



GOVERNMENT OF  
THE PUNJAB

# Annual Budget Statement For 1996-97

*1995*  
*1994*  
*1993*  
*1992*  
*1991*  
*1990*  
*1989*  
*1988*  
*1987*  
*1986*

A large, stylized graphic element consisting of a parallelogram with a thick diagonal line running from the bottom-left to the top-right, positioned behind the list of years.

## **P R E F A C E**

Annual Budget Statement is a Constitutional document. As per requirement of Article 120 of the Constitution of the Islamic Republic of Pakistan, it is to be laid before the Provincial Assembly.

This document provides function-wise classification of the estimates of (i) revenue receipts and revenue expenditure and (ii) capital receipts and disbursements.

The estimates of receipts and payments included in the Statement are segregated into transactions relating to the Provincial Consolidated Fund and the Public Account. The expenditure charged upon the Provincial Consolidated Fund is given separately.

**JAVED SADIQ MALIK**  
Secretary to Government of the Punjab

Finance Department,  
Lahore, the 14th June, 1996

**ANNUAL BUDGET STATEMENT  
OF THE  
GOVERNMENT OF THE PUNJAB  
FOR THE YEAR  
1996-97**

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**CONTENTS**

	<b>Pages</b>
<b>I. Revenue Receipts and Revenue Expenditure</b>	<b>2-11</b>
<b>II. Capital Receipts and Disbursements</b>	<b>12-17</b>
<b>III. Other Receipts and Disbursements (Public Account of the Province)</b>	<b>18-23</b>
<b>IV. Summary Statement of Revenue Receipts and Revenue Expenditure</b>	<b>24-25</b>
<b>V. Summary Statement of Capital and Public Account Receipts and Disbursements</b>	<b>26-27</b>
<b>VI. Summary Statement of T.P.P. Resources and Expenditure</b>	<b>28-29</b>
<b>VII. Details of Revenue Receipts</b>	<b>30-42</b>
<b>VIII. Details of Revenue Expenditure according to Functional Classification</b>	<b>43-54</b>
<b>IX. Details of Development Expenditure</b>	<b>55-59</b>
<b>X. Sector-wise Development Expenditure</b>	<b>60</b>

## I-REVENUE RECEIPTS AND REVENUE EXPENDITURE

(Rs. in thousands)

Revenue Receipts	Budget Estimates 1996-97	Revised Estimates 1995-96	Budget Estimates 1995-96
<b>PROVINCIAL CONSOLIDATED FUND</b>			
<b>A-GENERAL REVENUE RECEIPTS</b>			
<b>0000000 TAX REVENUE</b>			
0100000 Direct Taxes (on Income and Wealth)			
0116000 Corporation and Personal Income Tax:			
0112000 Personal Income Tax	36,249,058	31,616,037	27,596,656
0116000 Tax from Agriculture	21	21	21
0110000 Total Corporation and Personal Income Tax	36,249,079	31,616,058	27,596,677
0120000 Property and Wealth Tax-			
0122000 Urban Immovable Property Tax	229,000	211,892	182,678
0123800 Transfer of Property Tax	160,000	145,000	145,000
0124000 Land Revenue	1,100,000	1,061,134	1,061,134
0120000 Total Property and Wealth Tax	1,489,000	1,418,026	1,388,812
0171000 Tax on Profession, Trade and Callings	100,000	85,000	69,700
0100000 Total Direct Taxes (on Income and Wealth)	37,838,079	33,119,084	29,055,189

## I-REVENUE RECEIPTS AND REVENUE EXPENDITURE

(Rs. in thousands)

Expenditure met from Revenue			Budget Estimates 1996-97	Revised Estimates 1995-96	Budget Estimates 1995-96
<b>PROVINCIAL CONSOLIDATED FUND</b>					
<b>CURRENT REVENUE EXPENDITURE</b>					
00000	General Administration				
01000	Organs of State	(Charged)	85,713	89,013	80,172
		(Voted)	1,269,401	1,364,704	1,233,850
02000	Fiscal Administration		10,192,458	11,946,737	8,947,847
03000	Economic Regulation		76,618	73,071	70,155
06000	Statistics		95,153	87,263	86,822
07000	Publicity and Information		86,945	123,105	79,035
00000	Total General Administration		11,806,288	13,683,893	10,497,881
		(Charged)	85,713	89,013	80,172
		(Voted)	11,720,575	13,594,880	10,417,709
20000	Law and Order-				
21000	Justice - Law Courts	(Charged)	138,324	137,765	121,888
		(Voted)	321,226	307,009	344,747
22000	Police and Civil Armed Forces		5,040,140	4,987,464	4,974,798
23000	Jails and Detention Places		443,864	447,222	421,844
24000	Civil Defence		33,000	29,600	29,645
26000	Training and Research in Law and Order		112,430	108,856	132,450
20000	Total Law and Order		6,088,984	6,017,916	6,025,372
		(Charged)	138,324	137,765	121,888
		(Voted)	5,950,660	5,880,151	5,903,484

## I-REVENUE RECEIPTS AND REVENUE EXPENDITURE

(Rs. in thousands)

Revenue Receipts	Budget Estimates 1996-97	Revised Estimates 1995-96	Budget Estimates 1995-96
<b>PROVINCIAL CONSOLIDATED FUND</b>			
<b>A-GENERAL REVENUE RECEIPTS</b>			
0200000 Indirect Taxes (On Commodities and Transactions)			
0210000 Customs (Excise Duty on Cotton)	..	..	..
0220000 Sales Tax	24,934,172	22,007,597	23,329,460
0236900 Federal Excise (Sugar and Tobacco etc)	8,181,917	7,698,040	8,377,667
0240000 Excise Duty on Natural Gas	244,608	229,320	185,955
0249200 Royalty on Natural Gas and Crude Oil	1,010,220	808,949	695,002
0250000 Provincial Excise	300,000	278,497	257,466
0260000 Sale of Opium	8,000	7,850	8,000
0270000 Stamp Duties	2,500,000	2,358,010	2,101,699
0280000 Motor Vehicles	1,060,000	944,000	965,400
0290000 Other Indirect Taxes-			
0291000 Entertainment Tax	190,000	147,500	185,319
0293100 Education Cess	1,100	1,100	770
0294100 Cotton Fee	250,000	224,000	224,000
0295000 Tax on Hotels	63,900	60,000	46,100
0296000 Electricity	812,500	713,440	609,720
0297200 Surcharge on Natural Gas (Share of net proceeds assigned to Provinces)	511,000	735,805	534,996
0298000 Others	203,500	162,547	21,146
0200000 Total Indirect Taxes (on Commodities and Transactions)	40,270,917	36,376,655	37,542,700
0000000 Total Tax Revenue	78,108,996	69,495,739	66,597,889
Central Tax Assignments	71,130,996	63,095,769	60,719,757
Provincial Tax Receipts	6,978,000	6,399,970	5,878,132

## I-REVENUE RECEIPTS AND REVENUE EXPENDITURE

(Rs. in thousands)

Expenditure met from Revenue.		Budget Estimates 1996-97	Revised Estimates 1995-96	Budget Estimates 1995-96
<b>PROVINCIAL CONSOLIDATED FUND</b>				
<b>CURRENT REVENUE EXPENDITURE</b>				
30000	Community Services			
31000	Works	(Charged) (Voted)	3,500 3,210,080	3,200 2,476,150
				3,200 3,041,770
32000	Public Health Services (Water Supply, Sanitation, Sewerage and Refuse Disposal).		572,131	402,415
39000	Other Community Services		22,539	21,921
				19,778
30000	Total Community Services		3,808,250	2,903,686
				3,524,755
		(Charged)	3,500	3,200
		(Voted)	3,804,750	2,900,486
				3,200 3,521,555
40000	Social Services			
41000	Education		24,726,425	21,351,238
42000	Health		5,085,230	4,097,335
44000	Manpower and Labour Management		601,886	104,999
45000	Housing and Physical Planning		115,107	143,832
46000	Sports and Recreation Facilities		79,059	76,484
47000	Social Security and Social Welfare		407,666	255,076
48000	Natural Calamities and other Disasters		16,669	25,605
49000	Religious Affairs		13,733	14,109
40000	Total Social Services		31,045,775	26,068,678
				26,453,139

## I-REVENUE RECEIPTS AND REVENUE EXPENDITURE

(Rs. in thousands)

Revenue Receipts	Budget Estimates 1996-97	Revised Estimates 1995-96	Budget Estimates 1995-96
<b>PROVINCIAL CONSOLIDATED FUND</b>			
<b>A-GENERAL REVENUE RECEIPTS</b>			
<b>1000000 NON-TAX RECEIPTS</b>			
1110000 Profits ]			
1117000 Electricity ]	168,521	360,000	146,995
Total	168,521	360,000	146,995
<b>1100000 Income From Property and Enterprise</b>			
113000 Interest	204,600	267,200	154,972
114000 Dividends	18,000	13,000	18,002
1100000 Total Income from Property and Enterprise	222,600	280,200	172,974
<b>1200000 Receipts from Civil Administration and other Functions</b>			
<b>1210000 General Administration Receipts-</b>			
1211000 Organs of State - Examination Fees	15,876	14,700	14,700
1212400 Fiscal Administration Receipts -in-aid of Superannuation	192,300	113,014	192,294
1213600 Economic Regulation-Receipts under the Weights and Measures and Trade Employees Act, etc.	12,178	11,303	9,723
1210000 Total General Administra- tion Receipts.	220,354	139,017	216,717
<b>1230000 Law and Order Receipts-</b>			
1231000 Justice	128,000	123,066	128,968
1232200 Police	400,000	350,000	336,302
1233000 Jails	31,000	30,581	30,581
1234000 Civil Defence	1,600	1,342	1,323
1230000 Total Law and Order Receipts	560,600	504,989	497,174
<b>1240000 Community Services Receipts-</b>			
1241100 Buildings	73,000	67,500	65,600
1241200 Communications	300,000	294,328	294,328
1242000 Public Health	250,000	100,000	250,000
1240000 Total Community Services Receipts	623,000	461,828	609,928



## I-REVENUE RECEIPTS AND REVENUE EXPENDITURE

(Rs. in thousands)

Expenditure met from Revenue		Budget Estimates 1996-97	Revised Estimates 1995-96	Budget Estimates 1995-96
<b>PROVINCIAL CONSOLIDATED FUND</b>				
<b>CURRENT REVENUE EXPENDITURE</b>				
<b>50000</b>	<b>Economics Services</b>			
51000	Agriculture and Food	3,294,532	2,995,022	2,931,280
52000	Irrigation	4,279,441	3,613,304	3,848,808
53000	Land Reclamation	55,817	54,983	53,313
56000	Rural Development	336,988	325,132	406,760
57000	Industries and Mineral Resources	260,286	248,442	259,779
59000	Other Economic Services			
<b>50000</b>	<b>Total Economics Services</b>	<b>8,227,064</b>	<b>7,236,883</b>	<b>7,499,940</b>
<b>60000</b>	<b>Subsidies-</b>			
61000	Food (Wheat Subsidy)	1,418,413	1,185,490	1,360,000
<b>60000</b>	<b>Total Subsidies</b>	<b>1,418,413</b>	<b>1,185,490</b>	<b>1,360,000</b>

## I-REVENUE RECEIPTS AND REVENUE EXPENDITURE

(Rs. in thousands)

Revenue Receipts	Budget Estimates 1996-97	Revised Estimates 1995-96	Budget Estimates 1995-96
<b>PROVINCIAL CONSOLIDATED FUND</b>			
<b>A-GENERAL REVENUE RECEIPTS</b>			
<b>1250000 Social Services Receipts-</b>			
1251000 Education	700,063	800,063	626,214
1252000 Health	240,000	150,000	240,281
1253000 Manpower Management	2,570	2,380	2,355
1254000 Housing and Physical Planning	140,000	139,100	139,100
1255000 Social Security and Social Welfare Measures - Receipts under the Wild Birds and Wild Animals Protection Act.	6,750	6,250	7,560
<b>1250000 Total Social Services Receipts</b>	<b>1,089,383</b>	<b>1,097,793</b>	<b>1,015,510</b>
<b>1260000 Economic Services Receipts-</b>			
1261200 Agriculture	300,000	294,760	284,760
1261300 Fisheries	36,000	35,600	35,600
1261400 Animal Husbandry	140,000	137,419	132,471
1261500 Forest	291,000	291,000	291,454
1261600 Co-operatives	4,200	3,056	3,039
1262100 Irrigation Works	1,528,300	1,268,313	1,325,073
1264300 Printing	51,500	47,700	70,200
1264400 Stationery	..	..	340
1264600 Industries	36,900	33,534	33,534
<b>1260000 Total Economic Services Receipts</b>	<b>2,387,900</b>	<b>2,111,382</b>	<b>2,176,471</b>
<b>1200000 Total Receipts from Civil Adminis- tration and Other Functions</b>	<b>4,881,237</b>	<b>4,315,009</b>	<b>4,515,800</b>
<b>1300000 Miscellaneous Receipts:</b>			
<b>1310000 Grants:</b>			
1311000 Foreign Grants			
1312000 Other Grants from Federal Government	23,800	23,162	20,162
<b>1310000 Total Grants</b>	<b>23,800</b>	<b>23,162</b>	<b>20,162</b>
<b>1390000 Others</b>	<b>653,747</b>	<b>602,515</b>	<b>618,975</b>
<b>1300000 Total Miscellaneous Receipts</b>	<b>677,547</b>	<b>625,677</b>	<b>639,137</b>
<b>Total A-General Revenue Receipts</b>	<b>84,058,901</b>	<b>75,076,625</b>	<b>72,072,795</b>

## I-REVENUE RECEIPTS AND REVENUE EXPENDITURE

(Rs. in thousands)

Expenditure met from Revenue		Budget Estimates 1996-97	Revised Estimates 1995-96	Budget Estimates 1995-96
<b>PROVINCIAL CONSOLIDATED FUND</b>				
<b>CURRENT REVENUE EXPENDITURE</b>				
70000	Debt Servicing, Investible Funds and Grants			
71000	Debt Servicing (Charged)	14,001,615	12,768,313	12,935,878
74000	Grants and Subventions	358,017	145,946	187,102
70000	Total Debt Servicing, Investible Funds and Grants	14,359,632	12,914,259	13,122,980
	(Charged)	14,001,615	12,768,313	12,935,878
	(Voted)	358,017	145,946	187,102
80000	Unallocable			
89000	Other Unallocable Expenditure:			
88300	Demarcation of Indo Pak Boundary.			
	Miscellaneous	117	128	114
89900	Others	250,220	209	220
	Total	250,337	337	334
	Total Current Revenue Expenditure	77,004,743	70,011,142	68,484,401
	(Charged)	14,229,152	12,998,291	13,141,138
	(Voted)	62,775,591	57,012,851	55,343,263

## I-REVENUE RECEIPTS AND REVENUE EXPENDITURE

(Rs. in thousands)

Revenue Receipts	Budget Estimates 1996-97	Revised Estimates 1995-96	Budget Estimates 1995-96
<b>PROVINCIAL CONSOLIDATED FUND</b>			
<b>B-DEVELOPMENT REVENUE RECEIPTS</b>			
<b>1300000 Miscellaneous Receipts</b>			
<b>1310000 Grants</b>			
1311000 Foreign Grants	45,000	430,229	95,000
1312000 Other Grants from Federal Government	745,950	3,426,134	3,133,800
1310000 Total Grants	790,950	3,856,363	3,228,800
Total B-Development Revenue Receipts	790,950	3,856,363	3,228,800
Total Revenue Receipts	84,849,851	78,932,988	75,301,595

## I-REVENUE RECEIPTS AND REVENUE EXPENDITURE

(Rs. in thousands)

Disbursements	Budget Estimates 1996-97	Revised Estimates 1995-96	Budget Estimates 1995-96
<b>PROVINCIAL CONSOLIDATED FUND</b>			
<b>B-DEVELOPMENT REVENUE EXPENDITURE</b>			
01106 Law Department	..	..	..
01300 Services & General Administration Department	500	1,277	100
01304 Public Service Commission	..	..	..
01402 Home Department	..	..	..
02100 Finance Department	..	..	..
03200 Planning	24,755	39,291	64,010
07000 Publicity and Advertisement	..	..	..
31000 Works	..	..	..
32000 Public Health Services	2,409,427	2,672,590	2,415,482
38000 Scientific Research and Survey	..	..	..
41000 Education	457,277	485,981	552,183
42000 Health	741,763	614,388	624,420
43000 Population Planning	745,950	476,158	529,300
44000 Manpower and Labour Management	..	4,183	3,633
46000 Sports and Recreation Facilities	898	3,651	3,551
47000 Social Security and Social Welfare	40,472	24,115	17,422
51000 Agriculture and Food	518,384	430,372	487,989
52000 Irrigation	29,500	46,363	33,550
56000 Rural Development	..	2,360,530	..
57000 Industries and Mineral Resources	1,078	1,671	1,775
59000 Other Economic Services	5,500	4,718	5,100
62000 Subsidies-Agriculture	24,750	59,250	10,000
72200 Government Investment- Non-Financial Institutions	241,972	189,085	234,799
74900 Others	1,775,000	..	1,300,000
<b>Total B-Development Revenue Expenditure</b>	<b>7,017,226</b>	<b>7,413,623</b>	<b>6,283,314</b>
7.5% cut on account of resource constraints	..	..	- 431,122
Population Welfare	- 745,950	- 476,158	- 529,300
<b>Less-Operational Shortfall in Development Expenditure</b>	<b>- 1,095,050</b>	<b>..</b>	<b>- 990,720</b>
<b>Total Expenditure met from Revenue</b>	<b>82,180,969</b>	<b>76,948,607</b>	<b>72,816,573</b>



## II-CAPITAL RECEIPTS AND DISBURSEMENTS

(Rs. in thousands)

Disbursements		Budget Estimates 1996-97	Revised Estimates 1995-96	Budget Estimates 1995-96
<b>PROVINCIAL CONSOLIDATED FUND</b>				
<b>CURRENT CAPITAL EXPENDITURE</b>				
31200	Highways, Roads and Bridges	300,000	150,000	300,000
	Less- Receipts and Recoveries	- 300,000	- 150,000	(-) 300,000
	Net	..	..	..
31400	Buildings and Structure	22,705	11,352	22,705
	Less- Receipts and Recoveries	- 22,705	- 11,352	(-) 22,705
	Net	..	..	..
45200	Low Cost Housing	2,100	1,943	2,100
	Less - Receipts and Recoveries	- 2,100	- 1,943	(-) 2,100
	Net	..	..	..
52000	Irrigation	250,000	130,000	250,000
	Less - Receipts and Recoveries	- 250,000	- 130,000	- 250,000
	Net	..	..	..
	Total	..	..	..
71000	Debt Servicing			
71500	Repayment of Principal-Domestic Debt			
71501	Permanent Debt (Market Loan)	28,200	798	1,116
71502	Floating Debt (Ways and Means Advances)	..	..	..
71600	Repayment of Principal-Domestic Debt Payable to Federal Government	1,489,580	1,259,168	1,262,746
71700	Repayment of Principal - Foreign Debt (Debt Raised Abroad)	..	..	..
71800-	Repayment of Principal-Foreign Debt Payable to Federal Government	481,574	369,977	294,825
71000	Total Debt Servicing (Charged)	1,999,354	1,629,943	1,558,687

## II-CAPITAL RECEIPTS AND DISBURSEMENTS

(Rs. in thousands)

Capital Receipts	Budget Estimates 1996-97	Revised Estimates 1995-96	Budget Estimates 1995-96
<b>PROVINCIAL CONSOLIDATED FUND</b>			
<b>A-GENERAL CAPITAL RECEIPTS</b>			
2200000 Recoveries of Loans and Advances			
2220000 From Local Bodies	702,600	134,499	710,170
2250000 From Government Servants	35,000	35,113	37,429
2200000 Total Recoveries of Loans and Advances	737,600	169,612	747,599
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	12,288,168	10,808,506	11,234,765
2300000 Total Public Debt (Account No. 2)	12,288,168	10,808,506	11,234,765
Total A-General Capital Receipts	13,371,668	11,317,481	12,111,905
Account No. 1	1,083,500	508,975	877,140
Account No. 2	12,288,168	10,808,506	11,234,765



## II-CAPITAL RECEIPTS AND DISBURSEMENTS

(Rs. in thousands)

Disbursements		Budget Estimates 1996-97	Revised Estimates 1995-96	Budget Estimates 1995-96
<b>PROVINCIAL CONSOLIDATED FUND</b>				
73000	Loans and Advances:			
73400	To Non-Financial Institutions (Advances under Special Laws)	400,160	864,976	395,760
73500	To Government Servants	80,000	..	5
73600	To Private Sector Cultivators	7,000	8,250	7,000
73000	Total Loans and Advances	487,160	873,226	402,765
<b>STATE TRADING IN MEDICAL STORES AND COAL</b>				
81000	State Trading:			
81300	Medical Stores(Gross)	188,417	159,050	158,157
	Less -Receipts and Recoveries	(-) 188,417	(-) 159,050	(-) 158,157
	Net	..	..	..
81400	Coal (Gross)	983	903	902
	Less-Receipts and Recoveries	..	..	..
	Net	+ 983	+ 903	+ 902
	Total	+ 983	+ 903	+ 902
<b>STATE TRADING IN FOODGRAINS AND SUGAR</b>				
	(Account No. 2)			
81100	Food (Wheat, Rice and Sugar (Gross) (Charged)	559,332	538,616	355,644
	(Voted)	13,976,883	12,434,676	12,704,208
	Less-Receipts and Recoveries	(-) 14,533,413	(-) 12,965,490	(-) 14,045,000
	Net (Account No. 2)	+ 2,802	+ 7,802	(-) 985,148
<b>LOANS FROM COMMERCIAL BANKS (Account No. 2)</b>				
71000	Debt Servicing:			
71500	Repayment of Principal-Domestic Debt (Charged)	12,285,366	10,800,704	12,219,913
71000	Total Debt Servicing(Account No. 2)	12,285,366	10,800,704	12,219,913
	Total Current Capital Expenditure	14,775,665	13,312,578	13,197,119
	Account No. 1	2,487,497	2,504,072	1,962,354
	Account No. 2	12,288,168	10,808,506	11,234,765

## II-CAPITAL RECEIPTS AND DISBURSEMENTS

(Rs. in thousands)

Capital Receipts	Budget Estimates 1996-97	Revised Estimates 1995-96	Budget Estimates 1995-96
<b>PROVINCIAL CONSOLIDATED FUND</b>			
<b>B-DEVELOPMENT CAPITAL RECEIPTS</b>			
<b>2300000 Public Debt</b>			
<b>2311000 Domestic Debt (Permanent)</b>			
<b>2312000 Domestic Debt (Permanent)                 Received from the Federal                 Government</b>	457,427	994,659	994,659
<b>2300000 Foreign Debt (Permanent)</b>			
<b>2332000 Foreign Debt (Permanent)                 Received from the Federal                 Government</b>	3,779,898	3,146,671	1,520,271
<b>2300000 Total Public Debt</b>	4,237,325	4,141,330	2,514,930
<b>Total B-Development Capital         Receipts</b>	4,237,325	4,141,330	2,514,930
<b>Total Capital Receipts</b>	17,608,993	15,458,811	14,626,835
<b>Total Provincial Consolidated Fund</b>	102,458,844	94,391,799	89,928,430

## II-CAPITAL RECEIPTS AND DISBURSEMENTS

(Rs. in thousands)

Disbursements	Budget Estimates 1996-97	Revised Estimates 1995-96	Budget Estimates 1995-96
<b>PROVINCIAL CONSOLIDATED FUND</b>			
<b>B-DEVELOPMENT CAPITAL EXPENDITURE</b>			
31200 Highway, Roads and Bridges	2,415,000	2,212,164	2,524,000
31400 Buildings and Structure:			
Government Buildings	3,694,905	2,816,166	3,795,439
45200 Low Cost Housing (Town Development)	102,000	88,112	102,000
51300 Agricultural Research and Extension Services	26,996	21,282	27,111
52000 Irrigation Works	1,750,500	1,107,899	733,250
72000 Government Investments (Industrial Development).	..	7,476	46,093
73000 Loans and Advances (Loans to Municipalities/Autonomous Bodies etc.)	1,489,323	597,418	518,093
<b>Total B-Development Capital Expenditure</b>	<b>9,478,724</b>	<b>6,850,517</b>	<b>7,745,986</b>
Less - Operational shortfall in Development Expenditure	(-) 1,654,950	..	(-) 1,333,800
7.5 % cut on account of resource constraints.	..	..	(-) 581,378
<b>Total Capital Disbursements</b>	<b>22,599,439</b>	<b>20,163,095</b>	<b>19,027,927</b>
<b>Total Provincial Consolidated Fund</b>	<b>104,780,408</b>	<b>97,111,702</b>	<b>91,844,500</b>
(Charged)	29,073,204	25,967,554	27,275,382
(Voted)	75,707,204	71,144,148	64,569,118

## III-OTHER RECEIPTS AND DISBURSEMENTS

(Rs. in thousands)

Receipts	Budget Estimates 1996-97	Revised Estimates 1995-96	Budget Estimates 1995-96
<b>PUBLIC ACCOUNT OF THE PROVINCE</b>			
<b>1100000</b> Deferred Liabilities			
11500000 State Provident Fund	2,131,559	2,131,559	1,562,660
1160400 Provincial Government Employees Benevolent Fund.	..	..	586,902
11000000 Total Deferred Liabilities	2,131,559	2,131,559	2,149,562
12000000 Deposits and Reserves (Bearing Interest)			
<b>12100000</b> Renewal Reserve Funds:			
12104000 Railway Reserve Fund			
<b>13000000</b> Deposits and Reserves (Non bearing Interest).			
13300000 Reserve Funds			
<b>13307012</b> Chief Minister Punjab Flood Relief Fund			
13310001 Deposits of Depreciation Reserve of Commercial concerns-Jallo Rosin Factory.	..	..	..
13310003 Depreciation Reserve Fund- Government Presses	540	540	540
<b>13312021</b> Jahez Fund	..	..	..
13313018 Workers Children Education Fund	50,460	50,460	37,738
13313022 Education Special Development Fund	..	..	..
13313023 Women's Development Programme Fund	..	..	..
13313024 Population Welfare Programme Fund	..	..	..
13313025 Rural Development Works Programme Fund	..	..	..
13314002 Subvention from the Workers Welfare Fund.	..	..	..
13316013 Provincial Government Employees Group Insurance Fund.	80,000	80,000	37,000
13317007 Deposits of Sugarcane Development Cess Fund.	400,000	400,000	627,935
<b>13400000</b> Deposit of Local Fund.	1,605,000	1,605,000	1,072,410

## III-OTHER RECEIPTS AND DISBURSEMENTS

(Rs. in thousands)

Disbursements	Budget Estimates 1996-97	Revised Estimates 1995-96	Budget Estimates 1995-96
<b>PUBLIC ACCOUNT OF THE PROVINCE</b>			
<b>21000000</b> Deferred Liabilities			
21500000 State Provident Fund	Disbursement 1,822,659	1,822,659	717,576
2160400 Provincial Government Employees Benevolent Fund	Investment 308,900	308,900	845,100
	..	..	454,396
<b>21000000</b> Total Deferred Liabilities	<b>2,131,559</b>	<b>2,131,559</b>	<b>2,017,072</b>
<b>22000000</b> Deposits and Reserves (Bearing Interest)			
<b>22100000</b> Renewal Reserve Funds			
22104000 Railway Reserve Fund			
23000000 Deposits and Reserves (Not bearing Interest)			
23300000 Reserve Funds	..	..	..
23307012 Chief Minister Punjab Flood Relief Fund	..	..	..
23310001 Deposit of Depreciation Reserve of Commercial concerns - Jallo Rosin Factory	..	..	..
23310003 Depreciation Reserve Fund - Government Presses	540	540	540
23312021 Jahez Fund.	..	..	..
23313018 Workers Children Education Fund	50,460	50,460	37,738
23313022 Education Special Development Fund	..	..	..
23313023 Women's Development Programme Fund	..	..	..
23313024 Population Welfare Programme Fund	..	..	..
23313025 Rural Development Works Programme Fund	..	..	..
23314002 Subvention from Workers Welfare Fund	..	..	..
23316013 Provincial Government Employees Group Insurance Fund.	80,000	80,000	37,000
23317007 Deposits of Sugarcane Development Cess Fund.	400,000	400,000	627,935
<b>23400000</b> Deposits of Local Fund	<b>1,605,000</b>	<b>1,605,000</b>	<b>1,072,410</b>

## III-OTHER RECEIPTS AND DISBURSEMENTS

(Rs. in thousands)

Receipts	Budget Estimates 1996-97	Revised Estimates 1995-96	Budget Estimates 1995-96
<b>PUBLIC ACCOUNT OF THE PROVINCE</b>			
13500000 Department and Judicial Deposits			
13501000 Civil Deposits	11,040,000	11,040,000	4,849,002
13501033 Zakat Collection Account Provincial Zakat Fund(Account No. 3)	..	..	..
14000000 Current Liabilities:			
14100000 Cheques and Bills (Pre-audit Cheques).	8,000,000	8,000,000	1,000,000
15000000 Current Assets:			
15100000 Permanent Advances	..	..	..
15200000 Advances Repayable	360,220	360,220	360,220
15307000 Account with the Government of India.	..	..	..
15308000 East Pakistan Suspense	2,200	2,200	2,200
15309000 Account with the Government of Burma.	25	25	23
15401000 Account with State Bank of Pakistan	291	291	291
17000000 Suspense:			
17100000 Suspense Account	250,000	250,000	507,600
19000000 Miscellaneous Accounts			
19100000 Departmental and Similar Accounts	50,139	50,139	50,139
1930100 Cash Balance Investment Account Long Term Investment	..	691,100	..
<b>Total Deposits and Reserves</b>	<b>21,838,875</b>	<b>22,529,975</b>	<b>8,545,098</b>
Account No. 1	21,838,875	22,529,975	8,545,098
Account No. 3	..	..	..

## III - OTHER RECEIPTS AND DISBURSEMENTS

(Rs. in thousands)

Disbursements	Budget Estimates 1996-97	Revised Estimates 1995-96	Budget Estimates 1995-96
<b>PUBLIC ACCOUNT OF THE PROVINCE</b>			
23500000 Department Judicial Deposits.			
23501000 Civil Deposits	11,033,000	11,033,000	4,974,948
23800000 Other Accounts -			
23501033 Zakat Collection Account Provincial Zakat Fund (Account No.3)			..
24000000 Current Liabilities.			
24100000 Cheques and Bills (Pre-Audit Cheques).	8,000,000	8,000,000	1,000,000
25000000 Current Assets			
25100000 Permanent Advances			..
25200000 Advances Repayable	360,180	360,180	360,180
25307000 Accounts with the Government of India	139	139	139
25308000 East Pakistan Suspense	2,200	2,200	2,200
25309000 Account with the Government of Burma	25	25	23
25401000 Account with State Bank of Pakistan	291	291	291
27000000 Suspense:			
27100000 Suspense Account	250,000	250,000	507,600
29000000 Miscellaneous Account:			
29100000 Departmental and Similar Accounts	50,000	50,000	50,000
29301000 Cash Balance Investment Account Long Term Investment	..	691,100	..
<b>Total Deposits and Reserves</b>	<b>21,831,835</b>	<b>22,522,935</b>	<b>8,671,004</b>
Account No.1	21,831,835	22,522,935	8,671,004
Account No. 3	..	..	..
Net.	(+ ) 7,040	(+ ) 7,040	(-) 125,906

## III-OTHER RECEIPTS AND DISBURSEMENTS

(Rs. in thousands)

Receipts	Budget Estimates 1996-97	Revised Estimates 1995-96	Budget Estimates 1995-96
<b>PUBLIC ACCOUNTS OF THE PROVINCE</b>			
<b>18000000 Remittances:</b>			
18108000 Works Audit Suspense	280,000	280,000	300,000
18302000 Cash Remittances between Treasuries	250,000	250,000	22,466,675
18303000 State Bank of Pakistan Remittances	64	64	64
18401000 Adjusting Account between Federal and Provincial Governments.	258,000	258,000	258,749
18402000 Inter Provincial Settlement Account	205,000	205,000	15,012
<b>18000000 Total Remittances</b>	<b>993,064</b>	<b>993,064</b>	<b>23,040,500</b>
<b>Total Public Account of the Province</b>	<b>24,963,498</b>	<b>25,654,598</b>	<b>33,735,160</b>
Account No. 1	24,963,498	25,654,598	33,735,160
Account No. 3	..	..	..
Saving from Current Revenue Expenditure	..	..	1,688,786
Additional Resource Mobilization	(+ 560,474	..	(+ 750,000
Utilization of Cash Balance	(+ 250,000	3,242,163	..
<b>Total Provincial Receipts</b>	<b>130,482,816</b>	<b>123,288,560</b>	<b>126,102,376</b>
Account No. 1	118,194,648	112,480,054	114,867,611
Account No. 2	12,288,168	10,808,506	11,234,765
Account No. 3	..	..	..
Opening Balance	(+ 2,420,458	(+ 1,891,158	(+ 1,361,858
Account No. 1	(+ 2,473,962	(+ 1,944,662	(+ 1,415,362
Account No. 2	(- 53,504	(- 53,504	(- 53,504
Account No. 3	..	..	..
<b>Grand Total</b>	<b>132,903,274</b>	<b>125,179,718</b>	<b>127,464,234</b>



## III-OTHER RECEIPTS AND DISBURSEMENTS

(Rs. in thousands)

Disbursements	Budget Estimates 1996-97	Revised Estimates 1995-96	Budget Estimates 1995-96
<b>PUBLIC ACCOUNT OF THE PROVINCE</b>			
28000000 Remittances:			
28108000 Works Audit Suspense	280,000	280,000	300,000
28302000 Cash Remittances between Treasuries	250,000	250,000	22,466,675
28303000 State Bank of Pakistan Remittances	64	64	64
28401000 Adjusting Account between Federal and Provincial Governments.	258,000	258,000	258,749
28402000 Inter-Provincial Settlement Account	205,000	205,000	15,012
<b>28000000 Total Remittances</b>	<b>993,064</b>	<b>993,064</b>	<b>23,040,500</b>
<b>Total Public Account of the Province</b>	<b>24,956,458</b>	<b>25,647,558</b>	<b>33,728,576</b>
Account No.1	24,956,458	25,647,558	33,728,576
Account No.3	..	..	..
<b>Total Provincial Disbursements</b>	<b>129,736,866</b>	<b>122,759,260</b>	<b>125,573,076</b>
Account No.1	117,448,698	111,950,754	114,338,311
Account No.2	12,288,168	10,808,506	11,234,765
Account No.3	..	..	..
<b>Closing Balance</b>	<b>(+) 3,166,408</b>	<b>(+) 2,420,458</b>	<b>(+) 1,891,158</b>
Account No.1	(+) 3,219,912	(+) 2,473,962	(+) 1,944,662
Account No.2	(-) 53,504	(-) 53,504	(-) 53,504
Account No.3	..	..	..
<b>Grand Total</b>	<b>132,903,274</b>	<b>125,179,718</b>	<b>127,464,234</b>

**IV-SUMMARY STATEMENT OF REVENUE RECEIPTS AND REVENUE EXPENDITURE**  
(FOR DETAILS SEE STATEMENT 1)

(Rs. in thousands)

Revenue Receipts	Budget Estimates 1996-97	Revised Estimates 1995-96	Budget Estimates 1995-96
<b>General Revenue Receipts</b>			
<b>0000000 Tax Revenue</b>			
<b>0100000 Direct Taxes on Income and Wealth</b>	37,838,079	33,119,084	29,055,189
<b>0200000 Indirect Taxes(on Commodities     and Transactions)</b>	40,270,917	36,376,655	37,542,700
<b>1000000 Non-Tax Receipts</b>			
<b>1110000 Profits</b>			
<b>1117000 Electricity</b>	168,521	360,000	146,995
<b>1100000 Incomes from Property and     Enterprise(Interest Receipts)</b>	222,600	280,200	172,974
<b>1200000 Receipts from Civil Administration     and other Functions.</b>			
<b>1210000 General Administration Receipts</b>	220,354	139,017	216,717
<b>1230000 Law and Order Receipts.</b>	560,600	504,989	497,174
<b>1240000 Community Service Receipts</b>	623,000	461,828	609,928
<b>1250000 Social Service Receipts</b>	1,089,383	1,097,793	1,015,510
<b>1260000 Economic Services Receipts</b>	2,387,900	2,111,382	2,176,471
<b>1300000 Miscellaneous Receipts</b>	677,547	625,677	639,137
<b>1400000 Miscellaneous Adjustments between     Federal and Provincial Governments</b>			
<b>Total General Revenue Receipts</b>	<b>84,058,901</b>	<b>75,076,625</b>	<b>72,072,795</b>

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

(Rs. in thousands)

Expenditure met from Revenue		Budget Estimates 1996-97	Revised Estimates 1995-96	Budget Estimates 1995-96
<b>Current Revenue Expenditure</b>				
00000	General Administration	11,806,288	13,683,893	10,497,881
20000	Law and Order	6,088,984	6,017,916	6,025,372
30000	Community Services	3,808,250	2,903,686	3,524,755
40000	Social Services	31,045,775	26,068,678	26,453,139
50000	Economic Services	8,227,064	7,236,883	7,499,940
60000	Subsidies	1,418,413	1,185,490	1,360,000
70000	Debt Servicing, Investable Funds and Grants	14,359,632	12,914,259	13,122,980
80000	Unallocable	250,337	337	334
<b>Total Current Revenue Expenditure</b>		<b>77,004,743</b>	<b>70,011,142</b>	<b>68,484,401</b>
<b>Revenue Surplus/Deficit</b>		<b>+ 7,054,158</b>	<b>+ 5,065,483</b>	<b>+ 3,588,394</b>
<b>Total General Revenue Receipts</b>		<b>84,058,910</b>	<b>75,076,625</b>	<b>72,072,795</b>

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

(Rs. in thousands)

Capital Receipts		Budget Estimates 1996-97	Revised Estimates 1995-96	Budget Estimates 1995-96
<b>General Capital Receipts:</b>				
1310000	Grants	..	..	..
1320000	Extraordinary Receipts	345,000	338,565	128,425
2200000	Recoveries of Loans and Advances	737,600	169,612	747,599
2311000	Domestic Debt(Permanent) Direct	900	798	1,116
2312000	Domestic Debt (Permanent)received from the Federal Government	..	..	..
2320000	Floating Debt-(Ways and Means Advances)	..	..	..
<b>Total General Capital Receipts</b>		<b>1,083,500</b>	<b>508,975</b>	<b>877,140</b>
<b>Public Account Receipts:</b>				
11000000	Deferred Liabilities(Unfunded Debt)	2,131,559	2,131,559	2,149,562
12000000	Deposit and Reserves	21,838,875	22,529,975	8,545,098
18000000	Remittances	993,064	993,064	23,040,500
<b>Total Public Account Receipts</b>		<b>24,963,498</b>	<b>25,654,598</b>	<b>33,735,160</b>

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

(Rs. in thousands)

Capital Disbursements	Budget Estimates 1996-97	Revised Estimates 1995-96	Budget Estimates 1995-96
<b>Current Capital Expenditure</b>			
<b>Non-Development Capital Heads</b>			
71500	Repayment of Principal-Domestic Debt	..	..
71501	Permanent Debt(Market Loans)	28,200	798
71502	Floating Debt(Ways and Means Advances)	..	..
71600	Repayment of Principal Domestic Debt Payable to the Federal Government	1,489,580	1,259,168
71700	Repayment of Principal-Foreign Debt(Debt Raised Abroad)	..	..
71800	Repayment of Principal-Foreign Debt Payable to the Federal Government	481,574	369,977
73000	Loans and Advances	487,160	873,226
81000	State Trading in Medical Stores and Coal (Net)	+ 983	+ 903
<b>Total Current Capital Expenditure (Account No. 1)</b>		<b>2,487,497</b>	<b>2,504,072</b>
<b>Net Capital Receipts</b>		<b>- 1,403,997</b>	<b>(-) 1,085,214</b>
<b>Total General Capital Receipts</b>		<b>1,083,500</b>	<b>877,140</b>
<b>Public Account Disbursements</b>			
21000000	Deferred Liabilities (Unfunded Debt)	2,131,559	2,131,559
	Deposit and Reserves	21,831,835	22,522,935
28000000	Remittances	993,064	993,064
<b>Total Public Account Disbursements</b>		<b>24,956,458</b>	<b>25,647,558</b>
<b>Net Public Account Receipts</b>		<b>+ 7,040</b>	<b>+ 7,040</b>
<b>Total Public Account Receipts</b>		<b>24,963,498</b>	<b>25,654,598</b>
			<b>33,735,160</b>

## VI-SUMMARY STATEMENT OF T.P.P. RESOURCES AND EXPENDITURE

(Rs. in thousands)

Receipts	Budget Estimates 1996-97	Revised Estimates 1995-96	Budget Estimates 1995-96
<b>T.P.P. Resources:</b>			
Revenue Surplus/Deficit	(+ 7,054,158	(+ 5,065,483	(+ 3,588,394
Net Capital Receipts	(- 1,403,997	(- 1,995,097	(- 1,085,214
Net Public Account Receipts	7,040	7,040	6,584
Development Revenue Receipts	790,950	3,856,363	3,228,800
Development Capital Receipts	4,237,325	4,141,330	2,514,930
Total	<u>10,685,476</u>	<u>11,075,119</u>	<u>8,253,494</u>
Less outside T.P.P. (Population Welfare)	(- 745,950	(- 529,300	(- 529,300
Saving from current Revenue Expenditure	..	..	(+ 1,688,786
Addl. Resource Mobilization	560,474	..	(+ 750,000
Utilization of Cash Balance	2,500,000	3,242,163	..
<b>Net Total T.P.P. Resources</b>	<u>13,000,000</u>	<u>13,787,982</u>	<u>10,162,980</u>

## VI-SUMMARY STATEMENT OF T.P.P. RESOURCES AND EXPENDITURE

(Rs. in thousands)

Disbursements		Budget Estimates 1996-97	Revised Estimates 1995-96	Budget Estimates 1995-96
Development Expenditure on Revenue Account		7,017,226	7,413,623	6,283,314
Development Expenditure on Capital Account:				
31200	Highways, Roads and Bridges	2,415,000	2,212,164	2,524,000
31400	Buildings and Structures - Government Building	3,694,905	2,816,166	3,795,439
45200	Low Cost Housing(Town Development)	102,000	88,112	102,000
51300	Agricultural Research and Extension Services	26,996	21,282	27,111
52000	Irrigation	1,750,500	1,107,899	733,250
72000	Government Investments(Industrial Development)	..	7,476	46,093
73000	Loans and Advances(Loans to Municipalities/ Autonomous Bodies etc.)	1,489,323	597,418	518,093
Gross Total Development Programme		16,495,950	14,264,140	14,029,300
Less-Population Welfare		(-) 745,950	(-) 476,158	(-) 529,300
Less-Operational Shortfall		(-) 2,750,000	..	(-) 2,324,520
Less 7.5% cut on account of Resource Constraints		..	..	(-) 1,012,500
Net Total Development Programme		13,000,000	13,787,982	10,162,980

## VII-DETAILS OF REVENUE RECEIPTS

(Rs. in thousands)

Classification of Receipt		Budget Estimates 1996-97	Revised Estimates 1995-96	Budget Estimates 1995-96
000000	<b>TAX REVENUE</b>			
0100000	Direct Taxes(on Income and Wealth)-			
0112000	Personnel Income Tax-Share of net proceeds assigned to Provinces	36,249,058	31,616,037	27,596,656
0116000	Taxes from Agriculture	21	21	21
0120000	Property and Wealth Tax:			
0122100	Urban Immovable Property Tax-Ordinary Collections	1,199,068	1,103,600	950,000
022900	Deductions: Urban Immovable Property Tax- Share of Net Proceeds assigned to Corporations, Municipalities, etc. Deduct-Refund	- 970,068	- 891,708	- 767,322
	<b>Total</b>	<b>229,000</b>	<b>211,892</b>	<b>182,678</b>
0123000	Transfer of Property Tax			
0123100	Transfer of Property Tax- Fee for registering documents	149,237	136,820	136,820
0123200	Transfer of Property Tax- Fee for copying registered documents	2,800	2,800	2,800
0123800	Transfer of Property Tax-Others Deduct-Refund	8,000 - 37	6,000 - 620	6,000 - 620
	<b>Total</b>	<b>160,000</b>	<b>145,000</b>	<b>145,000</b>
0124001	Land Revenue-Ordinary Collections	12,595	11,450	12,960
0124009	Land Revenue-Fees for Consolidation of Holdings	1,980	1,800	2,160
0124020	Land Revenue-Recoveries of Over-Payments.	275	250	350
0124021	Land Revenue-Collection of payments for services rendered.	440	400	900
0124080	Land Revenue-Others Deduct-Refund	1,084,710 ..	1,047,234 ..	1,044,764 ..
	<b>Total</b>	<b>1,100,000</b>	<b>1,061,134</b>	<b>1,061,134</b>



## VII-DETAILS OF REVENUE RECEIPTS

(Rs. in thousands)

Classification of Receipt	Budget Estimates 1996-97	Revised Estimates 1995-96	Budget Estimates 1995-96
0171000 Tax on Profession, Trade and Callings- Ordinary Collections	100,000	85,000	69,700
0200000 Indirect Taxes (on Commodities and Transactions)			
0210000 Customs			
0211900 Share of net proceeds assigned to Provinces (Export Duty on Cotton)	..	..	..
0221190 Sales Tax on Import-Share of net proceeds assigned to Provinces	24,934,172	22,007,597	23,329,460
0230000 Federal Excise-			
0236900 Food & Beverages-Share of net proceeds assigned to Provinces (Excise Duty on Sugar)	2,463,373	2,419,384	2,883,466
0239900 Others-Share of net proceeds assigned to Provinces (Excise duty on Tobacco, and Tobacco manufactures)	5,718,544	5,278,656	5,494,201
Total	8,181,917	7,698,040	8,377,667
0240000 Federal Excise Duty			
0249100 Net proceeds on Excise Duty on Natural Gas assigned to, Provinces	244,608	229,320	185,955
0249200 Royalty on Natural Gas	397,354	333,755	225,875
0249200 Royalty on Crude Oil	612,866	475,194	469,127
Total	1,010,220	808,949	695,002
0250000 Provincial Excise:			
0251000 Spirits and Fermented Products	241,300	225,250	220,000
0252000 Spirits and Fermented Products- Medicated Wines and Liquors	19,910	19,837	19,837
0253000 Medicinal and Toilet Preparations Containing Alcohol.	17,600	16,390	13,000
0254000 Receipts from Distilleries	88	82	82
0255000 Sale proceeds of opium tablets	12,200	11,666	12,221
0256000 Fines, Confiscation and Miscellaneous	130	121	41
0257000 Collection of payments for services rendered	2,602	2,485	2,132
0258000 Others	16,170	12,666	153
Deduct-Refund	(-) 10,000	(-) 10,000	(-) 10,000
Total	300,000	278,497	257,466

## VII-DETAILS OF REVENUE RECEIPTS

(Rs. in thousands)

Classification of Receipt	Budget Estimates 1996-97	Revised Estimates 1995-96	Budget Estimates 1995-96
<b>0260000</b> Sale of Opium			
0262000 Sale Proceed of Medicinal Opium	8,000	7,850	7,850
0268000 Others	..	..	150
Total	8,000	7,850	8,000
<b>0270000</b> Stamps Duties :			
0271001 Non-Judicial - Sale of Stamps	2,084,705	1,975,406	1,786,000
0271008 Non-Judicial - Duty on other Impressing Documents	274,703	254,503	191,135
0271009 Non-Judicial-Fines and Penalties	1,604	1,554	1,400
0272400 Judicial-Court Fees realised in Stamps	179,700	166,400	166,400
0272500 Judicial-Fines and Penalties Deductions	8 - 40,720	7 - 39,860	10 - 43,246
Total	2,500,000	2,358,010	2,101,699
<b>0280000</b> Motor Vehicles:			
0281000 Receipts under Motor Vehicles Acts.	133,500	120,000	141,400
0282000 Receipts under Provincial Motor Vehicle Taxation Act.	796,070	696,000	696,000
0288000 Other Receipts	130,430	128,000	128,000
Deduct - Refund			
Total	1,060,000	944,000	965,400
<b>0290000</b> Other Indirect Taxes:			
0291000 Entertainment Tax	190,000	147,500	185,325
Deduct - Refund	..	..	- 6
Total	190,000	147,500	185,319

## VII-DETAILS OF REVENUE RECEIPTS

(Rs. in thousands)

Classification of Receipt		Budget Estimates 1996-97	Revised Estimates 1995-96	Budget Estimates 1995-96
0293100	Education Cess	1,100	1,100	770
0294100	Cotton Fee	250,000	224,000	224,000
0295000	Tax on Hotels	63,900	60,000	46,100
	Deduct - Refund			
	Total	63,900	60,000	46,100
0296000	Electricity	812,500	713,440	609,720
	Deduct - Refunds	..	..	..
	Total	812,500	713,440	609,720
0297200	Surcharge-on Natural Gas(Share of net proceeds assigned to Provinces)	511,000	735,805	534,996
0298000	Others	203,680	162,717	21,311
	Deduct - Refunds	(-) 180	(-) 170	(-) 165
	Total	203,500	162,547	21,146
1000000	NON-TAX RECEIPTS			
1100000	INCOME FROM PROPERTY AND ENTERPRISE			
1110000	Profits			
1117000	Electricity	168,521	360,000	146,995
		168,521	360,000	146,995
1130000	Interest			
1132000	Interest on Loans and Advances Local Bodies.	118,100	905,200	139,169
1134000	Interest on Loans ;and Advances to Non-financial Institutions.	1,300,500	7,723,400	1,132,194
1135000	Interest on Loans and Advances to Government Servants.	3,200	3,500	3,502
1136000	Interest Received from Commercial Departments	..	..	..
1137000	Interest on Arrears of Revenue	4,000	3,600	3,550
1138000	Interest Realised on Investments of Cash Balances	5,000	5,200	5,211
1139000	Interest Others	400	300	949
	Deductions	(-) 1,226,600	(-) 8,374,000	(-) 1,129,603
	Total	204,600	267,200	154,972

## VII-DETAILS OF REVENUE RECEIPTS

(Rs. in thousands)

Classification of Receipt	Budget Estimates 1996-97	Revised Estimates 1995-96	Budget Estimates 1995-96
<b>1140000 Dividends -</b>			
<b>1141000 Dividends from Government     Investments -     (Financial Institutions).</b>			
<b>1142000 Dividends from Government     Investments (Non-Financial     Institutions).</b>	18,000	13,000	18,002
<b>Total</b>	<b>18,000</b>	<b>13,000</b>	<b>18,002</b>
<b>1200000 RECEIPT FROM CIVIL ADMINISTRATION AND OTHER FUNCTIONS</b>			
<b>1210000 General Administration Receipts</b>			
<b>1211100 Organs of State -Examination         Fee realised by Public Service         Commission.</b>	15,876	14,700	14,700
<b>1211200 Organs of State-Receipts         realised by Selection Divisional         Boards for recruitment in         Secretariat Departments.</b>	..	..	..
<b>Total</b>	<b>15,876</b>	<b>14,700</b>	<b>14,700</b>
<b>1212401 Fiscal Administration Receipts-     in-Aid of Superannuation -     contribution of Pensions and     Gratuities.</b>	147,100	86,190	147,164
<b>1212402 Fiscal Administration-Receipts-     in-Aid of Superannuation - Share     of Pension liability recovered from     Local Bodies for Provincialized     Colleges/Schools.</b>	36,600	21,500	36,578
<b>1212480 Fiscal Administration-Receipts-     in-Aid of Superannuation-Others</b>	8,600	5,324	8,552
<b>Total</b>	<b>192,300</b>	<b>113,014</b>	<b>192,294</b>
<b>1213400 Economic Regulations-Receipts     under the Companies Ordinance</b>	3	3	3
<b>1213600 Economic Regulations-Receipts     under the Weights and Measures     and Trade Employees Act.</b>	12,175	11,300	9,720
<b>Total</b>	<b>12,178</b>	<b>11,303</b>	<b>9,723</b>

## VII-DETAILS OF REVENUE RECEIPTS

(Rs. in thousands)

Classification of Receipt	Budget Estimates 1996-97	Revised Estimates 1995-96	Budget Estimates 1995-96
<b>1230000 Law and Order Receipts:</b>			
1231001 Justice - Sale proceeds of unclaimed escheated property.	2,449	2,268	1,802
1231002 Justice - Court Fee realized in cash	6	5	6
1231003 Justice - General Fees, Fines and Forfeitures.	123,303	118,736	124,985
1231008 Justice - Receipts of Record Room	321	298	339
1231009 Justice - Recoveries of Overpayments	222	206	200
1231010 Justice - Collection of payments for services rendered.	959	888	934
1231800 Justice - Others	1,008	933	982
Deduct - Refunds	- 268	- 268	(-) 280
<b>Total</b>	<b>128,000</b>	<b>123,066</b>	<b>128,968</b>
1232202 Police - Police supplied to Federal Government.	42,793	34,000	39,478
1232204 Police - Police supplied to Public Departments, Private Companies and Persons.	39,526	37,111	33,706
1232206 Police - Fees, Fines and Forfeitures	3,500	3,450	3,240
1232210 Police - Recoveries of Overpayment	2,424	2,415	2,414
1232211 Police - Collection of payments for services rendered.	4,721	4,621	4,561
1232280 Police - Others	307,036	268,403	252,903
<b>Total</b>	<b>400,000</b>	<b>350,000</b>	<b>336,302</b>
1233001 Jails - Sale proceeds of Articles in Jails.	9,955	9,950	9,950
1233002 Jails - Value of supplies made by Factory Department to Maintenance Department in Jails.	15,200	15,000	15,000
1233004 Jails - Recoveries of Overpayments	20	18	18

## VII-DETAILS OF REVENUE RECEIPTS

(Rs. in thousands)

Classification of Receipt		Budget Estimates 1996-97	Revised Estimates 1995-96	Budget Estimates 1995-96
1233800	Jails - Others	5,825	5,613	5,613
	Deduct - Refunds	..	..	..
	<b>Total</b>	<b>31,000</b>	<b>30,581</b>	<b>30,581</b>
1234000	Civil Defence	1,600	1,342	1,323
1240000	Community Services Receipts:			
1241000	Works :			
1241100	Buildings -			
1241110	Building Rent	43,370	43,370	43,370
1241130	Recoveries of Expenditure	630	630	630
1241180	Others	29,000	23,500	21,600
	<b>Total</b>	<b>73,000</b>	<b>67,500</b>	<b>65,600</b>
1241200	Communications:			
1241210	Buildings Rent	130	125	125
1241220	Toll on Roads and Bridges	215,000	213,000	213,000
1241230	Recoveries of Expenditure	5,700	5,603	5,603
1241280	Works - Other:	79,170	75,600	75,600
	Deduct Refunds	..	..	..
	<b>Total</b>	<b>300,000</b>	<b>294,328</b>	<b>294,328</b>
1242400	Public Health - Recoveries of Overpayments	2,956	1,500	2,956
1242500	Public Health - Collection of Payments for services rendered.	3,149	1,600	3,149
1242800	Public Health - Others	243,895	96,900	243,895
	<b>Total</b>	<b>250,000</b>	<b>100,000</b>	<b>250,000</b>

## VII-DETAILS OF REVENUE RECEIPTS

(Rs. in thousands)

Classification of Receipt	Budget Estimates 1996-97	Revised Estimates 1995-96	Budget Estimates 1995-96
<b>1250000 Social Services Receipts</b>			
1251101 Education-Fees Government University Arts Colleges	256,000	181,261	181,261
1251102 Education - Fees Government University, Professional Colleges	1,200	864	864
1251201 Education-Secondary-Fee Government Secondary (including Intermediate classes), Schools.	182,141	181,900	181,900
1251301 Education-Primary Fees- Government Primary Schools	251,943	432,042	389,808
1251401 Education-Special-Fees and Other Receipts, Government Special Schools	500	400	400
1251402 Education-Special-Receipts of Technical and Commercial Institutes	13,000	9,758	9,758
1251503 Hostel Fee.	1,527	1,417	1,417
1251504 Education-General-Administration Fee	19,401	7,119	7,082
1251505 Education-General-Recoveries of Overpayments.	3,054	2,605	2,605
1251506 Education-General-Collection of Payments for services rendered.	..	..	..
1251700 Education-Receipts from Museums	63	63	63
1251800 Education-Others	7,834	7,634	7,634
Deduct - Refunds	- 36,600	- 25,000	(-) 156,578
<b>Total</b>	<b>700,063</b>	<b>800,063</b>	<b>626,214</b>
1252100 Health-School and College Fees	35,000	30,000	40,900
1252200 Health-Hospital Receipts	150,000	69,751	140,000
1252300 Health-Mental Hospital Receipts	4,047	776	5,543
1252400 Health-Sale of Medicines and Vaccines	228	191	229
1252500 Health - Contributions	23,000	28,000	29,114
1252600 Health - Recoveries of Overpayments	3,491	1,347	1,792

## VII-DETAILS OF REVENUE RECEIPTS

(Rs. in thousands)

Classification of Receipt		Budget Estimates 1996-97	Revised Estimates 1995-96	Budget Estimates 1995-96
1252700	Health-Collection of payments for services rendered.	1,403	241	2,403
1242800	Health-Others	22,831	19,694	20,300
	<b>Total</b>	<b>240,000</b>	<b>150,000</b>	<b>240,281</b>
1253300	Manpower Management-Receipts for the Manpower and Employment Organization.	2,538	2,350	2,325
1253500	Manpower Management - Receipts under the West Pakistan Shops and Establishment Ordinance,	32	30	30
	<b>Total</b>	<b>2,570</b>	<b>2,380</b>	<b>2,355</b>
1254100	Housing and Physical Planning-Sale of Plots.	123,000	123,600	122,600
1254200	Housing and Physical Planning-Sale of Buildings.	200	200	200
1254300	Housing and Physical Planning-Income from Satellite Town Schemes.	15,800	14,800	14,800
1254400	Housing and Physical Planning-Recovery of Overpayments.	..	..	..
1254500	Housing and Physical Planning-Collection of payments for services rendered.	..	..	..
1254600	Housing and Physical Planning - Commercialization Fee.	..	..	..
1254700	Housing & Physical-Share Property of Excise & Taxation Department	..	..	1,000
1254800	Housing and Physical Planning - Others	1,000	500	500
1254900	Housing and Physical Planning - Sale of Plots for the Re-planning.	..	..	..
	<b>Total</b>	<b>140,000</b>	<b>139,100</b>	<b>139,100</b>
1255100	Social Security and Social Welfare Measure - Receipts under the Wild Bird and Wild Animals Protection Act.	6,750	6,250	7,560



## VII-DETAILS OF REVENUE RECEIPTS

(Rs. in thousands)

Classification of Receipt	Budget Estimates 1996-97	Revised Estimates 1995-96	Budget Estimates 1995-96
<b>1260000 Economic Services Receipts -</b>			
1261200 Agriculture	300,000	294,760	284,760
1261300 Fisheries	36,000	35,600	35,600
1261400 Animal Husbandry	140,000	137,419	132,471
1261500 Forest	291,431	291,651	291,926
Deduct -Refunds	- 431	- 651	(-) 472
<b>Total</b>	<b>291,000</b>	<b>291,000</b>	<b>291,454</b>
1261600 Co-operation	4,200	3,056	3,039
1262101 Irrigation-Works-Direct Receipts on account of Water Rates.	1,450,000	1,200,000	1,276,160
1262104 Tool Tax on Barrages	20,000	10,000	..
1262180 Irrigation-Works-(Others)	50,693	50,706	41,306
126202 Embankment and Drainage Works - Direct Receipts on account of Hill Torrents.	20	20	20
1262203 Embankment and Drainage Works - Recoveries of Expenditure	641	641	641
1262280 Embankment and Drainage Works - Others	6,946	6,946	6,946
1262300 Forestry Wing	..	..	..
Deduct-Refunds	..	..	..
<b>Total</b>	<b>1,528,300</b>	<b>1,268,313</b>	<b>1,325,073</b>
1264200 Receipt under Excise Duty on Minerals (Labour Welfare) Act, 1967	..	..	22,500
1264301 Printing-Sale of Gazettes	80	80	80
1264304 Printing-Civil List and other Publications.	4,050	3,650	3,650
1264306 Printing-Sale of Service Books	280	280	280
1264307 Printing-Sale of Forms and Registers to Union Councils	680	650	650

## VII-DETAILS OF REVENUE RECEIPTS

(Rs. in thousands)

Classification of Receipt	Budget Estimates 1996-97	Revised Estimates 1995-96	Budget Estimates 1995-96
1264308 Printing-Sale of Other Forms	16,800	16,000	16,000
1264310 Printing-Charges for work done for Provincial Government Departments	29,550	26,980	26,980
1264380 Printing-Others	60	60	60
<b>Total</b>	<b>51,500</b>	<b>47,700</b>	<b>70,200</b>
1264402 Stationery-Sale of Stationery to Local Bodies etc.	..	..	..
1264403 Stationery-Sale of Stationery to Provincial Government Departments.	..	..	..
1264404 Stationery-Sale of Plain Paper used with stamps.	..	..	327
1264480 Stationery- Others	..	..	13
<b>Total</b>	<b>..</b>	<b>..</b>	<b>340</b>
1264601 Industries- Industries Receipts.	33,000	30,000	30,000
1264604 Industries-Fees for Inspection of Boilers.	2,851	2,592	2,592
1264605 Industries- Fees under Partnership Act.	453	412	412
1264606 Industries- Recoveries of Overpayments	46	30	30
1264680 Industries - Others.	550	500	500
<b>Total</b>	<b>36,900</b>	<b>33,534</b>	<b>33,534</b>
<b>1300000 MISCELLANEOUS RECEIPTS</b>			
1310000 Grants-			
1311100 Foreign Grants - Development Grant from Foreign Governments:			
Revenue	45,000	430,229	95,000

## VII-DETAILS OF REVENUE RECEIPTS

(Rs. in thousands)

Classification of Receipt	Budget Estimates 1996-97	Revised Estimates 1995-96	Budget Estimates 1995-96
1312100 Other Grants from Federal Govern- ment - Development Grant from Federal Government:			
Revenue	745,950	3,426,134	3,133,800
Capital	..	..	..
1312200 Other Grants from Federal Government Non-Development Grants from Federal Government:			
Revenue	23,800	23,162	20,162
1390000 Others -			
1391001 Other- Receipts- Unclaimed Deposits	12	11	11
1391002 Other-Sale of Stores and Materials.	5,000	7,034	2,847
1391003 Other-Receipts-Sale of Land Houses, etc.	1	1	..
1391004 Other-Receipts-Contributions	..	..	..
1391005 Other-Receipts-Rent, Rates and Taxes.	1,600	1,600	1,600
1391006 Citizenship (Domicile) Fees.	6,855	6,570	6,300
1391008 Others-Receipts under the Mines and Oil-fields and Mineral Development (Federal Control) Act, 1948.	85,000	80,000	50,000
Royalty on Natural Gas	..	..	..
1391015 Others-Receipts-Collection charges of Sugarcane Development Cess.	10,752	9,049	12,815
1391018 Other-Receipts-Fees for Registration of Societies under the Registration Act.	356	330	330
1391021 Other-Receipts-Surcharges	24,300	23,400	19,516
1391023 Other-receipts-Receipts from Zoological Gardens. Collection of Payment for Services rendered.	2,970	2,750	2,700
1391024 Other-Receipts-Recoveries from the Federal Government on account of Compulsory Film Screening Scheme.	237	219	225
1391280 Other Receipts-Fees/Fines	..	..	..

## VII-DETAILS OF REVENUE RECEIPTS

(Rs. in thousands)

Classification of Receipt		Budget Estimates 1996-97	Revised Estimates 1995-96	Budget Estimates 1995-96
1391025	Other - Receipts - Recoveries of Overpayments	172	172	173
1391026	Other- Receipts - Collection of payment for services rendered.	120	115	100
1391200	Other-Receipts-Fees, Fines and Forfeiture.	501,976	457,586	504,806
	Miscellaneous	14,396	13,678	17,552
Total		653,747	602,515	618,975
1400000	Miscellaneous Adjustments, between Federal and Provincial Governments.,			
Total A-General Revenue Receipts.		84,058,901	75,076,625	72,072,795
1320000	Extraordinary Receipts.			
1321100	Extra-ordinary Receipts-, Sale of Land.	332,130	325,695	116,230
1322000	Extra-ordinary Receipts- Sale of Other Government Assets.	..	..	..
1323000	Extra-ordinary Receipts- Sale of Agricultural Machinery.	..	..	..
1328000	Others - Receipts	12,970	12,970	12,295
	Deduct - Refund	(-) 100	(-) 100	(-) 100
Total		345,000	338,565	128,425

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

(Rs. in thousands)

Functional Classification of Expenditure	Demand Number	Budget Estimates 1996-97	Revised Estimates 1995-96	Budget Estimates 1995-96
<b>CURRENT REVENUE EXPENDITURE</b>				
<b>00000 GENERAL ADMINISTRATION</b>				
01000	Organs of State			
	01103 Provincial Assembly			
	(Charged)	10	62,106	51,436
	(Voted)	..	129,988	96,200
				129,988
01106	Law and Parliamentary Affairs			
	General Administration	10	9,623	9,591
	Administration of Justice	11	79,784	71,724
				66,940
01203	Governor			
	(Charged)	10	13,763	27,134
	(Voted)			12,976
01203	Governor's Secretariat (Charged)	10	8,244	8,843
01204	Chief Minister's Secretariat	10	47,846	74,535
01205	Ministers	10	102,802	90,976
01207	Administrative Inspection	10	9,430	7,293
01302	Services and General Administration Department.	10	200,067	300,062
01304	Public Service Commission	10	39,008	36,857
01402	Home Department	10	25,680	26,491
01405	Anti Corruption Establishment	10	54,192	49,837
	Privy Purses (Charged)	..	1,600	1,600
01600	General Commission of Enquiries.	31	1,938	1,620
				1,808
01801	Divisional and District Administration.	10	557,861	589,774
				564,827

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

(Rs. in thousands)

Functional Classification of Expenditure		Demand Number	Budget Estimates 1996-97	Revised Estimates 1995-96	Budget Estimates 1995-96
01802	Local Authority Administration and Regulation of Local Bodies	10	11,182	9,744	9,894
	Total		1,355,114	1,453,717	1,314,022
	(Charged)		85,713	89,013	80,172
	(Voted)		1,269,401	1,364,704	1,233,850
02000	Fiscal Administration				
02100	Finance Department	10	3,542,330	3,408,759	3,640,007
02300	Tax Management Board of Revenue, Excise and Taxation Department.				
	Provincial Excise	3	59,623	56,545	52,898
	Stamps	4	31,776	24,922	23,847
	Registration	6	10,395	9,859	9,687
	Charges on Account of Motor Vehicles Act.	7	32,251	34,608	32,657
	Other Taxes and Duties	8	87,094	89,809	84,517
	General Administration	10	39,419	41,311	37,591
02402	Treasuries/District Accounts Offices.	10	92,315	76,892	81,850
02403	Local Fund Audit Department	10	30,788	28,591	28,293
02800	Superannuation and Pension	28	6,260,000	8,170,000	4,950,000
02901	Others-(Government Contribution to Group Insurance for Employees)	31	6,467	5,441	6,500
	Total		10,192,458	11,946,737	8,947,847

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

(Rs. in thousands)

Functional Classification of Expenditure		Demand Number	Budget Estimates 1996-97	Revised Estimates 1995-96	Budget Estimates 1995-96
03000	<b>Economic Regulation:</b>				
03200	<b>Planning:</b>				
	General Administration	10	34,892	34,095	31,757
	Miscellaneous	31	39,840	37,254	36,696
03800	<b>Weights and Measures, Trade marks and Patent Rights:</b>				
	Miscellaneous Departments	23	1,886	1,722	1,702
	<b>Total</b>		<b>76,618</b>	<b>73,071</b>	<b>70,155</b>
06000	<b>Statistics:</b>				
06100	<b>Statistical Office/Bureau of Statistics:</b>				
	Miscellaneous Departments	23	23,375	21,487	21,939
06300	<b>Agricultural Census/Statistics:</b>				
	Agriculture	18	71,778	65,776	64,883
	<b>Total</b>		<b>95,153</b>	<b>87,263</b>	<b>86,822</b>
07000	<b>Publicity and Information:</b>				
07100	<b>Information Department</b>	10	5,952	48,982	5,517
07300	<b>Publicity</b>				
	Miscellaneous Departments	23	237	220	220
	Agriculture	18	10,471	9,195	9,582
07400	<b>Public Relations:</b>				
	Miscellaneous Departments	23	70,285	64,708	63,716
	<b>Total</b>		<b>86,945</b>	<b>123,105</b>	<b>79,035</b>
20000	<b>LAW AND ORDER</b>				
21000	<b>Justice - Law Courts:</b>				
	<b>Administration of Justice</b>				
	(Charged)	11	138,324	137,765	121,888
	(Voted)		310,862	296,382	334,326
	Miscellaneous Departments	23	10,364	10,627	10,421
	<b>Total</b>		<b>459,550</b>	<b>444,774</b>	<b>466,635</b>
	(Charged)		138,324	137,765	121,888
	(Voted)		321,226	307,009	344,747

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

(Rs. in thousands)

Functional Classification of Expenditure		Demand Number	Budget Estimates 1996-97	Revised Estimates 1995-96	Budget Estimates 1995-96
<b>22000</b>	<b>Police and Civil Armed Forces:</b>				
22200	Provincial Police	13	4,315,479	4,272,555	4,272,255
22300	Local Police	13	45,570	77,223	57,789
22700	Other Civil armed Forces	13	537,902	504,801	511,941
22900	Others	13	141,189	132,885	132,813
	<b>Total</b>		<b>5,040,140</b>	<b>4,987,464</b>	<b>4,974,798</b>
<b>23000</b>	<b>Jail and Detention places:</b>				
23100	Jails and Convict Settlements	12	432,673	436,375	411,266
23200	Other Places of Detention and correction				
	General Administration	10	11,091	10,752	10,478
	Miscellaneous	31	100	95	100
	<b>Total</b>		<b>443,864</b>	<b>447,222</b>	<b>421,844</b>
<b>24000</b>	<b>Civil Defence:</b>				
24100	Administration	32	8,480	7,720	7,835
24200	Operational Expenses	32	24,520	21,880	21,810
24900	Others	32	..	..	..
	<b>Total</b>		<b>33,000</b>	<b>29,600</b>	<b>29,645</b>
<b>26000</b>	<b>Training and Research in Law and Order:</b>				
26100	Police	13	112,430	108,856	132,450
<b>30000</b>	<b>Community Services:</b>				



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

(Rs. in thousands)

Functional Classification of Expenditure	Demand Number	Budget Estimates 1996-97	Revised Estimates 1995-96	Budget Estimates 1995-96
General Administration	10	12,249	10,821	11,992
Civil Works	24	55,191	52,285	49,589
Communications	25	44,981	44,591	45,284
31200 Highways, Roads and Bridges	25	1,660,175	1,292,895	1,629,094
31400 Buildings and Structure (Charged)	24	3,500	3,200	3,200
(Voted)	16	1,244,474	1,000,251	1,140,885
31400 Building and Structures				
M&R Grant of Primary Health Units (Rural Health Centres/Basic Health Units)	16	120,000	8,900	100,000
31900 Others:				
Civil Works	24	36,835	30,411	31,623
Communications	25	36,175	35,996	33,303
Total		3,213,580	2,479,350	3,044,970
(Charged)		3,500	3,200	3,200
(Voted)		3,210,080	2,476,150	3,041,770
32000 Public Health Services (Water Supply, Sanitation, Sewerage and Refuse Disposal):				
32100 Administration	17	45,273	45,910	40,703
32400 Public Health Engineering	17	526,858	356,505	419,304
Total		572,131	402,415	460,007
38000 Scientific Research and Survey:				
Miscellaneous Departments				
38400 Archaeological	23	3,870	3,527	3,372
39000 Other community Services				
39600 Zoo and Other Entertainment Places				
Veterinary	20	..	..	..
Miscellaneous Departments	23	5,545	6,041	5,293
39900 Others:				
Agriculture	18	13,124	12,353	11,113
Miscellaneous	31	..	..	..
Total		22,539	21,921	19,778

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

(Rs. in thousands)

Functional Classification of Expenditure		Demand Number	Budget Estimates 1996-97	Revised Estimates 1995-96	Budget Estimates 1995-96
40000	<b>SOCIAL SERVICES</b>				
41000	<b>Education:</b>				
41100	<b>Administration:</b>				
	General Administration	10	20,949	20,234	18,727
	Education	15	424,966	386,275	384,090
41200	General Universities/ Colleges/Institutes	15	1,957,897	1,755,563	1,824,846
41300	<b>Professional/Technical Universities/Colleges/ Institutes:</b>				
	Education	15	738,795	638,142	653,262
	Health Services	16	524,967	444,258	458,376
	Agriculture	18	33,736	28,703	29,585
	Miscellaneous Departments	23	199,559	170,739	182,384
41400	<b>Secondary Education:</b>				
	Education	15	5,421,604	5,105,327	4,971,544
	Miscellaneous Departments	23	7,062	3,522	3,604
41500	<b>Primary Education:</b>				
	Education	15	14,788,719	12,297,193	12,248,416
	Miscellaneous Departments	23	2,470	1,358	1,080
41600	Schools for Handicapped/ Retarded Persons	15	92,326	80,711	79,047
41700	<b>Archives, Libraries and Museums:</b>				
	Museums	14	9,301	8,768	9,219
	Miscellaneous Departments	23	..	..	..
	Education	15	23,449	20,968	22,260
41900	<b>Others:</b>				
	Engineering Cell Edu. Deptt.	15	306,127	221,166	326,748
	Education	15	171,260	165,321	165,335

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

(Rs. in thousands)

Functional Classification of Expenditure		Demand Number	Budget Estimates 1996-97	Revised Estimates 1995-96	Budget Estimates 1995-96
	Miscellaneous	31	3,238	2,990	2,957
	Total		24,726,425	21,351,238	21,381,480
42000	<b>HEALTH</b>				
42100	Administration:				
	General Administration	10	20,335	20,255	18,891
	Health	16	557,989	489,151	513,524
42200	General Hospitals and Clinics:				
	Irrigation	9	..	..	..
	Health	16	4,334,520	3,430,999	3,515,615
	Miscellaneous Departments	23	8,496	6,619	7,990
42300	Mental Hospitals	16	75,415	68,436	73,505
42400	Mother and Child Health	16	36,239	37,531	33,667
42500	Other Health Facilities and Preventive Measures	16	33,582	26,550	30,208
42600	Chemical Examiner and Health Laboratories	16	18,654	17,794	17,296
	Health Foundation				
	Total		5,085,230	4,097,335	4,210,696
44000	<b>MANPOWER AND LABOUR MANAGEMENT</b>				
44100	Administration:				
	General Administration	10	4,376	4,471	4,186
	Miscellaneous Departments	23	595,325	98,671	105,159
44600	Minimum Wages Board:				
	Miscellaneous Departments	23	2,185	1,857	1,936
	Total		601,886	104,999	111,281

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

(Rs. in thousands)

Functional Classification of Expenditure		Demand Number	Budget Estimates 1996-97	Revised Estimates 1995-96	Budget Estimates 1995-96
45000	Housing and Physical Planning:				
45100	Administration				
	General Administration	10	10,368	7,883	8,038
	Housing Physical Planning	26	57,800	55,380	54,211
45200	Low Cost Housing	26	44,200	78,120	140,575
45300	Other Housing Facilities:				
	Miscellaneous Departments	23	2,739	2,449	2,601
45900	Others:				
	Housing and Physical Planning	26	..	..	..
	<b>Total</b>		<b>115,107</b>	<b>143,832</b>	<b>205,425</b>
46000	Sports and Recreation Facilities:				
46200	Grants to Sports Organizations:				
	Education	15	20,100	20,100	20,100
46300	Promotion of Cultural Activities:				
	Miscellaneous Department	23	27,490	28,435	26,516
46900	Others:				
	Education	15	31,469	27,949	29,267
	<b>Total</b>		<b>79,059</b>	<b>76,484</b>	<b>75,883</b>
47000	Social Security and Social Welfare:				
47100	Administration:				
	Miscellaneous	31	30,784	28,516	27,992
47200	Social Welfare Measures and Grants:				
	General Administration	10	3,686	3,605	3,333
	Miscellaneous	31	284,112	135,264	323,654
47300	Labour Welfare Activities:				
	Miscellaneous Departments	23	5,540	4,902	4,887

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

(Rs. in thousands)

Functional Classification of Expenditure		Demand Number	Budget Estimates 1996-97	Revised Estimates 1995-96	Budget Estimates 1995-96
47400	Employment Exchanges:				
	Miscellaneous Departments	23	..	..	..
47600	Preservation of Wildlife and Control of Hunting:				
	Miscellaneous Departments	23	64,020	60,813	57,098
47700	Environmental Control	17	19,524	21,976	20,797
	Total		407,666	255,076	437,761
48000	Natural Calamities and Other Disasters				
48100	Relief Measures	27	10,000	19,500	9,645
48200	Rehabilitation and Resettlement	31	6,669	6,105	6,228
	Total		16,669	25,605	15,873
49000	Religious Affairs:				
49200	Auqaf	10	11,623	11,333	11,554
49600	Religious and Charitable Institutions	31	2,110	2,776	3,186
49900	Others:				
	General Administration	10	..	..	..
	Total		13,733	14,109	14,740
50000	ECONOMIC SERVICES				
51000	Agriculture and Food				
51100	Administration				
	General Administration				
	Agriculture	10	9,017	7,312	8,265
	Food	10	5,875	5,792	5,525
	Livestock and Dairy Development	10	4,867	4,366	4,527
	Forestry, Fisheries and Wildlife	10	6,233	6,299	6,429
	Cooperative	10	2,861	3,001	2,813
	Agriculture	18	33,946	30,822	30,845

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

(Rs. in thousands)

Functional Classification of Expenditure		Demand Number	Budget Estimates 1996-97	Revised Estimates 1995-96	Budget Estimates 1995-96
51200	Land Management (Land Record and Colonization)	2	421,607	412,603	397,588
51300	Agricultural Research and Extension Services	18	1,237,257	954,940	959,329
51400	Plants Protection and Locust Control	18	244,585	236,241	233,189
51600	Animal Husbandry	20	660,486	662,669	626,465
51700	Forestry:				
	Forests	5	426,482	440,114	437,267
	Irrigation and Land Reclamation	9	..	..	..
51800	Fisheries	19	84,200	74,807	74,807
51900	Others:				
51901	Co-operation	21	157,116	156,056	144,231
Total			3,294,532	2,995,022	2,931,280
52000	Irrigation				
52100	Administration				
	Irrigation and Land Reclamation	9	119,993	117,740	108,701
	General Administration	10	18,863	18,633	17,908
52200	Irrigation Dams	9	24,358	24,182	23,003
52300	Canal Irrigation	9	1,437,293	1,330,951	1,371,202
52400	Tubewells.	9	2,306,932	1,750,681	1,971,748
52500	Equipment and Machinery Workshops	9	59,020	55,920	53,392
52600	Irrigation Research and Design	9	29,232	31,377	27,630
52700	Flood Control and Drainage	9	282,876	283,029	274,411
52900	Other Irrigation	9	874	791	813
Total			4,279,441	3,613,304	3,848,808

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

(Rs. in thousands)

Functional Classification of Expenditure		Demand Number	Budget Estimates 1996-97	Revised Estimates 1995-96	Budget Estimates 1995-96
53000	Land Reclamation				
53100	Administration	9	16,770	17,350	16,703
53200	Water-logging and Salinity Control	9	39,047	37,633	36,610
	Total		55,817	54,983	53,313
56000	Rural Development				
56200	Rural Works Programme	31	336,988	325,132	406,760
	Total		336,988	325,132	406,760
57000	Industries and Mineral resources				
57100	Administration:				
	General Administration	10	6,037	5,768	5,892
	Industries	22	61,049	54,030	54,501
57400	Industrial Safety (Inspection of Boilers, Explosive, etc.)	22	2,087	1,870	1,906
57500	Stationery and Printing	(Charged) ..	..	..	..
	(Voted)	29	97,725	86,125	93,226
57900	Others:				
	Opium	1	1,100	900	964
	Industries	22	83,264	91,042	95,227
	Agriculture	18	5,103	5,106	4,610
58000	Transport and Communications				
58100	Administration	10	3,921	3,601	3,453
59100	Tourism	23	..	..	..
	Total		260,286	248,442	259,779

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

(Rs. in thousands)

Functional Classification of Expenditure		Demand Number	Budget Estimates 1996-97	Revised Estimates 1995-96	Budget Estimates 1995-96
60000	<b>SUBSIDIES</b>				
61000	Food:				
61100	Wheat	30	1,418,413	1,185,490	1,360,000
	<b>Total</b>		<b>1,418,413</b>	<b>1,185,490</b>	<b>1,360,000</b>
70000	<b>DEBT SERVICING INVESTABLE FUNDS AND GRANTS</b>				
71000	Debt Servicing (Charged)				
71100	Interest on Domestic Debt		1,353,932	1,144,631	1,125,467
71200	Interest on Domestic Debt payable to Federal Government		12,423,800	11,433,345	11,630,742
71300	Interest on Foreign Debt				
71400	Interest on Foreign Debt payable to Federal Government		223,883	190,337	179,669
71500	Repayment of Principal-Domestic Debt				
	<b>Total</b>		<b>14,001,615</b>	<b>12,768,313</b>	<b>12,935,878</b>
74000	Grants and Subventions:				
74900	Others:				
	Irrigation	9	5,000	5,750	5,000
	Communication	25	..	..	..
	Miscellaneous	31	353,017	140,196	182,102
	<b>Total</b>		<b>358,017</b>	<b>145,946</b>	<b>187,102</b>
80000	<b>UNALLOCABLE</b>				
89000	Other Unallocable Expenditure:				
89300	Demarcation of Indo-Pak Boundary:				
	Miscellaneous	31	117	128	114
89900	Others		250,220	209	220
	<b>Total</b>		<b>250,337</b>	<b>337</b>	<b>334</b>
	<b>Total Current Revenue Expenditure</b>		<b>77,004,743</b>	<b>70,011,142</b>	<b>68,484,401</b>
	(Charged)		14,229,152	12,998,291	13,141,138
	(Voted)		62,775,591	57,012,851	55,343,263



## IX-DETAILS OF DEVELOPMENT EXPENDITURE

(Rs. in thousands)

Disbursements	Budget Estimates 1996-97	Revised Estimates 1995-96	Budget Estimates 1995-96
<b>I-AGRICULTURE:</b>			
<b>Agriculture and Agricultural Credit</b>			
Development	284,704	314,908	243,698
Agricultural Improvement and Research	26,996	21,282	27,111
Roads and Bridges	1,100,000	745,817	1,050,000
Government Buildings	13,300	22,925	24,191
<b>Total</b>	<b>1,425,000</b>	<b>1,104,932</b>	<b>1,345,000</b>
<b>Livestock Development</b>			
Development	65,394	50,101	55,501
Government Buildings	4,606	4,535	10,499
<b>Total</b>	<b>70,000</b>	<b>54,636</b>	<b>66,000</b>
<b>Forestry/Wildlife</b>			
Development	215,710	130,360	196,100
<b>Total</b>	<b>215,710</b>	<b>130,360</b>	<b>196,100</b>
<b>Fisheries</b>			
Development	11,826	13,940	13,690
Government Buildings	8,174	2,877	3,110
<b>Total</b>	<b>20,000</b>	<b>16,817</b>	<b>16,800</b>
<b>Cooperative and Rural Credit</b>			
Development	..	..	..
Government Buildings	4,500	3,793	4,100
<b>Total</b>	<b>4,500</b>	<b>3,793</b>	<b>4,100</b>

## IX-DETAILS OF DEVELOPMENT EXPENDITURE

(Rs. in thousands)

Disbursements	Budget Estimates 1996-97	Revised Estimates 1995-96	Budget Estimates 1995-96
<b>Food Storage:</b>			
Government Buildings	1,610	1,203	1,300
Total	1,610	1,203	1,300
Total Agriculture	1,736,820	1,311,741	1,629,300
<b>2-RURAL DEVELOPMENT PROGRAMME:</b>			
Development	..	2,360,530	..
Total	..	2,360,530	..
<b>3-INDUSTRIES AND MINERALS</b>			
Development	48,250	41,265	51,374
Capital Outlay on Industrial Development	..	7,476	46,093
Government Buildings	5,000	..	,658
Loans to Municipalities/Autonomous Bodies etc.	57,750	13,468	12,875
Total	111,000	62,209	111,000
<b>4-WATER AND POWER</b>			
Development	29,500	46,363	33,550
Irrigation Works	1,570,500	1,107,899	363,250
Total	1,600,000	1,154,262	396,800
<b>5-ROADS AND BRIDGES</b>			
Roads and Bridges	935,000	1,466,347	850,000
Loans to Municipalities/Autonomous Bodies etc.	..	..	..
Total	935,000	1,466,347	850,000

## IX-DETAILS OF DEVELOPMENT EXPENDITURE

(Rs. in thousands)

Disbursements	Budget Estimates 1996-97	Revised Estimates 1995-96	Budget Estimates 1995-96
<b>6-PHYSICAL PLANNING AND HOUSING</b>			
<b>Low Income Housing</b>			
Town Development	102,000	88,112	102,000
Environmental Protection Agency	17,000	15,076	16,900
<b>Total</b>	<b>119,000</b>	<b>103,188</b>	<b>118,900</b>
<b>Rural Water Supplies:</b>			
Development	2,191,000	2,518,841	2,250,000
Loans to Municipalities/Autonomous Bodies etc.	..	..	..
<b>Total</b>	<b>2,191,000</b>	<b>2,518,841</b>	<b>2,250,000</b>
<b>Urban Water Supplies:</b>			
Development	218,427	153,749	165,482
Loans to Municipalities/Autonomous Bodies etc.	31,573	44,451	37,518
<b>Total</b>	<b>250,000</b>	<b>198,200</b>	<b>203,000</b>
<b>Government Servants Housing:</b>			
Government Buildings	180,000	186,130	183,600
<b>Total</b>	<b>180,000</b>	<b>186,130</b>	<b>183,600</b>
<b>Government Offices and Buildings:</b>			
Development	500	2,850	1,800
Government Buildings	199,500	186,868	202,200
<b>Total</b>	<b>200,000</b>	<b>189,718</b>	<b>204,000</b>

## IX-DETAILS OF DEVELOPMENT EXPENDITURE

(Rs. in thousands)

Disbursements	Budget Estimates 1996-97	Revised Estimates 1995-96	Budget Estimates 1995-96
<b>Urban Development:</b>			
Development	..	..	..
Roads and Bridges	..	..	..
Government Buildings	..	..	..
Loans to Municipalities/Autonomous Bodies etc.	1,400,000	469,465	467,700
<b>Total</b>	<b>1,400,000</b>	<b>469,465</b>	<b>467,700</b>
<b>Total Physical Planning and Housing</b>	<b>4,340,000</b>	<b>3,665,542</b>	<b>3,427,200</b>
<b>7-EDUCATION AND TRAINING:</b>			
Development	406,297	439,140	475,401
Government Buildings	2,318,703	1,957,280	2,297,699
<b>Total</b>	<b>2,725,000</b>	<b>2,396,420</b>	<b>2,773,100</b>
<b>8-INFORMATION AND CULTURE:</b>			
Development	2,909	7,578	8,100
Government Buildings	22,091	11,378	12,300
<b>Total</b>	<b>25,000</b>	<b>18,956</b>	<b>20,400</b>
<b>9-HEALTH:</b>			
Development	783,532	654,021	692,510
Government Buildings	476,468	425,000	557,490
<b>Total</b>	<b>1,260,000</b>	<b>1,079,021</b>	<b>1,250,000</b>
<b>10-TOURISM:</b>			
Development	5,500	4,718	5,100
<b>Total</b>	<b>5,500</b>	<b>4,718</b>	<b>5,100</b>
<b>11-SOCIAL WELFARE:</b>			
Development	5,972	2,855	4,722
Government Buildings	6,828	5,123	4,278
<b>Total</b>	<b>12,800</b>	<b>7,978</b>	<b>9,000</b>

## IX-DETAILS OF DEVELOPMENT EXPENDITURE

(Rs. in thousands)

Disbursements	Budget Estimates 1996-97	Revised Estimates 1995-96	Budget Estimates 1995-96
<b>12-MANPOWER TRAINING:</b>			
Development	7,200	7,464	7,776
Government Buildings	12,800	8,277	9,024
<b>Total</b>	<b>20,000</b>	<b>15,741</b>	<b>16,800</b>
<b>13-PLANNING AND DEVELOPMENT:</b>			
Development	24,755	39,291	64,010
Government Buildings	625	777	990
<b>Total</b>	<b>25,380</b>	<b>40,068</b>	<b>65,000</b>
<b>14-TRANSPORT:</b>			
Loans to Municipalities/Autonomous Bodies, etc.	..	70,034	..
<b>Total</b>	<b>..</b>	<b>70,034</b>	<b>..</b>
Population Welfare	745,950	476,158	529,300
<b>15-REGIONAL PLANNING :</b>			
Loans to Municipalities/Autonomous Bodies etc:			
Agency for Barani Area (ABAD)	10,400	..	..
Gujranwala Development Authority	..	..	..
D.G. Khan Development Authority	58,700	54,298	58,700
Bahawalpur Development Authority	51,000	30,460	51,000
Murree Kahuta Development Authority	29,300	25,105	29,300
Cholistan Development Authority	29,300	24,552	29,300
<b>Total Regional Planning</b>	<b>178,700</b>	<b>134,415</b>	<b>168,300</b>
<b>16-BLOCK ALLOCATION FOR :</b>			
i) Development Schemes for			
Local Councils	300,000	..	300,000
ii) Unfunded Schemes.	50,000	..	148,000
iii) Special Programme for			
Local Development.	1,540,000	..	1,540,000
iv) Priority Programmes.	884,800	..	790,000
<b>Total</b>	<b>2,774,800</b>	<b>..</b>	<b>2,778,000</b>
<b>Gross Total Development Expenditure</b>	<b>16,495,950</b>	<b>14,264,140</b>	<b>14,029,300</b>
Less - Population Welfare	(-) 745,950	(-) 476,158	(-) 529,300
Less-Operational Shortfall.	(-) 2,750,000	..	(-) 2,324,520
Less 7.5% cut on account of Resource Constraints	..	..	(-) 1,012,500
<b>Net Total Development Expenditure.</b>	<b>13,000,000</b>	<b>13,787,982</b>	<b>10,162,980</b>

## IX-DETAILS OF DEVELOPMENT EXPENDITURE

(Rs. in thousands)

Disbursements	Budget Estimates 1996-97	Revised Estimates 1995-96	Budget Estimates 1995-96
Agriculture	1,736,820	1,311,741	1,629,300
Rural Development Programme.	..	2,360,530	..
Industries and Minerals	111,000	62,209	111,000
Water and Power.	1,600,000	1,154,262	396,800
Roads and Bridges	935,000	1,466,347	850,000
Physical Planning and Housing.	4,340,000	3,665,542	3,427,200
Education and Training.	2,725,000	2,396,420	2,773,100
Information and Culture.	25,000	18,956	20,400
Health	1,260,000	1,079,021	1,250,000
Tourism	5,500	4,718	5,100
Social Welfare	12,800	7,978	9,000
Manpower Training.	20,000	15,741	16,800
Planning and Development.	25,380	40,068	65,000
Population Welfare	745,950	476,158	529,300
Transport(Loans to Municipalities/Autonomous Bodies etc.)	..	70,034	..
Regional Planning	..	..	..
Agency for Barani Area (ABAD)	10,400	..	..
Gujranwala Development Authority.	..	..	..
D.G. Khan Development Authority	58,700	54,298	58,700
Bahawalpur Development Authority	51,000	30,460	51,000
Murree Kahuta Development Authority	29,300	25,105	29,300
Cholistan Development Authority.	29,300	24,552	29,300
Block Allocation for			
i) Development Schemes of Local Councils	300,000	..	300,000
ii) Unfunded Schemes.	50,000	..	148,000
iii) Special Programme for Local Development.	1,540,000	..	1,540,000
iv) Priority Programmes	884,800	..	790,000
<b>Gross Total Development Expenditure.</b>	<b>16,495,950</b>	<b>14,264,140</b>	<b>14,029,300</b>
Less-Operational Shortfall	(-) 2,750,000	..	(-) 2,324,520
Less-Population Welfare	(-) 745,950	(-) 476,158	(-) 529,300
Less 7.5% cut on account of resource constraints	..	..	(-) 1,012,500
<b>Net Total Development Expenditure.</b>	<b>13,000,000</b>	<b>13,787,982</b>	<b>10,162,980</b>