

MEDIUM TERM BUDGETARY  
FRAMEWORK (MTBF)  
(2009-12)



**Volume - I**

Medium Term Fiscal Framework (MTFF)  
(2009-12)

**Government of the Punjab  
Finance Department**

## **PREFACE**

Developing Medium Term Fiscal Framework (MTFF) was necessitated by the need of maintaining a self-sustaining fiscal discipline in the government departments. It became especially important due to the declining resource availability and rise on the expenditure side. In order to help line departments develop realistic budgets, it was imperative to give them a crystal clear picture of the macroeconomic situation of the province. MTFF, therefore, adopted a top-down approach presenting a more realistic scenario of the revenues and expenditures and their linkage with the macro-economic issues over the medium term.

The document also indicates the priorities of the government for the next three years. It gives a funding strategy for the capitalization of the Punjab Pension Fund (PPF) established in 2007 which is expected to create a reasonable fiscal space by making pension expenditures as off-budget item. This will also set the stage for establishment of a General Provident Investment Fund (GPIF) after the recent enactment of the Punjab General Provident Investment Fund Act, 2009. Further, infrastructure requirements of the thickly populated province constraining its economic potential have been identified. A comprehensive Infrastructure Gap Financing Note has been developed specifying the infrastructure needs and related financing requirements of the province over the next three years.

Second and third volume of the document comprises of the Medium Term Budgetary Frameworks (MTBFs) initially developed in the two pilot departments (Health & Irrigation and Power) with technical assistance. MTBF prepared through a dynamic top down and bottom up approach will assist in improving the overall quality of planning and budgeting process and as well as enhancing quality and effectiveness of public expenditures. The process underwent a series of stages including the issuance of MTBF specific Budget Call Circulars (BCC), hand holding workshops, data collection, cleaning and consolidation and its organized presentation in the form of MTBF document. To ensure harmony and coordination between the current and development budgets, Joint Protocols were signed between Finance and P&D Departments with three tiered committee structure for repeated review and prioritization of budget estimates.

Taking stock of the experience of pilot departments, the process is planned to be rolled out to three more departments including Higher Education, Excise and Taxation and Livestock and Dairy Development Departments. This will go a long way in shifting from traditional annual to medium term budgeting for all administrative departments marked by a self sustaining fiscal discipline in the province.

**TARIQ MAHMOOD PASHA  
FINANCE SECRETARY  
GOVERNMENT OF THE PUNJAB**

## **MESSAGE FROM THE CHAIRMAN P&D BOARD**

Punjab Government is all set to introduce meaningful reforms in public sector financial management. The recent global economic melt down and its negative impacts on the domestic economy left us with a declining resource availability and increasing expenditures. This situation essentially required a prudent expenditure management by making an optimal use of the available resources. Punjab Government, therefore, embarked upon a set of comprehensive reforms for improved Public Financial Management with the ultimate objective of maintaining a self sustaining fiscal discipline in the province. Developing a Medium Term Fiscal Framework (MTFF) and a Medium Term Budgetary Framework (MTBF) for two pilot departments are major interventions of Government of the Punjab in this direction.

The whole idea of MTFF and MTBF is embedded in the overall strategic foresights of the Punjab Government. These documents have specifically formalized the Vision 2020 and Economic Growth Strategy of Government of the Punjab. P&D Department, embracing the long-term vision for economic development of the province, has undertaken some concrete steps in exploring multi-faceted options and avenues of development financing. Especially, financing of economically viable infrastructure projects through Public Private Partnership (PPP) is a concrete step undertaken by the department. To this end, a well thought out Public Private Partnership framework has been developed with the assistance of Asian Development Bank. Under the PPP framework, a draft PPP law and PPP policy have been prepared which will be finalized soon. PPP Cell established in the P&D Department is another dimension which will add much value in coordination, review and analysis of the viable schemes for PPP financing.

Efforts of the pilot departments in setting up a precedent of out-put based budgeting are to be accredited. The consulting team also deserves due acknowledgement for providing hands-on technical assistance to the pilot departments. It is hoped that MTBF reforms will be further deepened and widened over time and shall foster coordination between the working of central and line departments in years ahead and will improve the public financial management practices in Punjab.

**SAMI SAEED  
CHAIRMAN P&D BOARD  
GOVERNMENT OF THE PUNJAB**

## **CONTENTS**

1.	INTRODUCTION TO THE OBJECTIVES AND PURPOSE OF MTFF 2009-12	1
2.	PUNJAB'S ECONOMIC OUTLOOK	5
3.	PUNJAB'S FISCAL PERFORMANCE	8
	Fiscal Resources	8
	(i) Federal Transfers	8
	(ii) Net Capital Receipts	9
	(iii) Public Accounting Financing	9
	Fiscal Trends in Punjab since 2000-01 to 2008-09	10
	Widening Financing Gap	13
4.	MEDIUM TERM FISCAL FRAMEWORK (2009-12)	15
5.	OUTLOOK FOR FISCAL RESOURCES	17
	Federal Resource Transfers	17
	Provincial Resource Generation	18
	(a) Urban Property Tax	19
	(b) Motor Vehicle Taxation	19
	(c) Stamp Duty/Registration Fee/Mutation Fee	20
	(d) Professional Tax	21
	Revision of User Fees and Other Levies	21
	Extraordinary Receipts	21
6.	OUTLOOK FOR EXPENDITURES	22
	Expenditure Management Strategy	22
	Expenditure Review of the Provincial Government	24
	Debt Management Strategy	24
7.	FUNDING STRATEGY FOR THE PENSION AND GENERAL PROVIDENT FUND	26
	Funding Strategy 2010-39	27
	Funding Strategy 2016-2039	28
	Impact of funding strategy	29

---

8.	INFRASTRUCTURE FINANCING GAP IN PUNJAB	31
	Regional Trends	31
	Infrastructure Needs of Punjab	32
	Existing Spending on Infrastructure	34
	Infrastructure Investment Gap	35
	Options for Financing this Gap and Improving Private Participation in Infrastructure	36
	ANNEXURES	38
	SECTOR POLICIES, OBJECTIVES AND GOALS	39
	Social Sector	39
	Education	39
	School Education	39
	Higher Education	40
	Special Education	41
	Literacy	41
	Health	43
	Water Supply and Sanitation	45
	Infrastructure Development	47
	Roads	47
	Irrigation	48
	Urban Development	48
	Production Sector	50
	Agriculture	50
	Livestock	51
	Industries	52
	TEVTA	53
	STATISTICAL ANNEXURE	55
	MTBF Assumptions	56 - 87

## MEDIUM TERM FISCAL FRAMEWORK

### **1. INTRODUCTION TO THE OBJECTIVES AND PURPOSE OF MTFF 2009-12**

The MTFF 2009-12 has been designed to serve the following purposes:

- (i) Strengthen fiscal discipline
- (ii) Align policies and funding in a sustainable manner over the medium term
- (iii) Provide resources for development priorities
- (iv) Try to establish a linkage between outcomes, outputs and costs.

In the current fiscal scenario the provincial government is trying to focus on the first objective that is to improve fiscal discipline. The provincial MTFF document has tried to give a realistic resource forecast and expenditure ceilings of all provincial departments with respect to their operational and development priorities for the next three years. The pilot MTBF documents for Health and Irrigation Department in separate volumes give more weight to the remaining objectives of MTFF.

The expenditure ceilings indicated in the provincial MTFF after approval from the Provincial Cabinet will be conveyed to the line departments. It would permit them to determine financial sustainability of their various programs and activities in the medium term.

The MTFF is being released for publication well before the budget making cycle commences for the next financial year allowing sufficient time to Heads of Departments and Principal Accounting Officers to be aware of their resource envelope and rank their programs and priorities within that resource envelope to achieve sustainable financing for them during the next three years. In order to integrate departments into medium term budgeting it is proposed that the ordinary budgetary call circular letter will request a three year forecast of expenditures according to functions and objects and also a ranking of departmental priorities in the medium term and how they intend to fund these within the resource ceiling available to them. This would instill a medium term planning horizon before the departments move into the more comprehensive and detailed MTBF exercise on the pattern of Irrigation and Health Department in future years.

---

The above exercise would prevent recurrence of re-appropriations and request for additional funds during the financial year because of unrealistic and unsustainable budgetary estimates and lack of prioritization of expenditures with respect to outcomes and outputs.

Medium term budgeting is an incremental process and considering the size of the departments of the Punjab Government it would take some time before MTBF is instituted in all departments and is used as a budgetary and performance management tool.

The Finance Department is pleased to report that two major pilot departments undertook the complete MTBF exercise that was both top down and bottom up and were able to identify activities that are sustainable, rank development priorities and to some extent relate outcomes, outputs and costs. The provincial government is now confident that better budgeting and management control would be possible in these departments under the MTBF. In order to test the robustness of the MTBF the Finance Department has imposed a cap on the net supplementary grants that these departments would be able to avail during the financial year. The Secretaries / Principal Accounting Officers of Irrigation and Health Departments would be in possession of a document which indicates departmental outcomes, outputs and budgetary allocations all the way down to individual spending units (DDO level) allowing them to effectively monitor and control of these units.

The Finance Department also feels that the dissemination of the pilot MTBF documents of Irrigation and Health Departments to all other departments would make aware the other departments of the shape of things to come as far as budgetary processes in the province are concerned. The Finance Department believes that the pilot MTBF documents are a watershed in introducing real change in financial management and control in the province.

The provincial government has certain expectations from introducing MTBF in the province and is not merely interested to change procedures. Table 1 presents a comparison of what an MTBF really should deliver and how far the Government of Punjab has been able to meet those

---

Table 1 would suggest one very strong implication i.e. medium term budgeting demands change management and capacity building of the function of budgeting. As budgeting is being done throughout the organizational structure of the government it has a direct bearing on civil service reforms and needs to be visualized in this very important context. Without this happening MTBF would be limited to a project approach left to consultants without involvement of government officials.

The MTFF estimates for the period 2009-12 should be viewed as rolling estimates that can be subject to change due to variables beyond the control of the provincial government. Therefore, the estimates on resource and expenditure side are baseline estimates and the following factors may have an impact in the future:

- (i) The National Finance Commission has been reconstituted by the Federal Government and has been tasked to announce a new National Finance Commission Award as soon as possible. This may have significant resource implications for the province of Punjab as divisible pool transfers account for more than 80% of its resource.
- (ii) The Federal Government has also constituted a Pay and Pension Commission to give recommendations on salaries and emoluments to public sector employees and public sector pensioners.

The present local government system is being reviewed to remove weaknesses experienced in the past 8 years in service delivery and may result in redistribution of responsibilities between provincial and local governments.

---



**Table 1**  
**Medium Term Fiscal Framework in Punjab**

	Attributes of an MTFF	Status in Punjab
1.	There is a clear statement of fiscal policy objectives and / or targets, the fiscal deficit and debt levels based on medium term projections	Clear objectives but broad fiscal targets have not been fixed like in the case of the Federal Government. This is limited by the extent of capacity to make good and realistic fiscal projections
2.	A political process exists at the centre of government which forces policy priorities to be established within an overall resource constraint	Being initiated from this financial year
3.	Policy proposals are considered in a medium to long term context	Not uniformly applicable. Not all proposals and projects carry the complete cost implications of future years or clear outputs and targets for monitoring
4.	There are forward estimates of the cost of existing policies, programs and activities over the medium term (this could be a forward budget)	Estimates exists but robustness is questionable
5.	Policy and funding are more predictable over the medium term	True for certain sectors and departments only
6.	Policy priorities drive funding, not the other way around	Many activities that are not related to policy priorities are laying claim on resources
7.	There exists an annual budget, framed in a medium term context, reflecting what is affordable over the short term (i.e., over one year)	Yes
8.	There is a clear relationship between the forward estimates of expenditure and the annual budget	Yes
9.	There are transparent and predictable rules for any reallocation of resources (during both budget formulation and execution)	Rules exist but there are frequent policy changes during budget execution
10.	Mechanisms exist to minimize the impact of adverse shocks (and responses to them) on service delivery and spending priorities over the medium term	Such mechanism needs to be devised to protect core service delivery structures
11.	The process is results focused	Very weak and needs to be developed

*"Improving Budgetary Performance: The Role of the Medium Term Perspective to Budgeting"*  
courtesy **Malcolm Holmes**

## 2. PUNJAB'S ECONOMIC OUTLOOK

The provincial government has so far not yet developed independent forecasting of provincial GDP. It is dependant on making a secondary calculation from the overall national GDP figures for the province of Punjab. But certain trends are distinguishable:

- (i) Punjab has consistently enjoyed a higher growth rate than the overall national economy. It is estimated that during 2002-7, Punjab's economy grew between half of a percentage point to one percentage point more than the national economy, making the per-capita income in Punjab around 5% above the national average.<sup>1</sup>
- (ii) Growth in Punjab is strongly correlated to national economic growth showing the integration of the provincial economy with the national economy.
- (iii) Punjab has strong agricultural, industrial and service sectors that make significant contribution to the provincial GDP.

**Table 2**  
**Sector Wise Share of Punjab in the GDP of Pakistan**  
**(At Constant Factor Cost of 1999-00)**

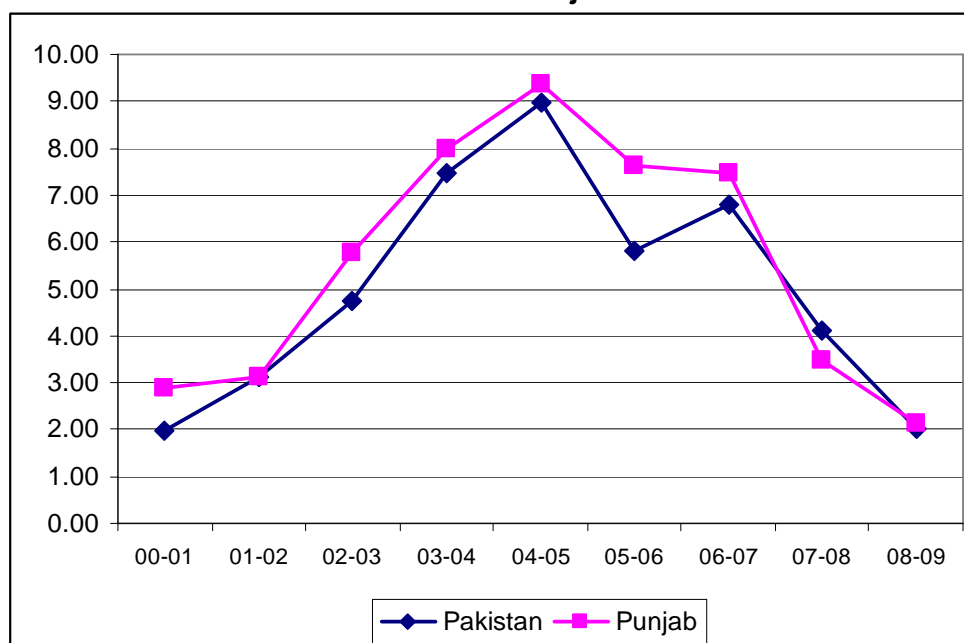
(Million Rupees)

Sector	2007-08			2008-09		
	Pakistan	Punjab	% Share	Pakistan	Punjab	% Share
<b>Agriculture Sector</b>	<b>1149270</b>	<b>610640</b>	<b>53.1</b>	<b>1203308</b>	<b>641671</b>	<b>53.3</b>
i) Major Crops	373275	268521	71.9	401890	290353	72.2
ii) Minor Crops	138860	84971	61.2	143883	84069	58.4
iii) Live stock	601530	250404	41.6	623759	260344	41.7
iv) Fishing	20834	4962	23.8	21319	5003	23.5
v) Forestry	14771	1782	12.1	12457	1902	15.3
<b>Industrial Sector</b>	<b>1390810</b>	<b>812928</b>	<b>58.4</b>	<b>1341031</b>	<b>785519</b>	<b>58.6</b>
Mining and Quarrying	138047	21669	15.7	139856	22217	15.9
Manufacturing	1035797	662281	63.9	1001387	644847	64.4
Construction	129243	82069	63.5	115297	73214	63.5
Electricity, Gas Distribution and Water Supply	87723	46909	53.5	84491	45241	53.5
<b>Services Sector</b>	<b>2864406</b>	<b>1746112</b>	<b>61.0</b>	<b>2968106</b>	<b>1810196</b>	<b>61.0</b>
<b>GDP (Factor Cost)</b>	<b>5404486</b>	<b>3169680</b>	<b>58.6</b>	<b>5512445</b>	<b>3237385</b>	<b>58.7</b>

<sup>1</sup> Speech of Dr. Hafiz A. Pasha in the UNDP Seminar on 'Financing for Pro-Poor Development' held on 13-05-2009 at Pearl Continental Hotel, Lahore

Figure 1 below show the economic growth pattern of the Punjab since 2000-01, the slow down in economic growth is noticeable in the last several years. This has been mitigated to some extent by better than expected agricultural growth which has always been a major source of employment in the rural areas.

**Figure 1**  
**GDP Growth Rates of Punjab and Pakistan**



The downturn is having an impact on Punjab's GDP growth and is reducing economic employment opportunities. This coupled with the fact that Punjab has a very young population demands policies that are pro-growth and financially sustainable. It also demands consistent investments in the social and economic infrastructure of the province which in turn would create competitive advantages for economic investment and growth. However, the challenge of financial sustainability is complicated by the fact that rise in inflation has put pressure on the government for social protection initiatives to safeguard the economically vulnerable and the very poor despite a limited resource base.

Because Punjab's economy is integrated with the national economy it is assumed that the very moderate growth rate forecast for the national economy in the next three years would also be applicable in the case of the provincial government. Details of the macroeconomic forecast for the national economy can be seen in Table 3.

**Table 3**  
**Pakistan's Key Macroeconomic Indicators - Rolling Targets**

(Rs. in Billion)

	Item	Provisional Estimates 2008-09	Budget Estimates 2009-10	Target for	
				2010-11	2011-12
1	Real GDP Growth (%)	2.0	3.3	4.0	4.5
2	Inflation (%)	21.0	9.5	7.0	6.0
		(As % of GDP)			
3	Total Revenue	14.6	14.5	15.1	15.7
4	Tax Revenue	10.5	11.1	11.8	12.5
	FBR Revenue	9.0	9.5	10.3	11.1
5	Total Expenditure	19.4	19.1	19.5	18.8
	Current Expenditure	15.8	15.3	14.7	14.4
	Development Expenditure	2.8	3.8	4.7	4.5
6	Fiscal Deficit	4.3	4.6*	4.4	3.2
7	Revenue Deficit / Surplus	-1.2	-0.8	0.4	1.3
8	Total Public Debt	55.2	54.7	53.4	51.8
9	GDP (Market Prices)	<b>13095</b>	<b>14824</b>	<b>16435</b>	<b>18205</b>

\* An additional 0.3% of GDP or Rs. 50 billion is allocated for IDPs

Source: Medium Term Budgetary Statement 2009-10 – 2011-12, Government of Pakistan, Finance Division, Islamabad

This is for the first time that the Federal Government has officially published a macroeconomic forecast for the next 3 financial years illustrating projected growth rate and tax collection and debt targets. For the provincial government this has provided a more robust basis to forecast its federal resource transfers that comprise more than 85% of its total resources. The growth and inflation projection numbers are also very useful in projecting current expenditure requirements in the MTFF. This data was not available when developing the last MTFF which was largely projected on the basis of trends. As forecasting capability improves in Punjab and fiscal discipline is introduced through the MTFF the provincial government aspires that it would also be able to abide by similar fiscal and economic targets for the province in the future.

### 3. PUNJAB'S FISCAL PERFORMANCE

Punjab's fiscal performance has to be examined both in terms of resources and expenditures. In the past several years these two elements have been showing trends that are unsuitable for sustainable fiscal management. They are briefly examined below:

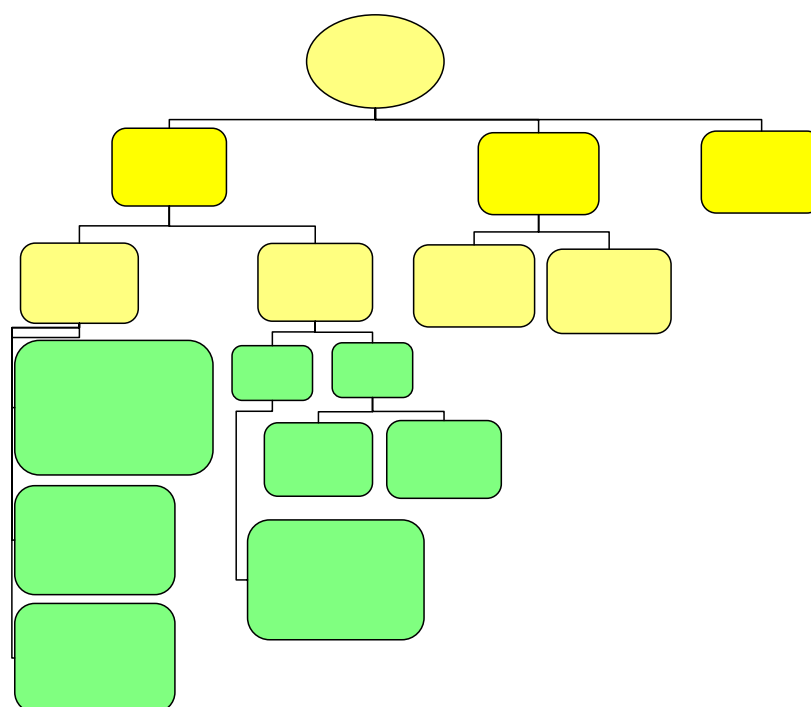
#### **Fiscal Resources**

Fiscal resources comprise the following:

- (i) Federal Transfers
- (ii) Capital Receipts
- (iii) Public Account Financing

#### **(i) Federal Transfers**

Punjab operates within the framework of fiscal federalism, relying heavily on vertical transferred federal taxes through the National Finance Commission Award (NFC). Straight Transfers arising out of royalties on oil and gas fields in the province and hydroelectricity profits from stations located in it are also transferred by the federation. Unlike other provinces this income stream is smaller and not showing any growth since long. The schematic illustrated below shows the various source of financing available to the province.



**(ii) Net Capital Receipts**

Capital Receipts are a financing item which is used to plug the financing gap of the province that is left after deduction of all tax and non tax revenues from total expenditures. Capital Receipts comprise of foreign and domestic borrowing. The receipts are a net figure after deducting principal repayments on previous foreign and domestic debt obligations of the Government of Punjab. Foreign borrowing comprises of both direct budgetary support assistance program and project loans. Utilization of the overdraft facility available to the Government of Punjab from the State Bank of Pakistan in case of liquidity shortfall also forms part of Capital Receipts.

**(iii) Public Account Financing**

Under the provisions of Article 118(2) of the Constitution of the Islamic Republic of Pakistan, all moneys not forming a part of the Provincial Consolidated Fund (comprising the elements mentioned above) as defined by Article 118(1) and which are:

- (a) Received by or on behalf of the Provincial Government; or
- (b) Received by or deposited with the High Court or any other court established under the authority of the Province;

comprise the Public Account of the Province. All receipts and withdrawals from the Public Account are regulated by Act of Parliament or in the absence of such an Act, are determined by rules made by the President / Governor.

The Public Account consists of funds for which the Provincial Government has a statutory or other obligation to account for, but which are not available for appropriation against the general operations of the Government. Therefore, the Public Account consists of a series of accounts, each of which has specific rules governing its operation.

In the past public account resources have been utilized for financing budgetary expenditures which is strictly not correct. However, because the Government of Punjab follows cash based accounting system and has a single consolidated cash account that comprising both budgetary receipts and public account receipts there is likelihood that public account resources are expended for budgetary expenditures whenever there is a resource shortfall. But there are certain budgetary expenditures for example land acquisition deposits, sinking funds, unutilized public ledger accounts that have been transferred from the budgetary side to the Public Account and are strictly speaking not

---

trust liabilities but deferred liabilities. This anomaly distorts reconciliation between accounting and cash expenditures on occasions. For the above reasons the present MTFF projections do not take Public Account as a financing item.

### **Fiscal Trends in Punjab since 2000-01 to 2008-09**

The fiscal trends in Punjab since 2000-01 have gone through different stages. Initially the provincial fiscal picture was of depressed expenditures and weak provincial tax collection and low federal transfers but the fiscal deficit of the province was under control. However, the policy of unrealistically depressing expenditures was taking a toll on social and economic infrastructure of the province and was creating social and infrastructure deficits throughout the decade of the nineties. The government realized that if economic growth is to be ensured these deficits need to be removed. Therefore, from 2002-03 rapid expenditure growth both in current and development expenditures has been witnessed accompanied by a very robust revenue growth in provincial taxes as well as federal tax transfers under the NFC due to an improving economic picture.

During the period from 2002 – 2007 the province was able to finance a larger expenditure portfolio without compromising fiscal sustainability and maintaining a moderate financing gap (fiscal deficit) that was supported by multilateral budgetary assistance and project lending.

From 2007 onwards the downturn in the economy saw decline in both federal and provincial resources but as the government had committed itself to significant development and current expenditures in the economic and social infrastructure of the province from budgetary resources consequent adjustment in expenditures was hard to come by. Bad macroeconomic situation also led to a review by multilaterals of budgetary assistance program to the provincial government and this further aggravated the deficit situation in the last two years. The entire pressure came on the cash balance of the provincial government and the government was constrained to use the overdraft facility from the State Bank of Pakistan to quite a significant extent in the last financial year and entered a period of considerable fiscal stress.

---

**Table 4**  
**FISCAL RESOURCE PERFORMANCE OF THE GOVT. OF PUNJAB**  
**2000-01 to 2008-09**

(Rs. in Billion)

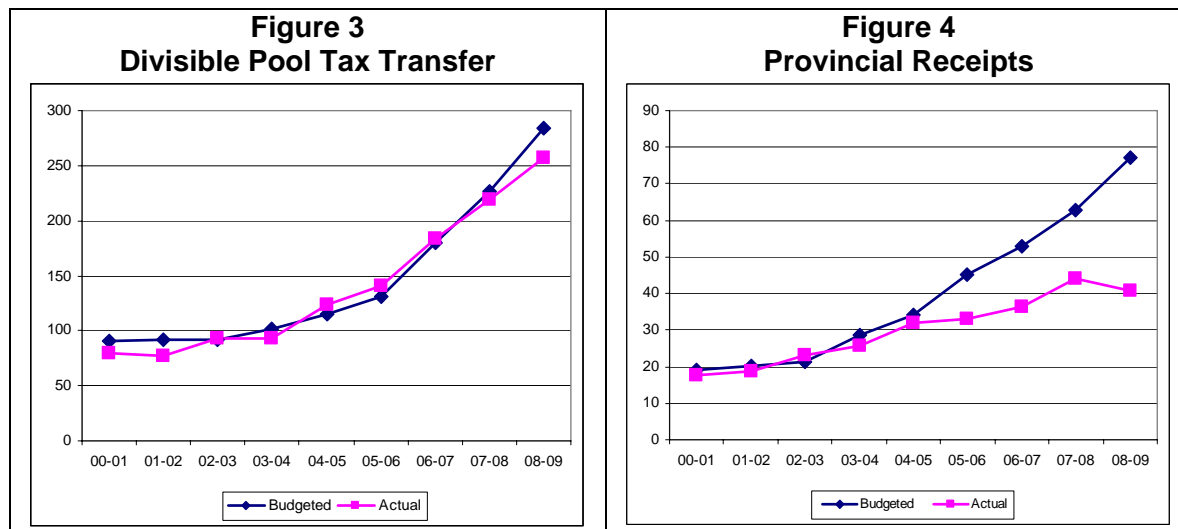
	00-01	01-02	02-03	03-04	04-05	05-06	06-07	07-08	08-09
<b>Current Expenditure</b>									
Budgeted	107.15	108.14	117.35	129.45	141.88	157.53	191.13	243.49	256.95
Actual	93.22	86.84	120.39	119.95	133.97	158.27	205.84	226.16	273.04
<b>Development Expenditure</b>									
Budgeted	21.22	19.63	20.75	30.50	43.44	53.00	100.00	150.00	160.00
Actual	14.71	13.86	15.19	28.36	48.23	84.79	115.16	116.73	145.82
<b>Divisible Pool Tax Transfer</b>									
Budgeted	90.74	91.73	92.16	101.17	115.23	131.12	180.24	226.94	284.64
Actual	80.09	77.17	93.20	92.49	123.39	140.24	183.21	219.28	257.69
<b>Straight Transfers</b>									
Budgeted	2.75	3.92	3.51	3.88	3.42	4.19	6.47	6.14	4.94
Actual	2.89	3.27	3.64	3.79	3.71	6.09	5.81	5.61	4.51
<b>2.5% GST (in lieu of OZT)</b>									
Budgeted	10.00	9.00	-	11.38	10.39	15.90	-	-	-
Actual	10.00	9.00	8.23	8.32	9.08	11.80	-	-	-
<b>Subventions</b>									
Budgeted	-	-	-	-	-	-	3.05	3.74	4.54
Actual	-	-	-	-	-	-	3.05	3.57	4.14
<b>Provincial Receipt</b>									
Budgeted	19.17	20.34	21.35	28.66	34.29	45.17	52.86	62.72	56.06
Actual	17.49	18.90	23.04	25.86	31.82	33.05	36.39	43.95	40.65
<b>Provincial Tax Receipt</b>									
Budgeted	11.86	11.77	12.41	14.09	18.61	25.77	30.34	37.32	40.36
Actual	9.32	9.72	12.37	15.58	21.65	22.61	23.95	23.47	25.05
<b>Provincial Non Tax Receipt</b>									
Budgeted	7.31	8.57	8.94	14.57	15.68	19.40	22.51	25.40	36.61
Actual *	8.18	9.18	10.68	10.28	10.16	10.44	12.43	20.48	15.60

\* The civil accounts for various years report a higher receipt collection from this source. However, to determine real tax effort the figure has been discounted for misclassification i.e. in some years budgetary support has been wrongly classified under tax receipt or receipt of funds from public account back into the Provincial Consolidated Fund which in cash terms does not represent an actual receipt.

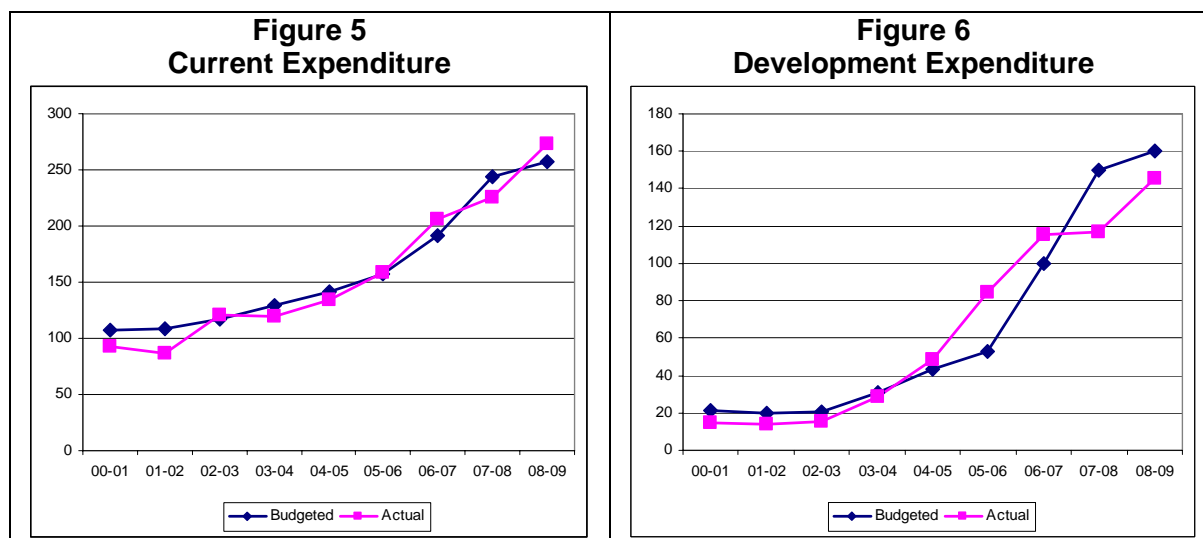
On the resource generation side one can notice a very evident and disturbing trend that is a stagnation of provincial tax collection after some years of moderate growth. This could have had adverse fiscal implications had not the federal revenue transfers under the NFC exceeded the targeted collection during the same period and made up to some extent for the shortfall on the provincial side. The major cause for this growing



distortion has been weak estimation of provincial receipts, lower elasticity as compared to federal revenues and over optimistic projections of privatization receipts which due to poor economic situation could not materialized.



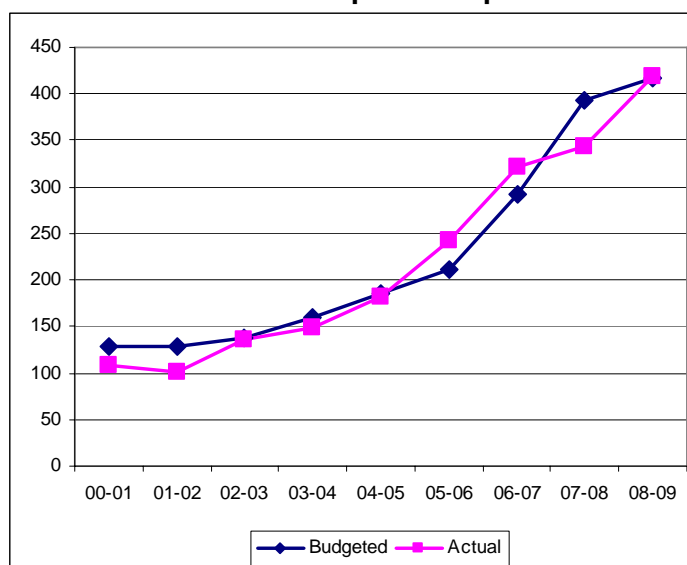
On the expenditure side there was very rapid growth in development expenditures but in the later half of the period this was accompanied by equally rapid growth in current expenditures as in the figures below.



If we view the overall current expenditures against budgeted current expenditures we observe that they have remained to a large extent within the budgetary estimates since the last several years but the rate of increase in them has been significant in the last five years. The main cause for this is the size of the provincial establishment and following of policies of continuous annual pay revisions announced by

the Federal Government every year during the period under consideration. In the last couple of years the current expenditures have exceeded budgetary targets because of higher than expected inflation and social protection initiatives putting pressure on the cash balance position of the province.

**Figure 7**  
**Current and Development Expenditures**



### Widening Financing Gap

The increase in current and development expenditures accompanied by shortfalls in provincial and federal revenue in the last several years has led to an ever widening financing gap which has been covered through external borrowing, budgetary support assistance, drawl on public account and existing cash balances (Table 5). This is evident of longer term fiscal stress in provincial finances and requires structural adjustments in expenditures.

**Table 5**  
**Financing Gap**

(Rs. in Billion)

	00-01	01-02	02-03	03-04	04-05	05-06	06-07	07-08	08-09
Total Resource	110.47	108.35	128.11	130.46	167.99	191.17	228.46	262.41	320.45
Total Expenditure	107.93	100.69	135.58	148.31	182.20	243.06	321.00	342.89	418.86
Financing Gap	2.54	7.66	(7.46)	(17.85)	(14.20)	(51.89)	(92.54)	(80.48)	(98.41)

Unfortunately, the demographics of the province of Punjab, comprising a very young population, demand a high level of expenditures to provide them essential public services. In such circumstances a comprehensive public expenditure review of government programs and efforts at augmentation of revenues is required if the province does not want to fall behind in economic development.

#### **4. MEDIUM TERM FISCAL FRAMEWORK (2009-12)**

This year the MTFF (2009-12) also provides actual total current and budgeted expenditures and against budgeted and actual resources for FY 2008-09 as illustrated in the table 6. It can be seen that the actual revenue surplus in FY 2008-09 (total tax + non tax receipts – current expenditures) was far lower than the estimate on account of significant shortfalls in provincial receipts and federal resource transfers while actual current expenditures exceeded the estimated expenditures during the same period. This in turn put pressure on financing items and the province had to incur a very large overdraft with the State Bank of Pakistan.

The overdraft would have been much larger had it not been for certain expenditures which in the accounting sense were booked as expenditures but did not involve an immediate cash outflow. However this result in deferred expenditures which put pressure on future cash flows.

The estimates for the MTFF period include an element known as operation shortfall which is essentially a margin for shortfall in financing that is likely to occur during a financial year. This is accommodated through operational shortfalls on the development side that usually result because of slow execution and disbursement of funds of various development schemes that may have been conceived in the later part of the financial year or have had problems during the execution phase. The provincial government has already decided that during the first year of the MTFF funds for certain development schemes would be released on the availability of resources. Furthermore, not all funds are released in the first instance as approval processes also take time. Therefore, it is likely that complete financing would be available for properly executed development schemes. Nevertheless, in the outer years of the MTFF the operational shortfall has been reduced to almost a marginal amount.

---

**Table 6**  
**Fiscal Outlook and Financing Requirements of MTFF 2009-12**

(Rs. in Billion)

	Description	Budget 2008-09	Actual 2008-09	2009-10	2010-11	2011-12
1	<b>Federal Resource Transfers</b>	<b>312.922</b>	<b>279.176</b>	<b>337.463</b>	<b>418.294</b>	<b>498.027</b>
	Divisible Pool Transfers	285.008	257.686	321.717	406.081	484.751
	Straight Transfers	4.571	4.227	4.624	4.624	4.624
	Subventions	4.535	4.143	4.658	5.590	6.652
	Federal Grants	18.808	13.120	6.464	2.000	2.000
2	<b>Provincial Resource</b>	<b>76.970</b>	<b>39.237</b>	<b>86.741</b>	<b>80.913</b>	<b>84.746</b>
	Provincial Tax Revenues	40.362	25.048	49.647	52.075	54.623
	Non-Tax Revenues	36.608	14.189	37.094	28.839	30.123
3	<b>TOTAL REVENUE RECEIPTS (1+2)</b>	<b>389.892</b>	<b>318.413</b>	<b>424.204</b>	<b>499.208</b>	<b>582.773</b>
4	<b>CURRENT EXPENDITURES</b>	<b>256.949</b>	<b>273.041</b>	<b>314.873</b>	<b>343.788</b>	<b>371.356</b>
	<i>O/W Subsidies</i>	<i>17.000</i>	<i>17.000</i>	<i>26.700</i>	<i>14.700</i>	<i>14.700</i>
5	<b>Revenue Surplus (3-4)</b>	<b>132.943</b>	<b>45.372</b>	<b>109.331</b>	<b>155.420</b>	<b>211.417</b>
6	<b>Projected Development Expenditures</b>	<b>160.000</b>	<b>145.818</b>	<b>179.129</b>	<b>203.469</b>	<b>226.995</b>
7	<b>Financing Gap (6-5)</b>	<b>27.057</b>	<b>100.446</b>	<b>69.798</b>	<b>43.179</b>	<b>14.128</b>
8	<b>Financing Available</b>	<b>27.057</b>	<b>100.446</b>	<b>40.111</b>	<b>43.120</b>	<b>10.435</b>
	Net Capital Account	13.598	11.486	25.976	28.120	- 4.565
	Net Public Account	1.222	1.150	1.106	-	-
	Foreign Assistance	12.237	15.086	13.029	15.000	15.000
	Available Cash Balance	--	7.945	-	-	-
	Overdraft	--	42.751	-	-	-
	<b>Less Expenditures that did not involve cash outflow (Deferred Liability)</b>	<b>--</b>	<b>22.028</b>	<b>-</b>	<b>-</b>	<b>-</b>
9	<b>Shortfall in Financing (Operational Shortfall (8-7))</b>	<b>--</b>	<b>--</b>	<b>- 29.687</b>	<b>- 0.059</b>	<b>- 3.693</b>
10	<b>Resources Available for Annual Development Program (6+9)</b>	<b>160.000</b>	<b>145.818</b>	<b>149.442</b>	<b>203.410</b>	<b>223.302</b>

## 5. OUTLOOK FOR FISCAL RESOURCES

The Government of Punjab is in the process of adopting a macroeconomic forecasting model as in the case of the Federal Government's MTFF to project its resources for the MTFF in the future. Decision is yet to be taken on whether to adopt the same platform as being used by the Federal Government or have an entirely new model for the province. Therefore, fiscal resource estimation for current MTFF period has been done conservatively to ensure a minimum baseline. For the MTFF 2009-12 the rolling targets of the Federal MTBF indicated in Table 3 have been used for forecasting federal resources.

### Federal Resource Transfers

There is a significant probability that fiscal resource outlook both on the federal side and provincial own resources may change considerably during the MTFF period. In the case of federal resource transfers a new NFC Award is to be announced shortly and the province of Punjab would be arguing for the following:

- (i) Greater vertical transfers to the provinces
  - (ii) Expanding the base of Provincial Sales Tax on Services and including services that are taxed by the Federal Government in the Provincial Sales Tax like telecommunication, utilities etc.
  - (iii) Resolving the issue of collection and distribution of Provincial Sales Tax on Services between the provinces.
  - (iv) Reducing the encroachment on provincial tax bases on property transactions, motor vehicles by the Federal Government by arguing for elimination of federal taxes on them.
  - (v) Asking for substantial powers to borrow domestically (at least Rs. 50 billion during the MTFF period) on the strength of the Provincial Consolidated Fund. Hitherto the Federal Government has not allowed provinces to borrow domestically without its consent.
  - (vi) Resolving the issue of arrears of hydel-electricity profits payable to Punjab under a constitutional provision.
-

### Provincial Resource Generation

Provincial tax collection is extremely weak while the potential for raising provincial resources is high in the province (Table 7). Since the last several years several studies have suggested numerous measures on tax policy and administration side but weak governance structure and lack of continuity in leadership to steer reform have resulted in negligible progress on the ground.

**Table 7**  
**Major Provincial Own Resources**

(Rs. in Billion)

	<b>Budget Estimates</b>	<b>Actual Receipts</b>
	<b>2008-09</b>	<b>2008-09</b>
<b>Provincial Tax Revenue*</b>	<b>40.36</b>	<b>25.05</b>
Property Tax	6.00	2.39
Motor Vehicle Taxes	6.93	4.40
Stamp Duty	10.00	6.85
Land Revenue	4.60	4.65
Registration	3.50	2.19
Others	9.33	4.58
<b>Receipt from Services (Users fee)</b>	<b>13.57</b>	<b>13.93</b>
<b>Extraordinary Receipts</b>	<b>17.12</b>	<b>0.25</b>

The Government of Punjab has now adopted a different approach by launching a comprehensive review of 6 major receipts of the Excise and Taxation Department (E&TD) and the Board of Revenue (BOR) namely Urban Immoveable Property Tax (UIPT), Motor Vehicle Tax (MVT), Professional Tax, Registration Fee, Mutation Fee and Stamp Duty.

To overcome the lack of continuity in steering tax reform Government of Punjab has planned to set up separate 'Policy Support Units' in the E&T and BOR for a consistent research based advice and feed back to the departments on both policy and administration aspects. Tax administration reforms will include process review, improving IT infrastructures, building up the staff capacity, development of a performance management framework / benchmarking and outsourcing of certain tax functions. They are briefly described below:

**(a) Urban Property Tax**

- (i) Launch of properties survey after 8 years
- (ii) Revision of valuation tables after 8 years to be effective from January 2010
- (iii) Including newly developed urban areas in the last 10 years in the jurisdiction of urban property tax.
- (iv) Proposal for reduction in differential between rented and self occupied properties from 1:10 to 1:6
- (v) Review of exemptions on various properties
- (vi) Re-organizing the Excise and Taxation Department on functional lines clearly distinguishing between assessments, collection, valuation and billing.
- (vii) Introducing a system of internal audit.
- (viii) Provision of adequate staff and changing the ratio between low grade staff and high grade officials in favour of the latter.
- (ix) Provision of additional offices and transport facilities
- (x) Explore collection of tax receipts through the entire commercial banking system
- (xi) Replacement of manual systems of bill generation by automated bill generation systems.
- (xii) Introducing performance benchmarks
- (xiii) Improving sharing of information with other tax collecting agencies

**(b) Motor Vehicle Taxation**

Inflation has also eroded the real collection of in the motor vehicle tax during the last five years. While the number of vehicles has increased exponentially, tax collection has stagnated. It is proposed that the motor vehicle tax rate will be increased keeping in view the prevailing economic climate and the purchasing power of the potential buyers. Other administrative measures include:

- (i) Review of payment of annual token tax through the post office system and replace it with collection through the banking system that is more computerized.
-



- (ii) Open more satellite offices for motor vehicle taxes in order to facilitate the taxpayer.
- (iii) Establish a database of vehicles in Punjab which so far does not exist and prevents monitoring of token tax collection and identification of defaulters.
- (iv) Ensure enforcement through on spot checking by traffic wardens.

**(c) Stamp Duty/Registration Fee/Mutation Fee**

A proposal is under consideration to combine the registration fee and the stamp duty as one tax. The underlying motive of combining these two levies is to bring the cooperative housing societies in to the tax net as presently they are exempted from the registration fee. The Finance Department is also of the view that property transactions can only be a source of adequate revenue if the overall burden of taxes does not discourage reporting true value. However, at the moment property transactions in urban areas are being taxed at a rate of 6% if we include all taxes which is considerably high and encourages under valuation of properties. A better alternative would be introduction of a Capital Gains Tax for which necessary legislation needs to be formulated so that it is least discretionary and transparent. On the administrative reform side following steps are being taken:

- (i) Devising proper method of valuing transactions and having valuation tables close to market value.
  - (ii) Valuation tables also need to account for valuation of building structures.
  - (iii) Record of Rights in rural areas is out dated and needs to be updated.
  - (iv) Increase the number of the Stamp Inspectors by having one Inspector per district to ensure 100% audit of all stamp transactions.
  - (v) Remove duality of control between the district governments and provincial government of tax collection officers that is resulting in weak accountability structures.
  - (vi) No tax policy forum exists in the Board of Revenue that can make reasonable tax potential and collection projections.
-

- (vii) A human resource policy based on adequate staffing, objective appraisals, channel of promotions and rewards for performance needs to be developed in the Board of Revenue.
- (viii) Registration record needs to be computerized to facilitate monitoring as well as taxpayer facilitation.

**(d) Professional Tax**

Real professional tax collection has also gone down due to inflationary pressures. Punjab Government is considering abolishment the professional tax and introducing the provincial GST on services, with the concurrence of the Federal Government.

**Revision of User Fees and Other Levies**

The provincial government is charging a number of user fee for provision of services and other regulatory fees and levies. Brief details of this are available in the Statistical Annexure to this MTFF. While a lot of examination has been done of provincial taxes there has been no review or examination of the rationale of user fee and other such levies of the provincial government. This requires a professional assessment based on the cost of services being provided by the government in return for the fee being collected and to examine if the collection level is realistic and covers at least a part of the cost of service provisions. In the immediate future a study needs to be conducted of this lesser explored area of resource generation.

**Extraordinary Receipts**

Extraordinary receipts primarily comprise privatization receipts and cannot be considered a regular source of revenue. However, since the privatization process has been halted for the last 5 years there is a back log of properties (comprising primarily of land) that can be disposed of by the provincial government. The provincial government during the MTFF period would raise the level of the Privatization Board to that of a statutory body by passing necessary legislation and equip it with capacity and resources to carry out valuation of government assets and successfully sell of these assets in the market.

---

## 6. OUTLOOK FOR EXPENDITURES

In the preceding financial year 2008-09 current expenditures have exceeded the budgetary estimates primarily on account of security related imperatives of the provincial government and excess pension disbursement as can be seen from the functional classification table 8. The disbursal of subsidies has within the budgetary estimates however as this was being disbursed through the Industries Department reallocation of resources was made to it for disbursement of subsidy and the excess expenditure reported on this count is purely on account of internal re-appropriation.

### **Expenditure Management Strategy**

Shrinking fiscal space and increasing outlays require a prudent expenditure management strategy. In the last MTBF document for 2009-10 it was argued that a prioritization of expenditures was required to identify fiscal space within the same budgetary allocation. However, the continuing fiscal stress that the province has been experiencing requires a more deep intervention on the expenditure side. Therefore, the expenditure management strategy would comprise the following:

- (i) A comprehensive Expenditure Review of the province
  - (ii) Using Public Private Partnership framework where infrastructure projects would be financed through viable PPP agreements between the private sector and the government mitigating the immediate burden on government budgetary resources.
  - (iii) Real capitalization of the Pension and GP Funds to save on the future Pension and GP Fund liabilities under a properly designed funding strategy.
-

**Table 8**  
**Current Expenditure FY 2008-09 (Account No. I up to 30.06.2009)**

(Rs. in million)

FUNCTION		BE 2008-09	Expenditure up to June-09
<b>A</b>	<b>CURRENT REVENUE EXPENDITURE</b>	<b>256,948.656</b>	<b>273,040.812</b>
<b>01</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>140,340.495</b>	<b>148,240.964</b>
	011 Executive & Legislative Organs, Financial and Fiscal Affairs (Including debt servicing and pension)	33,030.758	38,825.009
	014 Transfers	* 106,482.966	** 108,189.634
	015 General Services	824.953	1,226.130
	019 General Public Services not Elsewhere Defined	1.818	0.191
<b>03</b>	<b>PUBLIC ORDER AND SAFETY AFFAIRS</b>	<b>37,052.068</b>	<b>46,428.734</b>
<b>04</b>	<b>ECONOMIC AFFAIRS</b>	<b>38,510.065</b>	<b>33,421.216</b>
	041 General Economic, Commercial & Labour Affairs	121.155	139.824
	042 Agri. Food, Irrigation, Forestry & Fishing	30,445.019	15,938.764
	044 Mining and Manufacturing	3,347.157	12,448.302
	045 Construction and Transport	4,583.802	4,880.739
	047 Other Industries	12.932	13.587
<b>05</b>	<b>ENVIRONMENT PROTECTION</b>	<b>34.060</b>	<b>37.662</b>
<b>06</b>	<b>HOUSING AND COMMUNITY AMENITIES</b>	<b>2,625.019</b>	<b>1,625.043</b>
	061 Housing Development	1,802.637	701.804
	062 Community Development	252.917	292.643
	063 Water Supply	569.465	630.596
<b>07</b>	<b>HEALTH</b>	<b>11,024.703</b>	<b>14,877.177</b>
<b>08</b>	<b>RECREATION, CULTURE AND RELIGION</b>	<b>663.823</b>	<b>1,093.575</b>
<b>09</b>	<b>EDUCATION AFFAIRS AND SERVICES</b>	<b>25,272.437</b>	<b>25,506.210</b>
	092 Secondary Education Affairs and Services	-	12.432
	093 Tertiary Education Affairs and Services	19,976.091	15,266.160
	094 Education Services Not definable by level	71.712	94.552
	095 Subsidiary Services to Education	109.495	106.586
	097 Education Affairs, Services Not	5,115.139	10,026.480
<b>10</b>	<b>SOCIAL PROTECTION</b>	<b>1,425.986</b>	<b>1,810.231</b>
<b>TOTAL CURRENT REVENUE EXPENDITURE</b>		<b>256,948.656</b>	<b>273,040.812</b>

\* It Includes estimates of Rs.88,099.853 million as resources to District Governments.

\*\* It Includes Rs.90,758.712 million transferred to A/c. No.IV. as resource to District Governments.

**Source: Civil Accounts**

### **Expenditure Review of the Provincial Government**

Usually in times of fiscal stress the bigger expenditure items like establishment cost etc. are targeted to remove the fiscal stress but the nature of the fiscal problem in Punjab is not transitory and the Finance Department would not argue for recruitment freeze, retrenchments or across the board cuts because the problem in expenditures is more of a structural nature. The area to be examined are the factors that have contributed to the growing size of establishment and carefully examine the programs / projects with respect to expenditures and desired outcomes. Without controlling the proliferation of the programs and activities with no linkage to policy priorities the long term structural problems in the expenditures of the Punjab would remain. Furthermore, the integrity of expenditures and the overall level of expenditure control also need to be reviewed before going for drastic measures. Advocating across the board cuts may compromise important program and result in a larger problem in the future. The distinction between core and non core expenditures is also misleading on occasions when important capital outlays are deferred at the risk of compromising service delivery to the citizens and reducing life of government assets.

The Finance Department would suggest a comprehensive Public Expenditure Review that examines if revenues are being generated in an equitable and sustainable manner and fiscal deficits are manageable and consistent with economic growth objectives. It would ask for evaluation of public expenditure priorities across various functions and examine if the expenditures are resulting in the desired outcomes. Finally, it would suggest that the expenditure review takes in account the institutional arrangement with respect to public spending and make recommendation for improving them.

### **Debt Management Strategy**

In the medium term due to discharge of past liabilities and emerging contingent liabilities on account of Punjab Provincial Cooperative Ltd. and Bank of Punjab the provincial government would be reliant on additional domestic and foreign borrowing. Furthermore, the creation of capital assets through the development projects would require that the domestic borrowing is activated as a source of financing to relieve the pressure on other budgetary resources and commit these to other priority expenditures.

---

Therefore, the overall debt stock is expected to increase on account of the following factors:

- (i) Projected foreign borrowing from multilaterals to meet the financing requirements
- (ii) Restructuring of the overdraft used by the provincial government in the preceding financial year into a medium term loan of 4 years with quarterly interest payments at T-Bill rate. Expected size of this restructuring is approximately Rs. 50 billion which is to be finalized with the State Bank of Pakistan. The State Bank of Pakistan would also issue a new overdraft limit to the provincial government with more stringent control on cash flows if the new limit is exceeded.
- (iii) During the upcoming National Finance Commission deliberations the provincial government is expected to request for domestic borrowing limits from the capital markets to finance its expenditures. During the MTFF period the size of this financing is expected to be Rs. 50 billion.

**Table 9**  
**Total Debt Stock and Interest Payments of Punjab**

(Rs. in Billion)

	2008-09	2009-10	2010-11	2011-12
Domestic Debt	47.86	115.47	116.91	108.11
Foreign Debt	339.60	339.60	368.44	382.79
<b>Total Debt Stock</b>	<b>387.46</b>	<b>455.07</b>	<b>485.35</b>	<b>490.90</b>
<b>Interest Payments *</b>	<b>13.36</b>	<b>13.800</b>	<b>21.608</b>	<b>25.100</b>

\* Includes interest accrued on GP Fund contributions

It is evident from the above table that the composition of debt in Punjab is going to undergo a change in favor of domestic borrowing which would carry at shorter tenor and a higher interest rate resulting in higher interest payments. However, the fluctuations in the exchange rate would not affect the domestic debt stock.

## 7. FUNDING STRATEGY FOR THE PENSION AND GENERAL PROVIDENT FUND

Increasing contingent liabilities have been identified as one of the major causes of concern for developing countries. These liabilities, if not managed prudently, can lead to a financial crisis. For the Punjab Government, Pension and General Provident Fund (GP Fund) are the main contingent liabilities. Accrued pension liability is currently estimated to be around Rs. 598 billion as on 30.06.2009 (Rs. 515 billion as on 30.06.2008) and GP Fund liability is close to Rs. 80 billion as on 30.06.2009 (Rs. 70 billion as on 30.06.2008). Not only are these accrued contingent liabilities increasing, but their claim on budgetary resources is growing more rapidly than revenue resources. These growing expenditures will crowd out resources for other priority expenditures in the future.

**Table 10**  
**Estimated Expenditure on Pension and GP Fund**

(Rs. in Billion)

Year	Pension	Commutation	GP Fund	Total
2008-09	14.7	4.0	3.7	22.4
2013-14	25.7	9.6	6.8	42.1
2018-19	47.7	19.5	14.6	81.8
2023-24	92.2	38.6	32.0	162.8
2028-29	177.4	72.2	58.1	307.7
2033-34	283.3	60.3	59.3	402.9
2037-38	385.6	60.2	73.1	518.9

Source: Actuarial valuation, 2009

In 2003, the Government of Punjab created a working group to discuss ways to address the growing Pension and GP Fund costs and liabilities. One of the recommendations of the working group was to start funding Pension and GP Fund liabilities in line with practices common in the private sector. One of the first steps to initiate the funding approach was the passage of the Punjab Pension Fund Act by the provincial assembly in September 2007. Based on an initial actuarial assessment of the pension liabilities, a funding strategy was prepared and presented with the MTBF 2007-09. The main aim of the strategy was to accumulate enough capital in the Pension Fund, so that the fund would be able to cover approximately 30% of pension expenditure from the financial year 2015-16, thereby creating significant fiscal space for other priority expenditures.

The funding strategy 2007 was divided into two parts. The first part was to build up the Pension Fund size to Rs. 50 billion from 2007 to 2011 and beyond 2011 the government would set aside funds under a formula linked to basic pay allocations annually for Pension Fund capitalization. It was expected that the size of the fund would be Rs. 100 billion by 2015. The expected budgetary support from the Punjab Government Efficiency Improvement Program (PGEIP) was to facilitate the rapid capitalization of the fund over the initial period.

This strategy was, however, difficult to follow due to severe economic crisis and slow down in resource generation faced by Pakistan and the province during the last 2 financial years which saw almost all the macroeconomic variables (including fiscal deficit, balance of payments, inflation) worsening, leading to decrease in GDP growth from 7% in 2006-7 to around 2% in 2008-9. The deteriorating law and order situation further reduced the cash inflows due to decrease in domestic and foreign investment accompanied by an increase in internal security related expenditures.

In view of the changed circumstances, the Government of the Punjab will only be able to capitalize the Pension Fund by Rs. 6 billion in 2009-10, raising the total contributions in the fund to Rs. 12 billion by September, 2009. This calls for a new and more conservative funding strategy taking into account the current economic environment.

### **Funding Strategy 2010-39**

The main objective of the funding strategy is to ensure that the explicit Pension and GP Fund liabilities are paid without seriously compromising other expenditures in the future. In this respect priority would be given to the more harder liability of the GP Fund which can easily be fully funded in a number of years and taken of the budget. The funding will happen on a regular, annual basis to instill discipline in addressing the growing costs and accrued liabilities.

The 2010-39 funding strategy aims to:

- (i) build up reasonable pension assets during the next 5-10 years so it can smoothen pension benefit payments from the budget by paying any expected and unexpected spikes in pension expenditures through the earnings of the Punjab Pension Fund, and/or creating fiscal space to meet
-



partial pension outgo, if needed. The funding would be available from provincially generated resources.

- (ii) The government would transfer equivalent amount from the Provincial Consolidated Fund to the annual employees' GP Fund contributions every year and in addition would amortize past arrears of GP Fund annually from the Provincial Consolidated Fund for the next 30 years.

During the initial 5 years, contributions will be relatively limited, in anticipation that it will take a few years before the economy will fully recover, and the government is expected to have greater resources to spare for the funding of the Pension and GP Fund liabilities. The table below illustrates the funding strategy for the next five years:

**Table 11**  
**Funding Strategy 2010-15**

(Rs. in Billion)

Financial Year	Annual Regular Contribution deducted from Salaries	Past GP Fund Liability Amortization Installment	Total Amount of Pension Fund Contribution	Total Contribution
2010 – 11	5.0	2.0	2.0	9.0
2011 – 12	5.0	2.0	2.0	9.0
2012 – 13	6.8	3.0	3.0	12.8
2013 – 14	7.5	3.0	3.0	13.5
2014 – 15	8.3	4.0	4.0	16.3

After 2015-16, in case of pensions, the funded amount will be a percentage of the estimated basic pay, which is the basis of determining pension payments. Each year from 2015-16 onwards, 5% of the basic pay budgeted for the provincial employees will be contributed to the Punjab Pension Fund.

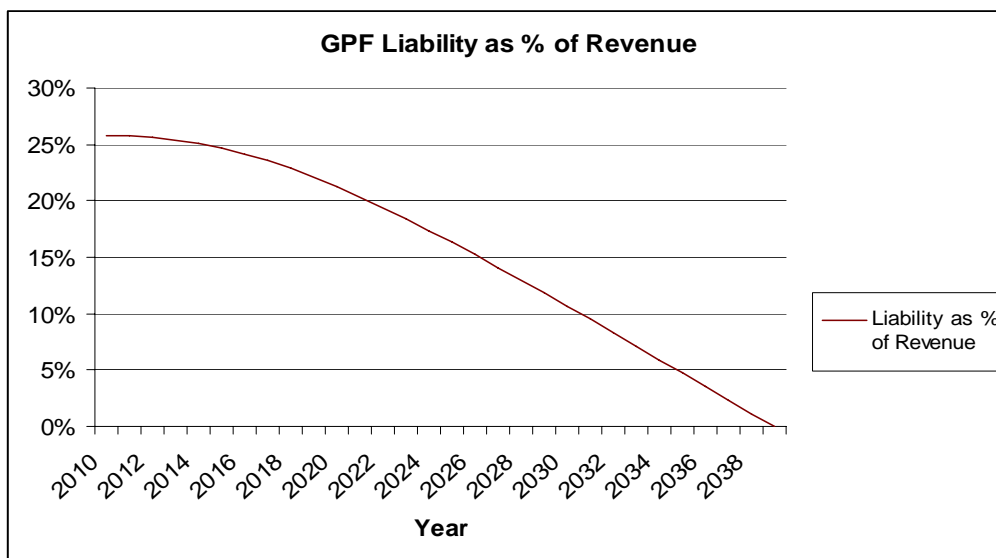
### **Funding Strategy 2016-2039**

- Annual GP Fund contributions, deducted from employees' salaries
- Past GP Fund liability amortized over 30 years (from 2010-2039)
- Pensions: 5% of basic pay budgeted of provincial employees in a financial year

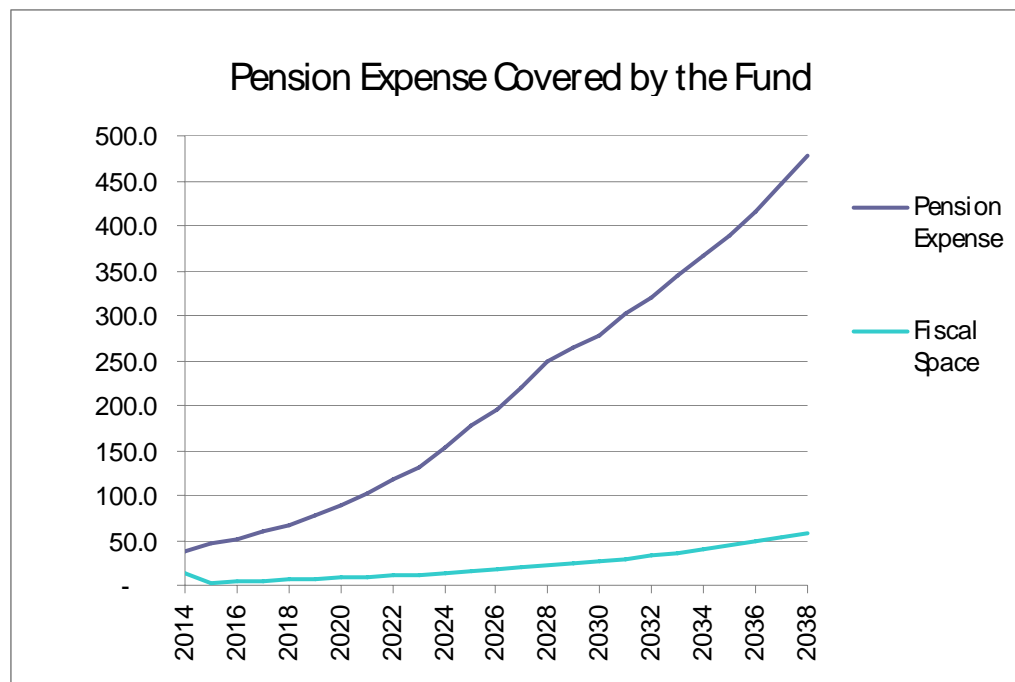
### Impact of funding strategy

Over the next 30 years, the GP Investment Fund would have generated enough resources to set off the GP Fund liability of the government completely from the budget. The government would continue transferring equivalent amount to the annual GP Fund contributions to the GP Investment Fund, from which the GP Fund benefits will be paid back through government accounts directly to the beneficiary. This payment process would be strengthened by improvements in the GP Fund record keeping and administration.

Following graph reflects the reduction in GP Fund liability as percentage of Punjab Government Revenue over 30 year period.



In the case of pensions, fiscal space of Rs12.2 billion will be generated by 2014-15, which equals 32% of the total pension expense of the same year. The fiscal space generated from 2015-16 and onwards covers each year 7% to 12% of the expense during the next 25 years. The result is illustrated in the following graph.



These contributions to the pension and GP fund will reduce the financial burden on the current expenditure in the coming years. As the economic situation improves, Government may consider to revise the funding strategy and to allocate more funding to cover these contingent liabilities. It is important to note that while the overall size of the pension liability is very large to allow for complete funding but the fiscal space generated through this capitalization would be sufficient for many priority expenditures of the province and could also be used for servicing development loans for infrastructure projects.

## 8. INFRASTRUCTURE FINANCING GAP IN PUNJAB

Punjab, with a population of more than 87 million, is facing the challenge of accelerating and sustaining economic growth and alleviating poverty. To address this challenge, Government of the Punjab (GoPb) has come up with a robust economic growth strategy and is aiming for an economic growth of about 7-7.5%<sup>2</sup>. The potential significance of infrastructure in facilitating economic growth and poverty alleviation has long been recognized all over the world. By ensuring availability of energy, lowering the cost and time of movement of goods and services, through better communication facilities, where they can be used more efficiently and fetch a higher price, infrastructure development adds value and spurs economic growth. Over time this process results in increasing the size of markets, which is a precondition for realizing economies of scale at the level of a business enterprise. This, in turn, attracts private investment, fostering private sector development. If however, infrastructure is not developed at the requisite pace or the infrastructure stock depletes economic growth is stalled and enters a vicious cycle of crumbling infrastructure and lower growth that manifest itself in power shortages, traffic congestion, high transport costs and other infrastructure bottlenecks.

### Regional Trends

International examples shed some useful light on this phenomenon. The People's Republic of China, for instance, has avoided such infrastructure bottlenecks by investing more than 12% of its GDP in infrastructure to sustain the dynamic economic growth of 9-11% per annum<sup>3</sup>. The World Bank estimates that a 1% increase in a countries infrastructure stock is associated with a 1% increase in the level of GDP<sup>4</sup>.

Before the Asian financial crisis of 1997, Indonesia had been investing about 6% or more of its GDP to sustain the long-term economic growth of 8% per annum. During the period 2000-2007, however, infrastructure spending fell to 2%-3% of GDP, and economic growth slowed down. As sufficient spending in infrastructure is considered a pre-requisite for economic growth, the Indonesian government embarked on significantly increasing private sector participation so that infrastructure investments rise to at least

---

<sup>2</sup> THE PUNJAB: A Strategy for Accelerating Growth and Improving Service Delivery 2009

<sup>3</sup> Toolkit for Public Private Partnerships in Roads and Highways, Public Private Investment Advisory Facility, World Bank 2008.

<sup>4</sup> Toolkit for Public Private Partnerships in Roads and Highways, Public Private Investment Advisory Facility, World Bank 2008.

---

6% of GDP again<sup>5</sup>. The World Bank however, estimates Indonesia's infrastructure investment needs at 7-9% of GDP<sup>6</sup>. According to a study undertaken by Asian Development Bank, East Asia on an average needs to spend approximately \$162 billion a year over the next five years – or roughly 6.2% of its GDP annually – on electricity, telecommunications, water and sanitation, and major transport network<sup>7</sup>. These estimates take into account both investment as well as maintenance of existing infrastructure. In the meeting of these needs, it is estimated that 65% would take the form of new investment, with the remaining 35% channeled towards maintenance of existing assets. Another report projects the estimated annual infrastructure investment needs for East Asia for 2005-2010 at 3.6% of GDP for middle-income countries, 6.3% for low-income countries and 6.9% for China<sup>8</sup>.

### **Infrastructure Needs of Punjab**

Government of Punjab realizes that there is a close correlation between infrastructure spending and economic growth. Although there has been no exclusive study on Punjab or Pakistan, highlighting future infrastructure needs and gaps, keeping in view the dire needs of the province and in line with the international best practices, Government of Punjab also is desirous of spend at least 6% of the provincial GDP on infrastructure spending, to meet the targets set in Punjab's Economic Growth Strategy.

Punjab is a unique province because of its large population, large geographical area and distribution of its population in rural and urban areas. The province is industrialized but has a very strong agricultural base. 35% of the population is concentrated in five major cities of the Punjab located across the province resulting in rapid increase in motorized traffic both at the intra-city and inter-city level. At the same time it has an agricultural hinterland with vast rural population that demands accessibility to reliable transport and communication facilities for agricultural produce. Industrial

---

<sup>5</sup> Proposed Program Cluster, Loans, Technical Assistance Grant, and Administration of Grant from the Government of the Netherlands Republic of Indonesia: Infrastructure Reform Sector Development Program; Report and Recommendation of the President to the Board of Directors, Asian Development Bank, 2006.

<sup>6</sup> Summary of Proposed Investment - PT Indonesia Infrastructure Finance Facility; International Finance Corporation;  
<http://www.ifc.org/ifcext/spiwebsite1.nsf/1ca07340e47a35cd85256efb00700cee/AFB89FEB9F8217AF852575920060D1CB>

<sup>7</sup> Connecting East Asia; A New Framework for Infrastructure, Asian Development Bank, Japan Bank for International Cooperation and The World Bank; 2005

<sup>8</sup> Yepes, Tito. 2004. "Expenditure on Infrastructure in East Asia Region, 2006-2010."

---

clusters located in Central and North Punjab with very strong export orientation requiring just-in-time operations also demand world quality infrastructure facilities.

Another critical consideration highlighting the need for adequate infrastructure investments is the rapid increase in the level of urbanization of Punjab. This has increased from 17.4% in 1951 to 31.36% in 2006<sup>9</sup>. In 2006, the urban Punjab had a population of 27.4 million out of a total of 87.5 million<sup>10</sup>. This increase in urban population has further underscored the need to invest in urban services infrastructure such as water supply and sanitation, urban transportation, etc.

Past decades of neglect and depressed expenditures on infrastructure have resulted in the current dismal state of infrastructure in Pakistan necessitating targeted spending on infrastructure. While there is no recent study on future infrastructure needs of Punjab, the current infrastructure indicators provide clearly demonstrate the large deficiencies in infrastructure. Currently, about 45% of population across Pakistan has no access to electricity<sup>11</sup>. Because of insufficient power generation capacity, even those with access suffer from widespread load shedding. The lack of electricity is exacerbated by excessive transmission and distribution losses of about 25%<sup>12</sup>. Although power generation and distribution primarily lie within the federal government's ambit, the current situation has necessitated Government of Punjab to take necessary measures for power generation within the restrictions imposed by National Electric Power Regulatory Authority (NEPRA). In transport sector, the growing volume of traffic is putting tremendous pressure on the already weak road infrastructure, which in turn is causing the roads to further deteriorate resulting in a sharp increase in traffic congestion. The number of vehicles is increasing at about 12% per year in the five major cities of Punjab, surpassing the capacity of existing road network and leading to road congestion<sup>13</sup>. In housing sector, Punjab currently has 10.6 million housing units with a backlog of 2.4 million, which translates into the need to build 330,000 units annually on average, if the backlog is to be cleared by 2020<sup>14</sup>. In water supply and sanitation sector,

---

<sup>9</sup> Punjab Economic Report 2007, Punjab Economic Research Institute

<sup>10</sup> Ibid

<sup>11</sup> Report and Recommendation of the President to the Board of Directors on the Proposed Multi-tranche Financing Facility to Islamic Republic of Pakistan for the Power Transmission Enhancement Investment Program, November 2006; Asian Development Bank

<sup>12</sup> Report and Recommendation of the President to the Board of Directors on the Proposed Multi-tranche Financing Facility to Islamic Republic of Pakistan for the Power Distribution Enhancement Investment Program, August 2008; Asian Development Bank

<sup>13</sup> Punjab Economic Report 2007, Punjab Economic Research Institute

<sup>14</sup> Punjab Economic Report 2007, Punjab Economic Research Institute

---

the problem is also quite acute<sup>15</sup>. Almost 47% population in Punjab has limited access to water and relies on distant and unsafe water sources, resulting in a high prevalence of infant diarrhea and mortality due to polluted water. Education sector infrastructure needs a lot of improvement as currently it has dilapidated facilities across Punjab while in health sector, as per Pakistan Integrated Household Survey (2001-02), only 3% of rural households have access to Government hospitals, 4% to RHCs, and 18% to BHUs, highlighting the need to build new facilities<sup>16</sup>.

### **Existing Spending on Infrastructure**

Medium Term Development Framework (MTDF) 2009-12 lays out an allocation of Rs. 47.55 billion for 2009-10 and projects an estimated public sector expenditure of Rs. 123.6 billion for infrastructure development during 2010-12, including Rs. 63.6 billion for roads, Rs. 26.5 billion for irrigation, Rs. 15 billion for public buildings and Rs. 18.5 billion for urban development<sup>17</sup>. However, this estimated expenditure is meager compared to the ever-growing needs of the province. For instance, Lahore Ring Road alone is expected to consume Rs. 69 billion of budgetary resources during the MTFF period. Similarly, Rawalpindi Ring Road II requires an estimated funding of Rs. 20 billion<sup>18</sup>. The proposed Kharian-Sialkot-Lahore Motorway to link the 'Punjab Engineering Triangle' of Lahore, Sialkot and Gujrat will cost approximately Rs. 52 billion<sup>19</sup>. Apart from these mega projects, water supply and sanitation infrastructure in Punjab's sprawling urban centers, has deteriorated over the past few decades and needs major up-gradation. The urban development allocations in the development programs during the period and beyond are in excess of Rs. 49 billion that is to be provided through budgetary resources to autonomous urban development agencies in the province.

Broadly, the infrastructure financing is critically needed in the following sectors in Punjab:

- Transport
- Energy
- Water supply and sanitation

---

<sup>15</sup> ADB Completion Report; Pakistan: Punjab Community Water Supply and Sanitation Sector Project; June 2008

<sup>16</sup> Punjab Economic Report 2007, Punjab Economic Research Institute

<sup>17</sup> Medium Term Development Framework 2009-12, Government of Punjab

<sup>18</sup> Deputy Director (Planning); Rawalpindi Development Authority

<sup>19</sup> Brief on Kharian Sialkot Lahore Motorway, Project Management Unit, C&W Department, Government of Punjab

---

- Education and health infrastructure
- Urban services

### Infrastructure Investment Gap

Punjab's GDP accounts for more than 58% of the national GDP<sup>20</sup>. In fiscal year 2006-07 Punjab's GDP grew at 7.8%. The infrastructure investments have hovered around 1.3 to 1.4% of the GDP. But by international standards this is still very low. Table 12 makes a rough calculation based on the projected national GDP (at market price) and assuming that Punjab's provincial GDP is 58% of the national GDP. One will notice that even if we take into account both provincial and federal investments in infrastructure in Punjab against an infrastructure investment target of 6% of provincial GDP there would be an infrastructure investment gap of Rs. 400 – 500 billion to be filled up during the MTFF period every year. Obviously these are not accurate calculations and have very simplifying assumptions but the extent of the investment gap is staggering no matter what approach we adopt in calculating it.

**Table 12**  
**Projected Infrastructure Investment Gap 2009-2012**

(Rs. in billion)				
No.		2009-10	2010-11	2011-12
1	National GDP (at Market Price) *	14,824.00	16,435.00	18,205.00
2	Punjab's GDP (Market Prices) assuming 58% of National GDP	8,597.92	9,532.30	10,558.90
3	Projected Provincial Public Sector Expenditure on Infrastructure Development (including Special Infrastructure)	73.55	86.00	95.60
4	Estimated Projected Federal Public Sector Expenditure on Infrastructure Development in Punjab	55.39	62.44	70.40
5	Total Projected Public Sector Expenditure on Infrastructure Development in Punjab (3 + 4)	128.94	148.44	166.00
6	Infrastructure Dev. Exp as % of GPP (5 of 2)	1.50%	1.56%	1.57%
7	Needed Infrastructure Investments (@ 6% of GPP)	515.88	571.94	633.53
8	Infrastructure Gap (7 minus 5)	386.94	423.50	467.53

\* Medium Term Budgetary Statement 2009-10 – 2011-12, Government of Pakistan, Finance Division, Islamabad

<sup>20</sup> Punjab Development Statistics 2008



### **Options for Financing this Gap and Improving Private Participation in Infrastructure**

The projected infrastructure investment gap is quite substantial in its magnitude and Government of Punjab realizes that it does not have adequate resources to bridge the infrastructure financing gap on its own. This realization underscores the need to tap into other resources, such as promoting private investments, private sector participation and other innovative means of resource generation. Therefore, Government of Punjab is committed to:

- creating an enabling environment where private sector can flourish and invest in selected sectors such as housing, telecommunications, etc;
- developing a comprehensive public-private partnership framework to boost private sector's interest in traditionally public-sector dominated areas such as roads, energy, water and sanitation etc;
- looking for other mean of financing this gap through domestic borrowing etc.

Government of the Punjab is fully cognizant of the fact that the private investors have historically been shying away from investing in partnership with the government due to political instability, frequent change of governments and unstable investment environment due to absence of relevant regulatory frameworks. Government is therefore developing a comprehensive PPP framework to ensure continuity of policies and legal support. This framework includes a PPP policy, PPP law, PPP guidelines and provides for requisite institutional support in the form of a dedicated PPP Cell housed in Planning and Development Department.

While in the medium term the private sector would be attracted towards longer term investment in infrastructure but at the moment the financial sector traditionally has been shy to invest in anything beyond 8 – 10 years tenor in infrastructure. This is a problem with the financial sector and would take time to resolve as the government attracts private investors towards viable PPP projects. In the meantime multilaterals would have to facilitate and encourage longer gestation PPP ventures in infrastructure. Setting up of viability gap funds, guarantees etc. are options that need to be explored along with our multilateral partners.

---

Besides public-private partnership, the other options to bridge this infrastructure financing gap may include public borrowing. However, the government should carefully consider any such step to contain future contingent liabilities.

The PPP framework along with other measures taken by the government, to develop an enabling environment, are likely to attract a host of investors, resulting in substantial investments in infrastructure, reducing the projected infrastructure financing gap and diminishing the immediate burden on the budget. In view of the above, PPP appears to be the most viable option for financing this gap.

## **ANNEXURES**

---

## SECTOR POLICIES, OBJECTIVES AND GOALS

### SOCIAL SECTOR

#### EDUCATION

##### Strategy

- Increase budget allocations for Education
- Improve the training and capacity building of teachers and education managers
- Increase accountability
- Recruitment on merit
- Flexibility to school administration to reward teachers who produce better results
- Ensured the mismatch that skills imparted in education match market requirement especially in the sciences

#### SCHOOL EDUCATION

##### Strategy

To provide quality education through different interventions like capacity building of teachers and education managers; continued assessment of learning achievement through examinations; provision of free quality text books; stipends to girl students; enhancing local accountability by empowering school councils.

##### TARGETS

Intervention	Targets 2008-09	Achievements 2008-09	Targets		
			2009-10	2010-11	2011-12
Establishment / Up-gradation of Schools	1050	1100	900	1200	1400
Training of School Teachers and Managers	122,087	120,000	122,100	122,300	122,400
Provision of Computers in 4286 High / Higher Secondary Schools in Punjab	-	-	4,286	144	-
Establishment of Centers of Excellence & Daanish Schools in Punjab	-	-	234	4,330	-

#### New Strategic Interventions

##### **Daanish School System**

- To provide quality education to most deprived and marginalized segments of the society.
- To combine the best features of traditional education and modern learning paradigm with focus on science subjects.

90 Daanish Schools will be established and 144 existing schools will be converted into Centers of Excellence. Major components of the scheme include (a) Provision of infrastructural facilities (b) Free boarding and lodging facilities (c) Establishment of science and I.T. Labs (d) Establishment of Libraries and (e) Provision of transport facilities.

### **Provision of Equipment for Vocational Training in 1050 High Schools:**

To equip the students with market based skills, it has been proposed to provide skill development courses in secondary schools both for male and female. In the first phase, 1050 secondary schools (male & female) will be targeted.

## **HIGHER EDUCATION**

### **Strategic Interventions**

- Improving college infrastructure through provision of missing and additional facilities to public sector colleges
- Promotion of Science and Computer education at tertiary level
- Capacity building of college teachers as per need assessment
- Capacity building of Managers / field officers of college sector
- Use of MIS for decision making
- Development of monitoring and evaluation system
- Provision of merit scholarships for professional education

### **New Reforms Initiative**

#### **Punjab Education Endowment Fund**

Punjab Educational Endowment Fund (PEEF) is an initiative of the Government of Punjab. It is established with the objective of providing financial assistance to talented and needy students for pursuing quality education with equal opportunities.

#### **TARGETS**

<b>INTERVENTION</b>	<b>2008-09 Targets</b>	<b>2008-09 Achievements</b>	<b>Target 2009-10</b>	<b>Target 2010-11</b>	<b>Target 2011-12</b>
Training of College Teachers	3500	-	6400	6400	-
Training of College Managers	-	-	500	-	-
Training of Master Trainers	-	-	500	-	-
Rehabilitation/ Improvement of Public Sector Colleges under Missing Facilities Program	70	24	60	90	90
Establishment / Upgradation of Colleges	48	74	60	20	10

## **SPECIAL EDUCATION**

### **Strategy**

- Provide educational facilities to school going age special children and ensure maximum coverage by 2015
- Enhance enrolment of special children in the institutions/ centers of special education in Punjab through improved facilities
- Impart knowledge and skills to physically challenged children to enable them to become economically independent members of the society
- Provide healthy atmosphere to the special children in the institutions / centers of special education in Punjab by providing them buildings with special facilities
- Skill development & rehabilitation of physically challenged children

### **Strategic Interventions**

To achieve above mentioned goals, the following measures will be taken: -

- Enhancement of enrolment through provision of:-
  - Buildings with special facilities to special education centres
  - Cochlear Implant Devices to Hearing Impaired Students
  - Stipends
  - Free uniform
  - Free text & Braille books
  - Free pick & drop facility
  - Merit scholarship
  - Free boarding & lodging facility
  - Free Teaching Aids
- Improvement of teaching methodologies through teachers training program
- Adoption of Internationally accepted best practices
- Establishment Of International Standard Rehabilitation Centre For Disabled
- Construction Of Buildings Of Special Education Centres In Punjab (Phase-I)
- Construction of building of govt. Degree College of special education at Lahore

## **LITERACY**

### **Strategy**

- Ensure access to basic education by adopting Non Formal Basic Education (NFBE) options linked with poverty alleviation strategy
  - Support initiatives of formal education towards achieving Universal Primary Education (UPE) by adopting NFBE option
  - Integrate all basic education and Literacy Programs with life and marketable earning skills
  - Mobilize community and civil society for achievement of the targets
  - Reduce gender and urban – rural disparities
-

**Strategic Interventions**

- i) Opening of literacy centres on need basis (PC-II)  
Study to develop mechanism for promotion of literacy
- ii) Punjab Literacy & Livelihood Program which will include:
  - Opening of centres in Punjab.
  - Provision of Literacy material for the centres.
  - Technical and vocational training component of learners.
  - Research component at Provincial level.
  - Monitoring and evaluation
- iii) Capacity Building of the Department which will include:
  - Creating institutional base for capacity building activities.
  - Research, case/ impacts/ process studies.
  - Establishment of MIS wing for managing database for base line data.
  - Material, curriculum and training modules development.
- iv) Establishment of 300 Adult Literacy Centres & 200 NFBE Schools at Brick Kilns (5 years Program)
- v) Establishment of 360 Community Learning Centres

**Targets**

Indicator	2001-02 (PHIS)	2006-07 (PSLM)	2007-08	2008-09	2009-10	Projected year of reaching MDGs	2015 (MDGs)
Literacy rate 10 years and above (%)	47	58	65	68	71	2013	88

**MTDF Targets**

	Year	2006-07 (Base year)	2007-08	2008-09	2009-10	2010-11
Literacy Rate %	Total	60.93	64.8	70.6	76.6	82.3
	Male	69.93	73.63	78.03	82.73	90
	Female	51.93	55.97	63.17	70.47	74
Planned Literacy Rate Coverage (18.33% Increase)		3.01	3400312	4.4	4.7	5.56
Planned Coverage of illiterates		1926680	56672	3759612	3766575	4.12
No. of Adult Literacy Centers		32111	64.8	62660	62776	0.24

## HEALTH

### Strategy

- Increase financial allocation to the Health Sector substantially
- Catchment areas of BHUs and RHCs to provide integrated primary healthcare
- Training of healthcare staff
- Minimum standard of delivery
- Improving management of health services
- Strengthen tertiary healthcare and add new facilities in Tehsil and District hospitals

### Objectives

- Measurable impact on Millennium Development Goals (MDGs) through major interventions in the health services delivery with significant education in incidence of diseases
- Implementation of standardized service delivery package through effective implementation of Minimum Service Delivery Standards (MSDS)
- Bringing in regional equity in the developmental portfolio
- Focus on Preventive Health Care through inter-sectoral coordination and regular health education/promotion
- Improved primary, secondary and tertiary health care through inclusion of needs-based and result-oriented schemes
- Complement the current side pro-poor investments effectively and strategically
- Alignment with the Health Policy Framework

### **Greater Focus on Preventive Health Care & Attainment of the MDGs:**

Punjab has a unique situation of a Double Burden of Disease, wherein there is parity between Communicable and Non-Communicable diseases. Therefore reducing preventable / communicable diseases / ailments require the following interventions:

- Punjab Millennium Development Goals Program (PMDGP)
- Punjab Safe Motherhood Initiative Project
- National Blood Transfusion Service Program
- HIV/AIDS Program
- TB Control Program
- Expanded Program of Immunization
- Prevention & Control of Hepatitis Program
- Dengue Control Program
- Punjab Thalassemia Prevention Program
- Malaria Control Program
- National Maternal and New Born Child Health Program (Federal)

### **Focus on Rural Health Centres (RHCs) and Renewed Focus on Secondary Health Care**

- Policy is to consolidate the existing health facilities instead of creating new infrastructure. No new Basic Health Unit (BHU) will be established. Focus, now, would be on strengthening Primary Health Care facilities (RHCs) based on yardsticks.



- Secondary Health Care level has re-emerged as critical for effective and efficient service delivery. It also has the potential of meaningful pro-poor interventions. The emphasis is on upgradation of THQ & DHQ Hospitals as well as establishment of new ones.

### **Need Based & Result Oriented Allocation For Tertiary Health Care**

The high level of allocation for Tertiary Health Care is also because of the intended establishment of Centres of Excellence which obviously are cost-intensive. Rs. 3,981 million have been allocated, which is 33% of total funds for health sector.

### **Improved Diagnostic Facilities**

The area of diagnostics needs to be strengthened appreciably to keep pace with the ever-changing demands of time and to make health and medical analyses more scientific. The significant interventions are given below:

- Establishment of Drug Testing Labs at Faisalabad and Rawalpindi
- Strengthening of Drug Testing Lab at Multan
- Establishment of Food Testing Labs at Rawalpindi and Faisalabad
- Establishment of Mobile Food Testing Lab
- Upgradation of Bacteriologist Lab at Institute of Public Health, Lahore
- PCR Facilities at Tertiary level
- **Model THQ Hospital as future Lynch-pin of Service Delivery.** Absenteeism, particularly in respect of female doctors in RHCs and BHUs is the principal factor contributing to unsatisfactory service delivery. With the inescapable obligation to attain the MDGs under the PMDGP, ensuring the required improvement in service delivery mandates out of the box approach over and above the traditional arrangements. Currently, about 70% of total enrolment in Medical Colleges comprises female students. Sustaining outreach in the near future by way of ensuring their presence in Primary Health Care facilities is going to be a daunting challenge. To address this, there is a policy to develop prototype in which THQ Hospital would be the base from where Primary Health Care facilities shall be provided medical coverage.

### **Establishment of Centres of Excellence**

Centres of Excellence augment specialized service delivery at the high-end level and could become avenues of revenue generation in times to come as well. The following can be enlisted in this regard:

- Rawalpindi Institute of Cardiology
- Institute of Urology & Transplantation at Rawalpindi
- Liver Disease Management Centre at Lahore
- Kidney Centre at Multan
- Cancer Hospital at Lahore
- Institute of Neurosciences at Lahore
- Faisalabad Institute of Cardiology
- Multan Institute of Cardiology
- Fatima Jinnah Institute of Dental Sciences, Lahore
- Burn Units in 4 Tertiary level Hospitals

Increase the number of doctors per population by providing more Medical Education facilities

**MDGs & MTDF TARGETS**

<b>Targets</b>	<b>2009-10</b>	<b>2010-11</b>	<b>2011-12</b>	<b>Year of reaching MDGs</b>	<b>MDGs 2015</b>
<b>Performance Indicators</b>					
Children fully immunized 12-23 months (%)	84	88	92	2010-11	>90
Delivery by Trained Birth Attendants (%)	52	57	62	2014-15	>90
Infant Mortality Rate per 1000 live births	73	70	67	2014-15	40
Maternal Mortality Ratio per 100,000 live births	232	225	218	2018-19	140

**WATER SUPPLY AND SANITATION****Policy Interventions**

- Identification of Rural Water Supply Schemes on need base particularly in Barani & Brackish areas and involvement of community from day one in scheme's identification, execution and monitoring.
- Discouraging provision of "Sewerage System" in the rural areas. Instead, open drains of Type-I & Type-II will be provided in the compact/consolidated Abadies/Villages.
- Rehabilitation of need based non-functional schemes requiring minimum cost and ensured sustainability.
- "Linking investment with achievements" particularly stepping forward to attain MDGs.
- Only such schemes under would be considered which are technically and financially viable/feasible.

**Strategic Interventions:****Attaining Millennium Development Goals (MDG`s)**

- 961 Water Supply Schemes (88 Urban and 863 Rural) are being executed at a total cost of Rs. 5,122 Million.
- Like wise 622 Sanitation Schemes (92 Urban and 530 Rural) have been conceived at a cost of Rs. 2,394 million.
- 232 schemes costing Rs. 800.00 million are being rehabilitated in the Barani and Brackish areas.

**Ensuring Quality Control**

- Water testing laboratories are being established at each district headquarter for continuous water quality monitoring, at source, in the system and at users end.
- Water filtration plants are being installed in each union council to provide safe drinking water particularly to the rural community.
- "Reverse Osmosis" technology is being promoted where quality drinking water is not economically available.

- Replacement of the damaged water supply lines to avoid intermixing and controlling water born diseases.

### Improving Sanitation and Environmental Sustainability

- Making "Waste Water Treatment Plant" as an integral part of Urban Sewerage Drainage schemes.
  - Kasur Environmental Improvement Project with total outlay of Rs.2332 million.
  - Provision of Sewerage System Rahim Yar Khan City with treatment plant at the total cost of Rs.2009 million.
- Provision of appropriate disposal station for efficient drainage and disposal of the effluent in the urban localities such as: -
  - Water supply and sewerage scheme Arifwala and Pakpattan costing Rs.486 million.
  - Urban water supply and Drainage scheme D.G Khan costing Rs.1057 million.

### Capacity Building of PHED

- Provision of MIS & IT services for data collection, monitoring and capacity building of PHED.
- Digital mapping of the Urban and Rural communities for comprehensive planning and prioritizing the future interventions.
- Establishment of Research and Training institute in PHED.

### Sub-Sector Wise Allocations

Sub Sector	On-going	New	Total	Completion Target		
				Total No. of Schemes	Schemes to be completed	%age
Urban Water Supply	1119	453	1572	88	50	55
Urban Sewerage / Drainage	1499	154	1653	92	52	53
Rural Water supply	1875	1675	3550	863	768	83
Rural Sewerage / Drainage	708	33	741	530	227	42
Punjab Basis	535	185	720	16	5	31
Others	264	0	264	13	5	38
<b>TOTAL</b>	<b>6000</b>	<b>2500</b>	<b>8500</b>	<b>1602</b>	<b>1107</b>	<b>69</b>

### Sub-Sectoral Weight age

- Water Supply Component 5122 (60%)
- Sewerage Drainage Component 2394 (28%)
- Others 984 (12%)

**Investment vs. Millennium Development Goals (MDGS)**

Sub Sector	Population Coverage (baseline year 2001) (%)	Population Coverage (2006-07) (%)	Population Coverage (2007-08) (%)	Population Coverage (2008-09) (%)	Additional population coverage	Population Coverage (2009-10) (%)	Projected year of Reaching MDG	MDG's Targets 2015 (%)
Urban Water Supply	56	66.2	72.0	75.5	7.5	83.0	2009-10	80.00
Rural Water Supply	25	30.8	33.0	36.1	2.9	39.0	2020-21	64.62
Urban Sew./ Drainage	51	68.5	72.0	76.0	3.0	79.0	2010-11	82.10
Rural Sew./ Drainage	33	41.3	43.8	48.6	3.4	52.0	2015-16	69.85

**INFRASTRUCTURE DEVELOPMENT****Strategy**

- Government will aim to complete projects that have already been started
- Introduce public private partnerships to fill up the financing gap
- Prepare asset management plans
- Concentrate on rehabilitation of infrastructure

**ROADS****Overview**

Roads are predominant mode of transport in the country carrying more than 90 % of the passengers and freight traffic with an average growth rate of 4.5% and 10.5% respectively. The road network in Punjab is expected to cover over 80,000 km by the end of 2009. Increasing trends of road network expansion in the province owe largely to increases in traffic population densities. Estimated value of road assets in the province exceeds Rs.200 billion. In recent years overall demand for road transport has grown at 7 to 8% per year which surpasses average GDP growth rates by significant margins.

**Key Strategies for Development**

- Preparing an Asset Management Plan for the provincial road sector and undertaking planned rehabilitation of roads that have outlived their design life.
- Constructing missing road links.
- Developing province-wide secondary arteries (covering north-south and east-west corridors) linking national motorways / trade corridors to foster economic opportunities via meeting expanding domestic and international travel and trade demands.
- Undertaking widening / improvement of existing roads to 20' / 24' width for roads with traffic densities exceeding 800 VPD, targeting to achieve full coverage by year 2011-12.
- Dualization of main arteries with 8,000 VPD by the year 2015.

**Salient Features Of MTDF (2009-10)**

Keeping in view relatively low road densities in the southern and western regions of the province, the road sector development outlay under MTDF 2009-10 predominantly aims at expansion of roads and bridges in these areas in view of the existing gaps in road network coverage.

**MTDF 2009-10 TARGETS**

Description	FY 2008-09		FY 2009-10
	Targets	Achievements	Targets
Widening / Improvement of existing 10' / 12' to 20' to 24' wide road length	700 Km	470 Km	550 Km
New Construction	83 Km	62 Km	250 Km

**IRRIGATION****Sector Overview**

The vast irrigation system in the province, however, faces major irrigation and drainage challenges with serious economic, environmental and social implications. Hydraulic infrastructure has deteriorated and large deficits in O&M maintenance have led to sub-optimal service delivery levels characterized by low water conveyance efficiencies and inequitable water deliveries. Replacement costs for Punjab's irrigation infrastructure including barrages and conveyance network is estimated as Rs. 1600 billion whereas the estimated cost for rehabilitation and deferred maintenance needs is Rs. 170 billion.

**Key Strategies for Irrigation Sector MTDF (2009-12)**

- a) Implement structural measures for optimal utilization of surface water resources.
- b) Increase public investments for modernization of irrigation infrastructure
- c) Develop and practice holistic approaches to the use of surface and groundwater and for enhancing the agricultural productivity
- d) Implement measures to reverse environmental degradation and groundwater mining
- e) Promote broad based institutional reforms already initiated through Farmer Organizations in LCC area) aiming at transparency, efficiency and autonomy to sustain the resource base and infrastructure
- f) Augment renewable energy resource base through installation of low-head hydel stations on canal falls.
- g) Extend and improve drainage, flood protection, hill torrent management and command area development interventions in rain-fed (Barani) areas.

**URBAN DEVELOPMENT****Policy Interventions**

- Define city limits and streamline functional and operational alignments of District governments, DAs, WASAs and TEPA etc.
- Update legislation for empowered, responsive, efficient and accountable City Governments.
- Ensure the road and plinth levels as per the rules, SOPs and protocols.
- Approval of PPP/JV/BOT frameworks.
- Review and rationalization of all levies, fees and rating areas.

- Incentivise greater 'own-revenue' generation by CDGs/WASAs/DAs with matching provincial grants.
- Preparation of Capital Investment and Asset Management Plans.
- Linking of new schemes to Capital Investment Plan (CIP) of the city.
- Provincial Master Planning to guide all future investments.
- Rationalize/consolidate on-going program
- Sufficient funding to fast moving approved projects
- Bring throw-forward within manageable limits

### **Strategic Interventions**

#### **i) Supply of Potable Drinking Water and its Efficient Use**

- Replacement of rusted pipes and laying of new water supply lines
- Replacement of outlived tubewells and installation of new tubewells
- Comprehensive water supply schemes
- Construction of Over Head Reservoirs (OHR)
- Installation of water meters (Bulk/Domestic/Commercial)
- Water purification facilities

#### **ii) Provision of Effective and Efficient Sewerage and Drainage System**

- Rehabilitation, augmentation and laying of trunk and secondary sewerage systems as part of a comprehensive master plan

#### **iii) Environment Friendly Disposal of Sewage at:**

- South-West Waste Water Treatment Plant – (Lahore French Assistance)
- Rawalpindi Environmental Improvement Project – ADB Assisted
- Sewage Treatment Plant (STP) at Multan (ADB Assisted Project)

#### **iv) Safe and Efficient Roads Infrastructure**

- Ring Roads (Rawalpindi and Faisalabad)
- Integrated Traffic Management System (Ferozepur Road Pilot project)
- Dual Carriageways/Roads Rehabilitation/ Improvement
- Shalimar Interchange, Lahore

#### **v) Master Planning/Studies/Surveys**

- Study on ground water resources
  - Study on waste water treatment plants, sewerage and drainage systems
-

## PRODUCTION SECTORS

### Strategy

- Increase investment in Agriculture and Irrigation
- Remodeling and modernization of irrigation infrastructure
- Promoting optimal use of canal and ground water
- Modernize wholesale agricultural markets
- Improve connectivity between farms and markets
- Better dissemination of price information in different markets
- Bring in a truly modern land administration system that ensures robust property rights, and low transaction costs
- Address water scarcity issues
- Strengthen the institution of agriculture and development by promoting and rewarding on a competitive basis.

## AGRICULTURE

### Policy

- Emphasis on innovative technologies to bring vertical crop productivity
- Increase farmers' income through increased crop productivity, better support prices and diversified agriculture practices
- Emphasis on high value agriculture i.e. increase in fruit and vegetable production and productivity
- Efficient water conveyance and application through improved water courses, precision land leveling and drip and sprinkler irrigation
- Sustained productivity improvement in wheat, rice, cotton and maize by encouraging public and private sector research and collaboration
- Revamp infrastructure and capacity building of research and extension
- Develop value chains and enforce input/output certification mechanism
- Strengthen Research – Extension- Farmer linkage
- Ensure quality and purity of farm inputs (Pesticides, Fertilizer, Seeds)

### Strategic Interventions

- **Production and Productivity Enhancement**
    - Promotion of cotton in Thal through use of pressurized irrigation on 5000 acres
    - Promotion of Tunnel Technology for Vegetable Production
    - Productivity enhancement of wheat by providing 75,000 hand sprayers, 8,364 Band Placement Fertilizer drills, rabi drills and 1,220 seed graders
    - Mechanized rice transplanting through service providers to achieve optimal plant population per acre
-

- Accelerate farm mechanization through provision of agriculture implements for food security on subsidized rate
- **Focused Research**
  - Competitive Grant System (CGS) to conduct need based research through PARB (Punjab Agriculture Research Board). 20 proposals would be finalised during 2009-10
  - Research on salt affected soils and brackish water to evolve low cost technology for utilization of poor quality water for agriculture purpose in southern Punjab
  - Research on bio-technology genetic sciences
- **Water Resource Management**
  - High Efficiency Drip and Sprinkler Irrigation Systems (138,788 acres)
  - Development of command area of Greater Thal Canal (construction of 725 watercourses and laser land levelling of 36,000 acres)
- **Data Base for Optimal Resource Management**
  - Digitized agriculture land profile showing soil type, water availability and quality to recommend best suited cropping pattern for a specific region
  - Ground water quality and quantity assessment
- **Development of Alternate/ Renewable Farm Energy Resources**
  - Pilot Project for adaptation of Bio-Gas technology to mitigate energy crisis
  - Pilot Testing of Solar irrigation Pumps

## LIVESTOCK

### Strategy

- Food security through increased milk and meat production
- Poverty alleviation by supporting livestock subsistence farmers and women (organize, empower and provide hands-on training)
- Productivity enhancement through improved genetics, balanced nutrition & improved husbandry
- Better functioning of markets and regulatory regime
- Private enterprise development to optimally realize potential of livestock assets
- Applied research and technology
- Provision of quality products (dairy & meat) for domestic consumption & export markets

### Strategic Interventions

- **Production Enhancement**
  - Induction of private sector in public sector funded breed improvement and extension services



- Boost feed and vaccine production in private sector
- **Private Sector Development**
  - Private sector participation in government livestock farms, Semen Production Units (SPUs), feed and vaccine production units
  - Favourable regulatory regime
- **Human Resource Development**
  - Augmenting human resources of University of Veterinary and Animal Sciences (UVAS), Lahore
  - Improvement of para-vet training facilities
  - Continuing education for livestock farmers and investors
- **Breed Conservation**
  - Establishment of genetic semen laboratories
  - Progeny testing program through outreach program.
- **Veterinary Support Services**
  - Support services for livestock farmers stipulating up-gradation of Tehsil Headquarters Hospitals, mobile dispensaries and new veterinary dispensaries at each union council. Veterinary officer, veterinary assistant and artificial insemination technician to be provided for each Union Council.
- **Disease Surveillance**
  - Establishment of animal disease reporting & epidemiology system
  - Prevention and control of animal disease
- **Institutional Support**
  - Management of slaughter houses/cattle markets
  - Access to affordable credit/implements.
  - Profit maximization of private sector through effective inter-agencies communication

## INDUSTRIES

### Policy

- Encouraging private sector to invest in Punjab
- Generating growth in the economy to create employment
- Up-grading vocational skills of the labour force to enhance productivity
- Improving economic and logistical infrastructure
- Provision of one-roof facility to the manufacturers under cluster development program

### Major Initiatives

- Provision of missing facilities in Small Industrial Estates to enhance colonization;
-

- Loaning to the SSI Sector including small industries, cottage industries, household enterprises and Micro Industries;
- Enhancing industry competitiveness and technology up-gradation through industrial / business clusters development centers program;
- Establishment of Combined Effluent Treatment Plants in Industrial Estates;
- Provision of Sewerage System / Effluent Disposal for existing Industrial Estate;
- Construction of the premises of Consumer Courts / Consumer Protection Councils in eleven districts of Punjab;
- Saving of heritage and Regional Crafts;

#### TARGETS

S#	Intervention	Target Upto 2008-09	Achievements 2008-09	Targets MTF		
				2009-10	2010-11	2011-12
1.	Publication of Books on Regional Crafts.	3	3	3	3	3
2.	Constructions of Consumers Courts (11 Nos)	-	-	1	5	5
3.	Combined Effluent Treatment Plants ( 4 Nos)	4	1	1	-	-
4.	Up-gradation of the Small Industrial Estates (10 Nos)	2	2	2	4	2
5.	Provision of Sewerage System	-	-	2	1	2
6.	<b><u>Credit facilities (Rs. in Millions)</u></b> - Small, Cottage, Household Enterprises and Micro Industries (7500 Nos.) - CNG Rickshaws (5000 Nos.) - CNG Buses (167 Nos.)	1500  1750  17	1500  1750  17	500  -  67	4500  -  -	1000  -  -
7.	Clusters Development Centres	5	1	1	2	1

#### TEVTA

##### Strategic Interventions

- Third Party Evaluation of TEVTA's Training Program with relevance on quality and quantity parameters.
- Diagnostic / scoping study for skill mapping
- Establishment of Skilled Labour Market / Placement / Information System.
- Revamping of existing Institutions for provision of missing facilities.
- Establishment of Govt. Technical Training Centers in Pro-Poor areas.

- Establishment of Govt. Polytechnic Institute at Joharabd, Sangla Hill, Chakwal, Taxila, Wah, Jhang and Narowal

**TARGETS**

Interventions	Targets 2008-09	Achievements 2008-09	Targets (Nos.)		
			2009-10	2010-11	2011-12
<b>Technical Stream</b>					
Establishment of new Institutions	3	0	6	8	10
Revamping of existing Institutions	2	0	11	10	10
Introduction of New Courses	1	1	0	2	4
<b>Vocational Stream</b>					
Establishment of new Institutions	46	44	30	20	25
Revamping of existing Institutions	16	0	25	25	30
Introduction of New Courses	5	0	5	10	10
<b>Commerce Stream</b>					
Establishment of new Institutions	1	0	5	5	6
Revamping of existing Institutions	4	0	5	10	10
Up gradation of Institutes	1	1	3	6	10
<b>Service Centers</b>	4	2	0	4	5
<b>Total</b>	<b>83</b>	<b>48</b>	<b>90</b>	<b>100</b>	<b>120</b>

## **STATISTICAL ANNEXURES**

---

## MTFF ASSUMPTIONS

### Resources

- (1) For calculation of resource estimates the table giving Rolling Macroeconomic Targets included in the annexures has been used to calculate the federal resource transfers from the federal divisible pool of taxes to the provincial government. It is also assumed that the existing NFC formula will carry throughout the MTFF period and even if there is a revision the provincial government would argue that the MTFF estimates should be its minimum base line under any new formula.
- (2) Other federal grants which are purely discretionary in nature and vary from year to year have been reduced significantly and have been brought down to the level of Rs.2 billion annually in the MTFF period.
- (3) Provincial taxes are projected to grow at a very conservative rate of growth below that of federal tax collection because of the large gap which already exists between budgeted and actual collection.
- (4) Ghazi Barotha receipts are assumed to be released to the province during the MTFF period
- (5) Extraordinary receipts which comprise privatization proceeds have been assessed on the actual privatization assets that can be privatized during a financial year rather than potential value of all such assets.

### Expenditures

- (1) Expenditures on account of salaries of provincial employees is expected to grow at the CPI inflation level given in the macroeconomic forecast table of the federal government.
  - (2) Non salary expenditures for General Administration and non core departments are expected to grow at the rate of inflation while non salary expenditures in social services and economic production and infrastructure department are expected to grow between 8% to 12% (i.e. at a higher rate than projected inflation).
  - (3) Provincial Finance Commission Transfers to Local Governments are expected to grow at the rate of 8% and 10% during the MTFF period.
-

### Pakistan's Key Macroeconomic Indicators - Rolling Targets

(Rs. in Billion)					
	Items	Provisional Estimates	Budget Estimates	Target for	
				2010-11	2011-12
1	Real GDP Growth (%)	2.0	3.3	4.0	4.5
2	Inflation (%)	21.0	9.5	7.0	6.0
		(As % of GDP)			
3	Total Revenue	14.6	14.5	15.1	15.7
4	Tax Revenue	10.5	11.1	11.8	12.5
	FBR Revenue	9.0	9.5	10.3	11.1
5	Total Expenditure	19.4	19.1	19.5	18.8
	Current Expenditure	15.8	15.3	14.7	14.4
	Development Expenditure	2.8	3.8	4.7	4.5
6	Fiscal Deficit	4.3	4.6*	4.4	3.2
7	Revenue Deficit / Surplus	-1.2	-0.8	0.4	1.3
8	Total Public Debt	55.2	54.7	53.4	51.8
9	GDP (Market Prices) Rs. Billion	13095	14824	16435	18205

\* An additional 0.3 percent of GDP or Rs. 50 billion is allocated for IDPs

FBR Revenue		1408.28	1692.81	2020.76
-------------	--	---------	---------	---------

## FINANCING TABLE FOR 2009-10

(Rs. in Billion)

	Description	2009-10	2010-11	2011-12
1	<b>Federal Resource Transfers</b>	<b>337.463</b>	<b>418.294</b>	<b>498.027</b>
	Divisible Pool Transfers	321.717	406.081	484.751
	Straight Transfers	4.624	4.624	4.624
	Subventions	4.658	5.590	6.652
	Federal Grants	6.464	2.000	2.000
2	<b>Provincial Resource</b>	<b>86.741</b>	<b>80.913</b>	<b>84.746</b>
	Provincial Tax Revenues	49.647	52.075	54.623
	Non-Tax Revenues	37.094	28.839	30.123
3	<b>TOTAL REVENUE RECEIPTS (1+2)</b>	<b>424.204</b>	<b>499.208</b>	<b>582.773</b>
4	<b>CURRENT EXPENDITURES</b>	<b>314.873</b>	<b>338.918</b>	<b>369.906</b>
	<i>O/W Subsidies</i>	<i>26.700</i>	<i>14.700</i>	<i>14.700</i>
5	<b>Revenue Surplus (3-4)</b>	<b>109.331</b>	<b>160.290</b>	<b>212.867</b>
6	<b>Projected Development Expenditures</b>	<b>179.129</b>	<b>203.469</b>	<b>226.995</b>
7	<b>Financing Gap (6-5)</b>	<b>69.798</b>	<b>43.179</b>	<b>14.128</b>
8	<b>Financing Available</b>	<b>40.111</b>	<b>43.120</b>	<b>10.435</b>
	Net Capital Account	25.976	28.120	- 4.565
	Net Public Account	1.106	-	-
	Foreign Assistance	13.029	15.000	15.000
9	<b>Shortfall in Financing (8-7)</b>	<b>- 29.687</b>	<b>- 0.059</b>	<b>- 3.693</b>
10	<b>Resource Available for Annual Development Program Size (6+9)</b>	<b>149.442</b>	<b>203.410</b>	<b>223.302</b>

## ESTIMATE OF FEDERAL RESOURCES

## Resources from the Federal Government

(Rs. in billion)

Divisible Pool Taxes	Finance Division Islamabad			Projection					
	Budget Estimates 2009-10			BE 2010-11			BE 2011-12		
	FBR	Provincial Share	Punjab Share	FBR	Provincial Share	Punjab Share	FBR	Provincial Share	Punjab Share
		45.00%	57.36%		46.25%	57.36%		46.25%	57.36%
Taxes on Income	536.23	226.83	130.11	658.23	286.17	164.14	785.75	341.61	195.94
Taxes on Sales	500.02	213.76		613.78	269.68		732.69	321.93	
Less 1/6th of Sale Tax		79.17	39.58		97.18	48.59		116.01	58.00
Net Sale Tax		134.59	77.20		172.50	98.94		205.92	118.11
CVT	7.20	3.08	1.77	8.84	3.88	2.23	10.55	4.64	2.66
Wealth Tax									
Federal Excise	130.74	55.89	32.06	160.49	70.51	40.45	191.58	84.17	48.28
Customs	167.20	71.48	41.00	205.24	90.18	51.73	245.00	107.65	61.75
<b>Total (Divisible Pool)</b>	<b>1,341.39</b>	<b>571.03</b>	<b>321.72</b>	<b>1,646.58</b>	<b>720.42</b>	<b>406.08</b>	<b>1,965.57</b>	<b>859.99</b>	<b>484.75</b>
WWF	13.86			17.01			20.31		
Other Taxes	1.56			1.91			2.29		
Excise Duty on N/Gas	6.66	6.53	0.35	8.18	8.01	0.41	9.76	9.56	0.50
Sales Tax on Services	15.58	15.27	8.76	19.12	18.74	10.75	22.83	22.37	12.83
<b>Total FBR</b>	<b>1,379.05</b>	<b>592.83</b>	<b>330.82</b>	<b>1,692.81</b>	<b>747.17</b>	<b>417.25</b>	<b>2,020.76</b>	<b>891.93</b>	<b>498.08</b>
<b>Other Straight Transfers</b>			<b>4.624</b>			<b>4.62</b>			<b>4.62</b>
Royalty on Oil			1.429			1.43			1.43
Royalty on N/Gas			1.214			1.21			1.21
Gas D Surcharge			1.631			1.63			1.63
Excise Duty on N/Gas			0.350			0.35			0.35
<b>Subvention (From the Federal Govt)</b>			<b>4.658</b>			<b>5.59</b>			<b>6.65</b>
<b>Grand Total</b>	<b>1,348.05</b>	<b>577.56</b>	<b>331.35</b>	<b>1,654.75</b>	<b>728.43</b>	<b>416.71</b>	<b>1,975.33</b>	<b>869.55</b>	<b>496.52</b>



# **RECOURSE PICTURE** **TOTAL PROVINCIAL OWN RECEIPTS**

(Rs. in million)

HEADS	2009-10	2010-11	2011-12
<b>TOTAL PROVINCIAL RECEIPTS</b>	<b>86,740.93</b>	<b>80,913.42</b>	<b>84,745.86</b>
<b>Provincial Tax Receipts</b>	<b>49,647.19</b>	<b>52,074.55</b>	<b>54,623.27</b>
<b>Direct Taxes</b>	<b>17,090.00</b>	<b>17,889.50</b>	<b>18,728.98</b>
Agriculture Income Tax	1,100.00	1,100.00	1,100.00
Property Tax	6,600.00	6,930.00	7,276.50
Land Revenue	5,060.00	5,313.00	5,578.65
Registration	3,850.00	4,042.50	4,244.63
Taxes on Profession, Trades Callings	480.00	504.00	529.20
<b>Indirect Taxes</b>	<b>32,557.19</b>	<b>34,185.05</b>	<b>35,894.30</b>
Provincial Excise	1,450.35	1,522.87	1,599.01
Sale of Opium	17.00	17.84	18.74
Stamp Duty	11,000.00	11,550.00	12,127.50
Motor Vehicle Taxes	7,624.13	8,005.34	8,405.61
Entertainment Tax	77.00	80.85	84.89
Cotton Fee	748.00	785.40	824.67
Tax on Hotels	356.88	374.72	393.46
Electricity Duty	2,524.75	2,650.99	2,783.54
GST on Services	8,759.08	9,197.03	9,656.88

<b>Provincial Non-Tax Receipts</b>	<b>37,093.74</b>	<b>28,838.87</b>	<b>30,122.59</b>
<b>Income from Property and Enterprise</b>	<b>6,295.00</b>	<b>5,500.04</b>	<b>5,500.04</b>
State Trading Schemes-Electricity	3,795.00	3,000.00	3,000.00
Interest on Loans to District Govts./TMAs	279.32	279.32	279.32
Interest on Loans to Non-Financial Institutions	2,216.05	2,216.05	2,216.05
Interest on Loans & Advances to Govt. Servants	0.64	0.68	0.68
Interest on loans to non financial institutions	4.00	4.00	4.00

(Rs. in million)

HEADS	2009-10	2010-11	2011-12
<b>Receipt from Civil Administration and Other Functions</b>	<b>7,701.64</b>	<b>8,240.75</b>	<b>8,817.61</b>
General Administration - Organizations of State	75.00	80.25	85.87
General Administration -Fiscal Administration	111.00	118.77	127.08
General Administration-Economic Regulation	71.80	76.83	82.20
Law and Order	3,190.97	3,414.33	3,653.34
Community Services	2,102.04	2,249.18	2,406.63
Social Services	1,800.83	1,926.89	2,061.77
Housing and Physical Planning	350.00	374.50	400.72
<b>Miscellaneous Receipts</b>	<b>23,097.10</b>	<b>15,098.07</b>	<b>15,804.94</b>
Food & Agriculture	838.11	896.78	959.55
Fisheries and Animal Husbandary	750.00	802.50	858.68
Forests	1,178.00	1,260.46	1,348.69
Irrigation and Cooperation	3,201.12	3,425.20	3,664.96
Economic Services - othes	719.03	769.36	823.21
Extraordinary Receipt	13,659.65	5,000.00	5,000.00
Others	2,751.20	2,943.78	3,149.85
<b>TOTAL PROVINCIAL OWN RECEIPTS</b>	<b>86,740.93</b>	<b>80,913.42</b>	<b>84,745.86</b>

**EXPENDITURE PICTURE**  
**MEDIUM TERM FISCAL FRAMEWORK 2009-12**  
**(DEPARTMENT WISE EXPENDITURE CEILINGS)**

(Rs. in million)

Sr.	Name of Department	Budget 2008-09	Budget 2009-10	Budget 2010-11	Budget 2011-12
1	<b>Agriculture Department</b>	<b>7,307.603</b>	<b>8,669.876</b>	<b>9,801.214</b>	<b>10,897.721</b>
	<b>Current</b>	<b>4,295.603</b>	<b>5,466.876</b>	<b>6,001.214</b>	<b>6,497.721</b>
	PC21010-General Administration	37.135	51.457	55.059	58.912
	PC21018-Agriculture	4,258.468	5,415.419	5,946.155	6,438.809
	Extension Services	1,031.168	1,173.962	1,265.885	1,350.570
	Agriculture Engineering Soil Conservation	1,909.416	3,019.311	3,348.146	3,654.301
	Others	1,317.884	1,222.146	1,332.124	1,433.939
	<b>Development</b>	<b>3,012.000</b>	<b>3,203.000</b>	<b>3,800.000</b>	<b>4,400.000</b>
2	<b>Communication and Works Department</b>	<b>51,267.030</b>	<b>56,285.645</b>	<b>63,934.598</b>	<b>70,019.322</b>
	<b>Current</b>	<b>4,600.233</b>	<b>5,070.185</b>	<b>5,600.780</b>	<b>6,094.543</b>
	PC21010-General Administration	35.655	60.127	64.336	68.501
	PC21024-Civil Works	2,069.287	2,413.034	2,667.055	2,903.336
	Maintenance and Repairs ( Building)	1,660.000	1,624.000	1,818.880	2,000.768
	Others	409.287	789.034	848.175	902.568
	PC21025-Communications	2,495.291	2,597.024	2,869.389	3,122.707
	Maintenance and Repairs ( Roads)	1,862.000	1,731.551	1,939.337	2,133.271
	Others	633.291	865.473	930.052	989.436
	<b>Development</b>	<b>46,666.797</b>	<b>51,215.460</b>	<b>58,333.818</b>	<b>63,924.779</b>
3	<b>Health Department</b>	<b>22,503.200</b>	<b>34,682.976</b>	<b>40,272.579</b>	<b>45,422.104</b>
	<b>Current</b>	<b>13,503.200</b>	<b>22,657.976</b>	<b>25,272.579</b>	<b>28,122.104</b>
	PC21010-General Administration	88.579	111.386	119.183	128.824
	Health Department	68.326	84.332	90.235	97.641
	Drug Courts	20.253	27.054	28.948	31.183
	PC21016-Health Services	13,414.621	22,546.590	25,153.396	27,993.280
	Tertiary Hospitals	8,829.159	11,559.238	12,781.987	14,084.005
	Others	4,585.462	10,987.352	12,371.409	13,909.275
	<b>Development</b>	<b>9,000.000</b>	<b>12,025.000</b>	<b>15,000.000</b>	<b>17,300.000</b>

Sr.	Name of Department	Budget 2008-09	Budget 2009-10	Budget 2010-11	Budget 2011-12
4	<b>Education Department</b>	<b>48,111.433</b>	<b>41,035.596</b>	<b>46,599.614</b>	<b>53,170.217</b>
	<b>Current</b>	<b>22,557.433</b>	<b>21,310.596</b>	<b>23,099.614</b>	<b>25,470.217</b>
	PC21010-General Administration	107.519	131.041	140.214	152.241
	Higher Education Department	44.190	56.347	60.291	65.391
	School Education Department	57.036	66.927	71.612	77.808
	Monitoring and Evaluation Cell	6.293	7.767	8.311	9.042
	PC21015-Education	22,449.914	21,179.555	22,959.400	25,317.976
	Programme Management and Implementation Unit (PMIU)	9,507.820	5,765.000	6,308.806	7,150.179
	Others	12,942.094	15,414.555	16,650.594	18,167.797
	<b>Development</b>	<b>25,554.000</b>	<b>19,725.000</b>	<b>23,500.000</b>	<b>27,700.000</b>
5	<b>Home Department</b>	<b>9,344.682</b>	<b>9,716.300</b>	<b>10,746.975</b>	<b>12,423.032</b>
	<b>Current</b>	<b>3,374.814</b>	<b>5,626.496</b>	<b>6,098.724</b>	<b>6,553.508</b>
	PC21010-General Administration	1,154.694	1,277.549	1,366.977	1,460.036
	Home Department	85.663	96.964	103.751	111.210
	District Public Safety Commission	80.874	80.874	86.535	92.643
	Public Prosecution Department	50.603	56.236	60.173	64.419
	Prosecuter General	616.853	635.644	680.139	723.342
	Others	320.701	407.831	436.379	468.422
	PC21012-Jails and Convict Settlements	2,192.983	3,342.336	3,654.672	3,944.175
	PC21031-Miscellaneous	0.150	965.053	1,032.607	1,101.613
	PC21032-Civil Defence	26.987	41.558	44.467	47.685
	Administration	24.098	38.199	40.873	43.859
	Medical Establishment	2.889	3.359	3.594	3.826
	<b>Development</b>	<b>5,969.868</b>	<b>4,089.804</b>	<b>4,648.251</b>	<b>5,869.524</b>

Sr.	Name of Department	Budget 2008-09	Budget 2009-10	Budget 2010-11	Budget 2011-12
6	<b>Police Department</b>	<b>30,436.765</b>	<b>44,801.023</b>	<b>48,188.440</b>	<b>51,090.505</b>
	<b>Current</b>	<b>30,436.765</b>	<b>43,223.093</b>	<b>46,443.381</b>	<b>49,515.503</b>
	Border Military Police (DG Khan)	51.440	70.870	76.068	80.979
	Baluch Levy DG Khan	45.109	58.584	62.846	66.852
	Direction	154.840	709.037	776.244	848.595
	Superintendence	105.111	175.690	189.551	203.215
	District Police	24,592.862	27,899.859	29,980.206	31,965.809
	Crime Investigation	303.974	302.114	324.790	346.518
	Special Branch	1,079.062	1,332.162	1,432.679	1,529.296
	Punjab Constabulary	1,859.846	2,286.813	2,451.282	2,604.800
	Police Employed for Agency Function	144.427	148.466	159.246	169.369
	Police Supplied to Public Departments Private Bodies and Persons	133.381	159.111	170.260	180.492
	Qaumi Razakar Organization	69.410	82.307	89.083	95.915
	Works	24.000	30.450	33.495	36.845
	Police Training Institute	627.923	837.309	899.066	957.624
	Lumpsum Provision for Replacement of Transport	600.000	600.000	660.000	726.000
	Lumpsum Provision for Elite Police Training	170.000	170.000	187.000	205.700
	Lumpsum Provision for Performance /Efficiency Allowance	300.000	8,000.000	8,560.000	9,073.600
	Elite Police Force	146.761	324.165	352.834	382.770
	Border Military Police (Rajanpur)	28.619	36.156	38.733	41.124
	<b>Development</b>		<b>1,577.930</b>	<b>1,745.059</b>	<b>1,575.002</b>
7	<b>Irrigation and Power Department</b>	<b>18,823.959</b>	<b>18,723.060</b>	<b>22,014.853</b>	<b>24,248.715</b>
	<b>Current</b>	<b>7,521.959</b>	<b>8,723.060</b>	<b>9,514.853</b>	<b>10,248.715</b>
	PC21008-Other Taxes and Duties	53.571	65.749	70.351	75.207
	PC21009-Irrigation and Land Reclamation	7,423.078	8,595.160	9,377.157	10,101.367
	PC21010-General Administration	43.785	60.626	65.637	70.262
	PC21024-Civil Works	1.525	1.525	1.708	1.879
	<b>Development</b>	<b>11,302.000</b>	<b>10,000.000</b>	<b>12,500.000</b>	<b>14,000.000</b>

Sr.	Name of Department	Budget 2008-09	Budget 2009-10	Budget 2010-11	Budget 2011-12
8	<b>Finance Department</b>	<b>137,700.215</b>	<b>155,676.610</b>	<b>176,131.214</b>	<b>194,786.840</b>
	<b>Current</b>	<b>137,697.715</b>	<b>155,676.610</b>	<b>176,131.214</b>	<b>194,786.840</b>
	PC21010-General Administration	3,574.952	3,480.637	3,724.282	4,008.114
	PC21028-Pensions	13,816.083	19,000.000	22,000.000	24,000.000
	PC21031-Miscellaneous	106,464.973	119,395.973	128,798.551	141,678.407
	<i>PFC Transfer to District Governments</i>	88,099.853	99,431.317	107,385.822	118,124.405
	<i>PFC Transfer to TMAs</i>	13,236.884	12,600.000	13,608.000	14,968.800
	<i>PFC Transfer to Union Councils</i>	4,818.736	4,818.730	5,204.228	5,724.651
	<i>Others</i>	309.500	2,545.926	2,600.501	2,860.551
	PC24044-Interst on debt and other Obligations	13,841.707	13,800.000	21,608.381	25,100.319
	<i>Interest on Foreign Loans</i>	2,705.812	3,159.135	3,799.138	4,179.051
	<i>Interest on Domestic Loans</i>	7,135.895	6,594.320	6,466.243	7,112.867
	<i>GP Fund</i>	4,000.000	3,000.000	4,000.000	4,400.000
	<i>Interest on Overdraft</i>	-	1,046.545	5,000.000	4,000.000
	<i>Interest payable on Bank of Punjab Loan</i>	-	-	663.000	530.400
	<i>Interest payable on New Domestic Debt</i>	-	-	1,680.000	4,878.000
	<b>Development</b>	<b>2.500</b>	<b>-</b>	<b>-</b>	<b>-</b>
9	<b>Excise and Taxation Department</b>	<b>61.665</b>	<b>187.368</b>	<b>200.484</b>	<b>213.876</b>
	<b>Current</b>	<b>61.665</b>	<b>187.368</b>	<b>200.484</b>	<b>213.876</b>
	PC21001-Opium	2.602	3.351	3.586	3.806
	PC21003-Provincial Excise	22.693	143.823	153.891	164.150
	PC21007-Charges on Account of Motor Vehicles Acts	12.799	14.723	15.754	16.744
	PC21008-Other Taxes and Duties	3.478	8.793	9.409	10.107
	PC21010-General Administration	20.093	16.678	17.845	19.070
	<b>Development</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
10	<b>Forestry Wildlife and Fisheries Department</b>	<b>2,354.733</b>	<b>2,671.349</b>	<b>3,424.891</b>	<b>3,435.773</b>
	<b>Current</b>	<b>1,354.233</b>	<b>1,608.349</b>	<b>1,734.391</b>	<b>1,858.193</b>
	PC21005-Forests	925.119	1,059.712	1,144.170	1,227.895
	PC21010-General Administration	32.072	41.227	44.454	47.621
	PC21019-Fisheries	198.692	238.574	256.394	273.420
	PC21023-Miscellaneous Department	198.350	268.836	289.373	309.257
	<b>Development</b>	<b>1,000.500</b>	<b>1,063.000</b>	<b>1,690.500</b>	<b>1,577.580</b>

Sr.	Name of Department	Budget 2008-09	Budget 2009-10	Budget 2010-11	Budget 2011-12
11	<b>Housing Urban Dev. &amp; PHE Department</b>	<b>20,775.854</b>	<b>19,976.929</b>	<b>23,163.209</b>	<b>25,779.802</b>
	<b>Current</b>	<b>2,369.423</b>	<b>1,976.929</b>	<b>2,163.209</b>	<b>2,363.248</b>
	PC21010-General Administration	44.014	43.630	47.009	50.305
	PC21017-Public Health	569.465	766.200	836.576	911.326
	Director General Parks & Horticulture Authority	400.000	525.000	577.500	635.250
	Others	169.465	241.200	259.076	276.076
	PC21024-Civil Works	5.940	5.940	6.534	7.187
	PC21026-Housing and Physical Planning	1,750.004	1,161.159	1,273.091	1,394.430
	Purchase of Land for Punjab Government Servant Housing Foundation	1,607.399	1,000.000	1,100.000	1,210.000
	Others	142.605	161.159	173.091	184.430
	<b>Development</b>	<b>18,406.431</b>	<b>18,000.000</b>	<b>21,000.000</b>	<b>23,416.554</b>
12	<b>Industries</b>	<b>6,906.976</b>	<b>6,087.445</b>	<b>7,317.707</b>	<b>8,598.909</b>
	<b>Current</b>	<b>3,305.976</b>	<b>3,437.445</b>	<b>3,717.707</b>	<b>3,998.909</b>
	PC21010-General Administration	103.137	136.775	147.925	159.111
	Mines and Minerals Department	11.473	13.485	14.535	15.562
	Others	91.664	123.290	133.390	143.549
	PC21022-Industries	3,123.752	3,208.689	3,470.143	3,732.393
	Headquarters Establishment	33.082	49.279	52.900	56.326
	Grant in Aid to TEVTA	2,479.360	2,831.246	3,058.487	3,284.609
	Inspectorate of Boilers	5.762	7.492	8.043	8.564
	Headquarters Establishment	35.629	43.374	46.660	49.826
	Grant in Aid to Punjab Small Industries Corp.	235.000	235.000	258.500	284.350
	Faisalabad Industrial Estate Development & Management Com	300.000	-	-	-
	Regional Establishment	34.919	42.298	45.553	48.717
	PC21029-Stationery and Printing	79.087	91.981	99.639	107.405
	<b>Development</b>	<b>3,601.000</b>	<b>2,650.000</b>	<b>3,600.000</b>	<b>4,600.000</b>

Sr.	Name of Department	Budget 2008-09	Budget 2009-10	Budget 2010-11	Budget 2011-12
13	<b>Information Culture and Youth Affairs</b>	<b>788.287</b>	<b>858.682</b>	<b>1,040.790</b>	<b>1,225.688</b>
	<b>Current</b>	<b>388.287</b>	<b>458.682</b>	<b>490.790</b>	<b>525.688</b>
	PC21010-General Administration	20.003	21.237	22.724	24.420
	PC21014-Museums	32.160	34.146	36.536	39.112
	PC21023-Miscellaneous Department	336.124	403.299	431.530	462.156
	<b>Development</b>	<b>400.000</b>	<b>400.000</b>	<b>550.000</b>	<b>700.000</b>
14	<b>Law and Parliamentary Affairs</b>	<b>1,036.272</b>	<b>1,722.030</b>	<b>1,831.730</b>	<b>1,763.080</b>
	<b>Current</b>	<b>475.040</b>	<b>1,076.750</b>	<b>1,152.123</b>	<b>1,229.429</b>
	PC21010-General Administration	33.653	533.183	570.506	611.455
	PC21011-Administration of Justice	441.387	543.567	581.617	617.975
	Administrative-General and Official Trustee	0.607	0.696	0.745	0.789
	Solicitors Department	13.343	23.213	24.838	26.631
	Mufassil Establishment	247.663	317.867	340.118	360.744
	Advocate General	179.774	201.791	215.916	229.810
	<b>Development</b>	<b>561.232</b>	<b>645.280</b>	<b>679.607</b>	<b>533.651</b>
15	<b>Livestock and Dairy Development</b>	<b>3,380.984</b>	<b>3,793.564</b>	<b>4,467.439</b>	<b>5,328.786</b>
	<b>Current</b>	<b>1,480.984</b>	<b>1,793.564</b>	<b>1,967.439</b>	<b>2,128.786</b>
	PC21010-General Administration	14.982	17.382	18.792	20.092
	PC21020-Veterinary	1,466.002	1,776.182	1,948.648	2,108.694
	<b>Development</b>	<b>1,900.000</b>	<b>2,000.000</b>	<b>2,500.000</b>	<b>3,200.000</b>
16	<b>Labour</b>	<b>209.177</b>	<b>194.979</b>	<b>241.958</b>	<b>305.075</b>
	<b>Current</b>	<b>78.092</b>	<b>113.979</b>	<b>121.958</b>	<b>130.075</b>
	PC21010-General Administration	14.238	25.172	26.934	28.866
	PC21023-Miscellaneous Department	63.854	88.807	95.023	101.209
	<b>Development</b>	<b>131.085</b>	<b>81.000</b>	<b>120.000</b>	<b>175.000</b>
17	<b>Cooperative</b>	<b>74.848</b>	<b>99.171</b>	<b>106.113</b>	<b>113.057</b>
	<b>Current</b>	<b>74.848</b>	<b>99.171</b>	<b>106.113</b>	<b>113.057</b>
	PC21010-General Administration	9.105	10.436	11.167	11.943
	PC21021-Cooperation	65.743	88.735	94.946	101.114
	<b>Development</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



Sr.	Name of Department	Budget 2008-09	Budget 2009-10	Budget 2010-11	Budget 2011-12
18	<b>Environment Department</b>	<b>1,042.679</b>	<b>556.591</b>	<b>760.552</b>	<b>964.698</b>
	<b>Current</b>	<b>42.679</b>	<b>56.591</b>	<b>60.552</b>	<b>64.698</b>
	PC21010-General Administration	8.619	10.766	11.520	12.310
	PC21017-Public Health	34.060	45.825	49.033	52.388
	<b>Development</b>	<b>1,000.000</b>	<b>500.000</b>	<b>700.000</b>	<b>900.000</b>
19	<b>Local Government and Community Dev.</b>	<b>20,761.823</b>	<b>20,100.355</b>	<b>20,928.380</b>	<b>21,956.889</b>
	<b>Current</b>	<b>351.823</b>	<b>400.355</b>	<b>428.380</b>	<b>456.889</b>
	PC21010-General Administration	88.091	98.052	104.916	112.479
	PC21031-Miscellaneous	263.732	302.303	323.464	344.410
	District Staff	147.728	186.901	199.984	212.651
	Others	116.004	115.402	123.480	131.758
	<b>Development</b>	<b>20,410.000</b>	<b>19,700.000</b>	<b>20,500.000</b>	<b>21,500.000</b>
20	<b>Planning and Development Department</b>	<b>5,846.441</b>	<b>15,839.474</b>	<b>14,250.887</b>	<b>15,467.499</b>
	<b>Current</b>	<b>278.441</b>	<b>234.474</b>	<b>250.887</b>	<b>267.499</b>
	PC21010-General Administration	127.830	138.835	148.553	158.529
	PC21023-Miscellaneous Departments	59.549	71.777	76.801	81.683
	PC21031-Miscellaneous	91.062	23.862	25.532	27.287
	<b>Development</b>	<b>5,568.000</b>	<b>15,605.000</b>	<b>14,000.000</b>	<b>15,200.000</b>
21	<b>Board of Revenue</b>	<b>268.189</b>	<b>802.208</b>	<b>825.251</b>	<b>802.294</b>
	<b>Current</b>	<b>251.708</b>	<b>592.708</b>	<b>634.198</b>	<b>684.994</b>
	PC21002-Land Revenue	20.911	24.963	26.710	28.741
	PC21004-Stamps	93.661	136.447	145.998	160.349
	PC21006-Registration	2.352	2.721	2.911	3.109
	PC21009-Irrigation (Hill Torrents)	1.706	1.706	1.825	1.940
	PC21010-General Administration	109.573	401.976	430.114	462.339
	PC21029-Stationery and Printing	5.559	5.719	6.119	6.731
	PC21031-Miscellaneous	17.946	19.176	20.518	21.785
	<b>Development</b>	<b>16.481</b>	<b>209.500</b>	<b>191.053</b>	<b>117.300</b>
22	<b>Religious Affairs</b>	<b>120.252</b>	<b>394.129</b>	<b>420.468</b>	<b>447.030</b>
	<b>Current</b>	<b>20.252</b>	<b>19.129</b>	<b>20.468</b>	<b>22.030</b>
	PC21010-General Administration	20.252	19.129	20.468	22.030
	<b>Development</b>	<b>100.000</b>	<b>375.000</b>	<b>400.000</b>	<b>425.000</b>

Sr.	Name of Department	Budget 2008-09	Budget 2009-10	Budget 2010-11	Budget 2011-12
23	<b>Food Department</b>	<b>17,123.853</b>	<b>26,830.191</b>	<b>14,932.304</b>	<b>15,009.496</b>
	<b>Current</b>	<b>17,023.853</b>	<b>26,730.191</b>	<b>14,732.304</b>	<b>14,734.496</b>
	PC21010-General Administration	23.853	30.191	32.304	34.496
	PC21030-Subsidies	17,000.000	26,700.000	14,700.000	14,700.000
	<i>Cash Transfer</i>	-	-	-	-
	<i>Sasti Roti</i>	-	-	-	-
	<i>Wheat Subsidy</i>	-	-	-	-
	<i>Others</i>	-	-	-	-
	<b>Development</b>	<b>100.000</b>	<b>100.000</b>	<b>200.000</b>	<b>275.000</b>
24	<b>Social Welfare</b>	<b>1,007.101</b>	<b>1,179.353</b>	<b>1,498.908</b>	<b>1,824.368</b>
	<b>Current</b>	<b>307.101</b>	<b>279.353</b>	<b>298.908</b>	<b>324.368</b>
	PC21010-General Administration	9.581	10.724	11.475	12.307
	PC21031-Miscellaneous	297.520	268.629	287.433	312.062
	<b>Development</b>	<b>700.000</b>	<b>900.000</b>	<b>1,200.000</b>	<b>1,500.000</b>
25	<b>Zakat and Ushr Department</b>	<b>75.241</b>	<b>101.500</b>	<b>108.605</b>	<b>116.320</b>
	<b>Current</b>	<b>75.241</b>	<b>101.500</b>	<b>108.605</b>	<b>116.320</b>
	PC21010-General Administration	11.339	13.663	14.619	15.695
	PC21031-Miscellaneous	63.902	87.837	93.986	100.624
	<b>Development</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
26	<b>Special Education</b>	<b>1,912.873</b>	<b>1,103.455</b>	<b>1,311.539</b>	<b>1,618.985</b>
	<b>Current</b>	<b>87.873</b>	<b>103.455</b>	<b>111.539</b>	<b>118.985</b>
	PC21010-General Administration	16.161	15.836	17.110	18.284
	PC21015-Education	71.712	87.619	94.429	100.701
	<b>Development</b>	<b>1,825.000</b>	<b>1,000.000</b>	<b>1,200.000</b>	<b>1,500.000</b>
27	<b>Provincial Assembly</b>	<b>866.981</b>	<b>980.348</b>	<b>1,199.037</b>	<b>1,588.498</b>
	<b>Current</b>	<b>535.122</b>	<b>698.412</b>	<b>747.301</b>	<b>803.878</b>
	PC21010-General Administration	343.634	361.044	386.317	415.857
	PC24010-General Administration	191.488	337.368	360.984	388.020
	<b>Development</b>	<b>331.859</b>	<b>281.936</b>	<b>451.736</b>	<b>784.620</b>

Sr.	Name of Department	Budget 2008-09	Budget 2009-10	Budget 2010-11	Budget 2011-12
28	<b>Relief</b>	<b>30.691</b>	<b>23.933</b>	<b>25.608</b>	<b>27.536</b>
	<b>Current</b>	<b>30.691</b>	<b>23.933</b>	<b>25.608</b>	<b>27.536</b>
	PC21010-General Administration	10.676	1.665	1.782	1.888
	PC24027-Relief	20.015	22.268	23.827	25.648
	<b>Development</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
29	<b>Services &amp; General Administration Dept</b>	<b>4,493.415</b>	<b>6,978.699</b>	<b>11,060.587</b>	<b>11,645.914</b>
	<b>Current</b>	<b>3,651.898</b>	<b>6,220.569</b>	<b>10,715.237</b>	<b>11,393.599</b>
	PC21010-General Administration	1,203.365	1,478.456	1,572.124	1,687.081
	PC21011-Administration of Justice	2,401.867	4,694.151	9,092.625	9,651.254
	High Court	497.869	933.842	-	-
	Session Courts	617.699	1,211.708	-	-
	Civil Courts	1,045.035	2,480.178	-	-
	Special Courts	32.559	53.713	-	-
	Others	208.705	14.710	-	-
	PC24031-Miscellaneous	45.066	46.362	48.776	53.448
	PC24045-Privy Purses	1.600	1.600	1.712	1.815
	<b>Development</b>	<b>841.517</b>	<b>758.130</b>	<b>345.350</b>	<b>252.315</b>
30	<b>Transport</b>	<b>126.872</b>	<b>188.321</b>	<b>267.753</b>	<b>373.783</b>
	<b>Current</b>	<b>26.872</b>	<b>63.321</b>	<b>67.753</b>	<b>73.783</b>
	PC21007-Charges on Account of M.V.Act	15.113	16.739	17.911	19.422
	PC21010-General Administration	11.759	46.582	49.843	54.361
	<b>Development</b>	<b>100.000</b>	<b>125.000</b>	<b>200.000</b>	<b>300.000</b>
31	<b>Information Technology</b>	<b>1,534.760</b>	<b>1,364.889</b>	<b>1,569.431</b>	<b>2,075.362</b>
	<b>Current</b>	<b>34.760</b>	<b>64.889</b>	<b>69.431</b>	<b>75.362</b>
	PC21010-General Administration	34.760	64.889	69.431	75.362
	<b>Development</b>	<b>1,500.000</b>	<b>1,300.000</b>	<b>1,500.000</b>	<b>2,000.000</b>
32	<b>Governor Secretariat</b>	<b>207.204</b>	<b>162.935</b>	<b>143.050</b>	<b>137.221</b>
	<b>Current</b>	<b>148.235</b>	<b>120.335</b>	<b>128.050</b>	<b>137.221</b>
	PC21010-General Administration	47.242	-	-	-
	PC24010-General Administration	100.993	120.335	128.050	137.221
	<b>Development</b>	<b>58.969</b>	<b>42.600</b>	<b>15.000</b>	<b>-</b>

Sr.	Name of Department	Budget 2008-09	Budget 2009-10	Budget 2010-11	Budget 2011-12
33	<b>Chief Minister Secretariat</b>	<b>182.540</b>	<b>221.129</b>	<b>235.162</b>	<b>252.309</b>
	Current	182.540	221.129	235.162	252.309
	PC21010-General Administration	182.540	221.129	235.162	252.309
	Development	-	-	-	-
34	<b>Chief Minister Inspection Team</b>	<b>31.485</b>	<b>37.494</b>	<b>39.900</b>	<b>42.753</b>
	Current	31.485	37.494	39.900	42.753
	PC21010-General Administration	31.485	37.494	39.900	42.753
	Development	-	-	-	-
35	<b>Mines and Minerals</b>	<b>411.303</b>	<b>469.613</b>	<b>930.261</b>	<b>1,193.649</b>
	Current	111.303	169.613	180.261	193.649
	PC21022-Industries	111.303	169.613	180.261	193.649
	Inspectorate of Mines	59.586	80.414	85.703	91.559
	Mines Labour Welfare Commissionerate	51.717	89.199	94.558	102.090
	Development	300.000	300.000	750.000	1,000.000
36	<b>Commerce and Investment Department</b>	<b>522.918</b>	<b>253.025</b>	<b>276.246</b>	<b>300.652</b>
	Current	22.918	53.025	56.246	60.652
	PC21010-General Administration	22.918	24.901	26.481	28.412
	PC21022-Industries		28.124	29.765	32.239
	Development	500.000	200.000	220.000	240.000
37	<b>Literacy</b>	<b>1,262.159</b>	<b>815.440</b>	<b>1,116.654</b>	<b>1,417.772</b>
	Current	12.159	15.440	16.654	17.772
	PC21010-General Administration	12.159	15.440	16.654	17.772
	Development	1,250.000	800.000	1,100.000	1,400.000
38	<b>Population Welfare</b>	<b>1,710.101</b>	<b>1,651.539</b>	<b>1,653.583</b>	<b>1,655.474</b>
	Current	21.336	22.774	24.818	26.709
	PC21010-General Administration	21.336	22.774	24.818	26.709
	Development	1,688.765	1,628.765	1,628.765	1,628.765
39	<b>Management and Professional Dev. Dept.</b>	<b>71.226</b>	<b>64.829</b>	<b>40.495</b>	<b>43.286</b>
	Current	32.034	37.469	40.495	43.286
	PC21010-General Administration	32.034	37.469	40.495	43.286
	Development	39.192	27.360	-	-

Sr.	Name of Department	Budget 2008-09	Budget 2009-10	Budget 2010-11	Budget 2011-12
40	<b>Sports</b>	<b>1,592.062</b>	<b>1,699.797</b>	<b>2,308.402</b>	<b>2,116.357</b>
	<b>Current</b>	<b>92.062</b>	<b>99.797</b>	<b>108.402</b>	<b>116.357</b>
	PC21010-General Administration	92.062	99.797	108.402	116.357
	<b>Development</b>	<b>1,500.000</b>	<b>1,600.000</b>	<b>2,200.000</b>	<b>2,000.000</b>
	<b>CURRENT EXPENDITURE</b>	<b>256,948.656</b>	<b>314,873.085</b>	<b>338,917.731</b>	<b>369,905.556</b>
	<b>Development Expenditure</b>	<b>165,337.196</b>	<b>172,128.765</b>	<b>196,469.139</b>	<b>219,995.090</b>
	<b>Special Development Initiatives</b>	-	<b>7,000.000</b>	<b>7,000.000</b>	<b>7,000.000</b>
	Rural Roads	-	2,000.000	2,000.000	2,000.000
	Urban renewal of smaller cities	-	2,000.000	2,000.000	2,000.000
	Daanish Schools	-	3,000.000	3,000.000	3,000.000
	<b>Gross Development Expenditure</b>	<b>165,337.196</b>	<b>179,128.765</b>	<b>203,469.139</b>	<b>226,995.090</b>
	<b>Adjustment</b>		-	-	-
	<b>NET DEVELOPMENT EXPENDITURE</b>	<b>165,337.196</b>	<b>179,128.765</b>	<b>203,469.139</b>	<b>226,995.090</b>
	<b>TOTAL EXPENDITURE</b>	<b>422,285.852</b>	<b>494,001.850</b>	<b>542,386.870</b>	<b>596,900.646</b>

**EXPENDITURE PICTURE**  
**MEDIUM TERM FISCAL FRAMEWORK 2009-12**  
**(DEPARTMENT WISE EXPENDITURE CEILINGS)**

(Rs. in million)

Sr. No.	Name of Department	Budget 2009-10			Budget 2010-11			Budget 2011-12		
		Salary	Non Salary	Total	Salary	Non Salary	Total	Salary	Non Salary	Total
1	<b>Agriculture Department</b>	<b>2,420.898</b>	<b>3,045.978</b>	<b>8,669.876</b>	<b>2,590.361</b>	<b>3,410.853</b>	<b>9,801.214</b>	<b>2,745.783</b>	<b>3,751.939</b>	<b>10,897.721</b>
	<b>Current</b>	<b>2,420.898</b>	<b>3,045.978</b>	<b>5,466.876</b>	<b>2,590.361</b>	<b>3,410.853</b>	<b>6,001.214</b>	<b>2,745.783</b>	<b>3,751.939</b>	<b>6,497.721</b>
	PC21010-General Administration	38.616	12.841	51.457	41.319	13.740	55.059	43.798	15.114	58.912
	PC21018-Agriculture	<b>2,382.282</b>	<b>3,033.137</b>	<b>5,415.419</b>	<b>2,549.042</b>	<b>3,397.113</b>	<b>5,946.155</b>	<b>2,701.984</b>	<b>3,736.825</b>	<b>6,438.809</b>
	Extension Services	979.054	194.908	1,173.962	1,047.588	218.297	1,265.885	1,110.443	240.127	1,350.570
	Agriculture Engineering Soil Conservation	669.638	2,349.673	3,019.311	716.513	2,631.634	3,348.146	759.503	2,894.797	3,654.301
	Others	733.590	488.556	1,222.146	784.941	547.183	1,332.124	832.038	601.901	1,433.939
	<b>Development</b>			<b>3,203.000</b>			<b>3,800.000</b>			<b>4,400.000</b>
2	<b>Communication and Works Department</b>	<b>1,549.422</b>	<b>3,520.763</b>	<b>56,285.645</b>	<b>1,657.882</b>	<b>3,942.899</b>	<b>63,934.598</b>	<b>1,757.354</b>	<b>4,337.189</b>	<b>70,019.322</b>
	<b>Current</b>	<b>1,549.422</b>	<b>3,520.763</b>	<b>5,070.185</b>	<b>1,657.882</b>	<b>3,942.899</b>	<b>5,600.780</b>	<b>1,757.354</b>	<b>4,337.189</b>	<b>6,094.543</b>
	PC21010-General Administration	53.012	7.115	60.127	56.723	7.613	64.336	60.126	8.374	68.501
	PC21024-Civil Works	710.858	1,702.176	2,413.034	760.618	1,906.437	2,667.055	806.255	2,097.081	2,903.336
	Maintenance and Repairs ( Building)	-	1,624.000	1,624.000	-	1,818.880	1,818.880	-	2,000.768	2,000.768
	Others	710.858	78.176	789.034	760.618	87.557	848.175	806.255	96.313	902.568
	PC21025-Communications	785.552	1,811.472	2,597.024	840.541	2,028.849	2,869.389	890.973	2,231.734	3,122.707
	Maintenance and Repairs ( Roads)	-	1,731.551	1,731.551	-	1,939.337	1,939.337	-	2,133.271	2,133.271
	Others	785.552	79.921	865.473	840.541	89.512	930.052	890.973	98.463	989.436
	<b>Development</b>			<b>51,215.460</b>			<b>58,333.818</b>			<b>63,924.779</b>
3	<b>Health Department</b>	<b>9,775.304</b>	<b>12,882.672</b>	<b>34,682.976</b>	<b>10,459.575</b>	<b>14,813.004</b>	<b>40,272.579</b>	<b>11,087.150</b>	<b>17,034.955</b>	<b>45,422.104</b>
	<b>Current</b>	<b>9,775.304</b>	<b>12,882.672</b>	<b>22,657.976</b>	<b>10,459.575</b>	<b>14,813.004</b>	<b>25,272.579</b>	<b>11,087.150</b>	<b>17,034.955</b>	<b>28,122.104</b>
	PC21010-General Administration	85.527	25.859	111.386	91.514	27.669	119.183	97.005	31.819	128.824
	Health Department	63.651	20.681	84.332	68.107	22.129	90.235	72.193	25.448	97.641
	Drug Courts	21.876	5.178	27.054	23.407	5.540	28.948	24.812	6.372	31.183
	PC21016-Health Services	9,689.777	12,856.813	22,546.590	10,368.061	14,785.335	25,153.396	10,990.145	17,003.135	27,993.280
	Tertiary Hospitals	6,389.204	5,170.034	11,559.238	6,836.448	5,945.539	12,781.987	7,246.635	6,837.370	14,084.005
	Others	3,300.573	7,686.779	10,987.352	3,531.613	8,839.796	12,371.409	3,743.510	10,165.765	13,909.275
	<b>Development</b>			<b>12,025.000</b>			<b>15,000.000</b>			<b>17,300.000</b>
4	<b>Education Department</b>	<b>11,363.854</b>	<b>9,946.742</b>	<b>41,035.596</b>	<b>12,159.324</b>	<b>10,940.290</b>	<b>46,599.614</b>	<b>12,888.883</b>	<b>12,581.334</b>	<b>53,170.217</b>
	<b>Current</b>	<b>11,363.854</b>	<b>9,946.742</b>	<b>21,310.596</b>	<b>12,159.324</b>	<b>10,940.290</b>	<b>23,099.614</b>	<b>12,888.883</b>	<b>12,581.334</b>	<b>25,470.217</b>
	PC21010-General Administration	93.508	37.533	131.041	100.054	40.160	140.214	106.057	46.184	152.241
	Higher Education Department	40.955	15.392	56.347	43.822	16.469	60.291	46.451	18.940	65.391
	School Education Department	47.206	19.721	66.927	50.510	21.101	71.612	53.541	24.267	77.808
	Monitoring and Evaluation Cell	5.347	2.420	7.767	5.721	2.589	8.311	6.065	2.978	9.042
	PC21015-Education	11,270.346	9,909.209	21,179.555	12,059.270	10,900.130	22,959.400	12,782.826	12,535.149	25,317.976

Sr. No.	Name of Department	Budget 2009-10			Budget 2010-11			Budget 2011-12		
		Salary	Non Salary	Total	Salary	Non Salary	Total	Salary	Non Salary	Total
	Programme Management and Implementation Unit (PMIU)	1,089.799	4,675.201	5,765.000	1,166.085	5,142.721	6,308.806	1,236.050	5,914.129	7,150.179
	Others	10,180.547	5,234.008	15,414.555	10,893.185	5,757.409	16,650.594	11,546.776	6,621.020	18,167.797
	<b>Development</b>			<b>19,725.000</b>			<b>23,500.000</b>			<b>27,700.000</b>
5	<b>Home Department</b>	<b>3,623.541</b>	<b>2,002.955</b>	<b>9,716.300</b>	<b>3,877.189</b>	<b>2,221.535</b>	<b>10,746.975</b>	<b>4,109.820</b>	<b>2,443.688</b>	<b>12,423.032</b>
	<b>Current</b>	<b>3,623.541</b>	<b>2,002.955</b>	<b>5,626.496</b>	<b>3,877.189</b>	<b>2,221.535</b>	<b>6,098.724</b>	<b>4,109.820</b>	<b>2,443.688</b>	<b>6,553.508</b>
	PC21010-General Administration	1,019.612	257.937	1,277.549	1,090.985	275.993	1,366.977	1,156.444	303.592	1,460.036
	Home Department	68.147	28.817	96.964	72.917	30.834	103.751	77.292	33.918	111.210
	District Public Safety Commission	59.485	21.389	80.874	63.649	22.886	86.535	67.468	25.175	92.643
	Public Prosecution Department	41.370	14.866	56.236	44.266	15.907	60.173	46.922	17.497	64.419
	Prosecuter General	579.699	55.945	635.644	620.278	59.861	680.139	657.495	65.847	723.342
	Others	270.911	136.920	407.831	289.875	146.504	436.379	307.267	161.155	468.422
	PC21012-Jails and Convict Settlements	1,774.880	1,567.456	3,342.336	1,899.122	1,755.551	3,654.672	2,013.069	1,931.106	3,944.175
	PC21031-Miscellaneous	800.336	164.717	965.053	856.360	176.247	1,032.607	907.741	193.872	1,101.613
	PC21032-Civil Defence	28.713	12.845	41.558	30.723	13.744	44.467	32.566	15.119	47.685
	Administration	25.723	12.476	38.199	27.524	13.349	40.873	29.175	14.684	43.859
	Medical Establishment	2.990	0.369	3.359	3.199	0.395	3.594	3.391	0.434	3.826
	<b>Development</b>			<b>4,089.804</b>			<b>4,648.251</b>			<b>5,869.524</b>
6	<b>Police Department</b>	<b>36,734.034</b>	<b>6,489.059</b>	<b>44,801.023</b>	<b>39,305.416</b>	<b>7,137.965</b>	<b>48,188.440</b>	<b>41,663.741</b>	<b>7,851.761</b>	<b>51,090.505</b>
	<b>Current</b>	<b>36,734.034</b>	<b>6,489.059</b>	<b>43,223.093</b>	<b>39,305.416</b>	<b>7,137.965</b>	<b>46,443.381</b>	<b>41,663.741</b>	<b>7,851.761</b>	<b>49,515.503</b>
	Border Military Police (DG Khan)	62.981	7.889	70.870	67.390	8.678	76.068	71.433	9.546	80.979
	Baluch Levy DG Khan	53.223	5.361	58.584	56.949	5.897	62.846	60.366	6.487	66.852
	Direction	123.218	585.819	709.037	131.843	644.401	776.244	139.754	708.841	848.595
	Superintendence	123.610	52.080	175.690	132.263	57.288	189.551	140.198	63.017	203.215
	District Police	23,654.623	4,245.236	27,899.859	25,310.447	4,669.760	29,980.206	26,829.073	5,136.736	31,965.809
	Crime Investigation	251.191	50.923	302.114	268.774	56.015	324.790	284.901	61.617	346.518
	Special Branch	1,089.971	242.191	1,332.162	1,166.269	266.410	1,432.679	1,236.245	293.051	1,529.296
	Punjab Constabulary	2,140.420	146.393	2,286.813	2,290.249	161.032	2,451.282	2,427.664	177.136	2,604.800
	Police Employed for Agency Function	135.551	12.915	148.466	145.040	14.207	159.246	153.742	15.627	169.369
	Police Supplied to Public DepartmentsPrivate Bodies and Persons	158.738	0.373	159.111	169.850	0.410	170.260	180.041	0.451	180.492
	Qaumi Razakar Organization	48.504	33.803	82.307	51.899	37.183	89.083	55.013	40.902	95.915
	Works	-	30.450	30.450	-	33.495	33.495	-	36.845	36.845
	Police Training Institute	732.447	104.862	837.309	783.718	115.348	899.066	830.741	126.883	957.624
	Lumpsum Provision for Replacement of Transport	-	600.000	600.000	-	660.000	660.000	-	726.000	726.000
	Lumpsum Provision for Elite Police Training	-	170.000	170.000	-	187.000	187.000	-	205.700	205.700
	Lumpsum provisionand Daily Allowance etc. toPolice Force	8,000.000	-	8,000.000	8,560.000	-	8,560.000	9,073.600	-	9,073.600

Sr. No.	Name of Department	Budget 2009-10			Budget 2010-11			Budget 2011-12		
		Salary	Non Salary	Total	Salary	Non Salary	Total	Salary	Non Salary	Total
	Elite Police Force	124.924	199.241	324.165	133.669	219.165	352.834	141.689	241.082	382.770
	Border Military Police (Rajanpur)	34.633	1.523	36.156	37.057	1.675	38.733	39.281	1.843	41.124
	<b>Development</b>			<b>1,577.930</b>			<b>1,745.059</b>			<b>1,575.002</b>
7	<b>Irrigation and Power Department</b>	<b>5,084.651</b>	<b>3,638.409</b>	<b>18,723.060</b>	<b>5,440.577</b>	<b>4,074.276</b>	<b>22,014.853</b>	<b>5,767.011</b>	<b>4,481.704</b>	<b>24,248.715</b>
	<b>Current</b>	<b>5,084.651</b>	<b>3,638.409</b>	<b>8,723.060</b>	<b>5,440.577</b>	<b>4,074.276</b>	<b>9,514.853</b>	<b>5,767.011</b>	<b>4,481.704</b>	<b>10,248.715</b>
	PC21008-Other Taxes and Duties	50.915	14.834	65.749	54.479	15.872	70.351	57.748	17.460	75.207
	PC21009-Irrigation and Land Reclamation	4,988.452	3,606.708	8,595.160	5,337.644	4,039.513	9,377.157	5,657.902	4,443.464	10,101.367
	PC21010-General Administration	45.284	15.342	60.626	48.454	17.183	65.637	51.361	18.901	70.262
	PC21024-Civil Works	-	1.525	1.525	-	1.708	1.708	-	1.879	1.879
	<b>Development</b>			<b>10,000.000</b>			<b>12,500.000</b>			<b>14,000.000</b>
8	<b>Finance Department</b>	<b>2,208.042</b>	<b>153,468.568</b>	<b>155,676.610</b>	<b>2,214.886</b>	<b>173,916.328</b>	<b>176,131.214</b>	<b>2,347.779</b>	<b>192,439.060</b>	<b>194,786.840</b>
	<b>Current</b>	<b>2,208.042</b>	<b>153,468.568</b>	<b>155,676.610</b>	<b>2,214.886</b>	<b>173,916.328</b>	<b>176,131.214</b>	<b>2,347.779</b>	<b>192,439.060</b>	<b>194,786.840</b>
	PC21010-General Administration	2,069.987	1,410.650	3,480.637	2,214.886	1,509.396	3,724.282	2,347.779	1,660.335	4,008.114
	PC21028-Pensions	-	19,000.000	19,000.000	-	22,000.000	22,000.000	-	24,000.000	24,000.000
	PC21031-Miscellaneous	<b>138.055</b>	<b>119,257.918</b>	<b>119,395.973</b>		<b>128,798.551</b>	<b>128,798.551</b>		<b>141,678.407</b>	<b>141,678.407</b>
	<i>PFC Transfer to District Governments</i>	-	99,431.317	99,431.317	-	107,385.822	107,385.822	-	118,124.405	118,124.405
	<i>PFC Transfer to TMAs</i>	-	12,600.000	12,600.000	-	13,608.000	13,608.000	-	14,968.800	14,968.800
	<i>PFC Transfer to Union Councils</i>	-	4,818.730	4,818.730	-	5,204.228	5,204.228	-	5,724.651	5,724.651
	<i>Others</i>	138.055	2,407.871	2,545.926	-	2,600.501	2,600.501	-	2,860.551	2,860.551
	PC24044-Interst on debt and other Obligations	-	<b>13,800.000</b>	<b>13,800.000</b>		<b>21,608.381</b>	<b>21,608.381</b>		<b>25,100.319</b>	<b>25,100.319</b>
	<i>Interest on Foreign Loans</i>	-	3,159.135	3,159.135	-	3,799.138	3,799.138	-	4,179.051	4,179.051
	<i>Interest on Domestic Loans</i>	-	6,594.320	6,594.320	-	6,466.243	6,466.243	-	7,112.867	7,112.867
	<i>GP Fund</i>	-	3,000.000	3,000.000	-	4,000.000	4,000.000	-	4,400.000	4,400.000
	<i>Interest on Overdraft</i>	-	1,046.545	1,046.545	-	5,000.000	5,000.000	-	4,000.000	4,000.000
	<i>Interest payable on Bank of Punjab Loan</i>	-	-	-	-	663.000	663.000	-	530.400	530.400
	<i>Interest payable on New Domestic Debt</i>	-	-	-	-	1,680.000	1,680.000	-	4,878.000	4,878.000
	<b>Development</b>			-			-			-
9	<b>Excise and Taxation Department</b>	<b>155.507</b>	<b>31.861</b>	<b>187.368</b>	<b>166.392</b>	<b>34.091</b>	<b>200.484</b>	<b>176.376</b>	<b>37.500</b>	<b>213.876</b>
	<b>Current</b>	<b>155.507</b>	<b>31.861</b>	<b>187.368</b>	<b>166.392</b>	<b>34.091</b>	<b>200.484</b>	<b>176.376</b>	<b>37.500</b>	<b>213.876</b>
	PC21001-Opium	3.217	0.134	3.351	3.442	0.143	3.586	3.649	0.158	3.806
	PC21003-Provincial Excise	119.854	23.969	143.823	128.244	25.647	153.891	135.938	28.212	164.150
	PC21007-Charges on Account of Motor Vehicles Acts	13.677	1.046	14.723	14.634	1.119	15.754	15.512	1.231	16.744
	PC21008-Other Taxes and Duties	5.669	3.124	8.793	6.066	3.343	9.409	6.430	3.677	10.107
	PC21010-General Administration	13.090	3.588	16.678	14.006	3.839	17.845	14.847	4.223	19.070
	<b>Development</b>			-			-			-



Sr. No.	Name of Department	Budget 2009-10			Budget 2010-11			Budget 2011-12		
		Salary	Non Salary	Total	Salary	Non Salary	Total	Salary	Non Salary	Total
10	<b>Forestry Wildlife and Fisheries Department</b>	<b>1,159.755</b>	<b>448.594</b>	<b>2,671.349</b>	<b>1,240.938</b>	<b>493.453</b>	<b>3,424.891</b>	<b>1,315.394</b>	<b>542.799</b>	<b>3,435.773</b>
	<b>Current</b>	<b>1,159.755</b>	<b>448.594</b>	<b>1,608.349</b>	<b>1,240.938</b>	<b>493.453</b>	<b>1,734.391</b>	<b>1,315.394</b>	<b>542.799</b>	<b>1,858.193</b>
	PC21005-Forests	717.099	342.613	1,059.712	767.296	376.874	1,144.170	813.334	414.562	1,227.895
	PC21010-General Administration	29.868	11.359	41.227	31.959	12.495	44.454	33.876	13.744	47.621
	PC21019-Fisheries	201.246	37.328	238.574	215.333	41.061	256.394	228.253	45.167	273.420
	PC21023-Miscellaneous Department	211.542	57.294	268.836	226.350	63.023	289.373	239.931	69.326	309.257
	<b>Development</b>			<b>1,063.000</b>			<b>1,690.500</b>			<b>1,577.580</b>
11	<b>Housing Urban Dev. &amp; PHE Department</b>	<b>380.418</b>	<b>1,596.511</b>	<b>19,976.929</b>	<b>407.047</b>	<b>1,756.162</b>	<b>23,163.209</b>	<b>431.470</b>	<b>1,931.778</b>	<b>25,779.802</b>
	<b>Current</b>	<b>380.418</b>	<b>1,596.511</b>	<b>1,976.929</b>	<b>407.047</b>	<b>1,756.162</b>	<b>2,163.209</b>	<b>431.470</b>	<b>1,931.778</b>	<b>2,363.248</b>
	PC21010-General Administration	32.810	10.820	43.630	35.107	11.902	47.009	37.213	13.092	50.305
	PC21017-Public Health	208.130	558.070	766.200	222.699	613.877	836.576	236.061	675.265	911.326
	Director General Parks & Horticulture Authority	-	525.000	525.000	-	577.500	577.500	-	635.250	635.250
	Others	208.130	33.070	241.200	222.699	36.377	259.076	236.061	40.015	276.076
	PC21024-Civil Works	-	5.940	5.940	-	6.534	6.534	-	7.187	7.187
	PC21026-Housing and Physical Planning	139.478	1,021.681	1,161.159	149.241	1,123.849	1,273.091	158.196	1,236.234	1,394.430
	Purchase of Land for Punjab Government Servant Housing Foundation	-	1,000.000	1,000.000	-	1,100.000	1,100.000	-	1,210.000	1,210.000
	Others	139.478	21.681	161.159	149.241	23.849	173.091	158.196	26.234	184.430
	<b>Development</b>			<b>18,000.000</b>			<b>21,000.000</b>			<b>23,416.554</b>
12	<b>Industries</b>	<b>2,116.091</b>	<b>1,321.354</b>	<b>6,087.445</b>	<b>2,264.217</b>	<b>1,453.489</b>	<b>7,317.707</b>	<b>2,400.070</b>	<b>1,598.838</b>	<b>8,598.909</b>
	<b>Current</b>	<b>2,116.091</b>	<b>1,321.354</b>	<b>3,437.445</b>	<b>2,264.217</b>	<b>1,453.489</b>	<b>3,717.707</b>	<b>2,400.070</b>	<b>1,598.838</b>	<b>3,998.909</b>
	PC21010-General Administration	84.255	52.520	136.775	90.153	57.772	147.925	95.562	63.549	159.111
	Mines and Minerals Department	9.953	3.532	13.485	10.650	3.885	14.535	11.289	4.274	15.562
	Others	74.302	48.988	123.290	79.503	53.887	133.390	84.273	59.275	143.549
	PC21022-Industries	1,980.484	1,228.205	3,208.689	2,119.118	1,351.026	3,470.143	2,246.265	1,486.128	3,732.393
	Headquarters Establishment	43.553	5.726	49.279	46.602	6.299	52.900	49.398	6.928	56.326
	Grant in Aid to TEVTA	1,862.773	968.473	2,831.246	1,993.167	1,065.320	3,058.487	2,112.757	1,171.852	3,284.609
	Inspectorate of Boilers	6.610	0.882	7.492	7.073	0.970	8.043	7.497	1.067	8.564
	Headquarters Establishment	35.051	8.323	43.374	37.505	9.155	46.660	39.755	10.071	49.826
	Grant in Aid to Punjab Small Industries Corp.	-	235.000	235.000	-	258.500	258.500	-	284.350	284.350
	Regional Establishment	32.497	9.801	42.298	34.772	10.781	45.553	36.858	11.859	48.717
	PC21029-Stationery and Printing	51.352	40.629	91.981	54.947	44.692	99.639	58.243	49.161	107.405
	<b>Development</b>			<b>2,650.000</b>			<b>3,600.000</b>			<b>4,600.000</b>

Sr. No.	Name of Department	Budget 2009-10			Budget 2010-11			Budget 2011-12		
		Salary	Non Salary	Total	Salary	Non Salary	Total	Salary	Non Salary	Total
13	<b>Information Culture and Youth Affairs</b>	331.321	127.361	858.682	354.513	136.276	1,040.790	375.784	149.904	1,225.688
	<b>Current</b>	331.321	127.361	458.682	354.513	136.276	490.790	375.784	149.904	525.688
	PC21010-General Administration	13.452	7.785	21.237	14.394	8.330	22.724	15.257	9.163	24.420
	PC21014-Museums	25.190	8.956	34.146	26.953	9.583	36.536	28.570	10.541	39.112
	PC21023-Miscellaneous Department	292.679	110.620	403.299	313.167	118.363	431.530	331.957	130.200	462.156
	<b>Development</b>			400.000			550.000			700.000
14	<b>Law and Parliamentary Affairs</b>	885.639	191.111	1,722.030	947.634	204.489	1,831.730	1,004.492	224.938	1,763.080
	<b>Current</b>	885.639	191.111	1,076.750	947.634	204.489	1,152.123	1,004.492	224.938	1,229.429
	PC21010-General Administration	376.209	156.974	533.183	402.544	167.962	570.506	426.696	184.758	611.455
	PC21011-Administration of Justice	509.430	34.137	543.567	545.090	36.527	581.617	577.796	40.179	617.975
	Administrative-General and Official Trustee	0.696	-	0.696	0.745	-	0.745	0.789	-	0.789
	Solicitors Department	16.133	7.080	23.213	17.262	7.576	24.838	18.298	8.333	26.631
	Mufassil Establishment	312.744	5.123	317.867	334.636	5.482	340.118	354.714	6.030	360.744
	Advocate General	179.857	21.934	201.791	192.447	23.469	215.916	203.994	25.816	229.810
	<b>Development</b>			645.280			679.607			533.651
15	<b>Livestock and Dairy Development</b>	827.046	966.518	3,793.564	884.939	1,082.500	4,467.439	938.036	1,190.750	5,328.786
	<b>Current</b>	827.046	966.518	1,793.564	884.939	1,082.500	1,967.439	938.036	1,190.750	2,128.786
	PC21010-General Administration	13.523	3.859	17.382	14.470	4.322	18.792	15.338	4.754	20.092
	PC21020-Veterinary	813.523	962.659	1,776.182	870.470	1,078.178	1,948.648	922.698	1,185.996	2,108.694
	<b>Development</b>			2,000.000			2,500.000			3,200.000
16	<b>Labour</b>	95.284	18.695	194.979	101.954	20.004	241.958	108.071	22.004	305.075
	<b>Current</b>	95.284	18.695	113.979	101.954	20.004	121.958	108.071	22.004	130.075
	PC21010-General Administration	17.782	7.390	25.172	19.027	7.907	26.934	20.168	8.698	28.866
	PC21023-Miscellaneous Department	77.502	11.305	88.807	82.927	12.096	95.023	87.903	13.306	101.209
	<b>Development</b>			81.000			120.000			175.000
17	<b>Cooperative</b>	85.690	13.481	99.171	91.688	14.425	106.113	97.190	15.867	113.057
	<b>Current</b>	85.690	13.481	99.171	91.688	14.425	106.113	97.190	15.867	113.057
	PC21010-General Administration	7.948	2.488	10.436	8.504	2.662	11.167	9.015	2.928	11.943
	PC21021-Cooperation	77.742	10.993	88.735	83.184	11.763	94.946	88.175	12.939	101.114
	<b>Development</b>			-			-			-
18	<b>Environment Department</b>	44.625	11.966	556.591	47.749	12.804	760.552	50.614	14.084	964.698
	<b>Current</b>	44.625	11.966	56.591	47.749	12.804	60.552	50.614	14.084	64.698
	PC21010-General Administration	8.452	2.314	10.766	9.044	2.476	11.520	9.586	2.724	12.310
	PC21017-Public Health	36.173	9.652	45.825	38.705	10.328	49.033	41.027	11.360	52.388
	<b>Development</b>			500.000			700.000			900.000

Sr. No.	Name of Department	Budget 2009-10			Budget 2010-11			Budget 2011-12		
		Salary	Non Salary	Total	Salary	Non Salary	Total	Salary	Non Salary	Total
19	<b>Local Government and Community Dev.</b>	<b>334.791</b>	<b>65.564</b>	<b>20,100.355</b>	<b>358.226</b>	<b>70.153</b>	<b>20,928.380</b>	<b>379.720</b>	<b>77.169</b>	<b>21,956.889</b>
	<b>Current</b>	<b>334.791</b>	<b>65.564</b>	<b>400.355</b>	<b>358.226</b>	<b>70.153</b>	<b>428.380</b>	<b>379.720</b>	<b>77.169</b>	<b>456.889</b>
	PC21010-General Administration	68.411	29.641	98.052	73.200	31.716	104.916	77.592	34.887	112.479
	PC21031-Miscellaneous	266.380	35.923	302.303	285.027	38.438	323.464	302.128	42.281	344.410
	District Staff	171.289	15.612	186.901	183.279	16.705	199.984	194.276	18.375	212.651
	Others	95.091	20.311	115.402	101.747	21.733	123.480	107.852	23.906	131.758
	<b>Development</b>			<b>19,700.000</b>			<b>20,500.000</b>			<b>21,500.000</b>
20	<b>Planning and Development Department</b>	<b>198.066</b>	<b>36.408</b>	<b>15,839.474</b>	<b>211.931</b>	<b>38.957</b>	<b>14,250.887</b>	<b>224.646</b>	<b>42.852</b>	<b>15,467.499</b>
	<b>Current</b>	<b>198.066</b>	<b>36.408</b>	<b>234.474</b>	<b>211.931</b>	<b>38.957</b>	<b>250.887</b>	<b>224.646</b>	<b>42.852</b>	<b>267.499</b>
	PC21010-General Administration	114.007	24.828	138.835	121.987	26.566	148.553	129.307	29.223	158.529
	PC21023-Miscellaneous Departments	65.391	6.386	71.777	69.968	6.833	76.801	74.166	7.516	81.683
	PC21031-Miscellaneous	18.668	5.194	23.862	19.975	5.558	25.532	21.173	6.113	27.287
	<b>Development</b>			<b>15,605.000</b>			<b>14,000.000</b>			<b>15,200.000</b>
21	<b>Board of Revenue</b>	<b>294.930</b>	<b>297.778</b>	<b>802.208</b>	<b>315.575</b>	<b>318.622</b>	<b>825.251</b>	<b>334.510</b>	<b>350.485</b>	<b>802.294</b>
	<b>Current</b>	<b>294.930</b>	<b>297.778</b>	<b>592.708</b>	<b>315.575</b>	<b>318.622</b>	<b>634.198</b>	<b>334.510</b>	<b>350.485</b>	<b>684.994</b>
	PC21002-Land Revenue	14.953	10.010	24.963	16.000	10.711	26.710	16.960	11.782	28.741
	PC21004-Stamps	5.829	130.618	136.447	6.237	139.761	145.998	6.611	153.737	160.349
	PC21006-Registration	2.176	0.545	2.721	2.328	0.583	2.911	2.468	0.641	3.109
	PC21009-Irrigation (Hill Torrents)	1.584	0.122	1.706	1.695	0.131	1.825	1.797	0.144	1.940
	PC21010-General Administration	252.038	149.938	401.976	269.681	160.434	430.114	285.861	176.477	462.339
	PC21029-Stationery and Printing	-	5.719	5.719	-	6.119	6.119	-	6.731	6.731
	PC21031-Miscellaneous	18.350	0.826	19.176	19.635	0.884	20.518	20.813	0.972	21.785
	<b>Development</b>			<b>209.500</b>			<b>191.053</b>			<b>117.300</b>
22	<b>Religious Affairs</b>	<b>11.338</b>	<b>7.791</b>	<b>394.129</b>	<b>12.132</b>	<b>8.336</b>	<b>420.468</b>	<b>12.860</b>	<b>9.170</b>	<b>447.030</b>
	<b>Current</b>	<b>11.338</b>	<b>7.791</b>	<b>19.129</b>	<b>12.132</b>	<b>8.336</b>	<b>20.468</b>	<b>12.860</b>	<b>9.170</b>	<b>22.030</b>
	PC21010-General Administration	11.338	7.791	19.129	12.132	8.336	20.468	12.860	9.170	22.030
	<b>Development</b>			<b>375.000</b>			<b>400.000</b>			<b>425.000</b>
23	<b>Food Department</b>	<b>24.280</b>	<b>26,705.911</b>	<b>26,830.191</b>	<b>25.980</b>	<b>14,706.325</b>	<b>14,932.304</b>	<b>27.538</b>	<b>14,706.957</b>	<b>15,009.496</b>
	<b>Current</b>	<b>24.280</b>	<b>26,705.911</b>	<b>26,730.191</b>	<b>25.980</b>	<b>14,706.325</b>	<b>14,732.304</b>	<b>27.538</b>	<b>14,706.957</b>	<b>14,734.496</b>
	PC21010-General Administration	24.280	5.911	30.191	25.980	6.325	32.304	27.538	6.957	34.496
	PC21030-Subsidies	-	26,700.000	26,700.000	-	14,700.000	14,700.000	-	14,700.000	14,700.000
	Cash Transfer			-	-	-	-			-
	Sasti Roti			-	-	-	-			-
	Wheat Subsidy			-	-	-	-			-
	Others			-	-	-	-			-
	<b>Development</b>			<b>100.000</b>			<b>200.000</b>			<b>275.000</b>
24	<b>Social Welfare</b>	<b>103.509</b>	<b>175.844</b>	<b>1,179.353</b>	<b>110.755</b>	<b>188.153</b>	<b>1,498.908</b>	<b>117.400</b>	<b>206.968</b>	<b>1,824.368</b>
	<b>Current</b>	<b>103.509</b>	<b>175.844</b>	<b>279.353</b>	<b>110.755</b>	<b>188.153</b>	<b>298.908</b>	<b>117.400</b>	<b>206.968</b>	<b>324.368</b>
	PC21010-General Administration	7.374	3.350	10.724	7.890	3.585	11.475	8.364	3.943	12.307
	PC21031-Miscellaneous	96.135	172.494	268.629	102.864	184.569	287.433	109.036	203.025	312.062
	<b>Development</b>			<b>900.000</b>			<b>1,200.000</b>			<b>1,500.000</b>

Sr. No.	Name of Department	Budget 2009-10			Budget 2010-11			Budget 2011-12		
		Salary	Non Salary	Total	Salary	Non Salary	Total	Salary	Non Salary	Total
25	<b>Zakat and Ushr Department</b>	<b>73.500</b>	<b>28.000</b>	<b>101.500</b>	<b>78.645</b>	<b>29.960</b>	<b>108.605</b>	<b>83.364</b>	<b>32.956</b>	<b>116.320</b>
	<b>Current</b>	<b>73.500</b>	<b>28.000</b>	<b>101.500</b>	<b>78.645</b>	<b>29.960</b>	<b>108.605</b>	<b>83.364</b>	<b>32.956</b>	<b>116.320</b>
	PC21010-General Administration	9.017	4.646	13.663	9.648	4.971	14.619	10.227	5.468	15.695
	PC21031-Miscellaneous	64.483	23.354	87.837	68.997	24.989	93.986	73.137	27.488	100.624
	<b>Development</b>									
26	<b>Special Education</b>	<b>86.618</b>	<b>16.837</b>	<b>1,103.455</b>	<b>92.681</b>	<b>18.857</b>	<b>1,311.539</b>	<b>98.242</b>	<b>20.743</b>	<b>1,618.985</b>
	<b>Current</b>	<b>86.618</b>	<b>16.837</b>	<b>103.455</b>	<b>92.681</b>	<b>18.857</b>	<b>111.539</b>	<b>98.242</b>	<b>20.743</b>	<b>118.985</b>
	PC21010-General Administration	12.532	3.304	15.836	13.409	3.700	17.110	14.214	4.071	18.284
	PC21015-Education	74.086	13.533	87.619	79.272	15.157	94.429	84.028	16.673	100.701
	<b>Development</b>			<b>1,000.000</b>			<b>1,200.000</b>			<b>1,500.000</b>
27	<b>Provincial Assembly</b>	<b>424.142</b>	<b>274.270</b>	<b>980.348</b>	<b>453.832</b>	<b>293.469</b>	<b>1,199.037</b>	<b>481.062</b>	<b>322.816</b>	<b>1,588.498</b>
	<b>Current</b>	<b>424.142</b>	<b>274.270</b>	<b>698.412</b>	<b>453.832</b>	<b>293.469</b>	<b>747.301</b>	<b>481.062</b>	<b>322.816</b>	<b>803.878</b>
	PC21010-General Administration	212.416	148.628	361.044	227.285	159.032	386.317	240.922	174.935	415.857
	PC24010-General Administration	211.726	125.642	337.368	226.547	134.437	360.984	240.140	147.881	388.020
	<b>Development</b>			<b>281.936</b>			<b>451.736</b>			<b>784.620</b>
28	<b>Relief</b>	<b>14.792</b>	<b>9.141</b>	<b>23.933</b>	<b>15.827</b>	<b>9.781</b>	<b>25.608</b>	<b>16.777</b>	<b>10.759</b>	<b>27.536</b>
	<b>Current</b>	<b>14.792</b>	<b>9.141</b>	<b>23.933</b>	<b>15.827</b>	<b>9.781</b>	<b>25.608</b>	<b>16.777</b>	<b>10.759</b>	<b>27.536</b>
	PC21010-General Administration	1.665	-	1.665	1.782	-	1.782	1.888	-	1.888
	PC24027-Relief	13.127	9.141	22.268	14.046	9.781	23.827	14.889	10.759	25.648
	<b>Development</b>									
29	<b>Services &amp; General Administration Dept</b>	<b>5,376.585</b>	<b>843.984</b>	<b>6,978.699</b>	<b>9,829.054</b>	<b>886.183</b>	<b>11,060.587</b>	<b>10,418.797</b>	<b>974.802</b>	<b>11,645.914</b>
	<b>Current</b>	<b>5,376.585</b>	<b>843.984</b>	<b>6,220.569</b>	<b>9,829.054</b>	<b>886.183</b>	<b>10,715.237</b>	<b>10,418.797</b>	<b>974.802</b>	<b>11,393.599</b>
	PC21010-General Administration	987.284	491.172	1,478.456	1,056.394	515.731	1,572.124	1,119.778	567.304	1,687.081
	PC21011-Administration of Justice	4,382.912	311.239	4,694.151	8,765.824	326.801	9,092.625	9,291.773	359.481	9,651.254
	High Court	837.905	95.937	933.842						
	Session Courts	1,147.113	64.595	1,211.708						
	Civil Courts	2,336.806	143.372	2,480.178						
	Special Courts	47.443	6.270	53.713						
	Courts of Small Causes	13.645	1.065	14.710						
	PC21031-Miscellaneous	4.789	41.573	46.362	5.124	43.652	48.776	5.432	48.017	53.448
	PC24045-Privy Purses	1.600	-	1.600	1.712	-	1.712	1.815	-	1.815
	<b>Development</b>			<b>758.130</b>			<b>345.350</b>			<b>252.315</b>
30	<b>Transport</b>	<b>17.414</b>	<b>45.907</b>	<b>188.321</b>	<b>18.633</b>	<b>49.120</b>	<b>267.753</b>	<b>19.751</b>	<b>54.033</b>	<b>373.783</b>
	<b>Current</b>	<b>17.414</b>	<b>45.907</b>	<b>63.321</b>	<b>18.633</b>	<b>49.120</b>	<b>67.753</b>	<b>19.751</b>	<b>54.033</b>	<b>73.783</b>
	PC21007-Charges on Account of M.V.Act	6.531	10.208	16.739	6.988	10.923	17.911	7.407	12.015	19.422
	PC21010-General Administration	10.883	35.699	46.582	11.645	38.198	49.843	12.343	42.018	54.361
	<b>Development</b>			<b>125.000</b>			<b>200.000</b>			<b>300.000</b>

Sr. No.	Name of Department	Budget 2009-10			Budget 2010-11			Budget 2011-12		
		Salary	Non Salary	Total	Salary	Non Salary	Total	Salary	Non Salary	Total
31	<b>Information Technology</b>	23.653	41.236	1,364.889	25.309	44.123	1,569.431	26.827	48.535	2,075.362
	<b>Current</b>	23.653	41.236	64.889	25.309	44.123	69.431	26.827	48.535	75.362
	PC21010-General Administration	23.653	41.236	64.889	25.309	44.123	69.431	26.827	48.535	75.362
	<b>Development</b>			1,300.000			1,500.000			2,000.000
32	<b>Governor Secretariat</b>	84.923	35.412	162.935	90.868	37.183	143.050	96.320	40.901	137.221
	<b>Current</b>	84.923	35.412	120.335	90.868	37.183	128.050	96.320	40.901	137.221
	PC21010-General Administration	-	-	-	-	-	-	-	-	-
	PC24010-General Administration	84.923	35.412	120.335	90.868	37.183	128.050	96.320	40.901	137.221
	<b>Development</b>			42.600			15.000			-
33	<b>Chief Minister Secretariat</b>	148.805	72.324	221.129	159.221	75.940	235.162	168.775	83.534	252.309
	<b>Current</b>	148.805	72.324	221.129	159.221	75.940	235.162	168.775	83.534	252.309
	PC21010-General Administration	148.805	72.324	221.129	159.221	75.940	235.162	168.775	83.534	252.309
	<b>Development</b>			-			-			-
34	<b>Chief Minister Inspection Team</b>	26.560	10.934	37.494	28.419	11.481	39.900	30.124	12.629	42.753
	<b>Current</b>	26.560	10.934	37.494	28.419	11.481	39.900	30.124	12.629	42.753
	PC21010-General Administration	26.560	10.934	37.494	28.419	11.481	39.900	30.124	12.629	42.753
	<b>Development</b>			-			-			-
35	<b>Mines and Minerals</b>	108.388	61.225	469.613	115.975	64.286	930.261	122.934	70.715	1,193.649
	<b>Current</b>	108.388	61.225	169.613	115.975	64.286	180.261	122.934	70.715	193.649
	PC21022-Industries	108.388	61.225	169.613	115.975	64.286	180.261	122.934	70.715	193.649
	Inspectorate of Mines	63.434	16.980	80.414	67.874	17.829	85.703	71.947	19.612	91.559
	Mines Labour Welfare Commissionerate	44.954	44.245	89.199	48.101	46.457	94.558	50.987	51.103	102.090
	<b>Development</b>			300.000			750.000			1,000.000
36	<b>Commerce and Investment Department</b>	28.475	24.550	253.025	30.468	25.778	276.246	32.296	28.355	300.652
	<b>Current</b>	28.475	24.550	53.025	30.468	25.778	56.246	32.296	28.355	60.652
	PC21010-General Administration	16.741	8.160	24.901	17.913	8.568	26.481	18.988	9.425	28.412
	PC21022-Industries	11.734	16.390	28.124	12.555	17.210	29.765	13.309	18.930	32.239
	<b>Development</b>			200.000			220.000			240.000
37	<b>Literacy</b>	12.786	2.654	815.440	13.681	2.972	1,116.654	14.502	3.270	1,417.772
	<b>Current</b>	12.786	2.654	15.440	13.681	2.972	16.654	14.502	3.270	17.772
	PC21010-General Administration	12.786	2.654	15.440	13.681	2.972	16.654	14.502	3.270	17.772
	<b>Development</b>			800.000			1,100.000			1,400.000
38	<b>Population Welfare</b>	13.787	8.987	1,651.539	14.752	10.065	1,653.583	15.637	11.072	1,655.474
	<b>Current</b>	13.787	8.987	22.774	14.752	10.065	24.818	15.637	11.072	26.709
	PC21010-General Administration	13.787	8.987	22.774	14.752	10.065	24.818	15.637	11.072	26.709
	<b>Development</b>			1,628.765			1,628.765			1,628.765
39	<b>Management and Professional Dev. Dept.</b>	29.407	8.062	64.829	31.465	9.029	40.495	33.353	9.932	43.286
	<b>Current</b>	29.407	8.062	37.469	31.465	9.029	40.495	33.353	9.932	43.286
	PC21010-General Administration	29.407	8.062	37.469	31.465	9.029	40.495	33.353	9.932	43.286
	<b>Development</b>			27.360			-			-

Sr. No.	Name of Department	Budget 2009-10			Budget 2010-11			Budget 2011-12		
		Salary	Non Salary	Total	Salary	Non Salary	Total	Salary	Non Salary	Total
40	<b>Sports</b>	67.408	32.389	1,699.797	72.127	36.276	2,308.402	76.454	39.903	2,116.357
	<b>Current</b>	67.408	32.389	99.797	72.127	36.276	108.402	76.454	39.903	116.357
	PC21010-General Administration	67.408	32.389	99.797	72.127	36.276	108.402	76.454	39.903	116.357
	<b>Development</b>			1,600.000			2,200.000			2,000.000
	<b>CURRENT EXPENDITURE</b>	86,345.279	228,527.806	314,873.085	96,317.838	242,599.894	338,917.731	102,096.908	267,808.648	369,905.556
	<b>Development Expenditure</b>	-	-	172,128.765	-	-	196,469.139	-	-	219,995.090
	<b>Special Development Initiatives</b>			7,000.000			7,000.000			7,000.000
	Rural Roads			2,000.000			2,000.000			2,000.000
	Urban renewal of smaller cities			2,000.000			2,000.000			2,000.000
	Daanish Schools			3,000.000			3,000.000			3,000.000
	<b>Gross Development Expenditure</b>			179,128.765			203,469.139			226,995.090
	<b>Adjustment</b>	-	-	-	-	-	-	-	-	-
	<b>NET DEVELOPMENT EXPENDITURE</b>	-		179,128.765	-		203,469.139	-		226,995.090
	<b>TOTAL EXPENDITURE</b>	86,345.279	228,527.806	494,001.850	96,317.838	242,599.894	542,386.870	102,096.908	267,808.648	596,900.646

## CURRENT CAPITAL RECEIPTS AND EXPENDITURES

(Rs. in million)

HEADS	B.E 2009-10	B.E. 2010-11	B.E. 2011-12
<b>1. CURRENT CAPITAL RECEIPTS (ACCOUNT I only)</b>			
<b>Recovery of Loans and Advances</b>	<b>5,280.865</b>	<b>370.150</b>	<b>370.150</b>
Recovery of Loans and Advances	380.865	370.150	370.150
Financial Institutions	4,900.000	-	-
<b>Debt</b>			
<b>Domestic</b>	<b>0.434</b>	<b>0.434</b>	<b>0.434</b>
<b>Bond floatation etc.</b>	<b>12,000.000</b>	<b>24,000.000</b>	<b>14,000.000</b>
<b>Foreign</b>	<b>34,640.000</b>	<b>43,000.000</b>	<b>21,600.000</b>
Asian Development Bank - PGEIP	11,600.000	12,000.000	-
Asian Development Bank - MDG	8,800.000	9,000.000	-
World Bank - PESRP	8,640.000	10,000.000	9,600.000
World Bank - Large Cities and Irrigation	5,600.000	12,000.000	12,000.000
<b>Floating Debt</b>	<b>-</b>	<b>-</b>	<b>-</b>
Ways and Means Advances (A/c 1)	-	-	-
<b>State Trading Receipts</b>	<b>169,626.226</b>	<b>169,626.226</b>	<b>169,626.226</b>
Recoveries (A/c 2)	93,474.640	93,474.640	93,474.640
Cash Credit Accomodation (A/c 2)	76,151.586	76,151.586	76,151.586
<b>Total Current Capital Receipts</b>	<b>221,547.525</b>	<b>236,996.810</b>	<b>205,596.810</b>
<b>2. CURRENT CAPITAL EXPENDITURES</b>			
<b>Principal Repayment of Loans</b>	<b>10,302.064</b>	<b>13,113.501</b>	<b>15,398.826</b>
<b>Principal Repayment (Domestic Loans)</b>	<b>4,493.378</b>	<b>6,453.792</b>	<b>7,705.665</b>
Principal Repayment of Domestic Market Loan	-	-	-
Regular repayment of principal - CDL	3,852.168	4,519.810	3,409.665
SCARP Loans	641.210	733.982	696.000
Repayment of new domestic debt	-	1,200.000	3,600.000
<b>Public Debt</b>	<b>0.434</b>	<b>-</b>	<b>-</b>
<b>Principal Repayment (Foreign Loans)</b>	<b>5,808.252</b>	<b>6,659.709</b>	<b>7,693.161</b>
Regular/new repayment of principal - Foreign Loans	5,808.252	6,659.709	7,693.161
New Domestic Borrowing	-	-	-

(Rs. in million)

HEADS	B.E 2009-10	B.E. 2010-11	B.E. 2011-12
State Trading in Medical Stores	16.893	16.893	16.893
Repayment of Overdraft of SBP	-	12,000.000	12,000.000
Payment of PPCBL Loan	3,000.000	3,000.000	2,000.000
Repayment of Loan for Bank of Punjab	4,900.000	1,020.000	1,020.000
Loans to Government Servants	100.000	100.000	100.000
Other Loans and Advances	1,625.984	1,000.000	1,000.000
Pension Fund Capitalization	6,000.000	9,000.000	9,000.000
<b>State Trading Expenditures</b>	<b>169,626.226</b>	<b>169,626.226</b>	<b>169,626.226</b>
State Trading of Wheat (A/c 2)	95,250.866	95,250.866	95,250.866
Repayment to Commercial Banks (A/c 2)	74,375.360	74,375.360	74,375.360
<b>Total CURRENT CAPITAL EXPENDITURE</b>	<b>195,571.167</b>	<b>208,876.620</b>	<b>210,161.945</b>
<b>NET CAPITAL CURRENT RECEIPTS (1-2)</b>	<b>25,976.358</b>	<b>28,120.190</b>	<b>- 4,565.135</b>



**MEDIUM TERM FISCAL FRAMEWORK 2009-12**  
**EXPENDITURE ACROSS SECTORS**  
**(Including Local Governments)**

(Rs. in million)

Name of Department	Budget 2009-10	Budget 2010-11	Budget 2011-12
<b>SOCIAL SECTORS</b>	<b>171,046.708</b>	<b>189,970.404</b>	<b>211,065.095</b>
<b>Education</b>	<b>113,971.966</b>	<b>125,984.645</b>	<b>140,168.291</b>
Current (Provincial)	21,529.288	23,336.208	25,723.331
Current (District)	66,634.478	71,965.237	79,161.760
Development (Provincial)	23,125.000	28,000.000	32,600.000
Development (District)	2,683.200	2,683.200	2,683.200
<b>Health</b>	<b>51,909.580</b>	<b>58,559.408</b>	<b>65,139.369</b>
Current (Provincial)	22,680.750	25,297.397	28,148.814
Current (District)	13,227.265	14,285.446	15,713.990
Development (Provincial)	13,653.765	16,628.765	18,928.765
Development (District)	2,347.800	2,347.800	2,347.800
<b>Water Supply and Sanitation</b>	<b>5,165.162</b>	<b>5,426.351</b>	<b>5,757.434</b>
Current (Provincial)	809.830	883.585	961.631
Current (District)	2,342.932	2,530.366	2,783.403
Development (Provincial)			
Development (TMA / District)	2,012.400	2,012.400	2,012.400
<b>PRODUCTION SECTOR</b>	<b>26,069.193</b>	<b>30,278.594</b>	<b>34,566.429</b>
<b>Agriculture</b>	<b>19,385.991</b>	<b>21,894.391</b>	<b>24,624.013</b>
Current (Provincial)	8,967.960	9,809.158	10,597.756
Current (District)	4,315.031	4,660.233	5,126.257
Development (Provincial)	6,103.000	7,425.000	8,900.000
<b>Industries</b>	<b>6,683.202</b>	<b>8,384.203</b>	<b>9,942.416</b>
Current (Provincial)	3,607.058	3,897.968	4,192.557
Current (District)	126.144	136.235	149.859
Development (Provincial)	2,950.000	4,350.000	5,600.000
<b>SERVICES</b>	<b>83,770.228</b>	<b>95,776.229</b>	<b>104,923.266</b>
<b>Commerce and Investment</b>	<b>253.025</b>	<b>276.246</b>	<b>300.652</b>
Current (Provincial)	53.025	56.246	60.652
Development (Provincial)	200.000	220.000	240.000
<b>Transport</b>	<b>211.072</b>	<b>292.325</b>	<b>400.812</b>
Current (Provincial)	63.321	67.753	73.783
Current (District)	22.751	24.571	27.029
Development (Provincial)	125.000	200.000	300.000
<b>Information Technology</b>	<b>1,364.889</b>	<b>1,569.431</b>	<b>2,075.362</b>
Current (Provincial)	64.889	69.431	75.362
Development (Provincial)	1,300.000	1,500.000	2,000.000
<b>Tourism and Resort</b>	<b>163.000</b>	<b>565.500</b>	<b>277.580</b>
Current (Provincial)			
Development (Provincial)	163.000	565.500	277.580
<b>C&amp;W</b>	<b>63,055.182</b>	<b>71,057.874</b>	<b>77,620.145</b>
Current (Provincial)	5,070.185	5,600.780	6,094.543
Current (District)	4,421.737	4,775.475	5,253.023
Development (Provincial)	51,215.460	58,333.818	63,924.779
Development (District)	2,347.800	2,347.800	2,347.800
<b>Irrigation</b>	<b>18,723.060</b>	<b>22,014.853</b>	<b>24,248.715</b>
Current (Provincial)	8,723.060	9,514.853	10,248.715
Development (Provincial)	10,000.000	12,500.000	14,000.000

(Rs. in million)

Name of Department	Budget 2009-10	Budget 2010-11	Budget 2011-12
<b>REGIONAL AND URBAN DEVELOPMENT</b>	<b>45,979.847</b>	<b>48,352.940</b>	<b>53,165.132</b>
<b>Urban Development</b>	<b>19,340.942</b>	<b>22,467.375</b>	<b>25,024.697</b>
Current (Provincial)	1,167.099	1,279.625	1,401.617
Current (District)	173.843	187.750	206.525
Development (Provincial)	18,000.000	21,000.000	23,416.554
<b>Planning and Development</b>	<b>15,929.750</b>	<b>14,348.385</b>	<b>15,574.747</b>
Current (Provincial)	234.474	250.887	267.499
Current (District)	90.276	97.498	107.248
Development (Provincial)	15,605.000	14,000.000	15,200.000
<b>Local Government and Community Development</b>	<b>10,709.155</b>	<b>11,537.180</b>	<b>12,565.689</b>
Current (Provincial)	400.355	428.380	456.889
Development (Provincial)	10,308.800	11,108.800	12,108.800
<b>REGULATORY SECTOR</b>	<b>881.761</b>	<b>1,234.814</b>	<b>1,579.268</b>
<b>Food</b>	<b>130.191</b>	<b>232.304</b>	<b>309.496</b>
Current (Provincial)	30.191	32.304	34.496
Development (Provincial)	100.000	200.000	275.000
<b>Labour and Human Resource</b>	<b>194.979</b>	<b>241.958</b>	<b>305.075</b>
Current (Provincial)	113.979	121.958	130.075
Development (Provincial)	81.000	120.000	175.000
<b>Environment Protection</b>	<b>556.591</b>	<b>760.552</b>	<b>964.698</b>
Current (Provincial)	56.591	60.552	64.698
Development (Provincial)	500.000	700.000	900.000
<b>SOCIAL PROTECTION SECTOR</b>	<b>28,909.151</b>	<b>17,304.884</b>	<b>17,722.311</b>
<b>Subsidy</b>	<b>26,700.000</b>	<b>14,700.000</b>	<b>14,700.000</b>
Current (Provincial)	26,700.000	14,700.000	14,700.000
Development (Provincial)			
<b>Social Welfare, Women Dev: and Bait-ul-Mall</b>	<b>1,713.522</b>	<b>2,075.810</b>	<b>2,458.961</b>
Current (Provincial)	279.353	298.908	324.368
Current (District)	534.169	576.903	634.593
Development (Provincial)	900.000	1,200.000	1,500.000
<b>Zakat and Ushr</b>	<b>101.500</b>	<b>108.605</b>	<b>116.320</b>
Current (Provincial)	101.500	108.605	116.320
Development (Provincial)	-	-	-
<b>Auqaf</b>	<b>394.129</b>	<b>420.468</b>	<b>447.030</b>
Current (Provincial)	19.129	20.468	22.030
Development (Provincial)	375.000	400.000	425.000
<b>ACCESS TO JUSTICE SECTOR</b>	<b>60,933.504</b>	<b>69,859.769</b>	<b>74,927.872</b>
<b>Administration of Justice</b>	<b>4,694.151</b>	<b>9,092.625</b>	<b>9,651.254</b>
Current (Provincial)	4,694.151	9,092.625	9,651.254
Development (Provincial)			
<b>Law and Parliamentary Affair</b>	<b>1,722.030</b>	<b>1,831.730</b>	<b>1,763.080</b>
Current (Provincial)	1,076.750	1,152.123	1,229.429
Development (Provincial)	645.280	679.607	533.651
<b>Home</b>	<b>9,716.300</b>	<b>10,746.975</b>	<b>12,423.032</b>
Current (Provincial)	5,626.496	6,098.724	6,553.508
Development (Provincial)	4,089.804	4,648.251	5,869.524
<b>Police</b>	<b>44,801.023</b>	<b>48,188.440</b>	<b>51,090.505</b>
Current (Provincial)	43,223.093	46,443.381	49,515.503
Development (Provincial)	1,577.930	1,745.059	1,575.002

(Rs. in million)			
Name of Department	Budget 2009-10	Budget 2010-11	Budget 2011-12
<b>GENERAL ADMINISTRATION</b>	<b>18,934.106</b>	<b>19,913.566</b>	<b>21,862.441</b>
<b>Services &amp; General Administration</b>	<b>2,284.548</b>	<b>1,967.962</b>	<b>1,994.659</b>
Current (Provincial)	1,526.418	1,622.612	1,742.344
Development (Provincial)	758.130	345.350	252.315
<b>Management and Professional Development</b>	<b>64.829</b>	<b>40.495</b>	<b>43.286</b>
Current (Provincial)	37.469	40.495	43.286
Development (Provincial)	27.360	-	-
<b>Information Culture and Youth Affairs Dept.</b>	<b>858.682</b>	<b>1,040.790</b>	<b>1,225.688</b>
Current (Provincial)	458.682	490.790	525.688
Development (Provincial)	400.000	550.000	700.000
<b>Finance Department</b>	<b>3,480.637</b>	<b>3,724.282</b>	<b>4,008.114</b>
Current (Provincial)	3,480.637	3,724.282	4,008.114
Development (Provincial)	-	-	-
<b>Board of Revenue</b>	<b>2,333.337</b>	<b>2,478.631</b>	<b>2,620.379</b>
Current (Provincial)	616.641	659.806	712.530
Current (District)	1,507.196	1,627.772	1,790.549
Development (Provincial)	209.500	191.053	117.300
<b>Excise and Taxation</b>	<b>187.368</b>	<b>200.484</b>	<b>213.876</b>
Current (Provincial)	187.368	200.484	213.876
Development (Provincial)	-	-	-
<b>Provincial Assembly</b>	<b>980.348</b>	<b>1,199.037</b>	<b>1,588.498</b>
Current (Provincial)	698.412	747.301	803.878
Development (Provincial)	281.936	451.736	784.620
<b>Chief Minister Secretariat</b>	<b>221.129</b>	<b>235.162</b>	<b>252.309</b>
Current (Provincial)	221.129	235.162	252.309
Development (Provincial)	-	-	-
<b>Chief Minister Inspection Team</b>	<b>37.494</b>	<b>39.900</b>	<b>42.753</b>
Current (Provincial)	37.494	39.900	42.753
Development (Provincial)	-	-	-
<b>Governor Secretariat</b>	<b>162.935</b>	<b>143.050</b>	<b>137.221</b>
Current (Provincial)	120.335	128.050	137.221
Development (Provincial)	42.600	15.000	-
<b>District Administration</b>	<b>6,035.496</b>	<b>6,518.336</b>	<b>7,170.169</b>
Current (District)	6,035.496	6,518.336	7,170.169
<b>Others</b>	<b>2,545.926</b>	<b>2,600.501</b>	<b>2,860.551</b>
Current (Provincial)	2,545.926	2,600.501	2,860.551
<b>OBLIGATORY EXPENDITURES</b>	<b>32,800.000</b>	<b>43,608.381</b>	<b>49,100.319</b>
<b>Interest on Debt</b>	<b>13,800.000</b>	<b>21,608.381</b>	<b>25,100.319</b>
Current (Provincial)	13,800.000	21,608.381	25,100.319
<b>Pension Payments</b>	<b>19,000.000</b>	<b>22,000.000</b>	<b>24,000.000</b>
Current (Provincial)	19,000.000	22,000.000	24,000.000

(Rs. in million)

Name of Department	Budget 2009-10	Budget 2010-11	Budget 2011-12
<b>TRANSFERS</b>	<b>17,418.730</b>	<b>18,812.228</b>	<b>20,693.451</b>
<b>Transfers to Tehsil Municipal Administration</b>	<b>12,600.000</b>	<b>13,608.000</b>	<b>14,968.800</b>
Current (Provincial)	12,600.000	13,608.000	14,968.800
<b>Transfers to Union Administrations</b>	<b>4,818.730</b>	<b>5,204.228</b>	<b>5,724.651</b>
Current (Provincial)	4,818.730	5,204.228	5,724.651
<b>Total Current Expenditure</b>	<b>314,873.085</b>	<b>338,917.731</b>	<b>369,905.556</b>
<b>Development Expenditure</b>	<b>172,128.765</b>	<b>196,469.139</b>	<b>219,995.090</b>
Special Development Initiatives	7,000.000	7,000.000	7,000.000
Rural Roads	2,000.000	2,000.000	2,000.000
Urban renewal of smaller cities	2,000.000	2,000.000	2,000.000
Daanish Schools	3,000.000	3,000.000	3,000.000
Gross Development Expenditures			
<b>Net Development Expenditure</b>	<b>179,128.765</b>	<b>203,469.139</b>	<b>226,995.090</b>
<b>TOTAL EXPENDITURES</b>	<b>494,001.850</b>	<b>542,386.870</b>	<b>596,900.646</b>

		2009-10	2010-11	2011-12
Total Domestic Debt		47.857	51.507	69.807
Outstanding Payment of PPCBL Loan		5.000		
Outstanding Payment of SBP Loan		5.100		
Outstanding Overdraft repayment		50.000		
New Domestic Debt		12.000		
		-4.490		
		115.467	115.467	
Less Principal Repayment of PPCBL Loan			-3.000	
Less Principal Repayment of SBP Loan			-1.100	
Less Overdraft repayment			-12.000	
Principal Repayment of Domestic Debt			-6.454	
New Domestic Debt			24.000	
			116.913	116.913
Outstanding Payment of PPCBL Loan				-2.000
Outstanding Payment of SBP Loan				-1.100
Outstanding Overdraft repayment				-12.000
Domestic Debt				-7.706
New Domestic Debt				14.000
				108.107
Total Domestic Debt	47.86	115.47	116.91	108.11
Total Foreign Debt	339.60	339.60	368.44	382.79
Total Debt Stock	387.46	455.07	485.35	490.90
Interest Payments	13.36			
<b>Total Debt</b>	<b>788.274</b>	<b>910.134</b>	<b>970.706</b>	<b>981.794</b>

## DEPARTMENT WISE CURRENT REVENUE EXPENDITURE 2009-10

(Rs. in million)

Dept	Description	Grant	Description	Cost ctr	Description	Salary	Non Salary	Total
P50	Agriculture	PC21010 General Administratio PC21018 Agriculture	LQ4081	Agriculture Departme		38.616	12.841	51.457
			BO4003	Karkhana Allat-e-Zar3)		12.087	2.267	14.354
			LQ4188	Agriculture Informat		25.061	60.821	85.882
			LQ4189	Government Gardens (9)		39.994	15.127	55.121
			LQ4190	Agriculture Training		54.238	7.282	61.520
			LQ4191	Planning and Evaluat		15.846	1.708	17.554
			LQ4192	Subordinate and Expe		47.571	19.345	66.916
			LQ4193	Extension Services (		166.685	51.850	218.535
			LQ4194	Extension Services (94)		42.441	11.430	53.871
			LQ4195	Extension Services (		769.928	131.628	901.556
			LQ4196	On Farm Water Manage96)		39.868	9.701	49.569
			LQ4197	Agricultural Engineeon and Boring Operations(LO4197)		669.638	2,349.673	3,019.311
			LQ4198	Punjab Agriculture (LO4198)		32.355	10.668	43.023
			LQ4199	Works		-	3.500	3.500
			LQ4200	Lumpsum Provision fo)		-	30.000	30.000
			LQ4357	Lumpsum Provision fo Marketing Company (PAMCO) (LO4357)		-	215.000	215.000
			LQ4529	Watercourses (Punjab		13.547	8.287	21.834
			LQ4530	Watercourses for reg		20.227	17.825	38.052
			LQ4765	Establishment of WTO		2.538	1.364	3.902
			LQ5299	Agricultire Census		240.330	30.581	270.911
			LQ5306	Punjab Agricultural Corporation (PAD&SC)(LO5306)		2.884	1.164	4.048
			MP4006	Plants Protection anitan(MN4006)		180.838	31.816	212.654
			RA4006	Barani Agriculture Cof ARID Agriculture Rawalpindi.(RI4006)		-	20.530	20.530
			VQ4001	RAEDC Vehari		6.206	1.570	7.776
P50 Total						2,420.898	3,045.978	5,466.876
P51	C.M. Secretariat	PC21010 General Administratio	LQ4058	Chief Ministers Sec		121.499	43.824	165.323
			LQ4769	Water courses in Pak)		11.656	10.930	22.586
			LQ4770	Water Courses70)		15.650	17.570	33.220
			P51 Total					
P52	CMIT	PC21010 General Administratio	LQ4060	Chief Ministers Ins		26.560	10.934	37.494

Dept	Description	Grant	Description	Cost ctr	Description	Salary	Non Salary	Total
						26.560	10.934	37.494
<b>P52 Total</b>								

(Rs. in million)

Dept	Description	Grant	Description	Cost ctr	Description	Salary	Non Salary	Total		
P54	C & W	PC21010 General Administratio	LQ4071	Communication and Wo71)		53.012	7.115	60.127		
			PC21024 Civil Works	LQ4249	Executive Engineers		493.482	41.809	535.291	
		PC21025 Communications	LQ4251	Maintenance and Repa)		-	1,550.000	1,550.000		
			LQ4256	Tools and Plants		-	3.000	3.000		
			LQ4258	Chief Architect		90.635	11.753	102.388		
			LQ4351	Chief Engineers		30.119	7.757	37.876		
			LQ4352	Director Planning an		11.727	0.893	12.620		
			LQ4354	Superintending Engin		67.530	8.853	76.383		
			LQ4395	Director Building (LO4395)		17.365	4.111	21.476		
			LQ4263	Executive Engineers		586.789	37.743	624.532		
			LQ4264	Maintenance and Repa		-	1,731.551	1,731.551		
			LQ4265	Tools and Plants		-	12.000	12.000		
			LQ5298	Director Planning		25.551	1.970	27.521		
			LW4001	Chief Engineers		47.358	9.438	56.796		
			LW4002	Superintending Engin		52.703	7.208	59.911		
			LW4003	Directorate of Bridg		9.025	0.615	9.640		
			LW4004	Land AcquisitionE4004)		29.399	5.715	35.114		
			LW4005	Superintending Enginor Project Engineering Cell(LE4005)		11.610	1.276	12.886		
			LW4006	Road ResearchResearch and Material Testing Institute (LE4006)		17.578	2.850	20.428		
			LW4007	Sub Project		5.539	1.106	6.645		
			PC24024 Civil Works	LQ4250	Maintenance and Repa		-	74.000	74.000	
		P54 Total						1,549.422	3,520.763	5,070.185
		P56	Cooperatives	PC21010 General Administratio	LQ4085	Cooperative Departme		7.948	2.488	10.436
PC21021 Co-operation	BO4004				Co-operative Traininur.(BR4004)		2.968	0.906	3.874	
	FQ4003			Co-operative Trainin(FD4003)		19.309	2.130	21.439		
	LQ4216			Direction		25.360	5.265	30.625		
	LQ4217			Superintendence		30.105	2.692	32.797		
	P56 Total						85.690	13.481	99.171	
P57	Education	PC21010 General Administratio	LQ4448	HIGHER EDUCATION DEP		40.955	15.392	56.347		
			LQ4451	SCHOOL EDUCATION DEP		47.206	19.721	66.927		
			LQ4766	Monitoring and Evalu		5.347	2.420	7.767		
		PC21015 Education	AQ4001	Cadet College Hassan		23.000	-	23.000		
			BO4007	Sadiq Public High Sc		9.320	-	9.320		



(Rs. in million)

Dept	Description	Grant	Description	Cost ctr	Description	Salary	Non Salary	Total
				FQ4002	Government College UFaisalabad	49.040	-	49.040
				GU4002	University of Gujrat	137.211	29.080	166.291
				LQ4138	Direction (Elementar)	25.273	5.702	30.975
				LQ4139	Direction (Secondary	22.859	4.381	27.240
				LQ4140	Direction (Colleges)	79.795	4.536	84.331
				LQ4145	Arts Colleges	7,347.810	253.750	7,601.560
				LQ4146	Professional College	74.756	4.547	79.303
				LQ4147	Elementary Teachers4147)	375.702	19.698	395.400
				LQ4149	Libraries	21.601	23.848	45.449
				LQ4343	Programme Managementit(PMIU)(LO4343)	1,089.799	4,675.201	5,765.000
				LQ4413	Govt College Univers	125.000	-	125.000
				LQ4414	Punjab Examination C	12.438	487.287	499.725
				LQ4416	School of MathematicGovernment College UniversityLahore	-	30.000	30.000
				LQ4417	Lahore College for WLahore	108.000	-	108.000
				LQ4418	Children Library Com	15.889	5.971	21.860
				LQ4419	University of Educat	78.800	41.890	120.690
				LQ4420	Govt Central Model S	42.095	1.735	43.830
				LQ4421	Queen Mary College L	43.125	-	43.125
				LQ4422	Kinnaird College for	14.329	-	14.329
				LQ4423	Govt Fatima jinnah CChuna Mandi Lahore	46.664	-	46.664
				LQ4424	Quaid-e-Azam Library	17.585	4.815	22.400
				LQ4510	Grant in Aid	-	-	-
				LQ4774	Science Education	6.766	9.049	15.815
				LQ5255	Punjab Education)(LO5255)	7.316	9.779	17.095
				LQ5296	Chief Minister'sitoring & Evaluation Cell(LO5296)	111.004	60.996	172.000
				LQ5308	Inspection Colleges	86.840	17.748	104.588
				LQ5318	Miscellaneous Grants	-	4,026.500	4,026.500
				LQ5319	In Sevrice Teachers	1,131.664	192.696	1,324.360
				RA4001	Lawrence College Gho	10.596	-	10.596
				RA4002	Fatima Jinnah WomenRawalpindi	101.657	-	101.657
				RA4003	Govt Degree College	5.520	-	5.520
				SQ4002	University of Sargod	48.892	-	48.892
<b>P57 Total</b>						<b>11,363.854</b>	<b>9,946.742</b>	<b>21,310.596</b>

(Rs. in million)

Dept	Description	Grant	Description	Cost ctr	Description	Salary	Non Salary	Total
						-	-	-
P58	Environment Protec	PC21010 General Administratio	LQ4077	Environment Protecti		8.452	2.314	10.766
		PC21017 Public Health	LQ4186	Environmental Protec		36.173	9.652	45.825
P58 Total						44.625	11.966	56.591

(Rs. in million)

Dept	Description	Grant	Description	Cost ctr	Description	Salary	Non Salary	Total
P59	Excise&Taxation	PC21001	Opium	LQ4001	Opium Factory	3.217	0.134	3.351
		PC21003	Provincial Excise	LQ4005	Direction	115.685	11.421	127.106
				LQ4006	Cost of Manufacturin006)	-	11.700	11.700
				LQ4007	Excise Bureau	4.169	0.848	5.017
		PC21007	Chrges on account of	LQ4017	Registration and Tok	13.677	1.046	14.723
		PC21008	Other Taxes and Dutie	LQ4021	Cotton Fee	1.005	0.413	1.418
				LQ4022	Urban Immovable Prop	4.664	2.496	7.160
				LQ4023	Charges in Connectios(LO4023)	-	0.215	0.215
		PC21010	General Administratio	LQ4067	Excise and Taxation	13.090	3.588	16.678
		P59 Total					155.507	31.861
P60	Finance	PC21010	General Administratio	LQ4066	Finance Department	1.608.167	1.342.480	2,950.647
				LQ4100	Inspectorate of Trea(LO4100)	11.097	6.760	17.857
				LQ4101	Treasuries/district4101)	314.302	51.457	365.759
				LQ4102	Local Fund Audit Dep	132.810	8.202	141.012
				LQ5293	Provincial Finance	3.611	1.751	5.362
		PC21028	Pensions	LQ4278	Pension	-	19.000.000	19.000.000
		PC21031	Miscellaneous	BO4006	Grant to Cholistan Bahawalpur(BR4006)	45.397	17.218	62.615
				LQ4341	District Government	-	99.431.317	99.431.317
				LQ4342	Union AdministrationO4342)	-	4.818.730	4.818.730
				LQ4363	Guarantee of Annualice Telegraphs and Telephone Lines (LO4363)	-	0.531	0.531
				LQ4385	Grant-in-aid to Tehstration ( Octroi Share)(LO4385)	-	12.600.000	12.600.000
				LQ4427	Punjab Economic ReseLahore	12.277	3.240	15.517
				LQ4428	Punjab Quran Board	2.454	4.040	6.494
				LQ4429	Information and Tech	58.468	1.013.665	1.072.133
				LQ4431	Punab Privatization	7.581	4.358	11.939
				LQ4432	Society for preventiAnimals	11.878	0.771	12.649
				LQ4454	Cantonement Board	-	1.150.000	1.150.000
				LQ4761	Grant in Aid	-	214.048	214.048
		PC24044	INTEREST ON DEBT /	LQ4400	INTEREST ON DOMESTICTAKEN FOR DEVELOPMENT SCHEMESFROM FEDERAL GOVERNMENT (A)	-	4.957.748	4.957.748



(Rs. in million)

Dept	Description	Grant	Description	Cost ctr	Description	Salary	Non Salary	Total
P64	Health	PC21010 General Administratio		LQ4074	Health Department	63.651	20.681	84.332
				LQ4105	Drug Courts	21.876	5.178	27.054
		PC21016 Health Services		BO4002	BV Hospital/QAMC Bah	902.897	440.626	1,343.523
				FQ4001	DHQ Hospital / Alliedical College Faisalabad(FD4001)	820.901	703.283	1,524.184
				FQ4551	Cardiology Institute alabad(FD4551)	94.143	240.687	334.830
				LQ4154	Medical Schools	18.702	4.090	22.792
				LQ4155	College of Nursing P	22.475	5.992	28.467
				LQ4156	College of CommunityO4156)	133.156	30.439	163.595
				LQ4157	De-montmorency Collere(LO4157)	43.219	9.835	53.054
				LQ4158	Provincial Health De4158)	13.295	2.400	15.695
				LQ4160	Directorate of NursiLO4160)	8.614	2.320	10.934
				LQ4161	Superintendence	97.820	29.097	126.917
				LQ4162	Grant-in-aid	-	4,115.256	4,115.256
				LQ4163	Provincial Blood TraO4163)	94.244	147.794	242.038
				LQ4164	Central Medical Equip at Lahore(LO4164)	3.453	1.385	4.838
				LQ4165	Audit Cell	7.072	1.885	8.957
				LQ4166	Model Chest Clinic L	3.296	1.605	4.901
				LQ4167	Dental Hospital Laho	33.060	69.962	103.022
				LQ4168	Paediatric Hospital/sing School-cum-Hostel(LO4168)	285.201	192.230	477.431
				LQ4169	Other Hospitals & DiHospitals and Dispensaries(LO4169)	66.523	71.805	138.328
				LQ4171	Lahore General HospO4171)	624.586	342.140	966.726
				LQ4172	Jinnah Hospital / Al	764.212	652.945	1,417.157
				LQ4173	Punjab Institute ofO4173)	374.124	768.325	1,142.449
				LQ4175	Ganga Ram Hospital /al College Lahore(LO4175)	526.890	402.457	929.347
				LQ4176	Services Hospital	742.000	652.289	1,394.289
				LQ4179	Punjab Rural Support	-	47.773	47.773
				LQ4180	Lumpsum Provision foPublic Environment against risk arising from Inoizing Radition (LO4180)	-	-	-
				LQ4181	Mental Hospital	160.601	163.578	324.179
				LQ4182	Chemical Examiner	-	-	-
				LQ4183	Bacteriological Labo	2.858	4.089	6.947

							(Rs. in million)	
Dept	Description	Grant	Description	Cost ctr	Description	Salary	Non Salary	Total
			LQ4184	Food Laboratory		12.337	1.973	14.310
			LQ4185	Drug Laboratories		17.354	8.787	26.141
			LQ4394	School of Allied (LO4394)		9.280	3.307	12.587
			LQ4469	LUMPSUM PROVISION FOPUBLIC SECTOR HOSPITALS,		-	500.000	500.000
			LQ4470	BLOCK ALLOCATION FORFOR HEALTH DEPARTMENT		-	30.000	30.000
			LQ4505	University of Health		-	-	-
			LQ5242	Public Healthjab(LO5242)		83.494	107.671	191.165
			LQ5877	Chief Minister Taskcation(LO5877)		2.565	2.918	5.483
			LQ5878	School NursingLO5878)		8.855	23.173	32.028
			LQ5879	Mayo Hospital		1,015.060	603.314	1,618.374
			LQ5882	Lady Willingdon		31.284	8.160	39.444
			LQ5883	Lady Aitchison		47.305	-	47.305
			LW4096	Punjab Instituteogy Lahore(LE4096)		33.690	-	33.690
			LW4113	King Edward MedicalE4113)		300.494	83.617	384.111
			MP4004	Central Medical Equip at Multan(MN4004)		3.536	1.082	4.618
			MP4005	Nishtar Hospital/Nis Multan(MN4005)		655.809	898.246	1,554.055
			MP4009	Multan Institute ofN4009)		144.371	230.725	375.096
			MP4010	Children's Complex M10)		124.687	91.910	216.597
			RA4004	Tuberculosis Sanitor		30.820	23.785	54.605
			RA4005	DHQ / RGH / Holy Famawalpindi(RI4005)		862.715	903.495	1,766.210
			RN4001	Sh Zayed Hospital R		459.324	229.562	688.886
			RR4001	Sh Zayed Hospital R		-	-	-
			SQ4001	Central Medical Equip at Sargodha(SG4001)		3.455	0.801	4.256
<b>P64 Total</b>						<b>9,775.304</b>	<b>12,882.672</b>	<b>22,657.976</b>
						-	-	-
<b>P65</b>	<b>Home</b>	<b>PC2101C General Administratio</b>	LQ4064	Home Department		68.147	28.817	96.964
			LQ4095	Crisis Management an4095)		3.398	1.070	4.468
			LQ4096	District Public Safe6)		59.485	21.389	80.874
			LQ4097	Forensic Science Lab97)		17.239	1.265	18.504
			LQ4103	Reclamation and Prob4103)		46.449	6.584	53.033

					(Rs. in million)			
Dept	Description	Grant	Description	Cost ctr	Description	Salary	Non Salary	Total
				LQ4506	Special Intelligence	82.410	17.080	99.490
				LQ4771	Avation Flight (RW)	-	-	-
				LQ5276	Public Prosecution	41.370	14.866	56.236
				LQ5283	Prosecuter General	579.699	55.945	635.644
				LQ5362	Child Protection	73.565	86.311	159.876
				LQ5363	PMU(HOME)	47.850	24.610	72.460
		PC21012 Jails and Convict Sett		LQ4118	Direction	321.927	7.808	329.735
				LQ4119	Central Jails	639.772	745.968	1.385.740
				LQ4120	District Jail	790.413	739.872	1.530.285
				LQ4121	Lock Ups	12.819	34.019	46.838
				LQ4122	Jails (manufactures)22)	9.757	33.829	43.586
				LQ4123	Jails (manufactures)123)	0.192	0.960	1.152
		PC21013 Police		LQ4124	Works	-	5.000	5.000
				DQ4005	Border Military Poli	62.981	7.889	70.870
				DQ4006	Baluch Levy DG Khan	53.223	5.361	58.584
				LQ4125	Direction	123.218	585.819	709.037
				LQ4126	Superintendence	123.610	52.080	175.690
				LQ4127	District Police	23,654.623	4,245.236	27,899.859
				LQ4128	Crime Investigation	251.191	50.923	302.114
				LQ4129	Special Branch	1,089.971	242.191	1,332.162
				LQ4131	Punjab Constabulary	2,140.420	146.393	2,286.813
				LQ4132	Police Employed for	135.551	12.915	148.466
				LQ4133	Police Supplied to PPrivate Bodies and Persons	158.738	0.373	159.111
				LQ4134	Qaumi Razakar Organi	48.504	33.803	82.307
				LQ4135	Works	-	30.450	30.450
				LQ4136	Police Training Inst	732.447	104.862	837.309
				LQ4425	Lumpsum Provision foTransport	-	600.000	600.000
				LQ4426	Lumpsum Provision foTraining	-	170.000	170.000
				LQ4531	Lumpsum provisionand Daily Allowance etc. toPolice Force	8,000.000	-	8,000.000
				LW4120	Elite Police Force	124.924	199.241	324.165
		PC21031 Miscellaneous		RQ4002	Border Military Poli	34.633	1.523	36.156
				LQ4287	State Prisoners and	-	0.150	0.150
				LQ4339	Grant to Payable Arm (LO4339)	-	5.000	5.000
				LQ4509	Rescue 1122	800.336	159.567	959.903
		PC21032 Civil Defence		LQ4301	Administration	25.723	12.476	38.199
				LQ4302	Medical Establishmen	2.990	0.369	3.359





									(Rs. in million)	
Dept	Description	Grant	Description	Cost ctr	Description	Salary	Non Salary	Total		
P66	H U D	PC21010 General Administratio	LQ4076	Housing and Physical (LO4076)		32.810	10.820	43.630		
			PC21017 Public Health	LQ4201	Chief Engineers	113.882	19.671	133.553		
			LQ4202	Chief Engineers	94.244	13.399	107.643			
			LQ4340	Director Generalthority(LO4340)	-	525.000	525.000			
			LQ4512	SUPERIENTENDECE ENGR	0.002	-	0.002			
			LQ4513	EXECUTIVE ENGR. SDO	0.002	-	0.002			
		PC21024 Civil Works	LQ4254	Maintenance of Builident(LO4254)	-	3.600	3.600			
			LQ4255	Maintenance of Buildh Engineering Department(LO4255)	-	2.340	2.340			
		PC21026 Housing and Physical	LQ4275	Headquarters Establi	37.117	7.185	44.302			
			LQ4514	M.D WASA RAWALPINDI	-	-	-			
			LQ4515	M.D WASA MULTAN	-	-	-			
			LQ4762	Field Formation	102.361	14.496	116.857			
			LW4186	Purchase of Landervant Housing Foundation(LE4186)	-	1,000.000	1,000.000			
		P66 Total						380.418	1,596.511	1,976.929
		P67	Industries and Mine	PC21010 General Administratio	LQ4087	Industries	17.520	22.207	39.727	
LQ4106	Punjab Prices and Su				4.406	3.007	7.413			
LQ4382	Mines and Minerals			9.953	3.532	13.485				
LQ4767	Commerce and Investm67)			16.741	8.160	24.901				
LQ5277	Punjab Consumer77)			13.399	7.250	20.649				
LQ5279	District Consumer			38.977	16.524	55.501				
PC21022 Industries	LQ4218			Headquarters Establi	43.553	5.726	49.279			
	LQ4219			Grant in Aid to TEVT	1,862.773	968.473	2,831.246			
	LQ4220			Inspectorate of Boil	6.610	0.882	7.492			
	LQ4221			Headquarters Establi	35.051	8.323	43.374			
	LQ4224			Grant-in-aid to PunjCorporation(LO4224)	-	235.000	235.000			
	LW4008			Regional Establish	32.497	9.801	42.298			
PC21029 Stationery and Printin	BO4005			Govt Press Bahawalp	12.705	1.250	13.955			
	LQ4279			Controller Printing79)	3.943	0.699	4.642			
	LQ4280			Purchase of Statione	-	33.000	33.000			
	LQ4282	Government Press Lah	34.704	5.680	40.384					
P67 Total						2,132.832	1,329.514	3,462.346		
P68	Information Techno	PC21010 General Administratio	LQ4070	Information Technolo0)	23.653	41.236	64.889			
P68 Total						23.653	41.236	64.889		

(Rs. in million)

Dept	Description	Grant	Description	Cost ctr	Description	Salary	Non Salary	Total
------	-------------	-------	-------------	----------	-------------	--------	------------	-------

(Rs. in million)

Dept	Description	Grant	Description	Cost ctr	Description	Salary	Non Salary	Total
P69	Information Culture	PC21010	General Administratio	LQ4069	Information Culturepartment(LO4069)	13.452	7.785	21.237
		PC21014	Museums	LQ4137	Museums	-	-	-
				LQ4527	Bahawalpur Museum Ba	3.283	1.057	4.340
				LQ4528	Lahore Museum Lahore	21.907	7.899	29.806
		PC21023	Miscellaneous Depart	LQ4236	Compulsory Screening	0.843	0.090	0.933
				LQ4237	Public Relations	197.572	53.620	251.192
				LQ4239	Archaeological	22.653	3.941	26.594
				LQ4241	Promotion of Cultura)	-	4.000	4.000
				LQ4358	Lahore Fort and Shal)	17.168	3.519	20.687
				LQ4522	Lahore Arts Council	22.620	8.760	31.380
				LQ4523	Punjab Council of Ar	18.505	29.162	47.667
				LQ4524	Punjab Folk Arts &	1.575	0.279	1.854
				LQ4525	Punjab Institute ofLahore	10.436	5.586	16.022
				LQ4526	Board for Advancemen	1.307	1.663	2.970
<b>P69 Total</b>						<b>331.321</b>	<b>127.361</b>	<b>458.682</b>
P70	Irrigation and Powe	PC21008	Other Taxes and Dutie	LQ4024	Charges Under Electr	50.915	14.834	65.749
		PC21009	Irrigation and Land Re	LQ4025	Chief Engineers	126.619	28.405	155.024
				LQ4026	Chief Engineer (wateion Cell)(LO4026)	12.651	1.498	14.149
				LQ4027	Chief Engineer (Plan4027)	29.177	2.248	31.425
				LQ4028	Superintending Engin	143.984	34.638	178.622
				LQ4029	Canal Irrigation (Ex	2,048.036	2,183.438	4,231.474
				LQ4030	Chashma Right Bank C	5.520	0.280	5.800
				LQ4031	Excavator and Store	114.471	29.237	143.708
				LQ4032	Moghalpura Irrigatio	65.106	9.386	74.492
				LQ4033	Bhalwal Irrigation W	31.860	5.479	37.339
				LQ4038	Irrigation Dams	57.234	36.177	93.411
				LQ4039	Canal Irrigation (SR	851.079	53.949	905.028
				LQ4040	Tubewells	870.426	226.900	1,097.326
				LQ4041	Research Institute	71.578	10.611	82.189
				LQ4042	Director Design	11.307	0.937	12.244
				LQ4043	Chief Engineer (Floo	7.920	1.342	9.262
				LQ4044	Director Hydrology	8.696	1.060	9.756
				LQ4045	Drainage	328.546	770.278	1,098.824
				LQ4047	Director Land Reclam	29.756	29.632	59.388
				LQ4048	Waterlogging and Sal8)	122.051	12.366	134.417
				LQ4049	Grant-in-Aid to Engie(LO4049)	13.407	1.390	14.797

(Rs. in million)								
Dept	Description	Grant	Description	Cost ctr	Description	Salary	Non Salary	Total
				LQ4764	Greater Thal Canal	8.503	4.306	12.809
				LQ5309	Chasma Right Bank& 68 Stage-III Canal Division Taunsa Sharif. (Executive) (LO5309)	3.999	0.081	4.080
				LQ5310	Establishment ofnd Implementation Unit for Canals Operation and daily discharge Data(LO5310)	26.526	13.070	39.596
				LQ5945	Suspense	-	150.000	150.000
		PC21010 General Administratio		LQ4086	Irrigation and Power	45.284	15.342	60.626
		PC21024 Civil Works		LQ4253	PWD Secretariat Irriartment(LO4253)	-	1.525	1.525
<b>P70 Total</b>						<b>5,084.651</b>	<b>3,638.409</b>	<b>8,723.060</b>
						-	-	-
P71	Labour and Human	PC21010 General Administratio	LQ4075	Labour and Human Res4075)		17.782	7.390	25.172
		PC21023 Miscellaneous Depart	LQ4225	Weights and Measurent Rights(LO4225)		5.057	0.524	5.581
			LQ4226	Labour Courts		32.158	5.430	37.588
			LQ4228	Directorate of Labou		36.048	4.416	40.464
			LQ4229	Minimum Wages Board		4.239	0.935	5.174
<b>P71 Total</b>						<b>95.284</b>	<b>18.695</b>	<b>113.979</b>
						-	-	-
P72	Law and Parliament	PC21010 General Administratio	LQ4062	Law and Parliamentar (LO4062)		51.382	7.001	58.383
			LQ4502	Human Rights & M		30.292	41.383	71.675
			LQ4520	PUBLIC DEFENDER SERV		294.535	108.590	403.125
		PC21011 Administration of Justi	LQ4110	Administrative-Genertee(LO4110)		0.696	-	0.696
			LQ5467	Solicitors Deptt		16.133	7.080	23.213
			LQ5468	Mufassil Establish		312.744	5.123	317.867
			LQ5469	Advocate General		179.857	21.934	201.791
<b>P72 Total</b>						<b>885.639</b>	<b>191.111</b>	<b>1,076.750</b>
						-	-	-
P73	Literacy and Non-fo	PC21010 General Administratio	LQ4073	Literacy Department		12.786	2.654	15.440
<b>P73 Total</b>						<b>12.786</b>	<b>2.654</b>	<b>15.440</b>
						-	-	-
P74	Livestock and Dairy	PC21010 General Administratio	LQ4083	Livestock and Dairynt(LO4083)		13.523	3.859	17.382
		PC21020 Veterinary	JG4121	Directorate of RCCSC		6.426	8.077	14.503
			LQ4204	Direction- Extension		26.724	39.660	66.384
			LQ4205	Direction- Research		6.532	1.191	7.723
			LQ4206	Direction-Planning &4206)		4.675	1.678	6.353

								(Rs. in million)
Dept	Description	Grant	Description	Cost ctr	Description	Salary	Non Salary	Total
				LQ4207	Superintendence	50.088	9.982	60.070
				LQ4208	Veterinary Education8)	41.850	12.020	53.870
				LQ4209	Provincial Schemes (	39.825	10.704	50.529
				LQ4210	Mufassil Veterinaryries(LO4210)	-	0.100	0.100
				LQ4211	Field Control and DiO4211)	12.825	2.118	14.943
				LQ4212	Field Control and Di4212)	7.083	2.285	9.368
				LQ4213	Breeding Operations-I (Research)(LO4213)	72.665	45.615	118.280
				LQ4214	Breeding Operations-4214)	143.320	124.733	268.053
				LQ4215	Provincial Schemes (	2.089	2.095	4.184
				LQ4392	Breeding Operation (LO4392)	121.191	76.200	197.391
				LQ4393	Provincial Schemes	10.570	4.372	14.942
				LQ4447	LUMPSUM PROVISION FODISTRICTS FOR TREATMENT OFLIVESTOCK	-	500.000	500.000
				LQ4516	Provincial Schemes-D	48.636	37.942	86.578
				LQ4521	University of VeteriSciences Lahore	84.000	-	84.000
				MP4091	Dir of Pb. Smallltan(MN4091)	75.536	33.991	109.527
				RA4134	Directorate of Poult (RI4134)	59.488	49.896	109.384
<b>P74 Total</b>						<b>827.046</b>	<b>966.518</b>	<b>1,793.564</b>
						-	-	-
<b>P75</b>	<b>Local Government a</b>	<b>PC21010</b>	<b>General Administratio</b>	LQ4065	Local Authority Admiepartment(LO4065)	68.411	29.641	98.052
		<b>PC21031</b>	<b>Miscellaneous</b>	GU4001	Training Institute L	10.782	1.363	12.145
				LQ4288	Provincial Directora	46.510	5.937	52.447
				LQ4289	District Staff	171.289	15.612	186.901
				LQ4290	Punjab Local Council (LO4290)	17.266	6.630	23.896
				LQ4291	Directorate of Katch	14.112	5.181	19.293
				MP4092	Southern Punjab4092)	6.421	1.200	7.621
<b>P75 Total</b>						<b>334.791</b>	<b>65.564</b>	<b>400.355</b>
						-	-	-
<b>P76</b>	<b>Management and Pr</b>	<b>PC21010</b>	<b>General Administratio</b>	LQ4383	Management and Profepartment(LO4383)	11.912	2.935	14.847
				LQ5992	Punjab Institute ofssional Development-II(LO5992)	17.495	5.127	22.622
<b>P76 Total</b>						<b>29.407</b>	<b>8.062</b>	<b>37.469</b>
						-	-	-
<b>P77</b>	<b>Mines and Minerals</b>	<b>PC21022</b>	<b>Industries</b>	LQ4223	Inspectorate of Mine	63.434	16.980	80.414
				LQ4331	Mines Labour Welfare4331)	44.954	44.245	89.199

(Rs. in million)								
Dept	Description	Grant	Description	Cost ctr	Description	Salary	Non Salary	Total
<b>P77 Total</b>						<b>108.388</b>	<b>61.225</b>	<b>169.613</b>
<b>P78</b>	<b>Planning and Development</b>	<b>PC21010 General Administration</b>	LQ4068	Planning and Development		-	-	-
			LQ4446	DIRECTOR GENERAL, PUAU		85.372	19.173	104.545
			LQ4772	Director General P&D Department(LO4772)		5.007	0.338	5.345
		<b>PC21023 Miscellaneous Department</b>	LQ4238	Bureau of Statistics		23.628	5.317	28.945
		<b>PC21031 Miscellaneous</b>	LQ4286	Planning and Development		65.391	6.386	71.777
			LW4187	Punjab Devolved (LE4187)		14.897	2.823	17.720
						3.771	2.371	6.142
<b>P78 Total</b>						<b>198.066</b>	<b>36.408</b>	<b>234.474</b>
<b>P79</b>	<b>Population Welfare</b>	<b>PC21010 General Administration</b>	LQ5364	Population Welfare		-	-	-
						13.787	8.987	22.774
<b>P79 Total</b>						<b>13.787</b>	<b>8.987</b>	<b>22.774</b>
<b>P80</b>	<b>Provincial Assembly</b>	<b>PC21010 General Administration</b>	LQ4053	Provincial Assembly(		-	-	-
			LQ4054	Provincial Assembly		212.416	148.628	361.044
		<b>PC24010 General Administration</b>	LQ4055	Provincial Assembly		1.801	3.300	5.101
						209.925	122.342	332.267
<b>P80 Total</b>						<b>424.142</b>	<b>274.270</b>	<b>698.412</b>
<b>P81</b>	<b>Relief</b>	<b>PC21010 General Administration</b>	LQ5365	Relief Measures		-	-	-
			LQ4277	Relief Measures		1.665	-	1.665
		<b>PC21027 Relief</b>				13.127	9.141	22.268
<b>P81 Total</b>						<b>14.792</b>	<b>9.141</b>	<b>23.933</b>
<b>P82</b>	<b>Religious Affairs</b>	<b>PC21010 General Administration</b>	LQ4080	Auqaf Department		-	-	-
						11.338	7.791	19.129
<b>P82 Total</b>						<b>11.338</b>	<b>7.791</b>	<b>19.129</b>
<b>P83</b>	<b>Revenue</b>	<b>PC21002 Land Revenue</b>	LQ4002	Superintendence		-	-	-
			LQ4003	Land Record-Superint		1.636	0.197	1.833
			LQ4004	Consolidation of Land		8.742	9.487	18.229
				Land (LO4004)		4.575	0.326	4.901
		<b>PC21004 Stamps</b>	LQ4008	Superintendence		-	-	-
			LQ4009	Cost of Stamps Supply		5.829	0.618	6.447
				Store(LO4009)		-	90.000	90.000
			LQ4010	Charges for the Sale		-	40.000	40.000
		<b>PC21006 Registration</b>	LQ4016	Superintendence		2.176	0.545	2.721
		<b>PC21009 Irrigation and Land Revenue</b>	DQ4003	Grant in Aid to DG KDG4003)		1.312	0.090	1.402
			RQ4001	Grant in Aid to Raja		0.272	0.032	0.304

(Rs. in million)

Dept	Description	Grant	Description	Cost ctr	Description	Salary	Non Salary	Total
		PC21010 General Administratio		LQ4099	Board of Revenue	95.614	27.907	123.521
				LQ4508	DIVISIONAL ADMINISTR	147.829	105.248	253.077
				LQ4519	CIRCUIT HOUSE OF VARHEADQURATERS	8.595	15.300	23.895
				LQ4768	Member Colonies	-	1.483	1.483
		PC21029 Stationery and Printin		LQ4281	Purchase of Plain Pa (LO4281)	-	5.719	5.719
		PC21031 Miscellaneous		LQ4297	Settlement and Rehabon(LO4297)	15.545	0.719	16.264
				LQ4298	Implementation of Ji)	2.805	0.107	2.912
<b>P83 Total</b>						<b>294.930</b>	<b>297.778</b>	<b>592.708</b>
						-	-	-
P84	Services and Gener.	PC21010 General Administratio		LQ4059	Ministers	99.278	103.300	202.578
				LQ4061	Provincial Ombudsman	61.208	16.207	77.415
				LQ4063	Services and Generalrtment(LO4063)	326.700	165.692	492.392
				LQ4090	Director General Pro	13.473	6.044	19.517
				LQ4091	Punjab Service Tribu	18.990	7.674	26.664
				LQ4092	Public Service Commi	100.768	26.147	126.915
				LQ4093	Anti-corruption Esta	266.637	63.283	329.920
				LQ4094	Special Judges Anti-O4094)	41.485	6.205	47.690
				LQ4445	INTER PROVINCIAL COOS&GAD	6.021	10.260	16.281
				LQ4504	VIP Flight Maintenanc	26.508	31.960	58.468
				LQ4507	AVAIATION FIGHT (RW)	18.839	48.085	66.924
				LQ5994	Public Policy & Chan&GAD(LO5994)	7.377	6.315	13.692
		PC21011 Administration of Just		LQ4111	High Court ( Voted)	-	0.805	0.805
				LQ4114	Session Courts	1,147.113	64.595	1,211.708
				LQ4115	Civil Courts	2,336.806	143.372	2,480.178
				LQ4116	Special Courts	47.443	6.270	53.713
				LQ4117	Courts of Small Causes	13.645	1.065	14.710
		PC21031 Miscellaneous		DQ4007	Miscellaneous Expend.G.Khan(DG4007)	-	0.176	0.176
				LQ4284	Official Language Co	4.789	0.738	5.527
				LQ4285	Government Contributce of Employees(LO4285)	-	40.592	40.592
				RQ4066	Miscellaneous Expend	-	0.067	0.067
		PC24011 Administration of Just		LQ4112	High Court	837.905	95.132	933.037
		PC24045 PRIVY PURSES		LQ4319	Maintenance Allowanc19)	1.600	-	1.600
<b>P84 Total</b>						<b>5,376.585</b>	<b>843.984</b>	<b>6,220.569</b>

						(Rs. in million)		
Dept	Description	Grant	Description	Cost ctr	Description	Salary	Non Salary	Total
						-	-	-
P85	Social Welfare Wom	PC21010 General Administratio	LQ4078	Social Welfare Woment-ul-Mal Department(LO4078)		7.374	3.350	10.724
		PC21031 Miscellaneous	LQ4295	Directorate of Socialopment and Bait-ul-Maal(LO4295)		26.065	8.545	34.610
			LQ4296	Social Services andt(LO4296)		58.355	156.896	215.251
			LQ4434	Punjab Social Servic		6.902	1.728	8.630
			LW4189	Directorate of (LE4189)		4.813	5.325	10.138
<b>P85 Total</b>						<b>103.509</b>	<b>175.844</b>	<b>279.353</b>
						-	-	-
P86	Special Education	PC21010 General Administratio	LQ4378	Special Education		12.532	3.304	15.836
		PC21015 Education	LQ4148	Directorate of Speci)		74.086	13.533	87.619
<b>P86 Total</b>						<b>86.618</b>	<b>16.837</b>	<b>103.455</b>
						-	-	-
P87	Sports	PC21010 General Administratio	LQ4152	Grants to Punjab		15.743	24.257	40.000
			LQ4153	Directorate of Sport		38.067	3.634	41.701
			LQ4379	Sports Department		13.598	4.498	18.096
<b>P87 Total</b>						<b>67.408</b>	<b>32.389</b>	<b>99.797</b>
						-	-	-
P88	Transport	PC21007 Chrges on account of	LQ4018	Route Permits of Veh		6.531	10.208	16.739
		PC21010 General Administratio	LQ4088	Transport Department		10.883	35.699	46.582
<b>P88 Total</b>						<b>17.414</b>	<b>45.907</b>	<b>63.321</b>
						-	-	-
P89	Zakat and Ushr	PC21010 General Administratio	LQ4079	Zakat and Ushr Depar		9.017	4.646	13.663
		PC21031 Miscellaneous	LQ4299	Headquarters Establi		11.902	5.661	17.563
			LQ4300	District Establishme		52.581	17.693	70.274
<b>P89 Total</b>						<b>73.500</b>	<b>28.000</b>	<b>101.500</b>
						-	-	-
P91	Commerce & Invest	PC21022 Industries	LQ4518	PAK CHINA BUREAU		11.734	16.390	28.124
<b>P91 Total</b>						<b>11.734</b>	<b>16.390</b>	<b>28.124</b>
<b>Grand Total</b>						<b>86,345.279</b>	<b>228,527.806</b>	<b>314,873.085</b>



# FINANCING TABLE FOR 2009-10

(Rs. in Billion)

	Description	BE 2008-09	Actual 2008-09	2009-10	2010-11	2011-12
1	<b>Federal Resource Transfers</b>	<b>312.922</b>	<b>279.176</b>	<b>337.463</b>	<b>418.294</b>	<b>498.027</b>
	Divisible Pool Transfers	285.008	257.686	321.717	406.081	484.751
	Straight Transfers	4.571	4.227	4.624	4.624	4.624
	Subventions	4.535	4.143	4.658	5.590	6.652
	Federal Grants	18.808	13.120	6.464	2.000	2.000
2	<b>Provincial Resource</b>	<b>76.970</b>	<b>39.237</b>	<b>86.741</b>	<b>80.913</b>	<b>84.746</b>
	Provincial Tax Revenues	40.362	25.048	49.647	52.075	54.623
	Non-Tax Revenues	36.608	14.189	37.094	28.839	30.123
3	<b>TOTAL REVENUE RECEIPTS (1+2)</b>	<b>389.892</b>	<b>318.413</b>	<b>424.204</b>	<b>499.208</b>	<b>582.773</b>
4	<b>CURRENT EXPENDITURES</b>	<b>256.949</b>	<b>273.041</b>	<b>314.873</b>	<b>338.918</b>	<b>369.906</b>
	<i>OW Subsidies</i>	<i>17.000</i>		<i>26.700</i>	<i>14.700</i>	<i>14.700</i>
5	<b>Revenue Surplus (3-4)</b>	<b>132.943</b>	<b>45.372</b>	<b>109.331</b>	<b>160.290</b>	<b>212.867</b>
6	<b>Projected Development Expenditures</b>	<b>160.000</b>	<b>145.818</b>	<b>179.129</b>	<b>203.469</b>	<b>226.995</b>
7	<b>Financing Gap (6-5)</b>	<b>27.057</b>	<b>100.446</b>	<b>69.798</b>	<b>43.179</b>	<b>14.128</b>
8	<b>Financing Available</b>	<b>27.057</b>	<b>100.446</b>	<b>40.111</b>	<b>43.120</b>	<b>10.435</b>
	Net Capital Account	13.598	11.486	25.976	28.120	- 4.565
	Net Public Account	1.222	1.150	1.106	-	-
	Foreign Assistance	12.237	15.086	13.029	15.000	15.000
	Available Cash balance	-	7.945	-	-	-
	Overdraft	-	42.751	-	-	-
	<b>Less Expenditures that did not involve cash outflow (Deferred Liability)</b>	<b>-</b>	<b>22.028</b>	<b>-</b>	<b>-</b>	<b>-</b>
9	<b>Operaitonal Shortfall (8-7)</b>	<b>0.00</b>	<b>0.00</b>	<b>- 29.687</b>	<b>- 0.059</b>	<b>- 3.693</b>
10	<b>Annual Development Program Size (6+9)</b>	<b>160.000</b>	<b>145.818</b>	<b>149.442</b>	<b>203.410</b>	<b>223.302</b>

# **DEPARTMENT-WISE BUDGET ESTIMATES 2009-2010 (DEVELOPMENT)**

(Rs. in million)

Dept	Description	Fund	Description	2009-10		
				Revenue	Capital	Total
P50	Agriculture	PC22036	Development	2,747.383		2,747.383
		PC12038	Agricultural Improvement & Research		314.459	314.459
		PC12042	Government Buildings		141.158	141.158
P50	Total			2,747.383	455.617	3,203.000
P51	C.M. Secretariat	PC22036	Development			-
		PC12042	Government Buildings			-
P51	Total			-	-	-
P52	CMIT	PC22036	Development			-
		PC12042	Government Buildings			-
P52	Total			-	-	-
P54	C&W	PC22036	Development (C&W)	3.000		3.000
		PC22036	Development (Special Infrastructure)	951.705		951.705
		PC12041	Roads & Bridges	-	25,000.000	25,000.000
		PC12041	Roads & Bridges (Special Infrastructure)	-	25,048.295	25,048.295
		PC12042	Government Buildings		212.460	212.460
P54	Total			954.705	50,260.755	51,215.460
P56	Cooperatives	PC22036	Development			-
		PC12042	Government Buildings			-
P56	Total			-	-	-
P57	School Education	PC22036	Development	13,598.139	-	13,598.139
		PC22036	Development Daanish School	3,000.000	-	3,000.000
		PC12042	Government Buildings		1.861	1.861
P57	Higher Education	PC22036	Development	1,950.000	-	1,950.000
		PC12042	Government Buildings		4,175.000	4,175.000
P57	Special Education	PC22036	Development	73.000	-	73.000
		PC12042	Government Buildings		927.000	927.000
P57	Total			18,621.139	5,103.861	23,725.000
P58	Environment	PC22036	Development + Special initiatives	2,500.000		2,500.000
		PC12042	Government Buildings (Special initiatives)		2,000.000	2,000.000
P58	Total			2,500.000	2,000.000	4,500.000
P59	E&T	PC22036	Development			-
		PC12042	Government Buildings			-
P59	Total			-	-	-
P60	Finance	PC22036	Development			-
		PC12042	Government Buildings			-
P60	Total			-	-	-
P61	Food	PC22036	Development			-
		PC12042	Government Buildings		100.000	100.000
P61	Total			-	100.000	100.000
P62	Forestry	PC22036	Development	300.000	-	300.000
		PC12042	Government Buildings			-
P62	Wildlife	PC22036	Development	73.340	-	73.340
		PC12042	Government Buildings		226.660	226.660
P62	Fisheries	PC22036	Development	170.585	-	170.585
		PC12042	Government Buildings		129.415	129.415
P62	Total			543.925	356.075	900.000
P63	Governor Secretariat	PC22036	Development	-		-
		PC12042	Government Buildings		42.600	42.600
P63	Total			-	42.600	42.600
P64	Health	PC22036	Development	6,916.382		6,916.382
		PC12042	Government Buildings		5,108.618	5,108.618
P64	Total			6,916.382	5,108.618	12,025.000
P65	Home	PC22036	Development (Home)	184.332		184.332
		PC12042	Development (Home)		465.881	465.881
		PC22036	Development (Home) (AJP)	20.000		20.000
		PC22036	Development (Police) (AJP)			-
		PC22036	Development (Emergency Services)	1,627.000		1,627.000
		PC12042	Government Buildings (Judiciary) AJP		97.624	97.624
		PC12042	Government Buildings (Police)		1,514.549	1,514.549
		PC12042	Government Buildings (Police) (AJP)		63.381	63.381
		PC22036	Jail	60.000		60.000

		PC12042	Government Buildings (Jails)		1,137,435	1,137,435
		PC12042	Government Buildings (Jails) (AJP)		124,532	124,532
		PC12042	Government Buildings (Home)			-
		PC12042	Government Buildings (Emergency Services)		373,000	373,000
<b>P65</b>	<b>Total</b>			<b>1,891,332</b>	<b>3,776,402</b>	<b>5,667,734</b>
<b>P66</b>	<b>HUD</b>	PC22036	Development (Water Supply)	8,500,000		8,500,000
		PC22036	Development (Urban Development)	7,000,000		7,000,000
		PC12040	Town Development	-		-
		PC12042	Government Buildings	2,500,000		2,500,000
		PC12043	Loans to Autonomous			-
<b>P66</b>	<b>Total</b>			<b>15,500,000</b>	<b>2,500,000</b>	<b>18,000,000</b>
<b>P67</b>	<b>Industries</b>	PC22036	Development (Industry)	247,000		247,000
		PC22036	Development (TEVTA)	613,482		613,482
		PC12042	Government Buildings (Industry)		103,000	103,000
		PC12042	Government Buildings (TEVTA)		1,686,518	1,686,518
		PC12042	Government Buildings (Industries) (AJP)			-
<b>P67</b>	<b>Total</b>			<b>860,482</b>	<b>1,789,518</b>	<b>2,650,000</b>
<b>P68</b>	<b>IT</b>	PC22036	Development	1,264,300		1,264,300
		PC12042	Government Buildings		35,700	35,700
<b>P68</b>	<b>Total</b>			<b>1,264,300</b>	<b>35,700</b>	<b>1,300,000</b>
<b>P69</b>	<b>IC&amp;YA</b>	PC22036	Development	222,970		222,970
		PC12042	Government Buildings		177,030	177,030
<b>P69</b>	<b>Total</b>			<b>222,970</b>	<b>177,030</b>	<b>400,000</b>
<b>P70</b>	<b>I&amp;P</b>	PC22036	Development	423,476		423,476
		PC12037	Irrigation Works	-	9,576,524	9,576,524
		PC12042	Government Buildings	-	-	-
<b>P70</b>	<b>Total</b>			<b>423,476</b>	<b>9,576,524</b>	<b>10,000,000</b>
<b>P71</b>	<b>Labour</b>	PC22036	Development	70,000		70,000
		PC12042	Government Buildings		11,000	11,000
<b>P71</b>	<b>Total</b>			<b>70,000</b>	<b>11,000</b>	<b>81,000</b>
<b>P72</b>	<b>L &amp; PA</b>	PC22036	Development (Judiciary) (AJP)			-
		PC22036	Development (Law)			-
		PC12042	Government Building Law		50,000	50,000
		PC12042	Government Buildings (Judiciary)		588,817	588,817
		PC12042	Government Buildings (Law) (AJP)			-
		PC12042	Government Buildings (Judiciary) (AJP)			-
<b>P72</b>	<b>Total</b>			<b>-</b>	<b>638,817</b>	<b>638,817</b>
<b>P73</b>	<b>Literacy</b>	PC22036	Development	725,000		725,000
		PC12042	Government Buildings		75,000	75,000
<b>P73</b>	<b>Total</b>			<b>725,000</b>	<b>75,000</b>	<b>800,000</b>
<b>P74</b>	<b>L &amp; DD</b>	PC22036	Development	1,626,265		1,626,265
		PC12042	Government Buildings		373,735	373,735
<b>P74</b>	<b>Total</b>			<b>1,626,265</b>	<b>373,735</b>	<b>2,000,000</b>
<b>P75</b>	<b>LG &amp; RD</b>	PC22036	Development	7,700,000		7,700,000
		PC22036	Development (DG/TMAs)	12,000,000		12,000,000
		PC12042	Government Buildings			-
<b>P75</b>	<b>Total</b>			<b>19,700,000</b>	<b>-</b>	<b>19,700,000</b>
<b>P76</b>	<b>MPDD</b>	PC22036	Development	11,005		11,005
		PC12042	Government Buildings		16,355	16,355
<b>P76</b>	<b>Total</b>			<b>11,005</b>	<b>16,355</b>	<b>27,360</b>
<b>P77</b>	<b>Mines &amp; Minerals</b>	PC22036	Development	152,251		152,251
		PC12042	Government Buildings		147,749	147,749
<b>P77</b>	<b>Total</b>			<b>152,251</b>	<b>147,749</b>	<b>300,000</b>
<b>P78</b>	<b>P&amp;D</b>	PC22036	Development (P&D/Regional Planning)	4,466,624		4,466,624
		PC12042	Government Buildings (Regional Planning)		3,008,376	3,008,376
		PC22036	Development (P&D) (AJP)	5,000		5,000
		PC22036	Development (P&D)	4,585,000		4,585,000
		PC12042	Government Buildings (P&D)		3,540,000	3,540,000
<b>P78</b>	<b>Total</b>			<b>9,056,624</b>	<b>6,548,376</b>	<b>15,605,000</b>
<b>P79</b>	<b>Population Welfare</b>	PC22036	Development	1,628,765		1,628,765
		PC12042	Government Buildings			-
<b>P79</b>	<b>Total</b>			<b>1,628,765</b>	<b>-</b>	<b>1,628,765</b>
<b>P80</b>	<b>Provincial Assembly</b>	PC22036	Development	-		-
		PC12042	Government Buildings		281,936	281,936
<b>P80</b>	<b>Total</b>			<b>-</b>	<b>281,936</b>	<b>281,936</b>
<b>P81</b>	<b>Relief</b>	PC22036	Development			-

		PC12042	Government Buildings			-
P81	Total			-	-	-
P82	Religious Affairs	PC22036	Development	20,000		20,000
		PC12042	Government Buildings		355,000	355,000
P82	Total			20,000	355,000	375,000
P83	Revenue (BOR)	PC22036	Development	10,000		10,000
		PC12042	Government Buildings		199,500	199,500
P83	Total			10,000	199,500	209,500
P84	S&GAD	PC22036	Development	62,000		62,000
		PC12042	Government Buildings		696,130	696,130
P84	Total			62,000	696,130	758,130
P85	Social Welfare	PC22036	Development	636,075		636,075
		PC12042	Government Buildings		263,925	263,925
P85	Total			636,075	263,925	900,000
P86	Special Education	PC22036	Development			-
		PC12042	Government Buildings			-
P86	Total			-	-	-
P87	Sports	PC22036	Development	67,500		67,500
		PC12042	Government Buildings		1,532,500	1,532,500
P87	Total			67,500	1,532,500	1,600,000
P88	Transport	PC22036	Development	110,000		110,000
		PC12042	Government Buildings		15,000	15,000
P88	Total			110,000	15,000	125,000
P89	Zakat & Ushr	PC22036	Development			-
		PC12042	Government Buildings			-
P89	Total			-	-	-
P90	Tourism	PC22036	Development	140,500		140,500
		PC12042	Government Buildings		22,500	22,500
P90	Total			140,500	22,500	163,000
P91	Commerce & Investment	PC22036	Development	165,000		165,000
		PC12042	Government Buildings		35,000	35,000
P91	Total			165,000	35,000	200,000
P92	Prosecution Department	PC22036	Development	-		-
		PC12042	Government Buildings (AJP)		6,463	6,463
P92	Total			-	6,463	6,463
P92	Prosecution Department	PC22036	Development			-
		PC12042	Government Buildings			-
P92	Total			-	-	-
	GRAND TOTAL			86,627,079	92,501,686	179,128,765