

**GOVERNMENT
OF THE
PUNJAB**



ANNUAL BUDGET STATEMENT

**FOR
1988-89**

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GOVERNMENT OF THE PUNJAB

FOR THE YEAR

1988-89

Lahore, 9th June, 1988

FAROOQ HAROON
Secretary to Government of the Punjab
Finance Department

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I—REVENUE RECEIPTS AND REVENUE EXPENDITURE

(Rupees in thousands)

Revenue Receipts	Budget Estimate 1988-89	Revised Estimate 1987-88	Budget Estimate 1987-88	Accounts 1986-87
PROVINCIAL CONSOLIDATED FUND				
A—GENERAL REVENUE RECEIPTS				
0000000. TAX REVENUE				
0100000 Direct Taxes (on Income and Wealth)				
0116000 Corporation and Personal Income Tax:				
0112 Personal Income Tax	5,42,89,00	4,99,46,00	5,21,17,00	
0116000 Taxes from Agriculture	5,25	4,57	4,87	
0110000 Total Corporation and Personal Income Tax.	5,42,94,25	4,99,50,57	5,21,21,87	
0120000 Property and Wealth Tax —				
0122000 Urban Immovable Property Tax.	8,03,79	7,30,54	6,72,78	
0123800 Transfer of Property Tax	12,29,00	11,07,17	11,06,00	
0124000 Land Revenue	31,76,40	30,14,73	25,01,20	
0120000 Total Property and Wealth Tax	52,09,19	48,52,44	42,79,98	
0171000 Tax on Profession, Trade and Callings	3,00,00	3,00,00	3,00,00	
0100000 Total Direct Taxes (on Income and Wealth).	5,98,03,44	5,51,03,01	5,67,01,85	

I—REVENUE RECEIPTS AND REVENUE EXPENDITURE

(Rupees in thousands)

Expenditure met from Revenue		Budget Estimate 1988-89	Revised Estimate 1987-88	Budget Estimate 1987-88	Accounts 1986-87
PROVINCIAL CONSOLIDATED FUND					
A—NON—DEVELOPMENT REVENUE EXPENDITURE					
00000	General Administration				
01000	Organ of State				
	(Charged)	2,53.40	2,78.50	2,18.74	
	(Voted)	44,71,96	46,84,63	37,96,92	
02000	Fiscal Administration	2,37,14,53	1,45,41,41	1,09,66,81	
03000	Economic Regulation	3,06,82	3,05,62	2,70,81	
06000	Statistics	4,31,70	4,21,23	3,71,64	
07000	Publicity and Information.	3,84,21	4,28,52	3,17,47	
00000	Total General Administration	2,95,62,62	2,06,59,91	1,59,42,39	
	(Charged)	2,53.40	2,78.50	2,18.74	
	(Voted)	2,93,09,22	2,03,81,41	1,57,23,65	
20000	Law and Order —				
21000	Justice—Law Courts				
	(Charged)	4,43,12	4,75,44	3,69,70	
	(Voted)	11,89,21	9,95,34	9,64,74	
22000	Police and Civil Armed Forces	1,91,18,44	1,68,52,56	1,50,56,70	
23000	Jails and Detention Places	21,93,17	21,47,61	19,53,65	
24000	Civil Defence	1,68,78	1,63,01	1,43,34	
26000	Training and Research in Law and Order.	3,79,84	3,26,99	3,17,47	
20000	Total Law and Order	2,34,92,56	2,09,60,95	1,88,05,60	
	(Charged)	4,43,12	4,75,44	3,69,70	
	(Voted)	2,30,49,44	2,04,85,51	1,84,35,90	

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I—REVENUE RECEIPTS AND REVENUE EXPENDITURE

(Rupees in thousands)

Revenue Receipts	Budget Estimate 1988-89	Revised Estimate 1987-88	Budget Estimate 1987-88	Accounts 1986-87
PROVINCIAL CONSOLIDATED FUND				
A—GENERAL REVENUE RECEIPTS				
0200000 Indirect Taxes (on Commodities and Transactions)				
0220000 Sales Tax	4,11,49,00	3,59,06,00	2,71,12,00	
0240000 Excise Duty on Natural Gas	5,95,00	5,61,00	5,88,00	
0250000 Provincial Excise	3,95,07	3,76,00	3,29,75	
0260000 Sale of Opium	46,25	43,25	36,34	
0270000 Stamps Duties	99,24,64	91,34,40	94,73,00	
0280000 Motor Vehicles	47,95,52	42,81,86	42,53,95	
0290000 Other Indirect Taxes —				
0291000 Entertainment Tax	16,21,99	15,98,35	15,75,00	
0293100 Education Cess	7,00	7,00	7,00	
0294100 Cotton Fee	17,60,00	17,50,00	18,00,00	
0295000 Tax on Hotels	1,00,00	1,00,00	92,00	
0296000 Electricity	21,17,24	18,58,80	17,29,87	
0298000 Others	1,70,98	1,70,98	1,75,00	
0200000 Total Indirect Taxes (on Commodities and Transactions).	6,26,82,69	5,57,87,64	4,71,71,91	
0000000 Total Tax Revenue	12,24,86,13	11,08,90,65	10,38,73,76	
Central Tax Assignments	9,54,38,00	8,58,52,00	7,92,29,00	
Provincial Tax Receipts	2,70,48,13	2,50,38,65	2,46,44,76	

I—REVENUE RECEIPTS AND REVENUE EXPENDITURE

(Rupees in thousands)

Expenditure met from Revenue		Budget Estimate 1988-89	Revised Estimate 1987-88	Budget Estimate 1987-88	Accounts 1986-87
PROVINCIAL CONSOLIDATED FUND					
A—NON—DEVELOPMENT REVENUE EXPENDITURE					
30000	Community Services				
31000	Works				
	(Charged)	13,35	13,35	13,35	
	(Voted)	1,37,16,03	1,00,87,96	1,14,79,68	
32000	Public Health Services (Water Supply, Sanitation, Sewerage and Refuse Disposal).	16,58,85	7,91,05	6,49,01	
39000	Other Community Services	1,01,22	83,39	58,96	
30000	Total Community Services	1,54,89,45	1,09,75,75	1,22,01,00	
	(Charged)	13,35	13,35	13,35	
	(Voted)	1,54,76,10	1,09,62,40	1,21,87,65	
40000	Social Services				
41000	Education	8,26,54,09	5,94,48,60	5,81,39,81	
42000	Health	2,10,61,68	1,51,63,48	1,56,98,33	
44000	Manpower and Labour Management	4,95,41	4,40,43	4,18,26	
45000	Housing and Physical Planning	41,41,82	23,12,75	23,51,83	
46000	Sports and Recreation Facilities	5,11,67	5,52,02	4,42,76	
47000	Social Security and Social Welfare	11,00,06	9,74,96	9,29,83	
48000	Natural Calamities and other Disasters	1,53,80	2,37,04	1,91,88	
49000	Religious Affairs	2,74,40	2,53,62	2,24,96	
40000	Total Social Services	11,03,92,93	7,93,82,90	7,83,97,66	

I—REVENUE RECEIPTS AND REVENUE EXPENDITURE

(Rupees in thousands)

Revenue Receipts	Budget Estimate 1988-89	Revised Estimate 1987-88	Budget Estimate 1987-88	Accounts 1986-87
PROVINCIAL CONSOLIDATION FUND				
A—GENERAL REVENUE RECEIPTS				
1000000 NON-TAX RECEIPTS				
1100000 Income From Property and Enterprise				
1130000 Interest	6,03,34	62,64,48	9,92,56	
114000 Dividends	32,01	31,87	16,02	
1100000 Total Income From Property and Enterprise	6,35,35	62,96,35	10,08,58	
1200000 Receipts from Civil Administration and Other Functions				
1210000 General Administration Receipts —				
1211000 Organs of State— Examination Fees	20,02	19,02	9,02	
1212400 Fiscal Administration Receipts- in-aid of Superannuation	5,25,00	4,99,66	3,87,29	
1213600 Economic Regulation-Receipts under the Weights and Measures and Trade Employees Act, etc.	40,03	30,54	30,55	
1210000 Total General Adminis- tration Receipts.	5,85,05	5,49,22	4,26,86	
1230000 Law and Order Receipts				
1231000 Justice	5,67,00	5,40,00	5,07,92	
1232200 Police	16,67,52	15,46,07	14,88,84	
1233000 Jails	2,16,20	2,11,69	1,66,56	
1234000 Civil Defence	16,90	16,11	16,40	
1230000 Total Law and Order Receipts.	24,67,62	23,13,87	21,79,72	
1240000 Community Services Receipts —				
1241100 Buildings	2,81,40	2,68,00	1,07,00	
1241200 Communications	8,08,35	7,68,28	7,16,72	
1242000 Public Health	2,13,88	2,03,70	2,03,70	
1240000 Total Community Services Receipts	13,03,63	12,39,98	10,27,42	

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I—REVENUE RECEIPTS AND REVENUE EXPENDITURE

(Rupees in thousands)

Expenditure met from Revenue	Budget Estimate 1988-89	Revised Estimate 1987-88	Budget Estimate 1987-88	Accounts 1986-87
PROVINCIAL CONSOLIDATED FUND				
A—NON—DEVELOPMENT REVENUE EXPENDITURE.				
50000	Economics Services			
51000	Agriculture and Food	1,46,38,65	1,39,61,22	1,22,96,18
52000	Irrigation	1,88,07,96	1,60,17,29	1,65,09,20
53000	Land Reclamation	2,85,00	2,62,58	2,43,59
56000	Rural Development	17,87,35	21,52,95	14,24,63
57000	Industries and Mineral Resources.	19,92,64	18,62,68	19,03,75
59000	Other Economic Services			
59100	Tourism:			
	Miscellaneous Departments	50,00	..	..
50000	Total Economics Services	3,75,61,60	3,42,56,72	3,23,77,35
60000	Subsidies —			
61000	Food (Wheat Subsidy)	1,00,99,00	1,24,10,00	1,47,26,82
60000	Total Subsidies	1,00,99,00	1,24,10,00	1,47,26,82

I—REVENUE RECEIPTS AND REVENUE EXPENDITURE

(Rupees in thousands)

Revenue Receipts	Budget Estimate 1988-89	Revised Estimate 1987-88	Budget Estimate 1987-88	Accounts 1986-87
PROVINCIAL CONSOLIDATED FUND				
A—GENERAL REVENUE RECEIPTS				
1250000 Social Services Receipts —				
1251000 Education	21,24,57	21,26,43	21,18,24	
1252000 Health	7,25,00	6,90,00	6,15,31	
1253000 Manpower Management	15,52	15,81	4,46	
1254000 Housing and Physical Planning	16,75,85	13,52,90	13,01,50	
1255000 Social Security and Social Welfare Measures - Receipts under the Wild Birds and Wild Animals Protection Act.	85,57	85,57	50,00	
1250000 Total Social Services Receipts.	46,26,51	42,70,71	40,89,51	
1260000 Economic Services Receipts —				
1261200 Agriculture	18,37,00	17,50,00	15,55,05	
1261300 Fisheries	1,63,62	1,55,83	1,45,00	
1261400 Animal Husbandry	5,91,15	5,68,00	5,04,32	
1261500 Forest	21,38,47	19,61,35	19,68,18	
1261600 Co-operation	14,28	13,47	12,73	
1262100 Irrigation Works	86,88,27	82,74,55	85,98,75	
1264300 Printing	7,57,05	7,21,35	6,90,00	
1264400 Stationery				
1264600 Industries	2,12,67	2,01,52	1,63,35	
1260000 Total Economic Services Receipts.	1,44,02,51	1,36,46,07	1,36,37,38	
1200000 Total Receipts from Civil Administration and Other Functions	2,33,85,32	2,20,19,85	2,13,60,89	
1300000 Miscellaneous Receipts				
1310000 Grants :				
1311000 Foreign Grants				
1312000 Other Grants from Federal Government				
	14,37,96,74	9,39,76,84	10,25,16,65	
1310000 Total Grants	14,37,96,74	9,39,76,84	10,25,16,65	
1390000 Others	28,39,48	25,55,36	23,55,31	
1300000 Total Miscellaneous Receipts.	14,66,36,22	9,65,32,20	10,48,71,96	
Total A—General Revenue Receipts	29,31,43,02	23,57,39,05	23,11,15,19	

I—REVENUE RECEIPTS AND REVENUE EXPENDITURE

(Rupees in thousands)

Expenditure met from Revenue		Budget Estimate 1988-89	Revised Estimate 1987-88	Budget Estimate 1987-88	Accounts 1986-87
PROVINCIAL CONSOLIDATED FUND					
A—NON—DEVELOPMENT REVENUE EXPENDITURE					
70000	Debt Servicing, Investible Funds and Grants				
71000	Debt Servicing	(Charged)	5,28,62,45	4,95,00,55	5,06,87,03
74000	Grants and Subventions		65,26,95	49,92,24	14,15,37
70000	Total Debt Servicing, Investible Funds and Grants.		5,93,89,40	5,44,92,79	5,21,02,40
		(Charged)	5,28,62,45	4,95,00,55	5,06,87,03
		(Voted)	65,26,95	49,92,24	14,15,37
80000	Unallocable				
89000	Other Unallocable Expenditure				
80000	Total Unallocable				
	Indexation of Pay and Pension		..	..	38,51,00
Total A—Non—Development Revenue			28,59,87,56	23,31,39,02	22,84,04,22
		(Charged)	5,35,72,32	5,02,67,84	5,12,88,82
		(Voted)	23,24,15,24	18,28,71,18	17,71,15,40

I—REVENUE RECEIPTS AND REVENUE EXPENDITURE

(Rupees in thousands)

Revenue Receipts	Budget Estimate 1988-89	Revised Estimate 1987-88	Budget Estimate 1987-88	Accounts 1986-87
PROVINCIAL CONSOLIDATED FUND				
B—DEVELOPMENT REVENUE RECEIPTS				
1300000 Miscellaneous Receipts				
1310000 Grants				
1311000 Foreign Grants	4,61,37	4,50,00	4,50,00	
1312000 Other Grants from Federal Government.	4,47,75,00	5,40,11,79	1,44,86,75	
1310000 Total Grants	4,52,36,37	5,44,61,79	1,49,36,75	
Total B—Development Revenue Receipts	4,52,36,37	5,44,61,79	1,49,36,75	
Total Revenue Receipts	33,83,79,39	29,02,00,84	24,60,51,42	

I—REVENUE RECEIPTS AND REVENUE EXPENDITURE

(Rupees in thousands)

Expenditure met from Revenue		Budget Estimate 1988-89	Revised Estimate 1987-88	Budget Estimate 1987-88	Accounts 1986-87
PROVINCIAL CONSOLIDATED FUND					
B—DEVELOPMENT REVENUE EXPENDITURE					
03200	Planning	31,93	22,00	30,76	
07000	Publicity and Information	..	10,00	10,00	
31000	Works	4,03	..	..
32000	Public Health Services	1,18,56,50	1,06,71,29	1,09,50,79	
41000	Education	18,28,96	28,85,07	23,71,38	
42000	Health	25,86,10	30,22,20	31,89,41	
44000	Manpower and Labour Management	37,94	20,43	26,01	
46000	Sports and Recreation Facilities	2,10,00	2,14,41	1,84,94	
47000	Social Security and Social Welfare	2,65,70	3,91,97	3,90,20	
51000	Agriculture and Food	32,26,25	53,77,83	47,20,51	
52000	Irrigation and Land Reclamation	1,83,34	79,78	55,00	
56000	Rural Development	39,78,00	97,95,63	82,12,00	
57000	Industries and Mineral Resources	8,00	78,40	66,40	
59000	Other Economic Services	2,50,00	2,37,57	2,37,57	
62000	Subsidies—Agriculture	2,30,00	2,40,55	2,40,56	
72200	Government Investments — Non-Financial Institutions.	1,71,16	28,90,04	2,85,12	
74900	Others	82,00,00	..	45,91,00	
Total B—Development Revenue Expenditure		3,30,67,91	3,59,37,17	3,55,61,65	
<i>Less—Operational Short-fall in Development Expenditure</i>		<i>— 40,00,00</i>	<i>..</i>	<i>— 30,00,00</i>	
Total Expenditure met from Revenue.		31,50,55,47	26,90,76,19	26,09,65,87	

II—CAPITAL RECEIPTS AND DISBURSEMENTS

(Rupees in thousands)

Receipts	Budget Estimate 1988-89	Revised Estimate 1987-88	Budget Estimate 1987-88	Accounts 1986-87
PROVINCIAL CONSOLIDATED FUND				
A—GENERAL CAPITAL RECEIPTS				
1300000 Miscellaneous Receipts				
1310000 Grants:				
1311000 Foreign Grants				
1312000 Other Grants from Federal Government				
	8,77,16	56,13	24,00,00	
1310000 Total Grants				
	8,77,16	56,13	24,00,00	
1320000 Extraordinary Receipts				
	10,19,08	14,08,42	17,29,41	
1320000 Total Extraordinary Receipts				
	10,19,08	14,08,42	17,29,41	
2300000 Public Debt :				
2311000 Domestic Debt (Permanent) Direct.				
	7,68,47	5,06,48	5,16,99	
2312000 Domestic Debt (Permanent) received from the Federal Government.				
		2,71,20,72	2,71,20,72	
2320000 Floating Debt — (Ways and Means Advances).				
	20,00,00	10,00,00	10,00,00	
2300000 Total Public Debt.				
	27,68,47	2,86,27,20	2,86,37,71	

II—CAPITAL RECEIPTS AND DISBURSEMENTS

(Rupees in thousands)

Disbursements		Budget Estimate 1988-89	Revised Estimate 1987-88	Budget Estimate 1987-88	Accounts 1986-87
PROVINCIAL CONSOLIDATED FUND					
A—NON—DEVELOPMENT CAPITAL EXPENDITURE					
31200	Highways, Roads and Bridges	23,77,16	15,56,13	39,00,00	
	<i>Less—Receipts and Recoveries</i>	— 15,00,00	— 15,00,00	— 15,00,00	
	Net	8,77,16	56,13	24,00,00	
31400	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	..	..	..
45200	Low Cost Housing	20,00	10,00	10,00	
	<i>Less—Receipts and Recoveries</i>	— 20,00	— 10,00	— 10,00	
	Net	..	..	..
52000	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	8,77,16	56,13	24,00,00	
71000	Debt Servicing :				
71500	Repayment of Principal—Domestic Debt:				
71501	Permanent Debt(Market Loan)	7,68,47	5,06,48	5,16,99	
71502	Floating Debt(Ways and Means Advances)	20,00,00	10,00,00	10,00,00	
71600	Repayment of Principal—Domestic Debt Payable to Federal Government.	40,67,59	3,02,62,39	3,00,60,27	
71700	Repayment of Principal—Foreign Debt (Debt Raised Abroad)	..	..	..
71800	Repayment of Principal—Foreign Debt Payable to Federal Government.	9,75,26	7,21,12	7,19,04	
71000	Total Debt Servicing (<i>Charged</i>)	78,11,32	3,24,89,99	3,22,96,30	

II—CAPITAL RECEIPTS AND DISBURSEMENTS

(Rupees in thousands)

Receipts	Budget Estimate 1988-89	Revised Estimate 1987-88	Budget Estimate 1987-88	Accounts 1986-87
PROVINCIAL CONSOLIDATED FUND				
A—GENERAL CAPITAL RECEIPTS				
2200000 Recoveries of Loans and Advances :				
2220000 From Local Bodies.	2,67,38	4,60,29	2,73,85	
2250000 From Government Servants.	3,72,30	3,72,30	3,06,20	
2200000 Total Recoveries of Loans and Advances.	6,39,68	8,32,59	5,80,05	
2300000 Public Debt(Loans from Commercial Banks) (Account No.2)				
2311000 Domestic Debt (Permanent) — Direct				
2312000 Domestic Debt(Permanent) Received from Federal Government.				
2320000 ¹ Floating Debt:				
2322000 Cash Credit Accommodation.	4,93,66,46	3,16,77,53	4,69,85,57	
2300000 Total Public Debt (Account No.2).	4,93,66,46	3,16,77,53	4,69,85,57	
Total A—General Capital Receipts	5,46,70,85	6,26,01,87	8,03,32,74	
Account No.1	53,04,39	3,09,24,34	3,33,47,17	
Account No.2	4,93,66,46	3,16,77,53	4,69,85,57	

II—CAPITAL RECEIPTS AND DISBURSEMENTS

(Rupees in thousands)

Disbursements		Budget Estimate 1988-89	Revised Estimate 1987-88	Budget Estimate 1987-88	Accounts 1986-87
PROVINCIAL CONSOLIDATED FUND					
A—NON—DEVELOPMENT CAPITAL EXPENDITURE					
73000	Loans and Advances :				
73400	To Non—Financial Institutions (Advances under Special Laws)	61,20,00	34,36,19	19,60,00	
73500	To Government Servants	15,00,00	9,00,00	17,00,00	
73600	To Private Sector Cultivators	70,00	5,60,14	70,00	
73000	Total Loans and Advances	76,90,00	48,96,33	37,30,00	
STATE TRADING IN MEDICAL STORES AND COAL					
81000	State Trading :				
81300	Medical Stores(Gross)	61,64,51	61,65,15	61,56,01	
	Less—Receipts and Recoveries.	— 61,64,51	— 61,65,15	— 61,56,01	
	Net	..	..	..
81400	Coal (Gross)	10,36	10,66	10,96	
	Less—Receipts and Recoveries	— 1,68,30	— 1,68,30	— 1,68,30	
	Net	— 1,57,94	— 1,57,64	— 1,57,34	
	Total	— 1,57,94	— 1,57,64	— 1,57,34	
STATE TRADING IN FOODGRAINS AND SUGAR (Account No.2)					
81100	Food(Wheat,Rice and Sugar) (Gross) (Charged) (Voted)	48,28,40 5,02,66,82	50,86,00 5,02,38,83	50,86,00 6,93,93,35	
	Less—Receipts and Recoveries	— 6,01,09,00	— 6,45,43,77	— 7,62,76,82	
	Net (Account No.2)	— 50,13,78	— 92,18,94	— 17,97,47	
LOANS FROM COMMERCIAL BANKS(Account No.2)					
71000	Debt Servicing :				
71500	Repayment of Principal—Domestic Debt (Charged)	5,43,80,24	4,08,96,47	4,87,83,04	
71000	Total Debt Servicing (Account No. 2).	5,43,80,24	4,08,96,47	4,87,83,04	
	Total A—Non—Development Capital Expenditure	6,55,87,00	6,89,62,34	8,52,54,53	
	Account No. 1	1,62,20,54	3,72,84,81	3,82,68,96	
	Account No. 2	4,93,66,46	3,16,77,53	4,69,85,57	

II—CAPITAL RECEIPTS AND DISBURSEMENTS

(Rupees in thousands)

Receipts	Budget Estimate 1988-89	Revised Estimate 1987-88	Budget Estimate 1987-88	Accounts 1986-87
PROVINCIAL CONSOLIDATED FUND				
B—DEVELOPMENT CAPITAL RECEIPTS				
2300000 Public Debt:				
2311000 Domestic Debt(Permanent)				
2312000 Domestic Debt(Permanent)				
Received from the Federal Government	3,23,65,20	2,88,19,61	6,50,77,25	
2330000 Foreign Debt(Permanent):				
2332000 Foreign Debt(Permanent)				
Received from the Federal Government	8,62,11	8,46,30	8,49,00	
2300000 Total Public Debt	3,32,27,31	2,96,65,91	6,59,26,25	
Total B—Development Capital Receipts	3,32,27,31	2,96,65,91	6,59,26,25	
Total Capital Receipts	8,78,98,16	9,22,67,78	14,62,58,99	
Total Provincial Consolidated Fund	42,62,77,55	38,24,68,62	39,23,10,93	

H-CAPITAL RECEIPTS AND DISBURSEMENTS

(Rupees in thousands)

Disbursements	Budget Estimate 1988-89	Revised Estimate 1987-88	Budget Estimate 1987-88	Accounts 1986-87
PROVINCIAL CONSOLIDATED FUND				
B-DEVELOPMENT CAPITAL EXPENDITURE				
31200 Highways, Roads and Bridges	2,27,36,00	1,51,71,42	1,53,70,00	
31400 Buildings and Structure:				
Government Buildings	2,62,22,81	2,00,81,42	2,41,15,51	
Police Projects			1,01,07	
45200 Low Cost Housing(Town Development)	8,00,00	8,00,00	31,00,00	
51300 Agricultural Research and Extension Services	3,38,65	4,36,90	4,94,25	
52000 Irrigation	23,16,66	49,71,96	49,45,00	
72000 Government Investments(Industrial Development).	97,97	1,52,54	1,50,93	
73000 Loans and Advances (Loans to Municipalities, Port Funds,etc.)	44,20,00	51,48,78	53,63,59	
Total B-Development Capital Expenditure	5,69,32,09	4,67,63,02	5,36,40,35	
<i>Less-Operational short-fall in Development Expenditure.</i>	<i>- 67,36,32</i>		<i>- 45,39,00</i>	
<i>Less-Housing Schemes to be financed from Deposit Account.</i>	<i>- 8,00,00</i>	<i>- 8,00,00</i>	<i>- 8,00,00</i>	
Total Capital Disbursements	11,49,82,77	11,49,25,36	13,35,55,88	
Total Provincial Consolidated Fund	43,00,38,24	38,40,01,55	39,45,21,75	
<i>(Charged)</i>	<i>12,05,92,28</i>	<i>12,87,40,30</i>	<i>13,74,54,16</i>	
<i>(Voted)</i>	<i>30,94,45,96</i>	<i>25,52,61,25</i>	<i>25,70,67,59</i>	

III—OTHER RECEIPTS AND DISBURSEMENTS

(Rupees in thousands)

Receipts	Budget Estimate 1988-89	Revised Estimate 1987-88	Budget Estimate 1987-88	Accounts 1986-87
PUBLIC ACCOUNT OF THE PROVINCE				
11000000 Deferred Liabilities				
11500000 State Provident Fund.	56,50,14	56,50,14	32,00,14	
11000000 Total Deferred Liabilities	56,50,14	56,50,14	32,00,14	
12000000 Deposits and Reserves (Bearing Interest).				
12100000 Renewal Reserve Funds :				
12104000 Railway Reserve Fund	..	..	..
13000000 Deposits and Reserves (Non bearing Interest).				
13300000 Reserve Funds				
13310001 Deposit of Depreciation Reserve of-Commercial concerns — Jallo Rosin Factory.	..	25	25	
13310003 Depreciation Reserve Fund — Government Presses.	10,60	10,60	10,60	
13313018 Workers Children Education Fund	3,43,00	3,43,00	3,43,00	
13314002 Subvention from the Workers Welfare Fund.	..	..	..
13315013 Provincial Government Employees Benevolent Fund.	17,15,20	16,56,93	14,80,48	
13316013 Provincial Government Employees Group Insurance Fund.	2,77,26	2,62,26	2,60,00	
13317007 Deposits of Sugarcane Development Cess Fund.	9,53,38	12,27,84	7,41,45	
13400000 Deposit of Local Fund.	50,00,00	50,00,00	50,00,00	
13500000 Department and Judicial Deposits				
13501000 Civil Deposits				
13828 Deposit Account of Town Development Schemes.	9,65,15	8,84,53	9,57,65	
13501033 Zakat Collection Account				
Provincial Zakat Fund (Account No. 3)	70,80,00	70,80,00	70,80,00	

III—OTHER RECEIPTS AND DISBURSEMENTS

(Rupees in thousands)

Disbursements	Budget Estimate 1988-89	Revised Estimate 1987-88	Budget Estimate 1987-88	Accounts 1986-87
PUBLIC ACCOUNTS OF THE PROVINCE				
21000000 Deferred Liabilities				
21500000 State Provident Fund.	19,00,00	19,00,00	10,00,12	
21000000 Total Deferred Liabilities	19,00,00	19,00,00	10,00,12	
22000000 Deposits and Reserves (Bearing Interest)				
22100000 Renewal Reserve Funds:				
22104000 Railway Reserve Fund	..	..	..
23000000 Deposits and Reserves (Not bearing Interest).				
23300000 Reserve Funds	..	..	..
23310001 Deposit of Depreciation Reserve of Commercial concerns — Jallo Rosin Factory.	..	..	..
23310003 Depreciation Reserve Fund — Government Presses.	..	..	..
23313018 Workers Children Education Fund	3,43,00	3,43,00	3,43,00	
23314002 Subvention from Workers Welfare Fund.	..	..	..
23315013 Provincial Government Employees Benevolent Fund.	17,15,20	16,56,93	14,80,48	
23316013 Provincial Government Employees Group Insurance Fund	2,77,26	2,62,26	2,60,00	
23317007 Deposits of Sugarcane Development Cess Fund.	9,53,38	12,27,84	7,41,45	
23400000 Deposits of Local Fund	50,00,00	50,00,00	50,00,00	
23500000 Department Judicial Deposits.				
23501000 Civil Deposits	3,44,40,84	3,44,40,84	3,44,40,84	
23800000 Other Accounts —				
23828000 Deposit Account of Town Development Schemes.	9,65,15	8,84,53	9,57,65	
23501033 Zakat Collection Account.				
Provincial Zakat Fund Account No. 3)	70,80,00	70,80,00	70,80,00	

III—OTHER RECEIPTS AND DISBURSEMENTS

(Rupees in thousands)

Receipts	Budget Estimate 1988-89	Revised Estimate 1987-88	Budget Estimate 1987-88	Accounts 1986-87
PUBLIC ACCOUNTS OF THE PROVINCE				
14000000 Current Liabilities :				
14100000 Cheques and Bills (Pre—Audit Cheques)	1,00,00,00	1,00,00,00	1,00,00,00	
15000000 Current Assets :				
15100000 Permanent Advances				
15200000 Advances Repayable	28,60,00	28,60,00	28,60,00	
15307000 Account with the Government of India.				
15308000 East Pakistan Suspense	5,00	5,00		
15309000 Account with the Government of Burma.				
15401000 Account with State Bank of Pakistan.	3,03	3,53	3,03	
17000000 Suspense :				
17100000 Suspense Account	30,76,00	30,76,00	50,80,97	
19000000 Miscellaneous Accounts:				
19100000 Departmental and Similar Accounts	90,35	1,00,32	80,09	
Total Deposits and Reserves	6,68,19,81	6,69,51,10	6,83,38,36	
Account No. 1	5,97,39,81	5,98,71,10	6,12,58,36	
Account No. 3	70,80,00	70,80,00	70,80,00	

III—OTHER RECEIPTS AND DISBURSEMENTS

(Rupees in thousands)

Disbursements	Budget Estimate 1988-89	Revised Estimate 1987-88	Budget Estimate 1987-88	Accounts 1986-87
PUBLIC ACCOUNT OF THE PROVINCE				
24000000 Current Liabilities.				
24100000 Cheques and Bills (Pre-Audit Cheques).	1,00,00,00	1,00,00,00	1,00,00,00	
25000000 Current Assets:				
25100000 Parmanent Advances.	5	5	5	
25200000 Advances Repayable	28,60,00	28,60,00	28,60,00	
25307000 Account with the Government of India.	35	35	9	
25308000 East Pakistan Suspense.	5,00	5,00		
25309000 Account with the Government of Burma.				
25401000 Account with the State Bank of Pakistan.	3,03	3,53	3,03	
27000000 Suspense :				
27100000 Suspense Account	30,76,00	30,76,00	50,80,97	
29000000 Miscellaneous Account :				
29100000 Departmental and Similar Accounts	90,00	99,97	80,00	
Total Deposits and Reserves	6,68,09,26	6,69,40,30	6,83,27,56	
Account No. 1	5,97,29,26	5,98,60,30	6,12,47,56	
Account No. 3	70,80,00	70,80,00	70,80,00	

III—OTHER RECEIPTS AND DISBURSEMENTS

(Rupees in thousands)

Receipts	Budget Estimate 1988-89	Revised Estimate 1987-88	Budget Estimate 1987-88	Accounts 1986-87
PUBLIC ACCOUNT OF THE PROVINCE				
1800000 Remittances :				
18108000 Works Audit Suspense	30,00,00	30,00,00		
18302000 Cash Remittances between Treasuries	14,60,41,93	14,60,41,93	5,71,35,09	
18303000 State Bank of Pakistan Remittances	64	64	64	
18401000 Adjusting Account between Federal and Provincial Governments.	76,87,08	76,87,08	27,15,83	
18402000 Inter-Provincial Settlement Account	50,00,00	50,00,00	31,44	
18000000 Total Remittances	16,17,29,65	16,17,29,65	5,98,83,00	
Total Public Account of the Province	23,41,99,60	23,43,30,89	13,44,21,50	
Account No.1	22,71,19,60	22,72,50,89	12,43,41,50	
Account No.3	70,80,00	70,80,00	70,80,00	
Total Provincial Receipts	66,04,77,15	61,67,99,15	52,67,32,43	
Account No.1	60,40,30,69	57,80,41,98	46,96,66,86	
Account No.2	4,93,66,46	3,16,77,53	4,69,85,57	
Account No.3	70,80,00	70,80,00	70,80,00	
Opening Balance	2,58,97,88	1,88,41,48	1,20,99,68	
Account No.1	2,10,69,49	1,88,41,48	1,20,99,68	
Account No.2	8,73	8,73	55,61	
Account No.3	48,19,66	48,19,66	29,05,11	
Grand Total	68,63,75,03	64,04,69,38	53,87,92,83	

III—OTHER RECEIPTS AND DISBURSEMENTS

(Rupees in thousands)

Disbursements	Budget Estimate 1988-89	Revised Estimate 1987-88	Budget Estimate 1987-88	Accounts 1986-87
PUBLIC ACCOUNT OF THE PROVINCE				
28000000 Remittances :				
28108000 Works Audit Suspense	30,00,00	30,00,00	..	
28302000 Cash Remittances between Treasuries	14,60,41,93	14,60,41,93	5,71,35,09	
28303000 State Bank of Pakistan Remittances	64	64	64	
28401000 Adjusting Account between Federal and Provincial Governments.	76,87,08	76,87,08	27,15,83	
28402000 Inter-Provincial Settlement Account	50,00,00	50,00,00	31,44	
28000000 Total Remittances	16,17,29,65	16,17,29,65	5,98,83,00	
Total Public Account of the Province	23,04,38,91	23,05,69,95	12,92,10,68	
Account No.1	22,33,58,91	22,34,89,95	12,21,30,68	
Account No.3	70,80,00	70,80,00	70,80,00	
Total Provincial Disbursements	66,04,77,15	61,45,71,50	52,37,32,43	
Account No.1	60,40,30,69	57,58,13,97	46,96,66,86	
Account No.2	4,93,66,46	3,16,77,53	4,69,85,57	
Account No.3	70,80,00	70,80,00	70,80,00	
Closing Balance	2,58,97,88	2,58,97,88	1,50,60,40	
Account No.1	2,10,69,49	2,10,69,49	1,20,99,68	
Account No.2	8,73	8,73	55,61	
Account No.3	48,19,66	48,19,66	29,05,11	
Grand Total	68,63,75,03	64,04,69,38	53,87,92,83	

IV—SUMMARY STATEMENT OF REVENUE RECEIPTS AND REVENUE EXPENDITURE

For Details See Statement I)

(Rupees in thousands)

Receipts	Budget Estimate 1988-89	Revised Estimate 1987-88	Budget Estimate 1987-88	Accounts 1986-87
General Revenue Receipts				
000000 Tax Revenue:				
0100000 Direct Taxes on Income and Wealth	5,98,03,44	5,51,03,01	5,67,01,85	
0200000 Indirect Taxes (on Commodities and Transactions)	6,26,82,69	5,57,87,64	4,71,71,91	
1000000 Non-Tax Receipts:				
1100000 Incomes from Property and Enterprise (Interest Receipts)	6,35,35	62,96,35	10,08,58	
1200000 Receipts from Civil Administration and other Functions				
1210000 General Administration Receipts.	5,85,05	5,49,22	4,26,86	
1230000 Law and Order Receipts	24,67,62	23,13,87	21,79,72	
1240000 Community Service Receipts	13,03,63	12,39,98	10,27,42	
1250000 Social Service Receipts.	46,26,51	42,70,71	40,89,51	
1260000 Economic Services Receipts.	1,44,02,51	1,36,46,07	1,36,37,38	
1300000 Miscellaneous Receipts	14,66,36,22	9,65,32,20	10,48,71,96	
1400000 Miscellaneous Adjustments between Federal and Provincial Governments				
Total General Revenue Receipts	29,31,43,02	23,57,39,05	23,11,15,19	

IV—SUMMARY STATEMENT OF REVENUE RECEIPTS AND REVENUE EXPENDITURE

(For Details See Statement I)

(Rupees in thousands)

Expenditure met from Revenue		Budget Estimate 1988-89	Revised Estimate 1987-88	Budget Estimate 1987-88	Accounts 1986-87
Non—Development Revenue Expenditure					
00000	General Administration	2,95,62,62	2,06,59,91	1,59,42,39	
20000	Law and Order	2,34,92,56	2,09,60,95	1,88,05,60	
30000	Community Services	1,54,89,45	1,09,75,75	1,22,01,00	
40000	Social Services	11,03,92,93	7,93,82,90	7,83,97,66	
50000	Economic Services	3,75,61,60	3,42,56,72	3,23,77,35	
60000	Subsidies	1,00,99,00	1,24,10,00	1,47,26,82	
70000	Debt Servicing, Investible Funds and Grants	5,93,89,40	5,44,92,79	5,21,02,40	
80000	Unallocable	..	..	..
	Indexation of Pay and Pension	..	..	3,85,100	
	Total Non—Development Revenue Expenditure	28,59,87,56	23,31,39,02	22,84,04,22	
	Revenue Surplus/Deficit	71,55,46	26,00,03	27,10,97	
	Total	29,31,43,02	23,57,39,05	23,11,15,19	

V—SUMMARY STATEMENT OF CAPITAL AND PUBLIC ACCOUNT RECEIPTS AND DISBURSEMENTS
(Rupees in thousands)

Capital Receipts	Budget Estimate 1988-89	Revised Estimate 1987-88	Budget Estimate 1987-88	Accounts 1986-87
General Capital Receipts :				
1310000 Grants	8,77,16	56,13	24,00,00	
1320000 Extraordinary Receipts	10,19,08	14,08,42	17,29,41	
2200000 Recoveries of Loans and Advances	6,39,68	8,32,59	5,80,05	
2311000 Domestic Debt(Permanent) Direct	7,68,47	5,06,48	5,16,99	
2312000 Domestic Debt (Permanent)received from the Federal Government.		2,71,20,72	2,71,20,72	
2320000 Floating Debt — (Ways and Means Advances)	20,00,00	10,00,00	10,00,00	
Total General Capital Receipts	53,04,39	3,09,24,34	3,33,47,17	
Public Account Receipts :				
11000000 Deferred Liabilities (Unfunded Debt).	56,50,14	56,50,14	32,00,14	
1200000 Deposit and Reserves	5,97,39,81	5,98,71,10	6,12,58,36	
18000000 Remittances	16,17,29,65	16,17,29,65	5,98,83,00	
Total Public Account Receipts	22,71,19,60	22,72,50,89	12,43,41,50	

V—SUMMARY STATEMENT OF CAPITAL AND PUBLIC ACCOUNT RECEIPTS AND DISBURSEMENTS
(Rupees in thousands)

Capital Disbursements	Budget Estimate 1988-89	Revised Estimate 1987-88	Budget Estimate 1987-88	Accounts 1986-87
Non—Development Capital Expenditure				
Non—Development Capital Heads	8,77,16	56,13	24,00,00	
71500 Repayment of Principal— Domestic Debt:				
71501 Permanent Debt(Market Loans)	7,68,47	5,06,48	5,16,99	
71502 Floating Debt(Ways and Means Advances)	20,00,00	10,00,00	10,00,00	
71600 Repayment of Principal Domestic Debt Payable to the Federal Government	40,67,59	3,02,62,39	3,00,60,27	
71700 Repayment of Principal—Foreign Debt (Debt Raised Abroad)	..	..	..
71800 Repayment of Principal—Foreign Debt Payable to the Federal Government	9,75,26	7,21,12	7,19,04	
73000 Loans and Advances	76,90,00	48,96,33	37,30,00	
81000 State Trading (in Medical Stores and Coal) (Net).	- 1,57,94	- 1,57,64	- 1,57,34	
Total Non—Development Capital Expenditure.	1,62,20,54	3,72,84,81	3,82,68,96	
Net Capital Receipts	- 1,09,16,15	- 63,60,47	- 49,21,79	
Net Total Non—Development Capital Expenditure.	53,04,39	3,09,24,34	3,33,47,17	
Public Account Disbursements				
21000000 Deferred Liabilities (Unfunded Debt).	19,00,00	19,00,00	10,00,12	
Deposit and Reserves	5,97,29,26	5,98,60,30	6,12,47,56	
28000000 Remittances	16,17,29,65	16,17,29,65	5,98,83,00	
Total Public Account Disbursements	22,33,58,91	22,34,89,95	12,21,30,68	
Net Public Account Receipts	37,60,69	37,60,94	22,10,82	
Total	22,71,19,60	22,72,50,89	12,43,41,50	

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

(Rupees in thousands)

Receipts	Budget Estimate 1988-89	Revised Estimate 1987-88	Budget Estimate 1987-88
A.D.P. Resources :			
Revenue Surplus/Deficit	71,55,46	26,00,03	27,10,97
Net Capital Receipts.	- 1,09,16,15	- 63,60,47	- 49,21,79
Net Public Account Receipts	37,60,69	37,60,94	22,10,82
Transfer from Deposit Account for Town Development Schemes.	8,00,00	8,00,00	8,00,00
Development Revenue Receipts	4,52,36,37	5,44,61,79	1,49,36,75
Development Capital Receipts.	3,32,27,31	2,96,65,91	6,59,26,25
Total	7,92,63,68	8,49,28,20	8,16,63,00
Utilization of Cash Balance (Account No. 1)		- 22,28,01	
Total A.D.P. Resources.	7,92,63,68	8,27,00,19	8,16,63,00

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

(Rupees in thousands)

Disbursements		Budget Estimate 1988-89	Revised Estimate 1987-88	Budget Estimate 1987-88
Development Expenditure on Revenue Account		3,30,67,91	3,59,37,17	3,55,61,65
Development Expenditure on Capital Account				
31200	Highways, Roads and Bridges	2,27,36,00	1,51,71,42	1,53,70,00
31400	Buildings and Structures—			
	Government Buildings	2,62,22,81	2,00,81,42	2,41,15,51
	Police Project	..	..	1,01,07
45200	Low Cost Housing (Town Development)	8,00,00	8,00,00	31,00,00
51300	Agricultural Research and Extension Services	3,38,65	4,36,90	4,94,25
52000	Irrigation	23,16,66	49,71,96	49,45,00
72000	Government Investments(Industrial Development)	97,97	1,52,54	1,50,93
73000	Loans and Advances.(Loans to Municipalities, Port Funds etc)	44,20,00	51,48,78	53,63,59
Gross Total Development Programme		9,00,00,00	8,27,00,19	8,92,02,00
Less —Operational Shortfall		- 1,07,36,32	..	- 75,39,00
Net Total Development Programme		7,92,63,68	8,27,00,19	8,16,63,00

VII— DETAILS OF REVENUE RECEIPTS

(Rupees in thousands)

Classification of Receipt	Budget Estimate 1988-89	Revised Estimate 1987-88	Budget Estimate 1987-88
000000 TAX REVENUE			
0100000 Direct Taxes (on Income and Wealth)—			
0112000 Personnel Income Tax — Share of net proceeds assigned to Provinces	5,42,89,00	4,99,46,00	5,21,17,00
0116000 Taxes from Agriculture	5,25	4,57	4,87
0120000 Property and Wealth Tax :			
0122100 Urban Immovable Property Tax — Ordinary Collections.	41,80,00	38,00,00	35,00,00
Deductions :			
022900 Urban Immovable Property Tax - Share of Net Proceeds assigned to Corporations, Municipalities, etc.	- 33,76,21	- 30,69,46	- 28,27,22
Deduct - Refund	..	..	..
Total	8,03,79	7,30,54	6,72,78
0123000 Transfer of Property Tax			
0123100 Transfer of Property Tax — Fee for registering documents	11,65,47	10,50,00	10,36,00
0123200 Transfer of Property Tax — Fee for copying registered documents.	34,40	31,00	35,00
0123800 Transfer of Property Tax —Others	29,96	27,00	35,00
Deduct — Refund	- 83	- 83	..
Total	12,29,00	11,07,17	11,06,00
0124001 Land Revenue —Ordinary Collections.	1,30,45	1,27,75	1,41,47
0124009 Land Revenue — Fees for Consolidation of Holdings.	27,00	25,00	30,00
0124020 Land Revenue—Recoveries of Over—Payments.	78	84	1,10
0124021 Land Revenue — Collection of payments for services rendered.	4,00	4,00	3,00
0124080 Land Revenue—Others	30,14,17	28,57,14	23,25,63
Deduct —Refunds	..	..	..
Total	31,76,40	30,14,73	25,01,20

VII— DETAILS OF REVENUE RECEIPTS

(Rupees in thousands)

Classification of Receipt	Budget Estimate 1988-89	Revised Estimate 1987-88	Budget Estimate 1987-88
0171000 Tax on Profession, Trade and Callings — Ordinary Collections.	3,00,00	3,00,00	3,00,00
0200000 Indirect Taxes (on Commodities and Transactions):			
0221190 Sales Tax on Import—Share of net proceeds assigned to Provinces.	4,11,49,00	3,59,06,00	2,71,12,00
0249100 Net proceeds on Excise Duty on Natural Gas assigned to Provinces.	5,95,00	5,61,00	5,88,00
0250000 Provincial Excise :			
0251000 Spirits and Fermented Products	2,70,59	2,56,92	2,12,43
0252000 Spirits and Fermented Products— Medicated Wines and Liquors	45,50	44,94	42,22
0253000 Medicinal and Toilet Preparations Containing Alcohol.	75,00	75,00	75,00
0254000 Receipts from Distilleries	33	33	33
0255000 Sale proceeds of opium tablets	56,34	54,88	54,88
0256000 Fines, Confiscation and Miscellaneous.	50	62	23
0257000 Collection of payments for services rendered.	16,70	13,20	14,33
0258000 Others	11	11	33
<i>Deduct — Refund</i>	— 70,00	— 70,00	—70,00
Total	3,95,07	3,76,00	3,29,75

VII— DETAILS OF REVENUE RECEIPTS

(Rupees in thousands)

Classification of Receipt	Budget Estimate 1988-89	Revised Estimate 1987-88	Budget Estimate 1987-88
0260000 Sale of Opium			
0268000 Others	25	25	14
Total	46,25	43,25	36,34
0270000 Stamps Duties :			
0271001 Non - Judicial -- Sale of Stamps	86,81,66	79,78,00	80,75,15
0271008 Non-Judicial-Duty on other Impressing Documents.	7,07,02	6,68,74	7,02,08
0271009 Non-Judicial-Fines and Penalties	5,62	5,12	7,30
0272400 Judicial --Court fees realized in Stamps.	6,92,00	6,35,00	8,18,00
0272500 Judicial-Fines and Penalties	51	44	30
Deductions	- 1,62,17	- 1,52,90	- 1,29,83
Total	99,24,64	91,34,40	94,73,00
0280000 Motor Vehicles:			
0281000 Receipts under Motor Vehicle Act.	5,64,32	5,03,86	5,03,86
0282000 Receipts under Provincial Motor Vehicle Taxation Act	39,20,00	35,00,00	35,13,09
0288000 Other Receipts	3,11,20	2,78,00	2,37,00
Deduct-Refunds			
Total	47,95,52	42,81,86	42,53,95
0290000 Other Indirect Taxes:			
0291000 Entertainment Tax	16,22,00	15,98,50	15,75,00
Deduct-Refunds	- 1	- 15	
Total	16,21,99	15,98,35	15,75,00

VII— DETAILS OF REVENUE RECEIPTS

(Rupees in thousands)

Classification of Receipt	Budget Estimate 1988-89	Revised Estimate 1987-88	Budget Estimate 1987-88
0293100 Education Cess	7,00	7,00	7,00
0294100 Cotton Fees	17,60,00	17,50,00	18,00,00
0295000 Tax on Hotels	1,00,00	1,00,00	92,00
<i>Deduct—Refunds</i>			
Total	1,00,00	1,00,00	92,00
0296000 Electricity	21,17,26	18,58,82	17,29,89
<i>Deduct—Refunds</i>	— 2	— 2	— 2
Total	21,17,24	18,58,80	17,29,87
0298000 Others	1,73,18	1,73,18	1,75,00
<i>Deduct—Refunds</i>	— 2,20	— 2,20	
Total	1,70,98	1,70,98	1,75,00
1000000 NON-TAX RECEIPTS			
1100000 INCOME FROM PROPERTY AND ENTERPRISE			
1130000 Interest			
1132000 Interest on Loans and Advances Local Bodies.	7,01,12	24,56,65	6,69,23
1134000 Interest on Loans and Advances to Non-financial Institutions	25,59,87	1,13,69,90	31,78,35
1135000 Interest on Loans and Advances to Government Servants	3,78	3,78	2,73
1136000 Interest Received from Commercial Departments		44,46,00	
1137000 Interest on Arrears of Revenue	64,80	64,80	64,80
1138000 Interest Realised on Investments of Cash Balances	31,21	31,48	28,28
1139000 Interest Others	12,80	12,57	12,51
Deductions	— 27,70,24	— 1,21,20,70	— 29,63,34
Total	6,03,34	62,64,48	9,92,56

VII—DETAILS OF REVENUE RECEIPTS

(Rupees in thousands)

Classification of Receipt	Budget Estimate 1988-89	Revised Estimate 1987-88	Budget Estimate 1987-88
1140000 Dividends —			
1141000 Dividends from Government Investments — (Financial Institutions).			
1142000 Dividends from Government Investments (Non-Financial Institutions).	32,01	31,87	16,02
Total	32,01	31,87	16,02
1200000 RECEIPTS FROM CIVIL ADMINISTRATION AND OTHER FUNCTIONS.			
1210000 General Administration Receipts			
1211100 Organs of State — Examination Fee realised by Public Service Commission.	19,98	18,98	8,98
1211200 Organs of State — Receipts realised by Selection Divisional Boards for recruitment in Secretariat Departments.	4	4	4
Total	20,02	19,02	9,02
1212401 Fiscal Administration Receipts— in—Aid of Superannuation — Contribution of Pensions and Gratuities.	4,76,00	4,53,16	3,41,49
1212402 Fiscal Administration—Receipts— in—Aid of Superannuation — Share of Pension liability recovered from Local Bodies for Provincialized Colleges/Schools.	24,00	22,76	15,37
1212480 Fiscal Administration—Receipts— in—Aid of Superannuation—Others	25,00	23,74	30,43
Total	5,25,00	4,99,66	3,87,29
1213400 Economic Regulations —Receipts under the Companies Ordinance.	3	3	3
1213600 Economic Regulations — Receipts under the Weights and Measures and Trade Employees Act.	40,00	30,51	30,52
Total	40,03	30,54	30,55

VII— DETAILS OF REVENUE RECEIPTS

(Rupees in thousands)

Classification of Receipt	Budget Estimate 1988-89	Revised Estimate 1987-88	Budget Estimate 1987-88
1230000 Law and Order Receipts:			
1231001 Justice — Sale proceeds of un- claimed escheated property.	6,51	6,30	3,10
1231002 Justice — Court Fee realized in cash.	-9	8	6
1231003 Justice — General Fees, Fines and Forfeitures.	5,50,64	5,24,53	4,93,70
1231008 Justice — Receipts of Record Room	1,65	1,55	1,51
1231009 Justice — Recoveries of Overpayments	1,26	1,05	90
1231010 Justice — Collection of payments for services rendered.	6,62	6,51	6,20
1231800 Justice — Others	5,22	4,94	4,75
<i>Deduct</i> — Refunds	- 4,99	- 4,96	- 2,30
Total	5,67,00	5,40,00	5,07,92
1232202 Police — Police supplied to Federal Government.	1,92,43	1,58,00	1,63,69
1232204 Police — Police supplied to Public Departments, Private Companies and Persons.	1,37,18	1,26,57	1,08,54
1232206 Police — Fees, Fines and Forfeitures	17,07	15,20	13,50
1232210 Police — Recoveries of Overpayment	14,00	13,97	13,97
1232211 Police — Collection of Payments for services rendered.	40,00	38,00	29,00
1232280 Police — Others	12,66,84	11,94,33	11,60,14
Total	16,67,52	15,46,07	14,88,84
1233001 Jails — Sale proceeds of Articles in Jails.	1,92,92	1,89,05	1,45,92
1233002 Jails — Value of supplies made by Factory Department to Maintenance Department in Jails.			
1233004 Jails — Recoveries of Overpayments.	9	10	10

VII—DETAILS OF REVENUE RECEIPTS

(Rupees in thousands)

Classification of Receipt	Budget Estimate 1988-89	Revised Estimate 1987-88	Budget Estimate 1987-88
1233800 Jails — Others	23,19	22,54	20,54
<i>Deduct — Refunds</i>	..	..	..
Total	2,16,20	2,11,69	1,66,56
1234000 Civil Defence	16,90	16,11	16,40
1240000 Community Services Receipts:			
1241000 Works :			
1241100 Buildings —			
1241110 Buildings Rent	1,05,00	1,00,00	23,00
1241130 Recoveries of Expenditure	35,70	34,00	4,20
1241180 Others	1,40,70	1,34,00	79,80
Total	2,81,40	2,68,00	1,07,00
1241200 Communications :			
1241210 Buildings Rent.	1,35	1,28	1,28
1241220 Toll on Roads and Bridges	4,15,00	3,96,00	3,96,00
1241230 Recoveries of Expenditure	42,00	41,00	41,00
1241280 Works — Other	3,50,00	3,30,00	2,78,44
<i>Deduct — Refunds</i>	..	..	..
Total	8,08,35	7,68,28	7,16,72
1242400 Public Health — Recoveries of Overpayments.	28,00	27,00	23,10
1242500 Public Health — Collection of Payments for services rendered.	21,00	18,00	21,00
1242800 Public Health — Others	1,64,88	1,58,70	1,59,60
Total	2,13,88	2,03,70	2,03,70

VII—DETAILS OF REVENUE RECEIPTS

(Rupees in thousands)

Classification of Receipt	Budget Estimate 1988-89	Revised Estimate 1987-88	Budget Estimate 1987-88
1250000. Social Services Receipts.			
1251101 Education—Fees Government University Arts Colleges	6,00,01	5,96,58	5,95,85
1251102 Education—Fees Government University, Professional Colleges.	4,92	4,69	3,75
1251201 Education—Secondary—Fee Government Secondary (including Intermediate classes), Schools.	8,23,03	8,22,04	8,20,23
1251301 Education—Primary—Fees— Government Primary Schools.	5,21,70	5,19,76	5,17,67
1251401 Education—Special—Fees and Other Receipts, Government Special Schools	8,71	8,71	8,66
1251402 Education—Special—Receipts of Technical and Commercial Institutes	53,51	53,46	52,96
1251504 Education—General—Administration Fee.	65,86	65,85	65,06
1251505 Education—General—Recoveries of Overpayments.	17,53	17,52	17,25
1251506 Education—General—Collection of Payments for services rendered.	4	4	4
1251700 Education—Receipts from Museums.	52	52	52
1251800 Education—Others	51,50	51,48	50,89
<i>Deduct—Refunds</i>	— 22,76	— 14,22	— 14,64
Total	21,24,57	21,26,43	21,18,24
1252100 Health—School and College Fees	53,19	49,00	49,00
1252200 Health—Hospital Receipts	4,74,76	4,46,49	3,71,80
1252300 Health—Mental Hospital Receipts	5,20	5,10	5,10
1252400 Health—Sale of Medicines and Vaccines	20	20	20
1252500 Health—Contributions	1,28,73	1,28,73	1,28,73
1252600 Health—Recoveries of Overpayments.	6,25	5,91	5,91

VII— DETAILS OF REVENUE RECEIPTS

(Rupees in thousands)

Classification of Receipt	Budget Estimate 1988-89	Revised Estimate 1987-88	Budget Estimate 1987-88
1252700 Health—Collection of payments for services rendered.	6,50	13,82	13,82
1252800 Health — Others	50,17	40,75	40,75
Total	7,25,00	6,90,00	6,15,31
1253300 Manpower Management — Receipts for the Manpower and Employment Organizations	14,67	14,96	3,96
1253500 Manpower Management — Receipts under the West Pakistan Shops and Establishment Ordinance, 1969.	85	85	50
Total	15,52	15,81	4,46
1254100 Housing and Physical Planning— Sale of Plots.	13,90,00	12,67,00	12,00,00
1254200 Housing and Physical Planning— Sale of Buildings.	12,20	12,72	17,25
1254300 Housing and Physical Planning— Income from Satellite Town Schemes	37,65	47,94	77,00
1254400 Housing and Physical Planning— Recovery of overpayments.	..	..	..
1254500 Housing and Physical Planning— Collection of payments for services rendered.	..	..	..
1254600 Housing and Physical Planning— Commercialization Fee.	2,00,00	..	..
1254700 Housing and Physical Planning— Share of Property of Excise and Taxation Department.	25,00	15,24	..
1254800 Housing and Physical Planning— Others.	11,00	10,00	7,25
1254900 Housing and Physical Planning— Sale of Plots for the Re-planning.	..	..	..
Total	16,75,85	13,52,90	13,01,50
1255100 Social Security and Social Welfare Measure—Receipts under the Wild Bird and Wild Animals Protection Act.	85,57	85,57	50,00

VII— DETAILS OF REVENUE RECEIPTS

(Rupees in thousands)

Classification of Receipt	Budget Estimate 1988-89	Revised Estimate 1987-88	Budget Estimate 1987-88
1260000 Economic Services Receipts —			
1261200 Agriculture	18,37,00	17,50,00	15,55,05
1261300 Fisheries	1,63,62	1,55,83	1,45,00
1261400 Animal Husbandry	5,91,15	5,68,00	5,04,32
1261500 Forest.	21,39,65	19,62,68	19,69,52
<i>Deduct — Refunds</i>	— 1,18	— 1,33	— 1,34
Total	21,38,47	19,61,35	19,68,18
1261600 Co-operaton.	14,28	13,47	12,73
1262101 Irrigation — Works — Direct Receipts on account of Water Rates.	81,53,91	77,18,88	79,73,98
1262180 Irrigation — Works —(Others)	4,90,96	5,12,29	5,83,84
1262202 Embankment and Drainage Works — direct Receipts on account of Hill Torrrants.	20	20	20
1262203 Embankment and Drainage Works — Recoveries of Expenditure.	6,41	6,41	6,41
1262280 Embankments and Drainage Works — Others	36,79	36,77	34,32
<i>Deduct — Refunds</i>			
Total	86,88,27	82,74,55	85,98,75
1264301 Printing — Sale of Gazettes	80	80	95
1264304 Printing — Civil list and other Publications.	90,20	90,20	85,80
1264306 Printing — Sale of Service Books.	1,90	1,90	1,76
1264307 Printing — Sale of Forms and Registers to Union Councils.	3,35	3,35	3,35

VII— DETAILS OF REVENUE RECEIPTS

(Rupees in thousands)

Classification of Receipt	Budget Estimate 1988-89	Revised Estimate 1987-88	Budget Estimate 1987-88
1264308 Printing - Sale of Other Forms	1,49,00	1,42,00	1,18,50
1264310 Stationery - Charges for work done for Provincial Government Departments.	2,15,66	2,15,66	2,36,60
1264380 Printing - Others	84	84	79
1264402 Stationery - Sale of Stationery to Local Bodies etc.	10,50	10,50	10,20
1264403 Stationery - Sale of Stationery to Provincial Government Departments.	2,47,73	2,25,06	2,07,00
1264404 Stationery - Sale of Plain Paper used with stamps.	37,00	31,00	25,00
1264480 Stationery - Others	7	4	5
Total	7,57,05	7,21,35	6,90,00
1264601 Industries - Industries Receipts.	1,94,88	1,85,87	1,52,92
1264604 Industries - Fees for Inspection of Boilers.	9,00	8,00	5,00
1264605 Industries - Fees under Partnership Act.	3,16	3,02	3,30
1264606 Industries - Recoveries of Overpayments.	13	13	13
1264680 Industries - Others	5,50	4,50	2,00
Total	2,12,67	2,01,52	1,63,35
1300000 MISCELLANEOUS RECEIPTS.			
1310000 Grants :			
1311100 Foreign Grants - Development Grants from Foreign Governments.			
Revenue	4,61,37	4,50,00	4,50,00
Capital			
1311200 Foreign Grants - Non-Development Grants from Foreign Governments:			
Revenue			
Capital			

VII— DETAILS OF REVENUE RECEIPTS -

(Rupees in thousands)

Classification of Receipt	Budget Estimate 1988-89	Revised Estimate 1987-88	Budget Estimate 1987-88
1312100 Other Grants from Federal Government — Development Grants from Federal Government.			
Revenue	4,47,75,00	5,40,11,79	1,44,86,75
Capital	..	..	..
1312200 Other Grants from Federal Government — Non-Development Grants from Federal Government.			
Revenue	14,37,96,74	9,39,76,84	10,25,16,65
Capital	8,77,16	56,13	24,00,00
1390000 Others —			
1391001 Other — Receipts — Unclaimed Deposits	8,52,19	6,78,13	8,22,53
1391002 Other — Receipts — Sale of Stores and Materials.	25,00	25,00	25,00
1391003 Other — Receipts — Sale of Land, Houses, etc.	1,00	1,00	1,00
1391004 Other — Receipts — Contribution	..	..	..
1391005 Other — Receipts — Rent, Rates and Tax	15,00	15,00	15,00
1391008 Others — Receipts under the Mines and Oil-fields and Mineral Development (Federal Control) Act, 1948.	4,00,00	3,75,00	3,00,00
Royalty on Natural Gas.	3,53,00	3,68,00	3,63,26
1391015 Others — Receipts — Collection Charges of Sugarcane Development Cess.	15,13	15,13	15,13
1391018 Other — Receipts — Fees for Registration of Societies under the Registration Act.	3,00	2,88	2,88
1391021 Other — Receipts — Surcharges	3,36,00	1,35,14	1,65,12
1391023 Other — Receipts — Receipts from Zoological Gardens. Collection of Payment for Services rendered	13,00	12,50	12,50
1391024 Other—Receipts—Recoveries from the Federal Govt. on account of Compulsory Film Screening Scheme	1,27	1,12	1,12

VII— DETAILS OF REVENUE RECEIPTS

(Rupees in thousands)

Classification of Receipt	Budget Estimate 1988-89	Revised Estimate 1987-88	Budget Estimate 1987-88
1391025 Other — Receipts — Recoveries of Overpayments	40,00	40,00	17,00
1391026 Other — Receipts — Collection of payments for services rendered.	1,19	1,19	2,35
1391200 Other—Receipts—Fees, Fines and Forfeitures.			
Miscellaneous	5,24,36	5,24,36	4,88,16
1391280 Other Receipts — Fees/Fines	7	4	..
Miscellaneous	2,59,27	3,60,87	1,24,26
total	28,39,48	25,55,36	23,55,31
1400000 Miscellaneous adjustments between Federal and Provincial Governments.			..
Total A—General Revenue Receipts	29,31,43,02	23,57,39,05	23,11,15,19
1320000 Extraordinary Receipts :			
1321100 Extra-ordinary Receipts— Sale of land.	8,22,10	12,24,40	15,63,50
1322000 Extra-ordinary Receipts — Sale of Other Government Assets.	2	2	11
1323000 Extra-ordinary Receipts — Sale of Agricultural Machinery	1,97,00	1,84,00	1,65,80
1328000 Others — Receipts	..	..	..
Deduct — Refunds	- 4	..	..
Total	10,19,08	14,08,42	17,29,41

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

Functional Classification of Expenditure	Demand Number	Budget Estimate 1988-89	Revised Estimate 1987-88	Budget Estimate 1987-88
A—NON—DEVELOPMENT REVENUE EXPENDITURE				
00000 GENERAL ADMINISTRATION				
01000	Organs of State:			
01103	Provincial Assembly			
	(Charged)	10 1,57,96	1,68,61	1,30,93
	(Voted)	.. 4,00,79	3,58,50	4,02,94
01106	Law and Parliamentary Affairs:			
	General Administration	10 35,11	32,87	31,37
	Administration of Justice	11 3,87,32	3,06,72	3,45,97
01203	Governor			
	(Charged)	10 57,24	71,12	51,45
	(Voted)	.. 25,09	21,10	21,00
01203	Governor's Secretariat (Charged)	10 22,20	22,77	20,36
01204	Chief Minister's Secretariat	10 98,39	86,88	80,71
01205	Ministers	10 1,16,21	1,77,17	1,33,60
01207	Administrative Inspection	10 30,78	28,34	27,30
01302	Services and General Administration Department	10 7,07,75	8,38,87	6,01,30
01304	Public Service Commission	10 87,36	91,94	78,77
01402	Home Department	10 1,90,92	2,20,66	86,51
01405	Anti Corruption Establishment	10 2,19,58	1,84,74	1,98,80
	Privy Purses (Charged)	.. 16,00	16,00	16,00
01600	General Commission of Enquiries	31 8,15	9,27	7,13
01801	Divisional and District Administration.	10 21,12,00	22,75,97	17,31,41

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

Functional Classification of Expenditure	Demand Number	Budget Estimate 1988-89	Revised Estimate 1987-88	Budget Estimate 1987-88
01802 Local Authority Administration and Regulation of Local Bodies	10	52,51	51,60	50,11
Total		47,25,36	49,63,13	40,15,66
(Charged)		2,53,40	2,78,50	2,18,74
(Voted).		44,71,96	46,84,63	37,96,92
02000 Fiscal Administration:				
02100 Finance Department	10	81,76,58	1,78,09	3,55,56
02300 Tax Management—Board of Revenue, Excise and Taxation Department.				
Provincial Excise	3	2,63,44	2,25,55	2,13,63
Stamps	4	1,09,82	1,00,66	1,08,20
Registration	6	47,72	35,78	33,16
Charges on account of Motor Vehicle Act	7	1,27,06	1,86,80	1,93,29
Other Taxes and Duties	8	3,95,89	3,98,76	3,68,57
General Administration	10	1,62,23	1,74,47	2,13,56
02402 Treasuries/District Accounts Offices	10	2,83,84	2,64,75	2,46,99
02403 Local Fund Audit Department.	10	1,39,85	1,22,46	1,21,33
02800 Superannuation and Pension	28	1,39,43,10	1,27,91,83	90,52,52
02901 Others—(Government Contribution to Group Insurance for Employees	31	65,00	62,26	60,00
02902 Others — Government Contribution to Benevolent Fund for Employees.	31			
Total:		2,37,14,53	1,45,41,41	1,09,66,81

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

Functional Classification of Expenditure		Demand Number	Budget Estimate 1988-89	Revised Estimate 1987-88	Budget Estimate 1987-88
03000	Economic Regulation:				
03200	Planning :				
	General Administration	10	1,72,89	1,63,63	1,48,25
	Miscellaneous	31	1,25,93	1,34,14	1,14,89
03800	Weights and Measures, Trade marks and Patent Rights:				
	Miscellaneous Departments	23	8,00	7,85	7,67
	Total		3,06,82	3,05,62	2,70,81
06000	Statistics:				
06100	Statistical Office/Bureau of Statistics:				
	Miscellaneous Departments	23	1,14,73	1,02,78	1,01,98
06300	Agricultural Census/Statistics :				
	Agriculture	18	3,16,97	3,18,45	2,69,66
	Total		4,31,70	4,21,23	3,71,64
07000	Publicity and Information :				
07100	Information Department	10	23,07	84,19	17,42
07300	Publicity				
	Miscellaneous Departments	23	1,27	1,24	1,12
	Agriculture	18	51,61	49,25	45,43
07400	Public Relations:				
	Miscellaneous Departments.	23	3,08,26	2,93,84	2,53,50
	Total		3,84,21	4,28,52	3,17,47
20000	LAW AND ORDER				
21000	Justice — Law Courts:				
	Administration of Justice (Charged)	11	4,43,12	4,75,44	3,69,70
	Administration of Justice (Voted)		11,45,96	9,54,60	9,27,28
	Miscellaneous Departments	23	43,25	40,74	37,46
	Total		16,32,33	14,70,78	13,34,44
	Administration of Justice (Charged)		4,43,12	4,75,44	3,69,70
	Administration of Justice (Voted)		11,89,21	9,95,34	9,64,74

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

Functional Classification of Expenditure		Demand -Number	Budget Estimate 1988-89	Revised Estimate 1987-88	Budget Estimate 1987-88
22000	Police and Civil Armed Forces				
22200	Provincial Police	13	1,65,87,95	1,46,69,27	1,31,75,70
22300	Local Police	13	1,55,52	1,33,79	1,12,02
22700	Other Civil Armed Forces	13	18,03,97	13,96,28	12,02,38
22900	Others	13	5,71,00	6,53,22	5,66,60
	Total		1,91,18,44	1,68,52,56	1,50,56,70
23000	Jails and Detention Places :				
23100	Jails and Convict Settlements	12	21,43,65	21,07,64	19,14,09
23200	Other Places of Detention and correction:				
	General Administration	10	45,52	39,47	35,56
	Miscellaneous	31	4,00	50	4,00
	Total		21,93,17	21,47,61	19,53,65
24000	Civil Defence				
24100	Administration	32	66,28	65,77	60,00
24200	Operational Expenses	32	1,02,50	97,24	83,34
24900	Others	32	..	..	....
	Total		1,68,78	1,63,01	1,43,34
26000	Training and Research in Law and Order:				
26100	Police	13	3,79,84	3,26,99	3,17,47
30000	Community Services:				
31000	Works:				
31100	Administration				

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

Functional Classification of Expenditure		Demand Number	Budget Estimate 1988-89	Revised Estimate 1987-88	Budget Estimate 1987-88
	General Administration	10	61,06	61,50	36,90
	Civil Works	24	3,04,02	2,13,61	2,20,30
	Communications	25	2,03,79	1,95,16	1,71,38
31200	Highways, Roads and Bridges	25	56,22,88	46,38,76	51,84,67
31400	Buildings and Structure (Charged)	24	13,35	13,35	13,35
	(Voted)		48,75,41	29,32,86	35,17,62
31900	Others :				
	Civil Works	24	24,91,27	18,94,86	22,21,24
	Communications	25	1,57,60	1,51,21	1,27,57
	Total		1,37,29,38	1,01,01,31	1,14,93,03
	(Charged)		13,35	13,35	13,35
	(Voted)		1,37,16,03	1,00,87,96	1,14,79,68
2000	Public Health Services (Water Supply, Sanitation, Sewerage and Refus Disposal) :				
32100	Administration	17	2,08,72	2,05,98	1,88,32
32400	Public Health Engineering	17	14,50,13	5,85,07	4,60,69
	Total		16,58,85	7,91,05	6,49,01
38000	Scientific Research and Survey				
38400	Archaeological	23	28,21	9,75	
	Miscellaneous Departments				
39000	Other Community Services:				
39600	Zoo and Other Entertainment Places :				
	Veterinary	20	..	..	..
	Miscellaneous Departments	23	21,00	20,44	17,55
39900	Others :				
	Agriculture	18	52,01	53,20	41,41
	Miscellaneous	31	..	..	..
	Total		1,01,22	83,39	58,96

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

Functional Classification of Expenditure	Demand Number	Budget Estimate 1988-89	Revised Estimate 1987-88	Budget Estimate 1987-88
40000 SOCIAL SERVICES :				
41000 Education :				
41100 Administration :				
General Administration	10	1,42,42	1,17,05	83,06
Education	15	19,38,69	19,03,11	16,05,69
41200 General Universities/ Colleges/Institutes	15	91,12,86	79,71,32	74,36,03
41300 Professional/Technical Universities/Colleges/ Institutes :				
Education	15	49,15,74	24,02,43	24,03,44
Health Services	16	20,23,34	16,00,51	16,73,92
Agriculture	18	1,54,96	1,33,61	1,33,40
Miscellaneous Departments	23	6,99,32	5,74,50	6,08,91
41400 Secondary Education :				
Education	15	1,96,24,63	1,50,55,11	1,45,60,78
Miscellaneous Departments	23	15,86	12,80	13,92
41500 Primary Education :				
Education	15	3,92,18,29	2,80,31,10	2,82,61,01
Miscellaneous Departments	23	1,57	1,51	1,48
41600 Schools for Handicapped/ Retarded Persons	15	7,45,84	7,09,59	6,01,97
41700 Archives, Libraries and Museums :				
Museums	14	43,31	38,17	38,23
Miscellaneous Departments	23	..	..	..
Education	15	1,38,34	1,25,52	1,23,71
41900 Others :				
Education	15	38,63,74	7,54,70	5,78,16

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

Functional Classification of Expenditure		Demand Number	Budget Estimate 1988-89	Revised Estimate 1987-88	Budget Estimate 1987-88
Miscellaneous		31	15,18	17,57	16,10
Total			8,26,54,09	5,94,48,60	5,81,39,81
42000 HEALTH :					
42100 Administration:					
General Administration		10	83,72	76,22	67,52
Health		16	45,40,27	24,06,06	19,70,65
42200 General Hospitals and Clinics :					
Irrigation		9	47,33	38,71	37,43
Health		16	1,56,30,07	1,19,93,40	1,29,76,56
Miscellaneous Departments		23	24,97	17,94	18,54
42300 Mental Hospitals		16	3,57,52	2,85,31	3,30,63
42400 Mother and Child Health		16	1,68,19	1,38,76	1,24,16
42500 Other Health Facilities and Preventive Measures		16	1,19,62	1,34,07	99,96
42600 Chemical Examiner and Health Laboratories		16	89,99	73,01	72,88
Total			2,10,61,68	1,51,63,48	1,56,98,33
44000 MANPOWER AND LABOUR MANAGEMENT:					
44100 Administration:					
General Administration		10	20,69	18,21	19,20
Miscellaneous Departments		23	4,65,28	4,14,00	3,90,95
44600 Minimum Wages Board :					
Miscellaneous Departments		23	9,44	8,22	8,11
Total			4,95,41	4,40,43	4,18,26

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

Functional Classification of Expenditure		Demand Number	Budget Estimate 1988-89	Revised Estimate 1987-88	Budget Estimate 1987-88
45000	Housing and Physical Planning :				
45100	Administration				
	General Administration	10	40,08	34,21	33,81
	Housing and Physical Planning	26	2,00,64	1,83,65	1,54,85
45200	Low Cost Housing	26	2,24,21	1,98,82	1,93,97
45300	Other Housing Facilities:				
	Miscellaneous Departments	23	11,74	11,54	11,55
45900	Others :				
	Housing and Physical Planning	26	36,65,15	18,84,53	19,57,65
	Total		41,41,82	23,12,75	23,51,83
46000	Sports and Recreation Facilities :				
46200	Grants to Sports Organizations:				
	Education	15	2,01,00	2,90,00	2,01,00
46300	Promotion of Cultural Activities:				
	Miscellaneous Departments	23	1,78,24	1,57,05	1,35,35
46900	Others :				
	Education	15	1,32,43	1,04,97	1,06,41
	Total		5,11,67	5,52,02	4,42,76
47000	Social Security and Social Welfare :				
47100	Administration :				
	Miscellaneous	31	1,36,50	1,26,25	1,14,79
47200	Social Welfare Measures and Grants :				
	General Administration	10	15,57	16,19	14,54
	Miscellaneous	31	4,21,16	3,83,80	3,52,10
47300	Labour Welfare Activities :				
	Miscellaneous Departments	23	29,61	14,69	15,17

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

Functional Classification of Expenditure	Demand Number	Budget Estimate 1988-89	Revised Estimate 1987-88	Budget Estimate 1987-88
47400 Employment Exchanges :				
Miscellaneous Departments	23	1,32,42	1,17,88	1,10,36
47600 Preservation of Wildlife and Control of Hunting :				
Miscellaneous Departments	23	2,76,50	2,52,89	2,42,01
47700 Environmental Control	17	88,30	63,26	80,86
Total		11,00,06	9,74,96	9,29,83
48000 Natural Calamities and Other Disasters				
48100 Relief Measures	27	1,25,79	2,11,49	1,60,00
48200 Rehabilitation and Resettlement	31	28,01	25,55	31,88
Total		1,53,80	2,37,04	1,91,88
49000 Religious Affairs :				
49200 Auqaf.	10	61,95	55,14	59,97
49600 Religious and Charitable Institutions	31	2,12,43	1,98,46	1,64,97
49900 Others :				
General Administration	10	2	2	2
Total		2,74,40	2,53,62	2,24,96
50000 ECONOMIC SERVICES				
51000 Agriculture and Food				
51100 Administration				
General Administration				
Agriculture	10	37,66	34,80	33,52
Food	10	27,31	28,21	26,39
Livestock and Dairy Development	10	21,86	20,31	18,42
Forestry, Fisheries and Wildlife	10	30,35	28,02	23,73
Cooperative	10	13,34	14,64	15,05

VIII—DETAILS OF REVENUE EXPENDITURE ACCORDING TO FUNCTIONAL CLASSIFICATION

(Rupees in thousands)

Functional Classification of Expenditure	Demand Number	Budget Estimate 1988-89	Revised Estimate 1987-88	Budget Estimate 1987-88
Agriculture	18	2,32,46	1,44,73	1,38,08
51200 Land Management(Land Record and Colonization)	2	19,76,03	18,89,48	15,92,63
51300 Agricultural Research and Extension Services	18	45,26,04	44,85,30	40,44,76
51400 Plants Protection and Locust Control	18	11,56,01	11,14,01	9,57,45
51600 Animal Husbandry	20	32,68,73	28,64,13	26,23,22
51700 Forestry :				
Forests	5	20,75,05	22,31,20	19,23,42
Irrigation and Land Reclamation	9	1,71,36	45,34	
51800 Fisheries	19	3,37,94	3,11,73	2,67,85
51900 Others :				
51901 Co-operation	21	7,64,51	7,49,32	6,31,66
Total		1,46,38,65	1,39,61,22	1,22,96,18
52000 Irrigation:				
52100 Administration :				
Irrigation and Land Reclamation	9	5,60,97	5,23,23	4,92,08
General Administration	10	78,02	77,76	66,77
52200 Irrigation Dams	9	89,27	75,89	78,50
52300 Canal Irrigation	9	64,90,24	58,92,23	68,32,55
52400 Tubewells	9	99,97,01	81,31,01	77,41,66
52500 Equipment and Machinery Workshops	9	1,74,06	1,37,87	1,41,79
52600 Irrigation Research and Design	9	1,44,95	1,34,27	1,20,36
52700 Flood Control and Drainage	9	11,63,02	9,60,09	9,51,96
52900 Other Irrigation	9	1,10,42	84,94	83,53
Total		1,88,07,96	1,60,17,29	1,65,09,20

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

Functional Classification of Expenditure		Demand Number	Budget Estimate 1988-89	Revised Estimate 1987-88	Budget Estimate 1987-88
53000	Land Reclamation :				
53100	Administration	9	96,74	84,49	82,49
53200	Water-logging and Salinity Control	9	1,84,18	1,74,23	1,57,57
53900	Others	9	4,08	3,86	3,53
	Total		2,85,00	2,62,58	2,43,59
56000	Rural Development:				
56200	Rural Works Programme	31	17,87,35	21,52,95	14,24,63
	Total		17,87,35	21,52,95	14,24,63
57000	Industries and Mineral Resources :				
57100	Administration :				
	General Administration	10	30,56	28,91	26,79
	Industries	22	2,74,71	2,61,22	2,49,58
57200	Industrial Research, Design and Testing	22	..	..	..
57400	Industrial Safety (Inspection of Boilers, Explosive, etc.)	22	9,91	7,17	9,13
57500	Stationery and Printing	29	8,76,36	8,20,88	8,17,45
57900	Others :				
	Opium	1	4,49	4,37	3,93
	Industries	22	7,47,78	6,93,61	7,47,83
	Agriculture	18	28,56	28,39	24,67
58000	Transport and Communications:				
58100	Administration	10	20,27	18,13	24,37
	Total		19,92,64	18,62,68	19,03,75
59000	Other Economic Services :				
59100	Tourism				
	Miscellaneous Departments	23	50,00	..	..
	Total		50,00	..	..

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

Functional Classification of Expenditure	Demand Number	Budget Estimate 1988-89	Revised Estimate 1987-88	Budget Estimate 1987-88
60000 SUBSIDIES				
61000 Food :				
61100 Wheat	30	1,00,99,00	1,24,10,00	1,47,26,82
Total		1,00,99,00	1,24,10,00	1,47,26,82
62000 Agriculture:				
62500 Co-operative Schemes	30	..	..	..
Total		..	..	..
70000 DEBT SERVICING, INVESTABLE FUNDS AND GRANTS				
71000 Debt Servicing :				
71100 Interest on Domestic Debt.	..	36,52,50	36,55,41	29,50,40
71200 Interest on Domestic Debt payable to Federal Government.	..	4,85,09,59	4,50,13,48	4,67,43,52
71300 Interest on Foreign Debt	..	..	..	..
71400 Interest on Foreign Debt payable to Federal Government.	..	7,00,36	8,31,66	9,93,11
71500 Repayment of Principal —Domestic Debt	..	..	..	..
Total		5,28,62,45	4,95,00,55	5,06,87,03
74000 Grants and Subventions:				
74900 Others:				
Irrigation	9	28,54	28,21	27,29
Miscellaneous	31	64,98,41	49,64,03	13,88,08
Total		65,26,95	49,92,24	14,15,37
80000 UNALLOCABLE				
89000 Other Unallocable Expenditure:				
89300 Demarcation of Indo—Pak Boundary:				
Miscellaneous	31	..	..	..
Total		..	..	..
<i>Indexation of Pay and Pension</i>		..	..	38,51,00
Total A—Non-Development Revenue Expenditure		28,59,87,56	23,31,39,02	22,84,04,22
(Charged)		5,35,72,32	5,02,67,84	5,12,88,82
(Voted)		23,24,15,24	18,28,71,18	17,71,15,40

IX—DETAILS OF DEVELOPMENT EXPENDITURE

(Rupees in thousands)

Name of Sector	Budget Estimate 1988-89	Revised Estimate 1987-88	Budget Estimate 1987-88
1—AGRICULTURE:			
Agriculture and Agricultural Credit			
Development	22,77,71	42,77,66	34,61,76
Agricultural Improvement and Research	3,38,65	4,36,90	4,94,25
Roads and Bridges	90,24,00	85,83,51	98,71,00
Government Buildings	2,67,80	2,55,30	6,58,99
Total	1,19,08,16	1,35,53,37	1,44,86,00
Livestock Development			
Development	2,84,46	4,48,05	6,47,59
Government Buildings	2,73,78	2,94,89	2,91,02
Total	5,58,24	7,42,94	9,38,61
Forestry:			
Development	10,60,29	13,47,29	9,96,88
Total	10,60,29	13,47,29	9,96,88
Fisheries:			
Development	74,38	64,75	67,25
Government Buildings	69,95	96,62	1,07,65
Total	1,44,33	1,61,37	1,74,90
Co-operative and Rural Credit:			
Development	25,11	18,62	36,15
Government Buildings	..	37,45	38,85
Total	25,11	56,07	75,00

IX—DETAILS OF DEVELOPMENT EXPENDITURE

(Rupees in thousands)

Name of Sector	Budget Estimate 1988-89	Revised Estimate 1987-88	Budget Estimate 1987-88
Food Storage:			
Government Buildings	2,53,55	2,48,96	2,47,50
Total	2,53,55	2,48,96	2,47,50
Total Agriculture	1,39,49,68	1,61,10,00	1,69,18,89
2—RURAL DEVELOPMENT PROGRAMME :			
Development	5,70,00	59,24,46	26,45,50
Government Buildings	..	..	..
Total	5,70,00	59,24,46	26,45,50
3—INDUSTRIES AND MINERALS:			
Development	1,74,53	2,07,33	2,81,98
Capital Outlay on Industrial Development	97,97	1,08,41	1,06,80
Government Buildings	15,00	..	..
Loans to Municipalities, Port Funds etc	35,50	48,79	1,30,16
Total	3,23,00	3,64,53	5,18,94
4—WATER AND POWER			
Development	1,83,34	79,78	55,00
Irrigation Works	23,16,66	49,71,96	49,45,00
Total	25,00,00	50,51,74	50,00,00
5—ROADS AND BRIDGES			
Roads and Bridges	1,03,26,00	64,28,69	38,96,00
Total	1,03,26,00	64,28,69	38,96,00

IX—DETAILS OF DEVELOPMENT EXPENDITURE

(Rupees in thousands)

Name of Sector	Budget Estimate 1988-89	Revised Estimate 1987-88	Budget Estimate 1987-88
6—PHYSICAL PLANNING AND HOUSING:			
Low Income Housing:			
Town Development	8,00,00	8,00,00	31,00,00
Total	8,00,00	8,00,00	31,00,00
Rural Water Supplies:			
Development	1,12,59,00	96,93,00	1,00,09,00
Loans to Municipalities, Port Funds, etc.	..	..	..
Total	1,12,59,00	96,93,00	1,00,09,00
Urban Water Supplies:			
Development	5,97,50	9,78,29	9,41,79
Loans to Municipalities, Port Funds, etc	82,50	1,62,14	1,95,58
Total	6,80,00	11,40,43	11,37,37
Government Servants Housing:			
Development	..	..	..
Government Buildings	15,60,00	20,81,84	23,98,75
Police Project	..	..	..
Total	15,60,00	20,81,84	23,98,75
Government Offices and Buildings:			
Development	4,03	..	..
Government Buildings	17,08,97	19,65,86	24,17,18
Police Projects	..	..	1,01,07
Total	17,13,00	19,65,86	25,18,25

IX.—DETAILS OF DEVELOPMENT EXPENDITURE

(Rupees in thousands)

Name of Sector	Budget Estimate 1988-89	Revised Estimate 1987-88	Budget Estimate 1987-88
Urban Development:			
Development	..	23,97,21	..
Roads and Bridges	5,86,00	1,59,22	3,03,00
Government Buildings	75,00	85,00	85,00
Loans to Municipalities, Port Funds, etc	42,02,00	45,14,85	46,14,85
Total	48,63,00	71,56,28	50,02,85
Total Housing and Physical Planning	2,08,75,00	2,28,37,41	2,41,66,22
7—EDUCATION AND TRAINING:			
Development	47,30,91	62,01,84	62,42,91
Government Buildings	78,19,09	54,08,22	53,32,09
Total	1,25,50,00	1,16,10,06	1,15,75,00
8—INFORMATION & CULTURE:			
Development	2,10,00	2,39,47	2,10,00
Government Buildings	..	..	..
Total	2,10,00	2,39,47	2,10,00
9—HEALTH :			
Development	30,17,90	35,16,95	38,36,22
Government Buildings	99,19,21	92,45,40	1,04,46,10
Total	1,29,37,11	1,27,62,35	1,42,82,32
10—Tourism:			
Development	2,50,00	2,37,57	2,37,57
Government Buildings	..	12,43	12,43
Total	2,50,00	2,50,00	2,50,00
11—SOCIAL WELFARE:			
Development	..	1,48,34	1,41,64
Loans to Municipalities, Port Funds, etc.	..	..	..
Government Buildings	63,12	1,04,78	1,35,56
Total	63,12	2,53,12	2,77,20

IX—DETAILS OF DEVELOPMENT EXPENDITURE

(Rupees in thousands)

Name of Sector	Budget Estimate 1988-89	Revised Estimate 1987-88	Budget Estimate 1987-88
12—MANPOWER TRAINING:			
Development	1,16,82	1,34,56	1,28,65
Capital Outlay in Industrial Development		44,13	44,13
Government Buildings	1,81,48	2,36,57	3,00,89
Total	2,98,30	4,15,26	4,73,67
13—PLANNING AND DEVELOPMENT			
Development	31,93	22,00	30,76
Government Buildings	28,07	8,10	26,50
Total	60,00	30,10	57,26
14—TRANSPORT			
Loans to Municipalities Port Funds etc.	1,00,00	4,23,00	4,23,00
Total	1,00,00	4,23,00	4,23,00
BLOCK ALLOCATION FOR:—			
i) Murree Kahuta Development Authority	3,00,00	..	2,91,00
ii) Chief Minister's Directives.	15,00,00	..	15,00,00
iii) Special Development Programme for Murree	15,00,00	..	15,00,00
iv) Cholistan Development Authority	1,00,00	..	..
v) Special Programme for Education and Local Development.	1,02,00,00	..	52,17,00
vi) Block allocation for Priority Programmes	13,87,79	..	..
Gross Total Development Expenditure	9,00,00,00	8,27,00,19	8,92,02,00
Less—Operational Shortfall	- 1,07,36,32	..	- 75,39,00
Net Total Development Expenditure	7,92,63,68	8,27,00,19	8,16,63,00

X-SECTOR-WISE DEVELOPMENT EXPENDITURE

(Rupees in thousands)

Name of Sector	Budget Estimate 1988-89	Revised Estimate 1987-88	Budget Estimate 1987-88
Agriculture	1,39,49,68	1,61,10,00	1,69,18,89
Rural Development Programme	5,70,00	59,24,46	26,45,50
Industries and Minerals	3,23,00	3,64,53	5,18,94
Water and Power	25,00,00	50,51,74	50,00,00
Roads and Bridges	1,03,26,00	64,28,69	38,96,00
Physical Planning and Housing	2,08,75,00	2,28,37,41	2,41,66,22
Education and Training	1,25,50,00	1,16,10,06	1,15,75,00
Information and Culture	2,10,00	2,39,47	2,10,00
Health	1,29,37,11	1,27,62,35	1,42,82,32
Tourism	2,50,00	2,50,00	2,50,00
Social Welfare	63,12	2,53,12	2,77,20
Manpower Training	2,98,30	4,15,26	4,73,67
Planning and Development	60,00	30,10	57,26
Transport	1,00,00	4,23,00	4,23,00
BLOCK ALLOCATION FOR:-			
i) Murree Kahuta Development Authority	3,00,00	..	2,91,00
ii) Chief Minister's Directives.	15,00,00	..	15,00,00
iii) Special Development Programme for Murree	15,00,00	..	15,00,00
iv) Cholistan Development Authority	1,00,00	..	..
v) Special Programme for Education and Local Development	1,02,00,00	..	52,17,00
vi) Block allocation for Priority Programmes	13,87,79	..	..
Gross Total Development Expenditure	9,00,00,00	8,27,00,19	8,92,02,00
Less—Operational Shortfall	— 1,07,36,32	..	— 75,39,00
Net Total Development Expenditure	7,92,63,68	8,27,00,19	8,16,63,00