

حکومت پنجاب

محکمہ خزانہ

7 جون 1995ء

سمری برائے کابینہ

وزیر انچارج..... وزیر خزانہ

سیکرٹری انچارج..... سیکرٹری خزانہ

عنوان: پنجاب بجٹ 1995-96ء

1. اس سمری میں مالی سال 1994-95ء کے نظر ثانی شدہ تخمینہ جات اور 1995-96ء کے بجٹ کے کوائف شامل ہیں۔

جاری بجٹ (Current Budget):

2. حکومتی محکموں سے مشاورت اور قابل تقسیم وفاقی محاصل وغیرہ کے متعلق حکومت پاکستان سے وصول شدہ تازہ ترین اطلاع کی روشنی میں تشکیل کردہ آمدنی اور اخراجات کے تخمینہ جات کے مطابق 1994-95ء اور 1995-96ء کے دوران حکومت پنجاب کی مالی حالت کا خاکہ مندرجہ ذیل ہے:-

(کروڑ روپے)

بیٹ	نظر ثانی شدہ بیٹ	بیٹ	
1995-96	1994-95	1994-95	
587.01	539.00	612.24	صوبائی محاصل
531.59	460.00	487.56	(الف) محصولاتی محاصل
			(ب) دیگر محاصل
1118.60	999.00	1099.80	کل
6086.69	5046.89	4904.39	قابل تقسیم وفاقی محصولات اور دیگر محاصل جو مرکزی حکومت صوبائی حکومت کے لئے وصول کرتی ہے
2.02	4.64	-	دیگر وفاقی امداد
7207.31	6050.53	6004.19	کل محاصل
6848.44	5624.52	5796.94	اخراجات
358.87	426.01	207.25	(ا) جاری حسابات پر بیٹ
			(ب) قطعی محاصل سرمایہ
-107.87	-154.01	+42.75	(Net Capital Receipts)
+251.00	+272.00	+250.00	(ا+ب) کل بیٹ
251.00	272.00	250.00	متعلق برائے ترقیاتی بیٹ

نظر ثانی شدہ بجٹ برائے سال 1994-95ء

وسائل:

3. رواں مالی سال کے بجٹ اور نظر ثانی شدہ بجٹ کا تقابل کیا جائے تو ہمارے کل وسائل میں 46 کروڑ روپے کا اضافہ ہوا۔ وفاقی حکومت کی طرف سے قابل تقسیم وفاقی محاصل و دیگر امداد میں ایک ارب 47 کروڑ کا اضافہ متوقع ہے۔ جبکہ صوبائی محصولات و دیگر محاصل میں ایک ارب ایک کروڑ روپے کی کمی واقع ہوئی۔
4. صوبائی محاصل میں کمی کی بڑی وجہ جائیداد کے لین دین کے کاروبار میں مسلسل مندرے کا رجحان ہے۔ سٹیٹمپ ڈیوٹی سے حاصل ہونے والی آمدنی کے نظر ثانی شدہ تخمینہ جات بورڈ آف ریونیو کے اصرار پر 273 کروڑ سے کم کر کے 191 کروڑ کر دیئے گئے ہیں۔ Cotton Fee اور رجسٹریشن کی مد میں متوقع آمدنی میں کل بیس کروڑ روپے کی کمی واقع ہوئی۔ آبیانہ سے وصول ہونے والی رقم اپنے ہدف سے 18 کروڑ کم ہے۔ محکمہ تعلیم اور محکمہ صحت سے حاصل ہونے والی آمدنی میں بالترتیب 26 کروڑ اور 5 کروڑ روپے کی کمی ہوئی۔ محکمہ پبلک ہیلتھ انجینئرنگ اپنے وسائل کے تخمینہ جات کی 20% وصولی بھی نہیں کر سکا۔

5. سال رواں کے دوران لینڈ ریونیو، صوبائی ایکسائز، موٹر ویکل ایکٹ، پولیس، زراعت اور شاہراہوں پر ٹول ٹیکس کی مدد سے آمدنی میں خاطر خواہ اضافہ ہوا۔

اخراجات:

6. مالی سال 1994-95ء کا بجٹ منظور ہونے کے بعد محکمہ خزانہ نے شروع ہی سے اخراجات میں کمی کرنے کے متعدد اقدامات کئے۔ غیر ضروری اخراجات اور اضافی گرانٹس کو بڑی حد تک قابو میں رکھا گیا۔ اسی مالیاتی نظم و ضبط کے نتیجے میں نظر ثانی شدہ بجٹ کی بجٹ اصل بجٹ سے 22 کروڑ روپے زیادہ ہے۔ اسی لئے حکومت پنجاب نے ترقیاتی بجٹ کی طرف 250 کروڑ کی بجائے 272 کروڑ روپے کی فاضل رقم منتقل کی۔

7. سال رواں کے دوران حکومت پاکستان نے قابل تقسیم وفاقی محصولات میں صوبہ پنجاب کے آئینی حصہ

سے واپڈا کے لئے تقریباً دو ارب روپے کی At Source Deduction کی۔ یہ کٹوتی بغیر کسی Reconciliation کے کی گئی۔ مئی 1995ء سے واپڈا کے لئے کٹوتی Presumptive Basis پر In Advance شروع کر دی گئی ہے جس کی ماہانہ شرح تقریباً تیس کروڑ کے لگ بھگ ہے۔

ضمنی بجٹ 1994-95ء

8. رواں مالی سال میں ایسے نئے اخراجات جن کی منظوری ناکزیر وجوہات کی بنا پر دی گئی اس کی تفصیل ضمیمہ (الف) پر ہے۔ ضمنی بجٹ کا مجموعی حجم 2 ارب 56 کروڑ 73 لاکھ روپے ہے۔ اس میں 37 کروڑ 91 لاکھ روپے کے ایسے خارج شدہ اخراجات شامل ہیں جو قرضوں کی واپسی، ہائی کورٹ، گورنر ہاؤس، اسمبلی سیکرٹریٹ اور گندم کی خریداری کے سلسلے میں قرضوں پر سود کی ادائیگی پر اٹھنے والے اخراجات پر مشتمل ہے۔ ضمنی بجٹ 1994-95ء کا حجم گزشتہ سات سالوں کے مقابلہ میں سب سے کم ہے جو کہ بہترین مالیاتی ڈسپلن کا عکاس ہے۔

9. چیدہ چیدہ اضافی گرانٹس مندرجہ ذیل محکموں کو دی گئیں :-

جاری بجٹ

51 کروڑ	پولیس	-1
31 کروڑ	گندم کی خریداری کے سلسلے میں قرضوں پر سود کی ادائیگی	-2
12 کروڑ	جنگلات	-3
11 کروڑ	زراعت	-4
6 کروڑ	جیل خانہ جات	-5

6- حیوانات 6 کروڑ

7- ہائی کورٹ 5 کروڑ

ترقیاتی بجٹ

8- محکمہ آبپاشی (گرانٹ 37) 58 کروڑ

9- ڈیولپمنٹ (گرانٹ 36) 43 کروڑ

10- خود مختار اداروں اور میونسپل کمیٹیوں کو قرضہ جات 21 کروڑ

10 تجویز ہے کہ کابینہ ضمنی بجٹ برائے مالی سال 1994-95ء کی منظوری عطا کرے تاکہ اسے صوبائی اسمبلی میں پیش کیا جاسکے۔

بجٹ 1995-96ء

وسائل:

11. آئندہ مالی سال کے بجٹ میں وسائل کا کل تخمینہ 72 ارب 7 کروڑ روپے ہے۔ جو کہ رواں مالی سال کے تخمینہ سے 20 فیصد کی شرح سے 12 ارب تین کروڑ روپے زیادہ ہے۔ اس اضافہ میں وفاق کی طرف سے قابل تقسیم حاصل سے ملنے والی رقم میں 11 ارب 82 کروڑ کا اضافہ شامل ہے۔ وفاق حکومت نے 1995-96ء کے لئے نیشنل فنانس کمیشن ایوارڈ کے تحت پنجاب کے مقرر کردہ حصہ 54 ارب 5 کروڑ کی بجائے 60 ارب 86 کروڑ روپے دینے کا وعدہ کیا ہے۔ جو ہمارے حصہ سے 6 ارب 81 کروڑ زیادہ ہے۔

12. صوبائی محصولاتی حاصل میں 25 کروڑ روپے کی کمی متوقع ہے جس کی بڑی وجہ یہ ہے کہ 1995-96ء کے لئے سٹیٹ ڈیپٹی کا تخمینہ 273 کروڑ کی بجائے 210 کروڑ روپے مقرر کیا گیا ہے۔ تاہم غیر محصولاتی آمدن میں 44

کروڑ روپے کا اضافہ متوقع ہے۔ کل صوبائی محاصل میں تقریباً 19 کروڑ روپے کا اضافہ متوقع ہے۔ اس اضافے کا تخمینہ رواں مالی سال کے دوران کارکردگی کی بنیاد پر لگایا گیا ہے۔ یہاں پر یہ ذکر کرنا ضروری ہے کہ نیشنل فنانس کمیشن ایوارڈ کے تحت 1995-96ء کے دوران صوبہ پنجاب کے لئے کل صوبائی محاصل کا ہدف 10 ارب 93 کروڑ روپے مقرر کیا گیا ہے جبکہ صوبائی حکومت نے اپنے لئے یہ ہدف 11 ارب 18 کروڑ روپے مقرر کیا ہے اور ابھی کل صوبائی محاصل میں 1995-96ء کے دوران مجوزہ اضافی ٹیکس یا محاصل کے تخمینہ جات شامل نہیں ہیں۔ امید ہے آئندہ مالی سال میں اصل محاصل تخمینہ جات کے مطابق ہوں گے۔

اخراجات:

13. آئندہ مالی سال کے دوران اخراجات کا تخمینہ 68 ارب 48 کروڑ روپے ہے۔ جو رواں مالی سال کے مقابلے میں 18 فیصد کی شرح سے 10 ارب 51 کروڑ روپے زیادہ ہے۔ رواں مالی سال کے دوران سرکاری ملازمین کی تنخواہوں میں اضافہ کیا گیا۔ گریڈ ایک سے سولہ تک کے ملازمین کی تنخواہ میں 35% اور گریڈ سترہ سے اوپر 20% اضافہ ہوا۔ اس پر سالانہ اضافہ، نئی پوسٹوں پر اٹھنے والے اخراجات اور سرکاری افسران کی تنخواہوں میں بقیہ 15% اضافہ کو شامل کرنے کے بعد آئندہ مالی سال کے دوران سرکاری ملازمین کی تنخواہوں اور الاؤنسز کی مد میں چھ ارب روپے کے اضافی اخراجات متوقع ہیں۔

14. محکمہ تعلیم پر اٹھنے والے اخراجات 1670 کروڑ روپے سے بڑھ کر 1995-96ء میں 2072 کروڑ روپے ہو جائیں گے۔ اس طرح ایک سال کے دوران 4 ارب دو کروڑ روپے کا خطیر اضافہ ہو گا۔ امن عامہ کی صورتحال کے پیش نظر پولیس پر 92 کروڑ روپے زائد خرچ کئے جائیں گے۔ آئندہ سال قرضوں پر سود کی ادائیگی کی مد میں 30 کروڑ روپے کے اضافے کا حساب لگایا گیا ہے۔ مریضوں پر اٹھنے والے اخراجات جن میں ادویات شامل ہیں، کی مد میں 82 کروڑ روپے کا اضافہ کرنے کی تجویز ہے۔ ہمارے اٹاٹے جن میں سڑکیں، پل اور عمارات شامل ہیں، ان کی مرمت اور دیکھ بھال کی مد میں 60 کروڑ روپے کے اضافے کی تجویز ہے۔ محکمہ انہار کے آپاشی نظام کی موجودہ قیمت کھریں روپے ہے مگر اس کی مرمت اور دیکھ بھال کے لئے مقرر کردہ شرح خاطر خواہ نہیں ہے۔ محکمہ آپاشی کے لئے مختص

شدہ رقم میں 48 کروڑ روپے کا اضافہ کیا گیا ہے۔ اسی طرح محکمہ زراعت پر 26، جنگلات پر 13، عمومی انتظامیہ پر 62، پبلک ہیلتھ پر 10، لائیو سٹاک پر 9 کروڑ روپے کے اضافی اخراجات متوقع ہیں۔ سرکاری ملازمین کی پنشن میں گزشتہ بجٹ کے موقع پر اضافہ نہیں ہوا تھا۔ آئندہ مالی سال کے دوران یہ اضافہ متوقع ہے۔ اس میں ایک ارب 45 کروڑ روپے کی اضافی رقم مختص کی گئی ہے۔

15. 36 کروڑ روپے نئی (SNE) پر خرچ ہوں گے۔

16. آئندہ مالی سال کے لئے 10,300 نئی آسامیاں وضع کی گئی ہیں۔

جاری بجٹ کی بچت:

17. آئندہ مالی سال کے دوران جاری بجٹ سے 251 کروڑ روپے کی بچت ہوگی جو کہ ترقیاتی بجٹ کو منتقل کرنے کی تجویز ہے۔

تعمیر پنجاب پروگرام برائے مالی سال 1995-96ء

18. محکمہ پلاننگ اینڈ ڈیولپمنٹ نے مالی سال 1995-96ء کے لئے ترقیاتی پروگرام کا مجموعی حجم 1350 کروڑ روپے تجویز کیا ہے جو کہ موجودہ مالی سال کے لئے تعمیر پنجاب پروگرام کے مجموعی حجم سے 150 کروڑ روپے زیادہ ہے۔ نظر ثانی شدہ تخمینہ جات برائے ترقیاتی بجٹ 1994-95ء کی تفصیل ضمیمہ ”ب“ پر درج ہے۔ شعبہ وار مختص کردہ رقوم برائے مالی سال 1995-96ء ضمیمہ ”ج“ میں دکھائی گئی ہیں۔

متوقع وسائل برائے مالی سال 1995-96ء

(کوڑ روپے)

364

وقاتی امداد و قرضہ

.19

بیرونی امداد برائے پراجیکٹس

(یہ رقم صوبہ کے پبلک اکاؤنٹ میں نہیں آتی۔

یہ مخصوص پراجیکٹس کے لئے ہے اور ان کے

اکاؤنٹ میں براہ راست جاتی ہے)

157

521

صوبائی حصہ

251

(ا) جاری بجٹ سے مجوزہ منتقلی

(ب) نئے اضافی وسائل جن کی کابینہ سے

495

74

منظوری مطلوب ہے

170

(ج) جاری بجٹ کے اخراجات پر 5% کٹوتی

1016

وسائل کا کل میزان

وسائل جو صوبہ کے پبلک اکاؤنٹ میں دستیاب ہوں گے: $859 = 495 + 364$ کروڑوسائل جو دستیاب نہ ہوں گے: $491 = 859 - 1350$ کروڑ

20. کل وسائل جو صوبہ کے پبلک اکاؤنٹ میں ترقیاتی پروگرام کے لئے دستیاب ہوں گے ان کا تخمینہ 495

+ $364 = 859$ کروڑ روپے ہے۔ محکمہ خزانہ کابینہ پر یہ واضح کرنا اپنا فرض سمجھتا ہے کہ 1350 کروڑ روپے کے

ترقیاتی پروگرام کے لئے مناسب رقم مہیا نہ ہوگی۔ بلکہ یہ رقم وسائل سے 491 کروڑ روپے زیادہ ہے۔ محکمہ خزانہ

بغیر وسائل کے اتنی بڑی ذمہ داری اٹھانے سے قاصر ہے۔

21. محکمہ پلاننگ اینڈ ڈیولپمنٹ نے مندرجہ ذیل رقوم کو اضافی وسائل میں شامل دکھایا ہے :-

200 کروڑ	Unspent Balance of 1994-95	-1
132 کروڑ	بیرونی امداد برائے مخصوص پراجیکٹس	-2
300 کروڑ	صدر اوزیر اعظم کی طرف سے متوقع اضافی وسائل	-3

22. محکمہ خزانہ یہاں پر یہ واضح کر دینا چاہتا ہے کہ مالی سال 1994-95ء کے دوران ترقیاتی بجٹ کے لئے وفاقی حکومت کی طرف سے یکم جون 1995ء تک 508 کروڑ روپے موصول ہوئے ہیں۔ جبکہ اپریل 1995ء تک اکاؤنٹنٹ جنرل سے موصول شدہ اطلاع کے مطابق ترقیاتی بجٹ پر کل 680 کروڑ روپے خرچ ہو چکے ہیں۔ ماہ مئی اور جون کے اخراجات ملا کر سال رواں کے لئے کل خرچ 960 کروڑ روپے متوقع ہے۔ اس لئے سال رواں کے لئے Unspent Balance کا سوال ہی پیدا نہیں ہوتا۔

23. 132 کروڑ کے جن متوقع اضافی بیرونی وسائل کی نشاندہی کی گئی ہے، وہ مخصوص پراجیکٹس کو سال رواں کے دوران مل چکے ہیں۔ یہ رقم صوبہ کے پبلک اکاؤنٹ میں نہیں آئے گی۔ اس لئے اس کو اضافی وسائل کے زمرہ میں شامل کرنا نامناسب ہے۔

24. صدر اوزیر اعظم یا وفاقی حکومت کی طرف سے 300 کروڑ روپے کے اضافی وسائل کی وفاقی وزارت خزانہ سے کوئی یقین دہانی موصول نہیں ہوئی ہے۔

کابینہ کے لئے تجاویز:

25. کابینہ سے مندرجہ ذیل تجاویز کی منظوری مطلوب ہے۔

1- جیرا 2 میں دیئے گئے 1994-95ء کے نظر ثانی شدہ اور 1995-96ء کے بجٹ کے تخمینہ جات کو منظور فرمایا جائے۔

- 2 ضمیمہ ”الف“ میں دیئے گئے ضمنی بجٹ 1994-95ء کو منظور فرمایا جائے۔
- 3 1995-96ء کے لئے ترقیاتی بجٹ کا ساز و مسل کے مطابق مقرر کیا جائے۔
- 4 غیر ضروری اخراجات میں بچت کی تجاویز ضمیمہ ”د“ کو منظور فرمایا جائے۔
- 5 جاری بجٹ میں بچت کی خاطر مختص شدہ مجوزہ اخراجات میں 5 فیصد کے حساب سے کٹوتی کی تجویز کو منظور فرمایا جائے۔ اس کٹوتی کا اطلاق SAP-Sectors پر نہ ہو گا۔ اس کے علاوہ اس کٹوتی میں ٹیلی فون، بجلی، سرمایہ کی واپسی، سب سڈی، پنشن اور سود کی ادائیگی کی مد میں مختص رقوم شامل نہ ہوں گی۔
- 6 ترقیاتی بجٹ میں منتقلی کے لئے اضافی وسائل کی تجاویز جو ضمیمہ ”ر“ پر دی گئی ہیں، کو منظور فرمایا جائے۔

26. وزیر خزانہ نے اس سمری کو منظور کر کے کابینہ میں پیش کرنے کا اختیار دیا ہے۔

(امین اللہ چوہدری)
سیکرٹری خزانہ

SUPPLEMENTARY BUDGET STATEMENT, 1994-95

SUMMARY BY DEMANDS

Reference to Pages	Demand Number	Grant Number	Name of Demand	Charged	Voted	Total
				Rs.	Rs.	Rs.
I-SUPPLEMENTARY DEMANDS						
1-4	1	2	Land Revenue	..	37,63,300	37,63,300
5-6	2	3	Provincial Excise	..	29,10,670	29,10,670
7	3	4	Stamps	..	1,33,990	1,33,990
8-11	4	5	Forests	..	12,12,54,730	12,12,54,730
12	5	6	Registration	..	9,11,990	9,11,990
13-14	6	7	Charges on Account of Motor Vehicles Acts	..	20,66,300	20,66,300
15-16	7	8	Other Taxes and Duties	..	61,88,960	61,88,960
17-23	8	11	Administration of Justice	5,11,97,670	4,50,80,650	9,62,78,320
24-25	9	12	Jails and Convict Settlements	..	5,93,23,580	5,93,23,580
26-34	10	13	Police	..	50,69,51,490	50,69,51,490
35	11	14	Museums	..	19,59,260	19,59,260
36-41	12	18	Agriculture	..	10,75,53,390	10,75,53,390
42-43	13	19	Fisheries	..	52,46,830	52,46,830
44-45	14	20	Veterinary	..	5,73,56,040	5,73,56,040
46-47	15	21	Cooperation	..	1,25,57,310	1,25,57,310
48-59	16	23	Miscellaneous Departments	..	1,45,20,910	1,45,20,910
60	17	27	Relief	..	1,03,48,220	1,03,48,220
61	18	32	Civil Defence	..	12,32,860	12,32,860

62	19	34	State Trading in Medical Stores and Coal	..	84,67,580	84,67,580
63	..	..	Repayment of Loans from the Federal Government	1,15,37,000	..	1,15,37,000
64-111	20	36	Development	..	42,91,58,060	42,91,58,060
112-119	21	37	Irrigation Works	..	57,92,63,370	57,92,63,370
120	22	38	Agricultural Improvement and Research	..	24,53,000	24,53,000
121-123	23	43	Loans to Municipalities/Autonomous Bodies etc.	..	20,94,46,530	20,94,46,530
II - TOKEN DEMANDS						
124	24	1	Opium	..	10	10
125-129	25	9	Irrigation and Land Reclamation	..	10	10
130-131	..	..	Interest on Debt and Other Obligations	10	..	10
132-158	26	10	General Administration	20,68,230	10	20,68,240
159-174	27	15	Education	..	10	10
175-183	28	16	Health Services	..	10	10
184-185	29	17	Public Health	..	10	10
186-188	30	22	Industries	..	10	10
189-191	31	24	Civil Works	..	10	10
192-193	32	25	Communication	..	10	10
194	33	26	Housing and Physical Planning	..	10	10
195-196	34	29	Stationery and Printing	..	10	10
197-204	35	31	Miscellaneous	..	10	10
205-206	36	33	State Trading in Food Grains and Sugar	31,43,56,000	10	31,43,56,010
207	..	..	Floating Debt (Discharged)	10	..	10
208	37	40	Town Development	..	10	10
209-232	38	41	Roads and Bridges	..	10	10
233-244	39	42	Government Buildings	..	10	10
TOTAL					37,91,58,920	2,18,81,49,180
						2,56,73,08,100

REVISED ESTIMATES OF DEVELOPMENT BUDGET 1994-95

(Rs. in thousands)

Sr. No.	Name of Grant	Revised Estimates
1.	*36-Development	5,70,03,91
2.	37-Irrigation Works	89,30,63
3.	38-Agricultural Improvement and Research	2,71,97
4.	40 - Town Development	10,00,00
5.	41 - Roads and Bridges	2,37,77,19
6.	42 - Government Buildings	3,27,30,70
7.	43 - Loans to Municipalities/ Autonomous Bodies	58,26,39
	TOTAL	12,95,40,79

*Includes allocations for Population Welfare Department (outside ADP).

GOVERNMENT OF THE PUNJAB
PLANNING AND DEVELOPMENT DEPARTMENT

LAHORE, JUNE 05, 1995

SUBJECT: BRIEF FOR THE PROVINCIAL CABINET MEETING
REGARDING T.P.P. 1995-961. T.P.P. FOR THE YEAR 1994-95

As against the resource availability indicated by Finance Department during 1994-95 amounting to Rs.1028.35 crore the gross size of TPP was fixed at Rs.1200 crore (SAP Tied Rs.424.93 crore + non-SAP Sectors Rs.775.07 crore) envisaging an operational shortfall of Rs.171.65 crore (14.30 %). As per progress reports received from various Administrative Departments, an amount of Rs.564.77 crore has been utilized by the end of April, 1995, which constitutes 47.06 % of the gross size (Rs.1200 crore) and 55 % of net resource availability of Rs.1028.35 crore. The utilization figure mentioned above excludes the expenditure made by the Departments against the reauthorized amount of 1993-94 which according to Finance Department is around Rs.80 crore and this may be adjusted against the unspent balance of 1993-94. It is expected that the utilization during 1994-95 worked out on the basis of 8 % utilization during the remaining two months of the current financial year, would not be more than 80 % of the resource availability. The utilization during 1994-95 was only 75 %. In view of this scenario unspent balance of 1994-95 may be carried forward and added to the resource availability of 1995-96. Sector-wise details of utilization are given at Annexure-I.

2. SIZE OF TPP 1995-96

As per revised indication of the Finance Department today, resource availability during the next financial year (1995-96) would be around Rs.1016.30 crore and after adding the additional allocation of Rs.137.23 crore provided by the Federal Government vide their resource letter at Annexure-II), during

the current financial year (1994-95), the resource availability would increase to Rs.1138.53 crore. In addition, Rs.200 crore would also be available from the unspent balance of 1994-95, besides Rs.300 crore expected to be received from the Federal Government for the directives of P.M./President. According to the information given in the Pre-NEC meeting, Punjab's share in the divisible pool in 1995-96 will increase by 22 % over 1994-95 from Rs.50.34 billion to Rs.60.7 billion which substantially enhances the scope for additional funding of development effort. The NEC has fixed the size of Provincial development programme at Rs.25.5 billion out of which Punjab's share works out to be Rs.13.30 billion on the basis of weightage formula agreed with the Federal Government. As against the above position of resource availability, the gross size of TPP 1995-96 has been fixed at Rs.1350 crore envisaging an operational shortfall of Rs.333.70 crore (24.72 %) on the resource availability of Rs.1016.30 crore decided earlier with the Finance Department. However, there would be no operational shortfall if the unspent balance of 1994-95 (Rs.200 crore) the excess resources (Rs.132.23 crore) being received from the Federal Government during 1994-95 vide Annex-II and the expected additional resources to be received from the Federal Government during 1995-96 for directives of P.M./President (Rs.300 crore) are added. Sector-wise details of allocations during 1995-96 are given at Annexure-III.

3. While formulating the TPP for the year 1995-96 efforts have been made to provide maximum funds for completion of ongoing schemes so that cost over-runs are avoided and the fruits of development are provided to the beneficiaries within the shortest possible time. For this purpose, about 58 % of resources have been allocated to ongoing schemes and the remaining 42 % have been provided to new schemes. Inter/intra-sectoral priorities for the year 1995-96 have been determined in consultation with all concerned Administrative Departments by giving due consideration to the contribution of each sector to the gross domestic product, employment generation effect, their backward

and forward linkages and throw effect of ongoing schemes of various sectors. Similarly, Punjab Government has been consciously allocating larger resources for rural oriented schemes as a matter of policy with a view to upgrade the quality of life in Rural areas. This sustained trend of increased investment in rural areas is evident from the fact that the allocation in Rural areas in 1978-79 was a mere 45 % which has increased to around 80. % during 1995-96. *///*

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IMPLEMENTATION POSITION OF TPP 1994-95 (UPTO 30.04.1995)

(Rs. in lacs)

Sr. No.	Sector	Allocation 1994-95	Revised Allocation upto 31.5.95	Expenditure Upto April, 1995	%age Utilization	%age Utilization on Revised Allocation
A Normal Programme						
1	Agriculture & Agricultural Credit	2500.00	2999.25	1800.46	72.02%	60.03%
2	Farms to Market Roads	10000.00	9314.86	6541.61	65.42%	70.23%
3	Livestock Development	647.00	647.00	445.25	68.82%	68.82%
4	Forestry & Wildlife	794.00	370.09	158.93	20.02%	42.94%
5	Fisheries	165.00	165.00	56.76	34.40%	34.40%
6	Cooperative & Rural Credit	17.00	17.80	13.87	81.59%	77.92%
7	Food Storage	27.00	27.00	13.54	50.15%	50.15%
8	Rural Development Programme	431.00	578.80	22.06	5.12%	3.81%
9	Industries & Minerals Development	1121.00	1121.00	912.87	81.43%	81.43%
10	Water and Power	3400.00	3563.47	2658.37	78.19%	74.60%
11	Roads & Bridges	7000.00	11029.04	6903.35	98.62%	62.59%
12	Low Income Housing	1000.00	1000.00	545.94	54.59%	54.59%
13	Urban Water Supplies	2156.00	1573.30	700.07	32.47%	44.50%
14	Government Servants Housing	1800.00	1787.73	1150.98	63.94%	64.38%
15	Government Offices & Buildings	2000.00	2026.08	1146.84	57.34%	56.60%
16	Urban Development	4272.00	5427.70	2446.19	57.26%	45.07%
	i) E.D.A.	755.00	1323.00	278.07	36.83%	21.02%
	ii) F.D.A.	1078.00	1078.00	810.94	75.23%	75.23%
	iii) M.D.A.	719.00	719.00	236.02	32.83%	32.83%
	iv) G.D.A.	216.00	216.00	127.50	59.03%	59.03%
	v) P.D.A.	504.00	891.70	118.66	23.54%	13.31%
	vi) E.U.D.A.	1000.00	1200.00	875.00	87.50%	72.92%
17	Education & Training	6500.00	6682.09	2325.23	35.77%	34.80%
18	Information & Culture	200.00	200.00	67.35	33.68%	33.68%
19	Health	6700.00	6513.00	2792.80	41.68%	42.88%
20	Tourism	50.00	50.00	41.50*	83.00%	83.00%
21	Social Welfare	76.00	76.00	35.67	46.93%	46.93%
22	Manpower Training	145.00	145.00	80.76	55.70%	55.70%
23	Planning & Development	140.00	142.74	48.56	34.69%	34.02%
24	Regional Planning	1649.00	1529.00	554.60	33.63%	36.27%
	i) D.C. Khera Dev. Authority	575.00	475.00	326.95	56.86%	68.83%
	ii) Bahawalpur Dev. Authority	500.00	480.00	116.93	23.39%	24.36%
	iii) Mirpur Kahuta Dev. Authority	287.00	287.00	45.30	15.78%	15.78%
	iv) Cholistan Dev. Authority	287.00	287.00	65.42	22.79%	22.79%
	Total	52790.00	56985.95	31463.56	59.60%	55.21%
B SAP						
	i) Rural Water Supplies	19000.00	18581.00	9694.94	51.03%	52.18%
	ii) Education	16083.00	16170.91	6281.06*	39.05%	38.84%
	iii) Health	5084.00	4852.00	2556.71	50.29%	52.69%
	iv) Planning & Development	78.00	78.00	20.28	26.00%	26.00%
C Block Allocation						
	i) Spll Prog. for Local Dev.	13600.00	12486.97	3878.99	28.52%	31.06%
	ii) Unfunded Schemes	1839.00	734.98	374.13*	20.34%	50.90%
	iii) Priority Programme	8201.00	8020.31	1360.08*	16.58%	16.96%
	iv) Participatory Development Programme	293.00	-	293.00*	100.00%	-
	v) Dev. Schemes for Local Councils	3032.00	2089.88	554.56*	18.29%	26.54%
	Grand Total	120000.00	120000.00	56477.31	47.06%	47.06%

Net Resources :

102800.00

56477.31

54.94%

* The figures of expenditure are estimated on the basis of expenditure upto 30.04.1995 and % of allocation of the respective sector.

For Attention :- Chairman P & D Dept.

05/6/95

FINANCING OF ADP OF PUNJAB

(RS IN MILLION)

MC

	1994-95 <u>BUDGET</u>	1994-95 <u>REVISED</u>	1995-96 <u>BUDGET</u>
<u>Development Programme</u>	<u>10387.957</u>	<u>11605.866</u>	<u>10162.280</u>
Less Provincial Contribution	2604.500	2604.500	4946.550
<u>Balance provided as Federal Assistance</u>	<u>7783.457</u>	<u>9001.366</u>	<u>5214.430</u>
I. <u>Cash Assistance</u>	<u>5727.752</u>	<u>5727.752</u>	<u>3644.152</u>
a) <u>Cash Grants</u>	<u>1862.150</u>	<u>1862.150</u>	<u>3642.500</u>
i) Japanese Grant	45.000	45.000	45.000
ii) SAP Tied Grant for Provinces	1823.150	1823.150	3602.500
b) <u>Cash Development Loan</u>	<u>3865.602</u>	<u>3865.602</u>	<u>994.652</u>
i) Normal C.D.L.	2036.459	2036.459	-
ii) SAP Provinces	1823.150	1823.150	994.652
II. <u>Foreign Project Assistance</u>	<u>2055.698</u>	<u>3373.602</u>	<u>1570.271</u>
a) <u>ADP</u>	<u>1452.698</u>	<u>2353.232</u>	<u>1032.687</u>
i) Loans	1452.698	1802.245	1032.687
ii) Grants	-	550.987	-
b) <u>SAP</u>	<u>603.000</u>	<u>920.375</u>	<u>536.584</u>
i) Loans	567.000	920.375	486.584
ii) Grants	36.000	-	50.000
<u>Federal Assistance for ADP</u>	<u>7783.457</u>	<u>9001.366</u>	<u>5214.430</u>

SECTOR-WISE DETAILS OF T.P.P. ALLOCATION 1994-95
AND PROPOSED FOR 1995-96

(Rs. in Crore)

Sr. No.	Sector/Sub-Sector	TPP Allocation during		%age Sectoral share	
		1994-95	1995-96	1994-95	1995-96
1.	Agriculture & Agrl. Credit	25.00	29.50	2.08	2.18
2.	Farm to Market Roads	100.00	105.00	8.33	7.78
3.	Livestock & Dairy Development	6.47	6.60	0.54	0.49
4.	Forestry & Wildlife	7.94	19.61	0.66	1.45
5.	Fisheries	1.65	1.68	0.14	0.12
6.	Cooperatives & Rural Credit	0.17	0.41	0.01	0.03
7.	Food Storage	0.27	0.13	0.02	0.01
8.	Rural Development	4.31	4.31	0.36	-
9.	Industries & Minerals	11.21	11.10	0.94	0.82
10.	Water & Power	34.00	39.68	2.83	2.94
11.	Roads & Bridges	70.00	85.00	5.84	6.30
12.	Low Income Housing	10.00	10.20	0.83	0.76
13.	Rural Water Supplies (SAP)	190.00	225.00	15.83	16.67
14.	Urban Water Supplies	20.95	20.30	1.75	1.50
15.	Environmental Planning	0.61	1.69	0.05	0.12
16.	Govt. Servants Housing	18.00	18.36	1.50	1.36
17.	Govt. Offices & Buildings	20.00	20.40	1.67	1.51
18.	Urban Development	42.72	46.77	3.56	3.47
	i) L.D.A.	7.55	7.70	0.63	0.57
	ii) F.D.A.	10.78	11.00	0.90	0.82
	iii) M.D.A.	7.19	7.33	0.60	0.54
	iv) G.D.A.	2.16	2.20	0.18	0.16
	v) R.D.A.	5.04	5.14	0.42	0.38
	vi) P.U.D.P.	10.00	10.20	0.83	0.76
	vii) K.D.A.	-	3.20	-	0.24
19.	Education	225.83	277.31	18.82	20.54
	i) Education & Training (Normal)	65.00	77.31	5.42	5.73
	ii) Elementary Education (SAP)	160.83	200.00	13.40	14.81
20.	Information & Culture	2.00	2.04	0.17	0.15
21.	Health	117.84	125.00	9.82	9.26
	i) Health (Normal)	67.00	65.00	5.58	4.82
	ii) Primary Health Care (SAP)	50.84	60.00	4.24	4.44
22.	Tourism	0.50	0.51	0.04	0.04
23.	Social Welfare	0.76	0.90	0.06	0.07
24.	Manpower Training	1.45	1.68	0.12	0.12
25.	Planning & Development	5.11	6.50	0.43	0.48
	i) Normal	1.40	1.50	0.12	0.11
	ii) SAP	3.71	5.00	0.31	0.37
26.	Regional Planning	16.49	16.83	1.37	1.25
	a. B.S. Rural Development Authority	5.75	5.87	0.48	0.43
	b. B.P.A.	5.00	5.10	0.41	0.38
	c. C.P.A.	2.87	2.93	0.24	0.22
	d. P.S.D.A.	2.87	2.93	0.24	0.22
27.	Block Allocation	266.72	277.80	22.23	20.58
	i) Priority Programme	82.01	79.00	6.83	5.85
	a. Non-SAP	62.46	59.00	5.21	4.37
	b. SAP	19.55	20.00	1.62	1.48
	ii) Special Programme for Local Bodies	136.00	154.00	11.33	11.41
	iii) Development Schemes for Local Councils	30.32	30.00	2.53	2.22
	iv) Unfunded Schemes	18.39	14.80	1.53	1.10
	Total:-	1200.00	1350.00	100.00	100.00

NOTE

If the schemes included in TPP 1995-96 are not approved by 31st July, 1995, they will stand deleted and the funds provided to them shall be reappropriated to other schemes.

ECONOMY MEASURES FOR 1995-96

- i) An economy cut of 5% be imposed on all approved grants.
- ii) No supplementary grant be allowed for (a) purchase of durable goods including vehicles and (b) for creation of new posts. In case of development projects and /or conversion transfer of development projects to the current budget, specific approval of the Chief Minister may be sought.
- iii) A complete ban on purchase of luxury vehicles, already imposed vide Finance Department's circular letter No.Exp.(Genl.)11-22/94 of 1-6-1994, may be enforced and extended to the purchase of all types of cars and other vehicles, even where allocations have been made in the budget. However purchase of Standard Suzuki Jeeps and Standard Single Cabin Pickups for development projects may be allowed where budgetary provision exists. Case for purchase of transport should always be accompanied by a certified list of existing transport with the Department.
- iv) An O&M exercise be conducted for determining the number of existing vehicles in each Department vis-à-vis the requirements for the same. The surplus vehicles identified as a result of this exercise be withdrawn forthwith. This exercise be completed in July, 1995. The disposal of these vehicles would be decided after numbers are ascertained. This step will also ensure effective cost control of P.O.L. and repairs. A committee of following officers may be constituted for the purpose:-
 1. Additional Chief Secretary (Chairman).
 2. Secretary (O&M), (Member).
 3. Director General, Excise and Taxation (Member). (He will provide certified data of the vehicles registered in the name of the Government for each Department).
 4. Additional Finance Secretary (Member).

5. Additional Secretary (T&S), SGA&I Department (Secretary).

- v) Purchase of durable goods in excess of Rs.25,000/- may be subject to the prior approval of the Finance Department. This restriction may not be applicable to development projects. Autonomous and Semi Autonomous Bodies under Punjab Government will seek clearance of their respective Board of Directors/Governing Bodies.
- vi) No re-appropriation of funds be permitted from establishment charges, utilities and communications. No re-appropriation beyond Rs.50,000/- within same detailed object be allowed except with the permission of Finance Department.
- vii) Ban on treatment abroad, already enforced, may be continued.
- vii) To ensure economy in expenditure on utilities like electricity, gas, water and P.O.L., no addition to the budgeted amount under these heads be allowed through re-appropriation or through supplementary grant.
- ix) To control expenditure on official residential telephones, instructions issued vide Finance Department's circular letter No.FD(PW-II)2-1/Tele/82-Provl, dated the 10th July, 1988 may be reiterated for strict compliance. In order to regulate the use of telephone in the offices the following measure may be taken:-
 - i) Budgetary provision may not be exceeded in any case.
 - ii) The Department concerned may be required to furnish a certificate on 30th April of each year to the effect that there are sufficient funds available to clear all the liabilities for the current financial year and that no liability will be passed on to the next financial year.
- x) Additions and alterations in residential buildings be allowed only in cases where the occupant is living in a house below entitlement. Furthermore, no special repairs be allowed in GOR-I for the year 1995-96.
- xi) The Secretary to the Government of the Punjab may use only two telephones in office. All other officers, entitled to the use of telephone, may have only one connection. Use of STD telephones be kept to the minimum. STD telephones

required in the Department may be converted to digital exchanges and STD-block codes be obtained from PTC and used.

- xii) As the financial year draws to a close, government expenditures register a steep rise. Majority of these draws are meant to avoid lapsing of funds. These measures are financially irregular and breed corruption. As such all releases of funds for development/non-development expenditure may be stopped in the last fortnight of the year. This step has proved very effective, in the past, in curtailing wasteful expenditures.

RECOMMENDATIONS OF THE SUB-COMMITTEE OF THE CABINET ON RESOURCE MOBILIZATION.

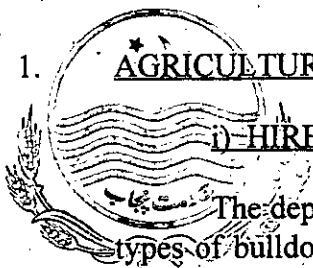
SUBJECT:- PROPOSED RESOURCE MOBILIZATION MEASURES 1995-96.

The revenue budget includes tax receipts from the federal divisible taxes and provincial taxes, revenue emanating from economic services, civil administration and other functions of the government. It also includes receipts derived from income from property and enterprises. Almost 90 percent of total revenue income accrues from taxes (federal divisible taxes and provincial taxes). The rest of the provincial government's revenue receipts accrue on account of non-tax revenues and from transfers. According to NFC Award-1990, the Provincial Government has to increase its receipts each year by 8%. In addition to this, the Federal Government provides an equivalent matching grant for any additional revenue generation. As such additional resource mobilization has a two-fold benefit.

In addition to these benefits, additional resource mobilization is necessary in view of the decision of the Federal and Provincial Government to reduce gradually, the dependence on Cash Development Loan and to fund the Annual Development Programme through transfer of resource from the Current Budget to the Development Budget. As such there is a linkage between these proposed measures and the size of the Tameer-e-Punjab Programme.

The Finance Department therefore called for proposals from all departments for enhancements in the existing rates of taxes/fees and for new measures for resource mobilization. Departments of the Government have sent their proposals for the next financial year 1995-96. These were discussed in a Sub-Committee of the Cabinet for Resource Mobilization. The recommendations of the Sub-Committee are given in the following pages.

1. AGRICULTURE DEPARTMENT:



i) HIRE RATES OF BULLDOZERS:

The department has proposed enhancement in the hire charges of different types of bulldozers for "Commercial" and "Non-Agricultural" works. The rates, which were last enhanced in 1992, are being enhanced according to the size of blade of the bulldozer. The existing and proposed rates are as follows:-

EXISTING /PROPOSED HIRE RATES OF BULLDOZERS.

Sr.#	Type of machinery.	Full rates	Existing Rates for non-Agri: Works (+90%)	Existing Rates for commercial works (+120%)	Proposed Non-Agriculture	Proposed Commercial Works
	BULLDOZERS		Rs. per hour.			
1.	Komatsu D50A16/17	264	502	581	642	744
2.	Caterpillar D-4-H	233	443	513	574	644

The estimated additional receipts are Rs.2.00 crore.

In view of the large amount of subsidy and the pressure to recover costs as close as possible to actual costs, the Sub-Committee agrees with the proposed enhancement.

ii) REDUCTION IN SUBSIDY ON LASER LAND LEVELLING.

Agriculture Department has proposed a reduction in subsidy on the use of equipment for laser land levelling from 50% to 25%. The subsidy, which was meant to make the rates attractive for initial period of the scheme is the same since 1992-93.

The Sub-Committee endorsed the recommendation of the Department.

**PROPOSED RESOURCE MOBILIZATION MEASURES-1995-96
ENHANCEMENTS IN EXISTING RATES AND NEW MEASURES.**

AGRICULTURE DEPARTMENT		SINCE	EXISTING	PROPOSED	ESTIMATE	N/ F.B.
					D RECEIPTS	
1	HIRE RATES OF BULLDOZERS. Various types of bulldozers.	12-10-1992	From Rs.443/- to Rs.581/- per hour.	In "Commercial" and "Non-Agricultural Works". From Rs.574/- to Rs.744/- per hour.	Rs.2 crore	N.
2	SUBSIDY ON LASER LAND LEVELLING. 50% subsidy on rates for Provision of LASER Controlled Equipment for Precision Land Levelling was provided in 1992-93, which is now proposed to be reduced to 25%. Subsequently the subsidised rates would be as under:- i) LASER equipment with tractor. ii) LASER equipment without tractor.	1992-93	50%	25%	?	N.
			Rs.150/- per working hour.	Rs.225/- per working hour.		
			Rs.75/- per working hour.	Rs.112/50 per working hour.		

2. BOARD OF REVENUE:

i) AGRICULTURAL INCOME TAX.

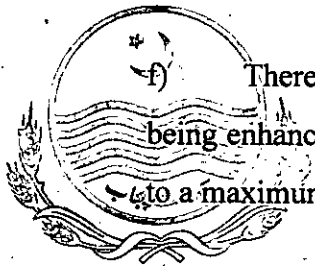
This tax has already been introduced by NWFP and Sindh Governments. Government of Baluchistan has indicated that they would introduce it from this year. We are also being asked to enforce this tax by the Federal Government. In effect the Prime Minister gave explicit directions in this regard in the NEC meeting of 31-5-1995. As such Agricultural Income Tax is proposed to be levied at the rate of Rs.2 on every PIU in excess of 4000 PIUs. An additional receipt of Rs.25 lacs is expected from this measure.

ii) STAMP DUTY

The Schedule to the Stamp Act, 1899 is proposed to undergo a major revamping. While emphasis has been on a switch over from specific to ad valorem rates and enhancements where required, the general policy is of rationalization of Stamp Duty with selective reductions where required. While the details of the changes are given in the table, the following are some of the major features of proposed changes in Stamp Duty payable under the Stamp Act, 1899:-

- a) Minimum rates of Stamp Duty are being fixed at Re.1/- instead of in paises as the printing charges of stamps (denominations of Paisa 5, 10, 15, 25, 50, 75 and 90) are higher than receipts accruing from their sale. It would also be convenient as loose change would not be required.
- b) Various specific rates are being changed to ad valorem. (N.B. Specific rates would still remain in some areas. These would be changed gradually where required further).
- c) Stamp Duty on Gift to legal heirs of agricultural land in rural areas is @2%, for the rest it is 5%. In urban areas the legal heirs are not differentiated from the rest and it is 6% for all. The concession of stamp duty at the rate of 2% on Gift to legal heirs is being extended to urban areas. To avoid leakage, all others would be charged a duty on Gift equivalent to conveyance.
- d) Rate of stamp duty on power-of-attorney would be made uniform at Rs.100/- for all kinds of general or/and special authorizations.
- e) The rate for Affidavit is being enhanced from Rs.5 to Rs.10.

Committee formulated



f) There is a stamp duty of Rs.2 on opening of a Letter of Credit. It is being enhanced to a base of Rs.10, with an increase of Rs.0.05 per Rs.100 to a maximum of Rs.500.

g) Stamp Duty on Memorandum of Association is Rs.100 and Rs.250. It is being converted to ad valorem and enhanced to Rs.100 plus Rs.1.00 for every Rs.100 (to a maximum of Rs.5000).

h) Stamp Duty on Articles of Association is in form of five different categories. It is specific. Proposal is to charge it at ad valorem rate of Rs.100, plus Rs.0.10 for every Rs.100 (to a maximum of Rs.5000).

i) A new article 22-A has been proposed to be added to make the contract for supply of goods and services to any agency or organization set up and controlled by Provincial or Federal Government chargeable with Stamp Duty at various rates.

An income of Rs.8.00 crore is estimated from the four measures listed above as well as the rest of the measures in the table.

ii) Mortgage Deeds in the form of Trust Deed of redeemable capital of a company, executed in favour of Banking Companies/Banker's Equity and Mortgage Deed executed in favour of Punjab Small Industries Corporation shall be made chargeable with Stamp duty as on a Mortgage Deed. Exemption granted earlier is being withdrawn. An income of Rs.1.50 crore is estimated.

iii) Registration Fee shall be chargeable on Mortgage Deed executed in favour of Punjab Small Industries Corporation at the existing rate and exemption granted earlier is being withdrawn. This would provide an additional income of Rs.50.00 lac.

The Sub-Committee endorsed the proposals and recommended them for consideration by the Cabinet.

**PROPOSED RESOURCE MOBILIZATION MEASURES-1995-96
ENHANCEMENTS IN EXISTING RATES AND NEW MEASURES.**

BOARD OF REVENUE		SINCE	EXISTING	EXISTING	PROPOSED	PROPOSED	PROPOSED	ESTIMATED N/ RECEIPTS	ESTIMATED N/ EXP.
1. AGRICULTURAL INCOME TAX.									
A tax on agricultural income from land is proposed to be levied at the following rates:-									
	i) upto 4000 PIUs.								
	ii) More than 4000 PIUs.				Rs.2/- for each PIU exceeding 4000 PIUs.				
2. PROPOSED RATES IN THE SCHEDULE TO STAMP ACT, 1899.									
Art #									
1.	Acknowledgement of Debit.								
	a) Where such amount does not exceed Rs.100/-	1969	15 Ps		Existing Sub-article (a) through (d) shall be replaced by the following. - do -				
	b) Where such amount exceeds Rs. 100/- but does not exceed Rs.2000/-	1990	50 Ps		- do -				
	c) Where such amount exceeds Rs.2000/-	1990	Re.1/-		- do -				
						a)where such amount does not exceed Rs.2000/-	Re.1/-		F.B
						b)where such amount exceeds Rs.2000/- but does not exceed Rs.10000/-	Re.2/-		
						c)where such amount exceeds	Rs. 5/-		

**PROPOSED RESOURCE MOBILIZATION MEASURES-1995-96
ENHANCEMENTS IN EXISTING RATES AND NEW MEASURES.**

	BOARD OF REVENUE	SINCE EXISTING	EXISTING	PROPOSED	PROPOSED	PROPOSED	ESTIMATED N/ RECEIPTS	F.B
	a) of trustees.	1969	Rs. 35/-		Rs. 50/-			F.B
	b) of property movable or immovable.	1969	Rs. 70/-		Rs. 100/-			
8.	Appraisalment or valuation.							
	a) Where the amount does not exceed Rs. 1,000/-.	1969	The same duty as on a Bond (No.15) for such amount.		Rs. 3/- for every Rs. 100 or part thereof for such amount.			F.B
	b) In any other case.	1990	Rs. 50/-		Rs. 100/-			
9.	Apprenticeship Deed.	1990	Rs. 50/-		Rs. 100/-			F.B
10.	Articles of Association of a Company.							
	a) Where the company has no share capital or the nominal capital does not exceed Rs. 2500/-.	1990	Rs. 100/-		Sub-articles (a) to (e) deleted.			F.B
	b) Where the nominal share capital exceeds Rs. 2500/- but does not exceed Rs. 1,00,000/-.	1990	Rs. 200/-		- do -			
	c) Where the amount of nominal share capital exceeds Rs. 1,00,000/- but does not exceed Rs. 10,00,000/-.	1990	Rs. 300/-		- do -			
	d) Where the nominal share capital exceeds Rs. 10,00,000/- but does not exceed Rs. 50,00,000/-.	1990	Rs. 1000/-		- do -			
	e) Where the nominal share capital exceeds Rs. 50,00,000/-.	1990	Rs. 2500/-		- do -			
12.	Award.	1990	The same		Rs. 3/- for			F.B

**PROPOSED RESOURCE MOBILIZATION MEASURES-1995-96
ENHANCEMENTS IN EXISTING RATES AND NEW MEASURES.**

BOARD OF REVENUE		SINCE	EXISTING	EXISTING	EXISTING	PROPOSED	PROPOSED	PROPOSED	ESTIMATED N/	RECEIPTS	E/B
13	Bill of Exchange										
	a) Where payable otherwise than on demand but not more than one year after date of sight-	1969									
	if the amount of the bill does not exceed Rs.200/-		20 Ps.	If drawn in set of two for each part of the set. 10 Ps	If drawn in set of three for each part of the set. 5 Ps.	If drawn singly Rs.2/- (for every Rs.1,000 or part thereof of the amount of the Bill). - do -	If drawn singly Rs.1/- (for every Rs.1,000 or part thereof of the amount of the Bill). - do -	If drawn in set of two or three for each part of the set. - do -			
	if it exceeds Rs.200/- but does not exceed Rs.400/-.		40 Ps.	20 Ps.	10 Ps.	- do -	- do -	- do -			
	if it exceeds Rs.400/- but does not exceed Rs.600/-.		60 Ps.	30 Ps.	20 Ps.	- do -	- do -	- do -			
	if it exceeds Rs.600/- but does not exceed Rs.800/-.		80 Ps.	40 Ps.	30 Ps.	- do -	- do -	- do -			
	if it exceeds Rs.800/- but does not exceed Rs.1000/-		Re.1/-	50 Ps.	35 Ps.	- do -	- do -	- do -			

duty as on a Bond (No.15) for the amount or value of the property to which the award relates as set forth in such award.

every Rs.100/- or part thereof for the amount or value of the property to which the award relates as set forth in such award.

If drawn in set of two or three for each part of the set.

If drawn singly

If drawn in set of three for each part of the set.

If drawn in set of two for each part of the set.

If drawn singly

Rs.1/- (for every Rs.1,000 or part thereof of the amount of the Bill).

Rs.2/- (for every Rs.1,000 or part thereof of the amount of the Bill).

5 Ps.

10 Ps

20 Ps.

- do -

- do -

10 Ps.

20 Ps.

40 Ps.

- do -

- do -

20 Ps.

30 Ps.

60 Ps.

- do -

- do -

30 Ps.

40 Ps.

80 Ps.

- do -

- do -

35 Ps.

50 Ps.

Re.1/-

**PROPOSED RESOURCE MOBILIZATION MEASURES-1995-96
ENHANCEMENTS IN EXISTING RATES AND NEW MEASURES.**

BOARD OF REVENUE		SINCE EXISTING	EXISTING	EXISTING	PROPOSED	PROPOSED	PROPOSED	ESTIMATED N/ RECEIPTS	RECEIPTS	E.R.
	if it exceeds Rs.1000/- but does not exceed Rs.1200/-	Rs.1/20	60 Ps.	40 Ps.	- do -	- do -				
	if it exceeds Rs.1200/- but does not exceed Rs.1600/-	Rs. 1/50	75 Ps.	50 Ps.	- do -	- do -				
	if it exceeds Rs.1600/- but does not exceed Rs.2500/-	Rs.2/50	Re. 1/25	Re. 1/-	- do -	- do -				
	if it exceeds Rs.2500/- but does not exceed Rs.5000/-	Rs.5/-	Rs. 2/50	Rs. 1/75	- do -	- do -				
	if it exceeds Rs.5000/- but does not exceed Rs.7500/-	Rs. 7/50	Rs. 30/75	Rs. 2/50	- do -	- do -				
	if it exceeds Rs.7500/- but does not exceed Rs.10000/-	Rs. 10/-	Rs. 5/-	Rs. 3/50	- do -	- do -				
	if it exceeds Rs.10000/- but does not exceed Rs.15000/-	Rs.15/-	Rs. 7/50	Rs. 5/-						
	if it exceeds Rs.15000/- but does not exceed Rs.20000/-	Rs.20/-	Rs. 10/-	Rs. 6/75	- do -	- do -				
	if it exceeds Rs.20000/- but does not exceed Rs.25000/-	Rs. 25/-	Rs. 12/50	Rs. 8/50	- do -	- do -				
	if it exceeds Rs.25000/- but does not exceed Rs.30000/-	Rs.30/-	Rs.15/-	Rs.10/-						
	and for every additional Rs.10000/- or part thereof in excess of Rs.30000/-	Rs.10/-	Rs. 5/-	Rs.3/50	- do -	- do -				
					If drawn singly	If drawn in set of two, for each part of the set.	If drawn in set of three for each part of the set.			
	b) where payable for more than one year after date or sight.	1969	One half of the duty payable on a Bond (No.15) for		Rs.3/- for every Rs.1000/- or part thereof of the amount	Rs.2/- for every Rs.1000/- or part thereof of the amount	Re.1/- for every Rs.1000/- or part thereof of the			

**PROPOSED RESOURCE MOBILIZATION MEASURES-1995-96
ENHANCEMENTS IN EXISTING RATES AND NEW MEASURES.**

BOARD OF REVENUE		SINCE EXISTING		EXISTING		PROPOSED		PROPOSED		ESTIMATED N/	
										RECEIPTS	
		the same amount.		of the bill		of the bill		of the bill		amount of the bill	
14	Bill of Lading	1969	Re.1/-		Rs.10/-						
15	Bond	1969	Where the amount or value does not exceed Rs.10/-	25 Ps.	Where the amount or value secured does not exceed Rs.500/-	Rs.15/-					
			Where it exceeds Rs.10/- but does not exceed Rs.50/-	Re.1/-	- do -	- do -					
			Where it exceeds Rs.50/- but does not exceed Rs.100/-	Rs.2/-	- do -	- do -					
			Where it exceeds Rs.100/- but does not exceed Rs.200/-	Rs.4/-	- do -	- do -					
			Where it exceeds Rs.200/- but does not exceed Rs.300/-	Rs.6/-	- do -	- do -					

**PROPOSED RESOURCE MOBILIZATION MEASURES-1995-96
ENHANCEMENTS IN EXISTING RATES AND NEW MEASURES.**

BOARD OF REVENUE		SINCE	EXISTING	EXISTING	PROPOSED	PROPOSED	ESTIMATED	N/	EB
		SINCE	EXISTING	EXISTING	PROPOSED	PROPOSED	RECEIPTS		
	Where it exceeds Rs. 300/- but does not exceed Rs. 400/-		Rs. 8/-		- do -	- do -			
	Where it exceeds Rs. 400/- but does not exceed Rs. 500/-		Rs. 10/-		- do -	- do -			
	Where it exceeds Rs. 500/- but does not exceed Rs. 600/-		Rs. 12/-		Where it exceeds Rs. 500/-, for every additional amount of Rs. 500/- or part thereof.	Rs. 15/-			
	Where it exceeds Rs. 600/- but does not exceed Rs. 700/-		Rs. 14/-		- do -	- do -			
	Where it exceeds Rs. 700/- but does not exceed Rs. 800/-		Rs. 16/-		- do -	- do -			

**PROPOSED RESOURCE MOBILIZATION MEASURES-1995-96
ENHANCEMENTS IN EXISTING RATES AND NEW MEASURES.**

BOARD OF REVENUE	SINCE	EXISTING	EXISTING	PROPOSED	PROPOSED	ESTIMATED	N/
						RECEIPTS	F.B
		Where it exceeds Rs.800/- but does not exceed Rs.900/-	Rs. 18/-	- do -	- do -		
		Where it exceeds Rs.900/- but does not exceed Rs.1000/-	Rs. 20/-	- do -	- do -		
		Where it exceeds Rs.500/- but does not exceed Rs.1000/-	Rs. 10/-	- do -	- do -		
17. Cancellation.	1990	Rs.20/-			Rs. 50/-		F.B
18. Certificate of Sale							
a) where the purchase money does not exceed Rs.10/-	1969	50 Ps.		The same duty as on a conveyance (No.23), for a consideration equal to the amount of the purchased money only.			
b) where the purchase money exceeds Rs.10/- but does not exceed Rs.25/-	1969	Re.1/-		- do -			

**PROPOSED RESOURCE MOBILIZATION MEASURES-1995-96
ENHANCEMENTS IN EXISTING RATES AND NEW MEASURES.**

BOARD OF REVENUE		SINCE EXISTING	EXISTING	PROPOSED	PROPOSED	ESTIMATED N/	RECEIPTS	F.B
	c) in other case.				- do -			
19.	Certificate or other document.	1986	The same duty as on a conveyance (No.23) for a consideration equal to the amount of the purchased money only.	Rs.2/-	Rs. 5/-			F.B
20.	Charter Party.	1969		Rs.5/-	Rs. 10/-			F.B
22.	Composition Deed.	1969		Rs. 50/-	Rs. 100/-			F.B
22-A	A NEW ARTICLE 22-A SHALL BE ADDED AS UNDER:- CONTRACT, THAT IS TO SAY ANY INSTRUMENT IN THE NATURE OF MEMORANDUM OF AGREEMENT MADE OR ENTERED INTO BY A CONTRACTOR WITH GOVERNMENT, CORPORATION, LOCAL BODY, LOCAL AUTHORITY, AGENCY OR ORGANIZATION SET UP OR CONTROLLED BY THE FEDERAL OR PROVINCIAL GOVERNMENT. A) TO EXECUTE ANY WORK:- I) WHERE THE AMOUNT OF THE CONTRACT DOES NOT EXCEED FIFTY THOUSAND RUPEES. II) WHERE IT EXCEEDS FIFTY THOUSAND RUPEES BUT DOES NOT EXCEED FIVE LAC RUPEES. III) WHERE IT EXCEEDS FIVE LAC RUPEES BUT DOES NOT EXCEED FIFTEEN LAC RUPEES. IV) WHERE IT EXCEEDS FIFTEEN LAC RUPEES BUT DOES NOT EXCEED TWENTY FIVE LAC RUPEES. V) WHERE IT EXCEEDS TWENTY FIVE LAC							
					RS. 100/-			F.B.
					RS. 200/-			
					RS. 500/-			
					RS. 750/-			
					RS. 1000/-			

**PROPOSED RESOURCE MOBILIZATION MEASURES-1995-96
ENHANCEMENTS IN EXISTING RATES AND NEW MEASURES.**

BOARD OF REVENUE		SINCE	EXISTING	EXISTING	PROPOSED	PROPOSED	ESTIMATED	N/
RUPEES:							RECEIPTS	F.B
	B) TO PROCURE STORES AND MATERIALS.							
24	Copy of Extract: ii) In any other case.	1990	Rs. 5/-			25 PS. FOR EVERY RS. 100/- OR PART THEREOF OF THE AMOUNT OF THE CONTRACT.		
25	Counterpart or Duplicate:- b) in any other case.	1990	Rs. 5/-			Rs. 10/-		F.B
26	Custom Bond b) in any other case.	1990	Rs. 50/-			Rs. 100/-		F.B
27	Debenture or Participation Term Certificate. b) by delivery	1969	where the face value of the debenture/P .T.C. does not exceed Rs.50/-	Rs. 1/50	for the face value of the debenture/P. T.C. for every Rs.500/- or part thereof.	Rs. 18/-		F.B
			- do - Rs.100/-	Rs. 3/-	- do -	- do -		
			- do - Rs.200/-	Rs. 6/-	- do -	- do -		
			- do - Rs.300/-	Rs. 9/-	- do -	- do -		
			- do - Rs.400/-	Rs. 12/-	- do -	- do -		
			- do - Rs.500/-	Rs. 15/-	- do -	- do -		
			- do -	Rs. 18/-	- do -	- do -		

**PROPOSED RESOURCE MOBILIZATION MEASURES-1995-96
ENHANCEMENTS IN EXISTING RATES AND NEW MEASURES.**

BOARD OF REVENUE		SINCE	EXISTING	EXISTING	PROPOSED	PROPOSED	ESTIMATED	N/
		EXISTING	EXISTING	EXISTING	PROPOSED	PROPOSED	RECEIPTS	F.B.
		Rs. 600/-		Rs. 21/-	- do -	- do -		
		- do -						
		Rs. 700/-						
		- do -		Rs. 24/-	- do -	- do -		
		Rs. 800/-						
		- do -		Rs. 27/-	- do -	- do -		
		Rs. 900/-						
		- do -		Rs. 30/-	- do -	- do -		
		Rs. 1000/-						
		and for every Rs. 500/- or part thereof in excess of Rs. 1000/-		Rs. 15/-	- do -	- do -		
28	Delivery order in respect of goods.	Rs. 2/-	1990			Rs. 5/-		F.B.
29	Divorce.	Rs. 15/-	1969			Rs. 30/-		F.B.
	ARTICLE 33 SHALL BE AMENDED AS UNDER:-							
33	GIFT - INSTRUMENT OF, NOT BEING A SETTLEMENT (NO.56) OR WILL OR TRANSFER (NO.62) AND INCLUDING A MEMORANDUM OF ORAL GIFT OR ANY INSTRUMENT EVIDENCING AN AGREEMENT OF TRANSACTION OF IMMOVABLE PROPERTY.							F.B.
	B) OTHER PROPERTY							
		RS. SIX FOR EVERY RS. ONE HUNDRED OF PART THEREOF OF THE VALUE OF THE PROPERTY	1990		SUB-ARTICLE (B) SHALL BE REPLACED BY THE FOLLOWING			F.B.
					(B) 1). WHEN	RS.2/- FOR EVERY RS. 100/-		

**PROPOSED RESOURCE MOBILIZATION MEASURES-1995-96
ENHANCEMENTS IN EXISTING RATES AND NEW MEASURES.**

BOARD OF REVENUE		SINCE EXISTING	EXISTING	PROPOSED	PROPOSED	PROPOSED	ESTIMATED N/
							RECEIPTS
							F.B
	b) If not so accompanied.	1990	Rs. 250/-			paisa per Rs.100/- (maximum Rs.5000/-). - do -	
41	Mortgage of a Crop:-						
	a) When the loan is repayable not more than three months from the date of instrument:- for every sum secured not exceeding rupees two hundred;	1969	25 Ps..			Re. 1/- for every Rs.200/- or part thereof of the sum secured.	F.B
	and for every rupees two hundred or part thereof secured in excess of rupees two hundred.		25 Ps..			- do -	
	b) When the loan is repayable more than three months, but not more than eighteen months, from the date of the instrument:- for every sum secured not exceeding rupees one hundred.	1990					
	and for every rupees one hundred or part thereof secured in excess of rupees one hundred.		Re.1/-			Rs.2/- for every Rs.100/- or part thereof of the sum secured.	
	and for every rupees one hundred or part thereof secured in excess of rupees one hundred.		Re. 1/-			*- do -	
43	Note or Memorandum:-						
	a) of any goods exceeding in value twenty	1990	Rs. 2/-			Rs.5/-	F.B

**PROPOSED RESOURCE MOBILIZATION MEASURES-1995-96
ENHANCEMENTS IN EXISTING RATES AND NEW MEASURES.**

BOARD OF REVENUE		SINCE	EXISTING	EXISTING	PROPOSED	PROPOSED	ESTIMATED N/	RECEIPTS	RE
	rupees;								
	b) of any stock or marketable security exceeding in value twenty rupees, not being a Govt. Security;	1990	Rs.2/- for every Rs. 5000/- or part thereof.			Rs. 5/-			
	c) of a Government Security.	1990	Re.1/- for every Rs.10,000/- or part thereof of the value of the Security subject to maximum of Rs.40/-.			Rs. 50/-			
45	Partition.	1969	The same duty as on a Bond (No.15) for the amount of the value of the separated share of the property.			Rs. 3/- on every Rs.100/- or part thereof for the amount of the value of the separated share or shares of the property.			F.B
46	Partnership:-								
	A - INSTRUMENT OF:-								
	a) Where the capital of the partnership does not exceed Rs.10,000/-.	1990	Rs.50/-			Rs. 100/-			F.B
	b) in any other case.	1990	Rs.250/-			Rs- 500/-			

**PROPOSED RESOURCE MOBILIZATION MEASURES-1995-96
ENHANCEMENTS IN EXISTING RATES AND NEW MEASURES.**

BOARD OF REVENUE		SINCE	EXISTING	EXISTING	PROPOSED	PROPOSED	ESTIMATED N/ RECEIPTS	F.B
48	Power of Attorney:-					Rs. 100/-		
	a) When executed for the sole purpose of procuring the registration of one or more documents in relations to a single transaction or for admitting execution of one or more such documents.	1990	Rs. 10/-					F.B
	b) When authorizing one person or more to act in a single transaction other than the case mentioned in clause (a).	1990	Rs. 10/-					
	c) When authorizing not more than five persons to act jointly and severally in more than one transaction or generally.	1990	Rs. 50/-					
	d) When authorizing more than five but not more than ten persons to act jointly and severally in more than one transaction or generally.	1969	Rs. 50/-					
49	Promissory Note:-							
	a) when payable on demand:-							
	i) when the amount or value does not exceed Rs.250/-.	1990	50 Ps..			Rs.30/-		F.B
	ii) when the amount or value exceeds Rs.250/- but does not exceed Rs.1,000/-.	1990	Rs. 1/-			Rs. 60/-		
	iii) when the amount or value exceeds Rs.1,000/- but does not exceed Rs.10,000/-.	1990	Rs. 10/-			- do -		

**PROPOSED RESOURCE MOBILIZATION MEASURES-1995-96
ENHANCEMENTS IN EXISTING RATES AND NEW MEASURES.**

	BOARD REVENUE	SINCE EXISTING	EXISTING	PROPOSED	PROPOSED	ESTIMATED N/
				RECEIPTS	RECEIPTS	EXP.
	iv) when the amount or value exceeds Rs.10,000/- but does not exceed Rs.1,00,000/-.	1990	Rs. 20/-	- do -	- do -	
	v) In any other case.	1990	Rs. 50/-	Rs. 100/-		
50	Protest of Bill or Note	1990	Rs. 5/-	Rs. 10/-		F.B
51	Protest by the Master of a Ship.	1990	Rs. 5/-	Rs. 10/-		F.B
52	Proxy	1990	Rs. 2/-	Rs. 5/-		F.B
53	Receipts:-					
	a) where the amount or value does not exceed one hundred rupees.	1969	15 Ps..	where such amount does not exceed Rs. 2000/-	Re. 1/-	F.B
	b) where the amount or value exceeds one hundred rupees but does not exceed Rs.2,000/-.	1990	50 Ps..	where such amount exceeds Rs.2000/- but does not exceed Rs.10000/-	Rs. 2/-	
	c) where such amount exceeds Rs.2,000/-.	1990	Re.1/-	where such amount exceeds Rs.10000/-	Rs. 5/-	
	d) where such amount exceeds Rs.10,000/-.	1990	Rs. 2/-			
54	Re-Conveyance of Mortgage Property:-					
	a) If the consideration for which the property was mortgaged does not exceed Rs.1,000/-.	1969	The same duty as on a Bond (No.15) for the amount of such consideration	Rs. 30/-		

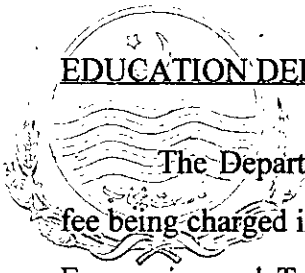
**PROPOSED RESOURCE MOBILIZATION MEASURES-1995-96
ENHANCEMENTS IN EXISTING RATES AND NEW MEASURES.**

BOARD OF REVENUE		SINCE	EXISTING	EXISTING	PROPOSED	PROPOSED	ESTIMATED	N/
							RECEIPTS	F.B
55	b) In any other case. Release.	1990 1990	n as set forth in the re-conveyance	Rs. 50/- The same	Rs. 100/- Rs. 4/- for every Rs.100/- or part thereof for such amount or value as set forth in the release.			F.B
57	<u>Security Bond or Mortgage Deed:-</u> a) when the amount secured does not exceed Rs.1,000/-.	1969	The same duty as on a Bond (No.15) for such amount for value as set forth in the release.		Rs. 30/-			F.B
58	b) in any other case. <u>Settlement:-</u> A- Instrument of(including a deed of dower)- I) where the settlement is made in favour of legal heirs in respect of agricultural land.	1990 1975	Rs. 50/- Re.1/- for every Rs.100/- or part thereof of the value of the property		Rs. 100/- Rs.2/- for every Rs.100/- or part thereof of the value of the property.			F.B

**PROPOSED RESOURCE MOBILIZATION MEASURES-1995-96
ENHANCEMENTS IN EXISTING RATES AND NEW MEASURES.**

	BOARD OF REVENUE	SINCE EXISTING	EXISTING	PROPOSED	PROPOSED	ESTIMATED	N/
						RECEIPTS	F.B
60	Shipping Order	1990	Rs. 2/-		Rs. 5/-		F.B
61	Surrender of Lease:-						F.B
	b) in any other case.	1990	Rs. 50/-		Rs. 100/-		
64	Trust:-						
	a) Declaration of - of, or concerning any property when made by any writing not being a WILL.	1990	Not exceeding Rs. 50/-		Rs. 100/-		F.B
	b) Revocation of - of, or concerning any property when made by any instrument other than a WILL.	1990	Not exceeding Rs. 50/-		Rs. 100/-		
	2. Banking companies/Banker's Equity and Punjab Small Industries Corporation shall be made chargeable with stamp duty as on a mortgage deed under Article 40(c). Exemption granted earlier would be withdrawn.					Rs. 1.50 crore.	N.
	3. Registration fee shall be chargeable on mortgage deed executed in favour of Punjab Small Industries Corporation, at the existing rate and exemption granted earlier will be withdrawn.					Rs. 50 lacs	N.

3. EDUCATION DEPARTMENT



The Department has proposed enhancement in tuition fee and admission fee being charged in General Education, Professional Education, College of Home Economics and Technical Education. The rates of funds in College of Home Economics are also proposed to be enhanced. The existing rates for Middle and Secondary Education would remain the same. Primary Education would remain free of charge. An amount of Rs.7.5 crore is estimated from this package.

It is felt that in view of the fact that the Government provides massive amount of subsidy in the form of fees, equipment and services in this sector, the enhancement is necessary. Furthermore, the proposed rates are not very high. In effect these are (even after the proposed enhancement), almost ridiculously low. The slight enhancement does not even provide a 20% cover to the expenditure on education, which is heavily subsidized.

It was also the considered opinion of Education and Finance Departments that the enhancement would set a good precedent and would make people a little more responsive to the quality of education. In addition to this we are also under a considerable pressure from international donor agencies to recover costs of services. Lastly it is submitted that large allocations were made to the education sector in 1994-95 especially for primary education. As such a slight increase in fees is not only desirable, it is necessary.

In view of these considerations, the Sub-Committee recommended the proposal for consideration by the Cabinet.

**PROPOSED RESOURCE MOBILIZATION MEASURES-1995-96
ENHANCEMENTS IN EXISTING RATES AND NEW MEASURES.**

EDUCATION DEPARTMENT		1990	SINCE ENROLLMENT EXISTING	PROPOSED	ESTIMATED RECEIPTS	N.A.B.
CLASSES						
a) GENERAL EDUCATION						
i) TUITION FEE (per month)						
1. F.A./F.Sc.(Intermediate students in H/S Schools)		12,270	Rs.20-25	Rs.30-35	Rs.5.29 crore	N.
2. F.A.		1,79,800	Rs.20/-	Rs.30/-		
3. F.Sc.		73,900	Rs.25/-	Rs.35/-		
4. B.A.		71,000	Rs.25/-	Rs.40/-		
5. B.Sc.		20,670	Rs.30/-	Rs.50/-		
6. M.A.		6,560	Rs.35/-	Rs.75/-		
7. M.Sc.		700	Rs.40/-	Rs.75/-		
8. Diploma in English 9-months.		42	Rs.33/50	Rs.100/-		
ii) ADMISSION FEE (per annum)						
1. F.A./F.Sc.(Higher Secondary Schools).	1990	12,270/-	Rs.50/-	Rs.75/-	Rs.0.56 crore	N.
2. F.A./F.Sc.		1,40,000	Rs.50/-	Rs.75/-		
3. B.A./B.Sc.		92,000	Rs.150/-	Rs.200/-		
4. M.A./M.Sc.		7,384	Rs.200/-	Rs.300/-		
5. Diploma in English		30	Rs.50/-	Rs.100/-		
b) PROFESSIONAL EDUCATION						
i) TUITION FEE (per month)						
1. B.Sc.Ed.	1990	380	Rs.30/-	Rs.100/-	Rs.0.44 crore	N.
2. B.Ed.		2,770	-	Rs.75/-		
3. M.Ed.		180	-	Rs.100/-		
4. Diploma in Phy. Ed.		175	Rs.25/-	Rs.50/-		
5. M.A. Phy. Ed.		150	Rs.35/-	Rs.100/-		
6. B.Com.		1,200	Rs.50/-	Rs.100/-		
ii) ADMISSION FEE (per session)						
1. B.Sc. Ed.	1990	126	Rs.200/-	Rs.400/-	Rs.0.07 crore	N.

**PROPOSED RESOURCE MOBILIZATION MEASURES-1995-96
ENHANCEMENTS IN EXISTING RATES AND NEW MEASURES.**

EDUCATION DEPARTMENT CLASSES	SINCE ENROLLMENT	EXISTING	PROPOSED	ESTIMATED RECEIPTS	N/P/B
2. B.Ed.		Rs.200/-	Rs.400/-		
3. M.Ed.		Rs.200/-	Rs.400/-		
4. Diploma Phy. Ed.		Rs.50/-	Rs.100/-		
5. M.A. Phy. Ed.		Rs.50/-	Rs.100/-		
6. B.Com.		Rs.50/-	Rs.100/-		
c) COLLEGE OF HOME ECONOMICS.					
i) TUITION FEE (per month)	1990			Rs.0.68 crore	N.
1. B.Sc.		Rs.50/-	Rs.100/-		
2. M.Sc.		Rs.70/-	Rs.140/-		
3. C.T.H/Eco.		-	Rs.125/-		
ii) ADMISSION FEE (per annum)	1990			Rs.0.60 lac	N.
1. B.Sc.		Rs.200/-	Rs.400/-		
2. M.Sc.		Rs.200/-	Rs.400/-		
d) TECHNICAL EDUCATION					
i) TUITION FEE (per month)	1990			Rs.0.95 crore	N.
1. D.A.E. (1st, 2nd & 3rd shift).		Rs.35/-	Rs.70/-		
2. B.Com. (1st & 2nd shift).		Rs.15/-	Rs.30/-		
3. D.Com. (1st & 2nd shift).		Rs.20/-	Rs.40/-		
4. B.Com.		Rs.35/-	Rs.70/-		
5. B.Tech.(Pass)		Rs.35/-	Rs.70/-		
6. B.Tech.(Hons.)		Rs.35/-	Rs.70/-		
7. Vocational Institutes in Punjab.		-	Rs.25/-		
ii) ADMISSION FEE (per annum)	1990			Rs.6.20 lac	N.
1. D.A.E.		Rs.10/-	Rs.20/-		
2. C.Com.		Rs.25/-	Rs.50/-		
3. D.Com.		Rs.25/-	Rs.50/-		

**PROPOSED RESOURCE MOBILIZATION MEASURES-1995-96
ENHANCEMENTS IN EXISTING RATES AND NEW MEASURES.**

EDUCATION DEPARTMENT UNIVERSITY COLLEGE CLASSES	SINCE	ENROLLMENT	EXISTING	PROPOSED	ESTIMATED RECEIPTS	Nr.B.
4. B.Com.		1,461	Rs.50/-	Rs.100/-		
5. B.Tech(Pass.& Hons.)		240	Rs.50/-	Rs.100/-		
6. Vocational Institutes in Punjab.		5,494	-	Rs.25/-		
e) RE-ADMISSION FEE.	1990	406	Rs.20/-	Rs.40/-	Rs.0.02 lac	N.
GRAND TOTAL					Rs.7.47 crore.	N.
D) DIFFERENT FUNDS IN COLLEGE OF HOME ECONOMICS LAHORE.						
i) FOR B.Sc. 1ST YEAR TO 4TH YEAR. (per month)						
1. Practical fund.	1992		Rs.25/-	Rs.50/-		
2. Union fund.	1967		Rs.4/-	Rs.8/-		
3. Medical fund.	1967		Rs.4/-	Rs.8/-		
4. Red Crescent fund	1967		Rs.0/50	Rs.1/-		
5. Identity Card fund	1967		Rs.3/-	Rs.6/-		
6. Magazine fund (per annum)	1967		Rs.5/-	Rs.10/-		
ii) FOR M.Sc. (PRACTICAL FUNDS)(per month)						
1. Food & Nutrition	1992		Rs.8/-	Rs.16/-		
2. Home Management	1992		Rs.4/-	Rs.8/-		
3. Clothing & Textile	1992		Rs.5/-	Rs.10/-		
4. Related Art	1992		Rs.5/-	Rs.10/-		
5. Child Development	1992		Rs.3/-	Rs.6/-		
iii) FOR NURSERY SECTION.						
1. Refreshment fund	1967		Rs.20/-	Rs.40/-		
2. Equipment fund	1967		Rs.5/-p.m.	Rs.10/-p.m.		
3. Stationary fund	1967		Rs.2/-p.m.	Rs.4/-p.m.		
4. Refundable security			-	Rs.1000/-		

4. EXCISE AND TAXATION DEPARTMENT.

i) COTTON FEE.

The existing rate of the fee was fixed at Rs.2/- per maund in 1973. It has not been increased since. The Department has proposed to change the rate from specific to ad valorem, at 0.5% of the average market price of cotton. This would make the fee more buoyant and generate additional resources. It is contended that the fee, and changes in it would be paid by the ginner and its incidence would not be passed on to the grower/farmer. The additional receipts from this measure are expected to be Rs.15 crore.

The Sub-Committee endorsed the proposal.

ii) PADDY HUSKING TAX:

This tax was levied in the year 1978 at the specific rate of Ps.1.5 per K.G. of Paddy. It has not been changed since. The department has proposed an ad valorem rate of 1% of the average market price of Paddy instead of the specific rate. This would fetch an additional Rs.1.5 crore and would make the tax more flexible and buoyant.

The Sub-Committee recommends the change for consideration by the Cabinet.

iii) TAX ON TRADE, CALLINGS AND PROFESSIONS:

This tax is levied on Income Tax payees and big companies, establishments etc. The proposal of the Department, which would bring an additional income of Rs.5 crore proposes new rates at increased rates. Most of the rates have not been changed for the last 17 to 18 years as such an increase is called for. The Sub-Committee therefore endorses the proposal and places it before the Cabinet for approval. It is clarified that an increase of 100% is a balanced increase and would not stretch the resource of business sector and the income tax payees to an unbearable level. It is felt that while any further increase might have negative returns and might also breed corruption as well as retard business growth, the proposed increase would be taken well by all concerned.

The Sub-Committee endorsed the proposal.

iv) PROVINCIAL SALES TAX ON SERVICES.

In Article 49 of the Part I of Federal Legislative List (Fourth Schedule (Articles 70 (4)) of the Constitution of the Islamic Republic of Pakistan, the Federal Government enjoys the exclusive privilege of imposing sales tax on goods. The Article gives authority to levy "Taxes on sales and purchases of goods imported, exported, produced, manufactured or consumed". The exclusive right is limited only to "goods". As such sales tax on services has been left in the area of jurisdiction of the provinces. Provinces can therefore impose a sales tax on services.

Accordingly a maiden attempt is proposed by Excise & Taxation Department at levying sales tax on various services being offered by agencies within the provincial limits. As these businesses are providing services are being used and paid for by the people of the Punjab, there are grounds for imposition of the sales tax. The Sub-Committee felt that this being a new area of taxation, the Provincial Cabinet might consider the following proposals.

BANK CHEQUES:

The first proposal in this regard is a Sales Tax on issue of cheques by banks at the rate of Rs.0.25 per cheque. This would create an additional income of Rs.2-3 crore.

The Federal Government already charges excise duty Rs.1/- per cheque. As such we are only proposing 25% of what they are charging. The Sub-Committee recommended the proposal.

v) TAX ON ADVERTISING.

Another area of sales tax on services is advertising. Initially sales tax on advertisements in electronic and print media is proposed. The taxes would be at the rate of 5% of the actual cost of running the advertisement through the media. This would approximately earn an amount of Rs.5.00 crore.

The Sub-Committee recommended the proposal.

**PROPOSED RESOURCE MOBILIZATION MEASURES-1995-96
ENHANCEMENTS IN EXISTING RATES AND NEW MEASURES.**

EXCISE & TAXATION DEPARTMENT		EXISTING	PROPOSED	ESTIMATED N/ RECEIPTS	N/ EB	
1	COTTON FEE.	1973	Rs.2/- per maund.	0.5% at the average market price of cotton.	Rs.15 crore	F.B.
2	PADDY HUSKING TAX.	1978	Rs. 1.5 per K.G.	1% of the average market price of paddy.	Rs. 1.50 crore	F.B.
3	TAX ON TRADE, CALLINGS AND PROFESSIONS.		Second Schedule to the Punjab Finance Act, 1977 as amended vide Section 8 of Punjab Finance Act, 1978 shall be deleted.		Rs.5.00 crore	F.B.
	1. Companies registered under Companies Act, 1913 with paid up capital:-	1977				
	i) Exceeding Rs.1.00 Million but not exceeding Rs.10.00 Million.		- do -	Rs.2,000/-		
	ii) Exceeding Rs.10.00 Million but not exceeding Rs.50.00 Million.		- do -	Rs.5,000/-		
	iii) Exceeding Rs.50.00 Million.		- do -	Rs.10,000/-		
	2. Persons other than Companies, owning Factories (as defined under the Factories Act, 1934) and having 10 or more employees.	1977	- do -	Rs.1,000/-		
	3. Persons other than Companies, owning commercial establishments having 10 or more employees.	1977	- do -	Rs.1,000/-		
	4. Persons engaged in the Import or Export of goods who during the preceding financial year have imported or exported goods of the value:-	1977				
	i) Exceeding Rs.100,000/- but not exceeding Rs.1.00 Million.		- do -	Rs.1,000/-		
	ii) Exceeding Rs.1.00 Million but not exceeding Rs.5.00 Million.		- do -	Rs.2,000/-		
	iii) Exceeding Rs.5.00 Million.		- do -	Rs.5,000/-		

**PROPOSED RESOURCE MOBILIZATION MEASURES-1995-96
ENHANCEMENTS IN EXISTING RATES AND NEW MEASURES.**

EXCISE & TAXATION DEPARTMENT		SINGE	EXISTING	PROPOSED	ESTIMATED / RECEIPTS	N/ F.B.
5.	Contractors who during the preceding financial year supplied to the Federal or Provincial Government or any Local Authority goods, commodities and services of the value:-	1978				
	i) Exceeding Rs.500,000/- but not exceeding Rs.2.50 Million.		- do -	Rs.1,000/-		
	ii) Exceeding Rs.2.50 Million but not exceeding Rs.10.00 Million.		- do -	Rs.2,000/-		
	iii) Exceeding Rs.10.00 Million but not exceeding Rs.25.00 Million.		- do -	Rs.5,000/-		
	iv) Exceeding Rs.25.00 Million.		- do -	Rs.10,000/-		
6.	Persons who are engaged in Profession, Trade, Callings or Employment either wholly or part within the province of Punjab who were assessed to pay Income Tax during the preceding financial year.	1977	- do -	Rs.200/-		
4	<u>PROVINCIAL SALES TAX ON SERVICES.</u>					
	<u>TAX ON ISSUE OF CHEQUES BY BANKS.</u>					
5	<u>TAX ON ADVERTISEMENTS.</u>					
	A TAX ON ADVERTISEMENTS THROUGH PRINT AND ELECTRONIC MEDIA IS PROPOSED TO BE LEVIED.					
				PS. 25 PER CHEQUE.	RS.2-3 CRORE	F.B.
					RS.5 CRORE	F.B.
				5% OF THE ACTUAL COST OF ADVERTISEMENTS.		

5. HEALTH DEPARTMENT:

i) INDOOR/OUTDOOR TICKETS.

The Health Department has proposed enhancement in the rates of Indoor/Outdoor Tickets. Increases are mostly in big hospitals. The rates of outdoor and indoor tickets were last revised in 1985. The anticipated additional income from this would be Rs.6.40 crore.

The existing rates are unrealistically low as compared to any private hospital. Furthermore these have not been changed for over ten years.

ii) FEE FOR MEDICAL FITNESS CERTIFICATES ISSUED BY MEDICAL SUPERINTENDENTS OF VARIOUS HOSPITALS.

The fee for issue of the medical fitness certificates has not been changed since 1934. The existing rates are proposed to be increased. The rates at which these charges are apportioned (Government 45%, Doctors 35%, Paramedics 20%) are also proposed to be changed to Government 30%, Doctors 70%.

The enhancement in these rates would generate an additional income of Rs.4.50 lac, and would make these rates realistic.

iii) MEDICOLEGAL RE-EXAMINATION BY BOARD.

The Health Department has introduced a fee in case of re-examination of a medicolegal order. Different rates of fee for the Chairman and members of the Board are proposed to be charged. A nominal additional income from this charge would be Rs.5000/-.

iv) AMBULANCE CHARGES.

Instead of two rates based on income per month, the Health Department has proposed a uniform rate of Rs.2 per k.m.

v) VISITING PHYSICIAN FEE.

The fee for the visiting physicians was fixed in the year 1934. The Health Department has proposed enhanced rates for various categories of doctors. The patients who are operated privately in the hospital by Surgeons would not be charged this fee. An additional income of Rs.10.80 lac would accrue from this increase.

vi) DRUG LICENCE FEE.

Health Department has also proposed an increase in the fee for drug licence both for new licences and for the renewal of existing ones fixed in 1988.

Rates of various types of businesses under this subject have been proposed on the basis of local council regions i.e. different sets of rates for same business in rural areas, town committees, municipal committees and corporations.

The rates existing currently are uniform across the province and are unrealistically low (Rs.200/- for new and Rs.100/- for renewal).

vii) OPERATION CHARGES.

The Health Department has proposed enhancement in operation charges for different operations. The present rates were fixed in 1985. Since then there is a manifold increase in operational expenses. The patients admitted in private/side rooms are charged with the fee. An additional income of Rs.9,99,000/- is anticipated from this increase.

viii) ANAESTHESIA CHARGES.

The enhancement in rates of fee for anaesthesia given to patients undergoing operations is proposed by the Health Department. The rates of fee for this service were last fixed in April, 1985. The proposed rates are still very low than the charges being received by private hospitals. Anticipated additional income would be Rs.27.27 lac from this enhancement.

ix) X-RAY CHARGES.

The Department has proposed an increase in rates of X-Ray charges which were fixed in the year 1973. The prevalent rates of X-Ray Film are about 300% of the rates being charged in the hospitals. The proposed charges are given in the table. An amount of Rs.15.75 lac would accrue from this increase.

x) C.T. SCAN CHARGES.

At present no fee is charged for C.T.Scans. The department has proposed to charge fee for C.T.Scan as per table. The high cost of the C.T.Scanner as compared to other machinery like X-Ray plant and Laboratory tests and the charges in private hospitals for the same service have been kept in view while fixing the proposed rates. It is anticipated that Rs.18.75 lac would be received out of this fee.

xi) PHYSIOTHERAPY CHARGES.

The Health Department has proposed enhancement in the rates of Physiotherapy charges. The rates have not been changed since 1985. An additional income of Rs.1.00 lac is estimated.

vii) LABORATORY TEST CHARGES.

Health Department has proposed enhancements in a number of laboratory test charges. In many cases, where there was no charge for tests, a rate has been proposed. These rates vary with the category of hospital (THQ, DHQ etc.). It has also been proposed that if the testing kit is provided by a Social Welfare Organization, then only actual test cost would be charged. An additional receipt of Rs.1.70 crore is anticipated. Rates are at Flag 'A'.

**PROPOSED RESOURCE MOBILIZATION MEASURES-1995-96
ENHANCEMENTS IN EXISTING RATES AND NEW MEASURES.**

DESCRIPTION	SINCE	EXISTING	PROPOSED	ESTIMATED RECEIERS	N
HEALTH DEPARTMENT					
1. OUT DOOR TICKET					
a) Teaching Hospitals.	1985			Rs.5.40 crore	N.
b) D.H.Q. Hospitals.		Re.1/-	Rs.3/-		
c) T.H.Q. Hospitals and Rural Health Centres.		Re.1/-	Rs.2/-		
d) Basic Health Units.		Re.1/-	Re.1/-		
e) Dispensary.		Re.1/-	Re.1/-		
2. INDOOR TICKET/ADMISSION FEE¹	1985			Rs.1.00 crore	N.
a) Teaching Hospitals.					
b) D.H.Q. Hospitals.		Rs.5/-	Rs.15/-		
c) T.H.Q. Hospitals.		Rs.5/-	Rs.10/-		
d) Rural Health Centres.		Rs.5/-	Rs. 7/-		
e) Basic Health Units & Dispensaries.		Rs.5/-	Rs. 5/-		
f) MCH Dispensaries		Rs.5/-	Rs.5/-		
3. MEDICAL FITNESS CERTIFICATES²					
Medical Superintendents.	1934			Rs.4.50 lac	N.
a) Teaching Hospitals.					
b) D.H.Q. Hospitals/D.H.Os.		Rs.16/-	Rs.30/-		
c) T.H.Q. Hospitals/D.H.Os.		Rs.16/-	Rs.30/-		

¹ Unknown/unidentified cases, accident/blast/road accident victims, prisoners/convicts and patients of T.B., Cancer and AIDS will be exempted from above charges.

² The charges realized through the certificates would be apportioned as follows:

	EXISTING RATES	PROPOSED RATES
Government:	45%	30%
Doctors:	35%	70%
Paramedics:	20%	

**PROPOSED RESOURCE MOBILIZATION MEASURES-1995-96
ENHANCEMENTS IN EXISTING RATES AND NEW MEASURES.**

DESCRIPTION	SINGLE	PAVING	PROPOSED	ESTIMATED	N
				REVENUE	AE/B
4. MEDICOLEGAL RE-EXAMINATION BY BOARD¹.				Rs.5000/-	N.
i) Chairman.			Rs.75/-		
ii) Members (Two).			Rs.50/- for each.		
5. AMBULANCE CHARGES.²	1985		Rs. 2/- per km.	Rs.22.50 lac.	N.
a) Income Group upto Rs.1000/-p.m.		Rs.1/25 per km.	(a) & (b) to be deleted		
b) Income Group above Rs.1000/-p.m.		Rs.1/50 per km.	(a) & (b) to be deleted		
6. VISITING PHYSICIAN FEE.²	1934			Rs.10.80 lac.	N.
i) Professor/Specialists.(BS-20).		Rs.8/-	Rs.50/-		
ii) Associate Professor/Specialists. (BS-19).		Rs.4/-	Rs.40/-		
iii) Assistant Professor/Specialists. (BS-18).		Rs.3/-	Rs.30/-		
iv) Medical Officers. (BS-17).		Re.1/-	Rs.10/-		
7. DRUG LICENCE FEE.	1988				N.
a) <u>Whole sale licence fee (New)</u>					
i) In Municipal Corporations.		Rs.200/-	Rs.1000/-		
ii) In Municipal Committees.		Rs.200/-	Rs.1000/-		
iii) In Town Committees.		Rs.200/-	Rs.700/-		
iv) In Rural Areas.		Rs.200/-	Rs.500/-		
b) <u>Renewal fee for whole sale licence.</u>					
i) In Municipal Corporations.		Rs.100/-	Rs.500/-		
ii) In Municipal Committees.		Rs.100/-	Rs.400/-		

³ Apportionment would be same as for Medical Fitness Certificates.

⁴ Unknown cases, road accidents and blast victims, T.B., Cancer, AIDS patients and prisoners will continue to be exempted from above charges.

⁵ Surgeons will not charge any fee for visits from the patients whom they have operated privately in the hospital.

**PROPOSED RESOURCE MOBILIZATION MEASURES-1995-96
ENHANCEMENTS IN EXISTING RATES AND NEW MEASURES.**

DESCRIPTION	SINCE TAKING	PROPOSED	ESTIMATED RECEIPTS	A	B
iii) In Town Committees.	Rs.100/-	Rs.300/-			
iv) In Rural Areas.	Rs.100/-	No change.			
c) Pharmacy licence fee (New)					
i) In Municipal Corporations.	Rs.200/-	Rs.1000/-			
ii) In Municipal Committees.	Rs.200/-	Rs.1000/-			
iv) In Town Committees.	Rs.200/-	Rs.700/-			
v) In Rural Areas.	Rs.200/-	Rs.500/-			
d) Renewal fee for Pharmacy licence.					
i) In Municipal Corporations.	Rs.100/-	Rs.500/-			
ii) In Municipal Committees.	Rs.100/-	Rs.400/-			
iii) In Town Committees.	Rs.100/-	Rs.300/-			
iv) In Rural Areas.	Rs.100/-	Rs.200/-			
e) Narcotics and Controlled Drugs Licence fee (New)					
i) In Municipal Corporations.	Rs.200/-	Rs.1000/-			
ii) In Municipal Committees.	Rs.200/-	Rs.1000/-			
iii) In Town Committees.	Rs.200/-	Rs.700/-			
iv) In Rural Areas.	Rs.200/-	Rs.500/-			
f) Renewal Fee for Narcotics and Controlled Drugs Licence.					
i) In Municipal Corporations.	Rs.100/-	Rs.500/-			
ii) In Municipal Committees.	Rs.100/-	Rs.400/-			
iii) In Town Committees.	Rs.100/-	Rs.300/-			
iv) In Rural Areas.	Rs.100/-	Rs.200/-			
g) Drug Licence Retail Sale. (New)					
i) In Municipal Corporations.	Rs.200/-	Rs.1000/-			
ii) In Municipal Committees.	Rs.200/-	Rs.1000/-			
iii) In Town Committees.	Rs.200/-	Rs.700/-			

**PROPOSED RESOURCE MOBILIZATION MEASURES-1995-96
ENHANCEMENTS IN EXISTING RATES AND NEW MEASURES.**

DESCRIPTION	SINCE	EXISTING	PROPOSED	ESTIMATED RECEIPTS	N	(E/B)
iv) In Rural Areas.		Rs.200/-	Rs.500/-			
h) <u>Renewal fee of Drugs Licence for retail sale.</u>						
i) In Municipal Corporations.		Rs.100/-	Rs.500/-			
ii) In Municipal Committees.		Rs.100/-	Rs.400/-			
iii) In Town Committees.		Rs.100/-	Rs.300/-			
iv) In Rural Areas.		Rs.100/-	Rs.200/-			
8. OPERATION CHARGES⁶	1985			Rs.9.99 lac.	N.	
i) <u>Category-I.</u>						
a) Professor.		Rs.1500/-	Rs.2000/-			
b) Associate Professor.		Rs.1000/-	Rs.1500/-			
c) Assistant Professor.		Rs.600/-	Rs.800/-			
ii) <u>Category-II.</u>						
a) Professor.		Rs.900/-	Rs.1500/-			
b) Associate Professor.		Rs.600/-	Rs.1200/-			
c) Assistant Professor.		Rs.400/-	Rs.700/-			
d) <u>MO/SMO/APMO/PMO.</u>		Rs.200/-	Rs.300/-			
iii) <u>Category-III.</u>						
a) Professor.		Rs.450/-	Rs.500/-			

⁶ a. The charges realised through these services would be apportioned as follows:-

	EXISTING RATES	PROPOSED RATES
Government.	45%	29%
Medical Superintendent.	-	3%
Doctors.	35%	48%
Paramedics.	20%	20%

b. Government Servants would be exempted from operation charges.

**PROPOSED RESOURCE MOBILIZATION MEASURES-1995-96
ENHANCEMENTS IN EXISTING RATES AND NEW MEASURES.**

DESCRIPTION	SINGLE	EXISTING	PROPOSED	ESTIMATED RECEIPTS	N /EB
b) Associate Professor.		Rs.250/-	Rs.400/-		
c) Assistant Professor.		Rs.200/-	Rs.300/-		
d) MO/SMO/APMO/PMO.		Rs.100/-	Rs.150/-		
iv) Category-IV.					
a) Professor.		Rs.150/-	Rs.300/-		
b) Associate Professor.		Rs.100/-	Rs.200/-		
c) Assistant Professor.		Rs.60/-	Rs.100/-		
d) MO/SMO/APMO/PMO.		Rs.30/-	Rs.50/-		
9. ANAESTHESIA FEE. ¹	1985			Rs.27.27 lac.	N.
i) Category-I					
a) Professor.		Rs.450/-	Rs.900/-		
b) Associate Professor.		Rs.350/-	Rs.700/-		
c) Assistant Professor.		Rs.300/-	Rs.600/-		
d) MO/SMO/APMO/PMO.		Rs.150/-	Rs.300/-		
ii) Category-II.					
a) Professor.		Rs.250/-	Rs.500/-		
b) Associate Professor.		Rs.200/-	Rs.400/-		
c) Assistant Professor.		Rs.150/-	Rs.300/-		
d) MO/SMO/APMO/PMO.		Rs.75/-	Rs.150/-		
iii) Category-III.					
a) Professor.		Rs.150/-	Rs.300/-		
b) Associate Professor.		Rs.75/-	Rs.150/-		
c) Assistant Professor.		Rs.75/-	Rs.150/-		
d) MO/SMO/APMO/PMO.		Rs.30/-	Rs.60/-		

¹ Apportionment would be same as for operation charges.

**PROPOSED RESOURCE MOBILIZATION MEASURES-1995-96
ENHANCEMENTS IN EXISTING RATES AND NEW MEASURES.**

DESCRIPTION	SINCE	EXISTING	PROPOSED	ESTIMATED RECEIPTS	N
iv) <u>Category-IV</u>					
a) Professor.		Rs.100/-	Rs.200/-		
b) Associate Professor.		Rs.50/-	Rs.100/-		
c) Assistant Professor.		Rs.30/-	Rs.60/-		
d) MO/SMO/APMO/PMO.		Rs.15/-	Rs.30/-		
10. <u>X-RAY CHARGES⁸</u>	1973			Rs.15.75 lac.	N.
i) <u>X-Ray Chest per film.</u>					
a) Teaching Hospitals.		Rs.15/-	Rs.35/-		
b) D.H.Q. Hospitals.		Rs.15/-	Rs.35/-		
c) T.H.Q. Hospitals/Clinics/Maternity Hospitals..		Rs.15/-	Rs.30/-		
d) Rural Health Centres.		Rs.15/-	Not done.		
ii) <u>Screening.</u>					
a) Teaching Hospitals.		Rs.10/-	Rs.20/-		
b) D.H.Q. Hospitals.		Rs.10/-	Rs.20/-		
c) T.H.Q. Hospitals/Clinics/Maternity Hospitals..		Rs.10/-	Rs.20/-		
d) Rural Health Centres.		Rs.10/-	Not done.		
iii) <u>Dental X-Ray.</u>					
a) Teaching Hospitals.		Rs.7/-	Rs.20/-		
b) D.H.Q. Hospitals.		Rs.7/-	Rs.20/-		
c) T.H.Q. Hospitals/Clinics/Maternity Hospitals..		Rs.7/-	Rs.15/-		
d) Rural Health Centres.		Rs.7/-	Rs.10/-		
iv) <u>Angiography.</u>					
a) Teaching Hospitals.		Rs.15/-	Rs.200/-		
b) D.H.Q. Hospitals.		Rs.15/-	Not done.		

⁸ Apportionment would be same as for operation charges.

**PROPOSED RESOURCE MOBILIZATION MEASURES-1995-96
ENHANCEMENTS IN EXISTING RATES AND NEW MEASURES.**

DISCRIMINATION	SINGLE	PAISING	PROPOSED	ESTIMATED REVENUE	N
c) T.H.Q. Hospitals/Clinics/Maternity Hospitals..		Rs.15/-	Not done.		
d) Rural Health Centres:		Rs.15/-	Not done.		
v) Ultra Sound.					
a) Teaching Hospitals.		-	Rs.50/-		
b) D.H.Q. Hospitals.		-	Rs.50/-		
c) T.H.Q. Hospitals/Clinics/Maternity Hospitals..		-	Rs.40/-		
d) Rural Health Centres.		-	No done.		
11. C.T.SCAN CHARGES. ⁹				Rs.18.75 lac.	N.
i) a) Brain.		-	Rs.1000/-		
b) Neck/Face.		-	Rs.1000/-		
c) Chest.		-	Rs.1500/-		
d) Abdomen.		-	Rs.1500/-		
e) Pelvia.		-	Rs.1500/-		
f) Extrimities.		-	Rs.1500/-		
g) Spine Special Region.		-	Rs.1500/-		
h) Combination of Two Regions.		-	Rs.2000/-		
ii) Fee for copy of test.		-	Rs.50/- per copy.		
12. PHYSIOTHERAPY CHARGES. ¹⁰	1985			Rs.1.00 lac	N.
i) Short Wave Diatherapy.		Rs.7/-	Rs.14/-		
ii) Low Frequency Stimulation. (per sitting).		Rs.7/-	Rs.14/-		
iii) Infra Red Rays. (per exposure)		Rs.5/-	Rs.10/-		
iv) General Exs. (per sitting).		Rs.5/-	Rs.10/-		

⁹ a) The patients admitted in wards in accident cases would be exempt from this fee.

b) Apportionment would be same as for operation charges.

¹⁰ Apportionment would be same as for operation charges.

**PROPOSED RESOURCE MOBILIZATION MEASURES-1995-96
ENHANCEMENTS IN EXISTING RATES AND NEW MEASURES.**

DESCRIPTION	SINCE EXISTING	PROPOSED	ESTIMATED RECEIPTS	N /EB
v) Special Exs. (per sitting).	* Rs.10/-	Rs.20/-		
vi) Ultra Violet Rays. (per exposure).	Rs.5/-	Rs.10/-		
vii) Manual Muscle Testing. (per sitting).	Rs.5/-	Rs.10/-		
viii) Reaction of Degeneration. (per exan).	Rs.15/-	Rs.30/-		
ix) Massage. (per sitting).	Rs.5/-	Rs.10/-		
x) Ultrasonic Therapy. (per exposure).	Rs.5/-	Rs.10/-		
xi) Hydrotherapy: (per exan):	Rs.5/-	Rs.10/-		
13. LABORATORY TEST CHARGES. II	1985	Various rates given at Flag 'A'	Rs.1.70 crore.	N.

II Apportionment would be same as for operation charges.

P R O P O S E D

D.H.O. H.C.

Existing Private Market Rate Teaching D.H.O. H.C.

Free

LABORATORY

Existing Private Market Rate	Teaching	D.H.O.	H.C.	Free
Nil	30/-	20/-	15/-	-
Nil	10/-	10/-	5/-	-
Nil	10/-	10/-	5/-	-
Nil	15/-	10/-	5/-	-
Nil	20/-	10/-	5/-	-
Nil	30/-	10/-	5/-	-
Nil	20/-	10/-	5/-	-
Nil	30/-	10/-	5/-	-
Nil	15/-	10/-	5/-	-
Nil	15/-	10/-	5/-	-
Nil	15/-	10/-	5/-	-
Nil	10/-	10/-	5/-	-
Nil	300/-	50/-	25/-	-
Nil	75/-	25/-	20/-	-
Nil	100/-	25/-	20/-	-
Nil	75/-	25/-	20/-	-

1. Widal reaction (to any combination of organisms i.e. Typhoid, Paratyphoid etc.)
2. Examination of blood smears for malaria repressing fever.
3. Estimation of Haemoglobin.
4. Size of RBC (Halometer)
5. Total red cell count, total leucocyte count each.
6. Counting of blood platelets.
7. Estimation of bleeding time.
8. Fragility of red blood cells.
9. Examination of blood for reticulocytes.
10. Estimation of blood sugar (One Estimation).
11. Blood sedimentation rate
12. Sugar tolerance test (5 Specimens of blood).
13. Estimation of Blood ~~xxx~~ calcium
14. ~~do~~ Cholesterol
15. ~~do~~ Creatinine

16. Van Pan Reagin's Reaction.	Nil	30/-	30/-	20/-	Free
17. Kahn's precipitation test for syphilis.	Nil	25/-	20/-	20/-	Free
18. Urea concentration test and Urea clearance test	Nil	100/-	10/-	25/-	Free
19. Microscopic examination of Urine.	Nil	10/-	10/-	5/-	Free
20. Culture of diptheria swabs.	Nil	108/-	30/-	10/-	Free
21. Exam. of Basal smears for leprosy.	Nil	Free	Free	Free	Free
22. Analysis of stools for fat contents or acid contents.	Nil	50/-	30/-	20/-	Free
23. Occult blood in stools	Nil	25/-	10/-	10/-	Free
24. Inoculation of small animals for diagnostic purpose tuberculosis etc.	Nil	Not done	Not done	Not done	Free
25. Pus smears cervical smears urethral smears.	Nil	20/-	15/-	10/-	Free
26. Blood culture Positive.	Nil	100/-	30/-	25/-	Free
27. Blood culture (Identity)	Nil	70/-	50/-	30/-	Free
28. Chemical exam. of Pathological fluids such as vomit cerebrospinal ascitic pleural etc.	Nil	Not done	Not done	Not done	Free
29. Biopsy.	Nil	100/-	100/-	100/-	Free
30. Biopsy - review of slides.	Nil	50/-	50/-	Not done	Free
31. Rheumatoid Factor	Nil	25/-	25/-	20/-	Free



32. Urine albumin.	NIL	10/-	5/-	5/-
33. Anti Nuclear Factor (A.N.F)	NIL	150/-	50/-	50/-
34. Anti (D.N.A)	NIL	150/-	50/-	50/-
35. Ketone Bodies.	NIL	5/-	5/-	5/-
36. Blood cross matching.	NIL	100/-	25/-	15/-
37. P.C.V., M.C.H.C. RBC'S, Morphology (each Test).	NIL	15/-	15/-	10/-
38. L. E. Cells	NIL	100/-	15/-	10/-
39. Infectious Mononucleosis.	NIL	50/-	40/-	30/-
40. Gamma-G.T.	NIL	100/-	40/-	20/-
41. C.P.K.	NIL	100/-	50/-	30/-
42. C.K.M.B.	NIL	100/-	50/-	30/-
43. H.D.L. Cholesterol	NIL	100/-	30/-	20/-
44. L.D.L. Cholesterol	NIL	100/-	30/-	20/-
45. Serum Triglycerides.	NIL	30/-	30/-	20/-
46. Serum Bicarbonate.	NIL	75/-	40/-	20/-
47. Serum Total Iron	NIL	75/-	50/-	30/-
48. T.I.B.C.	NIL	50/-	40/-	30/-
49. Stone Analysis.	NIL	150/-	Free	Free

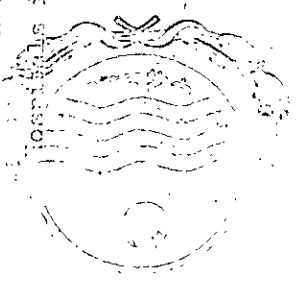
50. T 3 (Hormone Test)						
51. M 4	250/-	100/-	100/-	100/-	75/-	
52. TSH	250/-	100/-	100/-	100/-	75/-	
53. LH	250/-	100/-	100/-	100/-	75/-	
54. FSH	250/-	100/-	100/-	100/-	75/-	
55. Prolactin-10	250/-	100/-	100/-	100/-	75/-	

NOTE

In case the Social Welfare Commission supply the Menstrual Kits etc. for use in Laboratory, it should be used on no profit or loss basis in the fields will be charged according to the actual cost of the test. The process to be reversed will not be applicable as prescribed for test where Government supply the Menstrual Kits etc. All the whole amount will be returned to the Social Welfare Commission, P.O. No. 1, Government/Ministry Public Participation for improving condition of the Government hospitals.

AMOUNT PAID TO DATE

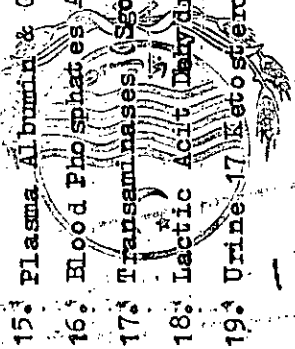
Rs. 1,70,00,000/- based on 100% of one test per day per bed for 300 working days in a year of teaching/ H. hospitals in Punjab (90% will be free as admitted in wards).



EXISTING RATES OF LABORATORY TESTS.

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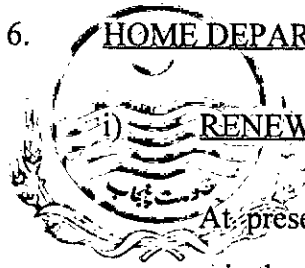
LABORATORY	P R O P O S E D			T.H.C.
	Private Market Rate.	Teaching	D.H.Q.	
1. Estimation of blood urea	25/-	30/-	25/-	20/-
2. -do- Cholrides.	30/-	25/-	25/-	20/-
3. Estimation of inorganic phosphate	30/-	35/-	35/-	30/-
4. Sputum (for tubercle bacilli)	15/-	Free	Free	Free
5. Blood grouping	25/-	30/-	25/-	20/-
6. Examination of Urine.	10/-	15/-	10/-	5/-
7. Examination of Blood Complete picture.	40/-	40/-	30/-	25/-
8. Bone Marrow count.	30/-	50/-	50/-	40/-
9. Exam. of Blood Prothombin time	25/-	30/-	30/-	20/-
10. Exam. of sputun (concentration methods) (AFS)	15/-	Free	Free	Free
11. Exam. of Fungiculture (CSF)	30/-	40/-	30/-	20/-
12. Sodium of potassium estimation	30/-	40/-	30/-	20/-
13. Uric Acid	30/-	30/-	30/-	20/-
14. Plasma Protein	30/-	30/-	30/-	20/-
15. Plasma Albumin & Globulin ratio.	30/-	150/-	30/-	20/-
16. Blood Phosphates Acid or alkline each	30/-	75/-	30/-	20/-
17. Transaminases (SGOT/SGPT)	50/-	120/-	30/-	30/-
18. Lactic Acid Dihydrogenas	50/-	30/-	40/-	30/-
19. Urine Ketosteroids.	100/-	120/-	100/-	80/-





20. Urine Pregnancy test quick method (Haemagglutination inhibition test)	50/-	70/-	50/-	40/-	30/-
21. Blood C-Reactive protein	40/-		50/-	50/-	40/-
22. Blood anti streptolysin titre	40/-		50/-	50/-	40/-
23. Blood Serum Bilirubin	30/-	75/-	30/-	20/-	10/-
24. Mantoux Test (Tuberculin) test.	10/-		Free	Free	Free
25. Blood Cassoni's test for Hydatid disease	15/-		50/-	50/-	40/-
26. Smears Cocarcancer cells	30/-		Free	Free	Free
27. Abnormal Haemoglobin electrophoresis.	75/-	250/-	75/-	75/-	75/-

6. HOME DEPARTMENT



i) RENEWAL FEE OF ARMS LICENCE FOR SHOTGUN.

At present the initial fee for Arms Licences of all categories of NPB weapons is the same, i.e. Rs.1500/-. The renewal fee is also the same (Rs.300/-) except for shotgun for which Rs.150/- per year is charged. The Home Department has proposed to equate the rates by raising shotgun's renewal rate to Rs.300/-.

The Sub-Committee supported the proposal of bringing the renewal fee of shotgun at par with the fee for other weapons. This would remove a discriminatory tendency in the existing rates. The estimated receipts would be Rs.1.00 crore.

ii) ARMS AND AMMUNITION DEALERSHIP LICENCES.

The Home Department has proposed enhancement in the rates of licences and their renewal for arms and ammunition manufacturing, dealership, and repairing. There is a ban on issuance of new licences for these categories as such the additional revenue of Rs.1.50 crore is anticipated only from renewal fee. However, as and when the ban is lifted, there would be a quantum jump in receipts. The proposed rates for licences are fairly high. This would also ensure a controlled expansion in this sector when ban is lifted.

The Sub-Committee considered and recommended the proposed rates for approval by the Cabinet.

iii) PERMANENT DRIVING LICENCE.

Driving Licence fee for various types of vehicles is being charged at different rates on an annual basis. Home Department has proposed that Permanent Driving Licences be issued for motor vehicles at different rates, equal to fee at 10 times the existing renewal fee.

This would be a facility for public and would save them from getting their licences renewed every year. It would reduce corruption and enhance receipts as people now tend not to renew their licences and instead get new ones after some years. Conservative estimate puts additional receipts from this resource Rs.2.00 crore initially. For facility of the public, a licensee would have the option to either get/retain an annual licence or to get a Permanent Driving Licence. An amendment in the law would be made to ensure that a licence holder (of either of the two kinds of licences) gets a medical check up every ten years. The rate for issue of a duplicate permanent licence would be Rs.200.00.

It is felt that this measure would result in a two-fold benefit -- a life long facility for the public as well as additional receipts for the Government. With a large number of the population in the below 18 years of age cohort, the resources from this measure should not dwindle for some years. As such the proposal was supported by the Sub-Committee.

It is important to note, however, that Traffic Police would have to improve their record maintenance facility as these licences would be for life -- and a request for a duplicate licence can be made decades after initial issue.

**PROPOSED RESOURCE MOBILIZATION MEASURES-1995-96
ENHANCEMENTS IN EXISTING RATES AND NEW MEASURES.**

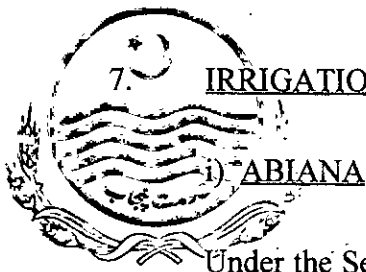
HOME DEPARTMENT	SINCE	EXISTING	PROPOSED	ESTIMATED RECEIPTS	N/ FIR
1. RENEWAL FEE OF ARMS LICENCE FOR SHOTGUN.		Rs.150/-	Rs.300/-	Rs.1 crore	N.
2. ARMS AND AMMUNITION DEALERSHIP LICENCES.				Rs.1.50 crore	N.
a) Licence for manufacturing of Arms/Ammunition.					
i) Initial Fee.		Rs.4,000/-	Rs.2,00,000/-		
ii) Renewal Fee.		Rs.2,000/-	Rs.30,000/-		
b) NPB Arms and Ammunition Dealership Licence.					
i) Initial Fee.		Rs.4,000/-	Rs.1,00,000/-		
ii) Renewal Fee.		Rs.2,000/-	Rs.20,000/-		
c) Repairing of NPB Arms and Ammunition Licence.					
i) Initial Fee.		Rs.2,000/-	Rs.40,000/-		
ii) Renewal Fee.		Rs.200/-	Rs.10,000/-		
3. PERMANENT DRIVING LICENCES WITH FEES CHARGEABLE AT THE FOLLOWING RATES ARE PROPOSED:- ¹		Annual Renewal Fee.	Permanent Licence Fee.	Rs.2 crore	F.B.
I. M/CYCLE.		RS.50/-	RS.580/-		
II. MOTOR CYCLE RICKSHAW.		RS.50/-	RS.580/-		
III. MOTOR CAB RICKSHAW.		RS.50/-	RS.580/-		
IV. MOTOR CAR.		RS.100/-	RS.1200/-		
V. DELIVERY VAN.		RS.60/-	RS.700/-		
VI. LIGHT TRANSPORT VEHICLE.		RS.80/-	RS.930/-		
VII. HEAVY TRANSPORT VEHICLE.		RS.100/-	RS.1160/-		
VIII. LOCOMOTIVE.		RS.140/-	RS.1640/-		
IX. TRACTOR.		RS.40/-	RS.480/-		

¹ a. Option to retain annual driving licence would be given.

b. Amendment would be made in the Law to ensure that a licensee gets a medical checkup every ten years for the permanent licence as well as a normal (annual renewal) licence.

**PROPOSED RESOURCE MOBILIZATION MEASURES-1995-96
ENHANCEMENTS IN EXISTING RATES AND NEW MEASURES.**

X. ROAD ROLLER.	RS.100/-	RS.1200/-	
XI. INVALID CARRIAGE.	RS.20/-	RS.240/-	
XII. ANY OTHER CATEGORY.	RS.40/-	RS.480/-	
4. DUPLICATE FEE IN CASE OF LOSS OF PERMANENT DRIVING LICENCE.		RS.200/-	F.B.



IRRIGATION AND POWER DEPARTMENT

1) ABIANA

Under the Second Irrigation System Rehabilitation Project (ISRP Cr. 188-Pak) signed in 1988 and Fordwah Eastern Sadiqia (South Irrigation and Drainage Project CR 2410-Pak) concluded in 1991-92 Provincial Government agreed to 100% cost recovery by 1998 ensuing from July, 1993. The target of cost recovery for 1993 was 35%. The Punjab Government enhanced Water rates/Abiana by 25% w.e.f. Kharif 1993. Subsequently, Punjab Government notified that water rates already increased by 25% from Kharif 1993, will stand further increased at a rate of 10% in each year (Commencing with Kharif 1994 & ending with Kharif 1998). Despite aforementioned increase the cost recovery actually achieved in respect of Abiana for the year 1993-94 was 36.21% against the target of 45%. The target was to be achieved as committed by the Punjab Government to the Federal Government as well as the Donor Agencies.

• Target of 55% for the year 1994-95 was therefore unachievable with a 10% increase only. As such a Summary for enhancement of water rate/abiana by 25% from Kharif 1994 was moved in March, 1995. This proposal was not agreed to by the Cabinet.

It is submitted that Punjab Government has committed under the two agreements concluded in 1988 and 1991 to recover the 100% costs upto the year 1998. At the present rate of progress there is little likelihood of achieving this. Therefore to honour its commitment it is imperative for the Government to further enhance water rate/abiana by 25% w.e.f. Kharif 1995.

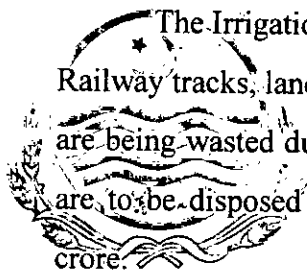
It was the considered opinion of the Cabinet Sub-Committee that the proposal for enhancement in abiana be resubmitted for approval of the Cabinet.

ii) TOLL TAX ON BARRAGES.

Toll Tax is a standard levy on river bridges. It is proposed to be levied on barrages. The rates proposed by the Irrigation and Power Department are the same as for the river bridges on highways. According to estimates additional resources of Rs.4 crore would accrue from this proposal. Three barrages shall be exempt (Mangla, Marala & Khanki).

The Sub-Committee endorsed the proposal.

iii) AUCTION OF ABANDONED ASSETS:



The Irrigation & Power Department has a number of abandoned assets like Railway tracks, land, machinery and equipments which are no longer required and are being wasted due to neglect, disuse, vandalism and illegal occupation. These are to be disposed off through auctions. The estimated receipts are Rs.108.79 crore.

The Sub-Committee was informed that the matter is already under process and a Committee has been constituted to finalize the matter by the Chief Minister. The Sub-Committee endorsed the proposal. It was observed however that the Department should proceed through the Committee comprised by the Chief Minister.

iv) LAND RECLAMATION FEE:

Irrigation and power Department has proposed enhancement in Reclamation Fee. Reclamation fee is charged for reclamation supplies, which are normally 6 to 7 times the normal supply of water. Reclamation fee per acre is very low at Rs.30.80, as against water rate of Rs.42 per acre. It is therefore proposed that Reclamation fee be increase from Rs.30.80 to Rs.100.

The Sub-Committee endorsed the proposed increase. Rs.10 lacs are expected from the proposed increase.

**PROPOSED RESOURCE MOBILIZATION MEASURES-1995-96
ENHANCEMENTS IN EXISTING RATES AND NEW MEASURES.**

IRRIGATION AND POWER DEPARTMENT		SINCE EXISTING		PROPOSED		ESTIMATED N/ RECEIPTS		N/ F.B.	
1	ABIANA. The issue was earlier considered and rejected by the Cabinet. The Sub-Committee of the Cabinet recommends that the Cabinet may like to review its decision.		10% increase for each year from Kharif 1994 to Kharif 1998.	25% increase from Kharif 1995. The subsequent increases would be at 10%.	Rs.25 crore.		N.		
2	TOLL TAX ON BARRAGES. TOLL TAX ON RASUL, QADIR ABAD, TRIMMU, BALLOKI, SIDHNAI, TAUNSA, PANJNAD, ISLAM, SULEMANKI & JINNAH BARRAGES ON THE FOLLOWING RATES IS PROPOSED:- 1. ALL KINDS OF BUSES AND TRUCKS. 2. LONG VEHICLES/BIG TRAILORS. 3. MINI-BUS (ANY VEHICLE OTHER THAN A BUS OR TRUCK OR A TAXI CAN BE USED AS A PUBLIC CARRIER). 4. CAR, JEEP, JEEPSTER, PICKUP VAN, STATION WAGON, LAND ROVER, TRACTOR WITH OR WITHOUT TRAILOR. 5. RICKSHAW, SCOOTER AND MOTOR CYCLE AND ANIMAL DRIVEN VEHICLES. 6. TAXI CAR. 7. MONTHLY TICKET FOR CAR ETC (NON TRANSFERABLE). AUCTION OF ABANDONED ASSETS (RAILWAY TRACKS, LAND, MACHINERY AND EQUIPMENTS).				RS.4 CRORE		F.B.		
					RS.10/-				
					RS.20/-				
					RS.5/-				
					RS.3/-				
					FREE				
					RS.2/-				
					RS.90/-				
3				DETAILS TO BE PREPARED BY I&P DEPARTMENT.	RS.108.79 CRORE				
4	LAND RECLAMATION FEE.		Rs.30/80 per acre	Rs.100/- per acre	Rs.10 lac		N.		

¹ Toll Tax on Mangla, Marala and Khanki Barrages shall be exempted. Rates are the same as for bridges.

8. LOCAL GOVERNMENT AND RURAL DEVELOPMENT DEPARTMENT

PUNJAB EDUCATION AND INFRASTRUCTURE DEVELOPMENT FUND.

It is proposed that a cess be charged on octroi duty being charged/received by Municipal Committees, Metropolitan and Municipal Corporations and Cantonment Boards at the rate of 5% of octroi collected.

A cess of similar nature is charged in NWFP since 1949. The rate of cess there is 15% (as enhanced in 1990). It has now been expanded to export tax of Zilla Councils. Government of Sindh is bringing in this measure in their Finance Bill in the 1995-96 budget.

The cess, which would form part of Government Account No.I shall be used primarily for development in general and development of education in particular.

L.G.& R.D. Department can indicate the exact income from this measure. Conservative estimates place this amount at Rs.22 crore.

**PROPOSED RESOURCE MOBILIZATION MEASURES-1995-96
ENHANCEMENTS IN EXISTING RATES AND NEW MEASURES.**

LOCAL GOVERNMENT AND RURAL DEVELOPMENT DEPARTMENT		EXISTING	PROPOSED	ESTIMATED REVENUE	N/ F.B.
PUNJAB EDUCATION AND INFRASTRUCTURE DEVELOPMENT FUND.					
PUNJAB EDUCATION AND INFRASTRUCTURE DEVELOPMENT FUND TO BE CHARGED ON OCTROI DUTY (BEING RECEIVED BY MUNICIPAL COMMITTEES & METROPOLITAN / MUNICIPAL CORPORATIONS, CANTONMENT BOARDS) AND OR EXPORT TAX (BEING RECEIVED BY THE DISTRICT COUNCILS).					
		-	@5% OF OCTROI AND EXPORT TAX	RS.22.00 CRORE.	F.B.