

# *PUBLIC FINANCE*





## 11.1 Revenue receipts of federal government

(Million rupees)

Items	1982-83	1983-84	1984-85	1985-86	1986-87	1987-88	1988-89
Revenue receipts (A+B)	58359.6	72309.9	77970.9	91418.5	102254.5	130015.9	143077.2
A. Principal heads of revenue	45489.2	50644.5	52665.4	59567.5	62241.0	89018.6	105516.6
1. Direct taxes	8942.6	8836.3	9312.2	9781.8	10387.0	12095.0	13920.0
a. Income tax and corporation tax	8750.7	8621.2	9070.6	9591.5	10200.0	11500.0	13407.0
b. Wealth & welfare tax	179.5	205.0	229.6	190.3	187.0	235.0	327.0
c. Estate duty	0.4	--	--	--	--	--	--
d. Others	12.0	10.1	12.0	--	--	360.0	186.0
2. Indirect taxes	36546.6	41808.2	43353.2	49785.7	51854.0	76923.6	91596.6
a. custom	18510.3	21532.2	23371.3	29342.8	30954.0	38260.0	42362.0
b. Federal excise duties	12190.5	15652.0	15308.0	15515.1	15200.0	30459.8	14700.0
c. Sale tax	3489.2	4624.0	4673.9	4927.8	5700.0	8203.8	20038.0
d. Others	2356.6	--	--	--	--	--	14496.6
B. Other heads of revenue	12870.4	21665.4	25305.5	31851.0	40013.5	40997.3	37560.6
a. Railways (Net)	--	--	--	--	--	--	--
b. Post office, telegraph and telephone	1886.3	2051.3	2510.5	2925.1	3790.0	4120.0	5249.6
c. Trading profits and dividends	674.4	789.2	729.2	650.3	707.3	711.0	882.6
d. Interest	6571.0	7566.4	9243.1	11198.9	15340.9	16183.0	18654.0
e. Currency & mint, including profit of State Bank of Pakistan	1185.1	1524.9	1564.8	1573.6	1605.0	2018.8	7427.3
f. General administration	1776.1	3973.0	4568.3	3807.6	3905.9	2412.1	4647.7
g. Miscellaneous receipts	777.5	5760.6	6689.6	11695.5	14664.4	15552.4	699.4
C. Transfer to provinces	9979.1	11301.1	11943.6	12858.3	13408.4	16228.9	23931.2

  

Items	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95 (Actual)	1995-96 (Revised)	1996-97 (Budget)
Revenue receipts (A+B)	163498.4	184271.3	216585.6	242619.1	273237.5	324368.0	381922.7	413217.9
A. Principal heads of revenue	114004.4	133909.7	156603.9	170977.2	199072.2	246526.3	287591.6	322719.1
1. Direct taxes	14942.1	20000.0	28847.0	36762.0	43451.0	58000.0	75245.6	86337.9
a. Income tax and corporation tax	14337.0	19211.0	27913.0	35018.0	41466.0	54300.0	72909.0	83593.1
b. Wealth & welfare tax	391.0	600.0	628.0	1744.0	1565.0	2850.0	1806.6	2148.0
c. Estate duty	--	--	--	--	--	--	--	--
d. Others	214.1	189.0	306.0	--	420.0	850.0	530.0	596.8
2. Indirect taxes	99062.3	113909.7	112954.0	122004.0	129138.0	167000.0	187255.0	210083.2
a. custom	50665.0	54100.0	61821.0	63225.0	64240.0	81000.0	87130.0	98195.5
b. Federal excise duties	15574.9	20000.0	20799.0	23610.0	30379.0	43000.0	50030.0	56683.0
c. Sale tax	23082.0	26500.0	30334.0	35169.0	34519.0	43000.0	50095.0	55204.7
d. Others	9740.4	13309.7	--	--	--	--	--	--
3. Surcharges/others	--	--	14802.9	12211.2	26483.2	21526.3	25091.0	26298.0
B. Other heads of revenue	49494.0	50361.6	59981.7	71641.9	74165.3	77841.7	94331.1	90498.8
a. Railways (Net)	--	--	--	--	--	--	--	--
b. Post office, telegraph and telephone	6570.0	4873.2	--	-193.0	--	--	--	--
c. Trading profits and dividends	2810.9	694.9	6203.8	2227.6	1922.7	2195.3	2776.2	4209.6
d. Interest	22815.0	24935.2	31158.9	33732.6	39944.3	42138.6	48127.0	51241.9
e. Currency & mint, including profit of State Bank of Pakistan	9970.6	15575.1	--	--	--	--	--	--
f. General administration	5928.1	2052.7	1883.6	12786.8	6439.7	17521.4	16251.3	18926.0
g. Miscellaneous receipts	1399.4	2230.5	20735.4	23087.9	25858.6	15986.4	27176.6	16121.3
C. Transfer to provinces	30878.7	33792.4	57986.7	65087.4	80104.4	97726.7	121310.0	133183.4

Source: Federal Government Budget Publication.

## 11.2 Expenditure met from revenue of federal government

(Million rupees)

Items	1982-83	1983-84	1984-85	1985-86	1986-87	1987-88	1988-89	
Total expenditure met from revenue	56183.4	68948.5	82533.2	96600.8	120662.2	147541.9	167094.2	
1. Non-Development Expenditure met from revenue	51356.6	64332.2	77245.8	87742.5	105572.9	126459.0	141564.4	
A. General administration	2443.5	3975.7	4121.6	4633.4	4590.9	5097.4	7284.1	
a. Organs of states	368.0	470.7	794.0	676.6	863.5	1021.6	1296.3	
b. Fiscal administration	1138.7	2412.8	2112.9	2604.9	2295.7	2457.2	4127.2	
c. Foreign affairs and foreign aid	570.0	637.3	696.7	805.4	817.7	954.3	1095.7	
d. Other heads	366.8	454.9	518.0	546.5	614.0	664.3	764.9	
B. Defence	24565.7	26797.5	31866.3	35606.4	38899.2	45015.1	51053.4	
C. Law and order	1285.6	1523.5	1636.1	1791.6	1964.0	2458.0	2866.4	
a. Justice and police	1261.1	1492.7	1603.1	1757.7	1916.9	2405.3	2811.2	
b. Others	24.5	30.8	33.0	33.9	47.1	52.7	55.2	
D. Community services	955.4	1277.0	1346.2	1511.5	1814.6	2075.3	2239.8	
a. Broadcasting and television	234.4	288.8	282.1	356.5	368.0	484.7	356.0	
b. Scientific & general research	261.0	357.4	497.3	368.8	631.4	668.6	673.5	
c. Town planning and development	118.4	152.5	112.8	192.6	214.9	246.1	255.9	
d. Others	341.6	478.3	454.0	593.6	600.3	675.9	954.4	
Items	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95 (Actual)	1995-96 (Revised)	1996-97 (Budget)
Total expenditure met from revenue	165240.5	184027.1	211690.4	248535.8	268025.0	317227.8	379660.7	419418.6
1. Non-Development Expenditure met from revenue	148874.9	171647.9	196503.4	234404.8	255862.5	294597.2	353228.8	395405.8
A. General administration	6543.5	7220.1	10291.0	11019.0	16052.7	18480.1	19393.9	21912.4
a. Organs of states	1201.5	1547.6	1556.1	1690.0	2408.1	2797.6	3167.0	3434.5
b. Fiscal administration	3204.6	3307.9	5031.1	5430.2	7280.3	10076.1	11096.8	12770.5
c. Foreign affairs and foreign aid	1279.4	1452.4	2259.2	2383.3	2117.5	2878.7	2259.7	2554.9
d. Other heads	858.0	912.2	1444.6	1515.5	4246.8	2727.7	2870.4	3152.5
B. Defence	58707.9	63595.8	75751.2	87461.2	91775.8	100220.8	115254.0	131395.0
C. Law and order	3384.5	3187.6	4476.2	4680.0	5364.3	7223.2	7354.3	7604.1
a. Justice and police	3316.6	3127.9	4384.3	4583.7	5243.2	7063.9	7197.8	7440.4
b. Others	67.9	59.7	91.9	96.3	121.1	159.3	156.5	163.7
D. Community services	2533.1	2228.0	2720.5	3528.7	4280.2	4792.4	5110.5	5368.8
a. Broadcasting and television	284.8	295.0	433.0	482.5	527.4	630.2	811.4	893.5
b. Scientific & general research	1152.2	759.8	843.9	1012.5	1059.0	1590.3	1549.4	1516.4
c. Town planning and development	204.3	219.9	191.4	374.1	439.8	369.0	395.8	428.2
d. Others	891.8	953.3	1252.2	1659.6	2254.0	2202.9	2353.9	2530.7

Contd.



## 11.2 Expenditure met from revenue of federal government

(Million rupees)

Items	1982-83	1983-84	1984-85	1985-86	1986-87	1987-88	1988-89
<b>E. Social services</b>	1804.3	2300.3	2345.4	2982.9	3940.9	4898.3	5544.2
a. Education	773.7	1111.8	1013.0	1363.0	1652.1	1921.5	2318.6
b. Health	193.0	301.3	294.2	353.1	537.5	635.4	691.3
c. Social security and welfare	84.8	107.7	224.3	148.4	751.2	1198.5	1452.2
d. Others	752.8	779.5	813.9	1118.4	1000.1	1142.9	1082.1
<b>F. Economic services</b>	2171.6	1474.0	1870.3	1166.3	2237.2	2009.2	2390.2
a. Agriculture and irrigation	139.3	196.0	212.3	289.5	305.2	287.7	352.5
b. Rural development	1.5	3.3	4.1	4.3	7.4	10.8	10.2
c. Transport and communication	135.3	71.2	28.7	86.4	118.0	1061.5	1335.5
d. Others	1895.5	1203.5	1625.2	786.1	1806.6	649.2	692.0
<b>G. Subsidies</b>	1727.2	3443.5	3791.1	3676.1	4842.6	4332.5	11160.2
<b>H. Debt servicing fund and grants</b>	16397.5	23534.8	30262.7	36368.2	46043.8	57068.9	148281.9
a. Debt servicing investable fund and grants	10623.8	13586.8	15930.4	19014.9	22783.3	41422.0	48274.0
b. Others	5773.7	9948.0	14332.3	17353.3	23260.5	15646.9	100007.9
<b>I. Un-allocable</b>	5.8	5.9	6.1	6.1	1239.7	1504.3	744.4
<b>II. Development expenditure</b>	4826.8	4616.3	5287.4	8858.3	15089.3	21082.9	25529.8
Surplus Deficit	2896.2	3361.4	-4562.3	-5181.7	-18407.7	-27941.1	-24017.0

Items	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95 (Actual)	1995-96 (Revised)	1996-97 (Budget)
<b>E. Social services</b>	5101.1	5633.5	6044.4	7627.8	7452.1	8888.7	8683.0	8946.7
a. Education	2193.9	2300.3	2891.0	3531.9	3705.8	3870.1	4367.4	4781.4
b. Health	719.6	718.6	871.8	993.6	1167.2	1383.1	1552.0	1658.7
c. Social security and welfare	1063.5	1166.7	1295.8	1686.7	1671.5	1775.1	1114.0	1425.4
d. Others	1124.1	1447.9	985.8	1415.6	907.6	1860.4	1649.6	1081.2
<b>F. Economic services</b>	1010.0	4531.0	1832.1	4284.4	1842.1	2496.6	3368.7	3071.7
a. Agriculture and irrigation	334.1	360.5	418.0	573.8	657.7	589.8	752.4	831.9
b. Rural development	11.8	12.0	15.9	20.1	25.1	26.5	27.0	30.5
c. Transport and communication	96.3	91.0	206.2	2628.3	364.0	829.1	1634.2	1048.5
d. Others	567.8	4067.5	1192.0	1062.2	795.3	1051.2	955.1	1160.8
<b>G. Subsidies</b>	7092.4	8150.9	6437.8	5910.7	3977.9	3691.1	10435.5	8273.9
<b>H. Debt servicing investable fund and grants</b>	64496.5	77094.1	86236.3	106205.6	121659.8	144766.2	177101.3	202614.1
a. Debt servicing	59047.8	63792.4	78840.5	96969.8	114381.6	133066.5	164567.6	186084.3
b. Others	5448.7	13301.7	7395.8	9235.8	7278.2	11699.7	12533.7	16529.8
<b>I. Un-allocable</b>	6.1	6.9	2713.9	3687.4	3457.6	4038.3	6527.8	5819.0
<b>II. Development expenditure</b>	16365.6	12379.2	15187.0	14131.0	12162.5	22630.6	26431.9	24012.8
Surplus Deficit	-1742.1	244.2	4895.2	5916.7	-5212.5	7140.2	2261.4	-6200.7

Source: Federal Government Budget Publication.

## 11.3 Capital receipts of federal government

(Million rupees)							
Items	1982-83	1983-84	1984-85	1985-86	1986-87	1987-88	1988-89
Capital receipts	41354.1	43551.1	49242.5	70281.0	50981.2	73412.0	78162.1
<b>A. Internal resources</b>	<b>20889.1</b>	<b>22256.3</b>	<b>16717.9</b>	<b>45365.7</b>	<b>16152.8</b>	<b>30074.6</b>	<b>30656.6</b>
a) Revenue Surplus	2896.2	3361.4	-4562.3	5181.7	-18407.7	-27941.1	-24017.0
b) Public debt-debt raised in Pakistan	13842.9	13063.6	11634.1	34679.4	29414.0	38403.1	44746.8
i. Permenant (net)	5046.9	4964.7	954.0	20306.8	10834.0	15336.7	15036.5
ii. Floating debt (net)	967.2	-400.0	-104.8	75.2	1500.0	-449.6	9823.4
iii. Un-funded debt(net)	7828.8	8498.9	10784.9	14297.4	17080.0	23516.0	19886.9
c) Recoveries of loans and advances	1989.9	2198.6	2640.3	2710.8	3295.3	14168.1	5087.9
i. Provincial Governments	294.5	351.1	440.4	515.5	612.7	6140.3	1144.5
ii. Semi-independent bodies local fund etc.	1641.1	1782.5	2129.6	2109.9	2588.4	4291.0	1509.5
iii. Other debtors	54.3	65.0	70.3	85.4	94.2	3736.8	2433.9
d) Accretions to reserve funds	1102.4	2214.0	2112.3	2959.3	1981.2	5444.5	4838.9
e) Other deposits and remittances (net) (-)	1057.7	1418.7	-101.8	-165.5	-130.0	--	--
f) State trading	--	--	--	--	--	--	--
g) Other capital receipts	--	--	4995.3	--	--	--	--
<b>B. External resources</b>	<b>14341.0</b>	<b>13428.8</b>	<b>13789.6</b>	<b>18817.3</b>	<b>23081.0</b>	<b>29396.4</b>	<b>44335.5</b>
a) Public sector	14442.5	13511.5	14199.6	19081.7	23081.0	26771.3	40616.0
I. Public debt raised abroad	13001.2	11816.6	11372.6	14571.3	19730.8	22476.7	33283.0
i. Non-Project loans (Foreign exchange)	3605.1	3617.7	5369.0	7678.5	10626.0	16172.6	20623.0
ii. Non-Project loans(Rs)	5037.5	4522.5	3713.0	3424.0	3910.0	4202.2	4697.1
iii. Commodity loans	4358.6	3676.4	2290.6	3468.8	5194.8	2101.9	7962.9
II. Foreign grants	1441.3	1694.9	2827.0	4510.4	3350.2	4294.6	7333.0
i. Project grants (Foregin exchange)	1001.0	971.3	2008.9	3983.0	2496.1	2611.4	4973.3
ii. Non-Project grant (Rupees release out of counterpart funds)	--	--	--	21.8	33.0	12.0	7.2
iii. Commodity grants	440.3	723.6	818.1	505.6	821.1	1671.2	2352.5
b) Private sector	--	--	--	--	--	--	--
c) Non-plan	--	--	--	--	--	2625.1	3719.5
d) Less guaranted loans	-101.5	-82.7	-410.0	-264.4	--	--	--
<b>C. Use of cash balance</b>	<b>6124.0</b>	<b>7866.0</b>	<b>18735.0</b>	<b>6098.0</b>	<b>11747.4</b>	<b>13941.0</b>	<b>3170.0</b>

Contd.

## 11.3 Capital receipts of federal government

Items	(Million rupees)							
	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95 (Actual)	1995-96 (Revised)	1996-97 (Budget)
Capital receipts	95416.4	97123.8	171992.4	151325.8	174437.2	193556.4	219989.3	216899.1
A. Internal resources	50704.5	45126.1	39787.3	29797.9	68410.5	69315.2	74740.0	71998.5
a) Revenue surplus	-12913.3	244.2	4895.2	-5916.7	5212.5	7140.2	2261.4	-6200.7
b) Public debt-debt raised in Pakistan	52962.2	33175.9	15027.0	20688.8	28825.0	12333.7	19872.0	20022.0
i. Permanent (net)	43253.2	43835.0	20626.0	20688.8	28825.0	12333.7	19872.0	20022.0
ii. Floating debt (net)	-3739.0	-10659.1	-5599.0	--	--	--	--	--
iii. Un-funded debt(net)	13448.0	--	--	--	--	--	--	--
c) Recoveries of loans and advances	5670.9	7175.5	15296.0	7789.8	8535.0	11498.9	13776.4	14493.5
i. Provincial governments	1268.6	1517.8	1335.2	2133.2	2395.6	2846.7	3360.0	3963.7
ii. Semi-independent bodies local fund etc.	1629.4	2427.1	13960.8	5656.6	2353.0	4312.0	5090.0	4815.8
iii. Other debtors	2772.9	3230.6	--	--	3786.4	4340.2	5326.4	5714.0
d) Accretions to reserve funds (Public Account Net)	4984.7	5915.9	4569.1	7236.0	25838.0	38342.4	38830.2	43683.7
e) Other deposits and remittances (net) (-)	--	-1141.2	--	--	--	--	--	--
f) State trading	--	--	--	--	--	--	--	--
g) Other capital receipts	--	--	--	--	--	--	--	--
B. External resources	39703.3	39315.9	59944.1	58308.9	83842.7	105690.6	110128.4	124900.6
a) Public sector	36233.7	35878.6	53816.7	50359.2	67381.0	87990.5	91613.0	102401.9
I. Public debt raised abroad	27365.4	27650.2	45516.6	50359.2	61698.0	81983.4	86638.8	98343.3
i. Non-Project loans (Foreign exchange)	16298.0	18817.2	33362.9	28591.3	25654.6	37754.2	36165.8	38220.2
ii. Non-Project loans(Rs.)	4547.5	1760.0	5938.7	7991.1	6768.0	8731.8	13940.0	13781.3
iii. Commodity loans	6519.9	7073.0	6215.0	5818.8	7633.4	7827.8	595.0	4042.5
iv. Other loans	--	--	--	7958.0	21642.0	27669.6	35938.0	42299.3
II. Foreign grants	9426.1	8228.4	8300.1	0.0	5683.0	6007.1	4974.2	4058.6
i. Project grants (Foreign exchange)	7659.8	3854.4	7049.8	--	5490.4	5512.5	4804.2	3874.8
ii. Non-Project grant (Rupees release out of counterpart funds)	9.0	57.6	23.9	--	18.5	--	--	--
iii. Commodity grants	1757.3	4316.4	1226.4	--	155.6	494.6	170.0	183.8
iv. Other grants	--	--	--	--	18.5	--	--	--
b) Private sector	--	--	--	--	--	--	--	--
c) Non-plan	3469.6	3437.3	6127.4	7949.7	16461.7	17700.1	18515.4	22498.7
d) Less guaranteed loans	--	--	--	--	--	--	--	--
C. Use of cash balance/ credit from banking system	5008.6	12681.8	72261.0	63219.0	22184.0	18550.6	35120.9	20000.0

Source:- Federal Government Budget Publication.



11.4 Capital expenditure of federal government

(Million rupees)

Items	1982-83	1983-84	1984-85	1985-86	1986-87	1987-88	1988-89
<b>Total disbursement</b>	<b>32923.5</b>	<b>35386.8</b>	<b>37298.9</b>	<b>49253.3</b>	<b>37531.9</b>	<b>51146.9</b>	<b>47572.2</b>
<b>A. Development expenditure</b>	<b>21378.0</b>	<b>21293.4</b>	<b>25408.3</b>	<b>31238.3</b>	<b>31398.7</b>	<b>25797.0</b>	<b>29742.6</b>
<b>a) Direct outlay</b>	<b>21378.0</b>	<b>21293.4</b>	<b>25408.3</b>	<b>31238.3</b>	<b>31398.7</b>	<b>25797.0</b>	<b>29742.6</b>
i) General administration	0.2	1.5	1.6	--	--	3.7	--
ii) Law and order	--	9.2	9.6	13.1	16.7	9.5	8.8
iii) Community services	1481.4	1192.9	1318.7	3421.0	1407.9	1264.0	937.5
iv) Social services	34.4	81.2	26.3	--	--	--	60.0
v) Economic services	2809.7	3046.1	3189.1	2991.9	4653.9	1059.0	4396.8
vi) Debit services	17052.3	16962.5	20863.0	24812.3	25320.2	23460.8	24339.5
<b>b) Loan to semi-independent bodies</b>	--	--	--	--	--	--	--
<b>c) Expenditure of federal autonomous bodies</b>	--	--	--	--	--	--	--
<b>d) Development assistance to province (net)</b>	--	--	--	--	--	--	--
<b>e) Foreign exchange loan to semi-independent bodies, local funds etc.</b>	--	--	--	--	--	--	--
<b>f) Others</b>	--	--	--	--	--	--	--
<b>B. Non-development expenditure</b>	<b>11545.5</b>	<b>14093.4</b>	<b>11890.6</b>	<b>18015.0</b>	<b>6133.2</b>	<b>25349.9</b>	<b>17829.6</b>
<b>a) Repayment of foreign debts/foreign loan</b>	<b>3193.9</b>	<b>4255.0</b>	<b>9031.2</b>	<b>3692.1</b>	<b>2585.7</b>	<b>4369.6</b>	<b>7585.5</b>
<b>b) Repayment of food credits</b>	<b>5539.7</b>	<b>4256.0</b>	--	--	--	<b>22.6</b>	<b>7.3</b>
<b>c) Government investments</b>	<b>967.0</b>	<b>2036.4</b>	<b>199.7</b>	<b>239.1</b>	<b>171.3</b>	<b>284.0</b>	<b>227.3</b>
<b>d) Loans (Non-development)</b>	<b>411.7</b>	<b>690.4</b>	<b>693.3</b>	<b>11566.5</b>	<b>681.7</b>	<b>1450.1</b>	<b>1491.6</b>
<b>e) State trading (Net)</b>	<b>137.9</b>	--	<b>3.4</b>	<b>-89.2</b>	--	--	--
<b>f) Deposits, interest and non-interest bearing</b>	<b>1146.2</b>	<b>2208.1</b>	<b>1494.1</b>	<b>2157.9</b>	<b>1983.6</b>	<b>4390.0</b>	<b>4658.4</b>
<b>g) Others</b>	<b>149.1</b>	<b>647.5</b>	<b>468.9</b>	<b>448.6</b>	<b>710.9</b>	<b>14833.6</b>	<b>3859.5</b>

Contd.

## 11.4 Capital expenditure of federal government

Items	(Million rupees)							
	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95 (Actual)	1995-96 (Revised)	1996-97 (Budget)
<b>Total disbursement</b>	<b>57778.7</b>	<b>59864.2</b>	<b>114397.0</b>	<b>86138.4</b>	<b>96295.8</b>	<b>106829.6</b>	<b>110679.4</b>	<b>138569.0</b>
<b>A. Development expenditure</b>	<b>39161.2</b>	<b>46652.6</b>	<b>69395.2</b>	<b>68248.7</b>	<b>76235.0</b>	<b>72412.4</b>	<b>69186.6</b>	<b>87506.4</b>
<b>a) Direct outlay</b>	<b>39161.2</b>	<b>46652.6</b>	<b>69395.2</b>	<b>68248.7</b>	<b>76235.0</b>	<b>72412.4</b>	<b>69186.6</b>	<b>87506.4</b>
i) General administration	--	--	--	--	--	--	--	--
ii) Law and order	16.0	12.9	8.4	2.3	1.4	1.4	1.2	--
iii) Community services	907.0	959.8	1484.3	3208.8	4267.3	6485.0	7667.3	6733.2
iv) Social services	--	--	--	--	--	--	--	--
v) Economic services	5287.5	3885.6	1638.9	750.7	497.2	701.1	991.9	874.0
vi) Debit services	32950.7	41794.3	66263.6	64286.9	71469.1	65224.9	60526.2	79899.2
<b>b) Loan to semi-independent bodies</b>	--	--	--	--	--	--	--	--
<b>c) Expenditure of federal autonomous bodies</b>	--	--	--	--	--	--	--	--
<b>d) Development assistance to province (net)</b>	--	--	--	--	--	--	--	--
<b>e) Foreign exchange loan to semi-independent bodies local funds etc.</b>	--	--	--	--	--	--	--	--
<b>f) Others</b>	--	--	--	--	--	--	--	--
<b>B. Non-development expenditure</b>	<b>18617.5</b>	<b>13211.6</b>	<b>45001.8</b>	<b>17889.7</b>	<b>20060.8</b>	<b>34417.2</b>	<b>41492.8</b>	<b>51062.6</b>
<b>a) Repayment of foreign debts/foreign loan</b>	<b>5888.1</b>	<b>4822.6</b>	<b>9979.1</b>	<b>7097.0</b>	<b>15310.0</b>	<b>24390.3</b>	<b>24094.4</b>	<b>40343.4</b>
<b>b) Repayment of food credits</b>	<b>20.4</b>	<b>18.3</b>	--	<b>1.0</b>	<b>2.5</b>	<b>2.7</b>	<b>2.0</b>	<b>1.2</b>
<b>c) Government Investments</b>	<b>228.4</b>	<b>1687.2</b>	<b>12366.4</b>	<b>2389.2</b>	<b>446.0</b>	<b>1200.9</b>	<b>3209.9</b>	<b>3159.5</b>
<b>d) Loans (Non-development)</b>	<b>2266.2</b>	<b>2569.3</b>	<b>2281.2</b>	<b>4263.7</b>	<b>4301.9</b>	<b>8445.9</b>	<b>13171.4</b>	<b>6775.5</b>
<b>e) State trading (Net)</b>	--	--	--	--	--	--	--	--
<b>f) Deposits, interest and non-interest bearing</b>	<b>4759.0</b>	<b>4114.2</b>	<b>20300.3</b>	<b>1820.8</b>	--	<b>377.4</b>	<b>960.3</b>	<b>1424.3</b>
<b>g) Others</b>	<b>5455.4</b>	--	<b>74.8</b>	<b>2318.0</b>	<b>0.4</b>	--	<b>54.8</b>	<b>-641.3</b>

Source: Federal Government Budget Publication.

## 11.5 Revenue receipts of provincial government

(Million rupees)

Items	All Provinces							
	1982-83	1983-84	1984-85	1985-86	1986-87	1987-88	1988-89	
Total revenue receipts	18426.7	22248.3	26632.2	34720.8	42455.6	55993.9	57728.1	
A. Principal heads of revenue	11903.4	13282.3	14224.8	15692.0	15929.4	19166.3	28330.2	
1. Direct taxes	7132.0	7582.6	7799.9	8598.3	8282.6	9370.9	11044.6	
a. Corporation tax	5119.1	5384.7	5978.6	6748.4	6618.6	7462.1	0.0	
b. Taxes on income other than corporation tax	1435.4	1575.4	1213.6	1212.8	1102.4	1258.8	10207.5	
c. Land revenue	189.3	168.8	218.7	235.8	298.0	363.9	606.6	
d. Other heads	388.2	453.7	389.0	401.3	263.6	286.1	230.5	
2. Indirect taxes	4771.4	5699.7	6424.9	7093.7	7646.8	9795.4	17285.6	
a. Central excise duty	199.9	197.1	186.7	233.4	269.5	335.8	1214.4	
b. Sales tax	2583.7	3116.6	3611.5	4070.2	4331.9	6234.9	10640.0	
c. Provincial excise	71.5	100.7	121.1	91.5	58.5	44.0	138.7	
d. Stamp duties	758.5	818.6	929.3	942.9	1285.2	1392.8	1707.3	
e. Customs	13.5	27.0	49.6	58.7	54.7	1731.0	1842.3	
f. Other heads	1144.3	1439.7	1526.7	1697.0	1647.0	56.9	1742.9	
B. Other heads of revenue	5506.3	8328.8	11686.3	16971.7	24261.5	26050.9	19786.9	
1. General revenue receipts	2281.9	2538.3	2811.8	3303.9	4389.7	4251.0	4248.7	
a. Property & enterprise (Interest & dividends)	155.1	134.1	119.6	399.1	1208.7	787.8	570.7	
b. Civil administration	2126.8	2404.2	2692.2	2904.8	3181.0	3463.2	3678.0	
i. General administration	39.6	45.6	65.2	70.5	64.6	86.8	109.8	
ii. Law & order	236.2	292.2	334.9	333.8	361.3	399.3	432.6	
iii. Community services	121.2	147.6	154.0	184.4	198.0	240.0	261.8	
iv. Social services	188.5	214.9	389.6	486.2	498.8	553.1	607.2	
v. Economic services	1541.3	1703.9	1748.5	1829.9	2058.3	2184.0	2266.6	
2. Grants (Fed. Govt.)	2966.8	5555.0	8606.4	13423.4	19643.0	21424.8	15247.7	
3. Miscellaneous	257.6	235.5	268.1	244.4	229.0	375.1	564.4	
C. Development revenue receipts	1017.0	637.2	721.1	2057.1	2264.7	10776.7	9611.0	
1. Foreign grants	121.9	95.7	115.6	103.9	124.2	126.7	157.0	
2. Other federal grants	895.1	541.5	605.5	1953.2	2140.5	10650.0	9454.0	
	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95 (Actual)	1995-96 (Revised)	1996-97 (Budget)
Total revenue receipts	51641.6	60984.0	86737.2	93530.3	111341.0	135735.0	163817.8	171893.0
A. Principal heads of revenue	35673.3	40288.6	65765.3	72879.2	90475.7	107126.8	132416.7	145455.8
1. Direct taxes	12835.9	15436.3	25548.1	32313.8	40845.3	48044.9	56780.2	64918.1
a. Corporation tax	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
b. Taxes on income other than corporation tax	11897.3	14320.9	19417.0	25461.7	33714.3	41058.2	54627.0	62630.1
c. Land revenue	692.5	843.9	985.4	1100.4	1392.4	1404.6	1265.5	1302.4
d. Other heads	246.1	271.5	5145.7	5751.7	5738.6	5582.1	887.7	985.6
2. Indirect taxes	22837.4	24852.3	40217.2	40565.4	49630.4	59081.9	75636.5	80537.7
a. Central excise duty	1335.7	1400.7	1755.0	1858.6	5426.4	6760.8	10052.6	10872.9
b. Sales tax	14728.0	15200.0	16340.0	18223.9	24396.0	32300.0	38022.8	43079.0
c. Provincial excise	170.6	284.9	325.5	364.5	420.0	606.6	807.6	876.6
d. Stamp duties	1788.8	2520.2	3526.1	2983.0	3691.6	3373.4	4113.5	4562.2
e. Customs	2755.0	2614.4	1545.8	379.1	330.3	0.0	0.0	0.0
f. Other heads	2059.3	2832.1	16724.8	16756.3	15366.1	16041.1	22640.0	21147.0
B. Other heads of revenue	13023.4	14126.8	15062.6	17375.1	16370.8	18841.4	19961.4	21325.5
1. General revenue receipts	4650.9	5083.1	11642.5	12080.7	12773.9	14654.5	14255.5	17372.9
a. Property & enterprise (Interest & dividends)	702.3	815.9	6675.7	6998.2	6777.7	8121.1	6927.6	9247.7
b. Civil administration	3948.6	4267.2	4966.8	5082.5	5996.2	6533.4	7327.9	8125.2
i. General administration	122.0	449.3	137.2	211.4	213.9	241.1	253.9	340.0
ii. Law & order	449.1	577.3	619.1	696.2	830.5	937.6	1119.7	1201.0
iii. Community services	288.7	380.8	469.3	520.4	791.0	788.6	796.3	1031.2
iv. Social services	636.4	237.8	970.5	1122.3	1315.8	1087.8	1460.7	1455.6
v. Economic services	2452.4	2622.0	2770.7	2532.2	2845.0	3478.3	3697.3	4097.4
2. Grants (Fed. Govt.)	7688.1	8310.7	2394.1	4046.7	2336.5	3131.6	2071.1	2436.0
3. Miscellaneous	684.4	733.0	1026.0	1247.7	1260.4	1055.3	3634.8	1516.6
C. Development revenue receipts	2944.9	6568.6	5909.3	3276.0	4494.5	9766.8	11439.7	5111.7
1. Foreign grants	129.2	146.8	1243.5	400.0	1984.9	3077.3	3023.8	1039.5
2. Other federal grants	2815.7	6421.8	4665.8	2876.0	2509.6	6689.5	8415.9	4072.2

Contd.



## 11.5 Revenue receipts of provincial government

(Million rupees)

Items	PUNJAB							
	1982-83	1983-84	1984-85	1985-86	1986-87	1987-88	1988-89	
Total revenue receipts	9074.9	11033	13345.5	18025	21253.6	28407.9	27399.7	
A. Principal heads of revenue	6989.8	7614.8	8152.1	8969.3	9309.3	11112.8	16064.3	
1. Direct taxes	4316.4	4449.8	4568.8	5031.6	4869.2	5510.3	6492.9	
a. Corporation tax	3949.1	4034.7	4082.3	4516.8	4430.0	4994.6	--	
b. Taxes on income other than corporation tax	0.1	0.1	0.4	0.6	0.4	0.5	5917.5	
c. Land revenue	144.3	135.4	165.8	184.4	239.5	301.5	542.9	
d. Other heads	222.9	279.6	320.3	329.8	199.3	213.7	32.5	
2. Indirect taxes	2673.4	3165.0	3583.3	3937.7	4440.1	5602.5	9571.4	
a. Central excise duty	26.8	28.1	23.7	29.6	53.9	56.1	64.2	
b. Sales tax	1556.9	1806.9	2093.6	2359.5	2511.3	3614.4	6168.0	
c. Provincial excise	13.3	16.9	25.0	27.0	31.5	37.5	32.6	
d. Stamp duties	445.5	541.5	581.2	585.0	869.1	913.4	1205.9	
e. Customs	--	--	--	--	--	981.1	1065.4	
f. Other heads	630.9	771.6	859.8	936.6	974.3	--	1035.3	
B. Other heads of revenue	1752.4	3336.0	5072.1	7934.7	11103.2	11828.7	7510.4	
1. General revenue receipts	1408.6	1591.9	1834.4	2225.2	2633.8	2831.6	2494.3	
a. Property & enterprise (Interest & dividends)	92.4	108.1	66.3	331.1	615.6	629.6	130.7	
b. Civil administration	1316.2	1483.8	1768.1	1894.1	2018.2	2202.0	2363.6	
i. General administration	25.3	29.1	43.6	47.9	40.2	54.9	75.2	
ii. Law & order	117.1	135.6	176.2	182.6	210.3	231.4	256.2	
iii. Community services	54.3	69.6	84.1	84.8	91.2	124.0	132.8	
iv. Social services	131.8	154.7	316.2	391.4	396.3	427.1	429.1	
v. Economic services	987.7	1094.8	1148.0	1187.4	1280.2	1364.6	1470.3	
2. Grants (Fed. Govt.)	343.8	1744.1	3237.7	5709.5	8469.2	8997.1	5016.1	
3. Miscellaneous	--	--	--	--	0.2	--	273.9	
C. Development revenue receipts	332.7	82.2	121.3	1121.0	841.1	5466.4	3825.0	
1. Foreign grants	46.3	45.0	45.0	45.0	45.0	45.0	46.1	
2. Other federal grants	286.4	37.2	76.3	1076.0	796.1	5421.4	3778.9	
Items	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95 (Actual)	1995-96 (Revised)	1996-97 (Budget)
Total revenue receipts	25245.3	31494.2	40379.6	44873.2	54039.2	63752.5	78933.0	84849.8
A. Principal heads of revenue	20202.8	23322.7	34043.8	37131.0	47084.5	55732.5	69495.7	78108.9
1. Direct taxes	7560.4	9085.8	12164.5	15771.5	20831.6	25093.1	33119.1	37838.0
a. Corporation tax	--	--	--	--	--	--	--	--
b. Taxes on income other than corporation tax	6896.9	8295.8	11238.5	14737.2	19513.6	23763.3	31616.0	36249.0
c. Land revenue	624.0	750.0	882.0	982.2	1260.8	1268.1	1061.1	1100.0
d. Other heads	39.5	40.0	44.0	52.1	57.2	61.7	442.0	489.0
2. Indirect taxes	12642.4	14236.9	21879.3	21359.5	26252.9	30639.4	36376.6	40270.9
a. Central excise duty	67.9	50.3	72.5	53.4	79.5	161.7	229.3	244.6
b. Sales tax	8537.8	8811.4	9457.6	10548.0	14120.4	18695.3	22007.6	24934.2
c. Provincial excise	47.1	87.9	115.7	118.9	116.0	241.1	278.5	300.0
d. Stamp duties	1266.0	1903.3	2896.6	2157.2	2561.1	1908.8	2358.0	2500.0
e. Customs	1597.1	1515.6	894.7	219.0	191.3	--	--	--
f. Other heads	1126.5	1868.4	8442.2	8263.0	9184.6	9632.5	11503.2	12292.1
B. Other heads of revenue	4367.3	5428.5	4649	5781.5	5966.9	4638.7	5580.9	5949.9
1. General revenue receipts	2598.0	2441.3	3232.1	3369.4	4116.9	3984.9	4955.2	5272.4
a. Property & enterprise (Interest & dividends)	115.6	241.0	100.3	74.0	60.6	160.5	640.2	391.1
b. Civil administration	2482.4	2200.3	3131.8	3295.4	4056.3	3824.4	4315.0	4881.3
i. General administration	81.7	83.3	83.4	130.8	121.1	135.9	139.0	220.3
ii. Law & order	268.0	295.2	316.9	350.9	412.5	469.9	505.0	560.6
iii. Community services	144.6	221.7	259.6	295.5	532.6	466.6	461.8	623.1
iv. Social services	461.3	5.0	739.7	870.2	1114.1	773.1	1097.8	1089.4
v. Economic services	1526.8	1595.1	1732.2	1648.0	1876.0	1978.9	2111.4	2387.9
2. Grants (Fed. Govt.)	1469.4	2661.0	1161.9	2041.4	1278.8	46.4	23.2	23.8
3. Miscellaneous	299.9	326.2	255.0	370.7	571.2	607.4	602.5	653.7
C. Development revenue receipts	675.2	2743.0	1686.8	1960.7	987.8	3381.3	3856.4	791.0
1. Foreign grants	45.0	101.3	167.2	46.6	531.9	589.9	430.2	45.0
2. Other federal grants	630.2	2641.7	1519.6	1914.1	455.9	2791.4	3426.2	746.0

Contd.

## 11.5 Revenue receipts of provincial government

(Million rupees)

Items	S I N D H						
	1982-83	1983-84	1984-85	1985-86	1986-87	1987-88	1988-89
Total revenue receipts	4395.2	5345.0	6333.6	8238.3	10009.8	12741.9	15395.9
A. Principal heads of revenue	3099.9	3481.3	3724.1	4114.8	3994.8	4863.6	6702.8
1. Direct taxes	1648.7	1798.4	1869.6	2066.6	1946.4	2197.0	2572.5
a. Corporation tax	998.7	1100.2	1643.6	1818.6	1783.6	2010.9	--
b. Taxes on income other than corporation tax	476.0	524.3	149.8	168.9	78.8	104.6	2382.3
c. Land revenue	28.0	15.0	26.7	25.1	25.1	25.5	24.5
d. Other heads	146.0	158.9	49.5	54.0	58.9	56.0	165.7
2. Indirect taxes	1451.2	1682.9	1854.5	2048.2	2048.4	2666.6	4130.3
a. Central excise duty	173.1	169.0	163.0	203.8	215.6	279.7	276.9
b. Sales tax	581.1	727.3	842.9	950.0	1011.1	1455.2	2483.4
c. Provincial excise	55.0	78.0	89.9	58.8	21.5	--	99.6
d. Stamp duties	233.9	210.0	273.1	278.0	325.2	384.5	396.4
e. Customs	--	--	--	--	--	547.2	457.1
f. Other Heads	408.1	498.6	485.6	557.6	475.0	--	416.9
B. Other heads of revenue	988.6	1583.9	2309.2	3409.4	5334.8	5483.2	5472.7
1. General revenue receipts	539.4	528.1	560.8	616.0	1151.1	773.6	1096.2
a. Property & enterprise (Interest & dividends)	55.1	16.0	35.2	48.7	571.6	123.6	408.7
b. Civil administration	484.3	512.1	525.6	567.3	579.5	650.0	687.5
i. General administration	6.8	7.0	9.7	10.2	10.7	11.2	12.2
ii. Law & order	87.9	99.2	110.3	105.5	96.8	102.4	103.5
iii. Community services	36.8	35.9	39.2	44.7	46.9	49.3	47.3
iv. Social services	38.7	39.0	48.0	68.1	71.5	93.3	105.7
v. Economic services	314.1	331.0	318.4	338.8	353.6	393.8	418.8
2. Grants (Fed. Govt.)	232.0	887.0	1589.7	2630.0	4030.7	4504.4	4196.4
3. Miscellaneous	217.2	168.8	158.7	163.4	153.0	205.2	180.1
C. Development revenue receipts	306.7	279.8	300.3	714.1	680.2	2395.1	3220.4
1. Foreign grants	33.5	22.5	22.5	22.5	22.5	22.7	22.5
2. Other federal grants	273.2	257.3	277.8	691.6	657.7	2372.4	3197.9

  

Items	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95 (Actual)	1995-96 (Revised)	1996-97 (Budget)
Total revenue receipts	12342.7	15100.3	21776.9	22384.5	27455.3	35601.4	43145.1	44467.1
A. Principal heads of revenue	8478.7	9478.0	16892.6	18635.9	23404.6	27925.0	35372.1	38788.6
1. Direct taxes	2986.0	3574.9	4776.6	6179.9	8114.5	9916.5	13176.0	15094.0
a. Corporation tax	--	--	--	--	--	--	--	--
b. Taxes on income other than corporation tax	2776.8	3340.4	4520.3	5927.5	7849.0	9557.9	12716.0	14579.8
c. Land revenue	29.5	29.6	35.1	44.5	43.4	54.9	70.6	77.0
d. Other heads	179.7	204.9	221.2	207.9	222.1	303.7	389.4	437.2
2. Indirect taxes	5492.7	5903.1	12116.0	12456.0	15290.1	18008.5	22196.1	23694.6
a. Central excise duty	292.2	418.0	686.4	679.2	4056.9	4542.7	5990.9	6595.4
b. Sales tax	3437.5	3547.7	3804.0	4242.5	5679.4	7519.4	8851.7	10028.8
c. Provincial excise	120.0	196.8	206.8	242.0	300.9	351.0	498.9	543.8
d. Stamp duties	416.2	502.4	512.4	657.0	930.0	1200.0	1500.0	1800.0
e. Customs	643.0	610.2	359.9	88.5	76.8	--	--	--
f. Other heads	583.8	628.0	6546.5	6546.8	4246.1	4395.4	5354.6	4726.6
B. Other heads of revenue	2883.7	3440.0	2432.7	3048.8	2129.7	3886.1	4079.0	3156.0
1. General revenue receipts	1271.1	1428.0	1542.6	869.1	1007.4	1438.1	1656.3	1835.0
a. Property & enterprise (Interest & dividends)	524.0	515.7	514.9	38.7	132.8	103.2	205.4	271.4
b. Civil administration	747.1	912.3	1027.7	830.4	874.6	1334.9	1450.9	1563.6
i. General administration	16.0	24.5	25.8	35.2	42.4	46.2	40.9	44.6
ii. Law & order	106.1	177.7	187.7	222.0	281.7	312.7	428.5	449.1
iii. Community services	53.4	80.1	100.3	93.3	103.1	139.9	123.9	135.1
iv. Social services	132.3	138.3	173.6	188.3	130.0	236.7	240.0	261.6
v. Economic services	439.3	491.7	540.3	291.6	317.4	599.4	617.6	673.2
2. Grants (Fed. Govt.)	1354.9	1645.0	700.0	1682.6	700.0	2070.1	1632.9	700.0
3. Miscellaneous	257.7	367.0	190.1	497.1	422.3	377.9	789.8	621.0
C. Development revenue receipts	980.3	2182.3	2451.6	699.8	1921.0	3790.3	3694.0	2522.5
1. Foreign grants	16.5	22.5	21.8	19.6	22.5	22.5	22.0	22.5
2. Other federal grants	963.8	2159.8	2429.8	680.2	1898.5	3767.8	3672.0	2500.0

Contd.

## 11.5 Revenue receipts of provincial government

PUBLIC FINANCE

(Million rupees)

Items	N.W.F.P						
	1982-83	1983-84	1984-85	1985-86	1986-87	1987-88	1988-89
Total revenue receipts	3065.5	3683.8	4435.0	5414.4	7209.4	9556.6	9827.2
A. Principal heads of revenue	1435.6	1613.0	1721.2	1906.2	1919.2	2327.2	3405.2
1. Direct taxes	908.5	962.5	986.1	1083.9	1058.6	1203.3	1422.2
a. Corporation tax	-	-	-	-	-	-	-
b. Taxes on income other than corporation tax	877.6	931.9	942.9	1043.3	1023.2	1153.7	1366.7
c. Land revenue	13.0	15.4	24.0	23.1	30.0	33.2	34.8
d. Other heads	17.9	15.2	19.2	17.5	5.4	16.4	20.7
2. Indirect taxes	527.1	650.5	735.1	822.3	860.6	1123.9	1983.0
a. Central excise duty	-	-	-	-	-	-	-
b. Sales tax	346.0	417.2	483.6	545.0	580.0	834.9	1424.7
c. Provincial excise	1.8	3.8	3.2	3.2	2.9	3.7	3.2
d. Stamp duties	74.0	60.0	67.0	71.3	80.0	82.6	90.9
e. Customs	-	-	-	-	-	202.7	225.1
f. Other heads	105.3	169.5	181.3	202.8	197.7	-	239.1
B. Other heads of revenue	1529.3	2041.5	2701.3	3495.7	4957.8	5597.5	5027.4
1. General revenue receipts	279.6	324.8	319.3	354.1	479.3	476.0	469.5
a. Property & enterprise (Interest & dividends)	4.1	4.1	10.1	10.6	10.6	22.5	21.4
b. Civil administration	275.5	320.7	309.2	343.5	468.7	453.5	448.1
i. General administration	6.7	8.9	11.2	11.6	12.6	19.3	21.0
ii. Law & order	24.1	46.3	36.8	32.8	40.5	50.1	55.0
iii. Community services	26.3	36.0	22.1	45.8	50.3	56.4	69.4
iv. Social services	15.3	18.1	22.1	21.9	26.3	27.1	29.1
v. Economic services	203.1	211.4	217.0	231.4	339.0	300.6	273.6
2. Grants (Fed. Govt.)	1221.3	1667.0	2324.8	3081.6	4423.5	4977.9	4471.1
3. Miscellaneous	28.4	49.7	57.2	60.0	55.0	143.6	86.8
C. Development revenue receipts	100.6	29.3	12.5	12.5	332.4	1631.9	1394.6
1. Foreign grants	12.5	12.5	12.5	12.5	11.5	11.5	35.6
2. Other federal grants	88.1	16.8	-	-	320.9	1620.4	1359.0

  

Items	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95 (Actual)	1995-96 (Revised)	1996-97 (Budget)
Total revenue receipts	9354.9	8621.9	15557.3	16366.7	18536.1	24106.8	27436.1	28734.5
A. Principal heads of revenue	4339.5	4730.2	6879.8	8054.7	10026.3	12179.0	15155.3	17030.0
1. Direct taxes	1640.8	1998.9	2709.8	3536.4	4668.7	5656.0	7555.2	8626.3
a. Corporation tax	-	-	-	-	-	-	-	-
b. Taxes on income other than corporation tax	1593.0	1926.2	2629.1	3447.5	4564.9	5561.0	7400.0	8482.3
c. Land revenue	34.8	60.0	60.0	65.0	77.8	70.0	121.2	109.0
d. Other heads	13.0	12.7	20.7	23.9	26.0	25.0	34.0	35.0
2. Indirect taxes	2698.7	2731.3	4170.0	4518.3	5357.6	6523.0	7600.1	8403.7
a. Central excise duty	-	-	-	-	-	-	1800.8	1914.0
b. Sales tax	1972.1	2035.3	2212.4	2467.5	3303.2	4373.4	5148.3	5832.9
c. Provincial excise	3.2	-	-	-	-	5.6	8.5	8.6
d. Stamp duties	90.9	98.4	99.1	150.0	180.0	241.0	225.0	230.0
e. Customs	368.9	350.1	209.3	51.5	44.7	-	-	-
f. Other heads	263.6	247.5	1649.2	1849.3	1829.7	1903.0	417.5	418.2
B. Other heads of revenue	4428.5	3534.9	7656.9	8169.4	7845.1	9959.9	9462.0	10101.1
1. General revenue receipts	610.2	1040.2	6702.3	7616.2	7385.4	8942.2	7313.8	9923.2
a. Property & enterprise (Interest & dividends)	52.0	59.2	6055.7	6878.1	6572.7	7851.2	6075.8	8579.0
b. Civil administration	558.2	981.0	646.6	738.1	812.7	1091.0	1238.0	1344.2
i. General administration	22.9	340.1	26.4	43.8	48.8	57.2	72.1	73.0
ii. Law & order	57.1	85.6	95.7	101.5	106.7	122.5	151.8	154.7
iii. Community services	75.8	63.5	97.4	111.3	127.1	151.7	175.6	235.0
iv. Social services	35.2	79.7	46.4	51.1	56.3	62.7	102.4	83.5
v. Economic services	367.2	412.1	380.7	430.4	473.8	696.9	736.1	798.0
2. Grants (Fed. Govt.)	3714.0	2477.9	402.5	205.3	250.3	1007.7	4.8	4.8
3. Miscellaneous	104.3	16.8	552.1	347.9	209.4	10.0	2143.4	173.1
C. Development revenue receipts	586.9	356.8	1020.6	142.6	664.7	1967.9	2818.8	1603.4
1. Foreign grants	52.8	11.5	304.2	-	509.5	1837.6	1642.2	777.2
2. Other federal grants	534.1	345.3	716.4	142.6	155.2	130.3	1176.6	826.2

Contd.



## 11.5 Revenue receipts of provincial government

(Million rupees)

Items	Balochistan						
	1982-83	1983-84	1984-85	1985-86	1986-87	1987-88	1988-89
Total revenue receipts	1891.1	2186.5	2518.1	3043.1	3983.0	5287.5	5105.3
A. Principal heads of revenue	378.1	573.2	627.4	701.7	706.1	862.7	2157.9
1. Direct taxes	258.4	371.9	375.4	416.2	408.4	460.3	557.0
a. Corporation tax	171.3	249.8	252.7	413.0	405.0	456.6	--
b. Taxes on income other than corporation tax	81.7	119.1	120.5	--	--	--	541.0
c. Land revenue	4.0	3.0	2.2	3.2	3.4	3.7	4.4
d. Other heads	1.4	--	--	--	--	--	11.6
2. Indirect taxes	119.7	201.3	252.0	285.5	297.7	402.4	1600.9
a. Central excise duty	--	--	--	--	--	--	873.3
b. Sales tax	99.7	165.2	191.4	215.7	229.5	330.4	563.9
c. Provincial excise	1.4	2.0	3.0	2.5	2.6	2.8	3.3
d. Stamp duties	5.1	7.1	8.0	8.6	10.9	12.3	14.1
e. Customs	13.5	27.0	49.6	58.7	54.7	--	94.7
f. Other Heads	--	--	--	--	--	56.9	51.6
B. Other heads of revenue	1236.0	1367.4	1603.7	2131.9	2865.9	3141.5	1776.4
1. General revenue receipts	54.3	93.5	97.3	108.6	125.5	169.8	188.7
a. Property & enterprise (Interest & dividends)	3.5	5.9	8.0	8.7	10.9	12.1	9.9
b. Civil administration	50.8	87.6	89.3	99.9	114.6	157.7	178.8
i. General administration	0.8	0.6	0.7	0.8	1.1	1.4	1.4
ii. Law & order	7.1	11.1	11.6	12.9	13.7	15.4	17.9
iii. Community services	3.8	6.1	8.6	9.1	9.6	10.3	12.3
iv. Social services	2.7	3.1	3.3	4.8	4.7	5.6	43.3
v. Economic services	36.4	66.7	65.1	72.3	85.5	125.0	103.9
2. Grants (Fed. Grants)	1169.7	1256.9	1454.2	2002.3	2719.6	2945.4	1564.1
3. Miscellaneous	12.0	17.0	52.2	21.0	20.8	26.3	23.6
C. Development revenue receipts	277.0	245.9	287.0	209.5	411.0	1283.3	1171.0
1. Foreign grants	29.6	15.7	35.6	23.9	45.2	47.5	52.8
2. Other federal grants	247.4	230.2	251.4	185.6	365.8	1235.8	1118.2

  

Items	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95 (Actual)	1995-96 (Revised)	1996-97 (Budget)
Total revenue receipts	4698.7	5767.6	9023.4	9905.9	11310.4	12274.3	14303.6	13841.6
A. Principal heads of revenue	2652.3	2757.7	7949.1	9057.6	9960.3	11290.3	12393.6	11528.3
1. Direct taxes	648.7	776.7	5897.2	6826.0	7230.5	7379.3	2929.9	3359.8
a. Corporation tax	--	--	--	--	--	--	--	--
b. Taxes on income other than corporation tax	630.6	758.5	1029.1	1349.5	1786.8	2176.0	2895.0	3319.0
c. Land revenue	4.2	4.3	8.3	8.7	10.4	11.6	12.6	16.4
d. Other heads	13.9	13.9	4859.8	5467.8	5433.3	5191.7	22.3	24.4
2. Indirect taxes	2003.6	1981.0	2051.9	2231.6	2729.8	3911.0	9463.7	8168.5
a. Central excise duty	975.6	932.4	996.1	1126.0	1290.0	2056.4	2031.6	2118.9
b. Sales tax	780.6	805.6	866.0	965.9	1293.0	1711.9	2015.2	2283.1
c. Provincial excise	0.3	0.2	3.0	3.6	3.1	8.9	21.7	24.2
d. Stamp duties	15.7	16.1	18.0	18.8	20.5	23.6	30.5	32.2
e. Customs	146.0	138.5	81.9	20.1	17.5	--	--	--
f. Other heads	85.4	88.2	86.9	97.2	105.7	110.2	5364.7	3710.1
B. Other heads of revenue	1343.9	1723.4	324.0	375.4	429.1	356.7	839.5	2118.5
1. General revenue receipts	171.6	173.6	165.5	226.0	264.2	289.3	330.2	342.3
a. Property & enterprise (Interest & dividends)	10.7	--	4.8	7.4	11.6	6.2	6.2	6.2
b. Civil administration	160.9	173.6	160.7	218.6	252.6	283.1	324.0	336.1
i. General administration	1.4	1.4	1.6	1.6	1.6	1.8	1.9	2.1
ii. Law & order	17.9	18.8	18.8	21.8	29.6	32.5	34.4	36.6
iii. Community services	14.9	15.5	12.0	20.3	28.2	30.4	35.0	38.0
iv. Social services	7.6	14.8	10.8	12.7	15.4	15.3	20.5	21.1
v. Economic services	119.1	123.1	117.5	162.2	177.8	203.1	232.2	238.3
2. Grants (Fed. Govt.)	1149.8	1526.8	129.7	117.4	107.4	7.4	410.2	1707.4
3. Miscellaneous	22.5	23.0	28.8	32.0	57.5	60.0	99.1	68.8
C. Development revenue receipts	702.5	1286.5	750.3	472.9	921.0	627.3	1070.5	194.8
1. Foreign grants	14.9	11.5	750.3	333.8	921.0	627.3	929.4	194.8
2. Other federal grants	687.6	1275.0	--	139.1	--	--	141.1	--

Source:- Annual Budget Statements of the Provincial Governments.

## 11.6 Expenditure met from revenue of provincial government

(Million rupees)

Items	All Provinces						
	1982-83	1983-84	1984-85	1985-86	1986-87	1987-88	1988-89
Total expenditure met from revenue	19801.8	24123.6	28472.8	37035.1	45256.7	52009.0	54758.0
1. Non-development expenditure	17411.6	21574.7	25960.4	32445.4	39930.1	46139.3	49449.1
A. General administration	1634.3	2030.4	2396.0	2703.4	3192.5	4181.1	5058.6
i) Organs of state	478.5	681.5	1009.5	935.6	1105.4	1247.9	1244.7
ii) Fiscal administration	1051.0	1196.1	1219.9	1575.6	1838.1	2581.7	3477.3
iii) Others	104.8	152.8	166.6	192.2	249.0	351.5	336.6
B. Law and order	1504.6	2057.7	2450.8	2771.5	3569.0	4134.4	4358.3
i) Justice and police	1319.1	1751.0	2151.1	2457.5	3221.7	3734.9	3965.1
ii) Others	185.5	306.7	299.7	314.0	347.3	399.5	393.2
C. Community services	1144.5	1409.7	1677.9	2089.4	2534.3	2667.7	2757.5
i) Public health services	101.8	142.0	234.6	200.8	247.7	327.3	390.9
ii) Others	1042.7	1267.7	1443.3	1888.6	2286.6	2340.4	2366.6
D. Social services	5281.2	6562.3	7947.1	10419.0	12280.6	15138.4	16357.3
i) Education	4063.2	5017.2	6127.9	7999.0	9265.7	11394.7	12261.8
ii) Health	980.5	1263.9	1483.1	2023.0	2491.3	3040.5	3230.1
iii) Social security & welfare	51.6	63.8	74.1	110.0	126.7	173.4	501.0
iv) Others	185.9	217.4	262.0	287.0	396.9	529.8	364.4
E. Economic service	3027.2	3764.6	4239.4	4796.4	5445.4	6290.7	6267.2
i) Agriculture	1013.2	1359.0	1463.6	1717.9	1930.5	2333.2	2414.7
ii) Irrigation	1630.4	1822.1	2087.0	2321.4	2597.8	2887.1	2832.4
iii) Rural development	117.0	139.9	139.4	156.4	175.5	280.3	250.2
iv) Transport & communication	3.1	4.5	4.6	7.6	18.7	4.9	5.2
v) Others	263.5	447.2	544.8	593.1	722.9	785.2	764.7
F. Subsidies	1041.2	1209.9	1569.4	2101.8	3146.1	2872.3	3040.9
G. Debt services	3740.8	4524.4	5593.5	7515.8	9689.3	10811.7	11609.1
H. Un-allocable	37.8	15.7	86.3	48.1	72.9	43.0	0.2
2. Development expenditure	2390.2	2548.9	2512.4	4589.7	5326.6	5869.7	5308.9
3. Less operational short fall	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Surplus/deficit	-1392.3	-1875.9	-1822.9	-2314.2	-2900.5	3984.9	4253.9

Items	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97
						(Actual)	(Revised)	(Budget)
Total expenditure met from revenue	58850.9	72678.3	86473.4	97526.0	108606.8	130319.3	152914.7	167002.7
1. Non-development expenditure	51917.0	62465.9	75417.4	86706.1	100330.6	123073.9	141914.2	157416.6
A. General administration	5197.5	6390.8	6869.2	8584.2	10410.9	13146.5	22439.8	21966.7
i) Organs of state	1590.8	2052.9	2334.0	2629.1	3169.7	3926.5	4274.1	4825.0
ii) Fiscal administration	3180.7	3751.5	3931.0	5083.7	6580.3	8526.7	16907.3	16160.2
iii) Others	426.0	586.4	604.2	871.4	660.9	693.3	1258.4	981.5
B. Law and order	4536.5	6385.1	8587.6	8939.1	10829.2	12875.1	13917.9	14270.4
i) Justice and police	4127.5	5866.7	7897.2	8114.9	10065.5	11996.9	11415.0	11762.5
ii) Others	409.0	518.4	690.4	824.2	763.7	878.2	2502.9	2507.9
C. Community services	2823.5	3020.0	3718.9	4875.1	5084.4	5534.4	6861.7	8415.6
i) Public health services	421.6	450.7	912.8	1283.1	1531.1	1603.1	1696.6	1912.1
ii) Others	2401.9	2569.3	2806.1	3592.0	3553.3	3931.3	5165.1	6503.5
D. Social services	17383.1	21707.1	26083.4	29703.5	34502.9	42208.0	50199.4	59488.8
i) Education	12928.9	16358.1	19655.5	21939.7	26609.6	33416.2	39786.4	46824.6
ii) Health	3607.2	4279.8	5281.6	5955.2	6754.2	7480.7	9168.4	10629.4
iii) Social security & welfare	414.5	486.5	521.5	551.9	390.3	591.4	510.2	699.4
iv) Others	432.5	582.7	624.8	1256.7	748.8	719.7	735.4	1335.4
E. Economic service	6320.6	7498.2	9035.3	9569.5	10211.0	13089.1	15669.6	16911.4
i) Agriculture	2492.9	2947.4	3379.8	3782.2	4145.4	4845.6	5494.6	5952.1
ii) Irrigation	2783.6	3142.5	3962.2	3910.2	4013.4	5911.5	6383.4	7328.8
iii) Rural development	225.9	307.2	512.0	462.4	500.3	545.2	577.3	665.6
iv) Transport & communication	4.4	6.5	8.9	8.1	12.7	46.4	16.2	13.0
v) Others	813.8	1094.6	1172.4	1406.6	1539.2	1740.4	3198.1	2951.9
F. Subsidies	2477.6	1838.6	1942.3	2398.7	3113.5	2767.1	3278.8	3936.0
G. Debt services	13149.0	15626.1	19010.2	22333.7	25641.6	26417.6	28337.5	30450.7
H. Total grants and Subventions	0.0	0.0	0.0	2.3	269.1	6676.1	284.6	562.6
I. Un-allocable	29.4	0.3	3127.5	3267.7	2155.6	2229.1	924.9	1414.4
2. Development expenditure	6933.9	8139.8	6594.3	6369.9	6388.6	5376.3	11476.6	11427.1
3. Less operational short fall	0.0	2072.6	1504.7	1482.3	0.0	0.0	-474.7	-1841.0
Surplus/deficit	-7209.5	-11695.0	263.6	-3995.7	2471.9	5415.8	10890.7	4890.3

Contd.

## 11.6 Expenditure met from revenue of provincial government

(Million rupees)

Items	PUNJAB							
	1982-83	1983-84	1984-85	1985-86	1986-87	1987-88	1988-89	
Total expenditure met from revenue	10264.6	12426.8	14667.8	19498.5	23252.2	27520.3	28271.5	
1. Non-development expenditure	8806.5	10968.8	13270.4	16801.1	19978.3	23596.9	25334.9	
A. General administration	859.4	1008.1	1213.0	1330.0	1544.8	2075.8	2734.6	
i) Organs of state	172.4	288.0	481.0	366.9	422.4	505.7	508.6	
ii) Fiscal administration	645.8	659.1	666.3	883.2	1018.8	1454.1	2118.8	
iii) Others	42.8	61.0	65.7	79.9	103.6	116.0	107.7	
B. Law and order	746.2	1010.5	1203.3	1372.9	1811.1	2103.3	2176.1	
i) Justice and police	638.3	877.6	1023.0	1161.3	1577.7	1839.6	1918.4	
ii) Others	107.9	132.9	180.3	211.6	233.4	263.7	257.7	
C. Community services	486.4	615.9	643.5	909.7	1110.4	1097.6	1074.1	
i) Public health services	27.8	33.8	35.8	42.0	53.0	79.1	76.8	
ii) Others	458.6	582.1	607.7	867.7	1057.4	1018.5	997.3	
D. Social services	2870.0	3567.6	4342.3	5638.6	6466.1	7953.5	8831.0	
i) Education	2196.1	2696.1	3313.4	4289.0	4762.7	5950.2	6545.5	
ii) Health	504.8	675.5	795.3	1084.4	1346.4	1518.6	1626.0	
iii) Social security & welfare	21.4	30.4	32.3	55.6	74.8	97.5	208.8	
iv) Others	147.7	165.6	201.3	209.6	282.2	387.2	349.8	
E. Economic service	1818.7	2221.1	2478.9	2764.1	3068.2	3627.0	3570.5	
i) Agriculture	607.7	793.5	852.8	1003.2	1143.0	1396.5	1411.8	
ii) Irrigation	996.7	1182.5	1353.6	1473.9	1609.2	1806.9	1602.0	
iii) Rural development	84.4	97.6	97.8	107.4	160.8	215.3	148.8	
iv) Transport & communication	0.1	0.1	0.1	0.1	0.1	0.1	0.1	
v) Others	129.8	147.4	177.8	180.6	128.2	217.3	207.2	
F. Subsidies	278.1	347.7	407.8	407.8	407.8	407.8	407.8	
G. Debt services	1758.5	2134.0	2707.8	3823.2	4818.6	5498.0	5776.2	
H. Un-allocable	18.3	18.3	18.3	18.3	18.3	18.3	18.3	
2. Development expenditure	1458.1	1458.0	1397.4	2697.4	3273.9	3923.4	2936.6	
3. Less operational short fall	---	---	---	---	---	---	---	
Surplus/deficit	-1189.7	-1394.4	-1322.3	-1473.5	-1998.8	887.7	412.0	
Items	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95 (Actual)	1995-96 (Revised)	1996-97 (Budget)
Total expenditure met from revenue	28433.4	37092.2	43353.3	49177.7	52577.5	58742.2	76948.6	82180.9
1. Non-development expenditure	25237.1	31094.5	37051.3	43035.9	49091.6	56255.6	70011.1	77004.7
A. General administration	2447.4	2848.7	3290.7	4150.2	5075.7	7056.7	13683.9	11806.3
i) Organs of state	592.0	707.4	797.2	772.2	1199.3	1475.3	1453.7	1355.1
ii) Fiscal administration	1724.5	1965.0	2226.1	3012.5	3676.7	5353.1	11926.7	10193.7
iii) Others	130.9	176.3	267.4	365.5	199.7	228.3	282.5	258.8
B. Law and order	2136.8	3305.3	3875.1	4243.5	4861.1	5535.3	6017.9	6089.0
i) Justice and police	1890.3	3002.7	3426.7	3735.2	4412.9	5010.6	5432.2	5499.7
ii) Others	246.5	302.6	448.4	508.3	448.2	524.9	585.7	589.3
C. Community services	1126.9	1274.2	1469.1	2326.3	2199.5	2355.9	2903.7	3808.2
i) Public health services	74.7	86.3	103.2	261.9	275.9	335.3	402.4	572.1
ii) Others	1052.2	1187.9	1365.9	2064.4	1923.6	2020.6	2501.3	3236.1
D. Social services	9066.4	11323.2	13555.2	15387.3	18444.8	21504.9	26068.7	31045.8
i) Education	6819.1	9015.2	10570.1	11528.9	14471.1	17241.7	21351.2	24726.4
ii) Health	1728.4	1988.2	2337.5	2973.1	3367.5	3534.1	4097.3	5085.2
iii) Social security & welfare	321.4	319.8	369.9	388.6	210.2	371.7	255.1	407.7
iv) Others	197.5	277.9	277.7	496.7	396.0	357.4	365.1	826.5
E. Economic service	3334.2	3936.2	4838.6	4885.2	5229.0	6513.5	7236.9	8227.1
i) Agriculture	1411.0	1667.4	1839.4	2098.5	2331.9	2699.7	2995.1	3294.5
ii) Irrigation	1563.4	1819.4	2484.5	2253.2	2340.5	3275.0	3613.4	2573.7
iii) Rural development	155.0	200.2	293.9	296.4	296.8	261.5	325.1	537.1
iv) Transport & communication	---	---	---	---	---	---	---	---
v) Others	204.8	249.2	220.8	237.1	259.8	277.3	303.4	316.1
F. Subsidies	648.6	283.1	810.0	1080.1	1527.8	600.0	1185.4	1418.2
G. Debt services	6476.8	7923.8	9216.6	10961.0	11929.9	12389.3	12768.3	14001.6
H. Total grants and subventions	---	---	---	---	---	---	---	---
I. Un-allocable	0.2	0.3	---	2.3	4.3	---	145.9	358.0
2. Development expenditure	3196.3	5997.7	6302.0	6141.8	3485.9	2486.6	7413.6	7017.2
3. Less operational short fall	---	---	---	---	---	---	-476.1	-1841.0
Surplus/deficit	-3188.3	-5598.3	-2974.0	-4304.5	1461.6	5010.3	1984.4	2668.9

Contd.



## 11.6 Expenditure met from revenue of provincial government

(Million rupees)

Items	S I N D H						
	1982-83	1983-84	1984-85	1985-86	1986-87	1987-88	1988-89
Total expenditure met from revenue	4387.5	5395.4	6343.0	8089.9	10646.9	11319.5	12666.5
1. Non-development expenditure	4022.9	4984.6	5976.9	7397.2	9605.6	10591.4	11355.8
A. General administration	376.4	521.3	662.4	685.1	851.2	1070.7	1109.7
i) Organs of state	77.4	126.7	256.5	183.7	246.6	310.1	259.0
ii) Fiscal administration	275.2	364.7	367.4	461.3	545.6	690.1	801.3
iii) Others	23.8	29.9	38.5	40.1	59.0	70.5	49.4
B. Law and order	372.3	495.6	627.3	644.2	891.9	1032.7	1123.9
i) Justice and police	342.6	373.5	576.9	593.3	837.7	961.4	1058.9
ii) Others	29.7	122.1	50.4	50.9	54.2	71.3	65.0
C. Community services	252.6	288.0	395.7	402.9	498.4	561.0	677.8
i) Public health services	34.9	37.2	113.6	71.5	81.5	76.3	117.2
ii) Others	217.7	250.8	282.1	331.4	416.9	484.7	560.6
D. Social services	1219.0	1505.8	1730.1	2364.7	2741.8	3381.9	3694.1
i) Education	994.7	1227.0	1398.6	1896.4	2162.2	2556.3	2890.9
ii) Health	187.0	238.1	276.6	406.2	484.3	692.8	688.4
iii) Social security & welfare	17.5	18.5	24.6	31.4	30.2	47.2	59.4
iv) Others	19.8	22.2	30.3	30.7	65.1	85.6	55.4
E. Economic service	645.9	825.4	937.8	1051.6	1256.2	1391.3	1466.9
i) Agriculture	190.9	259.1	268.5	316.3	348.5	394.8	419.5
ii) Irrigation	416.0	384.2	435.4	481.8	562.6	633.3	698.3
iii) Rural development	6.4	8.0	9.0	10.3	11.5	13.0	13.5
iv) Transport & communication	2.3	3.8	3.0	7.5	17.7	3.7	3.9
v) Others	30.3	170.3	221.9	235.7	315.9	346.5	331.7
F. Subsidies	234.8	279.7	303.6	472.2	791.3	636.4	668.4
G. Debt services	920.3	1067.6	1271.8	1747.9	2502.9	2476.0	2615.0
H. Un-allocable	1.6	1.2	48.2	28.6	71.9	41.4	--
2. Development expenditure	364.6	410.8	366.1	692.7	1041.3	728.1	1310.7
3. Less operational short fall	--	--	--	--	--	--	--
Surplus/deficit	-8.1	-50.4	-9.4	148.4	-637.1	1422.4	2729.4

  

Items	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95 (Actual)	1995-96 (Revised)	1996-97 (Budget)
Total expenditure met from revenue	13587.5	18215.1	20628.1	22577.5	27324.2	40006.2	38293.2	42126.3
1. Non-development expenditure	12831.4	15838.2	19088.2	21046.5	25739.3	37519.6	36826.6	41137.0
A. General administration	1420.4	1853.0	1755.3	2030.9	2705.8	3365.7	4590.1	5722.0
i) Organs of state	471.2	625.9	661.6	700.9	649.5	1138.2	1176.0	1502.8
ii) Fiscal administration	881.5	1155.8	1004.8	1238.5	1954.8	2112.8	3241.3	4017.0
iii) Others	67.7	71.3	88.9	91.5	101.5	114.7	172.8	202.2
B. Law and order	1305.5	1731.8	2757.8	2520.5	3701.0	4518.3	4950.2	5213.9
i) Justice and police	1221.4	1600.4	2625.0	2360.7	3534.0	4328.8	4754.8	4954.4
ii) Others	84.1	131.4	132.8	159.8	167.0	189.5	195.4	259.5
C. Community services	704.4	618.0	752.4	843.2	1002.5	1026.6	1444.5	1826.5
i) Public health services	102.3	89.6	122.3	186.9	351.8	243.9	550.6	554.6
ii) Others	602.1	528.4	630.1	656.3	650.7	782.7	893.9	1271.9
D. Social services	4058.8	5584.5	6500.6	7300.8	7908.4	10819.2	12387.5	14133.7
i) Education	2925.2	3834.8	4651.9	5201.3	6086.0	8749.8	9508.6	11179.6
ii) Health	910.8	1173.8	1557.1	1387.5	1558.9	1784.0	2544.5	2544.5
iii) Social security & welfare	57.4	115.9	90.4	107.5	110.1	134.0	167.3	182.9
iv) Others	165.4	460.0	201.2	604.5	153.4	151.4	167.1	226.7
E. Economic service	1545.6	1888.7	2109.4	2378.2	2508.2	3708.9	4516.4	4424.2
i) Agriculture	485.4	609.7	709.0	723.4	745.0	940.0	1137.9	1206.8
ii) Irrigation	675.3	720.2	792.4	872.1	891.4	1752.7	1805.4	1922.5
iii) Rural development	14.2	17.2	25.0	29.2	38.5	44.0	50.6	59.7
iv) Transport & communication	4.3	5.0	6.7	5.9	10.4	43.8	13.2	10.0
v) Others	366.4	536.6	576.3	747.6	822.9	928.4	1509.3	1225.2
F. Subsidies	805.2	627.3	604.8	504.4	830.8	632.1	643.3	700.1
G. Debt services	2962.3	3534.9	4437.4	5168.5	6549.8	6412.7	7241.1	7752.5
H. Total grants and subventions	--	--	--	--	264.8	6676.1	128.9	200.0
I. Un-allocable	29.2	--	170.5	300.0	268.0	360.0	924.6	1164.1
2. Development expenditure	756.1	304.3	35.2	48.7	1584.9	2486.6	1466.6	989.3
3. Less operational short fall	--	2072.6	1504.7	1482.3	--	--	--	--
Surplus/deficit	-1244.8	-3115.2	1148.8	-193.0	-131.1	-4404.8	4851.9	2340.8

Contd.

## 11.6 Expenditure met from revenue of provincial government

(Million rupees)

Items	N. W. F. P.							
	1982-83	1983-84	1984-85	1985-86	1986-87	1987-88	1988-89	
Total expenditure met from revenue	3442.4	4255.0	5104.7	6504.2	7640.9	9083.2	9535.1	
1. Non- development expenditure	2988.3	3705.2	4511.2	5453.8	6811.8	7997.2	8607.4	
A. General administration	231.7	301.1	320.6	360.2	448.8	630.2	765.0	
i) Organs of state	90.0	115.8	125.6	120.5	164.6	178.7	191.1	
ii) Fiscal administration	130.0	177.0	183.1	225.1	273.7	437.5	557.2	
iii) Others	11.7	8.3	11.9	14.6	10.5	14.0	16.7	
B. Law and order	250.7	334.0	387.3	462.1	527.8	598.4	635.1	
i) Justice and police	216.0	293.4	333.6	428.2	487.9	554.2	586.7	
ii) Others	34.7	40.6	53.7	33.9	39.9	44.2	48.4	
C. Community services	202.4	261.7	347.8	400.2	479.7	501.8	525.8	
i) Public health services	39.1	48.4	58.2	52.8	70.0	84.1	94.6	
ii) Others	163.3	213.3	289.6	347.4	409.7	417.7	431.2	
D. Social services	875.4	1095.1	1366.3	1793.3	2203.8	2738.0	2747.3	
i) Education	663.6	829.0	1067.8	1395.6	1763.4	2183.8	2112.0	
ii) Health	198.8	241.2	274.5	364.6	404.9	522.7	600.9	
iii) Social security & welfare	7.0	8.8	9.6	12.7	12.2	13.5	11.7	
iv) Others	6.0	16.1	14.4	20.4	23.3	18.0	22.7	
E. Economic service	320.3	429.2	501.1	596.2	684.6	783.3	912.4	
i) Agriculture	147.0	212.3	243.2	283.8	300.7	373.5	397.1	
ii) Irrigation	135.8	172.7	210.4	245.7	305.3	336.3	412.2	
iii) Rural development	12.7	15.8	15.0	17.1	21.7	24.8	53.8	
iv) Transport & communication	0.7	0.6	1.5	0.1	1.0	1.2	1.3	
v) Others	24.1	27.8	31.0	49.5	55.9	47.5	48.0	
F. Subsidies	379.4	331.2	494.7	495.9	843.1	757.5	764.0	
G. Debt services	728.4	952.9	1093.4	1344.9	1623.0	1987.0	2257.8	
H. Un-allocable	--	--	0.0	1.0	1.0	1.0	--	
2. Development expenditure	454.1	549.8	593.5	1050.4	829.1	1086.0	927.7	
3. Less operational short fall	--	--	--	--	--	--	--	
Surplus/deficit	-378.3	-571.2	-651.2	-1089.7	-531.3	473.3	292.1	
Items	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95 (Actual)	1995-96 (Revised)	1996-97 (Budget)
Total expenditure met from revenue	10845.8	11944.4	15694.4	17546.6	18562.5	21273.4	25596.6	29771.9
1. Non- development expenditure	9390.1	10215.4	12737.4	14578.9	16674.9	19404.3	23563.0	26862.0
A. General administration	822.1	954.4	1094.4	1301.8	1496.3	1678.5	2418.3	2713.6
i) Organs of state	230.1	302.5	360.7	393.0	474.1	572.3	646.9	715.1
ii) Fiscal administration	574.7	630.7	700.1	832.9	948.8	1060.8	1719.3	1950.8
iii) Others	17.3	21.2	33.6	75.9	73.4	45.4	52.1	47.7
B. Law and orders	640.6	818.1	1219.6	1247.4	1314.3	1636.9	1775.0	1715.1
i) Justice and police	585.5	761.1	1140.6	1125.6	1204.6	1525.8	105.3	107.2
ii) Others	55.1	57.0	79.0	121.8	109.7	111.1	1669.7	1607.9
C. Community services	476.6	535.9	742.4	824.8	914.5	1059.7	1252.8	1448.8
i) Public health services	126.0	150.7	511.5	554.1	620.3	725.8	407.9	464.8
ii) Others	350.6	385.2	230.9	270.7	294.2	333.9	844.9	984.0
D. Social services	3049.5	3365.9	4163.9	4793.6	5634.5	7101.8	8437.1	10542.2
i) Education	2378.3	2558.2	3170.7	3676.0	4323.1	5544.4	6592.6	8272.2
ii) Health	627.5	730.5	904.4	1029.1	1179.4	1414.9	1704.0	2130.4
iii) Social security & welfare	12.9	16.9	18.5	22.3	27.4	36.9	40.1	55.3
iv) Others	30.8	60.3	70.3	66.2	104.6	105.6	101.4	84.3
E. Economic service	900.7	1057.4	1298.1	1412.5	1488.7	1702.1	2637.1	2937.6
i) Agriculture	404.9	461.2	560.5	625.3	700.8	773.3	890.1	990.2
ii) Irrigation	421.4	480.3	522.2	606.3	598.9	678.1	747.5	833.8
iii) Rural development	23.5	53.8	141.3	73.8	88.9	158.8	114.3	183.5
iv) Transport & communication	0.1	1.5	2.2	2.2	2.3	2.6	3.0	3.0
v) Others	50.8	60.6	71.9	104.9	97.8	89.3	882.2	927.1
F. Subsidies	790.0	564.0	300.0	580.7	684.8	635.0	850.0	1200.0
G. Debt services	2710.6	2919.7	3919.0	4418.1	5141.8	5590.3	6182.9	6300.1
H. Total grants and subventions	--	--	--	--	--	--	9.8	4.6
I. Un-allocable	--	--	2957.0	2967.7	1887.6	1869.1	--	--
2. Development expenditure	1455.7	1729.0	--	--	--	--	2033.6	2909.9
3. Less operational short fall	--	--	--	--	--	--	1.4	--
Surplus/deficit	-1490.9	-3322.5	-137.1	-1179.9	-26.4	2833.5	1828.1	-1037.4

Contd.

## 11.6 Expenditure met from revenue of provincial government

(Million rupees)

Items	BALOCHISTAN							
	1982-83	1983-84	1984-85	1985-86	1986-87	1987-88	1988-89	
Total expenditure met from revenue	1707.3	2046.4	2357.3	2942.5	3716.7	4086.0	4284.9	
1. Non- development expenditure	1593.9	1916.1	2201.9	2793.3	3534.4	3953.8	4151.0	
A. General administration	166.8	199.9	200.0	328.1	347.7	404.4	449.3	
i) Organs of state	138.7	151.0	146.4	266.5	271.8	253.4	286.0	
ii) Fiscal administration	3.0	3.3	3.1	--	--	--	--	
iii) Others	25.1	45.6	50.5	61.6	75.9	151.0	163.3	
B. Law and orders	135.4	217.6	232.9	292.3	338.2	400.0	423.2	
i) Justice and police	124.2	206.9	217.6	274.7	318.4	379.7	401.1	
ii) Others	11.2	10.7	15.3	17.6	19.8	20.3	22.1	
C. Community services	203.1	244.1	290.9	376.6	445.8	507.3	479.8	
i) Public health services	--	22.6	27.0	34.5	43.2	87.8	102.3	
ii) Others	203.1	221.5	263.9	342.1	402.6	419.5	377.5	
D. Social services	316.8	393.8	508.4	622.4	868.9	1065.0	1084.9	
i) Education	208.8	265.1	348.1	418.0	577.4	704.4	713.4	
ii) Health	89.9	109.1	136.7	167.8	255.7	306.4	314.8	
iii) Social security & welfare	5.7	6.1	7.6	10.3	9.5	15.2	20.3	
iv) Others	12.4	13.5	16.0	26.3	26.3	39.0	36.4	
E. Economic service	242.3	288.9	321.6	384.5	436.4	489.1	517.4	
i) Agriculture	67.6	86.0	99.1	114.6	138.3	168.4	186.3	
ii) Irrigation	81.9	82.7	87.6	121.0	120.7	114.6	119.9	
iii) Rural development	13.5	18.5	20.6	21.6	24.5	27.2	34.1	
iv) Transport & communication	--	--	--	--	--	--	--	
v) Others	79.3	101.7	114.3	127.3	152.9	178.9	177.1	
F. Subsidies	178.9	201.9	166.3	188.2	352.6	237.4	237.0	
G. Debt services	332.6	369.9	481.8	601.2	744.8	850.6	959.4	
H. Un-allocable	18.0	--	--	--	--	--	--	
2. Development expenditure	113.4	130.3	155.4	149.2	182.3	132.2	133.9	
3. Less operational short fall	--	--	--	--	--	--	--	
Surplus/deficit	183.8	140.1	160.0	100.6	266.7	1201.5	820.4	
Items	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95 (Actual)	1995-96 (Revised)	1996-97 (Budget)
Total expenditure met from revenue	5984.2	5426.6	6797.6	8224.2	10142.6	10297.5	12076.3	12923.6
1. Non- development expenditure	4458.4	5317.8	6540.5	8044.8	8824.8	9894.4	11513.5	12412.9
A. General administration	507.6	734.7	728.8	1101.3	1133.1	1045.6	1747.5	1724.8
i) Organs of state	297.5	417.1	514.5	763.0	846.8	740.7	997.5	1252.0
ii) Fiscal administration	--	--	--	--	--	--	--	--
iii) Others	210.1	317.6	214.3	338.3	286.3	304.9	750.0	472.8
B. Law and orders	453.6	529.9	737.1	927.7	952.8	1184.6	1174.8	1252.4
i) Justice and police	430.3	502.5	704.9	893.4	914.0	1131.9	1122.7	1201.2
ii) Others	23.3	27.4	32.2	34.3	38.8	52.7	52.1	51.2
C. Community services	515.6	591.9	757.0	880.8	967.9	1092.2	1260.7	1332.1
i) Public health services	118.6	124.1	175.8	280.2	283.1	298.1	335.7	320.6
ii) Others	397.0	467.8	581.2	600.6	684.8	794.1	925.0	1011.5
D. Social services	1208.4	1433.5	1863.7	2221.8	2515.2	2782.1	3306.1	3767.1
i) Education	806.3	949.9	1262.8	1533.5	1729.4	1880.3	2334.0	2646.4
ii) Health	340.5	387.3	482.6	565.5	648.4	747.7	822.6	869.3
iii) Social security & welfare	22.8	33.9	42.7	33.5	42.6	48.8	47.7	53.5
iv) Others	38.8	62.4	75.6	89.3	94.8	105.3	101.8	197.9
E. Economic service	540.1	615.9	789.2	893.6	985.1	1164.6	1279.2	1322.5
i) Agriculture	191.6	209.1	270.9	335.0	367.7	432.6	471.5	460.6
ii) Irrigation	123.5	122.6	163.1	178.6	182.6	205.7	217.2	293.1
iii) Rural development	33.2	36.0	51.8	63.0	76.1	80.9	87.3	85.3
iv) Transport & communication	--	--	--	--	--	--	--	--
v) Others	191.8	248.2	303.4	317.0	358.7	445.4	503.2	483.5
F. Subsidies	233.8	164.2	227.5	233.5	250.6	600.0	600.0	617.5
G. Debt services	999.3	1247.7	1437.2	1786.1	2020.1	2025.3	2145.2	2396.5
H. Total grants and subventions	--	--	--	--	--	--	--	--
I. Un-allocable	--	--	--	--	--	--	--	--
2. Development expenditure	1525.8	108.8	257.1	179.4	1317.8	403.1	562.8	510.7
3. Less operational short fall	--	--	--	--	--	--	--	--
Surplus/deficit	-1285.5	341.0	2225.9	1681.7	1167.8	1976.8	2226.3	918.0

Source: Annual Budget Statements of the Provincial Governments.



## 11.7 Capital receipts of provincial government

(Million rupees)

Items	All Provinces						
	1982-83	1983-84	1984-85	1985-86	1986-87	1987-88	1988-89
Capital receipts	4740.0	5490.6	5975.8	7549.4	11918.3	11558.0	5692.7
Revenue surplus/deficit(-)	-1392.3	-1876.0	-1822.1	-2314.2	-2900.5	3038.3	3214.9
Permanent debt (net)	142.6	298.4	-53.1	65.5	10.2	25.9	-697.1
Floating debt (net)	38.0	96.1	0.0	0.0	0.0	0.0	-61.4
Loan from the federal government	5496.5	6168.2	7196.0	8409.4	10963.6	5842.6	4756.0
Debt raised abroad	6.0	0.0	10.8	11.0	12.5	6.9	437.7
Unfunded debt (State provident fund-net)	270.3	348.7	507.1	522.3	424.4	657.5	1045.6
Recoveries of loans and advances	224.7	126.9	102.9	155.7	176.6	2494.3	461.5
Accretions to reserve fund including appropriation for reduction or avoidance of debt and deposits and remittances-net	253.6	13.2	-146.0	-132.3	-158.3	-97.2	-3996.7
Cash balance utilization	-299.4	315.1	180.2	832.0	3389.8	-410.3	532.2

Items	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95 (Actual)	1995-96 (Revised)	1996-97 (Budget)
Capital receipts	14687.4	13737.8	35204.6	25784.0	41064.4	61370.1	53423.8	50798.6
Revenue surplus/deficit	-5950.7	-11695.0	263.6	-1669.4	2734.1	5415.8	10890.7	4890.3
Permanent debt (net)	-123.0	0.0	44.3	185.8	443.6	0.0	2512.2	2238.8
Floating debt (net)	116.8	9120.9	12745.3	9651.9	11939.4	9588.3	3500.0	3500.0
Loan from the federal government	12915.8	14524.9	14423.0	14289.5	16036.5	9180.8	2020.4	2573.8
Debt raised abroad	118.7	445.5	1857.7	708.6	3831.0	8382.4	9487.1	10263.8
Unfunded debt (State, provident fund-net)	1164.0	1385.7	1079.7	1188.7	1389.3	700.3	967.5	1083.5
Recoveries of loans and advances	925.9	1283.5	1899.0	1265.7	759.1	528.9	825.0	2614.4
Accretions to reserve fund including appropriation for reduction or avoidance of debt and deposits and remittances-net	547.8	890.4	2174.9	2173.8	2347.8	18811.1	13411.5	13714.5
Cash balance utilization	4972.1	-2218.1	717.1	-2010.6	1583.6	8762.5	9809.4	9919.5

Contd.

## 11.7 Capital receipts of provincial government

Items	(Million rupees)						
	1982-83	1983-84	1984-85	1985-86	1986-87	1987-88	1988-89
<b>PUNJAB</b>							
Capital receipts	2721.2	2934.9	2929.2	3568.2	4332.8	5062.0	3440.6
Revenue surplus/deficit (-)	-1189.7	-1394.4	-1322.3	-1473.5	-1998.8	887.7	-598.0
Permanent debt (net)	--	--	--	--	--	--	--
Floating debt (net)	--	--	--	--	--	--	--
Loan from the federal government	3132.9	3522.8	3764.2	4311.4	5411.2	2966.6	2560.5
Debt raised abroad	--	--	--	--	--	--	86.2
Unfunded debt (State provident fund-net)	170.0	210.0	320.0	315.0	210.0	375.0	674.0
Recoveries of loans and advances	193.3	100.4	58.0	68.9	62.6	83.3	340.4
Accretions to reserve fund including appropriation for reduction or avoidance of debt and deposits and remittances-net	-22.2	-24.3	-2.9	0.3	-0.9	-405.2	--
Cash balance utilization	436.9	520.4	112.2	346.1	648.7	1154.6	377.5
<b>SINDH</b>							
Capital receipts	1302.2	1073.9	1492.3	2209.5	3392.2	7441.9	4465.0
Revenue surplus/deficit(-)	-8.1	-50.4	-9.4	148.4	-637.1	1422.4	2701.3
Permanent debt (net)	98.2	--	--	--	--	--	-697.1
Floating debt (net)	--	--	--	--	--	--	--
Loan from the federal government	815.4	1075.1	1517.8	1775.0	2532.3	1373.6	703.7
Debt raised abroad	--	--	--	--	--	--	324.1
Unfunded debt (State provident fund-net)	50.0	70.7	105.0	115.0	130.0	135.0	119.7
Recoveries of loans and advances	17.6	11.3	27.3	68.1	85.6	2354.6	59.5
Accretions to reserve fund including appropriation for reduction or avoidance of debt and deposits and remittances-net	6.0	--	--	--	--	356.3	431.1
Cash balance utilization	323.1	-32.8	-148.4	103.0	1281.4	1800.0	822.7
<b>N.W.F.P</b>							
Capital receipts	197.1	872.2	929.1	1159.4	3438.9	-2789.9	-2652.1
Revenue surplus/deficit(-)	-378.3	-571.3	-651.2	-1089.7	-531.3	-473.3	292.1
Permanent debt (net)	35.0	347.6	-53.1	65.5	10.2	25.9	--
Floating debt (net)	38.0	96.1	--	--	--	--	--
Loan from the federal government	1031.0	869.1	1232.7	1415.5	1938.9	969.9	950.4
Debt raised abroad	9.7	--	10.8	11.0	12.5	6.9	27.4
Unfunded debt (State provident fund-net)	49.0	60.0	73.5	82.2	66.7	120.0	220.2
Recoveries of loans and advances	6.4	6.4	9.2	10.2	13.0	37.8	43.0
Accretions to reserve fund including appropriation for reduction or avoidance of debt and deposits and remittances-net	438.7	221.6	58.6	-34.9	-59.7	-724.2	-4427.8
Cash balance utilization	-1032.4	-157.3	248.6	699.6	1988.6	-2752.9	242.6
<b>BALUCHISTAN</b>							
Capital receipts	519.5	609.6	625.2	612.3	754.4	1844.0	439.2
Revenue surplus/deficit(-)	183.8	140.1	160.8	100.6	266.7	1201.5	819.5
Permanent debt (net)	9.4	-49.2	--	--	--	--	--
Floating debt (net)	--	--	--	--	--	--	--
Loan from the federal government	517.2	701.2	681.3	907.5	1081.2	532.5	-61.4
Debt raised abroad	-3.7	--	--	--	--	--	541.4
Unfunded debt (State provident fund-net)	1.3	8.0	8.6	10.1	17.7	27.5	31.7
Recoveries of loans and advances	7.4	8.8	8.4	8.5	15.4	18.6	18.6
Accretions to reserve fund including appropriation for reduction or avoidance of debt and deposits and remittances-net	-168.9	-184.1	-201.7	-97.7	-97.7	675.9	--
Cash balance utilization	-27.0	-15.2	-32.2	-316.7	-528.9	-612.0	-910.6

Contd.

## 11.7 Capital receipts of provincial government

(Million rupees)

Items	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95 (Actual)	1995-96 (Revised)	1996-97 (Budget)
<b>PUNJAB</b>								
Capital receipts	5223.1	10730.5	16618.6	14443.0	20738.9	18451.0	18404.0	19274.1
Revenue surplus/deficit(-)	-3189.5	-5598.3	-2974.0	-1978.2	1461.6	5010.3	1984.4	2668.9
Permanent debt (net)	--	--	--	--	--	--	2512.2	2238.8
Floating debt (net)	--	5988.7	10365.3	7326.9	9019.4	6588.3	--	--
(Loan from the Fed. Government)	6519.2	7572.0	7331.7	7103.1	8078.9	3859.6	--	--
Debt raised abroad	81.5	43.0	619.1	223.8	940.5	2728.7	3146.7	3779.9
Unfunded debt (State provident fund-net)	730.0	756.0	730.7	781.2	802.2	87.2	308.9	308.9
Recoveries of loans and advances	124.0	250.0	545.8	986.2	436.3	176.9	169.6	737.6
Accretions to reserve fund including appropriation for reduction or avoidance of debt and deposits and remittances-net	1.0	--	--	--	--	--	7040.0	7040.0
Cash balance utilization	956.9	1719.1	--	--	--	--	3242.2	2500.0
<b>SINDH</b>								
Capital receipts	2239.4	2001.9	11137.4	6158.2	14009.5	32513.9	27694.1	26435.8
Revenue surplus/deficit(-)	-1355.1	-3115.2	1148.8	-193.0	131.1	-4404.8	4851.9	2340.8
Permanent debt (net)	--	--	44.3	185.8	443.6	--	--	--
Floating debt (net)	--	3132.2	2380.0	2325.0	2920.0	3000.0	3500.0	3500.0
(Loan from the federal government)	2944.0	3045.0	2944.3	2852.8	3249.2	1552.3	400.0	163.0
Debt raised abroad	23.5	45.8	701.6	40.6	2436.0	4357.1	4021.7	4284.1
Unfunded debt (State provident fund-net)	137.6	320.6	--	--	--	--	--	--
Recoveries of loans and advances	747.7	932.1	858.2	164.1	202.0	211.2	505.4	1725.8
Accretions to reserve fund including appropriation for reduction or avoidance of debt and deposits and remittances-net	541.8	658.3	2172.1	2345.8	2345.8	18811.6	5967.8	6188.8
Cash balance utilization	-800.1	-3016.9	888.1	-1562.9	2281.8	8986.5	8447.3	8233.3
<b>N.W.F.P</b>								
Capital receipts	4655.0	91.5	3578.0	1862.5	3671.1	5998.2	5526.9	2828.6
Revenue surplus/deficit(-)	-1490.8	-3322.5	-137.1	-1179.9	-26.4	2833.5	1828.1	-1037.4
Permanent debt (net)	-123.0	--	--	--	--	--	--	--
Floating debt (net)	--	--	--	--	--	--	--	--
(Loan from the federal government)	2131.9	2477.9	2422.9	2347.1	2666.0	1273.6	328.2	423.8
Debt raised abroad	13.7	356.7	537.0	444.2	454.5	1296.6	2318.7	2199.8
Unfunded debt (State provident fund-net)	252.8	265.0	275.0	325.0	470.0	470.0	518.2	626.7
Recoveries of loans and advances	35.1	82.3	477.4	98.1	105.0	125.0	130.0	130.0
Accretions to reserve fund including appropriation for reduction or avoidance of debt and deposits and remittances-net	5.0	232.1	2.8	-172.0	2.0	-0.5	403.7	485.7
Cash balance utilization	3830.3	--	--	--	--	--	--	--
<b>BALUCHISTAN</b>								
Capital receipts	2569.9	913.9	3870.6	3320.3	2644.9	4407.0	1798.8	2260.1
Revenue surplus/deficit(-)	84.7	341.0	2225.9	1681.7	1167.8	1976.8	2226.3	918.0
Permanent debt (net)	--	--	--	--	--	--	--	--
Floating debt (net)	116.8	--	--	--	--	--	--	--
(Loan from the federal government)	1320.7	1430.0	1724.1	1986.5	2042.4	2495.3	1292.2	1987.0
Debt raised abroad	--	--	--	--	--	--	--	--
Unfunded debt (State provident fund-net)	43.6	44.1	74.0	82.5	117.1	143.1	140.4	147.9
Recoveries of loans and advances	19.1	19.1	17.6	17.3	15.8	15.8	20.0	21.0
Accretions to reserve fund including appropriation for reduction or avoidance of debt and deposits and remittances-net	--	--	--	--	--	--	--	--
Cash balance utilization	985.0	-920.3	-171.0	-447.7	-698.2	-224.0	-1880.1	-813.8

Source: Annual Budget Statements of the Provincial Governments.



## 11.8 Capital expenditure of provincial government

(Million rupees)

Items	ALL PROVINCES						
	1982-83	1983-84	1984-85	1985-86	1986-87	1987-88	1988-89
Total capital expenditure	20160.4	14771.2	16335.8	19447.5	21691.6	26852.0	20789.8
A. Development expenditure (net)	4898.3	5144.9	5776.6	6995.3	9321.0	11017.3	9811.7
a. Direct expenditure	4345.0	4543.3	5457.5	6380.9	8451.8	10329.3	9228.0
1. Irrigation work	807.0	684.0	817.7	923.7	1202.0	1333.9	929.1
2. Public health	149.8	129.7	197.6	265.1	408.3	447.0	626.4
3. Agriculture improvement and research	166.5	139.8	165.7	161.3	262.1	215.1	303.8
4. Industrial development	50.6	68.2	90.3	66.9	51.6	95.1	97.3
5. Town development Schemes	76.6	82.9	98.6	99.7	181.8	410.7	121.5
6. Communication work	1409.1	1544.1	1794.2	1946.4	2147.3	2934.4	2829.1
7. Civil works	1561.1	1713.9	2017.5	2557.3	3879.1	4313.6	3689.3
8. Provincial misc. Investment	124.3	180.7	275.9	360.5	319.6	579.5	631.5
b. Loans and advance by the provincial governments.	629.6	683.9	408.7	694.4	940.9	768.0	583.7
c. Less-likely short fall in development expenditure	-76.3	-82.3	-89.6	-80.0	-71.7	-80.0	0.0
B. Non-development expenditure	15262.1	9626.3	10559.2	12452.2	12370.6	15834.7	10978.1
1. Irrigation works	0.0	0.0	1323.7	1.3	-15.7	-3.7	-9.1
2. Agricultural improvement and research	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3. Town development	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4. Communication works	88.0	71.2	90.0	63.5	80.0	6.8	2.9
5. Civil works	0.0	30.4	0.0	0.0	0.0	0.0	0.0
6. Commuted value of Pensions	0.0	0.0	0.0	0.0	0.0	0.0	0.0
7. Scheme of state trading	1846.9	-1698.6	-537.2	2094.1	1974.6	914.6	-179.3
8. Loans and advances	252.2	265.6	294.2	870.4	761.9	640.5	716.4
9. Repayments of loans from federal government	12228.8	10199.5	8845.4	8817.6	8692.7	7909.3	8367.4
10. Debt raised abroad	20.5	21.1	22.4	19.5	17.9	12.1	107.6
11. Industrial development	0.0	0.0	0.0	0.0	0.0	0.0	0.0
12. Capital outlay on improvement of public health	0.0	0.0	0.0	0.0	0.0	0.0	0.0
13. Provincial misc. investment	829.1	740.4	520.7	585.8	859.2	6355.1	1972.2
14. Un-allocable	-3.4	-3.3	0.0	0.0	0.0	0.0	0.0

Contd.

## 11.8 Capital expenditure of provincial government

(Million rupees)

Items	ALL PROVINCES							
	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95 (Actual)	1995-96 (Revised)	1996-97 (Budget)
<b>Total capital expenditure</b>	24683.7	23444.1	22275.9	23181.4	22507.0	25785.5	35112.7	33988.5
<b>A. Development expenditure (net)</b>	10484.6	13361.7	16131.5	16166.6	14245.6	17683.1	23018.4	22535.0
<b>a. Direct expenditure</b>	10400.3	12387.6	14905.7	15575.4	13641.4	17789.9	21786.3	22374.3
1. Irrigation work	1218.5	2000.2	2823.6	2845.4	1911.7	3200.7	3944.3	4277.1
2. Public health	640.0	746.6	918.7	1099.1	1503.3	1388.9	2582.3	2621.3
3. Agriculture improvement and research	279.3	239.5	349.6	473.7	41.7	432.7	1447.4	809.0
4. Industrial development	77.2	83.0	265.7	79.1	50.7	12.2	42.4	57.9
5. Town development Schemes	134.8	128.7	140.4	69.7	6.0	10.2	91.7	109.5
6. Communication work	3376.5	3721.1	4133.6	4884.6	3804.1	5241.8	5821.3	5700.3
7. Civil works	3988.4	4570.0	4933.3	5156.4	5218.5	5757.3	5807.3	6530.6
8. Provincial misc. Investment	685.6	898.5	1340.8	967.4	1105.4	1746.1	2049.6	2268.6
<b>b. Loans and advance by the provincial governments.</b>	413.2	974.1	1225.8	591.2	604.2	812.2	1232.1	1815.7
<b>c. Less-likely short fall in development expenditure</b>	-328.9	0.0	0.0	0.0	0.0	-919.0	0.0	-1655.0
<b>B. Non-development expenditure</b>	14199.1	10082.4	6144.4	7014.8	8261.4	8102.4	12094.3	11453.5
1. Irrigation works	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2. Agricultural improvement and research	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3. Town development	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4. Communication works	1.2	253.7	316.9	244.8	213.3	277.2	0.0	0.0
5. Civil works	0.0	0.0	980.0	960.5	572.9	420.8	0.0	0.0
6. Commuted value of Pensions	0.0	0.0	726.1	1031.1	1208.6	1098.7	57.0	34.8
7. Scheme of state trading	3739.1	966.5	2368.3	2317.0	2920.0	3421.4	957.8	150.1
8. Loans and advances	862.8	525.5	395.9	815.2	437.1	752.6	1019.2	637.2
9. Repayments of loans from federal government	7670.4	7335.9	3448.7	3625.7	5430.5	5233.3	5523.5	5897.3
10. Debt raised abroad	150.0	151.1	213.0	252.7	288.7	318.9	1828.4	2682.7
11. Industrial development	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
12. Capital outlay on improvement of public health	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
13. Provincial misc. investment	1775.6	545.1	75.2	90.5	106.0	0.0	2708.4	2051.4
14. Un-allocable	0.0	304.6	0.3	2.3	4.3	0.3	0.0	0.0

Contd.

## 11.8 Capital expenditure of provincial government

(Million rupees)

Items	P U N J A B						
	1982-83	1983-84	1984-85	1985-86	1986-87	1987-88	1988-89
Total capital expenditure	9277.7	7543.3	7833.7	9144.2	11660.7	11651.7	9473.5
A. Development expenditure (net)	2444.4	2667.2	2600.3	3081.0	4157.1	4755.5	3535.2
a. Direct expenditure	2251.0	2513.9	2562.7	2790.1	3639.4	4320.6	3236.0
1. Irrigation work	450.5	322.4	362.2	308.4	473.6	539.3	208.9
2. Public health	--	--	--	--	--	--	--
3. Agriculture improvement and research	65.2	50.1	57.6	67.0	98.8	44.2	24.5
4. Industrial development	9.8	8.2	11.5	10.1	--	15.3	2.7
5. Town development Schemes	76.4	82.3	89.6	80.0	71.7	80.0	50.4
6. Communication work	803.7	982.0	831.1	972.3	1049.1	1600.8	1345.0
7. Civil works	838.8	1059.1	1210.7	1342.3	1946.2	2041.0	1604.5
8. Provincial misc. Investment	6.6	9.8	--	10.0	--	--	--
b. Loans and advance by the provincial governments	269.7	235.6	127.2	370.9	589.4	514.9	299.2
c. Less-likely short fall in development expenditure	-76.3	-82.3	-89.6	-80.0	-71.7	-80.0	--
B. Non-development expenditure	6833.3	4876.1	5233.4	6063.2	7503.6	6896.2	5938.3
1. Irrigation works	--	--	--	--	--	--	--
2. Agricultural improvement and research	--	--	--	--	--	--	--
3. Town development	--	--	--	--	--	--	--
4. Communication works	87.7	75.8	94.2	68.1	84.6	5.6	2.9
5. Civil works	--	--	--	--	--	--	--
6. Commuted value of Pensions	--	--	--	--	--	--	--
7. Scheme of state trading	897.3	-329.0	453.6	1946.8	2051.5	-921.9	-707.7
8. Loans and advances	219.9	211.3	218.0	739.4	578.0	489.6	480.6
9. Repayments of loans from federal government	5273.1	4628.5	4170.7	2990.7	4421.1	4089.6	5461.4
10. Debt raised abroad	6.5	6.9	7.3	3.7	--	--	106.7
11. Industrial development	--	--	--	--	--	--	--
12. Capital outlay on improvement of public health	--	--	--	--	--	--	--
13. Provincial misc. investment	348.8	282.6	289.6	314.5	368.4	3233.3	594.4
14. Un-allocable	--	--	--	--	--	--	--

Contd.



## 11.8 Capital expenditure of provincial government

(Million rupees)

Items	P U N J A B							
	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95 (Actual)	1995-96 (Revised)	1996-97 (Budget)
Total capital expenditure	12924.0	5681.8	6582.4	7589.0	6024.4	8437.7	9362.4	10314.1
A. Development expenditure (net)	4139.5	4359.8	5068.5	5542.8	4307.3	6234.5	6850.5	7823.7
a. Direct expenditure	3894.2	4087.7	4504.8	5150.0	3866.5	6570.9	6253.1	7989.4
1. Irrigation work	266.0	703.3	997.9	797.6	421.4	893.1	1107.9	1750.5
2. Public health	--	--	--	--	19.6	27.1	--	--
3. Agriculture improvement and research	34.9	92.6	63.4	256.5	--	--	21.3	27.0
4. Industrial development	14.1	6.7	3.5	11.8	--	--	7.5	--
5. Town development Schemes	89.9	78.6	126.7	63.9	--	--	88.1	102.0
6. Communication work	1561.9	1508.4	1652.6	2063.7	1478.6	2377.7	2212.1	2415.0
7. Civil works	1867.4	1698.1	1660.7	1956.5	1946.9	3273.0	2816.2	3694.9
8. Provincial misc. Investment	60.0	--	--	--	--	--	--	--
b. Loans and advance by the provincial governments	245.3	272.1	563.7	392.8	440.8	582.6	597.4	1489.3
c. Less-likely short fall in development expenditure	--	--	--	--	--	-919.0	--	-1655.0
B. Non-development expenditure	8784.5	1322.0	1513.9	2046.2	1717.1	2203.2	2511.9	2490.4
1. Irrigation works	--	--	--	--	--	--	--	--
2. Agricultural improvement and research	--	--	--	--	--	--	--	--
3. Town development	--	--	--	--	--	--	--	--
4. Communication works	1.2	253.7	316.9	244.8	213.3	277.2	--	--
5. Civil works	--	--	--	--	--	--	--	--
6. Commuted value of Pensions	--	--	--	--	--	--	--	--
7. Scheme of state trading	3608.2	-15.8	-12.9	-7.9	0.7	0.7	8.7	3.8
8. Loans and advances	631.7	312.4	290.8	715.4	235.1	582.6	873.2	487.2
9. Repayments of loans from federal government	3191.5	637.7	648.6	791.4	922.5	1067.0	1259.2	1489.6
10. Debt raised abroad	132.6	133.7	195.0	209.7	235.2	275.4	370.0	481.6
11. Industrial development	--	--	--	--	--	--	--	--
12. Capital outlay on improvement of public health	--	--	--	--	--	--	--	--
13. Provincial misc. investment	1219.3	--	75.2	90.5	106.0	--	0.8	28.2
14. Un-allocable	--	0.3	0.3	2.3	4.3	0.3	--	--

Contd.

## 11.8 Capital expenditure of provincial government

(Million rupees)

Items	S I N D H						
	1982-83	1983-84	1984-85	1985-86	1986-87	1987-88	1988-89
Total capital expenditure	4780.3	2727.3	3005.4	5741.7	3911.8	9960.2	6390.4
A. Development expenditure (net)	1208.9	1261.9	1311.4	1791.6	2574.4	2997.6	2738.5
a. Direct expenditure	940.7	869.8	1171.1	1587.4	2403.3	2890.6	2603.5
1. Irrigation work	222.1	217.0	250.4	264.4	406.0	409.8	307.1
2. Public health	87.1	100.7	115.6	126.9	253.0	318.2	378.9
3. Agriculture improvement and research	27.5	14.2	22.8	32.9	47.1	43.2	23.5
4. Industrial development	--	--	28.9	42.3	28.0	39.8	53.7
5. Town development Schemes	0.2	0.6	9.0	16.0	109.6	328.7	68.1
6. Communication work	349.9	292.1	363.1	450.4	657.3	706.3	737.2
7. Civil works	253.9	245.2	381.3	654.5	902.3	1044.6	1035.0
8. Provincial misc. Investment	--	--	--	--	--	--	--
b. Loans and advance by the provincial governments	268.2	392.1	140.3	204.2	171.1	107.0	135.0
c. Less-likely short fall in development expenditure	--	--	--	--	--	--	--
B. Non-development expenditure	3571.4	1465.4	1694.0	3950.1	1337.4	6962.6	3651.9
1. Irrigation works	--	--	--	--	--	--	--
2. Agricultural improvement and research	--	--	--	--	--	--	--
3. Town development	--	--	--	--	--	--	--
4. Communication works	0.3	--	0.4	--	--	--	--
5. Civil works	--	30.4	--	--	--	--	--
6. Commuted value of Pensions	--	--	--	--	--	--	--
7. Scheme of state trading	995.0	-1097.8	-943.6	214.4	--	1843.1	715.4
8. Loans and advances	10.6	29.3	49.4	75.1	119.7	69.7	157.7
9. Repayments of loans from federal government	2225.0	2206.4	2431.2	3463.9	984.4	2392.0	1600.0
10. Debt raised abroad	0.6	0.6	--	0.1	0.3	--	--
11. Industrial development	--	--	--	--	--	--	--
12. Capital outlay on improvement of public health	--	--	--	--	--	--	--
13. Provincial misc. investment	343.3	299.8	156.6	196.6	233.0	2657.8	1178.8
14. Un-allocable	-3.4	-3.3	--	--	--	--	--

Contd.

## PUBLIC FINANCE

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## 11.8 Capital expenditure of provincial government

(Million rupees)

Items	S I N D H							
	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95 (Actual)	1995-96 (Revised)	1996-97 (Budget)
Total capital expenditure	6176.5	8857.2	8459.7	8591.8	9534.8	10705.4	13359.4	12316.7
A. Development expenditure (net)	2400.2	4280.2	4373.6	4275.2	4833.3	5765.1	7457.3	6510.7
a. Direct expenditure	2891.1	3983.2	4186.5	4130.5	4675.7	5669.4	7020.1	6217.1
1. Irrigation work	462.2	639.5	609.5	579.6	677.2	1222.7	1615.6	1275.8
2. Public health	315.8	373.0	466.5	564.3	730.6	723.2	921.8	750.0
3. Agriculture improvement and research	14.0	27.5	17.2	16.6	13.7	13.9	19.6	30.0
4. Industrial development	35.2	44.1	45.8	24.5	24.7	8.0	21.3	49.9
5. Town development Schemes	44.9	50.1	13.7	5.8	6.0	10.2	2.5	7.0
6. Communication work	916.7	1157.3	1245.7	1429.4	1291.5	1564.4	1885.1	1561.7
7. Civil works	1102.3	1691.7	1788.1	1510.3	1932.0	2127.0	2554.2	2542.7
8. Provincial misc. Investment	--	--	--	--	--	--	--	--
b. Loans and advance by the provincial governments	167.9	297.0	187.1	144.7	157.6	95.7	437.2	293.6
c. Less-likely short fall in development expenditure	-658.8	--	--	--	--	--	--	--
B. Non-development expenditure	3776.3	4577.0	4086.1	4316.6	4701.5	4940.3	5902.1	5806.0
1. Irrigation works	--	--	--	--	--	--	--	--
2. Agricultural improvement and research	--	--	--	--	--	--	--	--
3. Town development	--	--	--	--	--	--	--	--
4. Communication works	--	--	--	--	--	--	--	--
5. Civil works	--	--	--	--	--	--	--	--
6. Computed value of Pensions	--	--	--	--	--	--	--	--
7. Scheme of state trading	184.0	980.9	980.0	960.5	572.9	420.8	57.0	34.8
8. Loans and advances	142.0	127.7	726.1	1031.1	1208.6	1098.7	947.2	143.8
9. Repayments of loans from federal government	2944.0	2649.0	2380.0	2325.0	2920.0	3420.8	3500.0	3500.0
10. Debt raised abroad	--	--	--	--	--	--	1397.9	2127.4
11. Industrial development	--	--	--	--	--	--	--	--
12. Capital outlay on improvement of public health	--	--	--	--	--	--	--	--
13. Provincial misc. investment	506.3	515.1	--	--	--	--	--	--
14. Un-allocable	--	304.3	--	--	--	--	--	--

Contd.



## 11.8 Capital expenditure of provincial government

(Million rupees)

Items	N. W. F. P.						
	1982-83	1983-84	1984-85	1985-86	1986-87	1987-88	1988-89
Total capital expenditure	2884.7	2960.7	4007.8	2435.0	3409.0	2439.9	1829.9
A. Development expenditure (net)	722.2	643.2	882.9	937.9	1309.6	1501.0	1431.9
a. Direct expenditure	630.5	587.0	741.7	818.6	1129.2	1354.9	1282.4
1. Irrigation work	43.6	63.7	72.0	96.7	99.6	143.4	112.4
2. Public health	--	--	--	--	--	--	--
3. Agriculture improvement and research	9.9	13.6	--	--	--	--	--
4. Industrial development	11.2	21.0	19.1	2.3	12.3	25.4	15.8
5. Town development Schemes	--	--	--	--	--	--	--
6. Communication work	187.9	172.5	334.7	283.8	283.6	368.9	339.0
7. Civil works	377.9	316.2	315.9	435.8	733.7	817.2	815.2
8. Provincial misc. Investment	--	--	--	--	--	--	--
b. Loans and advance by the provincial governments	91.7	56.2	141.2	119.3	180.4	146.1	149.5
c. Less-likely short fall in development expenditure	--	--	--	--	--	--	--
B. Non-development expenditure	2162.5	2317.5	3124.9	1497.1	2099.4	938.9	398.0
1. Irrigation works	--	--	1323.7	1.3	-15.7	-3.7	-9.1
2. Agricultural improvement and research	--	--	--	--	--	--	--
3. Town development	--	--	--	--	--	--	--
4. Communication works	--	-4.6	-4.6	-4.6	-4.6	1.2	--
5. Civil works	--	--	--	--	--	--	--
6. Commuted value of Pensions	--	--	--	--	--	--	--
7. Scheme of state trading	-45.4	-271.8	-47.2	-67.1	-76.9	-6.6	-187.0
8. Loans and advances	11.2	18.1	18.0	45.0	46.7	62.1	60.0
9. Repayments of loans from federal government	2050.0	2408.2	1749.7	1436.8	1879.6	415.0	335.1
10. Debt raised abroad	9.7	9.6	10.8	11.0	12.5	6.9	--
11. Industrial development	--	--	--	--	--	--	--
12. Capital outlay on improvement of public health	--	--	--	--	--	--	--
13. Provincial misc. investment	137.0	158.0	74.5	74.7	257.8	464.0	199.0
14. Un-allocable	--	--	--	--	--	--	--

Contd.

## 11.8 Capital expenditure of provincial government

Items	(Million rupees)							
	N. W. F. P.							
	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95 (Actual)	1995-96 (Revised)	1996-97 (Budget)
Total capital expenditure	2214.7	4779.0	3004.0	2723.9	2617.5	1790.1	4123.6	3960.1
A. Development expenditure (net)	1741.6	2105.4	2671.1	2320.6	2057.1	1212.8	3487.4	3216.1
a. Direct expenditure	1411.7	1700.4	2196.1	2266.9	2051.3	1078.9	3289.9	3183.3
1. Irrigation work	190.3	256.4	394.6	460.4	413.1	377.9	454.1	546.0
2. Public health	--	--	--	--	--	--	971.3	1279.5
3. Agriculture improvement and research	--	--	--	--	--	--	969.2	390.8
4. Industrial development	13.1	20.8	187.6	4.6	17.6	--	--	--
5. Town development Schemes	--	--	--	--	--	--	--	0.5
6. Communication work	351.8	461.6	459.4	515.4	441.5	501.9	632.3	745.0
7. Civil works	856.5	961.6	1154.5	1286.5	1179.1	174.9	251.2	221.5
8. Provincial misc. Investment	--	--	--	--	--	24.2	11.8	--
b. Loans and advance by the provincial governments	--	405.0	475.0	53.7	5.8	133.9	197.5	32.8
c. Less-likely short fall in development expenditure	329.9	--	--	--	--	--	--	--
B. Non-development expenditure	473.1	2673.6	332.9	403.3	560.4	577.3	636.2	744.0
1. Irrigation works	--	--	--	--	--	--	--	--
2. Agricultural improvement and research	--	--	--	--	--	--	--	--
3. Town development	--	--	--	--	--	--	--	--
4. Communication works	--	--	--	--	--	--	--	--
5. Civil works	--	--	--	--	--	--	--	--
6. Commuted value of Pensions	--	--	--	--	--	--	--	--
7. Scheme of state trading	-53.1	1.4	1.2	-0.1	-0.7	-0.1	1.9	2.5
8. Loans and advances	70.0	66.3	86.0	80.0	180.0	150.0	120.0	130.0
9. Repayments of loans from federal government	389.3	2558.7	227.7	280.4	327.6	383.9	453.8	537.8
10. Debt raised abroad	16.9	17.2	18.0	43.0	53.5	43.5	60.5	73.7
11. Industrial development	--	--	--	--	--	--	--	--
12. Capital outlay on improvement of public health	--	--	--	--	--	--	--	--
13. Provincial misc. investment	50.0	30.0	--	--	--	--	--	--
14. Un-allocable	--	--	--	--	--	--	--	--

Contd.

## 11.8 Capital expenditure of provincial government

(Million rupees)

Items	BALUCHISTAN						
	1982-83	1983-84	1984-85	1985-86	1986-87	1987-88	1988-89
Total capital expenditure	3217.7	1539.9	1488.9	2126.6	2710.1	2800.2	3096.0
A. Development expenditure (net)	522.8	572.6	982.0	1184.8	1279.9	1763.2	2106.1
a. Direct expenditure	522.8	572.6	982.0	1184.8	1279.9	1763.2	2106.1
1. Irrigation work	90.8	80.9	133.1	254.2	222.8	241.4	300.7
2. Public health	62.7	29.0	82.0	138.2	155.3	128.8	247.5
3. Agriculture improvement and research	63.9	61.9	85.3	61.4	116.2	127.7	255.8
4. Industrial development	29.6	39.0	30.8	12.2	11.3	14.6	25.1
5. Town development Schemes	--	--	--	3.7	0.5	2.0	3.0
6. Communication work	67.6	97.5	265.3	239.9	157.3	258.4	407.9
7. Civil works	90.5	93.4	109.6	124.7	296.9	410.8	234.6
8. Provincial misc. Investment	117.7	170.9	275.9	350.5	319.6	579.5	631.5
b. Loans and advance by the provincial governments	--	--	--	--	--	--	--
c. Less-likely short fall in development expenditure	--	--	--	--	--	--	--
B. Non-development expenditure	2694.9	967.3	506.9	941.8	1430.2	1037.0	989.9
1. Irrigation works	--	--	--	--	--	--	--
2. Agricultural improvement and research	--	--	--	--	--	--	--
3. Town development	--	--	--	--	--	--	--
4. Communication works	--	--	--	--	--	--	--
5. Civil works	--	--	--	--	--	--	--
6. Commuted value of Pensions	--	--	--	--	--	--	--
7. Scheme of state trading	--	--	--	--	--	--	--
8. Loans and advances	10.5	6.9	8.8	10.9	17.5	19.1	18.1
9. Repayments of loans from federal government	2680.7	956.4	493.8	926.2	1407.6	1012.7	970.9
10. Debt raised abroad	3.7	4.0	4.3	4.7	5.1	5.2	0.9
11. Industrial development	--	--	--	--	--	--	--
12. Capital outlay on improvement of public health	--	--	--	--	--	--	--
13. Provincial misc. investment	--	--	--	--	--	--	--
14. Un-allocable	--	--	--	--	--	--	--

Contd.



## 11.8 Capital expenditure of provincial government

(Million rupees)

Items	BALOCHISTAN							
	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95 (Actual)	1995-96 (Revised)	1996-97 (Budget)
Total capital expenditure	3368.5	4126.1	4229.8	4276.7	4330.3	4852.3	8267.3	7397.6
A. Development expenditure (net)	2203.3	2616.3	4018.3	4028.0	3047.9	4470.7	5223.2	4984.5
a. Direct expenditure	2203.3	2616.3	4018.3	4028.0	3047.9	4470.7	5223.2	4984.5
1. Irrigation work	300.0	401.0	821.6	1007.8	400.0	707.0	766.7	704.8
2. Public health	324.2	373.6	452.2	534.8	753.1	638.6	689.2	591.8
3. Agriculture improvement and research	230.4	119.4	269.0	200.6	28.0	418.8	437.3	361.2
4. Industrial development	14.8	11.4	28.8	38.2	8.4	4.2	13.6	8.0
5. Town development Schemes	--	--	--	--	--	--	1.1	--
6. Communication work	546.1	593.8	775.9	876.1	592.5	797.8	1091.8	978.6
7. Civil works	162.2	218.6	330.0	403.1	160.5	182.4	185.7	71.5
8. Provincial misc. Investment	625.6	898.5	1340.8	967.4	1105.4	1721.9	2037.8	2268.6
b. Loans and advance by the provincial governments	--	--	--	--	--	--	--	--
c. Less-likely short fall in development expenditure	--	--	--	--	--	--	--	--
B. Non-development expenditure	1165.2	1509.8	211.5	248.7	1282.4	381.6	3044.1	2413.1
1. Irrigation works	--	--	--	--	--	--	--	--
2. Agricultural improvement and research	--	--	--	--	--	--	--	--
3. Town development	--	--	--	--	--	--	--	--
4. Communication works	--	--	--	--	--	--	--	--
5. Civil works	--	--	--	--	--	--	--	--
6. Commuted value of Pensions	--	--	--	--	--	--	--	--
7. Scheme of state trading	--	--	--	--	--	--	--	--
8. Loans and advances	19.1	19.1	19.1	19.8	22.0	20.0	26.0	20.0
9. Repayments of loans from federal government	1145.6	1490.5	192.4	228.9	1260.4	361.6	310.5	369.9
10. Debt raised abroad	0.5	0.2	--	--	--	--	--	--
11. Industrial development	--	--	--	--	--	--	--	--
12. Capital outlay on improvement of public health	--	--	--	--	--	--	--	--
13. Provincial misc. investment	--	--	--	--	--	--	2707.6	2023.2
14. Un-allocable	--	--	--	--	--	--	--	--

Source: Annual Budget Statements of the Provincial Governments.

## 11.9 Receipts and expenditure of Pakistan Railways

Items	(Million rupees)							
	1982-83	1983-84	1984-85	1985-86	1986-87	1987-88	1988-89	
Total revenue receipts	3438.0	3735.0	3725.0	4419.5	4921.0	5445.0	5285.0	
Total revenue expenditure	4480.1	5050.6	5133.3	5901.9	6253.4	6731.6	8036.0	
Ordinary working expenses	3335.7	3634.5	3740.0	4205.5	4080.0	4585.0	4797.0	
General administration	421.9	492.5	479.5	561.3	590.0	686.0	710.0	
Repair and maintenance	1300.8	1420.2	1505.7	1803.8	1850.0	2114.0	2177.0	
Operating expenses	1613.0	1721.8	1754.8	1840.4	1640.0	1785.0	1910.0	
Appropriation to depreciation reserve fund	485.0	630.0	630.6	845.5	845.5	845.5	993.0	
Suspense	-3.2	-15.0	-15.0	-15.0	-15.0	--	-15.0	
Miscellaneous expenses	420.8	435.5	458.4	519.9	525.5	--	372.0	
Interest on Debt	186.5	283.8	239.5	256.3	495.2	453.5	917.0	
Appropriation to improvement fund	67.1	81.1	79.8	89.7	87.2	97.6	99.0	
Expenditure on Account of capital outlay	1207.0	1070.8	1368.0	1827.6	1669.0	1409.0	820.0	
Items	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95 (Actual)	1995-96 (Revised)	1996-97 (Budget)
Total Revenue receipts	5630.0	6886.0	8262.0	9129.0	9135.7	10177.4	9331.0	9510.2
Total revenue expenditure	7811.0	8508.5	9796.4	9992.0	11084.6	12308.2	12928.4	12390.2
Ordinary working expenses	5126.0	5813.0	6708.1	6899.4	7774.9	8746.1	8864.7	9344.1
General administration	772.0	870.0	997.7	1152.1	1225.8	1443.5	1483.3	1352.1
Repair and maintenance	2345.0	2553.0	3051.8	3118.6	3544.3	4186.8	4301.5	4342.3
Operating expenses	2009.0	2390.0	2658.6	2628.7	3004.8	3115.8	3079.9	3649.7
Appropriation to depreciation reserve fund	933.0	993.4	993.4	993.4	993.4	993.4	993.4	993.4
Suspense	-15.0	-15.0	-15.0	-15.0	-15.0	-20.0	-20.0	-20.0
Miscellaneous expenses	310.0	982.0	1445.3	1399.5	1363.8	1506.6	1624.9	1984.3
Interest on Debt	546.0	625.1	574.6	624.7	729.1	992.0	680.5	740.2
Appropriation to improvement fund	106.0	110.0	90.0	90.0	90.0	90.0	90.0	--
Expenditure on Account of capital outlay	1097.0	1625.6	2191.8	2188.1	2236.6	3234.0	3378.5	2771.7

Source:- Annual Budget Statement of Pakistan Railways.

## PUBLIC FINANCE

## 11.10 Income Tax, performance and collection analysis

(Million rupees)

Description	1984-85	1985-86	1986-87	1987-88
<b>Part-I. Targets:</b>				
1. Budget target	9400.0	9712.0	10200.0	11500.0
2. Collections.	9070.6	9591.5	10354.3	11528.4
3. %age of budget	96.5	98.8	101.5	100.2
<b>Part II-Performance (During 12 Months):</b>				
1. Collection of demand	2484.4	1909.6	2978.0	3151.9
(a) Arrear demand	539.5	507.1	745.8	589.9
(b) Current demand	1944.9	1402.5	2232.2	2562.0
2. Payment with returns.	3285.6	4571.3	4346.4	4491.7
(a) Adjustments out of deposits U/s 53.	1807.8	2352.6	2477.1	1733.8
(b) Cash/cheque	1477.8	2218.7	1869.3	2757.9
3. Deductions at source.	4101.3	4138.2	4585.1	5427.5
(a) U/s 50(1) Salary	761.2	468.5	508.3	621.5
(b) U/s 50(2) Securities	663.0	672.6	756.6	1073.0
(c) U/s 50(2-A) Interest	95.4	31.5	---	---
(d) U/s 50(3) Non-residents	173.5	274.0	295.8	351.5
(e) U/s 50(4) Contracts	1310.3	1555.9	1694.1	1863.3
(f) U/s 50(5) Imports	1008.2	1009.5	1190.2	1365.4
(g) U/s 50(6) Transport	56.7	60.3	59.8	57.6
(h) U/s 50(7-A) Auctions	32.5	65.9	69.9	87.6
(i) Miscellaneous	0.5	---	10.4	7.6
4. Total (Gross) (1+2+3)	9871.3	10619.1	11909.5	13071.1
Less refunds	---	---	---	---
5. Total (Net)	800.7	1027.6	1555.2	1542.7
6. %age with budget.	9070.6 96.5	9591.5 98.8	10354.3 101.5	11528.4 100.2
<b>Part-III. Analysis:</b>				
1. Collection out of arrear demand				
(a) Recoverable arrears	2597.4	1483.6	1737.2	1894.5
(b) Recoverd	539.5	507.1	745.8	589.9
(c) Percentage	20.8	34.2	42.9	31.1
2. Collection out of current demand				
(a) Demand creadet	3761.9	3713.6	4406.0	5882.2
(b) Collection	1944.9	1402.5	2232.2	2562.0
(c) Percentage	51.7	37.8	50.7	43.6
3. Collection by Adjustment out of advance tax deposits				
(a) Deposits	2186.6	2583.0	2791.3	2313.5
(b) Adjusted	2182.4	2351.6	2477.1	2309.6
(i) With returns	1573.6	2333.1	2464.9	1712.8
(ii) Against demand	608.8	18.5	12.2	596.8
(c) Balance	4.2	231.4	314.2	3.9

Contd.



## 11.10 Income Tax, performance and collection analysis

(Million rupees)

Description	1988-89	1989-90	1990-91
<b>Part-I. Targets</b>			
1. Budget target	13,624.0	15,880.0	19,101.0
2. Collections.	13,407.3	14,999.9	19,078.8
3. %age with budget.	98.4	94.5	99.9
<b>Part-II. Performance</b>			
1. Collection of demand.	3,489.7	3,417.4	4,824.1
(a) Arrear demand.	709.2	876.6	991.9
(b) Current demand.	2,780.5	2,540.8	3,832.2
2. Payment with returns.	5,202.4	6,364.3	6,827.8
(a) Adjustments out of deposits u/s 53	2,363.1	3,532.8	3,801.3
(b) Cash/cheque	2,839.3	2,831.5	3,026.5
3. Deduction at source.	6,191.4	8,041.3	10,191.0
(a) U/s 50 (1) Salary.	705.2	929.9	1,395.5
(b) U/s 50 (2) Securities.	1,836.2	1,847.7	1,676.1
(c) U/s 50 (2-A) Interest.	--	2.4	10.9
(d) U/s 50 (3) Non-resident	263.5	232.0	494.5
(e) U/s 50 (4) Contracts.	2,285.7	2,833.1	4,127.2
(f) U/s 50 (5) Imports	930.5	1,970.0	2,101.1
(g) U/s 50 (6) Transport.	59.6	89.6	123.8
(h) U/s 50 (7-A) Auctions..	90.0	110.7	236.7
(i) Miscellaneous	20.7	25.9	25.2
4. Total (Gross)(1+2+3)	14,883.5	17,823.0	21,842.9
Less refunds	1,476.2	2,823.1	2,764.1
5. Total (Net)	13,407.3	14,999.9	19,078.8

Contd.

## 11.10 Income Tax, performance and collection analysis

(Million rupees)

Description	1988-89	1989-90	1990-91
<b>Part-III - Analysis</b>			
<b>1. Collection out of arrear demand.</b>			
(i) Arrear as on 1st July.	4,432.5	4,744.8	5,534.0
(a) Addition.	1,129.7	1,853.5	2,073.2
(b) Remission.	2,654.3	3,728.2	3,283.2
(ii) Balance recoverable	2,907.9	2,870.1	4,324.0
(a) Collection during the month	153.7	170.7	267.8
(b) Collection upto the end of the month.	709.2	876.6	991.9
(c) Percentage.	24.4	30.5	22.9
<b>2. Collection out of current demand.</b>			
(a) Demand created	7,156.8	7,000.4	9,115.0
(b) Remission.	1,259.6	1,073.9	589.0
(ii) Balance recoverable	5,897.2	5,926.5	8,526.0
(a) Collection during the month	1,246.9	1,529.2	1,877.5
(b) Collection upto the end of the month.	2,780.5	2,540.8	3,832.2
(c) Percentage.	47.2	42.9	44.9
<b>3. Collection by adjustment out of advance tax deposits.</b>			
(a) Deposits	2,866.7	3,715.7	4,080.3
(b) Adjust.	2,866.0	3,703.2	4,073.3
(i) With return	2,351.2	3,423.1	3,791.1
(ii) Against demand	514.8	280.1	282.2
(c) Balance.	0.7	12.5	7.0

Contd.

## 11.10 Income Tax, performance and collection analysis

(Million rupees)

Description	1991-92	1992-93	1993-94	1994-95	1995-96
1. Budget estimates	25,917	34,500	43,000	54,300	73,909
2. Collection	27,913	35,018	41,467	59,064	75,036
3. % Age over B.E.	107.7	101.5	96.4	108.8	101.5
Part .1 Performance					
1. Collection of demand	3,373	3,340	5,552	13,202	10,076
a) Arrear demand	794	1,112	2,702	3,461	2,878
b) Current demand	2,579	2,228	2,850	9,741	7,198
2. Payments with returns	7,804	8,216	8,934	9,337	17,785
a) Adjustments out of deposits u/s 53	3,658	3,721	4,157	3,734	4,219
b) Adjustments out of deposits u/s 53 current	--	--	--	--	6,865
c) U/s 80-C	--	--	--	--	--
d) U/s 80-D	--	152	86	36	249
e) Cash /cheque	4,146	4,343	4,691	5,567	6,452
3. Deduction at source	18,742	24,976	28,632	40,251	49,943
a) U/s 50(1) Salary	1,732	2,431	3,172	4,253	5,188
b) U/s 50(2) Securities	4,609	7,072	9,143	11,108	11,425
c) U/s 50(2A) Interest	1,070	1,964	1,691	2,557	2,956
d) U/s 50(2B) Bank trans	--	--	3	589	492
e) U/s 50(3) Non Residents	696	539	895	1,996	979
f) U/s 50(3A) Tec. Fee	3	41	29	174	226
g) U/s 50(4) Contracts	6,410	6,845	7,003	11,314	12,702
h) U/s 50(4A) Brokrage Fee	55	46	38	118	109
i) U/s 50(5) Imports	3,039	3,556	3,755	4,219	10,859
j) U/s 50(5A) Exports	--	1,190	803	1,412	1,352
k) U/s 50(5B) Auth. dealers (F.Exchange)	--	--	144	7	47
l) U/s 50(6) Transport	128	286	378	407	618
m) U/s 50(6A) Dividends	99	123	200	234	302
n) U/s 50(7) Bonus & Bonus Shares	117	63	201	21	102

Contd.



## 11.10 Income Tax, performance and collection analysis

Description	(Million rupees)				
	1991-92	1992-93	1993-94	1994-95	1995-96
o) U/s 50 (7A) Auctions	139	159	178	215	300
p) U/s 50 (7B) House Rental	12	38	44	104	111
q) U/s 50 (7BB) Building Plan App.	--	--	19	25	32
r) U/s 50 (7C) Prizes & Winnings	47	109	50	81	88
s) U/s 50 (7D) Interest on Bonds	21	69	37	129	259
t) U/s 50 (7E) Elec. Bills	--	334	633	968	1120
u) Miscellaneous	565	111	216	320	681
Total (Gross)	29,919	36,532	43,118	62,790	77,809
Less Refunds	2,006	1,514	1,651	3,726	2,773
Total (Net)	27,913	35,018	41,467	59,064	75,036

## PART-II ANALYSIS:

## Collection out of arrear demand

a) Recoverable arrears	3,952	5,845	8,212	8,851	15,201
b) Collections	794	1,112	2,702	3,461	2,878
c) Percentage	20	19	33	39	19

## Collection out of Current demand

a) Recoverable arrears	8,011	13,583	13,929	26,145	22,068
b) Collections	2,579	2,228	2,850	9,741	7,198
c) Percentage	32	16	21	37	33

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## Collection by adjustment out of advance tax deposits

a) Deposits	3,895	3,897	4,288	4,074	5,224
b) Adjustments	3,889	3,866	4,277	4,002	5,224
i) With returns	3,657	326	3,956	3,729	5,224
ii) Against demand	232	540	321	273	--
c) Balance	6	31	11	72	--