receipts ..</b>	<b>12,43,41,50</b>	<b>12,44,24,62</b>	<b>11,92,55,74</b>	..

## V—SUMMARY STATEMENT OF CAPITAL AND PUBLIC RECEIPTS AND DISBURSEMENTS

(Rupees in thousands)

Capital Disbursements	Budget Estimate 1987-88	Revised Estimate 1986-87	Budget Estimate 1986-87
<b>Non-Development Capital Expenditure</b>			
<b>Non-Development Capital Heads</b> ..	24,00,00	8,46,25	14,46,25
715 <b>Repayment of Principal Domestic Debt</b>			
<b>Permanent Debt (Market Loans)</b> ..	5,16,99	2,74,63	2,84,24
<b>Floating Debt (Ways and Means Advances)</b> ..	10,00,00	5,00,00	5,00,00
716 <b>Repayment of Principal Domestic Debt—Payable to the Federal Government.</b>	3,00,60,27	24,54,95	24,54,95
717 <b>Repayment of Principal—Foreign Debt (Debt raised Abroad).</b>	..	18	33
718 <b>Repayment of Principal—Foreign Debt—Payable to the Federal Government.</b>	7,19,04	6,03,51	5,02,41
730 <b>Loans and Advances</b> ..	32,30,00	57,79,55	33,80,00
810 <b>State Trading in Medical Stores and Coal (Net)</b> ..	-1,57,34	-1,48,45	-1,44,78
<b>Total Non-Development Capital Expenditure</b> ..	3,77,68,96	1,03,10,62	83,87,40
<b>Net Capital Receipts</b> ..	-44,21,79	-64,50,38	-41,51,48
<b>Net Total Non-Development Capital Expenditure</b> ..	3,33,47,17	38,60,24	42,35,92
<b>Public Account Disbursements</b>			
21000 <b>Unfunded Debt</b> ..	10,00,12	16,00,12	16,00,12
<b>Deposits and Advances</b> ..	6,12,47,56	6,08,30,78	5,66,27,30
25600 <b>Remittances</b> ..	5,98,83,00	5,98,83,00	5,78,17,50
<b>Total Public Account Disbursements</b> ..	12,21,30,68	12,23,13,90	11,60,44,92
<b>Net Public Account Receipts</b> ..	22,10,82	21,10,72	32,10,82
<b>Total</b> ..	12,43,41,50	12,44,24,62	11,92,55,74

## VI—SUMMARY STATEMENT OF A.D.P. RESOURCES AND EXPENDITURE

(Rupees in thousands)

Receipts	Budget Estimate 1987-88	Revised Estimate 1986-87	Budget Estimate 1986-87
A.D.P. Resources:—			
Revenue Surplus/Deficit	..	62,63,83	9,40,66
Net Capital Receipts	..	-64,50,38	-41,51,48
Net Public Account Receipts	..	21,10,72	32,10,82
Transfer from Deposit Account for Town Development Schemes.	..	7,16,62	8,00,00
Development Revenue Receipts	..	1,09,61,04	57,42,00
Development Capital Receipts	..	5,95,04,52	5,94,71,00
<b>Total</b>	..	<b>7,31,06,35</b>	<b>6,60,13,00</b>
Utilization of Cash Balance (Account No. 1)	..	4,61,68	..
<b>Total A.D.P. Resources.</b>	..	<b>7,35,67,03</b>	<b>6,60,13,00</b>

## VI—SUMMARY STATEMENT OF A.D.P. RESOURCES AND EXPENDITURE

(Rupees in thousands)

Disbursements	Budget Estimate 1987-88	Revised Estimate 1986-87	Budget Estimate 1986-87
Development Expenditure on Revenue Account	..	3,17,01,35	2,44,89,26
Development Expenditure on Capital Account :			
312 Highways, Roads and Bridges	..	1,01,85,35	1,08,21,36
314 Buildings and Structures—			
Government Buildings	..	1,94,72,88	2,07,86,93
Police Project	..	55,08	49,51
452 Low Cost Housing (Town Development)	..	7,16.62	3,00,00
513 Agricultural Research and Extension Services	..	6,89,94	9,20,52
520 Irrigation	..	47,03,80	46,60,00
720 Government Investments (Industrial Development)	..	1,48,09	1,67,52
720 Provincial Miscellaneous Investments	..	..	..
730 Loans and Advances—Loans to Municipalities Port Funds, etc.	..	58,93,92	59,94,90
<b>Gross Total Development Programme</b>	..	7,35,67,03	6,87,00,00
<b>Less—Operational Shortfall</b>	..	..	—26,87,00
<b>Net Total Development Programme</b>	..	7,35,67,03	6,60,13,00

## VII--DETAILS OF REVENUE RECEIPTS

(Rupees in thousands)

Classification of Receipts	Budget Estimate 1987-88	Revised Estimate 1986-87	Budget Estimate 1986-87
<b>6000 TAX REVENUE</b>			
0100 Direct Taxes from Income and Wealth:—			
0111 Corporation Tax—Share of net Proceeds assigned to Provinces.			
0112 Personnel Income Tax—Share of net Proceeds assigned to Provinces.	5,21,17,00	4,43,00,00	4,51,88,00
0113 Agricultural Income Tax—Agriculture Income	4,87	3,73	4,89
0120 Property and Wealth Tax—			
0122 Immovable Property Tax—(Urban)— Ordinary.	35,00,00	32,00,00	31,30,00
Deductions	—28,27,22	—25,84,87	—25,27,73
Total	6,72,78	6,15,13	6,02,27
0123 Tax Transfer of Property—Fees for Registering documents.	10,36,00	933,00	12,55,00
0123 Tax on Transfer of Property—Fees for copying registered documents.	35,00	30,00	35,00
0123 Tax on Transfer of Property—Others	35,00	33,00	30,00
Deduct—Refund	..	..	..
Total	11,06,00	9,96,00	13,20,00
0124 Land Revenue—Ordinary	1,41,47	1,41,47	1,44,97
0124 Land Revenue—Recoveries of Over Payments	1,10	1,00	74
0124 Land Revenue—Payments for services rendered.	3,00	3,00	3,47
0124 Land Revenue—Fees for consolidation of holdings	30,00	25,00	30,00
0124 Land Revenue—Others	23,25,63	22,25,02	17,50,63
Deduct—Refunds	..	..	..
Total	25,01,20	23,95,49	19,29,81



## VII—DETAILS OF REVENUE RECEIPTS

(Rupees in thousands)

Classification of Receipts	Budget Estimate 1987-88	Revised Estimate 1988-87	Budget Estimate 1988-87
0130 Gift Tax—Share of net proceeds assigned to Provinces			
0140 Capital Gains Tax—Ordinary		90,00	13,49,00
Deduct—Refunds		—8,40	—12,00
<b>Total</b>		81,60	13,37,00
0170 Tax on Profession, Trades and Callings—Ordinary	3,00,00	3,00,00	3,00,00
0200 Indirect Taxes (on Commodities and Transactions)			
0210 Customs		5,35,00	1,46,00
0220 Sales Tax—Share of net proceeds assigned to Provinces	2,71,12,00	2,51,13,00	2,35,95,00
0240 Net Proceeds on Excise Duty on Natural Gas to be transferred to the Provinces under Article 161 of the Constitution	5,88,00	5,39,00	2,96,00
0250 Provincial Excise			
0251 Spirits and Fermented Products—Malt Liquors	12,00	10,00	11,00
0251 Spirits and Fermented Products—Foreign Liquors	2,00,43	1,99,39	2,16,72
0251 Spirits and Fermented Products—Medicated Wines and Liquors	42,22	41,00	45,61
0252 Receipts from Distilleries	33	33	23
0253 Medicinal and Toilet Preparations Containing Alcohol	75,00	68,00	60,23
0255 Opium	54,88	51,98	45,51
0256 Fines, Confiscations and Miscellaneous	54	43	58
0257 Receipts for Services rendered	14,33	11,36	11,26
0259 Others	2	3	10
Deduct—Refunds	—70,00	—70,00	—70,00
<b>Total</b>	3,29,75	3,14,52	3,21,24

## VII—DETAILS OF REVENUE RECEIPTS

(Rupees in thousands)

Classification of Receipts	Budget Estimate 1987-88	Revised Estimate 1986-87	Budget Estimate 1986-87
0260 Sale of Opium			
0262 Medicinal Opium	36,34	36,34	34,18
0270 Stamps Duties—			
0271 Non-Judicial—Sale of Stamps	80,75 15	74,01,20	52,33,90
0271 Non-Judicial—Duty on Impressing Documents.	7,02,08	6,52,08	9,35,90
0271 Non-Judicial—Fines and Penalties	7,30	6,70	3,10
0272 Judicial—Court fees realized in Stamps	8,18,00	7,50,00	10,10,00
0272 Judicial—Fines and Penalties	30	30	25
Deductions	-1,29,83	-1,19,28	-1,03,15
<b>Total</b>	<b>94,73,00</b>	<b>86,91,00</b>	<b>69,80,00</b>
0280 Motor Vehicles—			
0281 Receipts under Motor Vehicles Act	5,03,86	4,49,88	4,22,50
0282 Receipts under provincial Motor Vehicle Taxation Act.	35,13 09	31,36,66	30,06 50
0289 Other Receipts	2,37,00	2,31,64	2,21,00
Deduct—Refunds	..	..	..
<b>Total</b>	<b>42,53,95</b>	<b>38,18,18</b>	<b>36,50,00</b>
0290 Other Indirect Taxes—			
0291 Entertainment Tax	15,75,00	15,69,63	18,65 00
Deduct—Refunds	..	..	-10
<b>Total</b>	<b>15,75,00</b>	<b>15,69,63</b>	<b>18,64,90</b>

## VII—DETAILS OF REVENUE RECEIPTS

(Rupees in thousands)

Classification of Receipts	Budget Estimate 1987-88	Revised Estimate 1986-87	Budget Estimate 1986-87
0293 Education Cases	7.00	7.00	7.00
0294 Cotton Fees	18,99.00	18,57.00	8,00.00
0297 Tax on Hotels	92.00	92.00	82.00
Deduct—Refunds	..	..	..
Total	92.00	92.00	82.00
0298 Electricity—Miscellaneous Receipts and Fees.	17,29.89	16,53.35	16,50.00
Deduct—Refunds	—2	—5	—5
Total	17,29.87	16,53.30	16,50.00
0299 Others	1,73.00	1,75.00	1,75.00
Deduct—Refunds	..	..	—65
Total	1,73.00	1,75.00	1,74.35
<b>1000 NON—TAX RECEIPTS</b>			
<b>1100 INCOME FROM PROPERTY AND ENTERPRISE</b>			
<b>1130 Interest—</b>			
1132 Interest on Loans and Advances to Local Bodies (Loans to Municipalities).	6,69.23	1,53,47.41	6,02.37
1134 Interest on Loans and advances to Non-financial Institutions.	31,78.35	99,93.01	30,61.22
1135 Interest on Loans and Advances to Government Servants.	2.73	2.76	4.07
1136 Interest received from Commercial Department	..	43,93.16	25,06.14
1137 Interest on Arrears of Revenue	64.80	67.78	51.72
1138 Interest Realised on Investments of Cash Balances.	28.28	27.49	27.78
1139 Others (Loans and Advances to Cultivators)	12.51	8.12	6.94
Deductions	—29,63.34	—2,370.18	—22,18.73
Total	9,92.56	61,40.55	40,41.51

## VII—DETAILS OF REVENUE RECEIPTS

(Rupees in thousands)

Classification of Receipts	Budget Estimate 1987-88	Revised Estimate 1986-87	Budget Estimate 1986-87
<b>1140 Dividends:—</b>			
1141 Dividends from Government Investments— Financial Institutions.			
1142 Dividends from Government Institutions— Financial Institutions.	16.02	15.48	17.02
<b>Total</b>	16.02	15.48	17.02
<b>1200 RECEIPTS FROM CIVIL ADMINISTRATION AND OTHER FUNCTIONS.</b>			
1210 Receipts from General Administration.			
1211 Organs of State—Examination Fees	9.07	8.49	13.32
1212 Fiscal Administration Receipts-in-Aid of Superannuation—Contribution of Pension and Gratitudes	3,41.49	3,25,23	3,25,29
1212 Fiscal Administration—Receipts-in-Aid of Superannuation—Share of Pension liability recovered from Local Bodies for Provincialised Colleges, Schools.	15.37	14.64	1.88
1212 Fiscal Administration—Receipts-in-Aid Superannuation—Others.	30.43	28.99	1,42.38
<i>Deduct—Refunds</i>			
<b>Total</b>	3,87.29	3,68.86	4,69.35
1213 Economic Regulation—Receipts under the Weights and Measures and Trade Employment Act.	30.52	24.25	24.25
<b>1230 Law and Order Receipts:—</b>			
1231 Justice—Sale proceeds of unclaimed and escheated property.	3.10	2.60	2.80
1231 Justice—General Fees, Fines and Forfeitures.	4,93.70	4,72.03	4,28.52
1231 Justice—Receipts of Record Room	1.51	1.46	1.70
1231 Justice—Recoveries of Overpayments	9.00	8.00	6.00

## VII—DETAILS OF REVENUE RECEIPTS

(Rupees in thousands)

Classification of Receipts		Budget Estimate 1987-88	Revised Estimate 1986-87	Budget Estimate 1986-87
1231	Justice—Collection of payment for services rendered ..	6,20	6,10	8,00
1231	Justice—Others ..	4,81	4,65	4,48
	<i>Deduct—Refunds</i> ..	—2,30	—2,30	—1,30
	<b>Total</b> ..	<b>5,07,92</b>	<b>4,85,34</b>	<b>4,44,60</b>
1232	Police—Police supplied to Federal Government ..	1,63,69	1,73,90	1,63,69
1232	Police—Police supplied to Public Department, Private Companies and Persons ..	1,08,54	1,06,72	1,08,62
1232	Police—Fees, Fines and Forfeitures ..	11,44,02	10,66,97	9,13,60
1232	Police—Recoveries of Overpayments ..	13,97	13,37	12,97
1232	Police—Collection of payments for services rendered ..	29,00	28,50	27,02
1232	Police—Others ..	29,62	29,65	28,81
	<b>Total</b> ..	<b>14,88,84</b>	<b>14,19,11</b>	<b>13,24,61</b>
1233	Jails—Jails Manufactures ..	1,47,35	1,69,62	1,69,62
1233	Jails—Recoveries of Overpayments ..	10	3	3
1233	Jails—Others ..	19,11	18,61	18,11
	<i>Deduct—Refunds</i> ..			
	<b>Total</b> ..	<b>1,66,56</b>	<b>1,88,26</b>	<b>1,87,76</b>
1234	Civil Defence—Ordinary Receipts ..	16,40	10,00	13,65
1240	Receipts from Community Services:—			
1241	Works—Building Rent:—			
	Civil Works ..	23,00	22,00	15,00
	Communications ..	1,28	1,24	1,24

## VII—DETAILS OF REVENUE RECEIPTS

(Rupees in thousands)

Classification of Receipts		Budget Estimate 1987-88	Revised Estimate 1986-87	Budget Estimate 1986-87
1241	Works—Recoveries of Expenditure—			
	Civil Works ..	4,20	4,00	3,20
	Communications ..	41,00	40,00	40,00
1241	Works—Total on Roads and Bridges ..	3,96,00	3,53,00	3,55,00
1241	Works—Other—			
	Civil Works ..	79,80	76,00	73,54
	Deduct—Refunds ..			..
	Communications ..	2,78,44	2,20,00	2,20,00
	Deduct—Refunds ..			..
	Total ..	6,23,72	7,18,24	7,07,94
1242	Public Health—Recoveries of Overpayments. ..	23,10	22,00	2,20
1242	Public Health—Collection of payments for services rendered. ..	21,00	20,00	3,25
1242	Public Health—Others ..	1,59,60	1,52,00	1,76,27
	Total ..	2,03,70	1,94,00	1,81,72
1250	Receipts from Social Services:—			
1251	Education—University—Fees Government Arts Colleges. ..	5,95,85	5,92,50	5,90,50
2151	Education—University—Fees Government Professional Colleges. ..	3,75	3,71	3,70
1251	Education—Secondary—Fees Government Secondary Schools. ..	8,20,23	8,16,88	8,14,88
1251	Education Fees—Government Primary Schools. ..	5,17,67	5,14,07	5,12,07
1251	Education—Special—Fees and Other Receipts, Government Special Schools. ..	8,66	8,51	8,51
1251	Education—Special—Receipts of Technical and Commercial Institutes. ..	52,96	38,91	38,91
1251	Education—General—Recoveries of Overpayments. ..	17,25	16,36	16,36

## VII—DETAILS OF REVENUE RECEIPTS

(Rupees in thousands)

Classification of Receipts		Budget Estimate 1987-88	Revised Estimate 1986-87	Budget Estimate 1986-87
1251	Education—General—Collection of Payments for services rendered ..	4	4	4
1251	Education—General—Admission Fee ..	6506	64,13	64,13
1251	Education—Others ..	50,89	50,37	50,37
	<i>Deduct—Refunds</i> ..	—14,64	—14,64	—1,68
	<b>Total</b> ..	<b>21,17,72</b>	<b>20,90,84</b>	<b>20,97,79</b>
1252	Education—Receipts from Museums ..	52	50	50
1252	Health—School and College Fees ..	49,00	46,73	40,70
1252	Health—Hospital Receipts ..	3,71,80	3,39,90	5,93,47
1252	Health—Mental Hospital Receipts ..	5,10	5,00	5,00
1252	Health—Sale of Medicines and Vaccines ..	20	18	18
1252	Health—Contributions ..	1,28,73	1,28,73	1,28,73
1252	Health—Recoveries of Overpayments ..	5,91	5,41	93
1252	Health—Collection of payments for services rendered. ..	13,82	12,63	6,22
1252	Health—Others ..	40,75	37,26	10,77
	<b>Total</b> ..	<b>6,15,31</b>	<b>5,75,84</b>	<b>7,86,00</b>
1253	Manpower Management—Receipts of the Manpower and Employment Organizations. ..	3,96	3,96	5,65
1253	Manpower Management—Receipts under the West Pakistan Shops and Establishment Ordinance, 1969. ..	50	32	32
	<b>Total</b> ..	<b>446</b>	<b>4,28</b>	<b>5,97</b>
1254	Housing and Physical Planning—Sale of Plots ..	12,00,00	11,50,00	10,96,56
1254	Housing and Physical Planning—Sale of Buildings. ..	17,25	16,40	2,00

## VII—DETAILS OF REVENUE RECEIPTS

(Rupees in thousands)

Classification of Receipts	Budget Estimate 1987-88	Revised Estimate 1986-87	Budget Estimate 1986-87
1254 Housing and Physical Planning—Income from Satellite Town Schemes.	77,00	73,58	38,46
1254 Housing and Physical Planning—Collection for payments for services rendered.	..	..	50
1254 Housing and Physical Planning—Others	7,25	6,94	6,94
<b>Total</b>	<b>13,01,50</b>	<b>12,46,92</b>	<b>11,44,46</b>
1255 Social Security and Social Welfare Measures—Receipts under the Wild Birds and Wild Animals Protection Act.	50,00	45,00	40,00
1260 Receipts from Economic Services.			
1261 Agriculture—Agricultural Receipts	12,54,25	11,89,91	11,06,00
1261 Agriculture—Grants by the Agricultural Research Council and the Central Cotton Committee.			
1261 Agriculture—Others	3,00,80	2,95,19	2,64,37
<b>Total</b>	<b>15,55,05</b>	<b>14,85,10</b>	<b>14,30,37</b>
1261 Fisheries—Receipts	1,45,00	1,32,95	1,22,74
<b>Total</b>	<b>1,45,00</b>	<b>1,32,95</b>	<b>1,22,74</b>
1261 Animal Husbandry—Others	5,04,32	4,41,02	4,44,82
<b>Total</b>	<b>5,04,32</b>	<b>4,41,02</b>	<b>4,44,82</b>
1261 Forest—Timber and other produce removed from the Forests by Government Agencies.	17,44,64	14,93,30	11,11,51
1261 Forest—Timber and other produce removed from the Forests by consumers and purchasers.	57,88	60,91	53,08



## VII—DETAILS OF REVENUE RECEIPTS

(Rupees in thousands)

Classification of Receipts	Budget Estimate 1987-88	Revised Estimate 1986-87	Budget Estimate 1986-87
1261 Forest—Drift and Waif Wood and Confiscated Forest Produce.	5	5	7
1261 Forest—Jallo Rosia Factory	1,10,49	92,10	1,31,09
1261 Forest—Others	56,46	52,15	42,78
<i>Deducts—Refunds</i>	—1,34	—2,25	—1,18
<b>Total</b>	<b>19,68,18</b>	<b>16,95,26</b>	<b>13,37,35</b>
1261 Co-operation—Fees for Registration of Societies.			
1261 Co-operation—Others	12,73	13,36	13,10
1262 Irrigation—Irrigation Works—Direct Receipts—Water Rates.	79,73,98	76,00,74	76,28,02
1262 Irrigation—Irrigation Works—Direct Receipts—Others.	5,83,84	5,77,22	5,01,66
1262 Embankments and Drainage Works—Direct Receipts—Hill Torrents.	20	15	15
1262 Embankments and Drainage Works—Direct Receipts—Recoveries of Expenditure.	6,41	61,0	6,10
1262 Embankments and Drainage Works—Direct Receipts—Others.	34,32	33,06	28,86
<i>Deduct—Refunds</i>	..	..	..
<b>Total</b>	<b>85,98,75</b>	<b>82,17,27</b>	<b>80,64,79</b>
1264 Printing—Sale of Gazettes	95	95	95
1264 Printing—Sale of other Government Publications.	85,80	85,80	99,81
1264 Printing—Sale of Forms and Registers	1,23,61	1,23,61	1,24,25
1264 Printing—Press Receipts	2,35,60	2,06,60	2,30,00
1264 Printing—Others	79	79	79
1264 Stationery—Receipts.	2,17,20	2,17,20	2,17,20

## VII—DETAILS OF REVENUE RECEIPTS

(Rupees in thousands)

Classification of Receipts		Budget Estimate 1987-88	Revised Estimate 1986-87	Budget Estimate 1986-87
1264	Stationery—Sale of Plain Paper used with Stamps.	25,00	25,00	20,00
1264	Stationery—Others	5	5	4
	Total	6,90,00	6,60,00	6,93,04
1264	Industries—Ordinary Collections	1,52,77	1,45,66	1,40,94
1264	Industries—Recoveries of Overpayments	13	13	3
1264	Industries—Collection of payments for services rendered.			
1264	Industries—Others	10,45	9,80	8,95
	Total	1,63,35	1,55,59	1,49,92
<b>1300</b>	<b>MISCELLANEOUS RECEIPTS</b>			
1310	Grants :			
1311	Foreign Grants—Development Revenue.		4,50,00	4,50,00
	Capital			
1311	Foreign Grants—Non-Development Revenue			
	Capital			
1312	Other Grants from Federal Government—Development.			
	Revenue	75,00	1,05,11,04	52,02,00
	Capital			
1312	Other Grants from Federal Government—Non-Development.			
	Revenue	4,10,65	8,46,73,61	8,38,66,35
	Capital	24,00,00	8,46,25	14,46,25
1391	Others—Unclaimed Deposits	8,00,00	8,00,00	6,92,85
1390	Others—Sale of Stores and Materials	25,00	25,00	6,40

## VII-DETAILS OF REVENUE RECEIPTS

(Rupees in thousands)

Classification of Receipts		Budget Estimate 1987-88	Revised Estimate 1986-87	Budget Estimate 1986-87
1391	Others—Sales of Land and Houses, etc.	1,00	1,00	1,00
1391	Others—Contributions	..	..	..
1391	Others—Rent, Rates and Taxes	15,00	15,00	22,60
1391	Others—Fees, Fines and Forfeitures	5,27,16	5,07,14	5,05,22
1391	Others—Receipts under the Mines and Oilfields and Mineral Development (Federal Control) Act, 1948.			
	Royalty on Natural Gas	3,63,26	1,55,26	1,48,00
	Others—Miscellaneous Fees	3,00,00	2,75,00	2,25,00
1391	Others—Collection Charges of Sugar-cane Development Cess.	15,13	18,89	11,26
1391	Others—Recoveries of Overpayments	17,00	17,00	20,80
1391	Others—Collection of payments for services rendered.			
	Miscellaneous	63,61	53,48	64,09
	Miscellaneous Departments	1,12	1,05	1,05
1391	Fees for Registration for Society under the Registration Act.			
	Miscellaneous Departments	2,88	2,88	2,88
	Miscellaneous			
1391	Others—Surcharges	1,65,12	1,06,91	1,20,05
1391	Others			
	Miscellaneous Departments	12,53	11,53	10,02
	Miscellaneous	24,00	23,00	2,97,53
	<b>Total</b>	<b>23,32,81</b>	<b>20,13,14</b>	<b>20,68,76</b>
1400	Miscellaneous adjustments between Federal and Provincial Governments.			
	<b>Total General Revenue Receipts</b>	<b>12,83,86,66</b>	<b>20,54,60,18</b>	<b>20,12,68,42</b>
1320	Extraordinary Receipts:			
1321	Extraordinary Receipts—Sales of Land	15,63,50	14,63,00	13,77,50
1322	Extraordinary Receipts—Sale of other Government Assets	11	12	14
1323	Extraordinary Receipts—Sale of Agricultural Machinery.	1,65,80	1,49,78	1,44,68
1329	Others			
	Deduct—Refunds			
	<b>Total</b>	<b>17,29,41</b>	<b>16,12,90</b>	<b>16,22,32</b>

## VII—DETAILS OF REVENUE EXPENDITURE ACCORDING TO FUNCTIONAL CLASSIFICATION

(Rupees in thousands)

Functional Classification of Expenditure	Demand Number	Budget Estimate 1987-88	Revised Estimate 1986-87	Budget Estimate 1986-87
<b>A—NON-DEVELOPMENT REVENUE EXPENDITURE</b>				
<b>000 GENERAL ADMINISTRATION</b>				
<b>010 Organs of State:</b>				
011 Provincial Assembly (Charged) (Voted)	10	1,30,93	1,75,90	1,11,63
	...	4,02,91	2,62,64	4,09,12
011 Law Department				
General Administration	10	31,37	32,24	31,08
Administration of Justice	11	3,45,97	2,64,75	3,10,12
012 Governor (Charged) (Voted)	10	51,45	66,91	47,95
	..	20,76	21,67	20,67
012 Governors Secretariat (Charged)	10	20,60	17,19	16,22
012 Chief Minister's Secretariat	10	80,71	65,76	44,46
012 Ministers	10	1,33,69	1,81,05	1,19,72
012 Administrative Inspection	10	27,30	25,14	27,36
013 Services and General Administration Department.				
General Administration	10	6,00,19	12,39,10	10,30,57
Miscellaneous Departments	23	..	..	..
013 Public Service Commission	10	78,77	76,28	69,77
014 Home Department	10	86,51	95,47	2,33,26
015 State and Frontier Region				
Privy Purses (Charged)	..	16,00	16,00	16,00
016 General Commission of Enquires				
Miscellaneous	31	7,13	12,81	14,95
018 Divisional and District Administration	10	17,31,10	16,73,05	17,08,92

## VIII-DETAILS OF REVENUE EXPENDITURE ACCORDING TO FUNCTIONAL CLASSIFICATION

(Rupees in thousands).

Functional Classification of Expenditure	Demand Number	Budget Estimate 1987-88	Revised Estimate 1986-87	Budget Estimate 1986-87
018 Local Authority Administration and Regulation of Local Bodies	10	59,11	44,93	44,83
<b>Total</b>		38,15,44	42,23,89	43,16,63
(Charged)		2,18,98	2,25,00	1,97,80
(Voted)		35,96,46	39,97,89	41,24,83
020 Fiscal Administration:				
021 Finance Department	10	3,55,56	1,52,88	3,46,15
023 Tax—Management - Board of Revenue and Excise and Taxation Department.				
Provincial Excise	3	2,13,63	1,92,02	1,96,79
Stamps	4	1,08,20	1,01,26	1,02,49
Registration	6	33,16	20,07	21,98
Charges on account of Motor Vehicles Act	7	1,93,29	1,57,60	1,63,09
Other Taxes and Duties	8	3,68,57	3,19,79	3,34,22
General Administration	10	2,04,17	2,79,24	1,27,18
024 Local Audit Department	10	1,21,53	92,67	92,77
024 Treasuries / District Accounts Offices	10	2,47,21	2,13,96	1,96,21
028 Superannuation and pension	28	90,52,52	86,02,00	87,42,18
029 Others ( Government Contribution to Group Insurance and Benevolent Fund for Employees)	31	60,00	56,04	52,00
<b>Total</b>		1,09,57,64	1,01,87,53	1,03,75,06

## VIII—DETAILS OF REVENUE EXPENDITURE ACCORDING TO FUNCTIONAL CLASSIFICATION

(Rupees in thousands)

Functional Classification of Expenditure	Demand Number	Budget Estimate 1987-88	Revised Estimate 1986-87	Budget Estimate 1986-87
General Administration	10	1,48,25	1,31,40	1,40,23
Miscellaneous	31	1,14,89	1,56,65	1,04,98
038 Weight and Measures, Trade Marks and Patent Rights:				
Miscellaneous Departments	23	7,67	7,12	7,12
Total		2,70,81	2,95,17	2,52,33
060 Statistics				
061 Statistical office / Bureau of Statistics				
Miscellaneous Departments	23	98,78	82,89	94,26
063 Agricultural Census / Statistics				
Agriculture	18	2,09,66	2,59,22	2,54,13
Total		3,68,44	3,42,11	3,48,39
070 Publicity and Information				
071 Information Department	10	17,42	14,41	14,71
073 Publicity				
Miscellaneous Department	23	1,12	1,05	1,05
074 Agriculture. Public Relations	18	45,43	39,63	44,49
Miscellaneous Departments	23	2,53,50	3,43,94	2,18,55
Total		3,17,47	3,99,03	2,78,80
200 LAW AND ORDER				
210 Justice- Law Courts				
Administration of Justice (Charged)	11	3,69,70	4,54,54	3,18,62
(Voted)		9,27,28	7,41,94	8,64,39
Miscellaneous Departments	23	37,46	33,67	32,99
Total		13,34,44	12,30,15	12,16,00
(Charged)		3,69,70	4,54,54	3,18,62
(Voted)		9,64,74	7,75,61	8,97,38

## VIII—DETAILS OF REVENUE EXPENDITURE ACCORDING TO FUNCTIONAL CLASSIFICATION

(Rupees in thousands)

Functional Classification of Expenditure	Demand Number	Budget Estimate 1987-88	Revised Estimate 1986-87	Budget Estimate 1986-87
<b>220 Police and Civil Armed Forces</b>				
<b>222 Provincial Police</b>	13	1,31,75,70	1,39,21,61	1,30,59,48
<b>223 Local Police</b>	13	1,12,02	1,05,56	1,15,18
<b>227 Other Civil Armed Forces</b>	13	12,02,38		
<b>229 Others</b>	13	5,66,60	5,20,04	4,89,89
<b>Total</b>		<b>1,50,56,70</b>	<b>1,45,47,21</b>	<b>1,36,64,35</b>
<b>230 Jails and Detention Places</b>				
<b>231 Jails and Convict Settlements</b>	12	19,14,09	16,45,71	16,28,26
<b>232 Other Places of Detention &amp; Correction</b>				
General Administration	10	35,56	27,69	30,44
Miscellaneous	31	4,00	95	8,35
<b>Total</b>		<b>19,53,65</b>	<b>16,74,35</b>	<b>16,67,05</b>
<b>240 Civil Defence</b>				
<b>241 Administration</b>	32	60,00	46,95	59,84
<b>242 Operational Expenses</b>	32	83,34	74,55	77,89
<b>Total</b>		<b>1,43,34</b>	<b>1,21,50</b>	<b>1,37,23</b>
<b>260 Training and Research Law and Order</b>				
<b>261 Police</b>	13	3,17,47	3,73,84	3,95,19
<b>290 Others</b>				
General Administration	10	1,98,80	1,63,94	1,81,49
<b>300 Community Services</b>				
<b>310 Works</b>				
<b>311 Administration</b>				

## VIII—DETAILS OF REVENUE EXPENDITURE ACCORDING TO FUNCTIONAL CLASSIFICATION

(Rupees in thousands)

Functional Classification of Expenditure	Demand Number	Budget Estimate 1987-88	Revised Estimate 1986-87	Budget Estimate 1986-87
General Administration	10	36,90	37,42	36,79
Civil Works	24	2,20,30	1,78,33	2,48,33
Communication	25	1,71,38	1,62,47	2,35,01
312 Highways Roads and Bridges	25	51,84,67	43,05,14	45,45,34
314 Building and Structures (Charged)	24	13,35	13,35	13,35
319 Others (Voted)	..	35,17,62	36,62,06	54,34,43
Civil Works	24	22,21,24	19,33,24	1,18,18
Communication	25	1,27,57	2,19,58	1,17,17
Total		1,14,93,03	1,05,11,59	1,07,48,60
(Charged)		13,35	13,35	13,35
(Voted)		1,14,79,68	1,04,98,24	1,07,35,25
320 Public Health Service Water Supply Sanitation, Sewerage and Refuse Disposal.				
321 Administration.	17	1,88,32	1,72,88	1,78,01
324 Public Health Engineering	17	4,60,69	3,57,14	3,79,09
Total		6,49,01	5,30,02	5,57,10
390 Other Community Services				
396 Zoo and other Entertainment Places				
Veterinary	20			
Miscellaneous Departments	23	17,55	17,54	16,01
399 Others.				
Agriculture	18	41,41	45,11	39,64
Miscellaneous	31			
Total		58,96	62,65	55,65



## VIII—DETAILS OF REVENUE EXPENDITURE ACCORDING TO FUNCTIONAL CLASSIFICATION

(Rupees in thousands)

Functional Classification of Expenditure	Demand Number	Budget Estimate 1987-88	Revised Estimate 1986-87	Budget Estimate 1986-87
<b>0 SOCIAL SERVICES</b>				
<b>410 Education:</b>				
<b>411 Administration:</b>				
General Administration	10	83,06	85,18	72,08
Education	15	16,05,69	15,11,48	29,74,18
<b>412 General Universities/Colleges/Institutes.</b>	15	74,36,03	63,92,11	64,79,16
<b>413 Professional/Technical Universities/Colleges/Institutes</b>				
Education	15	24,03,44	19,93,18	21,18,78
Health Services	16	16,73,92	14,79,54	15,29,20
Agriculture	18	1,33,40	1,10,31	1,29,00
Miscellaneous Departments	23	6,08,91	4,77,08	5,36,03
<b>414 Secondary Education:</b>				
Education	15	1,43,57,57	1,14,47,03	1,17,23,34
Miscellaneous Departments	23	13,92	12,05	13,33
<b>415 Primary Education</b>				
Education.	15	2,79,61,01	2,19,76,65	2,28,17,67
Miscellaneous Departments	23	1,48	1,26	1,26
<b>416 Schools for Handicapped/Retarded Persons.</b>	15	6,01,97	4,75,46	5,17,64
<b>417 Archives, Libraries and Museums</b>				
Museums	14	38,23	38,67	33,64
Miscellaneous Departments	23			
Education.	15	1,23,71	11,46,13	7,37,89
<b>419 Others:</b>				
Education	15	3,28,16	4,69,80	3,43,75
Agriculture	18			
Miscellaneous	31	16,10	10,42	11,13
<b>Total</b>		<b>5,73,86,60</b>	<b>4,76,26,35</b>	<b>5,00,38,03</b>

## VIII—DETAILS OF REVENUE EXPENDITURE ACCORDING TO FUNCTIONAL CLASSIFICATION

(Rupees in thousands)

Functional Classification of Expenditure	Demand Number	Budget Estimate 1987-88	Revised Estimate 1986-87	Budget Estimate 1986-87
<b>420 Health</b>				
<b>421 Administration:</b>				
General Administration	10	67,52	76,22	61,52
Health	16	16,95,65	17,06,63	19,57,19
<b>422 General Hospitals and Clinics:</b>				
Irrigation	9	37,43	35,51	38,09
Health	16	1,29,19,59	1,10,42,01	1,12,38,46
Miscellaneous Departments	23	18,54	13,85	14,91
<b>423 Mental Hospitals</b>	16	3,30,63	2,93,88	3,07,38
<b>424 Mother and Child Health</b>	16	1,24,16	1,16,53	1,21,23
<b>425 Other Health Facilities and Preventive Measures.</b>	16	99,96	1,15,28	85,91
<b>426 Chemical Examiner and Health Laboratories.</b>	16	72,88	64,39	63,18
<b>Total</b>		<b>1,53,66,36</b>	<b>1,34,64,30</b>	<b>1,38,87,87</b>
<b>440 Manpower and Labour Management</b>				
<b>441 Administration:</b>				
General Administration	10	19,20	21,79	18,16
Miscellaneous Departments	23	3,90,95	3,42,31	3,46,28
<b>449 Others</b>				
Miscellaneous Departments	23	8,11	7,47	7,59
<b>Total</b>		<b>4,18,26</b>	<b>3,71,57</b>	<b>3,72,03</b>
<b>450 Housing and Physical Planning:</b>				
<b>451 Administration:</b>				
General Administration	10	33,81	31,05	31,45
Housing and Physical Planning	26	11,54,85	1,35,06	1,42,52
<b>452 Low Cost Housing</b>	26	1,93,97	1,67,09	1,64,03

## VIII. DETAILS OF REVENUE EXPENDITURE ACCORDING TO FUNCTIONAL CLASSIFICATION

(Rupees in thousands)

Functional Classification of Expenditure	Demand Number	Budget Estimate 1987-88	Revised Estimate 1986-87	Budget Estimate 1986-87
453 Other Housing Facilities:				
Miscellaneous Departments	23	11,55	11,26	11,43
459 Others:				
Housing and Physical Planning	26	19,57,65	13,47,85	13,00,00
Total		23,51,83	16,92,31	16,49,43
460 Sports and Recreation Facilities:				
462 Grants to Sports Organizations:				
Education	15	2,01,00	2,07,50	2,01,00
463 Promotion of Cultural Activities:				
Miscellaneous Departments	23	1,35,35	1,48,92	1,04,57
469 Others:				
Education	15	1,06,41	82,35	99,31
Total		4,42,76	4,38,77	4,04,88
470 Social Security and Social Welfare:				
471 Administration:				
Miscellaneous	31	1,14,79	1,33,62	98,16
472 Social Welfare Measures and Grants:				
General Administration	10	14,54		13,75
Miscellaneous	31	3,49,09	2,99,07	2,89,02
473 Labour Welfare Activities:				
Miscellaneous Departments	23	15,17	14,33	13,41
474 Employment Exchanges:				
Miscellaneous Departments	23	11,036	82,4	87,35
476 Preservation of Wildlife and Control of Hunting:				
477 Environmental Protection Agency,	17	80,86	..	..

## VIII—DETAILS OF REVENUE EXPENDITURE ACCORDING TO FUNCTIONAL CLASSIFICATION

(Rupees in thousands)

Functional Classification of Expenditure	Demand Number	Budget Estimate 1987-83	Revised Estimate 1986-87	Budget Estimate 1986-87
Miscellaneous Departments ..	23	2,42,01	1,99,59	2,16,15
<b>Total</b> ..		9,26,82	7,48,21	7,17,74
<b>480 Natural Calamities and other Disasters—</b>				
481 Relief Measures ..	27	1,60,00	91,28	72,21
482 Rehabilitation and Resettlement ..	31	31,88	21,69	30,34
<b>Total</b> ..		1,91,88	1,12,97	1,02,55
<b>490 Religious Affairs—</b>				
492 Auqaf ..	10	59,97	53,77	62,52
496 Religious and Charitable Institutions ..	31	1,64,97	1,52,07	1,41,47
499 Others ..				
General Administration ..	10	2	2	2
<b>Total</b> ..		2,24,96	2,05,86	2,04,01
<b>500 ECONOMIC SERVICES</b>				
<b>510 Agriculture and Food—</b>				
511 Administration				
General Administration ..				
Agriculture ..	10	33,52	30,45	29,29
Food ..	10	26,39	23,22	24,17
Livestock and Dairy Development ..	10	18,42	18,06	18,70
Forestry, Fisheries and Wildlife ..	10	23,73	21,40	21,86
Co-operative ..	10	15,05	13,16	12,80
Agriculture ..	18	1,38,08	1,27,39	2,61,50

## VIII—DETAILS OF REVENUE EXPENDITURE ACCORDING TO FUNCTIONAL CLASSIFICATION

(Rupees in thousands)

Functional Classification of Expenditure	Demand Number	Budget Estimate 1987-88	Revised Estimate 1986-87	Budget Estimate 1986-87
512 Land Management (Land Record and Colonization)	2	15,91,59	14,78,74	15,31,94
513 Agricultural Research and Extension Services	18	40,44,76	36,86,71	38,64,54
514 Plants Protection and Locus Control	18	9,57,45	8,87,82	8,65,29
516 Animal Husbandry	20	26,23,22	23,41,83	23,60,14
517 Forestry	5	19,23,42	19,33,40	18,39,68
518 Fisheries	19	2,67,85	2,70,94	2,60,95
519 Others:				
Co-operation	21	6,31,66	5,96,23	6,00,80
<b>Total</b>		1,22,95,14	1,14,29,35	1,16,91,06
520 Irrigation and Land Reclamation				
521 Administration				
Irrigation and Land Reclamation	9	4,92,08	4,71,70	6,70,11
General Administration	10	66,77	69,15	60,15
522 Irrigation Dams	9	78,50	80,63	70,24
523 Canal Irrigation	9	68,32,55	55,69,44	61,45,63
524 Tubewell	9	77,41,66	75,36,47	75,00,64
525 Other Irrigation	9	83,53	69,01	77,42
526 Irrigation Research and Design	9	1,20,36	1,30,11	1,23,19
527 Flood Control and Drainage	9	9,51,96	20,41,73	8,64,03
528 Equipment and Machinery Workshops	9	1,41,79	1,21,15	1,39,75
529 Others	9	3,53	2,99	3,17
<b>Total</b>		1,65,12,73	1,60,92,38	1,56,54,33

## VIII—DETAILS OF REVENUE EXPENDITURE ACCORDING TO FUNCTIONAL CLASSIFICATION

(Rupees in thousands)

Functional Classification of Expenditure	Demand Number	Budget Estimate 1987-88	Revised Estimate 1986-87	Budget Estimate 1986-87
530 Land Reclamation:				
531 Administration	9	82,49	80,26	76,40
532 Water-logging and Salinity Control	9	1,57,57	1,40,81	1,45,35
Total		2,40,06	2,21,07	2,21,75
560 Rural Development:				
562 Rural Works Programme.	31	14,24,63	12,51,02	11,18,93
Total		14,24,63	12,51,02	11,18,93
570 Industries and Mineral Resources :				
571 Administration:				
General Administration	10	26,79	28,57	28,02
Industries	22	2,49,58	2,12,36	2,25,07
572 Industrial Research, Design and Testing	22	..	..	..
574 Industrial Safety (Inspection of Boilers, Explosive, etc.)	22	9,13	6,09	5,87
575 Stationery and Printing	29	8,16,70	8,05,77	8,19,61
579 Others:				
Opium	1	3,93	3,61	38,4
Industries	22	7,47,83	6,30,70	63,645
Agriculture	18	24,67	26,94	26,18
581 Transport	10	24,37	11,57	..
Total		19,03,00	17,25,61	17,45,04
590 Other Economic Services.				
591 Tourism				
Miscellaneous Departments.	23	..	33,43	51,77
Total		..	33,43	51,77

VIII—DETAILS OF REVENUE EXPENDITURE ACCORDING TO FUNCTIONAL CLASSIFICATION  
(Rupees in thousands)N

Functional Classification of Expenditure	Demand Number	Budget Estimate 1987-88	Revised Estimate 1986-87	Budget Estimate 1986-87
<b>600 SUBSIDIES</b>				
610 Food:				
611 Wheat	30	1,47,26,82	1,15,91,28	1,28,20,00
<b>Total</b>	..	1,47,26,82	1,15,91,28	1,28,20,00
620 Agriculture:				
625 Co-operative Schemes	30	..	..	..
<b>Total</b>	..	..	..	..
<b>700 DEBT SERVICING, INVESTABLE FUNDS AND GRANTS</b>				
710 Debt Servicing:				
711 Interest on Domestic Debt	..	29,50,40	29,43,74	27,57,87
712 Interest on Domestic Debt payable to Federal Government	..	4,67,43,52	4,15,83,74	3,98,55,35
713 Interest on Foreign Debt	..	..	2	2
714 Interest on Foreign Debt payable to Federal Government	..	9,93,11	6,76,53	3,79,56
715 Repayment of principal—Domestic Debt	..	..	..	..
<b>Total</b>	..	5,06,87,03	4,52,04,03	4,29,92,80
830 Grants and Subventions:				
839 Others:				
Irrigation	9	27,29	28,19	26,51
Miscellaneous	31	13,88,08	29,53,67	24,07,46
<b>Total</b>	..	14,15,37	29,81,86	24,33,97

## VIII—DETAILS OF REVENUE EXPENDITURE ACCORDING TO FUNCTIONAL CLASSIFICATION

(Rupees in thousands)

Functional Classification of Expenditure	Demand Number	Budget Estimate 1987-88	Revised Estimate 1986-87	Budget Estimate 1988-87
<b>900 UNALLOCABLE</b>				
990 Other Unallocable Expenditure:				
Miscellaneous	31	..	..	27,77
Total	..	..	..	27,77
<i>Less—Economy Cut</i>	..	..	..	..
<b>Total A—Non-Development Revenue Expenditure</b>	..	22,73,00.45	19,98,53,35	20,03,27,76
<i>(Charged)</i>	..	5,12,89,06	4,58,97,92	4,35,16,57
<i>(Voted)</i>	..	17,60,11,39	15,39,55,43	15,68,11,19



## IX—DETAILS OF DEVELOPMENT EXPENDITURE

(Rupees in thousands)

Name of Sector	Budget Estimate 1987-88	Revised Estimate 1986-87	Budget Estimate 1986-87
<b>1—AGRICULTURE:</b>			
<b>Agriculture and Agricultural Credit</b>			
Development		32,34,85	32,56,09
Agricultural Improvement and Research		6,89,94	9,20,52
Roads and Bridges		59,59,50	57,10,00
Government Buildings		3,63,08	3,01,02
<b>Total</b>		1,02,47,17	1,01,87,63
<b>Livestock Development.</b>			
Development		5,93,33	5,63,65
Government Buildings		3,06,84	3,67,11
Loans to Municipalities, Port Funds, etc.			
<b>Total</b>		9,00,17	9,30,76
<b>Forestry:</b>			
Development		12,46,28	8,78,40
<b>Total</b>		12,46,28	8,78,40
<b>Fisheries:</b>			
Development		52,59	75,95
Government Buildings		44,39	83,49
Irrigation Works		..	..
<b>Total</b>		96,98	1,59,44
<b>Cooperative and Rural Credit:</b>			
Development		1,94,94	28,64
Government Buildings		26,14	22,61
Loans to Municipalities, Port Funds, etc.		..	..
<b>Total</b>		2,21,08	51,25

## IX—DETAILS OF DEVELOPMENT EXPENDITURE

(Rupees in thousands)

Name of Sector	Budget Estimate 1987-88	Revised Estimate 1986-87	Budget Estimate 1986-87
<b>Food Storage:</b>			
Development		..	..
Government Buildings		2,19,06	2,25,00
<b>Total</b>		2,19,06	2,25,00
<b>Total Agriculture</b>		1,29,30,74	1,24,32,48
<b>2--RURAL DEVELOPMENT PROGRAMME</b>			
Development		1,09,43,98	26,44,00
Government Building		..	11,40
<b>Total</b>		1,09,43,98	26,55,40
<b>3--INDUSTRIES AND MINERALS:</b>			
Development		2,60,15	3,86,22
Capital Outlay on Industrial Development		1,17,09	1,36,52
Government Buildings		2,52	50,00
Loans to Municipalities, port Funds, etc.		1,12,61	76,26
<b>Total</b>		4,92,37	6,49,00
<b>4--WATER AND POWER</b>			
Development		56,10	47,00
Irrigation Works		47,03,89	46,60,00
<b>Total</b>		47,59,90	47,07,00
<b>5--ROADS AND BRIDGES</b>			
Development		..	..
Roads and Bridges		37,33,51	35,64,16
Loans to Municipalities, Port Funds, etc.		..	..
<b>Total Transport and Communications</b>		37,33,51	35,64,16

## IX—DETAILS OF DEVELOPMENT EXPENDITURE

(Rupees in thousands)

Name of Sector	Budget Estimate 1987-88	Revised Estimate 1986-87	Budget Estimate 1986-87
<b>6—PHYSICAL PLANNING AND HOUSING :</b>			
<b>Low Income Housing :</b>			
Development			
Town Development		7,16,62	8,00,00
<b>Total</b>		<b>7,16,62</b>	<b>8,00,00</b>
<b>Rural Water Supplies :</b>			
Development		35,55,12	36,14,00
Loans to Municipalities, Port Funds, etc			2,46,70
<b>Total</b>		<b>35,55,12</b>	<b>38,60,70</b>
<b>Urban Water Supplies :</b>			
Development		13,31,93	13,48,86
Government Buildings			
Loans to Municipalities, Port Funds, etc.		2,29,64	2,26,14
<b>Total</b>		<b>15,61,57</b>	<b>15,75,00</b>
<b>Government Servants Housing :</b>			
Development		5,00	5,00
Government Buildings		20,78,00	20,10,00
Police Project			
<b>Total</b>		<b>20,83,00</b>	<b>20,15,00</b>
<b>Government Offices and Buildings :</b>			
Development			
Government Buildings		18,54,49	18,55,09
Police Projects		55,08	49,51
<b>Total</b>		<b>19,09,57</b>	<b>19,04,60</b>

## IX—DETAILS OF DEVELOPMENT EXPENDITURE

(Rupees in thousands)

Name of Sector	Budget Estimate 1987-88	Revised Estimate 1986-87	Budget Estimate 1986-87
<b>Urban Development:</b>			
Development		13,87.73	..
Roads and Bridges		4,02.34	5,47.20
Government Buildings		1,23.00	1,23.00
Loans to Municipalities, Port Funds, etc.		51,18.67	50,12.80
<b>Total</b>		71,21.74	56,83.00
<b>Total Physical Planning and Housing.</b>		1,69,47.62	1,58,38.30
<b>7—EDUCATION AND TRAINING:</b>			
Development		49,56.11	46,92.76
Government Buildings		55,74.02	54,92.24
<b>Total</b>		1,05,30.13	1,01,85.00
<b>8—INFORMATION, CULTURE AND TOURISM:</b>			
Development		3,63.78	2,97.20
Government Buildings		36.39	1,49.30
<b>Total</b>		4,00.17	4,46.50
<b>9—HEALTH:</b>			
Development		32,68.27	22,49.40
Government Buildings		85,27.08	87,45.60
<b>Total</b>		1,17,95.35	1,09,55.00
<b>10—SOCIAL WELFARE:</b>			
Development		1,37.47	1,31.00
Loans to Municipalities, Port Funds, etc.		10.00	10.00
Government Buildings		50.59	1,11.00
<b>Total</b>		1,98.06	2,52.00
<b>11—MANPOWER TRAINING:</b>			
Development		1,00.53	1,10.01
Capital Outlay in Industrial Development		31.00	31.00
Government Buildings		2,52.38	2,31.69
<b>Total</b>		3,83.91	3,72.70

## IX—DETAILS OF DEVELOPMENT EXPENDITURE

(Rupees in thousands)

Name of Sector	Budget Estimate 1987-88	Revised Estimate 1986-87	Budget Estimate 1986-87
<b>12—PLANNING AND DEVELOPMENT</b>			
Development .. .. .	.. .. .	13,39	16,62
Government Buildings .. .. .	.. .. .	14,90	18,38
<b>Total</b>	.. .. .	28,29	35,00
<b>13—TRANSPORT</b>			
<i>Loans to Municipalities Port Funds etc.</i>	.. .. .	4,23,00	4,23,00
<i>Government's Investment (Provincial Miscellaneous Investments)</i>	.. .. .	.. .. .	.. .. .
<b>Total</b>	.. .. .	4,23,00	4,23,00
<b>BLOCK ALLOCATION FOR:—</b>			
(i) Cholistan Development Authority .. .. .	.. .. .	.. .. .	.. .. .
(ii) Dera Ghazi Khan .. .. .	.. .. .	.. .. .	.. .. .
(iii) Soan Skesar Valley .. .. .	.. .. .	.. .. .	.. .. .
(iv) Murree Kahuta Development Authority .. .. .	.. .. .	.. .. .	2,91,00
(v) Shakargah .. .. .	.. .. .	.. .. .	.. .. .
(vi) Chief Minister's directives .. .. .	.. .. .	.. .. .	6,36,46
(vii) Katchi Abadies and Rural Housing .. .. .	.. .. .	.. .. .	26,08,50
(viii) Special Programme for Education and Rural Development .. .. .	.. .. .	.. .. .	26,08,50
<b>Gross Total-Development Expenditure</b> .. .. .	.. .. .	7,35,67,03	6,87,00,00
<b>Less—Operational Shortfall</b> .. .. .	.. .. .	.. .. .	—26,87,00
<b>Net Total Development Expenditure</b> .. .. .	.. .. .	7,35,670 3	6,60,13,00

## X—SECTOR—WISE DEVELOPMENT EXPENDITURE

(Rupees in thousands)

Name of Sector	Budget Estimate 1987-88	Revised Estimate 1986-87	Budget Estimate 1986-87
Agriculture	..	1,29,3674	1,24,32,48
Rural Development Programme	..	1,09,43,98	26,55,40
Industries and Mineral	..	4,92,37	6,49,00
Water and Power	..	47,59,90	47,07,00
Roads and Bridges	..	37,33,51	35,64,16
Physical Planning and Housing	..	1,69,97,62	1,58,38,30
Education and Training	..	1,05,30,13	1,01,85,00
Information, Culture and Tourism	..	4,00,17	4,46,80
Health	..	1,17,95,35	1,09,95,00
Social Welfare	..	1,98,06	2,52,00
Manpower Training	..	3,83,91	3,72,70
Planning and Development	..	28,29	35,00
Transport	..	4,23,300	4,23,00
Block Allocations for:—	..	..	..
(i) Cholistan Development Authority	..	..	..
(ii) Dera Ghazi Khan	..	..	..
(iii) Swan Skesar Valley	..	..	..
(iv) Murree Kahuta Development Authority	..	..	2,91,00
(v) Shakargarh	..	..	..
(vi) Chief Minister's directives	..	..	6,36,46
(vii) Katchi Abadies and Rural Housing	..	..	26,08,30
(viii) Special Programme for Education and Rural Development	..	..	26,08,50
Gross Total Development Expenditure	..	7,35,67,03	6,37,00,000
Less—Operational Shortfall	..	..	—26,87,00
Net Total Development Expenditure	..	7,35,67,03	6,60,13,00