

**GOVERNMENT
OF THE
PUNJAB**

ANNUAL BUDGET STATEMENT

FOR

1977-78

ANNUAL BUDGET STATEMENT
OF THE
GOVERNMENT OF THE PUNJAB

FOR THE YEAR

1977-78

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Finance Department*

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I—DETAILED STATEMENT OF REVENUE RECEIPTS AND REVENUE EXPENDITURE

(In thousands of rupees)

Revenue Receipts	Budget Estimate 1977-78	Revised Estimate 1976-77	Budget Estimate 1976-77	Accounts 1975-76
PROVINCIAL CONSOLIDATED FUND				
A—GENERAL REVENUE RECEIPTS				
Central Tax Assignments and other Taxes collected by the Federal Government for the Provinces				
(a) Central Tax Assignments				
I—Customs ..	11,90,00	..	19,23,00	19,58,90
III—Corporation Tax ..	24,77,00	26,43,00	18,17,00	17,61,16
IV—Taxes on Income other than Corporation Tax (excluding Agricultural Income Tax)	79,09,00	83,43,00	69,64,00	63,86,00
IV-A—Sales Tax ..	64,56,00	58,15,00	57,92,00	61,21,75
IV-C—Taxes on Income realised under Martial Law Regulation No. 32 of 1969. ..	11,00	11,00	43,00	33,75
Total (a) ..	1,80,43,00	1,68,12,00	1,65,39,00	1,62,61,56
(b) Other Taxes				
II—Central Excise Duties (Duty on Natural Gas) ..	2,28,00	2,25,15	1,84,00	13,63,16
IV—Taxes on Income Other than Corporation Tax—Agricultural Income Tax	15,89,00	..	..	..
XIII—Other Taxes and Duties—				
Receipts from Estate Duty ..	..	..	..	1,18
Wealth Tax on Immovable Property ..	..	..	..	42,85
Gift Tax ..	30,62	30,62	18,83	..
XLVI—Miscellaneous—Royalty on Natural Gas ..	6,45	6,45	6,45	..
Total (b) ..	18,54,07	2,62,22	2,09,28	14,07,19
Total Central Tax Assignments and Other Taxes collected by the Federal Government for the Provinces	1,98,97,07	1,70,74,22	1,67,48,28	1,76,68,75
Provincial Tax Receipts				
IV—Taxes on Income other than Corporation Tax—Agricultural Income Tax	..	1,02,08	1,20,00	6,28,12
VII—Land Revenue ..	3,12,91	10,00,77	10,49,88	12,67,79
VIII—Provincial Excise ..	2,17,84	5,46,59	6,64,96	7,56,01
IX—Stamps ..	19,43,38	19,34,64	17,45,13	19,62,40
XI—Registration ..	3,01,10	3,00,00	2,67,40	3,09,58
XII—Receipts under Motor Vehicles Acts ..	9,58,19	9,44,80	9,07,97	9,00,79
XIII—Other Taxes and Duties—				
Education Cess ..	2,80,00	2,80,00	2,80,00	2,47,03
Taxes on Luxuries ..	8,42,90	9,23,02	9,50,86	10,90,32
Receipts from Electricity Duties	16,56,46	3,86,30	12,55,90	57,28
Cotton Fee ..	6,50,00	3,50,00	6,50,00	4,63,54
Urban Immovable Property Tax ..	1,34,46	1,44,09	1,59,43	5,58,62
Other Items ..	1,03,25	1,03,25	55,55	—91,52
Total Provincial Tax Receipts ..	74,00,49	70,15,54	81,07,08	81,49,96

I—DETAILED STATEMENT OF REVENUE RECEIPTS AND REVENUE EXPENDITURE

(In thousands of rupees)

Expenditure Charged to Revenue	BUDGET ESTIMATE, 1977-78			Revised Estimate 1976-77	Budget Estimate 1976-77	Accounts 1975-76
	Charged	Voted	Total			
PROVINCIAL CONSOLIDATED FUND						
A—NON-DEVELOPMENT REVENUE EXPENDITURE						
Tax Collecting Departments						
7—Land Revenue	4,99,82	4,99,82	3,89,35	4,02,21	4,14,95
8—Provincial Excise	61,74	61,74	53,93	54,68	51,20
9—Stamps	37,60	37,60	40,13	23,46	39,44
11—Registration	10,74	10,74	5,71	6,10	5,03
12—Charges on account of Motor Vehicles Acts.	..	40,94	40,94	36,28	35,51	26,01
13—Other Taxes and Duties	1,02,66	1,02,66	89,11	89,81	2,82,47
Total Tax Collecting Departments.	..	7,53,50	7,53,50	6,14,51	6,11,77	8,19,10

I—DETAILED STATEMENT OF REVENUE RECEIPTS AND REVENUE EXPENDITURE

(In thousands of rupees)

Revenue Receipts	Budget Estimate 1977-78	Revised Estimate 1976-77	Budget Estimate 1976-77	Accounts 1975-76
PROVINCIAL CONSOLIDATED FUND—contd.				
A—GENERAL REVENUE RECEIPTS—contd.				
Interest Receipts				
XX—Interest ..	5,68,11	5,45,92	5,65,37	2,06,99
Total Interest Receipts ..	5,68,11	5,45,92	5,65,37	2,06,99
Non-Tax Receipts of Civil Administration Departments.				
XXI—Administration of Justice ..	1,52,55	1,54,84	1,51,76	2,20,06
XXII—Jails and Convict Settlements ..	58,38	57,74	55,34	71,87
XXIII—Police ..	2,08,66	2,41,40	2,25,64	2,27,99
XXXVI—Miscellaneous Departments ..	26,25	25,53	24,13	18,07
L-II-B—Civil Defence ..	1,90	10,15	40	46
Total Non-Tax Receipts of Civil Administration Departments.	4,47,74	4,89,66	4,57,27	5,38,45

I—DETAILED STATEMENT OF REVENUE RECEIPTS AND REVENUE EXPENDITURE

(In thousands of rupees)

Expenditure Charged to Revenue	BUDGET ESTIMATE, 1977-78			Revised Estimate 1976-77	Budget Estimate 1976-77	Accounts 1975-76
	Charge	Voted	Total			
PROVINCIAL CONSOLIDATED FUND—contd.						
A—NON-DEVELOPMENT REVENUE EXPENDITURE—contd.						
Debt Services						
22—Interest on Debt and other Obligations—						
Interest on Loans taken from the Central Government.	67,35,59	—	67,35,59	46,82,68	47,20,26	10,84,67
Interest on Other Loans —	8,00,97	—	8,00,97	7,92,43	7,47,84	19,98,12
23—Appropriation for Reduction or Avoidance of Debt.	45,85	—	45,85	55,02	55,02	—
Total Debt Services —	75,82,41	—	75,82,41	55,30,13	55,23,12	30,82,79
Civil Administration Departments						
25—General Administration —	52,43	18,49,96	19,02,39	11,91,67	10,28,70	10,04,30
27—Administration of Justice..	1,12,82	2,19,55	3,32,37	2,64,67	2,87,83	2,51,29
28—Jails and Convict Settlements.	—	3,93,55	3,93,55	3,75,39	3,45,68	3,69,43
29—Police —	—	30,10,57	30,10,57	29,08,37	27,51,94	21,74,16
47—Miscellaneous Departments	—	3,24,38	3,24,38	3,30,92	3,05,76	2,33,62
64—B—Civil Defence —	—	40,01	40,01	44,58	27,25	47,63
Total Civil Administration Departments.	1,65,25	58,38,02	60,03,27	51,15,60	47,47,16	40,80,43

I—DETAILED STATEMENT OF REVENUE RECEIPTS AND REVENUE EXPENDITURE

(In thousands of rupees)

Revenue Receipts	Budget Estimate 1977-78	Revised Estimate 1976-77	Budget Estimate 1976-77	Accounts 1975-76
PROVINCIAL CONSOLIDATED FUND—contd.				
A—GENERAL REVENUE RECEIPTS—contd.				
Non-Tax Receipts of the Social Services Departments				
XXVI—Education ..	1,42,26	1,44,77	1,14,58	2,06,50
XXVII-A—Health ..	1,47,97	1,50,53	1,29,15	1,34,62
XXVIII—Public Health ..	56,50	58,89	54,89	88,52
XLIV—Receipts-in-aid of Superannuation ..	90,27	90,27	84,61	88,95
Total Non-Tax Receipts of the Social Services Departments.	4,37,00	4,44,46	3,83,23	5,18,59

1—DETAILED STATEMENT OF REVENUE RECEIPTS AND REVENUE EXPENDITURE

(In thousands of rupees)

Expenditure Charged to Revenue	BUDGET ESTIMATE, 1977-78			Revised Estimate 1976-77	Budget Estimate 1976-77	Accounts 1975-76
	Charged	Voted	Total			
PROVINCIAL CONSOLIDATED FUND—contd.						
A—NON-DEVELOPMENT REVENUE EXPENDITURE—contd.						
Social Services Departments						
36—Scientific Departments .. ..	..	6,81	6,81	6,19	6,19	7,25
37—Education .. ..	..	1,19,67,57	1,19,67,57	85,55,45	94,70,25	77,13,98
38-A—Health Services .. ..	..	21,81,54	21,81,54	15,96,37	17,20,69	14,86,73
39—Public Health .. ..	..	1,62,92	1,62,92	1,20,83	1,35,51	1,12,30
55—Superannuation Allowances and Pensions.	18	7,24,82	7,25,00	6,34,33	5,83,12	6,51,86
55-A—Commutation of Pensions financed from Ordinary Revenues.	..	2,70,00	2,70,00	2,20,00	1,94,00	2,29,35
Total Social Services Departments.	18	1,53,13,66	1,53,13,84	1,11,33,17	1,21,09,76	1,02,01,97

1—DETAILED STATEMENT OF REVENUE RECEIPTS AND REVENUE EXPENDITURE

(In thousands of rupees)

Revenue Receipts	Budget Estimate 1977-78	Revised Estimate 1976-77	Budget Estimate 1976-77	Accounts 1975-76
PROVINCIAL CONSOLIDATED FUND—contd.				
A—GENERAL REVENUE RECEIPTS—contd.				
Non-Tax Receipts of the Economic Services Departments				
VI—Opium	24,20	24,95	23,40	18,40
X—Forests	9,83,52	8,52,48	8,12,32	6,54,61
XVII—Irrigation Works for which Capital Accounts are kept.	32,15,89	31,49,38	28,47,80	29,46,43
XVIII—Irrigation Works for which no Capital Accounts are kept.	19,62	18,83	15,62	10,85
XXIX—Agriculture	8,28,49	7,55,76	6,52,41	6,00,68
XXIX-B—Fisheries	35,25	34,00	40,00	34,36
XXX—Veterinary	1,54,94	1,11,58	1,12,71	89,47
XXXI—Co-operation	5,58	5,22	5,17	3,97
XXXII—Industries	59,74	53,75	57,22	29,62
XXXIX—Civil Works	43,20	50,90	42,91	97,92
XXXIX-A—Communications	2,41,20	2,08,43	1,74,16	2,12,91
XXXIX-B—Housing and Physical Planning	2,75,00	2,50,00	2,53,44	1,67,07
XLV—Stationery and Printing	3,37,24	2,13,05	3,07,97	1,92,44
Total Non-Tax Receipts of Economic Services Departments.	62,23,87	57,28,33	53,45,13	50,58,73

1—DETAILED STATEMENT OF REVENUE RECEIPTS AND REVENUE EXPENDITURE

(In thousands of rupees)

Expenditure Charged to Revenue	BUDGET ESTIMATE, 1977-78			Revised Estimate 1976-77	Budget Estimate 1976-77	Accounts 1976-76
	Charged	Voted	Total			
PROVINCIAL CONSOLIDATED FUND—contd.						
A—NON-DEVELOPMENT REVENUE EXPENDITURE—contd.						
Economic Services Departments.						
6—Opium .. .. .	..	27,04	27,04	26,49	26,19	1,34
10—Forests .. .. .	..	5,24,37	5,24,37	4,49,75	5,45,47	5,09,99
17 (1)—Working Expenses on Irrigation, etc., including Charges on Irrigation Establishment .. .. .	..	43,62,36	43,62,36	39,08,59	40,93,32	37,06,33
18—Other Irrigation Expenditure financed from Ordinary Revenues .. .. .	..	26,92	26,92	26,95	26,95	43,49
40—Agriculture .. .. .	..	14,74,99	14,74,99	13,21,15	12,72,32	12,50,43
40-B—Fisheries .. .. .	..	31,65	31,65	26,60	26,65	24,75
41—Veterinary .. .. .	..	4,45,00	4,45,00	3,20,27	3,26,15	3,23,16
42—Co-operation .. .. .	..	1,36,51	1,36,51	1,23,53	1,18,14	1,10,78
43—Industries .. .. .	..	2,79,27	2,79,27	2,32,25	2,37,48	1,89,50
50—Civil Works excluding Establishment Charges.	3,71	3,56,50	3,60,21	3,59,21	3,44,54	3,47,48
50—Civil Works—Establishment Charges.	—	3,82,66	3,82,66	2,90,29	3,17,85	2,32,95
50-B—Communications excluding Establishment Charges. .. .. .	..	6,14,15	6,14,15	5,89,87	5,68,22	6,14,83
50-B—Communications—Establishment Charges .. .. .	..	5,13,18	5,13,18	3,86,12	3,89,21	3,24,84
50 C—Housing and Physical Planning .. .. .	..	1,11,12	1,11,12	88,45	92,21	74,28
56—Stationery and Printing .. .. .	..	3,58,39	3,58,39	3,36,23	3,28,45	3,31,02
Total Economic Services Departments.	3,71	96,44,11	96,47,82	84,91,75	87,13,15	80,85,17

I—DETAILED STATEMENT OF REVENUE RECEIPTS AND REVENUE EXPENDITURE

(In thousands of rupees)

Revenue Receipts	Budget Estimate 1977-78	Revised Estimate 1976-77	Budget Estimate 1976-77	Accounts 1975-76
PROVINCIAL CONSOLIDATED FUND—contd.				
A—GENERAL REVENUE RECEIPTS—contd.				
Miscellaneous Non-Tax Receipts				
XLIII—Transfer from Relief Fund ..	..	..	..	5
XLVI—Miscellaneous (excluding Royalty on Natural Gas) ..	6,18,58	6,45,84	6,56,77	10,78,60
Total Miscellaneous Non-Tax—Receipts ..	6,18,58	6,45,84	6,56,77	10,78,65
Contributions and Miscellaneous Adjustments between Central and Provincial Governments				
XLIX—Grants-in-aid from the Central Government ...	44,58,20	16,11,44	15,07,16	5,73,44
XLIX-A—Foreign Grants from the Central Government ..	..	6,94	..	1,28
L—Miscellaneous Adjustments between the Central and Provincial Governments ..	1,29,77	1,23,64	87,16	..
Total Contributions and Miscellaneous Adjustments between Central and Provincial Governments ..	45,87,97	17,42,02	15,94,32	5,74,72
Total A—General Revenue Receipts ..	4,01,80,83	3,36,85,99	3,38,57,45	3,37,94,84

I—DETAILED STATEMENT OF REVENUE RECEIPTS AND REVENUE EXPENDITURE

(In thousands of rupees)

Expenditure Charged to Revenue	BUDGET ESTIMATE, 1977-78			Revised Estimate 1976-77	Budget Estimate 1976-77	Accounts 1975-76
	Charged	Voted	Total			
PROVINCIAL CONSOLIDATED FUND—contd.						
A—NON-DEVELOPMENT REVENUE EXPENDITURE—contd.						
Miscellaneous						
54—Relief .. .. .	..	39,38	39,38	1,04,98	7,75	1,18,33
54-A—Privy Purses ..	16,00	..	16,00	16,00	16,00	16,00
56-A—Subsidies .. ..	..	26,69,53	26,69,53	..	..	..
57—Miscellaneous—						
Wheat Subsidy .. ..	..	..	..	24,40,00	23,35,31	20,40,14
Other than Wheat Subsidy ..	..	2,98,47	2,98,47	11,79,24	5,05,96	8,67,30
Total Miscellaneous ..	16,00	30,07,38	30,23,38	37,40,22	28,65,02	30,41,77
A—Non-Development Revenue Expenditure.	77,67,55	3,45,56,67	4,23,24,22	3,46,25,38	3,45,69,98	2,93,11,23

I—DETAILED STATEMENT OF REVENUE RECEIPTS AND REVENUE EXPENDITURE

(In thousands of rupees)

Revenue Receipts	Budget Estimate 1977-78	Revised Estimate 1976-77	Budget Estimate 1976-77	Accounts 1975-76
PROVINCIAL CONSOLIDATED FUND—contd.				
B—DEVELOPMENT REVENUE RECEIPTS				
XLIX—Grants-in-aid from the Central Government ..	30,56,77	5,34,93	2,53,02	10,43,17
XLIX-A—Foreign Grants from the Central Government	11,49,97	5,84,04	5,51,43	2,40,61
Total B—Development Revenue Receipts ...	42,06,74	11,18,97	8,04,45	12,83,78
Total Revenue Receipts ..	4,43,87,57	3,48,04,96	3,46,61,90	3,50,78,60

I—DETAILED STATEMENT OF REVENUE RECEIPTS AND REVENUE EXPENDITURE

(In thousands of rupees)

Expenditure Charged to Revenue	BUDGET ESTIMATE, 1977-78			Revised Estimate 1976-77	Budget Estimate 1976-77	Accounts 1975-76
	Charged	Voted	Total			
PROVINCIAL CONSOLIDATED FUND—contd.						
B—DEVELOPMENT REVENUE EXPENDITURE						
63-B—Development—						
Land Consolidation	72,75	75,00	74,37
Rural and Urban Development	10,82,00	10,82,00	12,76,50	14,59,15	14,92,71
Forests	2,21,07	2,21,07	2,10,85	2,30,80	1,60,12
Irrigation	37,75	37,75	2,23,95	3,18,19	4,65,36
Education	11,59,07	11,59,07	8,58,73	12,33,20	7,94,88
Public Health	12,40,37	12,40,37	8,13,60	9,05,00	6,96,25
Health Services	3,52,88	3,52,88	6,07,18	5,69,35	6,36,58
Agriculture	21,43,04	21,43,04	17,00,82	18,88,23	10,86,98
Veterinary	4,74,70	4,74,70	1,80,49	2,41,79	1,42,32
Co-operation	20,00	20,00	7,28	87,58	22,36
Industries	1,08,32	1,08,32	76,38	1,45,76	58,05
Miscellaneous Departments	2,24,78	2,24,78	2,15,23	3,08,51	1,21,93
Civil Works	1,41,58	1,41,58	1,28,26	1,02,03	1,45,95
Miscellaneous	8,43,34	8,43,34	8,34,26	5,58,72	8,82,38
Total B—Development Revenue Expenditure.	..	80,48,90	80,48,90	72,06,28	81,23,31	67,80,22
Less—Operational short-fall in Development Expenditure.	..	—6,54,00	—6,54,00	..	—12,89,40	..
Total Expenditure met from Revenue.	77,67,55	4,19,51,57	4,97,19,12	4,18,31,66	4,14,03,89	3,60,91,45

II—DETAILED STATEMENT OF CAPITAL RECEIPTS AND DISBURSEMENTS

(In thousands of rupees)

Receipts	Budget Estimate 1977-78	Revised Estimate 1976-77	Budget Estimate 1976-77	Accounts 1975-76
PROVINCIAL CONSOLIDATED FUND — contd.				
A—GENERAL CAPITAL RECEIPTS				
Extraordinary Items				
L-I—Extraordinary Receipts	7,70,11	7,74,72	5,71,00	6,06,00
Total Extraordinary Items	7,70,11	7,74,72	5,71,00	6,06,00
Public Debt				
Permanent Debt	4,60,80	2,39,91	2,39,91	..
Floating Debt (Ways and Means Advances)	90,00,00	90,00,00	70,00,00	1,71,99,44
Loans from the Central Government	..	..	..	..
Debt Raised Abroad	..	..	..	..
Total Public Debt	94,60,80	92,39,91	72,39,91	1,71,99,44

II- DETAILED STATEMENT OF CAPITAL RECEIPTS AND DISBURSEMENTS

(In thousands of rupees)

Disbursements	BUDGET ESTIMATES, 1977-78			Revised Estimate 1976-77	Budget Estimate 1976-77	Accounts 1975-76
	Charged	Voted	Total			
PROVINCIAL CONSOLIDATED FUND—contd.						
A - NON-DEVELOPMENT CAPITAL EXPENDITURE						
Economic Services Departments.						
68—Construction of Irrigation Works (Gross)	..	4,25,49	4,25,49	6,90,54	6,90,54	..
Deduct—Receipts and Recoveries	..	—4,25,49	—4,25,49	—6,90,54	—6,90,54	..
Net
80—Town Development Schemes (Gross).	..	27,02	27,02	5,49	5,49	..
Deduct—Receipts and Recoveries	..	—27,02	—27,02	—5,49	—5,49	..
Net
80-A - Capital Account of Communication Works outside the Revenue Account (Gross).	..	9,01,72	9,01,72	9,48,60	8,94,38	..
Deduct—Receipts and Recoveries	..	—7,81,68	—7,81,68	—5,37,91	—5,37,91	..
Net	..	1,20,04	1,20,04	4,10,69	3,56,47	..
81 - Capital Account of Civil Works outside the Revenue Account (Gross).	..	2,65,54	2,65,54	2,88,59	2,88,59	..
Deduct—Receipts and Recoveries	..	—2,65,54	—2,65,54	—2,88,59	—2,88,59	..
Net
Total Economic Services Departments.	..	1,20,04	1,20,04	4,10,69	3,56,47	..
Public Debt						
Permanent Debt	..	4,60,80	4,60,80	2,85,61	2,39,91	12
Floating Debt (Ways and Means Advances).	..	90,00,00	90,00,00	90,00,00	70,00,00	66,84,80
Loans from the Central Government.	..	2,00,81	2,00,81	1,59,79	1,58,72	2,54,49
Debt Raised Abroad	..	1,52,16	1,52,16	1,99,02	1,89,77	1,63,52
Total Public Debt	..	98,13,77	98,13,77	96,44,42	75,88,40	71,02,93

II—DETAILED STATEMENT OF CAPITAL RECEIPTS AND DISBURSEMENTS

(In thousands of rupees)

Receipts	Budget Estimate 1977-78	Revised Estimate 1976-77	Budget Estimate 1976-77	Accounts 1975-76
PROVINCIAL CONSOLIDATED FUND—contd.				
A—GENERAL CAPITAL RECEIPTS—contd.				
Loans and Advances				
Loans to Municipalities, Port Funds, etc.	4,08,98	5,01,64	5,49,90	2,54,08
Loans to Government Servants	18,57	18,57	18,57	17,87
Total Loans and Advances	4,27,55	5,20,21	5,68,47	2,71,95
Loans from Commercial Banks (Account No. 2)				
Floating Debt—Other Advances	4,06,20,00	3,87,51,00	3,45,57,00	1,90,95,38
Total Loans from Commercial Banks (Account No. 2)	4,06,20,00	3,87,51,00	3,45,57,00	1,90,95,38
Total A—General Capital Receipts	5,12,78,46	4,92,85,84	4,29,36,38	3,71,72,77
Account No 1	1,06,58,46	1,05,34,84	83,79,38	1,80,77,39
Account No. 2	4,06,20,00	3,87,51,00	3,45,57,00	1,90,95,38

II—DETAILED STATEMENT OF CAPITAL RECEIPTS AND DISBURSEMENTS
(In thousands of rupees)

Disbursements	BUDGET ESTIMATES, 1977-78			Revised Estimate 1976-77	Budget Estimate 1976-77	Accounts 1975-76
	Charged	Voted	Total			
PROVINCIAL CONSOLIDATED FUND—contd.						
A—NON-DEVELOPMENT CAPITAL EXPENDITURE						
Loans and Advances						
Loans to Municipalities, Port Funds, etc.	...	20,00	20,00	70,00	20,00	...
Loans to Government Servants	...	61,00	61,00	61,00	61,00	42,31
Total Loans and Advances ..	—	81,00	81,00	1,31,00	81,00	42,31
85-A—CAPITAL OUTLAY ON PROVINCIAL SCHEMES OF STATE TRADING.						
State Trading in Coal and Medical Stores.						
Coal (Gross) ..	—	9,29,86	9,29,86	5,68,13	7,28,99	5,41,98
Deduct—Receipts and Recoveries	—	—10,21,55	—10,21,55	—6,29,94	—7,95,33	—4,50,66
Net	...	—91,69	—91,69	—61,81	—66,34	91,32
Medical Stores (Gross) ..	...	2,98,29	2,98,29	2,43,29	2,43,53	3,70,26
Deduct—Receipts and Recoveries.	...	—2,98,29	—2,98,29	—2,43,29	—2,43,53	—3,57,57
Net ..	...	...	...	...	..	12,69
Total State Trading in Foodgrains, Sugar and Transport Operations of Food Department (Account No. 2)	...	—91,69	—91,69	—61,81	—66,34	1,04,01
Foodgrains (Gross) ..	9,17,04	2,40,42,64	2,40,59,68	2,27,99,14	1,98,14,86	2,14,73,63
Deduct—Receipts and Recoveries.	...	—1,98,12,10	—1,98,12,10	—2,23,41,07	—1,50,88,02	—1,43,33,76
Net	9,17,04	42,30,54	51,47,58	4,58,07	47,26,84	71,39,87
Sugar (Gross) ..	4,62,96	1,53,67,16	1,58,30,12	1,58,82,75	1,25,84,38	1,44,86,67
Deduct—Receipts and Recoveries	...	—1,58,30,00	—1,58,30,00	—1,58,30,50	—1,27,27,53	—1,11,05,34
Net	4,62,96	—4,62,84	12	52,25	—1,43,15	33,81,23
Transport Operations of Food Department (Gross)	...	24,13	24,13	29,35	32,43	...
Deduct—Receipts and Recoveries	..	...	—	—	...	...
Net	...	24,13	24,13	29,35	32,43	...
Total (Account No. 2).	13,80,00	37,91,83	51,71,83	5,39,67	46,16,12	1,05,21,10
Loans from Commercial Banks (Account No. 2) ..						
Floating Debt-Other Advances	3,54,49,00	...	3,54,49,00	3,82,12,00	2,99,69,00	1,98,41,99
Total Loans from Commercial Banks (Account No. 2)	3,54,49,00	...	3,54,49,00	3,82,12,00	2,99,69,00	1,98,41,99
Total A—Non-Development Capital Expenditure ..	4,66,42,77	39,01,18	5,05,43,95	4,88,75,97	4,25,44,65	3,76,12,34
Account No. 1	98,13,77	1,09,35	99,23,12	1,01,24,30	79,59,53	72,49,25
Account No. 2 ..	3,68,29,00	37,91,83	4,06,20,83	3,87,51,67	3,45,85,12	3,03,63,09

II—DETAILED STATEMENT OF CAPITAL RECEIPTS AND DISBURSEMENTS

(In thousands of rupees)

Receipts	Budget Estimate 1977-78	Revised Estimate 1976-77	Budget Estimate 1976-77	Accounts 1975-76
PROVINCIAL CONSOLIDATED FUND—concl'd.				
B—DEVELOPMENT CAPITAL RECEIPTS				
Public Debt				
Loans from the Central Government	1,56,72,73	1,93,01,32	1,81,74,30	1,48,88,05
Debt Raised Abroad	..	43,58	..	..
Total Public Debt	1,56,72,73	1,93,44,90	1,81,74,30	1,48,88,05
Total B—Development Capital Receipts	1,56,72,73	1,93,44,90	1,81,74,30	1,48,88,05
Total Capital Receipts	6,69,51,19	6,86,30,74	6,11,10,68	5,20,60,82
Total Provincial Consolidated Fund	11,13,38,76	10,34,35,70	9,57,72,58	8,71,39,44

II—DETAILED STATEMENT OF CAPITAL RECEIPTS AND DISBURSEMENTS

(In thousands of rupees)

Disbursement	BUDGET ESTIMATE, 1977-78			Revised Estimate 1976-77	Budget Estimate 1976-77	Accounts 1975-76
	Charged	Voted	Total			
PROVINCIAL CONSOLIDATED FUND—contd.						
B—DEVELOPMENT CAPITAL EXPENDITURE						
68—Construction of Irrigation Works.	—	11,25,25	11,25,25	23,87,57	22,01,81	23,72,98
71—Capital Outlay on Schemes of Agricultural Improvement and Research.	..	6,23,16	6,23,16	5,09,81	7,54,14	8,64,14
72—Capital Outlay on Industrial Development.	—	6,79,51	6,79,51	7,42,20	9,08,55	1,34,84
80—Town Development Schemes ...	..	8,69,00	8,69,00	7,84,92	10,25,00	9,37,50
80.A—Capital Account of Communication Works outside the Revenue Account.	...	31,60,00	31,60,00	38,86,60	35,98,11	37,68,19
81—Capital Account of Civil Works outside the Revenue Account.	...	29,06,86	29,06,86	25,17,20	30,87,16	25,56,42
90—Provincial Miscellaneous Investments.	...	—	—	2,00,00	—	4,00,00
Loans to Municipalities, Port Funds, etc.	...	50,87,32	50,87,32	33,07,41	31,61,98	28,66,84
Total B—Development Capital Expenditure.	..	1,44,51,10	1,44,51,10	1,43,35,71	1,47,36,73	1,39,00,91
<i>Less—Operational Shortfall in Development Expenditure.</i>	—	—11,74,00	—11,74,00	—	—23,94,78	—
Total Capital Disbursements	4,66,42,77	1,71,78,28	6,33,21,05	6,32,11,68	5,48,86,60	5,15,13,25
Total Provincial Consolidated Fund.	5,44,10,32	5,91,29,85	11,35,40,17	10,50,43,34	9,62,90,49	8,76,04,70

III—DETAILED STATEMENT OF OTHER RECEIPTS AND DISBURSEMENTS

(In thousands of rupees)

Receipts	Budget Estimate 1977-78	Revised Estimate 1976-77	Budget Estimate 1976-77	Accounts 1975-76
PUBLIC ACCOUNT OF THE PROVINCE				
Unfunded Debt				
State Provident Fund ..	8,50,14	8,50,14	8,36,63	3,54,58
Total Unfunded Debt ..	8,50,14	8,50,14	8,36,63	8,54,58
Deposits and Advances				
Deposits bearing Interest—				
Railway Reserve Fund ..	..	..	..	..
Deposits not bearing interest—				
Appropriation for Reduction or Avoidance of Debt ..	45,85	55,02	55,02	..
Depreciation Reserve Fund—Government Presses ..	2,96	2,96	3,03	..
Depreciation Reserve Fund—Jallo Rosin Factory ..	20	19	16	..
Fund for Rehabilitation of War Displaced Persons ..	..	..	..	..
Punjab Government Servants Benevolent Fund ..	67,00	64,50	63,00	..
Punjab Government Employees Welfare Fund ..	47,37	47,37	41,37	..
Deposits of Local Fund ..	30,00,00	30,00,00	25,50,00	..
Civil Deposits ..	1,13,60,00	1,12,59,00	1,02,46,00	..

III—DETAILED STATEMENT OF OTHER RECEIPTS AND DISBURSEMENT

(In thousands of rupees)

Disbursements	Budget Estimate 1977-78	Revised Estimate 1976-77	Budget Estimate 1976-77	Accounts 1975-76
PUBLIC ACCOUNT OF THE PROVINCE				
Unfunded Debt				
State Provident Fund ...	2,30,62	2,30,62	2,10,62	2,86,50
Total Unfunded Debt ...	2,30,62	2,30,62	2,10,62	2,86,50
Deposits and Advances				
Deposits bearing interest—				
Railway Reserve Fund ...	—	1,45,00	1,93,93	
Deposits not bearing interest—				
Appropriation for Reduction or Avoidance of Debt ...	73,41	...	...
Depreciation Reserve Fund—Government Presses ...	...	6,83	..	
Depreciation Reserve Fund—Jallo Rosin Factory ...	...	...	...
Fund for Rehabilitation of War Displaced Persons ...	...	10,88	...	
Punjab Government Servants Benevolent Fund ...	67,00	64,50	63,00	
Punjab Government Employees Welfare Fund ...	47,37	47,37	41,37	
Deposits of Local Fund ...	30,00,00	30,00,00	25,50,00	
Civil Deposits ...	1,13,60,00	1,12,59,00	1,02,46,00	

III—DETAILED STATEMENT OF OTHER RECEIPTS AND DISBURSEMENTS

(In thousands of rupees)

Receipts	Budget Estimate 1977-78	Revised Estimate 1976-77	Budget Estimate 1976-77	Accounts 1975-76
PUBLIC ACCOUNT OF THE PROVINCE—contd.				
Deposits and Advances—concd.				
Other Accounts—				
Subvention from the Workers Welfare Fund ...	2,62,00	1,80,00	4,80,00	...
Sugarcane (Development) Cess Fund ...	2,16,22	2,29,75	1,72,64	...
Advances not bearing interest—				
Advances Repayable ...	5,02,00	5,02,00	6,62,00	...
Permanent Advances ...	..	..	..	...
Account with the State Bank of Pakistan ...	90	1,00	76	...
Account with the Government of Burma ...	50	50	50	...
Account with the Government of India ...	..	..	..	...
Suspense—				
Suspense Account ...	60,55,54	62,13,46	60,24,13	...
Cheques and Bills ...	70,00,00	70,00,00	70,00,00	...
Departmental and Similar Accounts ...	1,02,70	1,02,70	1,03,00	...
Miscellaneous—				
Miscellaneous—Government Accounts ...	73,41	..	..	..
Total Deposits and Advances ...	2,88,36,65	2,86,58,45	2,74,01,61	2,15,97,79

III—DETAILED STATEMENT OF OTHER RECEIPTS AND DISBURSEMENTS

(In thousands of rupees)

Disbursements	Budget Estimate 1977-78	Revised Estimate 1976-77	Budget Estimate 1976-77	Accounts 1975-76
PUBLIC ACCOUNT OF THE PROVINCE—contd.				
Deposits and Advances—concl'd.				
Other Accounts—				
Subvention from the Workers Welfare Fund ..	3,62,00	1,80,00	4,80,00	
Sugarcane (Development) Cess Fund ..	2,29,75	2,05,06	1,72,64	
Advances not bearing interest—				
Advances Repayable ..	5,02,00	5,02,00	6,62,00	
Permanent Advances ..	20	20	50	
Account with the State Bank of Pakistan ..	90	1,00	76	
Account with the Government of Burma ..	50	50	50	
Account with the Government of India ..	2,70	2,70	3,00	
Suspense—				
Suspense Account ..	60,55,54	62,13,46	60,24,13	
Cheques and Bills ..	70,00,00	70,00,00	70,00,00	
Departmental and Similar Accounts ..	1,00,00	1,00,00	1,00,00	
Miscellaneous—				
Miscellaneous—Government Accounts ..	..	..	..
Total Deposits and Advances ..	2,88,01,37	2,87,38,50	2,75,37,83	2,89,82,89

III—DETAILED STATEMENT OF OTHER RECEIPTS AND DISBURSEMENTS

(In thousands of rupees)

Receipts	Budget Estimate 1977-78	Revised Estimate 1976-77	Budget Estimate 1976-77	Accounts 1975-76
PUBLIC ACCOUNT OF THE PROVINCE—concl'd.				
Remittances				
Cash remittances and adjustments between officers rendering accounts to the same Accountant-General.	1,91,68,93	1,91,75,93	1,12,77,05	1,91,56,48
State Bank of Pakistan Remittances ..	2,00	—	5,00	—1,35
Adjusting Accounts between Central and Provincial Governments.	4,00,00	4,00,00	4,00,00	5,53,70
Inter-Provincial Suspense Account ..	5,00	5,00	5,00	42,06
Total Remittances ..	1,95,75,93	1,95,80,93	1,16,87,05	1,97,50,89
Total Public Account of the Province ..	4,92,62,72	4,90,89,52	3,99,25,29	4,22,03,26
Total Provincial Receipts ..	16,06,01,48	15,25,25,22	13,56,97,87	12,93,42,70
Account No. 1 ..	11,99,81,48	11,37,74,22	10,11,40,87	11,02,47,32
Account No. 2 ..	4,06,20,00	3,87,51,00	3,45,57,00	1,90,95,38
Opening Balance ..	—16,17,10	—5,48,93	—11,19,81	18,88,20
Account No. 1 ..	—29,89,94	—19,22,44	—14,70,60	—1,07,53,02
Account No. 2 ..	13,72,84	13,73,51	3,50,79	1,26,41,22
Grand Total ..	15,89,84,38	15,19,76,29	13,45,78,06	13,12,30,90

Note—The figures of Accounts, 1975-76 are based on the June (Final) Accounts, furnished by the Accountant-General, Punjab and are provisional.

III—DETAILED STATEMENT OF OTHER RECEIPTS AND DISBURSEMENTS

(In thousands of rupees)

Disbursements	Budget Estimate 1977-78	Revised Estimate 1976-77	Budget Estimate 1976-77	Accounts 1975-76
PUBLIC ACCOUNT OF THE PROVINCE—concl'd.				
Remittances				
Cash remittances and adjustments between officers rendering accounts to the same Accountant-General.	1,91,68,93	1,91,75,93	1,12,77,05	1,44,66,89
State Bank of Pakistan Remittances ..	2,00	..	5,00	—1,32
Adjusting Accounts between Central and Provincial Governments.	4,00,00	4,00,00	4,00,00	5,10,31
Inter-Provincial Suspense Account ..	5,00	5,00	5,00	—70,14
Total Remittances ..	1,95,75,93	1,95,80,93	1,16,87,05	1,49,05,74
Total Public Account of the Province ..	4,86,07,92	4,85,50,05	3,94,35,50	4,41,75,13
Total Provincial Disbursements ..	16,21,48,09	15,35,93,39	13,57,25,99	13,17,79,83
Account No. 1 ..	12,15,27,26	11,48,41,72	10,11,40,87	10,14,16,74
Account No. 2 ..	4,06,20,83	3,87,51,67	3,45,85,12	3,03,63,09
Closing Balance ..	—31,63,71	—16,17,10	—11,47,93	—5,48,93
Account No. 1 ..	—45,35,72	—19,89,94	—14,70,60	—19,22,44
Account No. 2 ..	13,72,01	13,72,84	3,22,67	13,73,51
Grand Total ..	15,89,84,38	15,19,76,29	13,45,78,06	13,12,30,90

Note—The figures of Accounts, 1975-76 are based on the June, (Final) Accounts furnished by the Accountant-General, Punjab and are provisional.

IV—SUMMARY STATEMENT OF REVENUE RECEIPTS AND REVENUE EXPENDITURE

(FOR DETAILS see STATEMENT I)

(In thousands of rupees)

Revenue Receipts	Budget Estimates 1977-78	Revised Estimate 1978-77	Budget Estimate 1978-77	Accounts 1975-76
General Revenue Receipts				
Central Tax Assignments and other Taxes collected by the Federal Government for the Provinces	1,98,97,07	1,70,74,22	1,67,48,28	1,76,68,75
Provincial Tax Receipts	74,00,49	70,15,54	81,07,08	81,49,96
Interest Receipts	5,68,11	5,45,92	5,65,37	2,06,99
Civil Administration Departments	4,47,74	4,89,66	4,57,27	5,38,45
Social Services Departments	4,37,00	4,44,46	3,83,23	5,18,59
Economic Services Departments	62,23,87	57,28,33	53,45,13	50,58,73
Miscellaneous	6,18,58	6,45,84	6,56,77	10,78,65
Contributions and Miscellaneous Adjustments between the Central and Provincial Governments.	45,87,97	17,42,02	15,94,32	5,74,22
Total General Revenue Receipts	4,01,89,83	3,36,85,99	3,38,57,45	3,79,94,84

IV—SUMMARY STATEMENT OF REVENUE RECEIPTS AND REVENUE EXPENDITURE

(FOR DETAILS see STATEMENT I)

(In thousands of rupees)

Expenditure Charged to Revenue	Budget Estimate 1977-78	Revised Estimate 1976-77	Budget Estimate 1976-77	Accounts 1975-76
Non-Development—Revenue Expenditure				
Tax Collecting Departments	7,53,50	6,14,51	6,11,77	8,19,10
Debt Services	75,82,41	55,30,13	55,23,12	30,82,79
Civil Administration Departments	60,03,27	51,15,60	47,47,16	40,80,43
Social Services Departments	1,53,13,84	1,11,33,17	1,21,09,76	1,02,01,97
Economic Services Departments	96,47,82	84,91,75	87,13,15	80,85,17
Miscellaneous	30,23,38	37,40,22	28,65,02	30,41,77
Total Non-Development Revenue Expenditure	4,23,24,22	3,46,25,38	3,45,69,98	2,93,11,23
Revenue Surplus/Deficit	-21,43,39	-9,39,39	-7,12,53	86,83,61
Total	4,01,80,83	3,36,85,99	3,38,57,45	3,79,94,84

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

(In thousands of rupees)

Capital Receipts	Budget Estimate 1977-78	Revised Estimate 1976-77	Budget Estimate 1976-77
General Capital Receipts			
Extraordinary Receipts ...	7,70,11	7,74,72	5,71,00
Permanent Debt ...	4,60,80	2,39,91	2,39,91
Floating Debt ...	90,00,00	90,00,00	70,00,00
Debt Raised Abroad ..	--	--	--
Loans from the Central Government ..	--	--	--
Recoveries of Loans and Advances ...	4,27,55	5,20,21	5,68,47
Total General Capital Receipts ..	1,06,58,46	1,05,34,84	83,79,38
Public Account Receipts			
Unfunded Debt ...	8,50,14	8,50,14	8,36,63
Deposits and Advances --	2,88,36,65	2,86,58,45	2,74,01,61
Remittances --	1,95,75,93	1,95,80,93	1,16,87,05
Total Public Account Receipts ...	4,92,6272	4,90,89,52	3,99,25,29

V—SUMMARY STATEMENT OF CAPITAL AND PUBLIC ACCOUNT RECEIPTS AND DISBURSEMENTS
(In thousands of rupees)

Capital Disbursements	Budget Estimate 1977-78	Revised Estimate 1976-77	Budget Estimate 1976-77
Non-Development Capital Expenditure			
Economic Services Departments ..	1,20,04	4,10,69	3,56,47
Permanent Debt ..	4,60,80	2,85,61	2,39,91
Floating Debt ..	90,00,00	90,00,00	70,00,00
Loans from the Central Government ..	2,00,81	1,59,79	1,58,72
Debt Raised Abroad ..	1,52,16	1,99,02	1,89,77
Loans and Advances ..	81,00	1,31,00	81,00
State Trading in Coal and Medical Stores (Net) ..	— 91,69	— 61,81	— 66,34
Total Non-Development Capital Expenditure ..	99,23,12	1,01,24,30	79,59,53
Net Capital Receipts ..	7,35,34	4,10,54	4,19,85
Total ..	1,06,58,46	1,05,34,84	83,79,38
Public Account Disbursements			
Unfunded Debt ..	2,30,62	2,30,62	2,10,62
Deposits and Advances ..	2,88,01,37	2,87,38,50	2,75,37,83
Remittances ..	1,95,75,93	1,95,80,93	1,16,87,05
Total Public Accounts Disbursements ..	4,86,07,92	4,85,50,05	3,94,35,50
Net Public Account Receipts ..	6,54,80	5,39,47	4,89,79
Total ..	4,92,62,72	4,90,89,52	3,99,25,29

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

(In thousands of rupees)

Receipts	Budget Estimate 1977-78	Revised Estimate 1976-77	Budget Estimate 1976-77
A. D. P. Resources			
Revenue Surplus ..	-21,43,39	-9,39,39	-7,12,53
Net Capital Receipts ..	-7,35,34	4,10,54	4,19,85
Net Public Account Receipts ..	6,54,80	5,39,47	4,89,79
Development Revenue Receipts ..	42,06,74	11,18,97	8,84,45
Loans from the Central Government ...	1,56,72,73	1,93,01,32	1,81,74,80
Debt Raised Abroad ..	..	43,58	..
Total ...	1,91,26,22	2,04,74,49	1,91,75,86
Utilization of Cash Balance during 1975-76 (Account No. 1) ..	..	1 50.00	..
Utilization of Cash Balance during 1976-77 (Account No.1) ..	-	9 17.50	..
Anticipated additional resources (Account No. 1)	15,45,78	..	-
Total A.D.P. Resources ..	2,06,72,00	2,15,41,99	1,91,75,86

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

(In thousands of rupees)

Disbursements	Budget Estimate 1977-78	Revised Estimate 1976-77	Budget Estimate 1976-77
Development Expenditure on Revenue Account ..	80,48,90	72,06,28	81,23,31
Development Expenditure on Capital Account—			
Irrigation ..	11,25,25	23,87,57	22,01,81
Improvement of Public Health ..	..	..	..
Agricultural Improvement and Research ..	6,23,16	5,09,81	7,54,14
Industrial Development ..	6,79,51	7,42,20	9,08,55
Town Development Schemes ..	8,69,00	7,84,92	10,25,00
Communications ..	34,60,00	38,86,60	35,98,11
Civil Works ..	29,06,86	25,17,20	30,87,16
Provincial Miscellaneous Investments ..	..	2,00,00	..
Loans to Municipalities, Port Funds, etc. ..	50,87,32	33,07,41	31,61,96
Gross Total ..	2,75,00,00	2,15,41,99	2,28,60,04
<i>Less—Operational Shortfall ..</i>	<i>—18,28,00</i>	<i>..</i>	<i>—36,84,18</i>
Net Total Development Expenditure ..	2,06,72,00	2,15,41,99	1,91,75,86

**VII—SUMMARY STATEMENT OF RECEIPTS AND EXPENDITURE PERTAINING TO
STATE TRADING IN FOODGRAINS AND SUGAR**

(In thousands of rupees)

Receipts	Budget Estimate 1977-78	Revised Estimate 1976-77	Budget Estimate 1976-77
General Capital Receipts (Account No. 2)			
Loans from Commercial Banks ..	4,06,20,00	3,87,51,00	3,45,57,00
Total General Capital Receipts (Account No. 2) ..	4,06,20,00	3,87,51,00	3,45,57,00
Utilization of Cash Balance (Account No. 2) ..	83	67	28,12
Total ..	4,06,20,83	3,87,51,67	3,45,85,12

VII—SUMMARY STATEMENT OF RECEIPTS AND EXPENDITURE PERTAINING TO
STATE TRADING IN FOODGRAINS AND SUGAR

(In thousands of rupees)

Disbursements	Budget Estimate 1977-78	Revised Estimate 1976-77	Budget Estimate 1976-77
Non-Development Capital Expenditure (Account No. 2)			
State Trading in Foodgrains and Sugar (Net) ..	51,71,83	5,39,67	46,16,12
Loans from Commercial Banks ..	3,54,49,00	3,82,12,00	2,99,69,00
Total Non-Development Capital Expenditure (Account No. 2) ..	4,06,20,83	3,87,51,67	3,45,85,12

VIII - DETAILED STATEMENT OF DEVELOPMENT EXPENDITURE

(In thousands of rupees)

Name of the Sector	Budget Estimate 1977-78	Revised Estimate 1976-77	Budget Estimate 1976-77
I—AGRICULTURE			
Agriculture and Agricultural Credit			
63-B—Development ..	21,93,54	17,00,82	18,88,23
71—Capital Outlay on Agricultural Improvement and Research ..	6,23,16	5,09,81	7,54,14
81—Capital Account of Civil Works outside the Revenue Account ..	2,03,61	37,63	1,30,63
Total ..	30,20,31	22,48,26	27,73,00
Animal Husbandry			
63-B—Development ..	4,74,70	1,80,49	2,41,79
81—Capital Account of Civil Works outside the Revenue Account ..	29,05	52,63	62,21
Loans to Municipalities, Port Funds, etc. ..	3,36,25	80,65	1,19,00
Total ..	8,40,00	3,13,77	4,23,00
Forestry			
63-B—Development ..	2,47,00	2,28,39	2,50,00
Total ..	2,47,00	2,28,39	2,50,00
Fisheries			
63-B—Development ..	46,75	47,79	67,53
81—Capital Account of Civil Works outside the Revenue Accounts ..	30,25	28,47	52,47
Total ..	77,00	76,26	1,20,00
Co-operative and Rural Credit			
63-B—Development ..	20,00	7,28	87,58
90—Provincial Miscellaneous Investments ..	..	1,00,00	..
Loans to Municipalities, Port Funds, etc. ..	5,00	..	13,89
Total ..	25,00	1,07,28	1,01,47
Food Storage			
81—Capital Account of Civil Works outside the Revenue Account ..	3,00,00	5,72,45	4,00,00
Total ..	3,00,00	5,72,45	4,00,00

VIII—DETAILED STATEMENT OF DEVELOPMENT EXPENDITURE

(In thousands of rupees)

Name of the Sector	Budget Estimate 1977-78	Revised Estimate 1976-77	Budget Estimate 1976-77
I—AGRICULTURE—<i>concd.</i>			
Land Consolidation			
68-B—Development ..	..	72,75	75,00
Total ..	..	72,75	75,00
Total Agriculture ..	45,09,31	36,19,16	41,42,47
2—PEOPLE WORKS PROGRAMME			
63-B—Development ..	10,82,00	12,76,50	14,59,15
81—Capital Account of Civil Works outside the Revenue Account ..	..	1,70	40,85
Total ..	10,82,00	12,78,20	15,00,00
3—INDUSTRIES AND MINERALS			
63-B—Development ..	1,29,34	81,65	1,51,03
72—Capital Outlay on Industrial Development ..	6,79,51	7,42,20	9,08,55
81—Capital Account of Civil Works outside the Revenue Account ..	5,73	8,85	43,96
90—Provincial Miscellaneous Investments ..	..	1,00,00	..
Loans to Municipalities, Port Funds, etc. ..	44,42	1,29,00	96,46
Total ..	8,59,00	10,61,70	12,00,00
4—WATER			
63-B—Development ..	37,75	2,23,95	3,18,19
68—Construction of Irrigation Works ..	11,25,25	23,87,57	22,01,81
Total ..	11,63,00	26,11,52	25,20,00
4 (a) WATER (WAPDA)			
Loans to Municipalities, Port Funds, etc. ..	1,25,00	97,00	2,50,00
Total ..	1,25,00	97,00	2,50,00

VIII—DETAILED STATEMENT OF DEVELOPMENT EXPENDITURE

(In thousands of rupees)

Name of the Sector	Budget Estimate 1977-78	Revised Estimate 1976-77	Budget Estimate 1976-77
5—TRANSPORT AND COMMUNICATION			
Transport			
Loans to Municipalities, Port Funds, etc. ..	26,00	77,39	64,61
Total ..	26,00	77,39	64,61
Communication			
63-B—Development ..	40,00	6,21,82	4,90,00
80-A—Capital Account of Communication Works outside the Revenue Account. ..	31,60,00	38,86,60	35,98,11
Total ..	32,00,00	45,08,42	40,88,11
Total Transport and Communication ..	32,26,00	45,85,81	41,52,72
6—PHYSICAL PLANNING AND HOUSING			
Town Planning and Research			
63-B—Development ..	22,00	25,43	33,00
81—Capital Account of Civil Works outside the Revenue Account ..	..	..	..
Loans to Municipalities, Port Funds, etc. ..	..	13,73	1,50,00
Total ..	22,00	39,16	1,83,00
Low Income Housing			
63-B—Development ..	..	..	..
80—Town Development Schemes ..	8,69,00	7,84,92	10,25,00
Loans to Municipalities, Port Funds, etc. ..	..	..	6,40,00
Total ..	8,69,00	7,84,92	16,65,00
Rural Water Supplies			
63-B—Development ..	8,60,00	5,14,10	5,59,00
Total ..	8,60,00	5,14,10	5,59,00

VIII—DETAILED STATEMENT OF DEVELOPMENT EXPENDITURE

(In thousands of rupees)

Name of the Sector	Budget Estimate 1977-78	Revised Estimate 1976-77	Budget Estimate 1976-77
Urban Water Supplies			
63-B—Development ..	3,41,55	2,85,07	3,28,00
81—Capital Account of Civil Works outside the Revenue Account ..	80	18,00	18,00
Loans to Municipalities, Port Funds, etc. ..	2,91,65	3,94,31	17,28,00
Total ..	6,34,00	6,97,38	20,74,00
Government Servants Housing			
63-B—Development ..	14,02	10,56	15,10
81—Capital Account of Civil Works outside the Revenue Account ..	2,27,98	1,80,40	1,90,90
Total ..	2,42,00	1,90,96	2,06,00
Government Offices and Buildings			
63-B—Development ..	27,86	33,30	30,43
81—Capital Account of Civil Works outside the Revenue Account ..	4,27,14	3,11,77	4,26,17
Total ..	4,55,00	3,45,07	4,56,60
Urban Development			
63-B—Development ..	6,07,00	1,23,63	..
Loans to Municipalities, Port Funds, etc. ..	42,59,00	24,73,99	..
Total ..	48,66,00	25,97,62	..
Total Physical Planning and Housing ..	79,48,00	51,69,21	51,43,60
7—EDUCATION AND TRAINING			
63-B—Development ..	11,88,16	8,99,77	12,77,05
81—Capital Account of Civil Works outside the Revenue Account ..	3,87,84	6,14,87	5,93,95
Total ..	15,76,00	15,14,64	18,71,00

VIII—DETAILED STATEMENT OF DEVELOPMENT EXPENDITURE

(In thousands of rupees)

Name of the Sector	Budget Estimate 1977-78	Revised Estimate 1976-77	Budget Estimate 1976-77
8—INFORMATION, CULTURE AND TOURISM			
63-B—Development ..	47,00	81,39	97,50
81—Capital Account of Civil Works outside the Revenue Account ..	..	..	5,00
Total ..	47,00	81,39	1,02,50
9—HEALTH			
63—Development ..	3,64,38	6,23,74	5,87,50
81—Capital Account of Civil Works outside the Revenue Account ..	12,72,31	6,57,82	10,78,40
Total ..	16,36,69	12,81,56	16,65,90
10—SOCIAL WELFARE			
63-B—Development ..	95,00	83,05	99,35
81—Capital Account of Civil Works outside the Revenue Account ..	..	7,00	14,50
Total ..	95,00	90,05	1,13,85
11—MANPOWER TRAINING			
63-B—Development ..	56,85	33,25	67,88
81—Capital Account of Civil Works outside the Revenue Account ..	22,15	25,61	30,12
Total ..	79,00	58,86	98,00
12—MURREE-KAHUTA DEVELOPMENT AUTHORITY			
63-B—Development ..	1,54,00	51,55	..
Loans to Municipalities, Port Funds, etc. ..	..	41,34	1,00,00
Total ..	1,54,00	92,89	1,00,00
Gross Total ..	2,25,00,00	2,15,41,99	2,28,60,04
<i>Less—Operational Shortfall</i> ..	<i>—18,28,00</i>	<i>..</i>	<i>—36,84,18</i>
Net Total Development Expenditure ..	2,06,72,00	2,15,41,99	1,91,75,86

IX—STATEMENT SHOWING SECTOR-WISE DEVELOPMENT EXPENDITURE

(In thousands of rupees)

Name of the Sector	Budget Estimate 1977-78	Revised Estimate 1976-77	Budget Estimate 1976-77
Agriculture	45,09,31	36,19,16	41,42,47
Peoples Works Programme	10,82,00	12,78,20	15,00,00
Industries and Minerals	8,59,00	10,61,70	12,00,00
Water	11,63,00	26,11,52	25,20,00
Water (WAPDA)	1,25,00	97,00	2,50,00
Transport	26,00	77,39	64,61
Communications	32,00,00	45,08,42	40,88,11
Physical Planning and Housing	79,48,00	51,69,21	51,43,60
Education and Training	15,76,00	15,14,64	18,71,00
Information Culture and Tourism	47,00	81,39	1,02,50
Health	16,36,69	12,81,56	16,65,90
Social Welfare	95,00	90,05	1,13,85
Manpower Training	79,00	58,86	98,00
Murree-Kahuta Development Authority	1,54,00	92,89	1,00,00
Gross Total	2,25,00,00	2,15,41,99	2,28,60,04
<i>Less—Operational Short fall</i>	<i>— 18,28,00</i>	<i>..</i>	<i>— 36,84,18</i>
Net Total	2,06,72,00	2,15,41,99	1,91,75,86