

**GOVERNMENT
OF THE
PUNJAB**



**ANNUAL BUDGET STATEMENT
FOR
1990-91**

ANNUAL BUDGET STATEMENT
OF THE
GOVERNMENT OF THE PUNJAB
FOR THE YEAR
1990-91

Lahore, 9th June, 1990

ZULFIQAR ALI SHAH
Secretary to Government of the Punjab
Finance Department

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I-REVENUE RECEIPTS AND REVENUE EXPENDITURE

(Rs. in thousands)

Revenue Receipts		Budget Estimate 1990-91	Revised Estimate 1989-90	Budget Estimate 1989-90
PROVINCIAL CONSOLIDATED FUND				
A-GENERAL REVENUE RECEIPTS				
0000000	TAX REVENUE			
0100000	Direct Taxes (on Income and Wealth)			
0116000	Corporation and Personal Income Tax:			
0112000	Personal Income Tax	7,56,53,00	6,89,69,00	6,51,47,00
0116000	Tax from Agriculture		2	4,00
0110000	Total Corporation and Personal Income Tax	7,56,53,00	6,89,69,02	6,51,51,00
0120000	Property and Wealth Tax-			
0122000	Urban Immovable Property Tax	9,88,82	8,98,83	8,07,40
0123800	Transfer of Property Tax	12,64,00	12,22,03	12,22,03
0124000	Land Revenue	42,75,44	41,20,43	35,94,71
0120000	Total Property and Wealth Tax	65,28,26	62,41,29	56,24,14
0171000	Tax on Profession, Trade and Callings	4,00,00	3,75,00	3,50,00
0100000	Total Direct Taxes (on Income and Wealth)	8,25,81,26	7,55,85,31	7,11,25,14

I-REVENUE RECEIPTS AND REVENUE EXPENDITURE

(Rs. in thousands)

Expenditure met from Revenue				Budget Estimate 1990-91	Revised Estimate 1989-90	Budget Estimate 1989-90
PROVINCIAL CONSOLIDATED FUND						
A-NON-DEVELOPMENT REVENUE EXPENDITURE						
00000	General Administration					
01000	Organ of State	(Charged)		2,96,63	3,37,47	2,96,40
		(Voted)		52,91,99	55,82,87	48,01,53
02000	Fiscal Administration			2,69,69,19	1,72,44,56	2,56,05,28
03000	Economic Regulation			3,30,74	3,14,12	3,16,80
06000	Statics			4,21,14	3,90,79	4,11,09
07000	Publicity and Information			3,97,68	6,04,04	3,75,05
00000	Total General Administration			3,37,07,37	2,44,73,85	3,18,06,15
		(Charged)		2,96,63	3,37,47	2,96,40
		(Voted)		3,34,10,74	2,41,36,38	3,15,09,75
20000	Law and Order-					
21000	Justice - Law Courts	(Charged)		5,39,40	5,34,55	5,18,21
		(Voted)		12,92,48	11,51,35	11,45,44
22000	Police and Civil Armed Forces			2,45,78,68	1,72,17,22	1,71,04,68
23000	Jails and Detention Places			22,01,68	19,73,09	19,91,83
24000	Civil Defence			1,50,55	1,35,77	1,43,78
26000	Training and Research in Law and Order			4,19,50	3,56,07	3,87,73
20000	Total Law and Order			2,91,82,29	2,13,68,05	2,12,91,67
		(Charged)		5,39,40	5,34,55	5,18,21
		(Voted)		2,86,42,89	2,08,33,50	2,07,73,46

I-REVENUE RECEIPTS AND REVENUE EXPENDITURE

(Rs. in thousands)

Revenue Receipts	Budget Estimate 1990-91	Revised Estimate 1989-90	Budget Estimate 1989-90
PROVINCIAL CONSOLIDATED FUND			
A-GENERAL REVENUE RECEIPTS			
0200000 Indirect Taxes (On Commodities and Transactions)			
0210000 Customs	1,90,05,00	1,59,71,00	1,11,82,00
0220000 Sales Tax	9,39,30,00	8,53,78,00	6,78,48,00
0240000 Excise Duty on Natural Gas	7,25,00	6,79,00	6,87,00
0250000 Provincial Excise	4,89,50	4,70,73	3,52,71
0260000 Sale of Opium	48,50	45,23	46,43
0270000 Stamps Duties	1,29,67,84	1,26,60,58	1,20,63,33
0280000 Motor Vehicles	55,79,19	49,59,15	50,17,96
0290000 Other Indirect Taxes-			
0291000 Entertainment Tax	17,40,01	16,37,01	18,31,61
0293100 Education Cess	7,00	7,00	7,00
0294100 Cotton Fee	19,00,00	19,00,00	18,05,00
0295000 Tax on Hotels	1,15,00	1,15,00	1,10,00
0296000 Electricity	25,67,74	24,42,48	24,32,24
0298000 Others	1,59,30	1,59,30	1,46,84
0200000 Total Indirect Taxes (on Commodities and Transactions)	13,92,34,08	12,64,24,48	10,35,30,12
0000000 Total Tax Revenue	22,18,15,34	20,20,09,79	17,46,55,26
Central Tax Assignments	18,85,88,00	17,03,18,00	14,41,77,00
Provincial Tax Receipts	3,32,27,34	3,16,91,79	3,04,78,26

I-REVENUE RECEIPTS AND REVENUE EXPENDITURE

(Rs. in thousands)

Expenditure met from Revenue				Budget Estimate 1990-91	Revised Estimate 1989-90	Budget Estimate 1989-90
PROVINCIAL CONSOLIDATED FUND						
A-NON-DEVELOPMENT REVENUE EXPENDITURE						
30000	Community Services					
31000	Works	(Charged)		12,35	12,35	12,35
		(Voted)		1,01,82,27	1,04,05,30	1,07,35,01
32000	Public Health Services (Water Supply, Sanitation, Sewerage and Refuse Disposal).			7,87,86	7,46,63	7,50,46
39000	Other Community Services			1,13,47	1,04,96	1,07,59
30000	Total Community Services			1,10,95,95	1,12,69,24	1,16,05,41
		(Charged)		12,35	12,35	12,35
		(Voted)		1,10,83,60	1,12,56,89	1,15,93,06
40000	Social Services					
41000	Education			7,82,54,10	6,81,91,45	7,34,68,33
42000	Health			1,87,75,34	1,72,80,05	1,84,70,05
44000	Manpower and Labour Management			4,84,41	4,67,39	4,81,32
45000	Housing and Physical Planning			4,73,49	5,61,66	4,63,06
46000	Sports and Recreation Facilities			5,16,22	4,90,87	5,05,37
47000	Social Security and Social Welfare			29,94,30	32,14,36	21,76,33
48000	Natural Calamities and other Disasters			1,07,42	2,01,51	1,01,43
49000	Religious Affairs			2,50,97	2,53,15	2,64,06
40000	Total Social Services			10,18,56,25	9,06,60,44	9,59,29,95

I-REVENUE RECEIPTS AND REVENUE EXPENDITURE

(Rs. in thousands)

Revenue Receipts		Budget Estimate 1990-91	Revised Estimate 1989-90	Budget Estimate 1989-90
PROVINCIAL CONSOLIDATED FUND				
A-GENERAL REVENUE RECEIPTS				
1000000	NON-TAX RECEIPTS			
1100000	Income From Property and Enterprise			
113000	Interest	6,13,16	11,24,28	6,04,02
114000	Dividends	40,02	32,00	34,02
1100000	Total Income from Property and Enterprise	6,53,18	11,56,28	6,38,04
1200000	Receipts from Civil Administration and other Functions			
1210000	General Administration Receipts-			
1211000	Organs of State - Examination Fees	14,99	9,72	26,72
1212400	Fiscal Administration Receipts -in-aid of Superannuation	8,05,57	7,67,21	6,90,57
1213600	Economic Regulation-Receipts under the Weights and Measures and Trade Employees Act, etc.	40,90	40,68	40,03
1210000	Total General Administra- tion Receipts.	8,61,46	8,17,61	7,57,32
1230000	Law and Order Receipts-			
1231000	Justice	7,00,92	6,47,93	6,80,69
1232200	Police	19,54,98	18,08,77	17,49,00
1233000	Jails	2,23,48	2,20,03	2,20,03
1234000	Civil Defence	3,00	2,91	2,91
1230000	Total Law and Order Receipts	28,82,38	26,79,64	26,52,63
1240000	Community Services Receipts-			
1241100	Buildings	4,00,68	3,63,43	3,25,00
1241200	Communications	9,99,68	8,57,67	8,34,13
1242000	Public Health	2,25,00	2,25,00	2,25,00
1240000	Total Community Services Receipts	16,25,36	14,46,10	13,84,13

I-REVENUE RECEIPTS AND REVENUE EXPENDITURE

(Rs. in thousands)

Expenditure met from Revenue		Budget Estimate 1990-91	Revised Estimate 1989-90	Budget Estimate 1989-90
PROVINCIAL CONSOLIDATED FUND				
A-NON-DEVELOPMENT REVENUE EXPENDITURE				
50000	Economics Services			
51000	Agriculture and Food	1,52,11,12	1,41,09,25	1,43,33,30
52000	Irrigation	1,57,43,30	1,56,34,54	1,61,98,56
53000	Land Reclamation	2,91,42	2,60,04	2,70,08
56000	Rural Development	14,23,54	15,46,99	15,24,30
57000	Industries and Mineral Resources	19,72,52	17,88,36	17,95,08
59000	Other Economic Services			
50000	Total Economics Services	3,46,41,90	3,33,39,18	3,41,21,32
60000	Subsidies-			
61000	Food (Wheat Subsidy)	64,86,00	64,86,00	1,35,02,10
60000	Total Subsidies	64,86,00	64,86,00	1,35,02,10

I-REVENUE RECEIPTS AND REVENUE EXPENDITURE

(Rs. in thousands)

Revenue Receipts	Budget Estimate 1990-91	Revised Estimate 1989-90	Budget Estimate 1989-90
PROVINCIAL CONSOLIDATED FUND			
A-GENERAL REVENUE RECEIPTS			
1250000 Social Services Receipts-			
1251000 Education	40,33,40	22,33,60	21,83,32
1252000 Health	8,84,00	8,41,00	8,00,00
1253000 Manpower Management	20,04	18,85	15,52
1254000 Housing and Physical Planning	13,60,00	14,39,25	13,50,00
1255000 Social Security and Social Welfare Measures - Receipts under the Wild Birds and Wild Animals Protection Act.	80,00	80,00	75,00
1250000 Total Social Services Receipts	63,77,44	46,12,70	44,23,84
1260000 Economic Services Receipts-			
1261200 Agriculture	22,35,20	21,08,20	19,64,00
1261300 Fisheries	2,18,11	2,07,73	1,85,00
1261400 Animal Husbandry	7,54,98	6,62,44	6,75,00
1261500 Forest	21,13,05	15,00,00	20,69,35
1261600 Co-operation	16,49	14,30	14,50
1262100 Irrigation Works	93,49,13	97,42,06	98,51,89
1264300 Printing	5,25,88	5,25,88	5,26,58
1264400 Stationery	2,60,90	2,59,40	2,59,40
1264600 Industries	2,36,47	2,48,42	2,26,97
1260000 Total Economic Services Receipts	1,57,10,21	1,52,68,43	1,57,72,69
1200000 Total Receipts from Civil Administration and Other Functions	2,74,56,85	2,48,24,48	2,49,90,61
1300000 Miscellaneous Receipts:			
1310000 Grants:			
1311000 Foreign Grants	..	..	..
1312000 Other Grants from Federal Government	34,59,41	1,46,94,19	4,18,61,64
1310000 Total Grants	34,59,41	1,46,94,19	4,18,61,64
1390000 Others	32,56,26	29,99,38	29,69,67
1300000 Total Miscellaneous Receipts	67,15,67	1,76,93,57	4,48,31,31
Total A-General Revenue Receipts	25,66,41,04	24,56,84,12	24,51,15,22

I-REVENUE RECEIPTS AND REVENUE EXPENDITURE

(Rs. in thousands)

Expenditure met from Revenue		Budget Estimate 1990-91	Revised Estimate 1989-90	Budget Estimate 1989-90	
PROVINCIAL CONSOLIDATED FUND					
A-NON-DEVELOPMENT REVENUE EXPENDITURE					
70000	Debt Servicing, Investable Funds and Grants				
71000	Debt Servicing	(Charged)	7,27,55,82	6,38,94,54	5,88,71,11
74000	Grants and Subventions		4,82,82	8,73,03	4,35,53
70000	Total Debt Servicing, Investible Funds and Grants		7,32,38,64	6,47,67,57	5,93,06,64
	(Charged)		7,27,55,82	6,38,94,54	5,88,71,11
	(Voted)		4,82,82	8,73,03	4,35,53
80000	Unallocable				
89000	Other Unallocable Expenditure:				
88300	Demarcation of Indo Pak Boundary.				
	Miscellaneous		65	59	59
89900	Others		1,89	1,88	1,91
	Total		2,54	2,47	2,50
Total A-Non-Development Revenue Expenditure			29,02,10,94	25,23,66,80	26,75,65,74
	(Charged)		7,36,04,20	6,47,78,91	5,96,98,07
	(Voted)		21,66,06,74	18,75,87,89	20,78,67,67

I-REVENUE RECEIPTS AND REVENUE EXPENDITURE

(Rs. in thousands)

Revenue Receipts	Budget Estimate 1990-91	Revised Estimate 1989-90	Budget Estimate 1989-90
PROVINCIAL CONSOLIDATED FUND			
B-DEVELOPMENT REVENUE RECEIPTS			
1300000 Miscellaneous Receipts			
1310000 Grants			
1311000 Foreign Grants	4,50,00	4,50,00	4,50,00
1312000 Other Grants from Federal Government		63,01,59	60,00
1310000 Total Grants	4,50,00	67,51,59	5,10,00
Total B-Development Revenue Receipts	4,50,00	67,51,59	5,10,00
Total Revenue Receipts	25,70,91,04	25,24,35,71	24,56,25,22

I-REVENUE RECEIPTS AND REVENUE EXPENDITURE

(Rs. in thousands)

Disbursements	Budget Estimate 1990-91	Revised Estimate 1989-90	Budget Estimate 1989-90
PROVINCIAL CONSOLIDATED FUND			
B-DEVELOPMENT REVENUE EXPENDITURE			
01106 Law Department	..	..	..
01300 Services & General Administration Department	..	..	..
03200 Planning	13,37,08	1,06,42	30,34
07000 Publicity and Information	8,00	27,00	27,00
31000 Works	50,00	86,49	50,00
32000 Public Health Services	1,08,55,50	92,46,72	97,41,25
41000 Education	29,50,42	24,61,45	32,71,96
42000 Health	39,42,94	29,48,21	24,31,55
44000 Manpower and Labour Management	79,05	55,95	52,42
46000 Sports and Recreation Facilities	1,06,25	46,50	90,00
47000 Social Security and Social Welfare	3,40,18	2,75,22	3,11,19
51000 Agriculture and Food	33,91,71	37,93,64	31,46,85
52000 Irrigation	2,80,00	1,48,72	2,77,46
56000 Rural Development	83,46,56	1,14,13,92	44,38,15
57000 Industries and Mineral Resources	24,30	6,48	48,10
59000 Other Economic Services	10,00	1,50,00	1,50,00
62000 Subsidies-Agriculture	82,90	85,95	85,95
72200 Government Investment- Non-Financial Institutions	1,40,05	99,63	1,07,18
74900 Others	46,44,00	10,11,04	44,22,00
Total B-Development Revenue Expenditure	3,65,88,94	3,19,63,34	2,86,81,20
Less-Operational Shortfall in Development Expenditure	(-) 80,00,00	..	(-) 31,00,00
Total Expenditure met from Revenue	31,87,99,88	28,43,30,14	29,31,46,94

II-CAPITAL RECEIPTS AND DISBURSEMENTS

(Rs. in thousands)

Capital Receipts	Budget Estimate 1990-91	Revised Estimate 1989-90	Budget Estimate 1989-90
PROVINCIAL CONSOLIDATED FUND			
A-GENERAL CAPITAL RECEIPTS			
1300000	Miscellaneous Receipts		
1310000	Grants		
1311000	Foreign Grants		
1312000	Other Grants from Federal Government		
	1,00,00	6,33,82	5,00,00
1310000	Total Grants		
	1,00,00	6,33,82	5,00,00
1320000	Extraordinary Receipts		
1320000	Total Extraordinary Receipts		
	19,00,16	17,65,25	11,11,33
	19,00,16	17,65,25	11,11,33
2300000	Public Debt :		
2311000	Domestic Debt (Permanent) Direct		
	10,20	7,85,94	7,95,36
2312000	Domestic Debt (Permanent) received from the Federal Government.		
	"	"	"
2320000	Floating Debt - (Ways and Means Advances)		
	6,12,00	57,85,00	6,12,00
2300000	Total Public Debt		
	6,22,20	65,70,94	14,07,36

II-CAPITAL RECEIPTS AND DISBURSEMENTS

(Rs. in thousands)

Disbursements		Budget Estimate 1990-91	Revised Estimate 1989-90	Budget Estimate 1989-90
PROVINCIAL CONSOLIDATED FUND				
A-NON-DEVELOPMENT CAPITAL EXPENDITURE				
31200	Highways, Roads and Bridges	16,00,00	15,11,72	20,00,00
	Less- Receipts and Recoveries	- 15,00,00	- 15,00,00	-15,00,00
	Net	1,00,00	11,72	5,00,00
31400	Buildings and Structure	2,27,05	2,27,05	2,27,05
	Less- Receipts and Recoveries	- 2,27,05	- 2,27,05	-2,27,05
	Net	..	..	..
45200	Low Cost Housing	21,00	21,00	21,00
	Less - Receipts and Recoveries	- 21,00	- 21,00	-21,00
	Net	..	..	..
52000	Irrigation	10,00,00	16,22,10	10,00,00
	Less - Receipts and Recoveries	- 10,00,00	- 10,00,00	-10,00,00
	Net	..	6,22,10	..
	Total	1,00,00	6,33,82	5,00,00
71000	Debt Servicing			
71500	Repayment of Principal-Domestic Debt			
71501	Permanent Debt (Market Loan)	10,20	7,85,94	7,95,36
71502	Floating Debt (Ways and Means Advances)	6,12,00	57,85,00	6,12,00
71600	Repayment of Principal-Domestic Debt Payable to Federal Government	52,12,61	49,98,51	44,98,51
71700	Repayment of Principal - Foreign Debt (Debt Raised Abroad)			
71800	Repayment of Principal-Foreign Debt Payable to Federal Government	12,93,31	13,26,34	12,20,52
71000	Total Debt Servicing (Charged)	71,28,12	1,28,95,79	71,26,39

II-CAPITAL RECEIPTS AND DISBURSEMENTS

(Rs. in thousands)

Capital Receipts	Budget Estimate 1990-91	Revised Estimate 1989-90	Budget Estimate 1989-90
PROVINCIAL CONSOLIDATED FUND			
A-GENERAL CAPITAL RECEIPTS			
2200000 Recoveries of Loans and Advances			
2220000 From Local Bodies	39,01,63	7,85,31	34,03,00
2250000 From Government Servants	4,21,74	4,54,72	4,87,50
2200000 Total Recoveries of Loans and Advances	43,23,37	12,40,03	38,90,50
2300000 Public Debt (Loans from Commercial Banks (Account No. 2)			
2311000 Domestic Debt (Permanent) - Direct			
2312000 Domestic Debt (Permanent) Received from Federal Government			
2320000 Floating Debt:			
2322000 Cash Credit Accommodation	7,52,13,65	6,80,37,89	6,04,11,11
2300000 Total Public Debt (Account No. 2)	7,52,13,65	6,80,37,89	6,04,11,11
Total A-General Capital Receipts	8,21,59,38	7,82,47,93	6,73,20,30
Account No. 1	69,45,73	1,02,10,04	69,09,19
Account No. 2	7,52,13,65	6,80,37,89	6,04,11,11

II-CAPITAL RECEIPTS AND DISBURSEMENTS

(Rs. in thousands)

Disbursements		Budget Estimate 1990-91	Revised Estimate 1989-90	Budget Estimate 1989-90
PROVINCIAL CONSOLIDATED FUND				
73000	Loans and Advances:			
73400	To Non-Financial Institutions (Advances under Special Laws)	24,00,00	57,46,95	24,30,00
73500	To Government Servants	5,00,00	5,00,00	5,00,00
73600	To Private Sector Cultivators	70,00	70,00	70,00
73000	Total Loans and Advances	29,70,00	63,16,95	30,00,00
STATE TRADING IN MEDICAL STORES AND COAL				
81000	State Trading:			
81300	Medical Stores(Gross)	61,72,87	61,58,68	61,67,94
	Less -Receipts and Recoveries	- 61,72,87	- 61,58,68	- 61,67,94
	Net			
		10,48	4,68	10,70
81400	Coal (Gross)	- 1,68,30	- 44,50	- 1,68,30
	Less-Receipts and Recoveries			
	Net	- 1,57,82	- 39,82	- 1,57,60
	Total	- 1,57,82	- 39,82	- 1,57,60
STATE TRADING IN FOODGRAINS AND SUGAR (Account No. 2)				
81100	Food (Wheat, Rice and Sugar (Gross) (Charged) (Voted)	52,70,00 8,87,62,57	24,00,00 9,11,21,97	63,10,08 6,97,91,78
	Less-Receipts and Recoveries	- 8,01,21,98	- 5,73,99,63	- 8,40,48,98
	Net (Account No. 2)	1,39,10,59	3,61,22,34	- 79,47,12
LOANS FROM COMMERCIAL BANKS (Account No. 2)				
71000	Debt Servicing:			
71500	Repayment of Principal-Domestic Debt (Charged)	6,90,48,09	3,19,15,55	6,83,58,23
71000	Total Debt Servicing(Account No. 2)	6,90,48,09	3,19,15,55	6,83,58,23
	Total A-Non-Development Capital Expenditure	9,29,98,98	8,78,44,63	7,08,79,90
	Account No. 1	1,00,40,30	1,98,06,74	1,04,68,79
	Account No. 2	8,29,58,68	6,80,37,89	6,04,11,11

II-CAPITAL RECEIPTS AND DISBURSEMENTS

(Rs. in thousands)

Capital Receipts	Budget Estimate 1990-91	Revised Estimate 1989-90	Budget Estimate 1989-90
PROVINCIAL CONSOLIDATED FUND			
B-DEVELOPMENT CAPITAL RECEIPTS			
2300000 Public Debt			
2311000 Domestic Debt (Permanent)			
231200 Domestic Debt (Permanent) Received from the Federal Government	7,57,20,36	6,51,92,24	7,03,65,22
2300000 Foreign Debt (Permanent)			
2332000 Foreign Debt (Permanent) Received from the Federal Government	4,29,70	8,14,78	8,14,78
2300000 Total Public Debt	7,61,50,06	6,60,07,02	7,11,80,00
Total B-Development Capital Receipts	7,61,50,06	6,60,07,02	7,11,80,00
Total Capital Receipts	15,83,09,44	14,42,54,95	13,85,00,30
Total Provincial Consolidated Fund	41,54,00,48	39,66,90,66	38,41,25,52

II-CAPITAL RECEIPTS AND DISBURSEMENTS

(Rs. in thousands)

Disbursements	Budget Estimate 1990-91	Revised Estimate 1989-90	Budget Estimate 1989-90
PROVINCIAL CONSOLIDATED FUND			
B-DEVELOPMENT CAPITAL EXPENDITURE			
31200 Highway, Roads and Bridges	2,08,79,00	1,56,19,61	2,05,77,00
31400 Buildings and Structure:			
Government Buildings	2,49,15,35	1,86,74,28	2,43,19,20
45200 Low Cost Housing (Town Development)	8,00,00	8,99,15	8,00,00
51300 Agricultural Research and Extension Services	4,23,31	3,49,17	4,12,05
52000 Irrigation	34,20,00	26,60,12	33,72,54
Government Investments (Provincial Miscellaneous Investments)	..	6,00,00	..
72000 Government Investments (Industrial Development).	1,55,90	1,40,97	1,40,97
73000 Loans and Advances (Loans to Municipalities, Port Funds etc.)	28,17,50	24,53,13	26,96,90
Total B-Development Capital Expenditure	5,34,11,06	4,13,96,43	5,23,18,66
Less - Operational shortfall in Development Expenditure	(-) 54,00,00	..	(-) 62,09,86
Less- Housing Schemes to be financed from Deposit Account.	..	..	..
Total Capital Disbursements	14,10,10,04	12,92,41,06	11,69,88,70
 Total Provincial Consolidated Fund	 45,98,09,92	 41,35,71,20	 41,01,35,64
 (Charged)	 15,50,50,41	 11,19,90,25	 14,14,92,77
 (Voted)	 30,47,59,51	 30,15,80,95	 26,86,42,87

III-OTHER RECEIPTS AND DISBURSEMENTS

		(Rs. in thousands)		
Revenue Receipts		Budget Estimate 1990-91	Revised Estimate 1989-90	Budget Estimate 1989-90
PUBLIC ACCOUNTS OF THE PROVINCE				
1100000	Deferred Liabilities			
11500000	State Provident Fund	1,04,00,08	1,03,12,52	86,50,08
11000000	Total Deferred Liabilities	1,04,00,08	1,03,12,52	86,50,08
12000000	Deposits and Reserves (Bearing Interest)			
12100000	Renewal Reserve Funds:			
12104000	Railway Reserve Fund	..	..	..
13000000	Deposits and Reserves (Non bearing Interest).			
13300000	Reserve Funds	..	..	..
13307012	Chief Minister Punjab Food Relief Fund	..	..	..
13310001	Deposits of Depreciation Reserve of Commercial concerns-Jallo Rosin Factory.	..	..	..
13310003	Depreciation Reserve Fund- Government Presses	5,30	10,40	10,30
13312021	Jabez Fund	..	..	..
13312023	Women's Development Programme Fund	1,00	..	..
13312024	Population Welfare Programme Fund	1,00	..	..
13312025	Rural Development Works Programme Fund	1,00	..	..
13313018	Workers Children Education Fund	3,43,00	3,43,00	3,43,00
13313022	Education Special Development Fund	1,00	..	..
13314002	Subvention from the Workers Welfare Fund.	..	..	..
13315013	Provincial Government Employees Benevolent Fund.	28,15,71	26,92,45	22,62,50
13316013	Provincial Government Employees Group Insurance Fund.	3,22,59	3,22,59	3,22,59
13317007	Deposits of Sugarcane Development Cess Fund.	15,17,04	12,75,37	14,61,45
13400000	Deposit of Local Fund.	50,00,00	50,00,00	50,00,00

III-OTHER RECEIPTS AND DISBURSEMENTS

(Rs. in thousands)

Disbursements	Budget Estimate 1990-91	Revised Estimate 1989-90	Budget Estimate 1989-90
PUBLIC ACCOUNTS OF THE PROVINCE			
21000000 Deferred Liabilities			
21500000 State Provident Fund	30,15,00	30,11,53	24,30,62
21000000 Total Deferred Liabilities	30,15,00	30,11,53	24,30,62
22000000 Deposits and Reserves (Bearing Interest)			
22100000 Renewal Reserve Funds			
22104000 Railway Reserve Fund			
23000000 Deposits and Reserves (Not bearing Interest)			
23307012 Chief Minister Punjab Flood Fund			
23300000 Reserve Funds			
23310001 Deposit of Depreciation Reserve of Commercial concerns - Jallo Rosin Factory.			
23310003 Depreciation Reserve Fund - Government Presses			
23312021 Jahez Fund.			
23312023 Women's Development Programme Fund	1,00		
23312024 Population Welfare Programme Fund	1,00		
23312025 Rural Development Works Programme Fund	1,00		
23313018 Workers Children Education Fund	3,43,00	3,43,00	3,43,00
23313022 Education Special Development Fund	1,00		
23314002 Subvention from Workers Welfare Fund			
23315013 Provincial Government Employees Benevolent Fund	28,15,71	26,92,45	22,62,50
23316013 Provincial Government Employees Group Insurance Fund.	3,22,59	3,22,59	3,22,59
23317007 Deposits of Sugarcane Development Cess Fund.	15,17,04	12,75,37	14,61,45
23400000 Deposits of Local Fund	50,00,00	50,00,00	50,00,00

III-OTHER RECEIPTS AND DISBURSEMENTS

(Rs. in thousands)

Receipts	Budget Estimate 1990-91	Revised Estimate 1989-90	Budget Estimate 1989-90
PUBLIC ACCOUNTS OF THE PROVINCE			
13500000 Department and Judicial Deposits			
13501000 Civil Deposits	3,44,40,84	3,44,40,84	3,44,40,84
13501033 Zakat Collection Account Provincial Zakat Fund(Account No. 3)	17,00,00	88,50,00	70,80,00
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	5,00
15309000 Account with the Government of Burma.	70	70	70
15401000 Account with State Bank of Pakistan	1,03	4,03	4,02
17000000 Suspense:			
17100000 Suspense Account	30,56,00	30,56,00	30,76,00
19000000 Miscellaneous Accounts			
19100000 Departmental and Similar Accounts	90,38	90,38	90,26
1930100 Cash Balance Investment Account			
Long Term Investment	1,36,57	..	..
Total Deposits and Reserves	6,22,98,16	6,89,50,76	6,69,56,66
Account No. 1	6,05,98,16	6,01,00,76	5,98,76,66
Account No. 3	17,00,00	88,50,00	70,80,00

III- OTHER RECEIPTS AND DISBURSEMENTS

(Rs. in thousands)

Disbursements	Budget Estimate 1990-91	Revised Estimate 1989-90	Budget Estimate 1989-90
PUBLIC ACCOUNT OF THE PROVINCE			
23500000 Department Judicial Deposits.	3,44,40,84	3,44,40,84	3,44,40,84
23501000 Civil Deposits			
23800000 Other Accounts -			
23501033 Zakat Collection Account Provincial Zakat Fund Account No.3	17,00,00	88,50,00	70,80,00
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			5
25100000 Permanent Advances			
25200000 Advances Repayable	28,60,00	28,60,00	28,60,00
25307000 Accounts with the Government of India	38	38	26
25308000 East Pakistan Suspense	5,00	5,00	5,00
25309000 Account with the Government of Burma	70	70	70
25401000 Account with the State Bank of Pakistan	1,03	4,03	4,02
27000000 Suspense:			
27100000 Suspense Account	30,56,00	30,56,00	30,76,00
29000000 Miscellaneous Account:			
29100000 Departmental and Similar Accounts	90,00	90,00	90,00
29301000 Cash Balance Investment Account Long Term Investment	1,36,57		
Total Deposits and Reserves	6,22,92,86	6,89,40,36	6,69,46,41
Account No.1	6,05,92,86	6,00,90,36	5,98,66,41
Account No. 3	17,00,00	88,50,00	70,80,00

III-OTHER RECEIPTS AND DISBURSEMENTS

(Rs. in thousands)

Receipts	Budget Estimate 1990-91	Revised Estimate 1989-90	Budget Estimate 1989-90
PUBLIC ACCOUNTS OF THE PROVINCE			
18000000 Remittances:			
18108000 Works Audit Suspense	30,00,00	30,00,00	30,00,00
18302000 Cash Remittances between Treasuries	9,99,39,00	9,99,39,00	8,78,09,26
18303000 State Bank of Pakistan Remittances	64	64	64
18401000 Adjusting Account between Federal and Provincial Governments.	57,85,82	57,85,82	55,76,68
18402000 Inter Provincial Settlement Account	65,47	65,47	65,47
18000000 Total Remittances	10,87,90,93	10,87,90,93	9,64,52,05
Total Public Account of the Province	18,14,89,17	18,80,54,21	17,20,58,79
Account No. 1	17,97,89,17	17,92,04,21	16,49,78,79
Account No. 3	17,00,00	88,50,00	70,80,00
Total Provincial Receipts	59,68,89,65	58,47,44,87	55,61,84,31
Account No. 1	51,99,76,00	50,78,56,98	48,86,93,20
Account No. 2	7,52,13,65	6,80,37,89	6,04,11,11
Account No. 3	17,00,00	88,50,00	70,80,00
Opening Balance	1,02,46,93	1,98,16,08	3,17,13,31
Account No. 1	14,69,04	81,00,11	2,85,55,40
Account No. 2	97,20,86	97,20,86	- 14,06
Account No. 3	19,95,11	19,95,11	31,71,97
Grand Total	60,71,36,58	60,45,60,95	58,78,97,62

III-OTHER RECEIPTS AND DISBURSEMENTS

(Rs. in thousands)

Disbursements	Budget Estimate 1990-91	Revised Estimate 1989-90	Budget Estimate 1989-90
PUBLIC ACCOUNT OF THE PROVINCE			
28000000 Remittances:			
28108000 Works Audit Suspense	30,00,00	30,00,00	30,00,00
28302000 Cash Remittances between Treasuries	9,99,39,00	9,99,39,00	8,78,09,26
28303000 State Bank of Pakistan Remittances	64	64	64
28401000 Adjusting Account between Federal and Provincial Governments.	57,85,82	57,85,82	55,76,68
28402000 Inter-Provincial Settlement Account	65,47	65,47	65,47
28000000 Total Remittances	10,87,90,93	10,87,90,93	9,64,52,05
Total Public Account of the Province	17,40,98,79	18,07,42,82	16,58,29,08
Account No.1	17,23,98,79	17,18,92,82	15,87,49,08
Account No.3	17,00,00	88,50,00	70,80,00
Total Provincial Disbursements	63,39,08,71	59,43,14,02	57,59,64,72
Account No.1	54,92,50,03	51,74,26,13	50,84,73,61
Account No.2	8,29,58,68	6,80,37,89	6,04,11,11
Account No.3	17,00,00	88,50,00	70,80,00
Closing Balance	- 2,67,72,13	1,02,46,93	1,19,32,90
Account No.1	- 3,07,43,07	- 14,69,04	87,74,99
Account No.2	19,75,83	97,20,86	-14,06
Account No.3	19,95,11	19,95,11	31,71,97
Grand Total	60,71,36,58	60,45,60,95	58,78,97,62

**III-SUMMARY STATEMENT OF REVENUE RECEIPTS AND REVENUE EXPENDITURE
(FOR DETAILS SEE STATEMENT I)**

(Rs. in thousands)

Revenue Receipts		Budget Estimate 1990-91.	Revised Estimate 1989-90	Budget Estimate 1989-90
General Revenue Receipts				
0000000	Tax Revenue			
0100000	Direct Taxes on Income and Wealth	8,25,81,26	7,55,85,31	7,11,25,14
0200000	Indirect Taxes(on Commodities and Transactions)	13,92,34,08	12,64,24,48	10,35,30,12
1000000	Non-Tax Receipts			
1100000	Incomes from Property and Enterprise(Interest Receipts)	6,53,18	11,56,28	6,38,04
1200000	Receipts from Civil Administration and other Functions.			
1210000	General Administration Receipts	8,61,46	8,17,61	7,57,32
1230000	Law and Order Receipts.	28,82,38	26,79,64	26,52,63
1240000	Community Service Receipts	16,25,36	14,46,10	13,84,13
1250000	Social Service Receipts	63,77,44	46,12,70	44,23,84
1260000	Economic Services Receipts	1,57,10,21	1,52,68,43	1,57,72,69
1300000	Miscellaneous Receipts	67,15,67	1,76,93,57	4,48,31,31
1400000	Miscellaneous Adjustments between Federal and Provincial Governments	..	..	..
	Total General Revenue Receipts	25,66,41,04	24,56,84,12	24,51,15,22

**IV-SUMMARY STATEMENT OF REVENUE RECEIPTS AND REVENUE EXPENDITURE
(FOR DETAILS SEE STATEMENT I)**

(Rs. in thousands)

Expenditure met from Revenue		Budget Estimate 1990-91	Revised Estimate 1989-90	Budget Estimate 1989-90
Non-Development Revenue Expenditure				
00000	General Administration	3,37,07,37	2,44,73,85	3,18,06,15
20000	Law and Order	2,91,82,29	2,13,68,05	2,12,91,67
30000	Community Services	1,10,95,95	1,12,69,24	1,16,05,41
40000	Social Services	10,18,56,25	9,06,60,44	9,59,29,95
50000	Economic Services	3,46,41,90	3,33,39,18	3,41,21,32
60000	Subsidies	64,86,00	64,86,00	1,35,02,10
70000	Debt Servicing, Investable Funds and Grants	7,32,38,64	6,47,67,57	5,93,06,64
80000	Unallocable	2,54	2,47	2,50
Total Non-Development Revenue Expenditure		29,02,10,94	25,23,66,80	26,75,65,74
Revenue Surplus/Deficit		- 3,35,69,90	- 66,82,68	- 2,24,50,52
Total		25,66,41,04	24,56,84,12	24,51,15,22

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

(Rs. in thousands)

Capital Receipts		Budget Estimate 1990-91	Revised Estimate 1989-90	Budget Estimate 1989-90
General Capital Receipts:				
1310000	Grants	1,00,00	6,33,82	5,00,00
1320000	Extraordinary Receipts	19,00,16	17,65,25	11,11,33
2200000	Recoveries of Loans and Advances	43,23,37	12,40,03	38,90,50
2311000	Domestic Debt(Permanent) Direct	10,20	7,85,94	7,95,36
2312000	Domestic Debt (Permanent) received from the Federal Government			
2320000	Floating Debt-(Ways and Means Advances)	6,12,00	57,85,00	6,12,00
	Total General Capital Receipts	69,45,73	1,02,10,04	69,09,19
Public Account Receipts:				
11000000	Deferred Liabilities(Unfunded Debt)	1,04,00,08	1,03,12,52	86,50,08
12000000	Deposit and Reserves	6,05,98,16	6,01,00,76	5,98,76,66
18000000	Remittances	10,87,90,93	10,87,90,93	9,64,52,05
	Total Public Account Receipts	17,97,89,17	17,92,04,21	16,49,78,79

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

(Rs. in thousands)

Capital Disbursements		Budget Estimate 1990-91	Revised Estimate 1989-90	Budget Estimate 1989-90
Non-Development Capital Expenditure				
Non-Development Capital Heads				
71500	Repayment of Principal-Domestic Debt	1,00,00	6,33,82	5,00,00
71501	Permanent Debt(Market Loans)	10,20	7,85,94	7,95,36
71502	Floating Debt(Ways and Means Advances)	6,12,00	57,85,00	6,12,00
71600	Repayment of Principal Domestic Debt Payable to the Federal Government	52,12,61	49,98,51	44,98,51
71700	Repayment of Principal-Foreign Debt(Debt Raised Abroad)	..	..	..
71800	Repayment of Principal-Foreign Debt Payable to the Federal Government	12,93,31	13,26,34	12,20,52
73000	Loans and Advances	29,70,00	63,16,95	30,00,00
81000	State Trading in Medical Stores and Coal (Net)	- 1,57,82	- 39,82	-1,57,60
Total Non-Development Capital Expenditure		1,00,40,30	1,98,06,74	1,04,68,79
Net Capital Receipts		- 30,94,57	- 95,96,70	-35,59,60
Total General Capital Receipts		69,45,73	1,02,10,04	69,09,19
Public Account Disbursements				
21000000	Deferred Liabilities (Unfunded Debt)	30,15,00	30,11,53	24,30,62
	Deposit and Reserves	6,05,92,86	6,00,90,36	5,98,66,41
28000000	Remittances	10,87,90,93	10,87,90,93	9,64,52,05
Total Public Account Disbursement		17,23,98,79	17,18,92,82	15,87,49,08
Net Public Account Receipts		73,90,38	73,11,39	62,29,71
Total		17,97,89,17	17,92,04,21	16,49,78,79

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

Receipts	(Rs. in thousands)		
	Budget Estimate 1990-91	Revised Estimate 1989-90	Budget Estimate 1989-90
A.D.P. Resources			
Revenue Surplus/Deficit	- 3,35,69,90	- 66,82,68	-2,24,50,52
Net Capital Receipts	- 30,94,57	- 95,96,70	-35,59,60
Net Public Account Receipts	73,90,38	73,11,39	62,29,71
Transfer from Deposit Account for Town Development Schemes	"	"	"
Development Revenue Receipts	4,50,00	67,51,59	5,10,00
Development Capital Receipts	7,61,50,06	6,60,07,02	7,11,80,00
Total	4,73,25,97	6,37,90,62	5,19,09,59
Utilization of Cash Balance(Account No.1)	2,92,74,03	95,69,15	1,97,80,41
Total A.D.P. Resources	7,66,00,00	7,33,59,77	7,16,90,00

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

(Rs. in thousands)

Disbursements		Budget Estimate 1990-91	Revised Estimate 1989-90	Budget Estimate 1989-90
Development Expenditure on Revenue Account		3,65,88,94	3,19,63,34	2,86,81,20
Development Expenditure on Capital Account				
31200	Highways, Roads and Bridges	2,08,79,00	1,56,19,61	2,05,77,00
31400	Buildings and Structures-			
	Government Buildings	2,49,15,35	1,86,74,28	2,43,19,20
	Police Project	--	--	--
45200	Low Cost Housing(Town Development)	8,00,00	8,99,15	8,00,00
51300	Agricultural Research and Extension Services	4,23,31	3,49,17	4,12,05
52000	Irrigation	34,20,00	26,60,12	33,72,54
7200	Government Investments (Provincial Miscellaneous Investments)	--	6,00,00	--
72000	Government Investments(Industrial Development)	1,55,90	1,40,97	1,40,97
73000	Loans and Advances(Loans to Municipalities, Port Funds etc.)	28,17,50	24,53,13	26,96,90
Gross Total Development Programme		9,00,00,00	7,33,59,77	8,09,99,86
Less: Operation Shortfall		- 1,34,00,00	--	- 93,09,86
Net Total Development Programme		7,66,00,00	7,33,59,77	7,16,90,00

VII-DETAILS OF REVENUE RECEIPTS

(Rs. in thousands)

Classification of Receipt	Budget Estimate 1990-91	Revised Estimate 1989-90	Budget Estimate 1989-90
000000 TAX REVENUE			
0100000 Direct Taxes(on Income and Wealth)-			
0112000 Personnel Income Tax-Share of net proceeds assigned to Provinces	7,56,53,00	6,89,69,00	6,51,47,00
0116000 Taxes from Agriculture	..	2	4,00
0120000 Property and Wealth Tax:			
0122100 Urban Immovable Property Tax-Ordinary Collections	51,42,50	46,75,00	42,00,00
Deductions:			
022900 Urban Immovable Property Tax-Share of Net Proceeds assigned to Corporations, Municipalities, etc.	(-)41,53,68	(-)37,76,17	(-)33,92,60
Deduct-Refund			..
Total	9,88,82	8,98,83	8,07,40
0123000 Transfer of Property Tax			
0123100 Transfer of Property Tax-Fee for registering documents	12,00,00	11,60,00	11,60,00
0123200 Transfer of Property Tax-Fee for copying registered documents	35,00	33,00	33,00
0123800 Transfer of Property Tax-Others	30,00	30,00	30,00
Deduct-Refund	(-)1,00	(-)97	(-)97
Total	12,64,00	12,22,03	12,22,03
0124001 Land Revenue-Ordinary Collections	1,20,00	1,06,50	1,18,00
0124009 Land Revenue-Fees for Consolidation of Holdings	23,00	21,00	25,00
0124020 Land Revenue-Recoveries of Over-Payments.	3,00	2,50	1,00
0124021 Land Revenue-Collection of payments for services rendered.	3,00	3,00	3,00
0124080 Land Revenue-Others	41,26,44	39,87,43	34,47,71
Deduct-Refund			
Total	42,75,44	41,20,43	35,94,71

VII-DETAILS OF REVENUE RECEIPTS

(Rs. in thousands)

Classification of Receipt		Budget Estimate 1990-91	Revised Estimate 1989-90	Budget Estimate 1989-90
0171000	Tax on Profession, Trade and Callings- Ordinary Collections	4,00,00	3,75,00	3,50,00
0200000	Indirect Taxes (on Commodities and Transactions)			..
0210000	Customs	1,90,05,00	1,59,71,00	1,11,82,00
0221190	Sales Tax on Import-Share of net proceeds assigned to Provinces	9,39,30,00	8,53,78,00	6,78,48,00
0249100	Net proceeds on Excise Duty on Natural Gas assigned to Provinces	7,25,00	6,79,00	6,87,00
0250000	Provincial Excise:			
0251000	Spirits and Fermented Products	3,68,76	3,60,24	2,93,43
0252000	Spirits and Fermented Products- Medicated Wines and Liquors	59,72	55,03	54,69
0253000	Medicinal and Toilet Preparations Containing Alcohol.	90,00	88,00	63,57
0254000	Receipts from Distilleries	33	33	33
0255000	Sale proceeds of opium tablets	73,00	72,00	67,10
0256000	Fines, Confiscation and Miscellaneous	17	17	17
0257000	Collection of payments for services rendered	17,42	14,87	16,40
0258000	Others	10	9	2
	Deduct-Refund	- 1,20,00	- 1,20,00	-1,43,00
	Total	4,89,50	4,70,73	3,52,71

VII-DETAILS OF REVENUE RECEIPTS

(Rs. in thousands)

Classification of Receipt	Budget Estimate 1990-91	Revised Estimate 1989-90	Budget Estimate 1989-90
0260000 Sale of Opium			
0262000 Sale Proceed of Medical Opium	48,26	45,00	46,20
0268000 Others	24	23	23
Total	48,50	45,23	46,43
0270000 Stamps Duties :			
0271001 Non-Judicial - Sale Stamps	1,13,08,40	1,11,94,40	1,08,11,00
0271008 Non-Judicial - Duty on other Impressing Documents	10,73,00	8,85,12	7,10,50
0271009 Non-Judicial-Fines and Penalties	22,20	22,20	8,58
0272400 Judicial-Court Fees realised in Stamps	7,89,00	7,83,00	7,50,00
0272500 Judicial-Fines and Penalties Deductions	25	25	32
Total	- 2,25,01	- 2,24,39	- 2,17,07
	1,29,67,84	1,26,60,58	1,20,63,33
0280000 Motor Vehicles:			
0281000 Receipts under Motor Vehicles Acts.	6,26,00	5,15,00	5,82,96
0282000 Receipts under Provincial Motor Vehicle Taxation Act.	46,00,00	41,20,00	41,20,00
0288000 Other Receipts Deduct - Refund	3,53,19	3,24,15	3,15,00
Total	55,79,19	49,59,15	50,17,96
0290000 Other Indirect Taxes:			
0291000 Entertainment Tax Deduct - Refund	17,40,26	16,37,26	18,31,76
Total	- 25	- 25	- 15
	17,40,01	16,37,01	18,31,61

VII-DETAILS OF REVENUE RECEIPTS

(Rs. in thousands)

Classification of Receipt		Budget Estimate 1990-91	Revised Estimate 1989-90	Budget Estimate 1989-90
0293100	Education Cess	7,00	7,00	7,00
0294100	Cotton Fee	19,00,00	19,00,00	18,05,00
0295000	Tax on Hotels	1,15,00	1,15,00	1,10,00
	Deduct - Refund			
	Total	1,15,00	1,15,00	1,10,00
0296000	Electricity	25,67,76	24,42,50	24,32,26
	Deduct - Refunds	- 2	- 2	- 2
	Total	25,67,74	24,42,48	24,32,24
0298000	Others	1,60,00	1,60,00	1,47,54
	Deduct - Refunds	- 70	- 70	- 70
	Total	1,59,30	1,59,30	1,46,84
1000000	NON-TAX RECEIPTS			
1100000	INCOME FROM PROPERTY AND ENTERPRISE			
1130000	Interest			
1132000	Interest on Loans and Advances Local Bodies.	9,11,48	36,31,55	8,10,17
1134000	Interest on Loans ;and Advances to Non-financial Institutions.	47,35,55	2,09,71,06	40,72,34
1135000	Interest on Loans and Advances to Government Servants.	4,20	4,40	2,84
1136000	Interest Received from Commercial Departments			
1137000	Interest on Arrears of Revenue	60,00	59,48	59,48
1138000	Interest Realised on Investments of Cash Balances	32,26	32,26	32,26
1139000	Interest Others	7,61	9,27	11,83
	Deductions	- 51,37,94	- 2,35,83,74	- 43,84,90
	Total	6,13,16	11,24,28	6,04,02

VII-DETAILS OF REVENUE RECEIPTS

		(Rs. in thousands)		
Classification of Receipt		Budget Estimate 1990-91	Revised Estimate 1989-90	Budget Estimate 1989-90
1140000	Dividends -			
1141000	Dividends from Government Investments - (Financial Institutions).			
1142000	Dividends from Government Investments (Non-Financial Institutions).	40,02	32,00	34,02
	Total	40,02	32,00	34,02
1200000	RECEIPT FROM CIVIL ADMINISTRATION AND OTHER FUNCTIONS			
1210000	General Administration Receipts			
1211100	Organs of State -Examination Fee realised by Public Service Commission.	14,99	9,72	26,72
1211200	Organs of State Receipts realised by Selection Divisional Boards for recruitment in Secretariat Departments.			
	Total	14,99	9,72	26,72
1212401	Fiscal Administration Receipts-in-Aid of Superannuation - contribution of Pensions and Gratuities.	7,51,02	7,15,26	6,52,95
1212402	Fiscal Administration-Receipts-in-Aid of Superannuation - Share of Pension liability recovered from Local Bodies for Provincialized Colleges/Schools.	25,14	23,95	17,20
1212480	Fiscal Administration-Receipts-in-Aid of Superannuation-Others	29,41	28,00	20,42
	Total	8,05,57	7,67,21	6,90,57
1213400	Economic Regulations-Receipts under the Companies Ordinance	3	3	3
1213600	Economic Regulations-Receipts under the Weights and Measures and Trade Employees Act.	40,87	40,65	40,00
	Total	40,90	40,68	40,03

VII-DETAILS OF REVENUE RECEIPTS

(Rs. in thousands)

Classification of Receipt		Budget Estimate 1990-91	Revised Estimate 1989-90	Budget Estimate 1989-90
1230000	Law and Order Receipts:			
1231001	Justice - Sale proceeds of unclaimed escheated property.	6,49	6,48	3,71
1231002	Justice - Court Fee realized in cash	2	2	1
1231003	Justice - General Fees, Fines and Forfeitures.	6,82,47	6,30,09	6,65,63
1231008	Justice - Receipts of Record Room	2,20	2,00	1,99
1231009	Justice - Recoveries of Overpayments	1,57	1,57	1,67
1231010	Justice - Collection of payments for services rendered.	8,10	7,80	7,84
1231800	Justice - Others	6,05	5,95	5,82
	Deduct - Refunds	- 5,98	- 5,98	-5,98
	Total	7,00,92	6,47,93	6,80,69
1232202	Police - Police supplied to Federal Government.	2,38,87	1,83,46	2,30,06
1232204	Police - Police supplied to Public Departments, Private Companies and Persons.	1,40,61	1,39,53	1,39,53
1232206	Police - Fees, Fines and Forfeitures	22,75	21,99	21,99
1232210	Police - Recoveries of Overpayment	19,60	18,99	18,42
1232211	Police - Collection of payments for services rendered.	41,00	40,82	40,66
1232280	Police - Others	14,92,15	14,03,98	12,98,34
	Total	19,54,98	18,08,77	17,49,00
1233001	Jails - Sale proceeds of Articles in Jails.	1,99,80	1,99,80	1,99,80
1233002	Jails - Value of supplies made by Factory Department to Maintenance Department in Jails.			-
1233004	Jails - Recoveries of Overpayments	11	9	9

VII-DETAILS OF REVENUE RECEIPTS

(Rs. in thousands)

Classification of Receipt		Budget Estimate 1990-91	Revised Estimate 1989-90	Budget Estimate 1989-90
1233800	Jails - Others	23,57	20,14	20,14
	Deduct - Refunds			..
	Total	2,23,48	2,20,03	2,20,03
1234000	Civil Defence	3,00	2,91	2,91
1240000	Community Services Receipts:			
1241000	Works :			
1241100	Buildings -			
1241110	Building Rent	1,45,75	1,32,75	1,20,75
1241130	Recoveries of Expenditure	53,13	50,45	42,45
1241180	Others	2,01,80	1,80,23	1,61,80
	Total	4,00,68	3,63,43	3,25,00
1241200	Communications:			
1241210	Buildings Rent	1,68	1,67	1,67
1241220	Toll on Roads and Bridges	4,75,00	4,36,00	4,36,00
1241230	Recoveries of Expenditure	46,00	45,00	44,00
1241280	Works - Other	4,77,00	3,75,00	3,52,46
	Deduct Refunds	..	..	..
	Total	9,99,68	8,57,67	8,34,13
1242400	Public Health - Recoveries of Overpayments	37,00	37,00	32,40
1242500	Public Health - Collection of Payments for services rendered.	20,00	20,00	24,00
1242800	Public Health - Others	1,68,00	1,68,00	1,68,60
	Total	2,25,00	2,25,00	2,25,00

VII-DETAILS OF REVENUE RECEIPTS

(Rs. in thousands)

Classification of Receipt		Budget Estimate 1990-91	Revised Estimate 1989-90	Budget Estimate 1989-90
1250000	Social Services Receipts			
1251101	Education-Fees Government University Arts Colleges	6,22,96	6,20,11	6,15,30
1251102	Education - Fees Government University, Professional Colleges	4,93	4,93	4,93
1251201	Education-Secondary-Fee Government Secondary (including Intermediate classes), Schools.	8,53,32	8,50,43	8,48,53
1251301	Education-Primary Fees- Government Primary Schools	23,75,00	5,81,44	5,33,58
1251401	Education-Special-Fees and Other Receipts, Government Special Schools	8,75	8,73	8,73
1251402	Education-Special-Receipts of Technical and Commercial Institutes	57,00	56,21	53,86
1251504	Education-General-Administration Fee	65,96	65,92	65,91
1251505	Education-General-Recoveries of Overpayments.	17,64	17,60	17,58
1251506	Education-General-Collection of Payments for services rendered.	4	4	4
1251700	Education-Receipts from Museums	58	55	52
1251800	Education-Others	51,65	51,59	51,54
	Deduct - Refunds	- 24,43	- 23,95	-17,20
	Total	40,33,40	22,33,60	21,83,32
1252100	Health-School and College Fees	68,90	68,90	55,00
1252200	Health-Hospital Receipts	5,87,23	5,44,23	5,29,63
1252300	Health-Mental Hospital Receipts	8,90	8,90	5,40
1252400	Health-Sale of Medicines and Vaccines	1,09	1,09	1,04
1252500	Health - Contributions	1,26,12	1,26,12	1,21,31
1252600	Health - Recoveries of Overpayments	8,00	8,00	8,00

VII-DETAILS OF REVENUE RECEIPTS

(Rs. in thousands)

Classification of Receipt		Budget Estimate 1990-91	Revised Estimate 1989-90	Budget Estimate 1989-90
1252700	Health-Collection of payments for services rendered.	6,69	6,69	6,37
1242800	Health-Others	77,07	77,07	73,25
	Total	8,84,00	8,41,00	8,00,00
1253300	Manpower Management- Receipts for the Manpower and Employment Organization.	19,19	18,00	14,67
1253500	Manpower Management - Receipts under the West Pakistan Shops and Establishment Ordinance, 1969.	85	85	85
	Total	20,04	18,85	15,52
1254100	Housing and Physical Planning- Sale of Plots.	12,65,00	12,55,00	12,53,88
1254200	Housing and Physical Planning- Sale of Buildings.	15,00	14,25	14,25
1254300	Housing and Physical Planning- Income from Satellite Town Schemes.	40,00	30,00	51,06
1254400	Housing and Physical Planning- Recovery of Overpayments.	..	..	..
1254500	Housing and Physical Planning- Collection of payments for services rendered.	..	..	15
1254600	Housing and Physical Planning - Commercialization Fee.	..	..	..
1254700	Housing & Physical-Share Property of Excise & Taxation Department	30,00	25,00	25,00
1254800	Housing and Physical Planning - Others	10,00	1,15,00	5,66
1254900	Housing and Physical Planning - Sale of Plots for the Re-planning.			..
	Total	13,60,00	14,39,25	13,50,00
1255100	Social Security and Social Welfare Measure - Receipts under the Wild Bird and Wild Animals Protection Act.	80,00	80,00	75,00

VII-DETAILS OF REVENUE RECEIPTS

(Rs. in thousands)

Classification of Receipt		Budget Estimate 1990-91	Revised Estimate 1989-90	Budget Estimate 1989-90
1260000	Economic Services Receipts -			
1261200	Agriculture	22,35,20	21,08,20	19,64,00
1261300	Fisheries	2,18,11	2,07,73	1,85,00
1261400	Animal Husbandry	7,54,98	6,62,44	6,75,00
1261500	Forest	21,15,39	15,20,61	20,70,62
	Deduct -Refunds	- 2,34	- 20,61	-1,27
	Total	21,13,05	15,00,00	20,69,35
1261600	Co-operation	16,49	14,30	14,50
1262101	Irrigation-Works-Direct Receipts on account of Water Rates.	80,50,07	83,29,80	81,26,27
1262180	Irrigation-Works-(Others)	4,37,60	5,52,29	4,51,98
126202	Embankment and Drainage Works - Direct Receipts on account of Hill Torrents.	20	20	20
1262203	Embankment and Drainage Works - Recoveries of Expenditure	6,40	6,41	6,41
1262280	Embankment and Drainage Works - Others	46,41	43,00	40,83
1262300	Forestry Wing Deduct-Refunds	8,08,45	8,10,36	12,26,20
	Total	93,49,13	97,42,06	98,51,89
1264301	Printing-Sale of Gazettes	80	80	80
1264304	Printing-Civil List and other Publications.	89,65	89,65	90,35
1264306	Printing-Sale of Service Books	1,96	1,96	1,96
1264307	Printing-Sale of Forms and Registers to Union Councils	3,35	3,20	3,20

VII-DETAILS OF REVENUE RECEIPTS

(Rs. in thousands)

Classification of Receipt		Budget Estimate 1990-91	Revised Estimate 1989-90	Budget Estimate 1989-90
1264308	Printing-Sale of Other Forms	1,43,68	1,43,73	1,43,73
1264310	Printing-Charges for work done for Provincial Government Departments	2,84,90	2,85,00	2,85,00
1264380	Printing-Others	1,54	1,54	1,54
	Total	5,25,88	5,25,88	5,26,58
1264402	Stationery-Sale of Stationery to Local Bodies etc.	12,20	12,20	12,20
1264403	Stationery-Sale of Stationery to Provincial Government Departments.	2,17,20	2,17,20	2,17,20
1264404	Stationery-Sale of Plain Paper used with stamps.	31,50	30,00	29,97
1264480	Stationery- Others	"	"	3
	Total	2,60,90	2,59,40	2,59,40
1264601	Industries- Industries Receipts.	2,10,76	2,13,35	2,05,97
1264604	Industries-Fees for Inspection of Boilers.	9,50	9,50	9,00
1264605	Industries- Fees under Partnership Act.	3,31	3,17	3,20
1264606	Industries- Recoveries of Overpayments	40	40	30
1264680	Industries - Others.	12,50	22,00	8,50
	Total	2,36,47	2,48,42	2,26,97
1300000	MISCELLANEOUS RECEIPTS			
1310000	Grants-			
	1311100	Foreign Grants - Development Grant from Foreign Governments:		
08		Revenue	4,50,00	4,50,00
		Capital	"	"
22,00	22,00	22,00	"	"
00,1	00,1	00,1	"	"

VII-DETAILS OF REVENUE RECEIPTS

(Rs. in thousands)

Classification of Receipt		Budget Estimate 1990-91	Revised Estimate 1989-90	Budget Estimate 1989-90
1312100	Other Grants from Federal Government - Development Grant from Federal Government:			
	Revenue	..	63,01,59	60,00
	Capital	..	..	..
1312200	Other Grants from Federal Government Non-Development Grants from Federal Government:			
	Revenue	34,59,41	1,46,94,19	4,18,61,64
	Capital	1,00,00	6,33,82	5,00,00
1390000	Others			
1391001	Other- Receipts- Unclaimed Deposits	8,52,19	8,52,19	8,52,19
1391002	Other-Sale of Stores and Materials.	25,00	25,00	25,00
1391003	Other-Receipts-Sale of Land Houses, etc.	5,00	5,00	5,00
1391004	Other-Receipts-Contributions	..	..	..
1391005	Other-Receipts-Rent, Rates and Taxes.	15,00	15,00	15,00
1391008	Others-Receipts under the Mines and Oil-fields and Mineral Development (Federal Control) Act, 1948.	5,30,00	5,30,00	4,25,00
	Royalty on Natural Gas	7,43,00	5,64,00	5,79,00
1391015	Others-Receipts-Collection charges of Sugarcane Development Cess.	30,96	26,03	29,83
1391018	Other-Receipts-Fees for Registration of Societies under the Registration Act.	3,00	3,00	3,00
1391021	Other-Receipts-Surcharges	1,75,38	1,18,12	1,86,72
1391023	Other-receipts-Receipts from Zoological Gardens. Collection of Payment for Services rendered.	22,00	20,00	20,00
1391024	Other-Receipts-Recoveries from the Federal Government on account of Compulsory Film Screening Scheme.	1,33	1,18	1,31
1391280	Other Receipts-Fees/Fines	17	11	11

VII-DETAILS OF REVENUE RECEIPTS

		(Rs. in thousands)		
Classification of Receipt		Budget Estimate 1990-91	Revised Estimate 1989-90	Budget Estimate 1989-90
1391025	Other - Receipts - Recoveries of Overpayments	40,00	40,00	40,00
1391026	Other- Receipts - Collection of payment for services rendered.	4,50	4,21	1,41
1391200	Other-Receipts-Fees, Fines and Forfeiture.	5,42,57	5,31,94	5,36,83
	Miscellaneous	2,66,16	2,63,60	2,49,27
	Total	32,56,26	29,99,38	29,69,67
1400000	Miscellaneous Adjustments between Federal and Provincial Governments.	..	..	..
	Total A-General Revenue Receipts.	25,66,41,04	24,56,84,12	24,51,15,22
1320000	Extraordinary Receipts.			
1321100	Extra-ordinary Receipts- Sale of Land.	17,52,40	16,52,40	9,62,00
1322000	Extra-ordinary Receipts- Sale of Other Government Assets.	5	5	27
1323000	Extra-ordinary Receipts- Sale of Agricultural Machinery.	1,47,75	1,14,00	1,49,10
1328000	Others - Receipts	..	..	..
	Deduct - Refund	-4	-1,20	-4
	Total	19,00,16	17,65,25	11,11,33

VIII-DETAILS OF REVENUE EXPENDITURE ACCORDING TO FUNCTIONAL CLASSIFICATION

(Rs. in thousands)

Functional Classification of Expenditure	Demand Number	Budget Estimate 1990-91	Revised Estimate 1989-90	Budget Estimate 1989-90	
A-NON-DEVELOPMENT REVENUE EXPENDITURE					
00000 GENERAL ADMINISTRATION					
01000	Organs of State				
	01103 Provincial Assembly				
	(Charged)	10	2,05,24	2,47,57	2,09,11
	(Voted)		5,21,85	4,30,51	3,86,65
01106	Law and Parliamentary Affairs				
	General Administration	10	42,06	50,08	38,08
	Administration of Justice	11	3,85,15	3,86,66	3,96,88
01203	Governor				
	(Charged)	10	66,69	66,14	63,80
	(Voted)				
01203	Governor's Secretariat (Charged)	10	24,70	23,76	23,49
01204	Chief Minister's Secretariat	10	1,33,11	1,19,69	99,33
01205	Ministers	10	3,83,15	4,86,34	2,99,80
01207	Administrative Inspection	10	34,80	31,85	32,61
01302	Services and General Administration Department.	10	9,44,96	13,37,71	8,60,84
01304	Public Service Commission	10	85,01	76,49	80,87
01402	Home Department	10	1,90,16	1,67,18	1,70,93
01405	Anti Corruption Establishment	10	2,40,93	2,29,69	2,31,37
01600	General Commission of Enquiries.	31	8,76	9,52	8,59
01801	Divisional and District Administration.	10	22,65,76	22,06,51	21,41,76

VIII-DETAILS OF REVENUE EXPENDITURE ACCORDING TO FUNCTIONAL CLASSIFICATION

(Rs. in thousands)

Functional Classification of Expenditure		Demand Number	Budget Estimate 1990-91	Revised Estimate 1989-90	Budget Estimate 1989-90
01802	Local Authority Administration and Regulation of Local Bodies	10	56,29	50,64	53,82
	Total		55,88,62	59,20,34	50,97,93
	(Charged)		2,96,63	3,37,47	2,96,40
	(Voted)		52,91,99	55,82,87	48,01,53
02000	Fiscal Administration				
02100	Finance Department	10	75,26,37	1,90,06	33,40,38
02300	Tax Management Board of Revenue, Excise and Taxation Department.				
	Provincial Excise	3	2,89,46	2,60,96	2,40,25
	Stamps	4	1,28,12	1,00,09	1,04,06
	Registration	6	49,56	44,08	46,03
	Charges on Account of Motor Vehicle Act.	7	1,39,71	1,58,02	1,16,71
	Other Taxes and Duties	8	4,36,41	3,71,91	3,72,31
	General Administration	10	1,90,56	1,94,53	1,81,19
02402	Treasuries/District Accounts Offices.	10	3,03,33	2,77,88	2,72,26
02403	Local Fund Audit Department	10	1,32,60	1,23,48	1,28,87
02800	Superannuation and Pension	28	1,77,03,07	1,54,54,07	2,07,33,22
02901	Others-(Government Contribution to Group Insurance for employees	31	70,00	69,48	70,00
	Total		2,69,69,19	1,72,44,56	2,56,05,28

VIII-DETAILS OF REVENUE EXPENDITURE ACCORDING TO FUNCTIONAL CLASSIFICATION

(Rs. in thousands)

Functional Classification of Expenditure		Demand Number	Budget Estimate 1990-91	Revised Estimate 1989-90	Budget Estimate 1989-90
03000	Economic Regulation:				
03200	Planning:				
	General Administration	10	1,67,23	1,68,57	1,64,46
	Miscellaneous	31	1,56,04	1,38,51	1,44,63
03800	Weights and Measures, Trade marks and Patent Rights:				
	Miscellaneous Departments.	23	7,47	7,04	7,71
	Total		3,30,74	3,14,12	3,16,80
06000	Statistics:				
06100	Statistical Office/Bureau of Statistics:				
	Miscellaneous Departments	23	1,08,04	1,01,62	1,08,00
06300	Agricultural Census/Statistics:				
	Agriculture	18	3,13,10	2,89,17	3,03,09
	Total		4,21,14	3,90,79	4,11,09
07000	Publicity and Information:				
07100	Information Department	10	27,25	73,31	25,62
07300	Publicity				
	Miscellaneous Departments	23	1,33	1,23	1,31
	Agriculture	18	48,48	43,28	47,33
07400	Public Relations:				
	Miscellaneous Departments	23	3,20,62	4,86,22	3,00,79
	Total		3,97,68	6,04,04	3,75,05
20000	LAW AND ORDER				
21000	Justice - Law Courts:				
	Administration of Justice	(Charged) 11	5,39,40	5,34,55	5,18,21
		(Voted)	12,49,42	11,12,29	11,04,49
	Miscellaneous Departments	23	43,06	39,06	40,95
	Total		18,31,88	16,85,90	16,63,65
	(Charged)		5,39,40	5,34,55	5,18,21
	(Voted)		12,92,48	11,51,35	11,45,44

VIII-DETAILS OF REVENUE EXPENDITURE ACCORDING TO FUNCTIONAL CLASSIFICATION.

(Rs. in thousands)

Functional Classification of Expenditure		Demand Number	Budget Estimate 1990-91	Revised Estimate 1989-90	Budget Estimate 1989-90
22000	Police and Civil Armed Forces:				
22200	Provincial Police	13	2,13,54,00	1,45,90,55	1,42,12,46
22300	Local Police	13	1,43,42	1,31,37	1,44,48
22700	Other Civil armed Forces	13	23,67,46	18,34,41	20,84,75
22900	Others	13	7,13,80	6,60,89	6,62,99
	Total		2,45,78,68	1,72,17,22	1,71,04,68
23000	Jail and Detention places:				
23100	Jails and Convict Settlement	12	21,59,04	19,34,45	19,50,48
23200	Other Places of Detention and correction				
	General Administration	10	40,64	37,54	39,35
	Miscellaneous	31	2,00	1,10	2,00
	Total		22,01,68	19,73,09	19,91,83
24000	Civil Defence:				
24100	Administration	32	42,76	38,46	42,14
24200	Operational Expenses	32	1,07,79	97,31	1,01,64
24900	Others	32			
	Total		1,50,55	1,35,77	1,43,78
26000	Training and Research on Law and Order:				
26100	Police	13	4,19,50	3,56,07	3,87,73
30000	Community Services:				

VIII-DETAILS OF REVENUE EXPENDITURE ACCORDING TO FUNCTIONAL CLASSIFICATION

(Rs. in thousands)

Functional Classification of Expenditure		Demand Number	Budget Estimate 1990-91	Revised Estimate 1989-90	Budget Estimate 1989-90
	General Administration	10	49,82	45,44	47,52
	Civil Works	24	2,42,84	2,22,56	2,36,08
	Communications	25	2,01,09	1,91,22	1,87,82
31200	Highways, Roads and Bridges	25	47,08,62	48,45,31	49,81,88
31400	Buildings and Structure (Charged)	24	12,35	12,35	12,35
	(Voted)		31,04,71	32,23,01	32,60,47
31900	Others:				
	Civil Works	24	17,13,02	17,32,47	18,66,15
	Communications	25	1,62,17	1,45,29	1,55,09
	Total		1,01,94,62	1,04,17,65	1,07,47,36
	(Charged)		12,35	12,35	12,35
	(Voted)		1,01,82,27	1,04,05,30	1,07,35,01
32000	Public Health Services (Water Supply, Sanitation, Sewerage and Refuse Disposal):				
32100	Administration	17	2,06,49	2,06,84	1,98,88
32400	Public Health Engineering	17	5,81,37	5,39,79	5,51,58
	Total		7,87,86	7,46,63	7,50,46
38000	Scientific Research and Survey:				
	Miscellaneous Departments				
38400	Archaeological	23	18,69	17,13	18,24
39000	Other community Services				
39600	Zoo and Other Entertainment Places				
	Veterinary	20	..	..	..
	Miscellaneous Departments	23	29,19	26,21	27,64
39900	Others:				
	Agriculture	18	65,59	61,62	61,71
	Miscellaneous	31	..	..	..
	Total		1,13,47	1,04,96	1,07,59

VIII-DETAILS OF REVENUE EXPENDITURE ACCORDING TO FUNCTIONAL CLASSIFICATION

		(Rs. in thousands)			
Functional Classification of Expenditure	Demand Number	Budget Estimate 1990-91	Revised Estimate 1989-90	Budget Estimate 1989-90	
40000	SOCIAL SERVICES				
41000	Education:				
41100	Administration:				
	General Administration	10	1,07,39	1,08,49	1,09,43
	Education	15	20,94,66	18,14,59	19,81,12
41200	General Universities/ Colleges/Institutes	15	95,19,81	71,79,08	92,12,49
41300	Professional/Technical Universities/Colleges/ Institutes:				
	Education	15	31,45,41	26,35,75	29,67,91
	Health Services	16	21,88,46	19,18,65	21,03,10
	Agriculture	18	1,55,87	1,33,86	1,53,25
	Miscellaneous Departments	23	7,58,99	6,64,28	6,66,09
41400	Secondary Education:				
	Education	15	2,09,81,20	1,69,63,83	1,89,72,76
	Miscellaneous Departments	23	19,07	17,62	18,67
41500	Primary Education:				
	Education	15	3,76,54,57	3,55,25,49	3,60,00,33
	Miscellaneous Departments	23	1,94	1,84	1,97
41600	Schools for Handicapped/ Retarded Persons	15	7,62,33	5,36,26	7,18,54
41700	Archives, Libraries and Museums:				
	Museums	14	46,47	42,36	42,64
	Miscellaneous Departments	23			
	Education	15	1,46,05	1,38,27	1,39,64
41900	Others:				
	Education	15	6,57,37	4,97,67	3,66,45

VIII-DETAILS OF REVENUE EXPENDITURE ACCORDING TO FUNCTIONAL CLASSIFICATION

(Rs. in thousands)

Functional Classification of Expenditure		Demand Number	Budget Estimate 1990-91	Revised Estimate 1989-90	Budget Estimate 1989-90
	Miscellaneous	31	14,51	13,41	13,94
	Total		7,82,54,10	6,81,91,45	7,34,68,33
42000	HEALTH				
42100	Administration:				
	General Administration	10	1,01,47	90,16	89,49
	Health	16	32,42,45	24,79,41	30,84,20
42200	General Hospitals and Clinics:				
	Irrigation	9	53,08	39,32	47,48
	Health	16	1,45,76,45	1,39,45,15	1,44,96,62
	Miscellaneous Departments	23	40,22	46,82	39,70
42300	Mental Hospitals	16	3,63,74	3,39,20	3,47,20
42400	Mother and Child Health	16	1,73,22	1,53,43	1,68,10
42500	Other Health Facilities and Preventive Measures	16	1,18,77	1,05,06	1,11,11
42600	Chemical Examiner and Health Laboratories	16	1,05,94	81,50	86,15
	Health Foundation		-	-	-
	Total		1,87,75,34	1,72,80,05	1,84,70,05
44000	MANPOWER AND LABOUR MANAGEMENT				
44100	Administration:				
	General Administration	10	26,01	28,64	21,30
	Miscellaneous Departments	23	4,49,54	4,30,63	4,51,36
44600	Minimum Wages Board:				
	Miscellaneous Departments	23	8,86	8,12	8,66
	Total		4,84,41	4,67,39	4,81,32

VIII-DETAILS OF REVENUE EXPENDITURE ACCORDING TO FUNCTIONAL CLASSIFICATION

(Rs. in thousands)

Functional Classification of Expenditure		Demand Number	Budget Estimate 1990-91	Revised Estimate 1989-90	Budget Estimate 1989-90
45000	Housing and Physical Planning:				
45100	Administration				
	General Administration	10	42,63	49,22	40,34
	Housing Physical Planning	26	1,89,50	2,91,41	1,87,95
45200	Low Cost Housing	26	2,28,73	2,10,81	2,22,21
45300	Other Housing Facilities:				
	Miscellaneous Departments	23	12,63	10,22	12,56
45900	Others:				
	Housing and Physical Planning	26	..	..	..
	Total		4,73,49	5,61,66	4,63,06
46000	Sports and Recreation Facilities:				
46200	Grants to Sports Organizations:				
	Education	15	2,01,00	2,01,00	2,01,00
46300	Promotion of Cultural Activities:				
	Miscellaneous Department	23	1,74,65	1,70,69	1,67,62
46900	Others:				
	Education	15	1,40,57	1,19,18	1,36,75
	Total		5,16,22	4,90,87	5,05,37
47000	Social Security and Social Welfare:				
47100	Administration:				
	Miscellaneous	31	1,47,57	1,35,19	1,38,46
47200	Social Welfare Measures and Grants:				
	General Administration	10	17,91	16,30	15,04
	Miscellaneous	31	23,28,62	25,86,52	15,09,59
47300	Labour Welfare Activities:				
	Miscellaneous Departments	23	25,38	26,28	37,36

VIII-DETAILS OF REVENUE EXPENDITURE ACCORDING TO FUNCTIONAL CLASSIFICATION

		(Rs. in thousands)			
Functional Classification of Expenditure	Demand Number	Budget Estimate 1990-91	Revised Estimate 1989-90	Budget Estimate 1989-90	
47400	Employment Exchanges:				
	Miscellaneous Departments	23	1,21,11	1,14,34	1,19,63
47600	Preservation of Wildlife and Control of Hunting:				
	Miscellaneous Departments	23	2,72,89	2,54,87	2,68,97
47700	Environmental Control	17	80,82	80,86	87,28
	Total		29,94,30	32,14,36	21,76,33
48000	Natural Calamities and Other Disasters				
48100	Relief Measures	27	74,26	1,70,72	71,25
48200	Rehabilitation and Resettlement	31	33,16	30,79	30,18
	Total		1,07,42	2,01,51	1,01,43
49000	Religious Affairs:				
49200	Auqaf	10	55,19	57,37	55,67
49600	Religious and Charitable Institutions	31	1,95,76	1,95,76	2,08,37
49900	Others:				
	General Administration	10	2	2	2
	Total		2,50,97	2,53,15	2,64,06
50000	ECONOMIC SERVICES				
51000	Agriculture and Food				
51100	Administration				
	General Administration				
	Agriculture	10	44,23	43,60	41,63
	Food	10	33,07	30,58	28,95
	Livestock and Dairy Development	10	25,83	32,20	23,00
	Forestry, Fisheries and Wildlife	10	31,64	29,35	28,91
	Cooperative	10	13,97	19,78	14,68
	Agriculture	18	1,62,33	1,41,93	1,56,56

VIII-DETAILS OF REVENUE EXPENDITURE ACCORDING TO FUNCTIONAL CLASSIFICATION

(Rs. in thousands)

Functional Classification of Expenditure		Demand Number	Budget* Estimate 1990-91	Revised Estimate 1989-90	Budget Estimate 1989-90
51200	Land Management (Land Record and Colonization)	2	20,27,74	19,02,38	18,75,35
51300	Agricultural Research and Extension Services	18	46,48,69	42,52,73	42,16,16
51400	Plants Protection and Locust Control	18	12,74,48	11,10,03	11,94,89
51600	Animal Husbandry	20	33,43,92	30,90,61	31,63,82
51700	Forestry:				
	Forests	5	20,75,89	20,02,10	19,37,67
	Irrigation and Land Reclamation	9	4,27,81	4,44,93	6,31,06
51800	Fisheries	19	3,67,83	3,17,56	3,27,38
51900	Others:				
51901	Co-operation	21	7,33,69	6,91,47	6,93,24
Total			1,52,11,12	1,41,09,25	1,43,33,30
52000	Irrigation				
52100	Administration				
	Irrigation and Land Reclamation	9	5,80,89	4,97,01	5,41,17
	General Administration	10	91,79	89,04	86,40
52200	Irrigation Dams	9	92,90	92,54	87,75
52300	Canal Irrigation	9	64,86,35	56,11,88	60,46,47
52400	Tubewells	9	69,20,15	80,35,31	79,22,20
52500	Equipment and Machinery Workshops	9	2,78,05	2,34,06	2,72,81
52600	Irrigation Research and Design	9	1,53,97	1,56,66	1,53,03
52700	Flood Control and Drainage	9	11,35,03	9,14,28	10,84,84
52900	Other Irrigation	9	4,17	3,76	3,89
Total			1,57,43,30	1,56,34,54	1,61,98,56

VIII-DETAILS OF REVENUE EXPENDITURE ACCORDING TO FUNCTIONAL CLASSIFICATION

(Rs. in thousands)

Functional Classification of Expenditure		Demand Number	Budget Estimate 1990-91	Revised Estimate 1989-90	Budget Estimate 1989-90
53000	Land Reclamation				
53100	Administration	9	91,64	82,97	84,32
53200	Water-logging and Salinity Control	9	1,99,78	1,77,07	1,85,76
	*Total		2,91,42	2,60,04	2,70,08
56000	Rural Development				
56200	Rural Works Programme	31	14,23,54	15,46,99	15,24,30
	Total		14,23,54	15,46,99	15,24,30
57000	Industries and Mineral resources				
57100	Administration:				
	General Administration	10	33,03	33,93	32,21
	Industries	22	2,85,47	2,56,89	2,44,41
57400	Industrial Safety (Inspection of Boilers, Explosive, etc.)	22	10,66	9,51	9,97
57500	Stationery and Printing	29	9,10,90	8,23,59	8,19,58
57900	Others:				
	Opium	1	5,24	4,24	4,33
	Industries	22	6,77,90	6,11,68	6,37,79
	Agriculture	18	29,07	27,74	27,63
58000	Transport and Communications				
58100	Administration	10	20,25	20,78	19,16
	Total		19,72,52	17,88,36	17,95,08

VIII-DETAILS OF REVENUE EXPENDITURE ACCORDING TO FUNCTIONAL CLASSIFICATION

(Rs. in thousands)

Functional Classification of Expenditure		Demand Number	Budget Estimate 1990-91	Revised Estimate 1989-90	Budget Estimate 1989-90
60000	SUBSIDIES				
61000	Food:				
61100	Wheat	30	64,86,00	64,86,00	1,35,02,10
	Total		64,86,00	64,86,00	1,35,02,10
70000	DEBT SERVICING INVESTABLE FUNDS AND GRANTS				
71000	Debt Servicing (Charged)				
71100	Interest on Domestic Debt		60,37,58	61,59,50	55,44,49
71200	Interest on Domestic Debt payable to Federal Government		6,58,57,19	5,65,24,40	5,25,71,83
71300	Interest on Foreign Debt				
71400	Interest on Foreign Debt payable to Federal Government		8,61,05	12,10,64	7,54,79
71500	Repayment of Principal-Domestic Debt				
	Total		7,27,55,82	6,38,94,54	5,88,71,11
74000	Grants and Subventions:				
74900	Others:				
	Irrigation	9	35,66	30,00	30,00
	Communication	25	18,16	27,18	12,97
	Miscellaneous	31	4,29,00	8,15,85	3,92,56
	Total		4,82,82	8,73,03	4,35,53
80000	UNALLOCABLE				
89000	Other Unallocable Expenditure:				
89300	Demarcation of Indo-Pak Boundary:				
	Miscellaneous	31	65	59	59
89900	Others				
			1,89	1,88	1,91
	Total		2,54	2,47	2,50
	Total Non-development Revenue Expenditure		29,02,10,94	25,23,66,80	26,75,65,74
	(Charged)		7,36,04,20	6,47,78,91	5,96,98,07
	(Voted)		21,66,06,74	18,75,87,89	20,78,67,67

*Adjustment of Rs. 1,00,99,00 thousand on account of Wheat Subsidy.

IX-DETAILS OF DEVELOPMENT EXPENDITURE

(Rs. in thousands)

Disbursements	Budget Estimate 1990-91	Revised Estimate 1989-90	Budget Estimate 1988-90
I-AGRICULTURE:			
Agriculture and Agricultural Credit			
Development	22,85,50	24,48,33	22,81,01
Agricultural Improvement and Research	4,23,31	3,49,17	4,12,05
Roads and Bridges	95,00,00	92,40,00	95,00,00
Government Buildings	3,40,19	2,42,86	3,33,99
Total	1,25,49,00	1,22,80,36	1,25,27,05
Livestock Development			
Development	3,44,05	2,32,50	2,91,08
Government Buildings	2,55,95	1,40,51	2,08,92
Total	6,00,00	3,73,01	5,00,00
Forestry			
Development	10,00,00	15,08,60	9,77,36
Total	10,00,00	15,08,60	9,77,36
Fisheries:			
Development	1,55,94	85,29	93,34
Government Buildings	4,06	46,45	47,43
Total	1,60,00	1,31,74	1,40,77
Cooperative and Rural Credit.			
Development	16,24	14,66	15,41
Government Buildings	13,76	1,00	9,99
Total	30,00	15,66	25,40

IX-DETAILS OF DEVELOPMENT EXPENDITURE

(Rs. in thousands)

Disbursements	Budget Estimate 1990-91	Revised Estimate 1989-90	Budget Estimate 1989-90
Food Storage:			
Government Buildings	30,00	11,69	29,01
Total	30,00	11,69	29,01
Total Agriculture	1,43,69,00	1,43,21,06	1,41,99,59
2-RURAL DEVELOPMENT PROGRAMME:			
Development	20,00,00	97,31,67	20,50,00
Total	20,00,00	97,31,67	20,50,00
3-INDUSTRIES AND MINERALS			
Development	1,64,35	1,01,71	1,50,88
Capital Outlay on Industrial Development	1,55,90	1,40,97	1,40,97
Government Buildings	49,75	13,06	10,00
Loans to Municipalities, Port Funds etc	35,00	52,15	52,15
Government Investments (Provincial Miscellaneous Investments)	..	6,00,00	..
Total	4,05,00	9,07,89	3,54,00
4-WATER AND POWER			
Development	2,80,00	1,48,72	2,77,46
Irrigation Works	34,20,00	26,60,12	33,72,54
Total	37,00,00	28,08,84	36,50,00
5-ROADS AND BRIDGES			
Roads and Bridges	67,00,00	58,35,61	64,20,00
Loans to Municipalities Port Funds etc.	1,00,00	9,00	80,00
Total	68,00,00	58,44,61	65,00,00

IX-DETAILS OF DEVELOPMENT EXPENDITURE

(Rs. in thousands)

Disbursements	Budget Estimate 1990-91	Revised Estimate 1989-90	Budget Estimate 1989-90
6-PHYSICAL PLANNING AND HOUSING			
Low Income Housing			
Town Development	8,00,00	8,99,15	8,00,00
Total	8,00,00	8,99,15	8,00,00
Rural Water Supplies:			
Development	1,02,00,00	88,12,87	94,00,00
Total	1,02,00,00	88,12,87	94,00,00
Urban Water Supplies:			
Development	6,55,50	4,33,85	3,41,25
Loans to Municipalities, Port Funds, etc.	1,44,50	2,53,86	58,75
Total	8,00,00	6,87,71	4,00,00
Government Servants Housing:			
Government Buildings	15,50,00	15,97,22	9,50,00
Total	15,50,00	15,97,22	9,50,00
Government Offices and Buildings:			
Government Buildings	13,50,00	10,72,05	9,00,00
Total	13,50,00	10,72,05	9,00,00

IX-DETAILS OF DEVELOPMENT EXPENDITURE

(Rs. in thousands)

Disbursements	Budget Estimate 1990-91	Revised Estimate 1989-90	Budget Estimate 1989-90
Urban Development:			
Development	..	10,11,04	..
Roads and Bridges	1,27,00	5,44,00	5,57,00
Government Buildings	1,35,00	..	..
Loans to Municipalities, Port Funds, etc.	25,38,00	21,38,12	25,06,00
Total	28,00,00	36,93,16	30,63,00
Total Housing and Physical Planning	1,75,00,00	1,67,62,16	1,55,13,00
7-EDUCATION AND TRAINING:			
Development	44,12,24	30,68,05	42,34,04
Government Buildings	71,02,76	73,34,08	79,43,96
Total	11,51,500	1,04,02,13	1,21,78,00
8-INFORMATION AND CULTURE:			
Development	1,20,00	82,00	1,25,50
Government Buildings	10,00	..	..
Total	1,30,00	82,00	1,25,50
9-HEALTH			
Development	47,23,40	39,21,17	37,08,60
Government Buildings	87,76,60	80,42,35	92,91,40
Total	1,35,00,00	1,19,63,52	1,30,00,00
10-TOURISM:			
Development	10,00	1,50,00	1,50,00
Total	10,00	1,50,00	1,50,00
11-SOCIAL WELFARE:			
Development	13,06	..	..
Government Buildings	61,94	20,00	50,00
Total	75,00	20,00	50,00

IX-DETAILS OF DEVELOPMENT EXPENDITURE

(Rs. in thousands)

Disbursements	Budget Estimate 1990-91	Revised Estimate 1989-90	Budget Estimate 1989-90
12-MANPOWER TRAINING:			
Development	1,01,58	1,06,46	1,32,93
Government Buildings	1,72,42	97,64	1,40,67
Total	2,74,00	2,04,10	2,73,60
13-PLANNING AND DEVELOPMENT :			
Development	13,37,08	1,06,42	30,34
Government Buildings	1,62,92	55,37	45,83
Total	15,00,00	1,61,79	76,17
14-REGIONAL PLANNING :			
D.G. Khan Development Authority	2,50,00	..	5,00,00
Bahawalpur Development Authority	2,50,00	..	2,00,00
Rawalpindi Development Authority	..	..	2,00,00
Murree Kahuta Development Authority	2,50,00	..	2,50,00
Cholistan Development Authority	72,00	..	72,00
Total Regional Planning	8,22,00	..	12,22,00
15-DEVELOPMENT WORKS OF LOCAL COUNCILS :			
Grant for Development Works of Local Councils	41,26,00	..	..
Total	41,26,00	..	..
BLOCK ALLOCATION FOR :			
Special Programme for Education and Local Development.	1,17,74,00	..	98,58,00
Priority Programmes.	15,00,00	..	18,00,00
Sub-total	1,32,74,00	..	..
Gross Total Development Expenditure	9,00,00,00	7,33,59,77	8,09,99,86
Less-Operational Shortfall.	1,34,00,00	..	-93,09,86
Net Total Development Expenditure.	7,66,00,00	7,33,59,77	7,16,90,00

IX-SECTORWISE DEVELOPMENT EXPENDITURE

(Rs. in thousands)

Disbursements	Budget Estimate 1990-91	Revised Estimate 1989-90	Budget Estimate 1989-90
Agriculture	1,43,69,00	1,43,21,06	1,41,99,59
Rural Development Programme.	20,00,00	97,31,67	20,50,00
Industries and Minerals	4,05,00	9,07,89	3,54,00
Water and Power.	37,00,00	28,08,84	36,50,00
Roads and Bridges	68,00,00	58,44,61	65,00,00
Physical Planning and Housing.	1,75,00,00	1,67,62,16	1,55,13,00
Education and Training.	1,15,15,00	1,04,02,13	1,21,78,00
Information and Culture.	1,30,00	82,00	1,25,50
Health	1,35,00,00	1,19,63,52	1,30,00,00
Tourism	10,00	1,50,00	1,50,00
Social Welfare	75,00	20,00	50,00
Manpower Training.	2,74,00	2,04,10	2,73,60
Planning and Development.	15,00,00	1,61,79	76,17
Regional Planning	..	..	..
D.G. Khan Development Authority	2,50,00	..	5,00,00
Bahawalpur Development Authority	2,50,00	..	2,00,00
Rawalpindi Development Authority	..	..	2,00,00
Murree Kahuta Development Authority	2,50,00	..	2,50,00
Cholistan Development Authority.	72,00	..	72,00
Development Works of Local Councils	41,26,00	..	..
Block Allocation for :			
Special Programme for Education and Local Development.	1,17,74,00	..	98,58,00
Priority Programmes	15,00,00	..	18,00,00
Gross Total Development Expenditure.	9,00,00,00	7,33,59,77	8,09,99,86
Less-Operational Shortfall	(-) 1,34,00,00	..	(-) 93,09,86
Net Total Development Expenditure.	7,66,00,00	7,33,59,77	7,16,90,00