

GOVERNMENT OF KHYBER PAKHTUNKHWA
Statement of Comparison of Budget and Actual Amounts by Function
For the Year Ended 30 June 2011

	2011 (Rupees in Million)			2010 (Rupees in Million)		
	Budgeted Amounts		Actual Amounts	Budgeted Amounts		Actual Amounts
	Original	Revised		Original	Revised	
RECEIPTS						
<i>Revenue</i>						
Taxation	154,191	145,586	145,861	81,661	79,509	78,189
Non-Taxation	48,695	66,819	79,513	122,091	103,039	70,720
Total revenue receipts	202,886	212,405	225,374	203,752	182,548	148,909
<i>Capital</i>						
Domestic Debt	-	3,000	6	2,500	1,000	49
Foreign Debt	4,988	4,175	13	4,463	3,869	3,770
Recoveries of Loans and Advances	400	250	3,152	400	400	72
Recoveries of Investments	-	-	-	-	-	21
Total capital receipts	5,388	7,425	3,171	7,363	5,269	3,912
<i>Receipts of District Government</i>	-	-	57,550	-	-	40,585
TOTAL RECEIPTS	208,274	219,830	286,095	211,115	187,817	193,406
PAYMENTS						
<i>Revenue</i>						
General Public Service	83,231	87,431	78,676	54,795	69,392	65,972
Public Order and Safety Affairs	24,802	25,534	21,435	12,511	21,975	21,956
Economic Affairs	11,288	12,218	9,815	7,387	8,366	7,186
Environment Protection	55	55	37	42	43	27
Housing and Community Amenities	2,089	2,089	1,463	2,025	2,070	1,576
Health Affairs and Services	6,342	7,923	7,241	6,665	7,406	5,052
Recreation, Culture and Religion	703	714	528	355	469	437
Education Affairs and Services	10,035	10,772	9,888	6,647	7,862	7,359
Social Protection	871	8,024	6,722	1,003	5,239	4,558
Total revenue payments	139,416	154,760	135,805	91,430	122,822	114,123
<i>Capital</i>						
General Public Service	23,055	23,239	20,129	7,662	8,097	4,976
Public Order and Safety Affairs	2,000	2,000	-	58	58	76
Economic Affairs	101,370	109,588	27,823	93,134	95,185	25,795
Environment Protection	4,279	4,319	1,882	3,033	3,121	1,547
Housing and Community Amenities	9,795	11,204	7,489	10,546	10,546	7,575
Health Affairs and Services	3,786	3,835	2,406	2,367	2,367	2,154
Recreation, Culture and Religion	418	418	155	151	151	104
Education Affairs and Services	10,022	10,141	6,974	5,745	7,309	6,577
Social Protection	105	105	20	55	55	47
Total capital payments	154,830	164,849	66,878	122,751	126,889	48,851
<i>Payments of District Government</i>	53,179	61,055	55,637	35,620	40,917	40,525
TOTAL PAYMENTS	347,425	380,664	258,320	249,801	290,628	203,499

The annexed notes 1 to 37 form an integral part of these Financial Statements.



Accountant General Khyber Pakhtunkhwa

GOVERNMENT OF KHYBER PAKHTUNKHWA
Statement of Comparison of Budget and Actual Expenditure by Department
For the Year Ended 30 June 2011

DEPARTMENT	2011 Rupees in Million			2010 Rupees in Million		
	Budgeted Amounts		Actual Amounts	Budgeted Amounts		Actual Amounts
	Original	Revised		Original	Revised	
	<i>Note</i>					
Agriculture, Livestock & Cooperation	2,504	3,561	3,005	3,633	3,755	2,064
Board of Revenue	817	817	288	423	451	215
Education	14,491	15,136	12,960	9,435	11,778	10,786
Environment, Forestry, Wild life	1,445	1,631	1,430	1,249	1,351	1,039
Excise and Taxation	58	91	81	51	96	94
Finance	97,118	101,030	93,049	57,927	72,402	67,109
Food	81,570	81,570	8,454	79,257	79,257	15,251
Health	12,958	14,272	11,314	10,032	11,052	8,433
Home and Tribal Affairs	22,517	23,047	19,248	10,315	19,323	19,428
Industries	4,072	4,400	2,395	2,183	2,380	2,076
Information	167	167	103	71	107	83
Irrigation and Power	6,215	9,530	7,318	4,316	4,594	3,903
Law	542	542	480	309	309	314
High Court	1,552	1,754	1,552	782	1,194	1,109
Local Governance	16,325	16,795	11,211	9,727	9,888	8,637
Population, Planning and Welfare Department	12	496	587	613	617	523
Planning and Development	3,661	3,661	1,207	1,729	1,730	198
Provincial Assembly	324	324	302	242	258	252
Administration and Establishment	2,258	2,259	2,009	1,309	1,666	1,776
Works and Services	23,471	29,193	18,698	18,854	21,480	14,606
Zakat and Ushr	425	439	310	260	278	253
Science and Information Technology	247	247	127	175	175	114
Sports, Culture, Archeology & Museum	868	868	487	408	475	414
Auqaf, Hajj, Religious and Minority Affairs	155	159	91	96	96	84
Inter Provincial Coordination	18	19	17	12	12	12
Relief Rehabilitation and Settlement	234	7,379	5,884	698	4,887	4,128
Housing Department	12	12	12	9	11	10
Energy and Power	58	58	14	20	35	34
Transport	152	152	50	46	54	29
	294,246	319,609	202,683	214,181	249,711	162,974
Expenditure of District Governments	53,179	61,055	55,637	35,620	40,917	40,525
TOTAL	347,425	380,664	258,320	249,801	290,628	203,499

The annexed notes 1 to 37 form an integral part of these Financial Statements.



Accountant General Khyber Pakhtunkhwa

GOVERNMENT OF KHYBER PAKHTUNKHWA

Notes to the Financial Statement

For the Year Ended 30 June 2011

1 REPORTING ENTITY

Provincial Government - Khyber Pakhtunkhwa (the Government) conducts its operations under the Rules of Business 1988. These rules were made pursuant to Article 139 of the Constitution of the Islamic Republic of Pakistan, 1973 (the Constitution) and envisages Provincial Government as comprising of departments and their attached departments. Financial procedures of the Constitution describes the Government as Provincial Consolidated Fund and Public Account of the Province for which Annual Budget Statement is authorized by the Provincial Assembly in the form of budgetary grants. These Financial Statements focus on reporting the budgetary activity of the Government for the financial year.

Article 170 of the Constitution confers the powers of defining the form, principles and methods of the accounts of the Province to the Auditor General of Pakistan, with the approval of the President. New Accounting Model was prescribed by the Auditor General of Pakistan in 2000 which describes Provincial Government as an accounting and reporting entity comprising of;

- a) Centralized Accounting Entities; for which the Accountant General KP has the primary responsibility for accounting and reporting.
- b) Self Accounting Entities; for which the Principal Accounting Officer has the primary responsibility for accounting and reporting. The Self Accounting Entities are as under:-
 1. Public Work Department-Works and Services, Irrigation & Public Health Engineering
 2. Environment/Forest/Wildlife Department
- c) Exempt Entities; special purpose authorities/ organizations and all the government owned corporations/ companies which are required to prepare their Financial Statements under their specific statute or Companies Ordinance, 1984 are classified as exempt entities. Financial Statements of these entities are not consolidated in the Financial Statements of the Provincial Government. New investments by the Provincial Government, if any, in the financial year to which they pertain. Return from these entities in the form of dividends or interest is classified as non-tax revenue.

Under Khyber Pakhtunkhwa Local Government Ordinance, 2001, District Governments were established. The District Government consists of Zila Nazim and District Administration. Auditor General of Pakistan under section 114 of the said Ordinance prescribed Local Government Accounts Manual for District Governments. This Manual requires preparation of annual Finance and Appropriation Accounts by each District Government. District Governments Khyber Pakhtunkhwa prepare separate Financial Statements. Local Government Accounts Manual also requires that accounts of the District Governments are consolidated in the Financial Statements of the province. In these Financial Statements, accounts of the following District Governments have been consolidated.

- | | |
|--|--------------------------------------|
| 1- District Government Peshawar | 2- District Government Abbottabad |
| 3- District Government Nowshera | 4- District Government Manshera |
| 5- District Government Charsadda | 6- District Government Kohat |
| 7- District Government Mardan | 8- District Government Haripur |
| 9- District Government Swabi | 10- District Government Dir Lower |
| 11- District Government Hangu | 12- District Government Bannu |
| 13- District Government Swat | 14- District Government Buner |
| 15- District Government Malakand | 16- District Government Battagram |
| 17- District Government Chitral | 18- District Government karak |
| 19- District Government Dera Ismail Khan | 20- District Government Tank |
| 21- District Government Shangla | 22- District Government Lakki Marwat |
| 23- District Government Dir Upper | 24- District Government Kohistan |
| 25- District Government Tor Ghar | |

These Financial Statements include all Centralized and Self Accounting Entities and District Governments.

2 BASIS OF CONSOLIDATION

The Financial Statements have been prepared by consolidating the accounts of all Centralized and Self Accounting Entities and twenty five (25) District Governments. Material Inter-governmental transactions such as transfers from Provincial Government-KP which comprises receipts of District Governments have been eliminated in consolidation.

3 STATEMENT OF COMPLIANCE

These Financial Statements have been prepared in accordance with the New Accounting Model (NAM) which comprises of seven volumes. In December 2000, Auditor General of Pakistan prescribed NAM with the approval of the President of Pakistan under Article 170 of the Constitution of Islamic Republic of Pakistan. Implementation of NAM is an ongoing process. Commitment Accounting has been adopted since 2009-10, however asset and liability accounting practices have not yet been implemented and memorandum registers for assets do not exist and accounting for liabilities is not done in accordance with NAM.

4 ACCOUNTING CONVENTION AND BASIS OF CONSOLIDATION

These Financial Statements have been prepared under the Cash Basis of Accounting which recognizes transactions and events only when cash is received or paid by the entity. Assets and Liabilities in the disclosed notes are on a historical cost basis.

These Financial Statements have been prepared as per the requirements of NAM that supports international best practices. The statement of receipt and payments, statements of comparison of budget and actual amounts by function, statements of comparison of budget and actual expenditure by department and notes forming parts thereof have been prepared on the format of Cash Basis IPSAS - Financial Reporting under the Cash Basis of Accounting. The statement of cash flows as required by IPSAS 2- Cash Flow Statements has also been presented, as encouraged by Cash Basis IPSAS.

The Financial Statements for the financial year 2010-11 have been prepared and presented in order to make a fair presentation of all the relevant financial information without making any change in the fundamentals applied and all policies have been applied on a basis consistent with the previous year.

5 REPORTING AND BUDGET PERIOD

The reporting and budget period of these Financial Statements is the financial year 2010-11 (from 1 July, 2010 to 30 June, 2011).

6 REPORTING CURRENCY

The reporting currency of these Financial Statements is Pak Rupees which is Provincial Government's functional and presentation currency.

7 SIGNIFICANT ACCOUNTING POLICIES

7.1. Revenue recognition

Revenue is recognized on the date of receipt of money by the bank or clearance of cheque. Revenue is recognized on a gross basis and any related costs are recorded separately. Receipts representing recovery of any previous overpayment are adjusted against relevant expenditure, if it occurs in the same financial year.

7.2. Recognition of expenditure

Expenditure is recognized on the date when payment is made or cheque is issued. Financial year to which the payments pertain is determined by the date on which a cheque or payment advice is issued. Policies for recognition of expenditure are as follows;

a) Payments made through cheque

Expenditure is recognized on the date the cheque is issued.

b) Inter government transfers

Expenditure is recognized on the date the transfer is made by the transferor.

c) Payments directly in bank accounts

Direct payments into bank account, expenditure is recognized on the date the payment advice is issued to the bank.

d) Direct payments by State Bank of Pakistan (SBP)

Repayment of loans and other direct payments by the SBP, expenditure is recognized on the date State Bank of Pakistan advises the relevant accounting office.

e) Imprest payments

Expenditure is recognized when the required claim vouchers are submitted and imprest account is reimbursed.

7.3. Foreign currency

Transactions in foreign currencies are recorded in the books at the rates of exchange prevailing on the date of transaction. Exchange differences arising on settlement of these transactions are recognized in the statement of cash receipts and payments, but are not been disclosed separately.

7.4. Employee benefits

The government has following plans for its employees:

a) General Provident Fund

An employee is compulsory subscribed to the General Provident Fund from the date of appointment and monthly subscription is by way of deduction from monthly payroll at a uniform rate of subscription, as advised by the Government for a financial year as laid down in the Provident Fund Act (XIX of 1925) and General Provident Fund Rules. The Government pays interest on provident fund balance and is recorded as expenditure in the financial year.

b) Pension

The entitlement of Government employees to a stream of payments after they retire from service. No liability for pension is recognized in the Financial Statements and pension payments made during the year are recorded as expenditure.

c) Encashment of leave

This represents liability arising from entitlements to the various forms of leave earned by Government employees. No provision is made and the expenditure is recognized on the basis of payments made during the year.

7.5. Investments

All investments made by the Government are initially measured at cost being the fair value of consideration given plus transaction costs that are directly attributable to their acquisition.

Subsequent to initial recognition, investments are carried at historical cost. Any dividends received against investments are recognized when received in the Provincial Consolidated Fund.

7.6. Cash and cash equivalents

For the purpose of Cash Flow Statement, cash and cash equivalents comprise cash with State Bank of Pakistan.

7.7. Liability

Liabilities are future sacrifices of economic benefits that the government is presently obliged to make as a result of the past transaction. All liabilities are recorded at historical cash value.

7.8. Public Debt

Public Debt comprise cash inflows from banks, similar lending agencies, commercial institutions and amounts owing in respect of non-cash assistance provided by third parties and foreign borrowings. All debts raised are classified as either floating or permanent debts depending on the nature of the transaction.

7.9. Assets

Assets are future economic benefits controlled by the Government as a result of past transactions or other past events. Assets are recorded at cost and currently no depreciation is charged.

7.10. Loan and advances

Loans and Advances include loans and advances due from autonomous bodies, financial and non-financial institutions, to Government servants for house building, purchase of conveyances and other loans. Loans to Government servants are interest bearing and interest is calculated in accordance with the General Financial Rules.

7.11 Payments by third parties

The Government also benefits from goods and services purchased on its behalf as a result of cash payments made by the third parties during the period by way of loans and contributions, in the shape of grants and aid. The payments made by the third parties do not constitute cash receipts or payments controlled by the Government as defined in the Cash Basis IPSAS - Financial Reporting under the Cash Basis of Accounting but do benefit the Government, as the Government does not receive cash (including cash equivalents) directly from, or gain control of the bank accounts or similar facility established for its benefit, by the third parties. Payments by third parties, if any, are disclosed in the payments by third parties column on the face of statement of cash receipts and payments and notes to the Financial Statements.

GOVERNMENT OF KHYBER PAKHTUNKHWA
Statement of Cash Flows
For the Year Ended 30 June 2011

	Note	2011 Rupees in Million	2010 Rupees in Million
CASH FLOW FROM OPERATING ACTIVITIES			
Taxation- Transfers from Federal Government	8	142,476	75,862
Taxation- Provincial Government's own collection	9	3,385	2,327
Non-Tax Revenue and Other Receipts		52,124	25,080
Grants and Aid - Receipts	16	13,372	32,013
Trading Activities - Receipts	20	14,017	13,627
Operations- Payments		(68,173)	(60,259)
Servicing of Debt - Payments	28	(6,572)	(6,711)
Transfers - Payments		(5,968)	(5,900)
Receipts of District Government	21	287	221
Payments of District Governments- Revenue Expenditure	30	(50,946)	(37,747)
Cash from Operating Activities		94,002	38,513
CASH FLOW FROM INVESTING ACTIVITIES			
Investment Recovery		-	21
Recovery of Loans and Advances	19	3,152	72
Expenditure on Physical Assets	25	(2,626)	(3,295)
Expenditure on Civil Works	26	(38,776)	(30,865)
Payments of Loans and Advances	29	(2,457)	(50)
Investments		(5,900)	(11,882)
Payment of District Government - Capital Expenditure	30	(4,691)	(2,778)
Cash used in Investing Activities		(51,298)	(48,777)
CASH FLOW FROM FINANCING ACTIVITIES			
Receipt of Foreign Debt	17	13	3,770
Receipt of Domestic Debt	18	6	49
Principal Repayment of Debt	27	(14,948)	(3,648)
Net Receipt of Public Account	31	(5,937)	11,019
Cash from Financing Activities		(20,866)	11,190
DECREASE IN CASH AND CASH EQUIVALENTS		21,838	926
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR		(1,521)	(2,447)
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	32	20,317	(1,521)

The annexed notes 1 to 37 form an integral part of these Financial Statements.



Accountant General Khyber Pakhtunkhwa

GOVERNMENT OF KHYBER PAKHTUNKHWA
Statement of Cash Receipts and Payments
For the Year Ended 30 June 2011

	Note	2011 Rupees in Million		2010 Rupees in Million	
		Receipt / Payment controlled by the Government	Payments by Third Parties	Receipt / Payment controlled by the Government	Payments by Third Parties
PROVINCIAL CONSOLIDATED FUND					
RECEIPTS					
<i>Taxation- Transfers from Federal Government</i>	8	142,476	-	75,862	-
<i>Taxation- Provincial Government's own collection</i>	9	3,385	-	2,327	-
Non-Tax Revenue and Other Receipts					
General Administration	10	1,407	-	1,126	-
Economic Services	11	1,418	-	1,253	-
Development Surcharge and Royalties	12	15,470	-	4,230	-
Interest on Loans and Advances	13	93	-	293	-
Dividend and Profit Share	14	32,523	-	17,312	-
Others	15	1,213	-	866	-
		52,124	-	25,080	-
<i>Grants and Aid</i>	16	13,372	-	32,013	-
Borrowings					
Foreign Debt	17	13	-	3,770	-
Domestic Debt	18	6	-	49	-
		19	-	3,819	-
Capital Receipts					
Investment Recovery		-	-	21	-
Recovery of Loans and Advances	19	3,152	-	72	-
		3,152	-	93	-
<i>Trading Activities</i>	20	14,017	-	13,627	-
<i>Receipts of District Governments</i>	21	287	-	221	-
TOTAL RECEIPTS		228,832	-	153,042	-

GOVERNMENT OF KHYBER PAKHTUNKHWA
Statement of Cash Receipts and Payments
For the Year Ended 30 June 2011

	Note	2011 Rupees in Million		2010 Rupees in Million	
		Receipt / Payment controlled by the Government	Payments by Third Parties	Receipt / Payment controlled by the Government	Payments by Third Parties
PAYMENTS					
Operations					
Salaries and Employee Benefits	22	37,629	-	27,206	-
Operating Expenses	23	30,544	-	33,053	-
		68,173	-	60,259	-
Transfers					
Grants, Subsidies and Write-off of Loans	24	1,450	-	2,738	-
Other Transfer Payments		4,518	-	3,162	-
		5,968	-	5,900	-
Expenditure on					
Physical Assets	25	2,626	-	3,295	-
Civil Works	26	38,776	-	30,865	-
		41,402	-	34,160	-
Debt and Interest Payments					
Principal Repayment of Debt	27	14,948	-	3,648	-
Servicing of Debt	28	6,572	-	6,711	-
		21,520	-	10,359	-
Other Payments					
Loans and Advances	29	2,457	-	50	-
Investments		5,900	-	11,882	-
		8,357	-	11,932	-
Payments of District Governments	30	55,637	-	40,525	-
TOTAL PAYMENTS		201,057	-	163,135	-
NET PAYMENT OF PROVINCIAL CONSOLIDATED FUND		27,775	-	(10,093)	-
NET RECEIPT OF PUBLIC ACCOUNT	31	(5,937)	-	11,019	-
DECREASE IN CASH		21,838	-	926	-
CASH AT THE BEGINNING OF THE YEAR		(1,521)	-	(2,447)	-
DECREASE IN CASH		21,838	-	926	-
CASH AT THE END OF THE YEAR	32	20,317	-	(1,521)	-

The annexed notes 1 to 37 form an integral part of these Financial Statements.



Accountant General Khyber Pakhtunkhwa

	Note	2011 Rupees in Million	2010 Rupees in Million
8 TAXATION - TRANSFER FROM FEDERAL GOVERNMENT			
<i>Direct Taxes</i>			
Income tax		53,166	30,930
Wealth Tax		1	1
Capital Value Tax		72	246
		53,239	31,177
<i>Indirect Taxes</i>			
Sales tax		59,925	27,884
Custom duty		16,244	9,650
Federal excise		11,970	6,865
Federal excise on Natural Gas		1,098	286
		89,237	44,685
		142,476	75,862
9 TAXATION - PROVINCIAL GOVERNMENT'S OWN COLLECTION			
<i>Direct Taxes</i>			
Property Tax		114	182
Land Revenue		771	572
Tax on Profession, Trade and Callings		98	89
Capital Value Tax on Immoveable Property		248	-
		1,231	843
<i>Indirect Taxes</i>			
Receipts Under Motor Vehicles Act		875	834
Stamp Duties		409	357
Provincial Excise		23	24
Others Indirect Taxes		847	269
		2,154	1,484
		3,385	2,327
10 GENERAL ADMINISTRATION RECEIPTS			
Fiscal Administration		101	80
Community Services		509	370
Social Services		239	182
Economic Regulations		14	12
Law and Order		524	468
Organs of State		20	14
		1,407	1,126

	Note	2011 Rupees in Million	2010 Rupees in Million
11 ECONOMIC SERVICES RECEIPTS			
Cooperation, Irrigation, Embankment-Drainage		328	267
Food and Agriculture		98	101
Fisheries and Animal Husbandry		76	55
Forest		778	647
Others		138	183
		<u>1,418</u>	<u>1,253</u>

12 DEVELOPMENT SURCHARGE AND ROYALTIES

Development Surcharge on Gas	12.1	3,315	1,026
Royalty on Crude Oil	12.2	8,341	1,942
Royalty on Natural Gas	12.2	3,814	1,262
		<u>15,470</u>	<u>4,230</u>

12.1 The development surcharge on natural gas is levied under the Natural Gas Development Surcharge Ordinance, 1967. In pursuance of the said ordinance, the Federal Government has to fix the sale price for the consumers and prescribe a price for the gas companies. The difference between the two prices is the margin available to the Government as development surcharge. The surcharge on natural gas is transferred to the Provinces according to the production of gas in a province.

12.2 Royalty on crude oil and natural gas is received under Pakistan Petroleum Production Rules, 1949 at the rate of 12.5% on the well head value of production. Federal Government collects royalty on crude oil and natural gas which is transferred to the Provinces on well head production basis after deduction of 2% collection charges.

	Note	2011 Rupees in Million	2010 Rupees in Million
13 INTEREST ON LOANS AND ADVANCES			
Interest on Domestic Loan	13.1	1	14
Interest on Loans and Advances to Govt. Servants		3	3
Loans and Advances - Others		89	276
		<u>93</u>	<u>293</u>

13.1 Interest On Domestic Loan

District Governments		-	13
Financial Institutions		1	1
		<u>1</u>	<u>14</u>

	Note	2011 Rupees in Million	2010 Rupees in Million
14 DIVIDEND AND PROFIT SHARE			
Dividends Receipts	14.1	13	12
Profit share	14.2	32,510	17,300
		<u>32,523</u>	<u>17,312</u>
14.1 Dividends Receipts			
Non-Financial Institution		13	12
		<u>13</u>	<u>12</u>
14.2 Profit share			
Electricity		31,510	17,300
Others		1,000	-
		<u>32,510</u>	<u>17,300</u>
15 OTHER RECEIPTS			
Unclaimed deposits		130	30
Receipts under the Mines, Oil-fields and Mineral		559	543
Arms License Fees		143	100
Recoveries of Overpayments		9	8
Sand and quarry fees		30	21
Sugarcane development cess		21	14
5% Collection Charges on Federal Taxes		2	1
Miscellaneous Receipts		319	149
		<u>1,213</u>	<u>866</u>
16 GRANTS AND AID			
Development Grants		9,310	5,299
Non-Development Grants		4,062	26,714
		<u>13,372</u>	<u>32,013</u>
17 FOREIGN DEBT - RECEIPTS			
Foreign Lenders		13	148
Federal Government		-	3,555
Others		-	67
		<u>13</u>	<u>3,770</u>
18 DOMESTIC DEBT - RECEIPTS			
Permanent Debt	18.1	6	49
		<u>6</u>	<u>49</u>

18.1 This represents borrowings from Federal Government. Repayment period and interest rate for these borrowings is determined in accordance with terms and conditions of each loan.

18.2 Floating debt represents the borrowings of temporary nature such as Ways and Means Advances or Cash Credit Accommodation from the State Bank of Pakistan. These are repayable within twelve months.

	Note	2011 Rupees in Million	2010 Rupees in Million
19 RECOVERY OF LOANS AND ADVANCES			
Financial Institution		3010	10
Non-Financial Institution		121	45
Government Servants		21	17
		<u>3,152</u>	<u>72</u>

20 TRADING ACTIVITIES - RECEIPTS

Sale of wheat		<u>14,017</u>	<u>13,627</u>
		<u>14,017</u>	<u>13,627</u>

21 RECEIPTS OF DISTRICT GOVERNMENT

Indirect Taxes		24	11
Receipts from Civil Administration and Other Functions		209	167
Grants from Provincial Government	21.1	57,263	40,364
Miscellaneous Receipts		50	39
Loans and Advances		4	4
		<u>57,550</u>	<u>40,585</u>
Less: Grants from Provincial Government - KP	21.2	<u>(57,263)</u>	<u>(40,364)</u>
		<u>287</u>	<u>221</u>

21.1 During 2010 Grants from Provincial Government were under stated by Rs. 292 million. The error has now been rectified by restating the balance for 2010 as (40,072+292 = 40,364). Further detail is as under:-

District Government Abbottabad	- Grants were under stated	137
District Government Hangu	- Grants were under stated	71
District Government Haripur	- Grants were over stated	(65)
District Government Kohat	- Grants were under stated	86
District Government Nowshera	- Grants were under stated	92
District Government Shangla	- Grants were under stated	(85)
District Government Swat	- Grants were under stated	56
		<u>292</u>

21.2 Grants received from Provincial Government - KP have been eliminated against transfers to District Governments, while consolidating these accounts, in order to avoid the duplicate effect of receipts and payments.

	Note	2011 Rupees in Million	2010 Rupees in Million
22 SALARIES AND EMPLOYEE BENEFITS			
Pay of Officers		2,532	2,367
Pay of Other Staff		7,451	6,703
Allowances		17,119	11,909
Retirement Benefits		10,527	6,227
		<u>37,629</u>	<u>27,206</u>
23 OPERATING EXPENSES			
Research Surveys and Exploratory Operations		608	230
Communication		140	135
Utilities		885	1,063
Occupancy Costs		146	99
Motor Vehicles		6	8
Travel and Transportation		2,287	3,841
Scholarships, Bonuses and Other Awards		43	37
Entertainments and Gifts		81	70
Commodity Purchases (Cost of State Trading)		4,867	10,982
Repair & Maintenance		2,517	2,172
General Operating Expenses		18,964	14,416
		<u>30,544</u>	<u>33,053</u>
24 GRANTS, SUBSIDIES AND WRITE-OFF OF LOANS			
Grants, Subsidies and Write-off of Loans		58,713	43,102
Less: Transfers to District Governments	21.2	<u>(57,263)</u>	<u>(40,364)</u>
		<u>1,450</u>	<u>2,738</u>
25 PHYSICAL ASSETS			
Purchase of Building		566	98
Computer Equipment		17	5
Other Stores and Stocks		3	11
Purchase of Transport		1,289	854
Purchase of Plant & Machinery		158	609
Purchase of Furniture and Fixtures		78	21
Purchase of Other Assets		515	1,697
		<u>2,626</u>	<u>3,295</u>
26 CIVIL WORKS			
Roads, Highways and Bridges		8,477	7,173
Irrigation Works		2,485	1,738

Embankments and Drainage Works	291	115
Building and Structure	22,533	15,164
Other Works	4,948	6,614
Draught Emergency Relief Assistance	42	61
	<u>38,776</u>	<u>30,865</u>

	Note	2011 Rupees in Million	2010 Rupees in Million
27 PRINCIPAL REPAYMENT OF DEBT			
Foreign Debt		3,080	-
Domestic Debt	27.1	11,868	3,648
		<u>14,948</u>	<u>3,648</u>

27.1 Domestic Debt

Permanent Debt	4,743	3,648
Floating Debt	7,125	-
	<u>11,868</u>	<u>3,648</u>

28 SERVICING OF DEBT

Federal Government	6,022	6,711
Domestic Loans	550	-
	<u>6,572</u>	<u>6,711</u>

29 LOANS AND ADVANCES

Financial Institutions	2,400	12
Government Employees	57	38
	<u>2,457</u>	<u>50</u>

29.1 Government Employees

House Building Advance	43	29
Motor Car Advance	14	9
	<u>57</u>	<u>38</u>

Advances to government employees are provided according to Rule 252, 253, 256, 262 and 263 of the General Financial Rules as per their entitlements.

Note	2011 Rupees in Million	2010 Rupees in Million
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30 PAYMENTS OF DISTRICT GOVERNMENTS

Revenue Expenditure	30.1	50,946	37,747
Capital Expenditure	30.2	4,691	2,778
		55,637	40,525

	2011	2010
	Rupees	Rupees
Note	in Million	in Million

30.1 Revenue Expenditure

General Public Service		2,255	1,981
Defense Services		1	
Public Order and Safety Affairs		26	18
Economic Affairs		3,999	2,895
Environment Protection		27	20
Housing and Community Amenities		2,399	1,773
Health Affairs and Services		5,537	4,008
Recreation, Culture and Religion		41	32
Education Affairs and Services		36,507	26,900
Social Protection		154	120
		50,946	37,747

30.2 Capital Expenditure

General Public Service		2,345	1,335
Public Order and Safety Affairs		1	-
Economic Affairs		882	385
Environment Protection		73	87
Housing and Community Amenities		1,327	923
Health		3	9
Recreation Culture and Religion		9	14
Education Affairs and Services		23	15
Social Protection		28	10
		4,691	2,778

31 NET RECEIPT / (PAYMENT) OF PUBLIC ACCOUNT

Receipts

Trust & other Public Accounts	184,999	159,340
Special Deposits	15,447	14,069
State Provident Fund	8,473	7,704
	208,919	181,113

Payments

Trust & other Public Accounts	(196,139)	(149,980)
Special Deposits	(12,792)	(15,520)
State Provident Fund	(5,925)	(4,594)
	(214,856)	(170,094)

<u><u>(5,937)</u></u>	<u><u>11,019</u></u>
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31.1 The public Account consists of those moneys received by the Government for which it has a fiduciary duty, but not at liberty to appropriate for the general services of the Government, unless provided under an Act of Provincial Assembly or rules made by Governor. The balances in the Public Account are carried forward at year end, to be used for the specific purpose for which they are established.

	Note	2011 Rupees in Million	2010 Rupees in Million
32 CASH AND BANK			
Provincial Government Balance	32.1	20,495	194
District Government Balance	32.2	<u>(178)</u>	<u>(1,715)</u>
		<u><u>20,317</u></u>	<u><u>(1,521)</u></u>

32.1 Provincial Government's Balance

Public Account Balance	50,154	55,715
Consolidated Fund Balance	<u>(29,659)</u>	<u>(55,521)</u>
	<u><u>20,495</u></u>	<u><u>194</u></u>

32.2 Errors in the District Government Accounts were observed for less / (excess) booking of Grants from Provincial Government during 2009 and 2010. The error of 2009 have now been corrected by adjusting the opening balance of Cash at Bank and Residual Equity, Errors of 2010 have also been rectified by restating comparative figures. Detail is as under:-

Opening Balance adjusted to rectify errors of 2009

District Government DI Khan	- Grants were under stated	280
District Government Dir Upper	- Grants were under stated	59
District Government Manshera	- Grants were under stated	36
District Government Chitral	- Grants were over stated	(4)
District Government Karak	- Grants were over stated	(65)
District Government Malakand	- Grants were over stated	(133)
District Government Mardan	- Grants were over stated	(3)
District Government Peshawar	- Grants were over stated	(1)
		<u><u>169</u></u>

Comparative figures restated to rectify errors of 2010

District Government Abbottabad	- Grants were under stated	137
District Government Hangu	- Grants were under stated	71
District Government Haripur	- Grants were over stated	(65)

District Government Kohat	- Grants were under stated	86
District Government Nowshera	- Grants were under stated	92
District Government Shangla	- Grants were under stated	(85)
District Government Swat	- Grants were under stated	56
		<u>292</u>

	Note	2011 Rupees in Million	2010 Rupees in Million
33 ASSETS AND LIABILITIES			
Assets			
Long Term Assets		235,481	189,376
Investments		19,950	14,050
Loans and Advances		1,160	1,852
Current Assets		2,243	(7,778)
Cash and Bank		20,317	(1,521)
	33.1	<u>279,151</u>	<u>195,979</u>
Liabilities and equity			
Public Debt	34	23,389	38,318
Special Deposits and Trust Accounts		31,187	29,647
Deferred Liabilities		24,019	21,470
Residual Equity		200,556	106,544
	33.1	<u>279,151</u>	<u>195,979</u>

33.1 These Financial Statements have been prepared under the cash basis of accounting, the information of assets and liability have been presented which are not mandatory disclosures as per IPSAS Cash Basis.

34 PUBLIC DEBT

Domestic Debt

Government Securities

Opening Balance		1,159	4,758
Add: Debt Receipts	18	6	49
Less: Principal Repayments of Debt	27.1	(11,868)	(3,648)
Closing Balance		(10,703)	1,159

Foreign Debt

Opening Balance		37,159	33,389
Add: Debt Receipts	17	13	3,770
Less: Principal Repayments of Debt	27	(3,080)	-
Closing Balance		34,092	37,159
		<u>23,389</u>	<u>38,318</u>

34.1 The amount of foreign debt is recorded in Pak Rupees at the rate of exchange prevailing on the date of transaction, which is the historical cash value. The foreign debt has not been revalued at the year end in accordance with Government policy stated in note 7.7, nor any foreign debt revaluation exchange differences have been recognized in the Financial Statement except for principal repayment of foreign debt.

35 COMPARISON OF BUDGET AND ACTUAL AMOUNTS

The approved budget is developed on the same accounting basis (cash basis), functional classification basis and for the same period as for the Financial Statements. It encompasses the same entities as that Financial Statements- as identified in note 1 above.

The Statements of Comparison of Budgeted and Actual Amounts by Function and Actual Expenditure by Department are presented on a gross basis. Grants received by District Governments from Provincial Government-KP have been eliminated against transfers to District Governments in Statement of Cash receipts and payments as explained in note 2 and 21.1 for which a reconciliation is presented below.

	Note	2011 Rupees in Million	2010 Rupees in Million
Receipts			
Actual Receipts in Statement of Comparison of Budget and Actual Amounts by Function		286,095	193,114
Less : Grants from Provincial Government - KP	21	(57,263)	(40,364)
		228,832	152,750
Actual Receipts in Statement of Cash Receipts and Payments		228,832	152,750
Payments			
Actual payments in Statements of Comparison of Budget and Actual Amounts by Function and Actual Expenditure by Department		258,320	203,499
Less: Transfers to District Governments	24	(57,263)	(40,364)
		201,057	163,135
Actual payments in Statement of Cash Receipts and Payments		201,057	163,135

36 AUTHORIZATION FOR ISSUE

Under section 7 of the Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001, read with Article 171 of the Constitution, the Auditor General submits the certified Financial Statements of the Government of Khyber Pakhtunkhwa together with the audit reports on these Financial Statements to the Governor of the province who shall cause them to be laid before the Provincial Assembly. These Financial Statements have been authorized for issue on _____.

37 GENERAL

37.1 Level of Precision

Figures in these consolidated Financial Statements have been rounded off to the nearest million of rupees, unless otherwise stated.

37.2 Corresponding Figures

Corresponding figures, wherever necessary, have been rearranged and reclassified for the purposes of comparison.

Accountant General Khyber Pakhtunkhwa

G/L Acc	G/L Acc Description	Progressive Total
* B01101	Income tax	408
* B01108	Share of net proceeds assigned to provinces	53,148,164,000
* B01120	Others	7,576
* B01124	Deduction at U.Sec 50 of the I.Tax Ordinance	-
* B01131	Income tax	2,083
* B01132	Surcharge	-
* B01151	Income tax-ordinary collection	375
* B01152	Deduction at source under section 50	14,750
* B01161	Income tax-ordinary collection	300
* B01175	Tax on Agricultural Income in the Khyber Pakhtunkh	17,532,107
* B01181	Tax Released from Interest on Government Securities	274
* B01186	Taxes on Income not elsewhere Classified	-
* B01188	Income Tax from Contractors / Suppliers	1,260
**	Minor Object B011 Taxes on Income	53,165,723,133
* B01206	Share of net proceeds assigned to provinces	1,362,000
**	Minor Object B012 Wealth Tax	1,362,000
**	Minor Object B013 Property Tax	114,381,591
**	Minor Object B014 Land Revenue	770,892,197
**	Minor Object B016 Tax on Profession Trade and Callings	98,178,512
**	Minor Object B017 Capital Tax on Immoveable Property	247,606,320
**	Minor Object B018 Capital Value Tax on Moveable Assets	71,664,399
***	Major Object B01 Direct Taxes	54,469,808,152
* B02104	Others	4,000
* B02170	Share of net proceeds assigned to provinces	16,243,985,000
**	Minor Object B021 Land Custom	16,243,989,000
* B02301	Ordinary collection	-
* B02302	Others Collections	3,752
* B02303	Share of net proceeds assigned to provinces	51,414,941,000
* B02321	Ordinary collection	-
* B02341	Ordinary collection	1,320,971
* B02351	Ordinary collection	589,203
* B02366	Sales Tax on Services collected on behalf of Provi	898,111,415
* B02367	Sales Tax on Services levied as Central Excise in	6,711,816,000
* B02382	Transfer of Sales Tax on Services (GST Provincial)	81,958,000
* B02383	Share of Sales Tax levied as Central Excise Duty i	816,201,000
**	Minor Object B023 Sales Tax	59,924,941,341
* B02408	Share of net proceeds assigned to provinces	11,969,528,000
* B02420	Others	1,722
* B02481	Tobacco all sort	2,698
**	Minor Object B024 Federal Excise	11,969,532,420
* B02503	Net proceeds on E.duty on N.gas assign to province	1,098,413,200
**	Minor Object B025 Federal Excise on Natural Gas	1,098,413,200
**	Minor Object B026 Provincial Excise	23,381,196
**	Minor Object B027 Stamp Duty	408,610,149
**	Minor Object B028 Motor Vehicles	874,883,886
***	Major Object B02 Indirect Taxes	90,543,751,192
**	Minor Object B030 Other Indirect Taxes	847,146,550
***	Major Object B03 Other Indirect Taxes	847,146,550
****	B Taxation	145,860,705,894
**	Minor Object C010 Profit	32,510,000,000
**	Minor Object C011 State Trading Schemes	14,017,295,164
**	Minor Object C014 Interest on Loans & Advances to Financial Institutions	1,392,793
**	Minor Object C016 Interest on Loan & Advances to Govt Servants	2,640,990
**	Minor Object C018 Interest on Loan- Others	88,784,694
**	Minor Object C019 Dividends	13,105,766
***	Major Object C01 Income from Property and Enterprise	46,633,219,407
**	Minor Object C021 General Admin Receipt- Organs of State	20,035,746
**	Minor Object C022 General Admin Receipt- Fiscal Administration	100,723,770

** Minor Object C023 General Admin Receipt- Economic Regulation	13,541,287
** Minor Object C024 General Admin Receipt- Statistics	14,250
** Minor Object C025 Defence Services Receipts	326,145
** Minor Object C026 Law & Order Receipts	524,378,542
** Minor Object C027 Community Services Receipts	509,124,743
** Minor Object C028 Social Services	235,223,600
** Minor Object C029 Social Services Miscellaneous	3,892,845

***** Major Object C02 1,407,260,928**

** Minor Object C031 Economic Services Receipt- Food & Agriculture	98,055,780
** Minor Object C032 Economic Services Receipt-Fisheries & Animal Husbandary	75,940,129
** Minor Object C033 Economic Services Receipt- Forests	777,864,391
** Minor Object C034 Economic Services Receipts- Cooperation, Irrigation Drainage etc.	328,077,678
** Minor Object C035 Economic Services Receipts- Others	137,277,459
** Minor Object C036 Grants	13,371,869,699
** Minor Object C037 Extraordinary Receipts	235,700
** Minor Object C038 Others	1,212,451,310
** Minor Object C039	15,470,447,903

***** Major Object C03 Miscellaneous Receipts 31,472,220,049**

****** C NON TAX RECEIPTS 79,512,700,384**

* E01302 Federal/provincial investment (non-financial)	372,000
** Minor Object E013 Investment Receipts	372,000

***** Major Object E01 Recoveries of Investments 372,000**

** Minor Object E023 From Financial Institutions	3,010,129,392
** Minor Object E024 From Non Financial Institutions	120,915,667
** Minor Object E025 From Govt. Servants	20,548,687
** Minor Object E026 From Private Sector	4,000

***** Major Object E02 Recoveries of Loans and Advances 3,151,597,746**

* E03102 Permanent Debt-Received from Federal Government	6,558,137
** Minor Object E031 Permanent Debts (Domestic)	6,558,137

* E03303 Foreign Debt (Permanent)-Drought Emergency Relief	12,865,000
** Minor Object E033 Permanent Debt (Foreign)	12,865,000

***** Major Object E03 Debts 19,423,137**

****** E Capital Receipts 3,171,392,883**

Total Consolidated Fund Receipt 228,544,799,161

Pay of Officers	2,532,023,955	2,532
Pay of Other Staff	7,451,245,476	7,451
Allowances	17,119,348,491	17,119
Feasibility Studies	603,168,918	603
Research Surveys and Exploratory Operations	5,648,191	5
Communication	139,901,535	140
Utilities	884,545,717	885
Occupancy Costs	145,681,597	146
Motor Vehicles	6,500,347	6
Travel and Transportation	2,286,681,176	2,287
General Operating Expenses	18,964,462,921	18,964
Operating Expenses	22,427,773,293	22,428
Pension	10,526,723,179	10,527
Subsidies	2,000,307,072	2,000
Grants Domestic	56,712,486,966	56,713
Transfer Grants	58,712,794,038	58,713

Scholarships, Bonuses and Other Awards	42,612,220			43
Entertainments and Gifts	81,005,568			81
Other Transfer Payments	4,517,989,780			4,518
Interest - Domestic	6,021,463,292			6,022
Others Interest	550,348,838			550
Interest Payments	6,571,812,130			6,572
Advances to Government Servants	56,925,060			57
Loans to Financial Institutions	2,400,000,000			2,400
	2,456,925,060			2,457
Purchase of Building	566,378,228			566
Computer Equipment	16,858,703			17
Commodity Purchases (Cost of State Trading)	4,866,964,113			4,867
Other Store & Stocks	2,997,000			3
Purchase of Transport	1,289,304,796			1,289
Purchase of Plant & Machinery	157,606,154			158
Purchase of Furniture and Fixtures	77,888,738			78
Purchase of Other Assets	515,374,416			515
Physical Assets	7,493,372,148			7,493

* A10101-DOMESTIC DIRECT	7,124,992,360			7,125
* A10102-TO FEDERAL GOVERNMENT	7,822,948,000	3,079,663,000		7,823
Principal Repayment of Loans- Domestic	14,947,940,360			14,948

* A11101-TO FINANCIAL INSTITUTIONS	5,900,000,000			
Investment- Domestic	5,900,000,000			5,900
Roads, Highways and Bridges	8,477,053,012			8,477
Irrigation Works	2,485,130,518			2,485
Embankments and Drainage Works	290,551,050			291
Building and Structure	22,532,743,583			22,533
Other Works	4,948,357,255			4,948
Draught Emergency Relief Assistance	41,970,397			42
Civil Works	38,775,805,815			38,776

Transport	184,121,368			184
Machinery and Equipment	48,667,470			49
Furniture and Fixture (R&M)	11,512,364			11
Building and Structure	656,818,755			657
Irrigation	641,709,627			642
Embankment and Drainage	25,099,982			25
Roads, Highways and Bridges	947,405,796			948
Computer Equipment	1,273,337			1
General works	63,862			
Repair & Maintenance	2,516,672,561			2,517

**	202,682,861,183			202,683
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		193,564,574	20,494,953,981		
* F01 F012 F01204	State Bank Deposits-Food Account	11,462,729,061	11,070,273,883	392,455,178	
* F01 F012 F01205	State Bank Deposits - Non Food Account	181,861,204,441	161,952,270,212	19,908,934,229	
** F0: F012		193,323,933,502	173,022,544,095	20,301,389,407	193,324
* F01 F014 F01404	Cash balances Investment	10,022,706,856	1,628,000	10,021,078,856	
** F0: F014		10,022,706,856	1,628,000		10,023
* F01 F015 F01501	Civil	-	(89,402)	89,402	
* F01 F015 F01503	Forest	1,054,971	1,150,994	(96,023)	
** F0: F015		1,054,971	1,061,592		1

*** F01		203,347,695,329	173,025,233,687		203,348
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* F02 F021 F02119	OB Advances	14,455,172	9,355,092	5,100,080	
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* F02 F021 F02139	OB advances (forest)	1,435,291	1,288,560	146,731	
* F02 F021 F02148	Forest Advances	-	19,460	(19,460)	
** F0 F021		15,890,463	10,663,112		16
*** F02		15,890,463	10,663,112		16
* G01 G011 G01103	Railways Account	-	9,568	9,568	
* G01 G011 G01151	Bank Intrest Cler A/C (Non Food A/C) NBP	40,000	-	(40,000)	
* G01 G011 G01190	Special Drawing Account Cheques (SDA)	2,237,084,431	2,695,204,854	458,120,423	
* G01 G011 G01191	Assignments Accounts Cheques	15,195,170,329	12,582,454,783	(2,612,715,546)	
** G0 G011		17,432,294,760	15,277,669,205		17,432
*** G01		17,432,294,760	15,277,669,205		17,432
* G02 G022 G02201	Loan Foreign	-	490,684,997	490,684,997	
** G0 G022		-	490,684,997		-
*** G02		-	490,684,997		-
* G04 G041 G04101	Pension Fund Liability	(12,850)	-	12,850	
* G04 G041 G04102	Pension Fund Liability	-	-	-	
** G0 G041		(12,850)	-		-
*** G04		(12,850)	-		-
* G05 G051 G05103	Suspense Account	87,202,963	-	(87,202,963)	
* G05 G051 G05106	Inter Provincial Settlement Account	128,938,558	103,796,236	(25,142,322)	
* G05 G051 G05107	Adjusting Account b/w Fed and Provincial Govt	1,663,629,775	1,120,439,987	(543,189,788)	
* G05 G051 G05110	State Bank Suspense	(7,060,975)	33,466	7,094,441	
* G05 G051 G05111	District Accounts Office Suspense	(50,000)	(50,000)	-	
* G05 G051 G05115	Adjusting Account b/w Provincial and District G	53,554,955	18,325,008	(35,229,947)	
** G0 G051		1,926,215,276	1,242,544,697		1,926
*** G05		1,926,215,276	1,242,544,697	683,670,579	1,926
** G0 G061	General provident fund	3,713,810,522	6,213,987,772		3,714
** G0 G062	Benevolent Fund	525,268,250	583,447,574		525
** G0 G063	Workers welfare fund	-	456		-
** G0 G064	Government Employees Insurance Fund	510,771,939	433,231,878		511
*** G06		4,749,850,711	7,230,667,680		4,750
** G1 G101		76,593,979,995	78,331,897,672		76,594
** G1 G103		290,908	24,433,076		-
** G1 G104		32,350,242,701	32,280,093,679		32,350
*** G10		108,944,513,604	110,636,424,427		108,944
** G1 G112		6,952,253,252	8,462,268,686		6,952
*** G11		6,952,253,252	8,462,268,686		6,952
** G1 G121		645,792	111,383,066		1
** G1 G122		34,818,040	313,668,398		35
** G1 G123		-	150		-
** G1 G124		110,801,307	67,676,470		111
** G1 G125		19,237,935	17,773,698		19
** G1 G127		5,441,225,230	6,226,832,598		5,441
*** G12		5,606,728,304	6,737,334,380		5,607
****		348,975,428,849	323,113,490,871		348,975
		551,658,290,032	551,658,290,032		551,658
Public Account		145,611,843,057	150,077,594,072		145,612
		10,039,652,290	13,352,704		10,040
		173,035,896,799	203,363,585,792		-
		150,077,594,072	145,611,843,057		-

53,148

18

53,166

1

114

771

98

248

72

54,470

16,244

16,244

51,415

1

1

898

6,712

82

816

59,925

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79,513	225,374
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3,152	
6	372000
	3,151,562,606
	19,423,137
13	3,171,357,743
19	
3,171	
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2,259

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184,999

15,447

8,473

208,919

(5,937)

(5,937)

Profit ctr	G/L acct	Long text	PAYMENTS	RECEIPTS
*	A01101	Basic Pay	3,184,274,878	-
*	A01102	Personal pay	21,335,277	-
*	A01103	Special pay	270,866	-
*	A01105	Qualification Pay	210,938	-
*	A01106	Pay of contract staff	24,002,609	-
*	A01150	Others	1,591	-
		Pay of Officers	3,230,096,159	
*	A01151	Basic Pay	16,144,618,232	-
*	A01152	Personal pay	2,549,269	-
*	A01153	Special pay	853,191	-
*	A01156	Pay of contract staff	59,977,666	-
*	A01170	Others	198,446	-
		Pay of Other Staff	16,208,196,804	
*	A01201	Senior post Allowance	58,230	-
*	A01202	House rent Allowance	3,247,072,991	-
*	A01203	Conveyance Allowance	128,697,163	-
*	A01204	Sumptuary Allowance	547,903	-
*	A01205	Dearness Allowance	1,591,956,622	-
*	A01206	Local Compensatory Allowance	27,311	-
*	A01207	Washing Allowance	11,600,618	-
*	A01208	Dress Allowance	17,621,844	-
*	A01209	Special Additional Allowance	709,366,118	-
*	A0120D	Integrated Allowance	14,281,399	-
*	A0120E	HOUSING SUBSIDY ALLOWANCE	81,439,692	-
*	A0120N	Special allowances @ 20% of basic	1,614,026	-
*	A0120P	Adhoc Relief 2009	3,650,268,508	-
*	A0120Q	Fixed Daily Allowance	181,219	-
*	A0120X	Ad - hoc Allowance - 2010	9,330,519,037	-
*	A01210	Risk Allowance	33,831	-
*	A01216	Qualification allowance	117,780	-
*	A01217	Medical allowance	2,791,052,641	-
*	A01218	Fixed contingent/stationary allowa	43,013	-
*	A01224	Entertainment allowance	2,593,233	-
*	A01225	Instruction allowance	(4,845)	-
*	A01226	Computer allowance	7,797,187	-
*	A01227	Project allowance	163,917	-
*	A01228	Orderly allowance	3,968	-
*	A01229	Special compensatory allowance	184,586	-
*	A01233	Unattractive area allowance	834,933,422	-
*	A01235	Secretariat allowance	25,132	-
*	A01236	Deputation allowance	1,605,370	-
*	A01237	Design allowance	42,777	-

*	A01238	Charge allowance	11,738,515	-
*	A01239	Special allowance	54,812,337	-
*	A01241	Utility allowance for electricity	484,230	-
*	A01242	Consolidation travelling allowance	94,757	-
*	A01243	Special travelling allowance	120,854	-
*	A01244	Adhoc relief	1,254,980,159	-
*	A01248	Judicial Allowance	1,402	-
*	A01250	Incentive Allowance	16,552,563	-
*	A01251	Mess Allowance	2,955,142	-
*	A01252	Non Practising Allowance	13,879,962	-
*	A01253	Science Teaching Allowance	3,684,135	-
*	A01254	Anaesthesia Allowance	304,000	-
*	A01255	Hostel Superintendent Allowance	2,923	-
*	A01256	Special Adhoc Relief Allowance	32,640,885	-
*	A01257	RC Allowance	13,445,225	-
*	A01260	RATION ALLOWANCE	291,504	-
*	A01261	CONSTIBLERY ALLOWANCE FOR PO	18,039	-
*	A01262	Special Relief Allowance	1,255,617,440	-
*	A01264	Technical Allowance	5,717	-
*	A01265	Cash handling allowance	750	-
*	A01267	Warden/ Boarding House Allowanc	2,226	-
*	A01269	Basic Science Allowance	12,254	-
*	A01270	Other	21,512,862	-
*	A01271	Overtime allowance	171,050	-
*	A01272	Night duty allowance	235,000	-
*	A01273	Honoraria	21,002,306	-
*	A01274	Medical charges	175,201,206	-
*	A01276	Outfit allowance	130	-
*	A01277	Contingent paid staff	9,432,822	-
*	A01278	Leave salary	231,131,079	-
*	A01284	Firewood Allowance	24,629,392	-
*	A01289	Teaching Allowance	1,000	-
*	A01299	Others	755,765	-
*	A012AE	Integrated allowance	2,513	-
		Allowances	25,569,564,837	
*	A02201	Research and surveys & Explorator	103,500	-
*	A03102	Legal fees	5,000	-
*	A03201	Postage and telegraph	4,495,418	-
*	A03202	Telephone and trunk call	26,729,819	-
*	A03203	Telex teleprinter and fax	(26,179)	-
*	A03204	Electronic Communication	14,800	-
*	A03205	Courier and pilot service	21,143	-
*	A03270	Others	31,500	-
*	A03301	Gas	26,315,694	-
*	A03302	Water	1,383,679	-
*	A03303	Electricity	826,960,971	-
*	A03304	Hot and cold weather charges	148,904,510	-
*	A03305	POL for Generator	260,342	-
*	A03401	Charges	500	-

*	A03402	Rent for office building	51,613,516	-
*	A03403	Rent for residential building	1,142,839	-
*	A03404	Rent for other building	23,034,256	-
*	A03405	Rent other than on building	118,146	-
*	A03407	Rates and taxes	835,957	-
*	A03570	Others	50,000	-
*	A03601	Fuel	209,000	-
*	A03603	Registration	2,145,176	-
*	A03670	Others	138,888	-
*	A03801	Training - domestic	1,598,305	-
*	A03805	Travelling allowance	198,656,308	-
*	A03806	Transportation of Goods (Govt.)	9,782,218	-
*	A03807	P.O.L Carges A.planes H.coptors S.C	190,728,713	-
*	A03808	Conveyance charges (Govt.)	4,340,112	-
*	A03809	CNG Charges (Govt)	4,427,115	-
*	A03820	Others (Govt.)	3,625,334	-
*	A03823	Other - domestic	128,000	-
*	A03825	Travelling allowance	16,890	-
*	A03826	Transportation of Goods (Non Govt	2,770,591	-
*	A03827	P.O.L Carges A.plns Hcptr SCars M/	81,778	-
*	A03828	Conveyance charges (Non Govt.)	888,645	-
*	A03840	Others (Non Govt.)	5,649,043	-
*	A03901	Stationery	50,549,804	-
*	A03902	Printing and publication	11,438,403	-
*	A03903	Conference/seminars/workshops/ :	1,602,683	-
*	A03904	Hire of Vehicles	37,000	-
*	A03905	Newspapers periodicals and books	2,275,702	-
*	A03906	Uniforms and protective clothing	5,279,420	-
*	A03907	Advertising & Publicity	56,200,421	-
*	A03914	Secret service expenditure	13,920,000	-
*	A03917	Law charges	1,460,321	-
*	A03918	Exhibitions fairs and other national	2,226,521	-
*	A03919	Payments to other for service rend	843,215	-
*	A03921	Unforeseen exp.for disaster prepar	351,300	-
*	A03927	Purchase of drug and medicines	350,245,006	-
*	A03928	Expenditure on Confiscated Goods	19,860	-
*	A03933	Service Charges	10,000	-
*	A03936	Foreign/Inland Training Course Fee	65,000	-
*	A03942	Cost of Other Stores	429,617,857	-
*	A03954	Ordinance Store	485,340	-
*	A03955	Other Store - Tear Gas	360,520	-
*	A03957	Special Cost Incurred in Performan	1,089,380	-
*	A03959	Stipend, Incentives, awards and alli	25,000	-
*	A03970	Others	4,269,659,632	-
		Operating Expenses	6,734,943,912	
*	A04101	Pension - Civil	5,860,839	-
*	A04102	Commuted value of pension- Civil	3,900,000	-
*	A04103	Gratuity - Civil	3,059,701	-
*	A04110	Payment of Pension Contribution o	49,724,576	-

*	A04170	Others	800,449	-
		Pension	63,345,565	
*	A05102	Food	76,970	-
*	A05203	To District Government	816,585,083	-
*	A05204	To TMAs	55,000,000	-
*	A05207	To Union Administration	89,944,400	-
*	A05212	Special Grants from Provincial Alloc	12,255,400	-
*	A05213	Special Grants from Provincial Reta	73,313,904	-
*	A05216	Fin. Assis. to the families of G. Serv.	223,799,980	-
*	A05270	To Others	210,881,491	-
		Transfer Grants	1,481,857,228	
*	A06101	Merit	164,500	-
*	A06102	Others	3,266,333	-
*	A06103	Cash awards	400,950	-
*	A06104	Bonus	9,874,593	-
*	A06301	Entertainments & Gifts	4,756,759	-
		Other Transfer Payments	18,463,135	
*	A08101	House building	2,065,640	-
*	A08102	Motor car	150,000	-
*	A08103	Motor cycle/scooter	50,000	-
		Loans and Advances	2,265,640	
*	A09201	Hardware	4,252,503	-
*	A09202	Software	61,890	-
*	A09203	I.T. Equipment	3,844,460	-
*	A09302	Fertilizer	1,024,550	-
*	A09370	Others	150,000	-
*	A09401	Medical stores	2,400,000	-
*	A09404	Medical and Laboratory Equipmen	875,910	-
*	A09409	Medical Stocks	154,400	-
*	A09410	Life Saving Medical Supplies	399,975	-
*	A09411	General Utility Chemicals	124,985	-
*	A09412	Specific Utility chemicals	104,789	-
*	A09413	Drapery, Fabrics, clothing and Allier	609,806	-
*	A09470	Others	15,566,482	-
*	A09501	Transport	26,137,447	-
*	A09601	Plant and Machinery	162,190,460	-
*	A09701	Furniture and fixtures	48,593,128	-
*	A09802	Purchase of other assets-others	19,765,775	-
*	A09899	Others	6,254,219	-
		Physical Assets	292,510,779	
*	A12102	Other highways/roads	32,935,250	-
*	A12202	Feeder canal	(1,306)	-
*	A12203	Tertiary and other subsidiary links	16,218,135	-
*	A12270	Others	7,996,584	-
*	A12370	Others	53,291,290	-

*	A12401	Office buildings	695,200	-
*	A12403	Other buildings	799,925	-
*	A12404	Structures	20,540,006	-
*	A12405	Electrification Plumbing and other i	24,811,628	-
*	A12470	Others	44,663,889	-
*	A12501	Works-Urban	5,122,484	-
*	A12502	Works-Rural	541,622,451	-
		Civil Works	748,695,536	
*	A13001	Transport	67,092,707	-
*	A13101	Machinery and Equipment	204,098,031	-
*	A13199	Others	45,184,465	-
*	A13201	Furniture and Fixture	13,239,107	-
*	A13301	Office Buildings	80,556,783	-
*	A13302	Residential Buildings	7,765,769	-
*	A13303	Other Buildings	390,032,069	-
*	A13304	Structures	8,194,641	-
*	A13370	Others	42,528,007	-
*	A13570	Others	241,160	-
*	A13601	Highways	21,063,609	-
*	A13602	Other roads	404,063,481	-
*	A13701	Hardware	476,803	-
*	A13702	Software	30,100	-
*	A13703	I.T. Equipment	2,148,999	-
*	A13801	Maintenance of gardens	572,375	-
		Repair & Maintenance	1,287,288,106	
			55,637,227,701	
			55,637	
*	B01131	Income tax	-	(696)
*	B01187	Income Tax from salaries of Fed. Gc	-	1,664,577
*	B01188	Income Tax from Contractors / Sup	-	2,697,310
*	B01301	Ordinary Collection	-	(55,342)
*	B01302	Share of net proceed assigned to D	-	(9,705)
*	B01417	Mutation fee	-	(25,118)
*	B01421	Recoveries of overpayments	-	(90,990)
*	B01425	Land revenue-Others	-	(46,089)
*	B01601	Ordinary collection	-	(222,115)
*	B01603	Deduction at source	-	(105,750)
*	B02341	Ordinary collection	-	365,382
*	B02351	Ordinary collection	-	(1,711,607)
*	B02702	On bills of exchange cheques/other	-	(6,950)
*	B02703	Recpt on a/c-stamp duty leveid unc	-	(245,804)
*	B02704	Other non judicial sale and general	-	(3,500)
*	B02705	Duty recovrd und rule 10&11 of Pal	-	1,250
*	B02803	Receipt under Provincial Motor Veh	-	(1,270)
*	B03059	Punjab Education & Infrastructure I	-	(255,743)
*	B03079	Other Fees all Types	-	(25,458,375)
		Taxation		(23,510,535)

*	C01601	House Building Advance	-	(66,240)
*	C01603	Motor Cycle / Scooter Advance	-	(3,750)
*	C01604	Cycle advance	-	(1,095)
*	C01818	Taccavi Lonas to Zamindars in Gilgit C01	-	(2,500)
				(73,585)
*	C02103	Organizations of State -Recoveries of	-	(166,918)
*	C02138	Stamps	-	(1,250)
*	C02199	Other - Organization Of State	-	(4,430)
*	C02204	Recoveries of Overpayment	-	(7,853)
*	C02225	Fines & forfeitures under the foreign	-	(80,990)
*	C02241	Contribution of pension and gratuit	-	(43,440)
*	C02243	Others	-	(200)
*	C02514	Receipts on certain Measures of Int	-	(5)
*	C02604	General fees fines and forfeitures	-	(8,480)
*	C02610	Recoveries of overpayments	-	(32,000)
*	C02624	Recoveries of overpayments	-	(39,917)
*	C02637	Motor driving License	-	(250)
*	C02640	Recoveries of overpayments	-	(2,975)
*	C02701	Building Rent	-	(2,426,311)
*	C02704	Recoveries of overpayments	-	(161,054)
*	C02714	Recoveries of overpayments	-	(5,259)
*	C02716	Others	-	(14,400)
*	C02718	Taxes on Roads and Bridges	-	(95)
*	C02724	Recoveries of overpayments	-	(677,000)
*	C02743	Others	-	(100)
*	C02744	Registration Fee of Citizen Commu	-	(500)
*	C02801	Fees Government University Art Co	-	(752,852)
*	C02803	Fees Govt. Secondary(including Int	-	(8,677,759)
*	C02804	Fees Government Primary School	-	(50,344)
*	C02807	Fees and other receipts Govt. Speci	-	(19,546)
*	C02808	Receipt of Technical and Commerci	-	(14,300)
*	C02810	Education - General Income from E	-	(575)
*	C02811	Education-General Cess Fund	-	(20,265)
*	C02812	Education - General Hostel Fee	-	(26,683)
*	C02813	Education - General Admission Fee	-	(3,778,902)
*	C02814	Education - General Recoveries of C	-	(49,144,481)
*	C02818	Education - Others	-	(22,610,745)
*	C02819	Receipts from Girls Secondary Scho	-	(108,355)
*	C02820	Receipts from Boys Primary School	-	(45,476)
*	C02824	Receipts from Libraries	-	(54,279)
*	C02825	Health - Sale of Outdoor Tickets	-	(41,868,386)
*	C02826	Health-Recoveries of diet charges	-	(1,562,540)
*	C02827	Heath-Rooms rent	-	(730,516)
*	C02828	H.Govt.share fees realized by doct	-	(17,485,156)
*	C02835	Health other Contributions	-	(975)
*	C02836	Health recoveries of overpayments	-	(9,511,130)
*	C02837	Health-Collection of payments for s	-	(5,245,705)
*	C02838	Health fee for chemical examinatio	-	(5,889,334)

*	C02839	Health fees for medical examinatio	-	(100)
*	C02840	Health Fee realized on A/C of Regis	-	(5,786,621)
*	C02841	Health other receipts	-	(26,703,856)
*	C02842	Fees realised on account of birth ar	-	(82)
*	C02843	Fees realised on account of anti-rak	-	(88,722)
*	C02845	Health - Hospital Receipts	-	(1,610,344)
*	C02855	Health-Sale of Outdoor Ticket	-	(1,109,661)
*	C02858	Health-Govt. Share of Fee realized l	-	(25,327)
*	C02868	Health-Fee for Chemical Examinatic	-	(197,119)
*	C02871	Receipts Wild Birds & Wild Animals	-	(2,063,074)
*	C02872	Recoveries of overpayments	-	(9,100)
		C02		(208,865,737)
	C03610	Share out of Principal Allocable Am	-	(3,058,767,585)
	C03611	Special Grants from Provinces (unc	-	(15,753,309,137)
	C03612	Special Grants from Provinces (con	-	(38,451,065,208)
	C036	Transfer Grants		(57,263,141,930)
*	C03134	Agriculture-Recoveries of overpay	-	(70,664)
*	C03199	Others - Food & Agriculture	-	(2,000)
*	C03202	Grants made by the Agricultural R	-	(9,841)
*	C03203	Recoveries of overpayments	-	(20,498)
*	C03229	Recoveries of overpayments	-	(46,960)
*	C03538	Recoveries of overpayments	-	(3,000)
*	C03545	Fees under Partnership Act 1932	-	(410)
*	C03550	Technical Education	-	(820)
*	C03614	Grants for Population Welfare	-	(1,260)
*	C03745	Receipts from Special Commercial	-	(2,300)
*	C03805	Rent, Rates and Taxes	-	(16,467,034)
*	C03818	Fees for registration of Societies u	-	(3,496)
*	C03824	Recoveries of overpayments	-	(2,243,699)
*	C03825	Collection of payments for service	-	(3,138)
*	C03826	Subsidy payments I.M.F under Sup	-	11,212
*	C03829	Other Receipts Fees, Fines and For	-	(36,430)
*	C03831	Fees and subscription by petition v	-	(128,704)
*	C03835	Arms License Fees	-	437
*	C03837	Fees for all allotment of land and g	-	(33,946)
*	C03845	Ferry receipts under the Ferries Ac	-	(69,040)
*	C03862	District Government - Receipts fro	-	(27,749,412)
*	C03870	Others	-	(3,396,241)
		C03		(50,277,244)
*	E02501	House building advance	-	(3,116,887)
*	E02502	Motor car advance	-	(51,700)
*	E02503	Motor cycle/Scooter advance	-	(887,430)
*	E02504	Cycle Advance	-	(15,525)
				(4,071,542)
				(57,549,940,573)

			(1,715)	(178)
			(1,714,641,739)	(178,362,717)
*	F01205	State Bank Deposits - Non Food Acc	-	47,386,871
*	F01206	State Bank Deposits-District Govern	50,724,678,786	(49,235,786,635)
			50,724,678,786	(49,188,399,764)
			-	
			50,724,678,786	49,188,399,764
*	F02119	OB Advances	312,759	(252,131)
*	G01138	Tr. Pay Cler. A/C (TMAs Account) SE	37,381,890	(296,178)
*	G01190	Special Drawing Account Cheques (75,055,455	(89,342,907)
*	G01191	Assignments Accounts Cheques	29,499,610	(79,440,139)
			141,936,955	(169,079,224)
*	G02103	Loans-Domestic (Others)	-	(7,860)
*	G03108	Group Insurance	2,320	(2,456)
*	G03109	Postal Life Insurance Fund	-	(383)
			2,320	(2,839)
*	G05107	Adjusting Account b/w Fed and Pro	293,231	(77,674)
*	G05111	District Accounts Office Suspense	9,261	(729)
*	G05114	Adjusting A/C between Federal & D	10,034	(747,111)
*	G05115	Adjusting Account b/w Provincial al	35,300,294	(69,849,274)
			35,612,820	(70,674,788)
*	G06101	Indian civil service provident fund	-	(1,780)
*	G06103	General provident fund (civil)	1,886,022,382	(1,925,043,657)
*	G06105	General provident fund (foreign aff	(33,536)	-
*	G06108	General provident fund (GSP)	781,206	-
*	G06123	Contributory provident fund	323,890,922	(333,411,300)
*	G06125	Unclam.dept.in defence serv.Off.'s	-	(185,029)
			2,210,660,974	(2,258,641,766)
*	G06202	Federal Governmnt Employes Bene	815	(7,250)
*	G06212	Federal Government Employees Be	-	(1,150)
*	G06214	Provincial Government Employees	298,022,980	(318,392,714)
*	G06215	District Government Employees Be	57,938,717	(57,671,905)
*	G06217	Govt. Employees Benevolent Fund	-	100
			355,962,512	(376,072,919)
*	G06402	Fed.govt.empl.group insur.fund (fo	1,118	1,118
*	G06404	Fed. govt. empl. group insur. fund (7,226	(8,531)
*	G06408	Provincial Governmnt Employees Gr	185,425,699	(190,372,132)
*	G06409	Fed. govt. empl. group insur. fund (175	(981)
*	G06411	District Government Employees Ins	40,045,672	(35,111,619)
*	G06412	Local Fund Government Employees	2,000	(2,210)
*	G06414	Insurance Fund of Employees of Pun	9,450	(6,430)
			225,491,340	(225,500,785)

	G06		2,792,114,826	(2,860,215,470)
*	G10105	Pak. public works department cheq	74,976,386	(147,720,240)
*	G10113	Public Works / Pakistan PWD Depo	90,682,561	(122,301,639)
*	G10125	Transfer Between PW Officers	-	(119,887)
*	G10131	Forest Cheques	2,870,711	-
*	G10133	Other Departmental Cheques	541,927	-
*	G10137	Pre- Audit Civil Cheques (ACCOUNT	577,562	-
*	G10138	Pre- Audit Civil Cheq	55,246,292,064	(53,518,407,049)
*	G10139	Pre- Audit Civil Cheques	31,947,054	(1,261,902,581)
*	G10304	Zakat Collection Account	2,337,447	(2,360,990)
*	G10402	Forest Remittances	700	(700)
*	G10408	Remittances into treasuries	9,520	(20,017)
*	G10425	Cheques	550,273,714	(427,589,941)
	G10	Trust Account	56,000,509,646	(55,480,423,044)
*	G11217	Personal Deposits	113,960	(108,642)
*	G11223	Deposit of chief contr. of I&E Dept.	-	(80)
*	G11238	Security Deposit of supply cell	-	(45,535)
*	G11239	Depo.fees rec.by G.Srvt.(work done	-	(19,681)
*	G11240	Security Deposit of cashiers etc	-	(47,649)
*	G11290	Securities Deposits from Contracto	18,318,433	(17,119,760)
	G11	Special Deposits	18,432,393	(17,341,347)
*	G12138	Chief Minister's Flood Relief Fund K	16,029,803	(15,996,023)
*	G12223	Education Emp Foundation Khyber	9,149,439	(7,527,735)
*	G12417	FORESTRY DEVELOPMENT FUND	109,569	(105)
*	G12510	Education Welfare Fund	19,955,911	(21,483,780)
*	G12704	Police fund	-	(75)
*	G12713	Income tax deduction from salaries	111,717,637	(117,937,035)
*	G12714	Income Tax Deduction from Contra	52,637,069	(57,639,179)
*	G12717	District funds	-	(675,578)
*	G12723	PM fund for national debt retireme	-	(25)
*	G12734	Agriculture prices commission fund	-	(135)
*	G12738	National Fund for control of drug al	1,043	(2,516)
*	G12777	Sales Tax Deductions at Source und	5,137,174	(7,966,625)
*	G13101	Cash aid received from ford founda	-	-
	G12	Other Deposits	214,737,645	(229,228,811)
	H01105	Retain Earning A/C		0.00
			109,928,338,150	(108,015,625,278)
			165,565,565,851	(165,565,565,851)
			59,203,346,605	(58,827,286,142)
			59,203,659,364	(58,827,225,514)
**			108,709,530,907	(108,110,227,322)

(94,602,044)

District Public Account

Trust Account & Other Public Account	56,759,828,352	(56,322,013,590)
Special Deposits	233,170,038	(246,570,158)
Provident Fund	2,210,660,974	(2,258,641,766)
	59,203,659,364	(58,827,225,514)
		376,433,850
		376,433,850

50,539,982,242

405,945,796

50,945,928,038

(57,545,869,031)

-

(4,071,542)
(57,549,940,573)

(2,175,583,339.50)
460,941,601
(1,714,641,738.50)

49,535,004,698
1,189,674,088

(48,821,446,152)

98,503,044

312759

-252131

141,138,905

(169,079,224)

0

-7860

2320

-2839

19,480,575

(59,959,418)

2,792,114,826	(2,860,215,470)
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55,988,306,786	(55,847,852,156)
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18,432,393	(17,341,347)
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214,737,645	(229,264,337)
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0.00

60,628
312,759

56,760	(56,322)
233	(247)
2,211	(2,259)
59,204	(58,828)
	376

Major C	Minor C	G/L Acc	Description	Debit / Payments	Credit / Receipts	
*	B01	B011	B01108	Share of net proceeds assigned to provinces	30,913,898,000	
*	B01	B011	B01175	Tax on Agricultural Income in the Khyber Pakhtunkh	15,740,098	
**	B01	B011		Taxes on Income	30,929,638,098	30930
*	B01	B012	B01206	Share of net proceeds assigned to provinces	981,000	
**	B01	B012		Weath Tax	981,000	1
*	B01	B013	B01301	Ordinary Collection	388,136,431	
*	B01	B013	B01302	Share of net proceed assigned to District/TMAs etc	(251,466,000)	
*	B01	B013	B01311	Fees for registering documents	45,071,384	
*	B01	B013	B01312	Copying registered documents	455,216	
*	B01	B013	B01320	Others	114,204	
**	B01	B013		Property Tax	182,311,235	182
*	B01	B014	B01401	Ordinary Collection	15,446,123	
*	B01	B014	B01402	Development cess	6,142	
*	B01	B014	B01403	Malkana	30,369	
*	B01	B014	B01404	Sale of government estates	592,500	
*	B01	B014	B01407	Rent-agri.land for 01year/harvest or fixed no.year	32,490	
*	B01	B014	B01408	Rent from shops/other sites nazul buildings/land	31,381	
*	B01	B014	B01412	Recovery for maintenance of boundaries and pillars	4,383	
*	B01	B014	B01413	Fees for consolidation of holdings	3,895	
*	B01	B014	B01417	Mutation fee	452,047,637	
*	B01	B014	B01418	Copying and inspection fees of Patwaries record	61,849	
*	B01	B014	B01421	Recoveries of overpayments	145,984	
*	B01	B014	B01424	Local rates on lands interest assessable to land r	980,474	
*	B01	B014	B01425	Land revenue-Others	102,246,288	
**	B01	B014		Land Revenue	571,629,515	572
*	B01	B015	B01502	Contribution U.Co.profits(workers partcp) Act 1968	1,115	
**	B01	B015		Workers Welfare Fund	1,115	0
*	B01	B016	B01601	Ordinary collection	86,155,310	
*	B01	B016	B01603	Deduction at source	2,888,238	
**	B01	B016		Tax on Profession, Trade and Callings	89,043,548	89
*	B01	B018	B01809	Capital Value Tax on Moveable Property-Share Assig	246,434,000	
**	B01	B018		Capital Value Tax on Immoveable Property	246,434,000	246
***	B01			Direct Taxes	32,020,038,511	32,020
*	B02	B021	B02104	Others	-	
*	B02	B021	B02170	Share of net proceeds assigned to provinces	9,649,506,000	9,650
**	B02	B021		Land Custom	9,649,506,000	9,650
*	B02	B023	B02301	Ordinary collection	(62,732)	
*	B02	B023	B02303	Share of net proceeds assigned to provinces	23,721,015,000	23,722
*	B02	B023	B02341	Ordinary collection	479,051	
*	B02	B023	B02342	Other Collections	65,000	
*	B02	B023	B02343	Share of net proceeds assigned to provinces	400	
*	B02	B023	B02351	Ordinary collection	375,619	
*	B02	B023	B02366	Sales Tax on Services collected on behalf of Provi	646,296,000	
*	B02	B023	B02367	Sales Tax on Services levied as Central Excise in	3,515,822,000	
**	B02	B023		Sales Tax	27,883,990,338	27884
*	B02	B024	B02408	Share of net proceeds assigned to provinces	6,865,366,000	6865
*	B02	B024	B02481	Tobacco all sort	522	
*	B02	B024	B02484	Furniture fitting and fixtures	8,850	
*	B02	B024	B02485	Others	9,196	
**	B02	B024		Federal Excise	6,865,384,568	6865
*	B02	B025	B02501	Recpts on a/c of fed.excise/excise duty on N.gas	1,040	
*	B02	B025	B02503	Net proceeds on E.duty on N.gas assign to province	286,046,000	
**	B02	B025		Federal Excise on Natural Gas	286,047,040	286
*	B02	B026	B02611	License Fee for commercial spirits	565,240	
*	B02	B026	B02612	License Fee for denatured spirits	93,550	
*	B02	B026	B02613	Permit Fee for denatured spirits	14,109,340	
*	B02	B026	B02619	Other - Spirit & Fermented Products Medicated wine	3,000	
*	B02	B026	B02621	Duty on Alcohol and Spirits for Med. Purposes	5,981,455	
*	B02	B026	B02622	Receipts from distilleries	100,000	
*	B02	B026	B02623	Collection of payments for services rendered	2,781,043	
*	B02	B026	B02628	Others	2,000	
**	B02	B026		Provincial Excise	23,635,628	24
*	B02	B027	B02701	Sale of stamps	152,414,763	
*	B02	B027	B02702	On bills of echange cheques/other comm.documents	818,739	
*	B02	B027	B02703	Recpt on a/c-stamp duty leveid und Sup. T.Ord.1957	63,088,790	
*	B02	B027	B02704	Other non judicial sale and general stamps	96,736,244	
*	B02	B027	B02705	Duty recovrd und rule 10&11 of Pak.stamp rule 1925	409,480	
*	B02	B027	B02706	DutyDoc.voluntlyBrotFor adjudicationUS 31ActII1899	55,100	
*	B02	B027	B02707	Duty on other immersing documents	15,381,879	
*	B02	B027	B02710	On transfer of property rights	10,160	

*	B02	B027	B02712	Sale of Property Transactions	1,165	
*	B02	B027	B02713	Duty levied on unstamped or insufficiently stamped	46,168	
*	B02	B027	B02714	Non Judicial-Recoveries from Govt. Departments for S	3,166	
*	B02	B027	B02719	Stamps Duty on Receipt Issued by Couriers	597,909	
*	B02	B027	B02730	Others	6,450,999	
*	B02	B027	B02731	Sale of stamps	1,680	
*	B02	B027	B02732	Court fees	11,175,897	
*	B02	B027	B02734	Court fees realized in stamps	10,080,970	
*	B02	B027	B02735	Fines and penalties	2,000	
*	B02	B027	B02770	Others	4,620	
**	B02	B027		Stamp Duty	357,279,729	357
*	B02	B028	B02801	Fee for registrations	203,129,090	
*	B02	B028	B02802	Fee for Miscellaneous receipts	14,172,604	
*	B02	B028	B02803	Receipt under Provincial Motor Vehicle Taxation ac	491,419,463	
*	B02	B028	B02804	Receipt from bus and truck services	510	
*	B02	B028	B02807	Tax on Vehicles other than under Moter Vehicles Ac	28,700	
*	B02	B028	B02811	Other recpt on a/c of motor vehicles fitness certi	10,912,384	
*	B02	B028	B02812	Other receipt on a/c of vehicles route permit fee	114,252,852	
**	B02	B028		Motor Vehicles	833,915,603	834
***	B02			Indirect Taxes	45,899,758,906	45,900
*	B03	B030	B03001	Duty recovered by sale of stamp.	580,384	
*	B03	B030	B03004	Tax on cinemas	8,000	
*	B03	B030	B03005	Tax on video trade	20,500	
*	B03	B030	B03020	Other - Entertainment Tax	69,950	
*	B03	B030	B03031	Fee payable under electricity rules	11,700,831	
*	B03	B030	B03032	Fee paid under cinematographyAct/Electricity rules	5,500	
*	B03	B030	B03033	FeePaid-certi of compto to superv/licens to E.cont	812,391	
*	B03	B030	B03035	Miscellaneous receipts fee	25,981,252	
*	B03	B030	B03050	Other- Surcharges	346,543	
*	B03	B030	B03052	Receipts from sale of tobacco dealers license form	18,154	
*	B03	B030	B03053	Fees for registration of real estates agencies	6,487,778	
*	B03	B030	B03056	Tax on hotels levied under finance act 1965	12,098,664	
*	B03	B030	B03062	Tax on services provided in hotels	56,176	
*	B03	B030	B03066	Tax on advertisement on electronic media	146,121	
*	B03	B030	B03080	Tobacco Development Cess	209,743,181	
*	B03	B030	B03082	KOHISTAN DEVELOPEMENT FEE	1,217,997	
**	B03	B030		Other Indirect Taxes	269,293,422	269
***	B03			Other Indirect Taxes	269,293,422	269
*	C01	C010	C01003	Irrigation	13,174	
*	C01	C010	C01006	Electricity	17,300,000,000	
**	C01	C010		Profits	17,300,013,174	17300
*	C01	C011	C01101	Sale proceeds of wheat	11,745,447,957	
*	C01	C011	C01102	Federal subsidy on wheat	216,000,000	
*	C01	C011	C01103	Provincial subsidy on wheat	1,500,000,000	
*	C01	C011	C01105	Wheat receipts -others	143,346,555	
*	C01	C011	C01171	Sale Proceeds of Others	22,222,905	
**	C01	C011		State Trading Schemes	13,627,017,417	13627
*	C01	C013	C01310	Sui Northern Gas Pipe Lines Ltd	12,573,953	
**	C01	C013		Interest on Loans to District	12,573,953	13
*	C01	C014	C01416	Others	1,114,234	
**	C01	C014		Interest on Loans and Advances	1,114,234	1
*	C01	C016	C01601	House Building Advance	2,911,614	
*	C01	C016	C01602	Motor Car Advance	298,246	
*	C01	C016	C01603	Motor Cycle / Scooter Advance	86,845	
*	C01	C016	C01604	Cycle advance	3,960	
**	C01	C016		Interest on Loans & Advances to Govt Servants	3,300,665	3
*	C01	C018	C01803	Interest realized on investment of cash balance	249,825,366	
*	C01	C018	C01807	Interest on loans and advances-others	26,500,000	
**	C01	C018		Interest on Loan- Others	276,325,366	276
*	C01	C019	C01902	Dividend frm govt investment(non fin.institutions)	11,575,349	
**	C01	C019		Dividends	11,575,349	12
***	C01			Income from Property and Enterprise	31,231,920,158	31,232
**	C02	C021		General Admin Receipts-Organs of State	14,170,745	14
**	C02	C022		General Admin Receipts- Fiscal Administration	79,809,983	80
**	C02	C023		General Admin Receipts- Economic Regulation	12,355,052	12
**	C02	C024		General Administration Receipts - Statistics	38,815	0
*	C02	C025	C02501	Fighting forces	265,838	
**	C02	C025		Defence Services Receipts	265,838	0
**	C02	C026		Law and Order Receipts	467,578,460	468

**	C02	C027	Community Services Receipts	370,315,302	370
**	C02	C028	Social Services	178,976,519	179
*	C02	C029	C02903 Receipts of the Manpower and Employment Organizat	414,743	
*	C02	C029	C02905 Receipts under the West Pakistan Ordinance, 1969	2,127,630	
*	C02	C029	C02906 Registration and other Fees from Pakistanis workin	10,550	
**	C02	C029	Social Services Miscellaneous	2,552,923	3
***	C02		Receipts from Civil Administration and Other Functio	1,126,063,637	1,126
**	C03	C031	Economic Services Receipts- Food & Agriculture	101,198,730	101
**	C03	C032	Economic Services Receipts- Fisheries & Animal Husb	54,724,305	55
**	C03	C033	Economic Services Receipts- Forests	646,695,572	647
**	C03	C034	Economic Services Receipts- Cooperation, Irrigation &	267,402,157	267
**	C03	C035	Economic Services Receipts- Others	130,682,474	131
*	C03	C036	C03603 Other grants from federal govt.devp grants fed.gov	5,298,427,582	5,299
*	C03	C036	C03604 Other grants from federal govt.non devp grants	26,714,088,000	26714
**	C03	C036	C036 Grants	32,012,515,582	32013
*	C03	C037	C03705 land-sale of proprietary rights to tenants in colo	5,490	
*	C03	C037	C03725 Others	52,500,000	
**	C03	C037	Extraordinary Receipts	52,505,490	52
*	C03	C038	C03801 Unclaimed deposits	30,265,699	30
*	C03	C038	C03802 Sale of stores and materials	1,134,279	1
*	C03	C038	C03803 Sale of Land & Houses etc.	577,366	1
*	C03	C038	C03805 Rent, Rates and Taxes	2,750,762	3
*	C03	C038	C03806 Citizenship nationalization passport & copyright	1,300	0
*	C03	C038	C03808 Receipts under the Minesand Oil-fields and Mineral	542,583,535	543
*	C03	C038	C03809 OS. Recpts from levy of excse duty impsed	282,475	0
*	C03	C038	C03811 Sugarcane development cess	14,501,825	14
*	C03	C038	C03812 Other receipt -Gain by exchange on remittance abro	4,200	0
*	C03	C038	C03815 Other receipts Collection charges of sugarcane	481,683	0
*	C03	C038	C03818 Fees for registration of Societies under the Regt	3,350	0
*	C03	C038	C03821 Receipts of Tourist Department	25,300	0
*	C03	C038	C03824 Recoveries of overpayments	7,856,734	8
*	C03	C038	C03825 Collection of payments for service rendered	322,626	0
*	C03	C038	C03829 Other Receipts Fees, Fines and Forfeitures	3,045,030	3
*	C03	C038	C03831 Fees and subscription by petition writer & traders	69,234	0
*	C03	C038	C03832 License fees for storage or sale of petroleum	40,627	0
*	C03	C038	C03834 Fees under the West Pakistan Ord 1960.	2,483,880	2
*	C03	C038	C03835 Arms License Fees	99,739,227	100
*	C03	C038	C03836 Under the Cattle Trespass Act 1939	100	0
*	C03	C038	C03837 Fees for all allotment of land and gardens to refu	3,500	0
*	C03	C038	C03838 Fees for the Screening of the films (in the Punjab	33,500	0
*	C03	C038	C03839 Settlement Fees	2,135	0
*	C03	C038	C03841 Fees Fines not specified elsewhere	3,705,320	4
*	C03	C038	C03844 Copying agency accounts	248,674	0
*	C03	C038	C03847 Sand and quarry fees	20,562,274	21
*	C03	C038	C03849 Contractor Penalty	271,694	0
*	C03	C038	C03855 Initial Environmental Examination and Environmenta	600,000	1
*	C03	C038	C03857 Registration Fee for Private Security Companies	682,579	1
*	C03	C038	C03859 Collection of Registration/Work Permit Fee	750	0
*	C03	C038	C03862 District Government - Receipts from Local Fund	2,400	0
*	C03	C038	C03863 Recoveries made by M/O Environment-Local Govt & Ri	6,450	0
*	C03	C038	C03867 Fee for renewal of licences of Private Security Co	1,407,261	1
*	C03	C038	C03870 Others	131,212,055	132
*	C03	C038	C03875 5% Collection Charges on Federal Taxes	993,595	1
**	C03	C038	Others	865,901,419	866
*	C03	C039	C03901 Petroleum Levy	26,683	0
*	C03	C039	C03904 Net Proceeds On Dev-Surcharge On Gas Assigned To P	1,026,155,000	1026
*	C03	C039	C03907 Net Proceeds Of Royalty On Crude Oil Assigned To	1,942,240,000	1942
*	C03	C039	C03908 Net Proceeds Of Royalty On Natural Gas Assigned T	1,261,458,000	1262
*	C03	C039	C03910 Discount Retained on Local Crude Price	9,404	0
**	C03	C039	Development Surcharge & Royalties	4,229,889,087	4230
***	C03		Miscellaneous Receipts	38,361,514,816	38,362
*	E01	E013	E01302 Federal/provincial investment (non-financial)	20,056,225	
**	E01	E013	Recoveries of Investments	20,056,225	20
*	E01	E016	E01601 Recoveries of Comuted value of pension	1,392,792	
**	E01	E016	Commutd Value of Pension Receipts	1,392,792	1
***	E01		Recoveries of Investments	21,449,017	21
*	E02	E023	E02301 Domestic loans	10,129,392	
**	E02	E023	From Financial Institutions	10,129,392	10

*	E02	E024	E02401	Domestic loans	44,829,540		
**	E02	E024		From Non Financial Institutions	44,829,540		45
*	E02	E025	E02501	House building advance	13,001,553		13
*	E02	E025	E02502	Motor car advance	445,517		0
*	E02	E025	E02503	Motor cycle/Scooter advance	3,568,133		4
*	E02	E025	E02504	Cycle Advance	105,970		0
**	E02	E025		From Government Servants	17,121,173		17
***	E02			Recoveries of Loans and Advances	72,080,105		72
*	E03	E031	E03102	Permanent Debt-Received from Federal Government	48,901,760		
**	E03	E031		Permanent Debt (Domestic)	48,901,760		49
*	E03	E033	E03301	Permanent Debt (Foreign) - Direct	148,384,739		148
*	E03	E033	E03302	Permanent Debt (Foreign)-received from fed. govt	3,554,825,805		3555
*	E03	E033	E03303	Foreign Debt (Permanent)-Drought Emergency Relief	66,500,000		67
**	E03	E033		Permanent Debt (Foreign)	3,769,710,544		3770
***	E03			Debt	3,818,612,304		3,819
****				Total Revenue Receipts	152,820,730,876		152,821
					40,293,314,376		
					193,114,045,252		
*			A01101		2,231,080,845		
*			A01102		10,398,873		
*			A01103		5,121,339		
*			A01105		1,312,750		
*			A01106		119,173,684		
*			A01109		14,523		
*			A01150		261,103		
				Pay of Officers	2,367,363,117	40,072	2367
*			A01151		6,010,333,386		
*			A01152		856,356		
*			A01153		5,210,642		
*			A01155		141,470		
*			A01156		685,955,929		
*			A01170		47,006		
				Pay of Other Staff	6,702,544,789	153,042	6703
*			A01201		4,510,996		
*			A01202		1,686,951,425		
*			A01203		412,773,711		
*			A01204		8,260,491		
*			A01205		667,567,756		
*			A01206		3,441,476		
*			A01207		67,725,563		
*			A01208		14,157,132		
*			A01209		279,426,045		
*			A0120D		1,728,660		
*			A0120E		63,483,334		
*			A0120H		(26,466)		
*			A0120N		22,950,901		
*			A0120P		371,431,897		
*			A0120S		42,272,263		
*			A01210		2,506,167,387		
*			A01211		3,000		
*			A01212		5,593,602		
*			A01216		4,471,995		
*			A01217		567,350,113		
*			A01218		2,036		
*			A01220		(1,500)		
*			A01222		60,000		
*			A01224		4,802,846		
*			A01225		4,811,157		
*			A01226		5,219,747		
*			A01227		25,100,771		
*			A01228		2,973,656		
*			A01229		10,495,611		
*			A01231		1,223		
*			A01233		227,031,494		
*			A01235		13,062,294		
*			A01236		5,564,050		
*			A01237		84,106		
*			A01238		3,021,613		
*			A01239		104,297,637		
*			A01240		(69,144)		
*			A01241		150,672,652		
*			A01242		620,045		
*			A01243		69,750		
*			A01244		1,633,341,170		
*			A01246		165,720		
*			A01247		11,450		
*			A01248		150,989,721		
*			A01249		19,256		
*			A01250		531,144,496		
*			A01251		3,720,985		
*			A01252		18,918,105		

*	A01253	41,287,549	
*	A01254	548,473	
*	A01256	190,613	
*	A01257	171,540	
*	A01260	454,388,463	
*	A01261	209,216,635	
*	A01262	521,546,425	
*	A01264	271,034	
*	A01266	501,316	
*	A01267	77,153	
*	A01269	8,450,680	
*	A01270	460,820,811	
*	A01271	10,315,241	
*	A01272	100,000	
*	A01273	106,657,034	
*	A01274	178,329,311	
*	A01276	1,550,063	
*	A01277	30,260,725	
*	A01278	150,521,777	
*	A01279	37,908	
*	A01281	8,187	
*	A01283	(434)	
*	A01284	2,384,487	
*	A01286	301,900	
*	A01289	319,863	
*	A01290	2,212,394	
*	A01291	1,084,055	
*	A01299	95,197,207	
*	A012AB	17,950	
*	A012AD	(9,000)	
*	A012AE	5,651,971	
	Allowances	11,908,783,559	11909
*	A02101	93,579,904	
*	A02102	135,000,000	
	Feasibility Studies	228,579,904	229
*	A02201	1,054,112	
	Research Surveys and Explorati	1,054,112	1
*	A03201	11,438,400	
*	A03202	122,372,827	
*	A03204	146,000	
*	A03205	174,746	
*	A03270	395,965	
	Communication	134,527,938	135
*	A03301	63,903,877	64
*	A03302	1,441,013	1
*	A03303	946,938,703	947
*	A03304	51,091,841	51
	Utilities	1,063,375,434	1063
*	A03401	162,576	0
*	A03402	47,851,759	48
*	A03403	8,209,451	8
*	A03404	1,376,476	1
*	A03405	500	0
*	A03407	41,258,232	41
*	A03470	40,000	0
	Occupancy Costs	98,898,994	99
*	A03601	3,897	0
*	A03603	7,428,903	7
*	A03670	831,328	1
	Motor Vehicles	8,264,128	8
*	A03801	5,403,450	5
*	A03804	5,000	0
*	A03805	412,015,568	412
*	A03806	2,599,083,579	2599
*	A03807	738,193,802	738
*	A03808	29,851,450	30
*	A03809	11,106,098	11
*	A03820	7,300	0
*	A03821	2,265,192	2
*	A03825	23,125,424	23
*	A03827	19,753,509	20
*	A03828	11,005	0
	Travel and Transporation	3,840,821,377	3841
*	A03901	88,772,530	89
*	A03902	37,874,757	38
*	A03903	918,826	1
*	A03905	13,331,388	13
*	A03906	213,717,832	214
*	A03907	40,222,799	40
*	A03909	8,034	0
*	A03913	17,390,353	17
*	A03914	73,000,960	73
*	A03915	1,793,000	2
*	A03916	39,888	0

*	A03917		13,880,868	14
*	A03918		1,312,192	1
*	A03919		84,898,789	85
*	A03920		4,000	0
*	A03925		3,000,000	3
*	A03927		119,858,138	120
*	A03930		61,729,815	61
*	A03936		57,942,805	58
*	A03938		2,108,340	2
*	A03940		9,990	0
*	A03942		2,408,012,005	2408
*	A03953		34,589,084	35
*	A03954		14,999,500	15
*	A03955		1,600,000	2
*	A03959		2,028,310,060	2028
*	A03961		211,001	0
*	A03962		5,203,982	5
*	A03970		9,091,665,714	9092
	General Operating Expenses		14,416,406,650	14,416
	Operating Expenses		19,562,294,521	19,562
*	A04101		3,537,156,761	
*	A04102		1,889,622,349	
*	A04103		192,882,695	
*	A04104		600,243,540	
*	A04105		164,302	
*	A04106		1,955,895	
*	A04110		3,629,903	
*	A04170		1,723,749	
	Pension		6,227,379,194	6227
*	A05101		1,500,000,000	
*	A05120		200,000	
	Subsidies		1,500,200,000	1500
*	A05203		39,054,871,000	39055
*	A05204		933,968,352	934
*	A05213		84,999,990	85
*	A05214		43,800,000	44
*	A05216		218,949,980	219
*	A05270		1,265,477,770	1265
*	A05301		91,464	0
	Grants Domestic		41,602,158,556	41602
	Transfer Grants		43,102,358,556	43,102
*	A06101		24,999	
*	A06102		12,783,710	
*	A06103		23,997,870	
	Scholarships, Bonuses and Oth		36,806,579	37
*	A06301		69,953,030	
	Entertainments and Gifts		69,953,030	70
*	A06402		2,992,067,483	
*	A06404		169,170,307	
*	A06470		693,240	
	Other Transfer Payments		3,161,931,030	3162
*	A07103		(5,350)	
*	A07110		6,689,050,785	
	Interest - Domestic		6,689,045,435	6689
*	A07301		1,741,000	2
*	A07302		20,256,209	20
	Others Interest		21,997,209	22
	Interest Payments		6,711,042,644	6,711
*	A08101	House Building Advance	28,543,686	29
*	A08103	Motor cycle advance	8,778,000	9
*	A08104	Cycle Advance	336,000	0
	Advances to Government Serva		37,657,686	38
*	A08401		11,700,000	
	Loans to Financial Institutions		11,700,000	12
*	A09101		8,612,650	
*	A09103		89,958,744	
	Purchase of Building		98,571,394	98
*	A09201		3,929,345	4
*	A09202		462,975	0
*	A09203		329,253	0
	Computer Equipment		4,721,573	5
*	A09304		10,981,953,657	10982

*	A09306		11,229,283		11			
*	A09370		125,018		0			
		Commodity Purchases (Cost of	10,993,307,958		10993			
*	A09501		854,143,746		854			
		Purchase of Transport	854,143,746		854			
*	A09601		608,657,821		609			
		Purchase of Plant & Machinery	608,657,821		609			
*	A09701		21,238,525		21			
		Purchase of Furniture and Fixtu	21,238,525		21			
*	A09801		2,249,800		2			
*	A09899		1,694,262,311		1694			
		Purchase of Other Assets	1,696,512,111		1697			
		Physical Assets	14,277,153,128		14,277			
*	A10102	To Federal Government	3,648,105,000		3648			
		Principal Repayment of Loans-	3,648,105,000		3,648			
*	A11101	To Financial Institutions	11,882,436,846		11882			
		Investment- Domestic	11,882,436,846		11,882			
*	A12102		5,739,075,044					
*	A12104	Roads, Highways and Bridges	1,434,014,122		7173			
			7,173,089,166					
*	A12270	Irrigation Works	1,737,737,766		1738			
			1,737,737,766					
*	A12370	Embankments and Drainage Wc	114,924,295		115			
			114,924,295					
*	A12401		25,439,906					
*	A12403		21,368,434					
*	A12470	Building and Structure	15,117,170,771		15164			
			15,163,979,111					
*	A12501		95,593,261					
*	A12502	Other Works	6,518,037,076		6614			
			6,613,630,337					
*	A12606		440,178					
*	A12701	Draught Emergency Relief Assis	61,420,123		61			
		Civil Works	30,865,220,976		30,865			
*	A13001	Transport	152,910,166		153			
			152,910,166					
*	A13101		39,555,804		40			
*	A13199	Machinery and Equipment	5,150		0			
			39,560,954		40			
*	A13201	Furniture and Fixture (R&M)	8,582,999		9			
			8,582,999		9			
*	A13301		171,308,232		171			
*	A13302		364,634,679		365			
*	A13303		105,079,471		105			
*	A13304		299,348		0			
*	A13370	Building and Structure	693,530		1			
			642,015,260		642			
*	A13401		295,892,374		296			
*	A13402		20,712,250		21			
*	A13470	Irrigation	159,755,841		160			
			476,360,465		476			
*	A13503	Embankment and Drainage	22,775,349		23			
			22,775,349		23			
*	A13601		(9,136)		0			
*	A13602	Roads, Highways and Bridges	828,582,544		829			
			828,573,408		828			
*	A13701		478,985		0			
*	A13702		249,337		0			
*	A13703	Computer Equipment	57,305		0			
		Repair and Maintenance	785,627		1			
			2,171,564,228		2,172			
**		Total Consolidated Fund Payme	162,973,928,899		162,974			
			-					
			(379,803,118)	193,564,574	-380	194		
*	F01	F012	F01204	State Bank Deposits-Food Accou	10,418,491,241	10,351,273,097	10,419	10351
*	F01	F012	F01205	State Bank Deposits - Non Food	111,165,917,299	110,659,767,751	111166	110660
**	F01	F012		121,584,408,540	121,011,040,848	121,585	121,011	
*	F01	F014	F01404	Cash balances Investment	-	10,066,015,433	0	10066
**	F01	F014		-	10,066,015,433	0	10,066	
*	F01	F015	F01502	Public Works	104,219	82,219	0	0
*	F01	F015	F01503	Forest	1,631,789	1,586,108	2	2
**	F01	F015		1,736,008	1,668,327	2	2	

Major	Minor	G/L	Acc	G/L	Acc	Description	Amount
***	B01						(9,597,952)
***	B02						1,808,730
***	B03						18,951,676
						Total Tax Receipts	11,162,454
*	C01	C010	C01006			Electricity	800
*	C01	C011	C01115			Other receipts	1,150
*	C01	C016	C01601			House Building Advance	137,594
*	C01	C016	C01603			Motor Cycle / Scooter Advance	1,330
*	C01	C016	C01604			Cycle advance	1,750
*	C02	C021	C02103			Organizations of State -Recoveries of Overpayments	207,227
*	C02	C021	C02138			Stamps	476,238
*	C02	C021	C02150			Veterinary	201
*	C02	C022	C02204			Recoveries of Overpayment	19,265
*	C02	C022	C02206			Audit Other	3,440
*	C02	C022	C02241			Contribution of pension and gratuities	69,542
*	C02	C022	C02243			Others	14,589
*	C02	C022	C02245			Fiscal Administration-Receipts-in-Aid of Superannu	2,300
*	C02	C026	C02604			General fees fines and forfeitures	(27,200)
*	C02	C026	C02610			Recoveries of overpayments	2,771
*	C02	C026	C02624			Recoveries of overpayments	2,510
*	C02	C026	C02637			Motor driving License	110,575
*	C02	C026	C02640			Recoveries of overpayments	7,250
*	C02	C027	C02701			Building Rent	3,340,512
*	C02	C027	C02704			Recoveries of overpayments	924,984
*	C02	C027	C02714			Recoveries of overpayments	140,300
*	C02	C027	C02724			Recoveries of overpayments	511,498
*	C02	C028	C02801			Fees Government University Art Colleges	688,102
*	C02	C028	C02802			Fees Govt. University Professional Art Colleges	21,245
*	C02	C028	C02803			Fees Govt. Secondary(including Intermediate Classe	6,595,561
*	C02	C028	C02804			Fees Government Primary School	34,985
*	C02	C028	C02805			Fines under Sind Primary Education Act 1947	600
*	C02	C028	C02806			Recoveries from Local Bodies for Primary Education	60
*	C02	C028	C02807			Fees and other receipts Govt. Special Schools	11,830
*	C02	C028	C02810			Education - General Income from Endowments	11,379
*	C02	C028	C02811			Education-General Cess Fund	91,190
*	C02	C028	C02812			Education - General Hostel Fee	74,661
*	C02	C028	C02813			Education - General Admission Fee	3,950,191
*	C02	C028	C02814			Education - General Recoveries of Overpayments	34,440,821
*	C02	C028	C02815			Education-General Collection of payments for serv.	25
*	C02	C028	C02816			Archaeology	30
*	C02	C028	C02818			Education - Others	19,881,388
*	C02	C028	C02819			Receipts from Girls Secondary Schools	3,195
*	C02	C028	C02820			Receipts from Boys Primary Schools	27,259
*	C02	C028	C02822			Heath-Dental Colleges	6,000
*	C02	C028	C02823			Receipts from Archives	42,980
*	C02	C028	C02824			Receipts from Libraries	52,581
*	C02	C028	C02825			Health - Sale of Outdoor Tickets	36,016,611
*	C02	C028	C02826			Health-Recoveries of diet charges	1,234,761
*	C02	C028	C02827			Heath-Rooms rent	385,159
*	C02	C028	C02828			H.Govt.share fees realized by doctors from patient	13,391,912
*	C02	C028	C02830			Sale of medicines and vaccines	170
*	C02	C028	C02832			H.Contributions L Bodies for maintenance of Health	15
*	C02	C028	C02835			Health other Contributions	82,201
*	C02	C028	C02836			Health recoveries of overpayments	5,461,443
*	C02	C028	C02837			Health-Collection of payments for service rendered	4,077,789
*	C02	C028	C02838			Health fee for chemical examination	5,250,830
*	C02	C028	C02839			Health fees for medical examination	20,276
*	C02	C028	C02840			Health Fee realized on A/C of Registration of Pvt.	5,228,244
*	C02	C028	C02841			Health other receipts	20,054,030
*	C02	C028	C02843			Fees realised on account of anti-rabic treatment	1,000
*	C02	C028	C02845			Health - Hospital Receipts	1,331,769
*	C02	C028	C02851			Health Medical College	40,088
*	C02	C028	C02855			Health-Sale of Outdoor Ticket	408,440
*	C02	C028	C02858			Health-Govt. Share of Fee realized by Doctors from	124,730
*	C02	C028	C02862			Health-Contribution from Local Bodies for the main	56,306
*	C02	C028	C02866			Health-Recoveries of Overpayment	84,746
*	C02	C028	C02868			Health-Fee for Chamilical Examination	119,863
*	C02	C028	C02871			Receipts Wild Birds &Wild Animals Protection Act	1,648,859
*	C02	C028	C02872			Recoveries of overpayments	11,248
***	C02					Administrative Functions	166,913,199
*	C03	C031	C03122			Receipts from Research operation	1,000
*	C03	C031	C03134			Agriculture-Recoveries of overpayments	4,537,730
*	C03	C031	C03136			Agriculture other	22,260
*	C03	C032	C03201			Ordinary receipts	7,100
*	C03	C032	C03223			Receipts from Livestock Farms	516

*	C03	C032	C03229	Recoveries of overpayments		57,697	
*	C03	C034	C03404	Recoveries of overpayments		6,000	
*	C03	C034	C03434	Others		83,053	
*	C03	C035	C03544	Fees of Inspection of boilers		7,200	
*	C03	C035	C03546	Recoveries of overpayments		18,644	
*	C03	C035	C03550	Technical Education		85,100	
				Other Functions		4,826,300	
*	C03	C036	C03610	Share out of Principal Allocable Amount		2,387,395,694	
*	C03	C036	C03611	Special Grants from Provinces (unconditional)		7,545,780,331	
*	C03	C036	C03612	Special Grants from Provinces (conditional)		2,442,711,753	
**	C03	C036		Transfer Grants		12,375,887,778	
				Transfer Grants		27,696,534,515	
*	C03	C037	C03745	Receipts from Special Commercial Organizations		5,056	
*	C03	C038	C03802	Sale of stores and materials		2,400	
*	C03	C038	C03803	Sale of Land & Houses etc.		350	
*	C03	C038	C03805	Rent, Rates and Taxes		5,969,230	
*	C03	C038	C03810	Departmental Receipts form fertilizers		65	
*	C03	C038	C03814	Other receipts-Sale proceeds of export guides		44	
*	C03	C038	C03824	Recoveries of overpayments		2,340,850	
*	C03	C038	C03825	Collection of payments for service rendered		3,943,438	
*	C03	C038	C03829	Other Receipts Fees, Fines and Forfeitures		11,140	
*	C03	C038	C03831	Fees and subscription by petition writer & traders		122,748	
*	C03	C038	C03835	Arms License Fees		(1,820)	
*	C03	C038	C03841	Fees Fines not specified elsewhere		90,236	
*	C03	C038	C03862	District Government - Receipts from Local Fund		19,264,739	
*	C03	C038	C03870	Others		2,720,429	
*	C03	C039	C03903	Net Proceeds From DevSurcharge On Petroleum Assig		720	
***	C03			Misc Receipts		34,469,625	
				Revenue Receipts		40,289,793,871	
*	E02	E025	E02501	House building advance		2,370,514	
*	E02	E025	E02502	Motor car advance		209,696	
*	E02	E025	E02503	Motor cycle/Scooter advance		886,870	
*	E02	E025	E02504	Cycle Advance		53,425	
***	E02			Loans and Advances from Govt Servants		3,520,505	
****						40,293,314,376	
						(1,714,641,739)	
					(2,236,170,014)	(2,175,583,340)	365,179
*	F01	F011	F01106	Government Deposit A/c No.XII(Escrow A/c)		569,476,816	
**	F01	F011			-	569,476,816	
*	F01	F012	F01205	State Bank Deposits - Non Food Account		47,386,871	
*	F01	F012	F01206	State Bank Deposits-District Government	27,696,534,515	34,715,321,377	
***	F01				7,696,237,223	34,762,708,248	
*	F02	F021	F02119	OB Advances	6,054,143	101,850	
***	F02				6,054,143	101,850	
*	G01	G011	G01103	Railways Account		-	
*	G01	G011	G01138	Tr. Pay Cler. A/C (TMAs Account) SBP	1,654,425		
*	G01	G011	G01151	Bank Intrest Cler A/C (Non Food A/C) NBP		41,550	
*	G01	G011	G01188	Rect. Susp. (PR Special Account) SBP	97,581	97,581	
*	G01	G011	G01189	Ch. Pay. Cler. A/C (District Account) NBP	25,276,972		
*	G01	G011	G01190	Special Drawing Account Cheques (SDA)	71,479,837	81,276,314	
***	G01				98,508,815	81,415,445	
*	G03	G031	G03108	Group Insurance	290	1,096	
***	G03				290	1,096	
*	G05	G051	G05102	Adjusting Account		-	
*	G05	G051	G05103	Suspense Account		-	
*	G05	G051	G05107	Adjusting Account b/w Fed and Provincial Govt	20,538	116,815	
*	G05	G051	G05111	District Accounts Office Suspense	(39,900)		
*	G05	G051	G05114	Adjusting A/C between Federal & District Governmnt	690	1,370,753	
*	G05	G051	G05115	Adjusting Account b/w Provincial and District Govt	42,725,333	62,543,606	
***	G05				42,706,661	64,031,174	
*	G06	G061	G06101	Indian civil service provident fund	-	13,425	
*	G06	G061	G06102	Indian civil service (NEM) provident fund	-	-	
*	G06	G061	G06103	General provident fund (civil)	1,130,382,177	1,501,711,037	
*	G06	G061	G06104	General provident fund (defence)	-	-	
*	G06	G061	G06108	General provident fund (GSP)	-	666	

*	G06	G061	G06109	General provident fund (mint)	-	-
*	G06	G061	G06113	General provident fund (T&T)	-	-
*	G06	G061	G06114	General provident fund (railway)	-	-
*	G06	G061	G06122	provident fund (AKRF personnel)	-	465
*	G06	G061	G06123	Contributory provident fund	194,886,701	263,796,523
*	G06	G061	G06125	Unclam.dept.in defence serv.Off.'s Provident Fund	-	80
*	G06	G061	G06127	Unclaimed dept. in the contributory provident fund	-	1,750
**	G06	G061			1,325,268,878	1,765,523,946
*	G06	G062	G06202	Federal Governmnt Employes Benevolent Fund (Civil)		256
*	G06	G062	G06203	Fed. govt. empl. benevolent fund (defence)		730
*	G06	G062	G06204	Fed. govt. empl. benevolent fund (telegraph)	75	35
*	G06	G062	G06208	Fed. govt. empl. benevolent fund (food wing)		-
*	G06	G062	G06211	Fed. govt. empl. benevolent fund (forest)		-
*	G06	G062	G06214	Provincial Government Employees Benevolent Fund	48,156,389	62,815,484
*	G06	G062	G06215	District Government Employees Benevolent Fund	9,575,367	11,799,336
**	G06	G062			57,731,831	74,615,841
*	G06	G064	G06401	Fed. govt. empl. group insur. fund (Pak.)	539	200
*	G06	G064	G06403	Fed. govt. empl. group insur. fund (food wing)		57
*	G06	G064	G06404	Fed. govt. empl. group insur. fund (national)		2,117
*	G06	G064	G06406	Fed. govt. empl. group insur. fund (forest)		(1,418)
*	G06	G064	G06408	Provincial Governmnt Employees Group Insurance Fund	125,102,386	173,628,241
*	G06	G064	G06409	Fed. govt. empl. group insur. fund (civil)		362
*	G06	G064	G06411	District Government Employees Insurance Fund	26,557,732	32,630,796
*	G06	G064	G06412	Local Fund Government Employees GIF	117	117
*	G06	G064	G06414	Insurance Fund of Employees of Punjab Emergency Ser	35	4,425
**	G06	G064			151,660,809	206,264,897
***	G06				1,534,661,518	2,046,404,684
*	G10	G101	G10105	Pak. public works department cheques	86,075,119	129,591,908
*	G10	G101	G10111	Food department Deposit		-
*	G10	G101	G10113	Public Works / Pakistan PWD Deposits	76,674,725	83,652,304
*	G10	G101	G10133	Other Departmental Cheques		-
*	G10	G101	G10138	Pre- Audit Civil Cheques (ACCOUNT 4)	38,457,807,342	37,988,392,605
*	G10	G101	G10139	Pre- Audit Civil Cheques	1,358,346,534	1,632,085,967
**	G10	G101			39,978,903,720	39,833,722,784
*	G10	G104	G10405	GSP Remittances		5,600,258
*	G10	G104	G10408	Remittances into treasuries	12,000	1,398,502
*	G10	G104	G10418	Exchange Account between civil and Pakistan Post	-	-
*	G10	G104	G10419	Exchange Account between Civil & Defence (in Navy)	-	49
*	G10	G104	G10425	Cheques	519,643,269	416,205,977
**	G10	G104			519,655,269	423,204,786
***	G10				40,498,558,989	40,256,927,570
*	G11	G112	G11209	Deposit of tobacco cess fund		7,936
*	G11	G112	G11210	Deposit of agriculture produce cess fund	60	60
*	G11	G112	G11215	Revenue Deposits		-
*	G11	G112	G11217	Personal Deposits	2,092,152	19,000
*	G11	G112	G11237	Dep.made by loc.bodies to met claim of contractors	94,244	
*	G11	G112	G11238	Security Deposit of supply cell		43,637
*	G11	G112	G11252	Dep.A/C Punj R.estate agts/motr veh.Delrs Ord.1980	15,000	
*	G11	G112	G11278	Contribution to GSHF from its member		10,000
*	G11	G112	G11290	Securities Deposits from Contractor/ Suppliers	6,464,173	11,037,522
***	G11				8,665,629	11,118,155
*	G12	G121	G12129	Khyber Pakhtunkhwa C M's Fund for IDPs 2009	41,090	31,275
*	G12	G121	G12133	C M's Flood Relief Fund Khyber Pakhtunkhwa 2008	(828)	-
*	G12	G121	G12135	Prime Minister Special Fund for Victims of Terrori	7,577	7,772
*	G12	G121	G12136	Punjab C M's Fund for IDPs of Khyber Pakhtunkhwa	10	
*	G12	G122	G12223	Education Emp Foundation Khyber Pakhtunkhwa Fund	8,560,812	8,800,716
*	G12	G122	G12224	Foundation Fund Balochistan Police	4	4
*	G12	G124	G12410	Women's development programme fund		-
*	G12	G124	G12417	FORESTRY DEVELOPMENT FUND		4,956
*	G12	G125	G12510	Education Welfare Fund	11,800,132	18,388,526
*	G12	G127	G12704	Police fund		112
*	G12	G127	G12711	Foreign aid counterpart fund		(2,419)
*	G12	G127	G12712	Trust interest fund (charitable endowment)		22,048
*	G12	G127	G12713	Income tax deduction from salaries	36,333,287	41,999,179
*	G12	G127	G12714	Income Tax Deduction from Contractors / Suppliers	37,458,629	43,196,607
*	G12	G127	G12717	District funds		752,444
*	G12	G127	G12744	Sindh Sustainable Development Fund		1,993
*	G12	G127	G12772	Funds for Ayub Medical College Abbottabad		(568)
*	G12	G127	G12777	Sales Tax Deductions at Source under Sales Tax Spe	1,011,858	3,407,235
***	G12				95,212,571	116,609,880
****					77,677,140,354	77,908,794,918
				CFP	40,524,968,940	

118,202,109,294 118,202,109,294

District Public Account

Trust Account	40,855,221,538	40,683,357,873	40855
Special Deposits	103,878,200	127,728,035	104
Provident Fund	1,325,268,878	1,765,523,946	1325
	42,284,368,616	42,576,609,854	42284

40683
128
1,766
42577

293

	Assets Expenditure Millions	Liabilities Receipts Millions
Province		
Operating Revenue	59,998	109,841
Physical Assets	1,460	-
Civil Works	24,427	
Loans	34	104
Debts	3,678	3,003
Investments	303	23
Transfers eliminated	34,061	-
Bank Balance	91,902	98,584
Investments	1,043	3
Current Assets	-	-
Current Assets others	-	-
Loans & Adv	41	11
Deferred Liab	3,089	5,789
Trust	79,671	82,247
Special Dep	13,449	13,551
Province	313,156.00	313,156.00

District		
Operating Revenue	34,777	459
Physical Assets	151	
Civil Works	305	
Loans	4	4
Debts	-	
Transfers eliminated		34,061
Bank Balance	30,353	30,480
Other assets	-	-
Other assets	-	-
Deferred Liab	1,387	1,745
Trust	35,142	35,336
Special	79	113
District	102,198	102,198

132,817

138,781
5,964

Assets	126099	26,343
Invest	781	1,320
Loans & Adv	1888	(40)
Current Assets	2288	
Cash at Bank	4193	(6,809)
	135249	20,814
Public Debt	38822	(675)
Spec Depo & Trust	28982	2,906
Defferred Liabi	15193	3,058
Residual Equity	52252	15,525
	135249	20,814

49,843

112968
199875

(6,682)

122,069 Surplus

(34,318) 15,525

34,520

(127)

66174
34523

30582
(3,479)

152442
2101
1848
2288
-2616
156063

38,147
31,888
18,251
67,777
156063

0

2010-11			
	Payments	Receipts	Net
			9,331,626,900
Loans & Advances CF	2,456,925,060	3,151,597,746	(694,672,686)
Investments CF	5,900,000,000	372,000	5,899,628,000
Physical Assets	2,626,408,035	-	2,626,408,035
Civil Works	38,775,805,815		38,775,805,815
Other Assets			
Cash and Bank Balance	193,323,933,502	173,022,544,095	20,301,389,407
Loans & Advances PA	15,890,463	10,663,112	5,227,351
Other Current Assets	10,023,761,827	2,689,592	10,021,072,235
	253,122,724,702	176,187,866,545	76,934,858,157
Equity	137,975,781,913	225,373,406,278	87,397,624,365
Public Debts	14,947,940,360	19,423,137	(14,928,517,223)
Other Liabilities	17,432,281,910	15,768,354,202	(1,663,927,708)
Control Accounts	1,926,215,276	1,242,544,697	(683,670,579)
Provident Fund	3,713,810,522	6,213,987,772	2,500,177,250
Benevolent Fund	525,268,250	583,447,574	58,179,324
Welfare Funds	-	456	456
Insurance Fund	510,771,939	433,231,878	(77,540,061)
Trust Account - Others	108,944,513,604	110,636,424,427	1,691,910,823
Special Deposit Funds	12,558,981,556	15,199,603,066	2,640,621,510
	298,535,565,330	375,470,423,487	76,934,858,157
			-
	551,658,290,032	551,658,290,032	-
	551,658,290,032	139,289,616,483	
	74,141	212,002	
	(28,034)		
		57,549,940,573	
	Payments	Receipts	Net
Loans & Advances CF	2,265,640	4,071,542	(1,805,902)
Investments			-
Physical Assets	292,510,779		292,510,779
Civil Works	748,695,536		748,695,536
Other Assets	3,661,608,262		3,661,608,262
Cash and Bank Balance	50,724,678,786	49,188,399,764	1,536,279,022
Loans & Advances PA	-	-	-
Other Current Assets	312,759	252,131	60,628
	55,430,071,762	49,192,723,437	6,237,348,325
Equity	50,932,147,484	57,545,869,031	6,613,721,547
Public Debts			-
Other Liabilities	141,939,275	169,089,923	27,150,648
Control Accounts	35,612,820	70,674,788	35,061,968
Provident Fund	2,210,660,974	2,258,641,766	47,980,792
Benevolent Fund	355,962,512	376,072,919	20,110,407
Welfare Funds			-

Insurance Fund	225,491,340	225,500,785	9,445
Trust Account - Others	56,000,509,646	55,480,423,044	(520,086,602)
Special Deposit Funds	233,170,038	246,570,158	13,400,120
	110,135,494,089	116,372,842,414	6,237,348,325
	165,565,565,851	165,565,565,851	-
	2,626,977,240	299,713,639	2,926,690,879
	38,749,447,573	754,819,781	39,504,267,354
		3,661,608,262	3,661,608,262
	41,376,424,813	4,716,141,682	46,092,566,495
	41,136	4,716	45,852
			66848
			4697
			71545

	2009-10 Payments	Receipts	Net (10,068,571,322)
Loans & Advances CF	49,357,686	72,080,105	(22,722,419)
Investments	11,970,522,834	21,449,017	11,949,073,817
Physical Assets	14,277,153,128	10,981,953,657	3,295,199,471
Civil Works	30,865,220,976		30,865,220,976
Other Assets			
Cash and Bank Balance	121,584,408,540	121,011,040,848	573,367,692
Loans & Advances PA	36,125,482	16,011,633	20,113,849
Other Current Assets	1,736,008	10,067,698,760	(10,065,962,752)
	178,784,524,654	142,170,234,020	36,614,290,634
Equity	113,233,608,920	148,996,675,438	35,763,066,518
Public Debts	3,648,105,000	3,818,612,304	170,507,304
Other Liabilities	7,407,351,251	9,894,203,234	2,486,851,983
Control Accounts	5,813,650,782	3,759,068,294	(2,054,582,488)
Provident Fund	3,268,802,638	5,938,171,259	2,669,368,621
Benevolent Fund	114,230,122	121,669,066	7,438,944
Welfare Funds	-	116,606	116,606
Insurance Fund	337,943,784	368,786,022	30,842,238
Trust Account - Others	95,414,224,511	94,430,075,770	(984,148,741)
Special Deposit Funds	15,416,271,532	13,941,101,181	(1,475,170,351)
	244,654,188,540	281,268,479,174	36,614,290,634
			-
	423,438,713,194	423,438,713,194	-

	11,070,039,645	11,070,039,645	
	131,382	212,000	
	29,207		
	Payments	Receipts	Net
Loans & Advances CF	3,698,832	3,520,505	178,327
Investments			-
Physical Assets	246,098,645		246,098,645
Civil Works	376,757,821		376,757,821
Other Assets	2,151,533,903		2,151,533,903
Cash and Bank Balance	35,392,771,738	35,332,185,064	60,586,674
Loans & Advances PA	6,054,143	101,850	5,952,293
Other Current Assets			-
	38,176,915,082	35,335,807,419	2,841,107,663
Equity	37,746,879,739	40,289,793,871	2,542,914,132
Public Debts			
Other Liabilities	98,509,105	81,416,541	(17,092,564)
Control Accounts	42,706,661	64,031,174	21,324,513
Provident Fund	1,325,268,878	1,765,523,946	440,255,068
Benevolent Fund	57,731,831	74,615,841	16,884,010
Welfare Funds			-
Insurance Fund	151,660,809	206,264,897	54,604,088
Trust Account - Others	40,498,558,989	40,256,927,570	(241,631,419)
Special Deposit Funds	103,878,200	127,728,035	23,849,835
	80,025,194,212	82,866,301,875	2,841,107,663
	118,202,109,294	118,202,109,294	-
	42,278,314,473	42,576,508,004	(298,193,531)

Net in Millions	Op. Balance	CI Balance Prov	Net District	
(695)	1,826	1,131	(2)	1,129
5,900	14,050	19,950	-	19,950
2,626	155,983	158,609	293	158,902
38,776	31,241	70,017	748	70,765
	2,152	2,152	3,662	5,814
20,302	(1,521)	18,781	1,536	20,317
5	26	31	-	31
10,021	(7,778)	2,243	-	2,243
76,935	195,979	272,914	6,237	279,151
87,398	106,544	193,942	6,614	200,556
(14,929)	38,318	23,389	-	23,389
(1,664)	2,470	806	27	833
(684)	(2,034)	(2,718)	35	(2,683)
2,500	21,360	23,860	48	23,908
58	24	82	20	102
-	-	-	-	-
(77)	86	9	-	9
1,692	30,662	32,354	(520)	31,834
2,641	(1,451)	1,190	13	1,203
76,935	195,979	272,914	6,237	279,151
	-			-
	-			-
			879	
			(1,715)	
			(1,501)	

in Millions

(2)	
-	
293	4,702,814,577
748	2,778,215,172
3,662	1,924,599,405
1,536	
-	(1,805,902)
-	
6,237	
	(1,419,542)
6,614	
27	
35	
48	
20	
-	

-
(520)
13

6,237

-

11,250,000

220,613,412,304
23,388,440,690
490,685,917
(4,335,918,872)
22,884,349,313

28,016,604,424
5,961,168,126
312,034,784,670
(32,884)

District Governments Consolidated Fund Payments 2010-2011

			Total Dist Payments	Transfer Grants	Other Transfer
				A05	A06
1	DG-AD	Abbottabad	2,850,729,422	30,194,000	2,327,533
2	DG-BD	Buner	1,347,598,799	4,700,000	778,980
3	DG-BM	Battagram	979,552,557	80,813,904	180,000
4	DG-BU	Bannu	2,003,335,465	69,336,323	31,968
5	DG-CA	Charsadda	2,727,085,179	66,866,532	95,000
6	DG-CL	Chitral	1,439,289,368	3,976,970	384,198
7	DG-DA	Dir Lower	2,569,916,872	47,984,500	57,334
8	DG-DI	D. I.Khan	2,808,460,674	22,800,000	-
9	DG-DP	Dir Upper	1,323,595,062	54,207,608	436,515
10	DG-HG	Hangu	630,755,068	40,082,503	312,000
11	DG-HR	Haripur	2,342,349,093	131,534,800	2,837,836
12	DG-KD	Kohistan	963,595,353	3,500,000	931,000
13	DG-KK	Karak	1,820,100,128	21,155,400	535,884
14	DG-KT	Kohat	1,847,197,468	96,244,517	90,000
15	DG-LK	Lakki Marwat	1,755,505,190	8,450,000	-
16	DG-MA	Mansehra	3,330,398,138	20,002,265	1,602,073
17	DG-MD	Malakand	1,750,719,857	70,551,596	25,000
18	DG-MR	Mardan	5,482,671,514	14,100,000	892,246
19	DG-NR	Nowshera	2,117,367,448	116,931,800	3,347,453
20	DG-PR	Peshawar	4,440,819,051	208,722,983	904,255
21	DG-SH	Shangla	1,163,069,408	23,898,630	181,720
22	DG-SU	Swabi	2,548,124,966	18,296,526	1,487,180
23	DG-SW	Swat	3,224,120,290	59,857,000	829,990
24	DG-TG	Tor Ghar	14,960,133	-	-
25	DG-TK	Tank	776,534,608	24,953,996	194,970
			52,257,851,111	1,239,161,853	18,463,135
				1,239	18

District Governments Consolidated Fund Receipts 2010-11

			Taxes (B01, 02,03) C01		
1	DG-AD	Abbottabad	3,153,314,799	251,493	-
2	DG-BD	Buner	1,421,254,912	450	-
3	DG-BM	Battagram	1,040,411,909	1,301,186	-
4	DG-BU	Bannu	2,151,528,650	5,562	-
5	DG-CA	Charsadda	2,894,746,874	86,497	-
6	DG-CL	Chitral	1,652,954,600	-	-
7	DG-DA	Dir Lower	2,769,545,304	-	-
8	DG-DI	D. I.Khan	3,064,012,150	63,400	15,990
9	DG-DP	Dir Upper	1,558,075,626	-	-
10	DG-HG	Hangu	640,258,331	266,516	-
11	DG-HR	Haripur	2,576,450,428	-	55,095
12	DG-KD	Kohistan	1,212,402,685	-	-
13	DG-KK	Karak	2,057,398,109	(47,090)	-
14	DG-KT	Kohat	1,934,618,556	-	-
15	DG-LK	Lakki Marwat	1,756,023,528	(4,318,722)	-

16	DG-MA	Mansehra	3,316,489,247	26,030	-
17	DG-MD	Malakand	1,936,130,708	(34,050)	-
18	DG-MR	Mardan	6,373,546,529	25,458,375	-
19	DG-NR	Nowshera	2,413,053,582	(364,030)	-
20	DG-PR	Peshawar	4,998,229,133	(40)	-
21	DG-SH	Shangla	1,279,740,327	88,555	-
22	DG-SU	Swabi	2,786,585,216	695,521	2,500
23	DG-SW	Swat	3,366,151,328	30,600	-
24	DG-TG	Tor Ghar	171,099,667	282	-
25	DG-TK	Tank	1,025,920,375	-	-
			57,549,942,573	23,510,535	73,585
				24	-

			Original Grant	Final Grant
1	DG-AD	Abbottabad	3,028,573,850	3,511,373,518
2	DG-BD	Buner	1,325,213,154	1,600,652,413
3	DG-BM	Battagram	1,215,087,643	1,144,859,103
4	DG-BU	Bannu	2,041,290,938	2,205,595,965
5	DG-CA	Charsadda	2,886,586,014	3,100,667,627
6	DG-CL	Chitral	1,493,669,100	1,797,321,462
7	DG-DA	Dir Lower	3,130,508,754	2,962,986,084
8	DG-DI	D. I.Khan	3,007,878,419	3,178,957,286
9	DG-DP	Dir Upper	1,338,632,577	1,652,853,797
10	DG-HG	Hangu	687,250,519	934,895,842
11	DG-HR	Haripur	2,445,109,288	2,639,817,851
12	DG-KD	Kohistan	1,409,221,350	1,205,406,598
13	DG-KK	Karak	2,013,520,334	2,003,892,686
14	DG-KT	Kohat	1,821,692,203	2,075,171,941
15	DG-LK	Lakki Marwat	1,881,793,517	2,026,125,384
16	DG-MA	Mansehra	3,430,767,840	3,913,381,250
17	DG-MD	Malakand	1,765,623,929	2,061,160,103
18	DG-MR	Mardan	3,872,984,400	6,364,000,547
19	DG-NR	Nowshera	2,075,422,066	2,703,665,726
20	DG-PR	Peshawar	4,739,809,941	5,240,660,615
21	DG-SH	Shangla	1,083,652,217	1,332,833,622
22	DG-SU	Swabi	2,458,339,968	2,743,760,756
23	DG-SW	Swat	3,150,896,030	3,526,044,089
24	DG-TG	Tor Ghar	-	193,754,090
25	DG-TK	Tank	875,440,085	934,919,490
			53,178,964,136	61,054,757,845
			53,179	61,055

Loans & Adv A08	Physical Assets A09	Civil Works A12	Other Assets	Pay A01
-	9,307,934	799,856	118,315,645	2,655,943,479
-	11,462,495	111,650,862	5,955,172	1,189,266,715
-	5,604,813	8,495,198	71,500,303	790,454,845
-	10,079,158	42,499,599	28,663,165	1,794,486,037
-	1,458,624	225,910,907	44,663,363	2,344,345,534
-	3,695,555	-	6,640,405	1,382,288,031
-	64,292,757	18,100,000	15,083,892	2,371,205,752
-	10,600,279	200,000	103,389,570	2,540,191,909
-	8,461,543	-	61,134,366	1,169,799,521
-	7,164,775	-	31,958,357	522,439,478
-	4,121,652	90,953,183	-	2,033,109,991
-	1,248,853	-	49,331,845	888,496,628
-	2,971,229	1,700,000	42,310,151	1,676,873,262
-	8,303,802	1,200,000	81,200,301	1,599,713,111
-	11,815,689	2,242,000	83,962,777	1,584,958,727
-	15,878,477	157,372,142	9,216,802	3,089,018,323
-	23,628,200	25,591,907	99,209,254	1,503,253,679
-	11,073,897	999,464	2,078,791,556	3,295,174,415
445,640	11,925,121	1,993,245	2,641,341	1,942,065,688
1,820,000	28,708,366	26,220,136	233,478,573	3,862,512,802
-	9,700,623	-	138,208,832	917,832,584
-	6,863,936	30,767,037	115,697,904	2,308,497,201
-	10,074,789	1,000,000	218,419,044	2,855,805,208
-	10,175,537	-	-	4,394,745
-	3,892,675	1,000,000	21,835,644	685,730,135
2,265,640	292,510,779	748,695,536	3,661,608,262	45,007,857,800
2	293	749	3,662	45,008

C02	Transfers C03610/C03611/C03612	C03	E02	Total
14,342,793	3,119,422,020	19,298,493	-	3,153,314,799
10,297,277	1,410,875,173	69,232	12,780	1,421,254,912
3,021,571	1,035,681,260	140,912	266,980	1,040,411,909
3,516,991	2,147,763,966	242,131	-	2,151,528,650
10,793,710	2,882,689,218	334,628	842,821	2,894,746,874
7,144,271	1,645,557,982	252,347	-	1,652,954,600
16,631,762	2,752,913,542	-	-	2,769,545,304
3,748,998	3,058,767,585	256,055	1,160,122	3,064,012,150
8,996,649	1,549,061,547	17,430	-	1,558,075,626
1,108,805	638,710,802	129,583	42,625	640,258,331
10,515,753	2,565,450,856	220,114	208,610	2,576,450,428
3,182,837	1,196,654,379	12,565,469	-	1,212,402,685
3,788,887	2,046,864,788	6,159,944	631,580	2,057,398,109
11,689,813	1,917,159,029	5,769,714	-	1,934,618,556
4,710,547	1,755,216,010	69,158	346,535	1,756,023,528

17,496,166	3,298,332,635	634,416	-	3,316,489,247
7,637,961	1,927,966,930	465,577	94,290	1,936,130,708
30,046,082	6,318,025,749	16,323	-	6,373,546,529
6,623,633	2,406,550,078	315,516	(71,615)	2,413,053,582
5,680	4,998,223,493	-	-	4,998,229,133
5,850,752	1,273,616,953	113,867	70,200	1,279,740,327
13,715,142	2,771,950,253	179,891	41,909	2,786,585,216
11,287,552	3,352,742,870	1,861,836	228,470	3,366,151,328
4,075	171,094,060	-	1,250	171,099,667
2,708,030	1,021,852,752	1,164,608	194,985	1,025,920,375
208,865,737	57,263,143,930	50,277,244	4,071,542	57,549,942,573
209	57,263	50	4	57,550

Opening Balance	PAP F01206	PAR F01206	Closing Balance
223,432,365	3,119,422,020	2,961,451,025	381,403,360
214,092,880	1,411,657,510	1,489,506,700	136,243,690
167,700,402	1,035,681,260	1,074,003,967	129,377,695
15,752,721	2,147,763,966	2,104,751,919	58,764,768
207,216,957	2,882,689,218	2,836,740,928	253,165,247
69,121,369	1,645,557,982	1,652,359,258	62,320,093
84,397,928	2,752,913,542	2,769,815,933	67,495,537
175,417,083	449,646,435	499,851,427	125,212,091
81,199,790	1,549,061,547	1,404,537,032	225,724,305
95,353,316	638,710,802	693,875,148	40,188,970
255,966,227	2,565,450,856	2,519,026,673	302,390,410
384,496,713	1,196,654,379	1,017,227,155	563,923,937
110,480,318	2,046,864,788	2,096,629,293	60,715,813
90,637,077	1,917,712,111	1,905,561,981	102,787,207
124,260,979	1,755,216,010	1,767,033,335	112,443,654
389,297,871	3,298,332,635	3,459,034,145	228,596,361
127,985,419	1,927,966,930	1,857,371,634	198,580,715
592,883,467	6,318,023,749	5,905,593,818	1,005,313,398
338,741,383	2,406,550,078	2,296,708,336	448,583,125
364,214,096	1,067,220,531	719,955,356	711,479,271
57,442,201	1,273,942,502	1,191,437,867	139,946,836
93,476,595	2,771,950,253	2,687,943,541	177,483,307
170,195,998	3,352,742,870	3,369,196,944	153,741,924
-	171,094,060	18,723,014	152,371,046
10,450,970	1,021,852,752	890,063,335	142,240,387
4,444,214,125	50,724,678,786	49,188,399,764	5,980,493,147

460,941,601

1,077,753,077

171,094,060

Operating Exp A03	Retirement Benefits A04	R&M A13	Total	
139,150,265	3,581,264	33,840,975	2,993,460,951	2,993,460,951
105,641,428	89,688	23,784,575	1,453,329,915	1,453,329,915
48,257,210	-	22,503,494	1,027,809,767	1,027,809,767
102,598,922	2,497,613	58,239,215	2,108,432,000	2,108,885,063
160,115,056	-	43,745,219	2,887,200,235	2,887,200,235
224,074,519	50,000	42,304,209	1,663,413,887	1,663,478,160
212,805,578	98,022	53,192,637	2,782,820,472	2,782,820,472
219,801,895	-	131,278,916	3,028,262,569	3,028,262,569
90,703,184	-	29,555,509	1,414,298,246	1,414,298,246
27,377,691	-	28,797,955	658,132,759	658,132,759
187,426,470	273,200	79,791,631	2,530,048,763	2,530,048,763
62,796,138	-	20,087,027	1,026,391,491	1,026,391,491
183,265,025	527,533	74,554,202	2,003,892,686	2,003,892,686
78,080,053	-	60,445,737	1,925,277,521	1,925,277,521
160,568,842	1,499,195	64,075,997	1,917,573,227	1,917,573,227
131,816,555	2,151,548	37,308,056	3,464,366,241	3,470,490,486
111,204,165	144,270	28,460,221	1,862,068,292	1,862,068,292
162,467,308	3,900,000	81,639,936	5,649,038,822	5,649,038,822
233,089,266	426,650	38,017,160	2,350,883,364	2,350,883,364
220,862,843	47,671,918	78,451,936	4,709,353,812	4,699,319,202
90,679,703	-	73,247,019	1,253,749,111	1,253,749,111
124,622,551	434,664	66,515,182	2,673,182,181	2,673,289,481
150,190,377	-	78,134,259	3,374,310,667	3,374,310,667
4,643,880	-	389,851	19,604,013	26,806,873
83,792,101	-	38,927,188	860,326,709	860,326,709
3,316,031,025	63,345,565	1,287,288,106	55,637,227,701	55,641,144,832
3,316	63	1,287	55,637	

-

(3,153,314,799)	-
(650,037,375)	771,217,537
(862,385,649)	178,026,260
(2,151,528,650)	-
(2,894,746,874)	-
(1,652,954,600)	-
(2,769,545,304)	-
(3,064,012,150)	-
(1,558,075,626)	-
(640,258,331)	-
(2,576,450,428)	-
(1,212,402,685)	-
(2,057,398,109)	-
(1,934,618,556)	-
(1,756,023,528)	-

(3,242,934,567)	73,554,680
(1,936,130,708)	-
(6,373,546,529)	-
(2,309,200,504)	103,853,078
(4,998,229,133)	-
(1,372,797,374)	(93,057,047)
(2,786,586,016)	(800)
(3,366,151,328)	-
(165,465,607)	5,634,060
(1,025,920,375)	-
(56,510,714,805)	1,039,227,768

2009-10 transfer grants under stated by 136,813 thousands now corrected. Comparative figures changed

2008-09 transfer grants over stated by 4,349 thousands now corrected. Opening balance changed

2008-09 transfer grants under stated by 279,696 thousands now corrected. Opening balance changed

2008-09 transfer grants under stated by 59,411 thousands now corrected. Opening balance changed

2009-10 transfer grants under stated by 70,579 thousands now corrected. Comparative figures changed

2009-10 transfer grants over stated by 65,112 thousands now corrected. Comparative figures changed

2008-09 transfer grants over stated by 65,221 thousands now corrected. Opening balance changed

2009-10 transfer grants under stated by 86,345 thousands now corrected. Comparative figures changed

2008-09 transfer grants under stated by 36,449 thousands now corrected. Opening balance changed

2008-09 transfer grants over stated by 133,378 thousands now corrected. Opening balance changed

2008-09 transfer grants over stated by 2,733 thousands now corrected. Opening balance changed

2009-10 transfer grants under stated by 91,541 thousands now corrected. Comparative figures changed

2008-09 transfer grants over stated by 843 thousands now corrected. Opening balance changed

2009-10 transfer grants under stated by 84,428 thousands now corrected. Comparative figures changed

2009-10 transfer grants under stated by 56,171 thousands now corrected. Comparative figures changed

Capital Expen by Function

-	128,423,435	-	-	128,423,435
-	129,068,529	-	-	129,068,529
-	85,728,314	128,000	128,000	85,600,314
453,063	81,241,922	-	-	81,241,922
-	282,347,824	10,314,930	10,314,930	272,032,894
64,273	10,335,960	-	-	10,335,960
-	97,476,649	-	-	97,476,649
-	114,189,849	-	-	114,189,849
-	69,595,909	-	-	69,595,909
-	39,123,132	-	-	39,123,132
-	81,600,528	(13,474,307)	(13,474,307)	95,074,835
-	50,580,698	-	-	50,580,698
-	46,981,380	-	-	46,981,380
-	90,704,103	-	-	90,704,103
-	98,020,466	-	-	98,020,466
6,124,245	188,591,666	6,124,245	6,124,245	182,467,421
-	148,429,361	-	-	148,429,361
-	2,090,864,917	-	-	#####
-	16,559,707	-	(445,640)	17,005,347
(10,034,610)	290,227,075	1,820,000	-	290,227,075
-	147,909,455	-	-	147,909,455
107,300	153,328,877	-	-	153,328,877
-	229,493,833	-	-	229,493,833
7,202,860	-	(10,175,537)	(10,175,537)	10,175,537
-	26,728,319	-	-	26,728,319
3,917,131	4,697,551,908			
	4,698			

District Governments Consolidated Fund Payments

	Total Dist Payments	Transfer Grants	Other Transfer	Loans & Adv
1 Abbottabad	2,129,712,046	19,171,356	1,538,818	250,000
2 Bannu	1,556,782,552	35,614,231	1,686,885	
3 Buner	1,012,376,028	2,800,000	548,155	
4 Battagram	780,580,071	55,523,805		
5 Charsadda	2,030,141,141	54,899,221	76,152	
6 Chitral	1,179,926,534	6,355,000	588,342	
7 DI Khan	2,360,008,351	66,524,000		
8 Dir upper	1,086,302,950	26,547,657	386,578	
9 Dir Lower	2,041,169,040	7,200,000	280,626	
10 Hungu	503,734,907	13,224,652	350,000	
11 Haripur	1,873,022,679	76,162,700	3,001,536	100,000
12 Karrak	1,438,314,646	17,720,416	454,280	
13 Kohat	1,393,830,273	31,822,961	53,500	
14 Kohistan	838,463,830	10,739,120	3,478,076	
15 Lakki	1,399,920,823	21,497,500		
16 Malakand	1,424,008,235	24,640,530	48,668	
17 Manshera	2,489,351,767	18,652,309	2,349,165	
18 Mardan	3,574,147,056	50,424,325	1,045,977	
19 Nowshera	1,734,494,735	54,948,546	2,614,160	
20 Peshawar	3,763,210,257	346,599,235	1,225,539	2,853,832
21 Shangla	843,174,988	2,283,204	121,260	
22 Swabi	1,945,334,804	15,903,000	1,581,290	
23 Swat	2,491,332,705	46,996,500	548,180	495,000
24 Tank	635,796,572	36,634,573	241,619	
	40,525,136,990	1,042,884,841	22,218,806	3,698,832
		1,405,808,714	22,218,806	3,698,832

District Governments Consolidated Fund Receipts

	Taxes	C01	C02
1 Abbottabad	788,799	800	5,895,373
2 Bannu	23,997		4,275,480
3 Buner			8,516,521
4 Battagram			2,840,805
5 Charsadda	911,983	13,434	8,693,829
6 Chitral			5,698,978
7 DI Khan	63,612	11,460	3,621,962
8 Dir upper			6,788,816
9 Dir Lower			12,527,879
10 Hungu	17,681		906,115
11 Haripur		55,750	8,180,079
12 Karrak	(139,103)		3,202,044
13 Kohat			9,152,777
14 Kohistan	15,965		1,385,454
15 Lakki	37,201	1,330	6,022,139
16 Malakand			6,037,892

17	Manshera		(11,173,255)		14,215,678
18	Mardan		18,722,850		22,706,708
19	Nowshera		500,149		6,195,638
20	Peshawar		114,704	58,700	3,735,790
21	Shangla		46,443		4,719,985
22	Swabi		51,778		8,088,909
23	Swat		1,164,400		12,483,102
24	Tank	590,634,519	15,250		881,022
			11,162,454	141,474	166,772,975
			11	-	167

Karrak Revised
Chitral Revised

Physical Assets	Civil Works	Other Assets	Pay, Opr & Pen	R&M	Total
3,324,588	400,000	64,463,509	1,998,876,710	41,687,065	2,129,712,046
2,992,742	900,000	52,009,933	1,407,242,656	56,336,105	1,556,782,552
17,067,497	21,372,258		960,289,846	10,298,272	1,012,376,028
1,155,528		56,985,101	652,650,336	14,265,301	780,580,071
13,802,896	45,528,792	35,631,298	1,849,860,336	30,342,446	2,030,141,141
17,154,058			1,124,888,071	30,941,063	1,179,926,534
3,438,452	155,000	113,488,848	2,080,311,613	95,964,467	2,359,882,380
20,592,348		52,231,423	948,256,370	38,288,574	1,086,302,950
28,859,051	14,717,794	54,164,396	1,883,111,692	52,835,481	2,041,169,040
1,354,820	129,346	28,855,088	443,775,395	16,045,606	503,734,907
7,499,572	49,817,589		1,663,605,005	72,836,277	1,873,022,679
1,019,385	500,000	37,336,184	1,339,905,906	41,378,475	1,438,314,646
8,636,515	2,249,980	22,545,509	1,287,383,984	41,137,824	1,393,830,273
437,100		40,141,448	752,623,182	31,044,904	838,463,830
5,882,177	29,133,313	37,165,896	1,274,330,363	31,911,574	1,399,920,823
13,822,172	2,400,000	133,545,076	1,225,491,364	24,060,425	1,424,008,235
1,125,273	104,972,873	1,939,303	2,318,423,615	41,889,229	2,489,351,767
4,903,929		1,003,739,442	2,460,988,557	53,044,826	3,574,147,056
2,358,682	2,022,440	22,443,754	1,613,525,848	36,581,305	1,734,494,735
16,300,736	66,085,056	197,069,589	3,069,951,156	63,125,114	3,763,210,257
11,841,453		31,388,968	760,513,408	37,026,695	843,174,988
4,463,899	35,058,931	57,538,868	1,777,906,561	52,882,255	1,945,334,804
56,771,594	800,000	89,733,767	2,221,747,913	74,197,672	2,491,290,626
1,294,178	514,449	19,116,503	553,927,753	24,067,497	635,796,572
246,098,645	376,757,821	2,151,533,903	35,669,587,640	1,012,188,452	40,524,968,940
				1,011,672,288	40,525
			37,399,483,338		40,524,968,940
2,778,089,201			1,729,895,698		-
5,549,046,898	2,770,957,697			37,746,879,739	
				37,746,753,768	40,524,968,940
Transfers	C03	E02	Total	(125,971)	-
2,093,472,000	10,884,604		2,111,041,576		2,774,390,369
1,598,826,070	2,327,370		1,605,452,917		3,698,832
995,199,000			1,003,715,521		2,770,691,537
785,738,000	245,723		788,824,528		
1,930,773,400	185,071	884,642	1,941,462,359		
1,217,612,685	272,183		1,223,583,846		
2,376,881,694	683,667	1,000,357	2,382,262,752		
1,022,845,000			1,029,633,816		
2,033,871,387			2,046,399,266		
468,884,000	160,120	30,939	469,998,855		
2,037,099,508	578,764	163,156	2,046,077,257		
1,488,357,018	7,624,516	693,153	1,499,737,628		
1,337,829,000	5,335,986	30,600	1,352,348,363		
757,671,000	111,236	12,480	759,196,135		
1,477,249,079	438,019	(546,115)	1,483,201,653		
1,294,911,000	446,693		1,301,395,585		

2,401,981,000	4,257,940		2,409,281,363
3,478,358,025	15,216		3,519,802,799
1,689,337,800	294,329	39,190	1,696,367,106
3,814,678,356	1,926,645	1,645,286	3,822,159,481
803,775,000	117,799		808,659,227
2,051,161,271	1,239,119	179,975	2,060,721,052
2,327,637,000	762,583	(689,063)	2,341,358,022
588,274,000	1,388,342	75,905	590,634,519
40,072,422,293	39,295,925	3,520,505	40,293,315,626
40,072	39	4	40,293
12,375,887,778			
(27,696,534,515)			
1,488,357,018			
1,217,612,685			

Capital Expen by Function

68,438,097	250,000	-	68,438,097
55,902,675	-	-	55,902,675
38,439,755	-	-	38,439,755
58,140,629	-	-	58,140,629
94,962,986	-	-	94,962,986
17,154,058	-	-	17,154,058
117,082,300	-	-	117,082,300
72,823,771	-	-	72,823,771
97,741,241	-	-	97,741,241
30,339,254	-	-	30,339,254
57,417,161	-	-	57,417,161
38,855,569	-	-	38,855,569
33,432,004	-	-	33,432,004
40,578,548	-	-	40,578,548
72,181,386	-	-	72,181,386
149,767,248	-	-	149,767,248
108,037,449	-	-	108,037,449
1,008,643,371	-	-	1,008,643,371
26,824,876	-	-	26,824,876
282,309,213	2,853,832	-	282,309,213
43,230,421	-	-	43,230,421
97,061,698	-	-	97,061,698
147,800,361	-	-	147,800,361
20,925,130	-	-	20,925,130

2,778,089,201

86,619,422
 15,752,721
 214,092,880
 167,700,402
 207,216,957
 73,470,039
 (104,279,277)
 21,788,607
 84,397,928
 24,774,622
 321,078,227
 175,700,896
 4,292,402
 384,496,713
 124,260,979
 261,363,635

352,848,463
595,616,467
247,200,169
365,057,421
141,870,534
93,476,595
114,024,752
10,450,970

3,983,272,524

B01108	56,483,992,000	53,762,409,000	
B01770	423,671,000	396,628,000	
B02170	15,934,533,000	15,200,771,000	
B02303	52,634,080,000	52,947,326,000	
B02408	13,188,785,000	10,846,156,000	
B02366	12,325,082,000	981,178,000	
B02367	-	8,137,013,000	
B01175	21,000,000	21,000,000	
B01311	70,000,000	70,000,000	
B01425	758,000,000	758,000,000	
B03080	286,500,000	261,500,000	
B02601	33,000,000	25,000,000	
B02701	550,000,000	550,000,000	
B02801	891,000,000	866,360,000	
B01301	186,300,000	179,215,000	
B01701	-	160,000,000	
B03053	30,000,000	10,000,000	
B03056	17,000,000	10,000,000	
B03031	343,260,000	393,305,000	
B03066	15,000,000	10,000,000	
Taxes Receipt	154,191,203,000	145,585,861,000	154,191

C03904	9,368,551,000	14,649,236,000	
C03604	-	4,047,007,000	
C03603	-	2,050,008,000	
C01401	116,356,000	116,356,000	
C01902	16,569,000	16,569,000	
C01901	3,431,000	3,431,000	
C02601	93,000,000	96,200,000	
C02656	6,000,000	6,500,000	
C02631	421,285,000	480,904,000	
C02101	18,000,000	18,000,000	
C02306	19,200,000	14,900,000	
C02206	27,000,000	36,000,000	
C02241	50,000,000	50,000,000	
C02801	79,741,000	123,951,000	
C02851	202,530,000	131,705,000	
C02901	500,000	420,000	
C02701	125,000,000	170,600,000	
C02711	90,000,000	129,400,000	
C02721	160,000,000	160,000,000	
C03301	600,000,000	640,000,000	
C03327	10,000,000	10,000,000	
C03431	334,926,000	384,251,000	
C03118	75,660,000	81,200,000	
C03201	12,000,000	13,400,000	
C03223	38,000,000	41,200,000	
C03541	2,550,000	2,550,000	

C03507	455,200,000	580,280,000	
C03511	38,200,000	45,000,000	
C03801	1,035,416,000	2,070,392,000	
C01006	31,000,000,000	31,000,000,000	
C03601	4,295,342,000	9,649,019,000	
Non Tax Receipt	48,694,457,000	66,818,479,000	48,695
E02201	400,000,000	250,000,000	
E03101	-	3,000,000,000	
E03301	4,988,340,000	4,175,172,000	
Capital Receipt	5,388,340,000	7,425,172,000	5,388
	208,274,000,000	219,829,512,000	208,274

145,586

66,819

7,425

219,830

		Provincial	District	
		10,736,428,904	(1,129,136,865)	
From Provincial Account				
Debit	A/C I	10,570,646,598		
Debit	A/C II	64,119,919,849		
Credit	A/C I	(9,690,256,438)		
Credit	A/C II	(69,434,455,080)		
Credit	A/C IV		(13,132,043)	
From District Account				
Credit	A/C I		(69,693,932)	
Credit	A/C II		(741,729,068)	
Credit	A/C IV		(26,957,320,209)	
Debit	A/C IV		2,464,662,485	
Debit	A/C IV		30,064,629,866	
		6,302,283,834	3,618,280,234	
			9,920,564,068	
				10,736,428,904
P a/c I		10,570,646,597.50	9,690,256,437.50	880,390,160.00
P a/c II		64,119,919,849.24	69,434,455,079.73	(5,314,535,230.49)
				(4,434,145,070.49)
			Provincial	6,302,283,833.51
D a/c P		(13,132,043.00)	-	(1,129,136,864)
D a/c D		26,802,096,315	26,957,320,209	(13,132,043.00)
P a/c D		-	69,693,932	(155,223,894)
P a/c D		-	741,729,068	(69,693,932)
				(741,729,068)
				(979,778,937.00)
		24337433830	District	(2,108,915,801)
			Combine	4,193,368,032.51

	31,161,682,202	(388,836,883)
	(25,304,571,653)	6,245,947,432
	24,337,433,830	24,337,433,830
	30,194,544,379	30,194,544,379

Loans and Advances

Loans to Non-Financial Institutions	847,713,989	901,662
Loans to Financial Institutions	430,401,957	440,531
Loans to Local Bodies	291,598,856	291,599
Payment for Fertilizer on behalf of PADSC, AD/	120,684,314	120,684
Provident Fund Advance to Govt Servants	58,386,262	58,386
Loans to Government Servants	73,732,851	52,236
Loans to Private sector-Cultivators	14,704,683	14,705
OB Advances (Forest)	14,181,252	13,854
Permanent Advances (Civil)	7,814,847	7,535
Advances (Civil)	13,084,840	6,592
Special Advances	390,351	390
Forest Advances	106,800	107
	1,872,801,002	1,908,281

1,873

Current Assets

Civil Department Balances	86,384,496	86,361,401
Commuted value of pension	5,652,651	5,670,724
Other receivables	1,169,077	1,169,077
Current Liabili	949,026,921	-
Control Accounts	1,572,508,506	1,274,384,431
	2,614,741,651	1,367,585,633

1,367,585,633

2,615

Trust Account

Other Deposits and reserves	17,614,299,316	16,086,373,108
Accounts of other departments	7,395,257,748	7,390,653,944
Other remittances	(202,550,597)	(34,580,233)
Trust account railways	314,646,601	314,646,601
Trust account T&T	51,526	51,526
	25,121,704,594	23,757,144,946

25,122

Special Deposits

Other deposit accounts	3,705,096,170	4,050,644,219
Other funds	685,855,898	431,397,209
Welfare Fund	164,005,498	156,999,333

Relief Fund	94,308,105	94,308,105
Grant and Aid	36,348,508	36,348,508
Education and training fund	8,541,558	8,433,711
Development Fund	255,624	255,624

	4,694,411,361	4,778,386,709
		28,535,531,655
	4,694	28,535,531,655

Deferred Liabilities

Provident fund	14,783,272,525	12,936,521,325
Postal life insurance fund	234,586,452	124,170,715
Welfare fund	104,988	104,988
Benevolent fund	36,754,000	45,428,511

	15,054,717,965	13,106,225,539
		13,106,225,539
	15,055	

Provincial

General Public Services	17,075,312	13,539,954
Economic Affairs	78,519,831	63,462,722
Environment Protection	7,743,607	6,600,860
Housing & Community Amenities	12,679,699	8,872,953
Health	784,565	784,565
Recreation, Culture and Religion	398,773	305,811
Education Affairs and Services	807,384	519,139
Social Protection	1,845,510	1,840,689
	119,854,681	95,926,693

District

	2007-08 B+C	2006-07 B
General Public Services	2,917,871	1,896,402
Public Order and Safty	14,828	-
Economic Affairs	1,006,037	592,967
Environment Protection	135,640	55,815
Housing & Community Amenities	1,846,916	873,930
Health	3	3
Recreation, Culture and Religion	2,011	2,011
Education Affairs and Services	136,305	104,711
Social Protection	185,321	183,859
	6,244,932	3,709,698

	126,099,613	99,636,391
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Surplus Deficit

Opening Balance	31,505	
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Revenue Receipt

Province	98,973	
District	518	99,491

Provincial Ope. Exp	37,388	
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State Trading payments	12,733		
District Ope. Exp	28,623	78,744	
Closing Balance		52,252	
	99034		
Long Term Assets	126100	99636	26464
Investments	781	322	
Loans and Advances (Prov)	1873	1908	
Loans and Advances (Dist)			
Current Assets	2615	1368	
Cash and Bank	4193	9607	
	135562	112841	
		-22721	
Liabilities and equity			
Provincial			
Public Debt	38823	39695	
Special Deposits and Trus	29816	28535	
Deferred Liabilities	15055	13106	
District			
Special Deposits and Trus	(539.00)		
Deferred Liabilities	150.00		
Residual Equity	52237	31505	
	135542	112841	
		-22701	
	(20.0)		

37,204,990,739
682,605,910
750,180,000
33,661,002
38,671,437,651

946289589
251380842
1197670431

39,869,108,082

86,361,401
5,670,724
1,169,077

1,274,384,431

	,000	
3,535,358,155	3,535,358	
15,057,108,761	15,057,109	55158358 deducted for food
1,142,747,463	1,142,747	
3,806,745,654	3,806,746	
	-	
92,961,549	92,962	
288,245,144	288,245	
4,821,262	4,821	
23,927,987,988	23,927,988	
2,535,233,891		
During the year C	,000	
1,021,469,259	1,021,469	
14,827,886	14,828	
413,070,037	413,070	
79,824,942	79,825	
972,986,195	972,986	
0	-	
0	-	
31,593,642.00	31,594	
1,461,930.00	1,462	
	2,535,234	
	26,463,222	
99428191444		
17310095		
-877711		

15,072,432

31,504,816

DAAC			CFP	PAP	
1	DG-AD	Abbottabad	2,993,460,951	6,391,816,106	9,385,277,057
2	DG-BD	Buner	1,449,584,821	2,254,869,044	3,704,453,865
3	DG-BM	Battagram	1,027,809,767	2,020,248,412	3,048,058,179
4	DG-BU	Bannu	2,108,885,063	4,448,479,313	6,557,364,376
5	DG-CA	Charsadda	2,889,908,051	5,907,684,744	8,797,592,795
6	DG-CL	Chitral	1,663,478,160	3,436,570,397	5,100,048,557
7	DG-DA	Dir Lower	2,782,820,472	5,756,709,933	8,539,530,405
8	DG-DI	D. I.Khan	3,028,262,569	3,803,278,151	6,831,540,720
9	DG-DP	Dir Upper	1,414,298,246	3,066,795,898	4,481,094,144
10	DG-HG	Hangu	658,132,759	1,386,938,384	2,045,071,143
11	DG-HR	Haripur	2,530,048,763	5,250,080,441	7,780,129,204
12	DG-KD	Kohistan	1,026,391,491	2,077,256,333	3,103,647,824
13	DG-KK	Karak	2,003,892,686	4,262,108,985	6,266,001,671
14	DG-KT	Kohat	1,925,277,521	3,966,124,006	5,891,401,527
15	DG-LK	Lakki Marwat	1,917,483,107	3,635,346,435	5,552,829,542
16	DG-MA	Mansehra	3,470,490,486	6,932,187,834	10,402,678,320
17	DG-MD	Malakand	1,862,068,292	3,899,575,712	5,761,644,004
18	DG-MR	Mardan	5,649,038,822	12,288,743,785	17,937,782,607
19	DG-NR	Nowshera	2,350,883,364	4,770,411,252	7,121,294,616
20	DG-PR	Peshawar	4,699,319,202	6,099,431,897	10,798,751,099
21	DG-SH	Shangla	1,253,749,111	2,563,637,377	3,817,386,488
22	DG-SU	Swabi	2,673,298,995	5,629,736,595	8,303,035,590
23	DG-SW	Swat	3,374,310,667	6,925,533,827	10,299,844,494
24	DG-TG	Tor Ghar	26,806,873	184,642,752	211,449,625
25	DG-TK	Tank	860,326,709	1,957,219,808	2,817,546,517

DAAC **55,640,026,948** **108,915,427,421** **164,555,454,369**

System **55,641,144,832** **108,709,530,907** **164,350,675,739**

Difference 1,117,884 (205,896,514) (204,778,630)

System

***	DG-AD		2,993,460,951.00	6,391,816,106.00	9,385,277,057
***	DG-BD		1,453,329,915.00	2,254,869,044.00	3,708,198,959
***	DG-BM		1,027,809,767.00	2,020,248,412.00	3,048,058,179
***	DG-BU		2,108,885,063.00	4,448,479,313.00	6,557,364,376
***	DG-CA		2,887,200,235.00	5,867,235,744.00	8,754,435,979
***	DG-CL		1,663,478,160.00	3,436,570,397.00	5,100,048,557
***	DG-DA		2,782,820,472.00	5,756,709,933.00	8,539,530,405
***	DG-DI		3,028,262,569.00	3,803,377,915.00	6,831,640,484
***	DG-DP		1,414,298,246.00	3,066,795,898.00	4,481,094,144
***	DG-HG		658,132,759.00	1,386,938,384.00	2,045,071,143
***	DG-HR		2,530,048,763.00	5,250,080,441.00	7,780,129,204
***	DG-KD		1,026,391,491.00	2,077,256,333.00	3,103,647,824
***	DG-KK		2,003,892,686.00	4,262,108,985.00	6,266,001,671
***	DG-KT		1,925,277,521.00	3,966,124,006.00	5,891,401,527
***	DG-LK		1,917,573,227.00	3,635,346,435.00	5,552,919,662
***	DG-MA		3,470,490,486.00	6,932,187,834.00	10,402,678,320
***	DG-MD		1,862,068,292.00	3,899,575,712.00	5,761,644,004
***	DG-MR		5,649,038,822.00	12,288,743,785.00	17,937,782,607
***	DG-NR		2,350,883,364.00	4,770,411,252.00	7,121,294,616
***	DG-PR		4,699,319,202.00	6,099,431,897.00	10,798,751,099
***	DG-SH		1,253,749,111.00	2,563,637,377.00	3,817,386,488
***	DG-SU		2,673,289,481.00	5,629,649,317.00	8,302,938,798

***	DG-SW		3,374,310,667.00	6,925,533,827.00	10,299,844,494
***	DG-TG		26,806,873.00	184,642,752.00	211,449,625
***	DG-TK		860,326,709.00	1,957,219,808.00	2,817,546,517
			55,641,144,832	108,874,990,907	164,516,135,739

Difference

1			-	-	-
2	DG-BD	Buner	3,745,094	-	3,745,094
3			-	-	-
4			-	-	-
5	DG-CA	Charsadda	(2,707,816)	(40,449,000)	(43,156,816)
6			-	-	-
7			-	-	-
8	DG-DI	D. I.Khan	-	99,764	99,764
9			-	-	-
10			-	-	-
11			-	-	-
12			-	-	-
13			-	-	-
14			-	-	-
15	DG-LK	Lakki Marwat	90,120	-	90,120
16			-	-	-
17			-	-	-
18			-	-	-
19			-	-	-
20			-	-	-
21			-	-	-
22	DG-SU	Swabi	(9,514)	(87,278)	(96,792)
23			-	-	-
24	DG-TG	Tor Ghar	-	-	-
25			-	-	-

(39,318,630)

		CFR	PAR
-	9,385,277,057	3,153,314,799	6,231,962,258
-	3,704,453,865	650,026,860	3,054,427,005
-	3,048,058,179	862,385,649	2,185,672,530
-	6,557,364,376	2,151,528,650	4,405,835,726
-	8,797,592,795	2,935,195,874	5,862,396,921
-	5,100,048,557	1,652,954,600	3,447,093,957
-	8,539,530,405	2,769,545,304	5,769,985,101
-	6,831,540,720	3,064,012,150	3,767,528,570
-	4,481,094,144	1,558,075,626	2,923,018,518
-	2,045,071,143	640,258,331	1,404,812,812
-	7,780,129,204	2,576,450,428	5,203,678,776
-	3,103,647,824	1,212,402,685	1,891,245,139
-	6,266,001,671	2,057,398,109	4,208,603,562
-	5,891,401,527	1,934,618,556	3,956,782,971
-	5,552,829,542	1,756,023,528	3,796,806,014
-	10,402,678,320	3,242,934,567	7,159,743,753
-	5,761,644,004	1,936,130,708	3,825,513,296
-	17,937,782,607	6,373,546,529	11,564,236,078
-	7,121,294,616	2,309,200,504	4,812,094,112
-	10,798,751,099	4,998,229,133	5,800,521,966
-	3,817,386,488	1,372,797,374	2,444,589,114
-	8,303,035,590	2,786,586,016	5,516,449,574
-	10,299,844,494	3,366,151,328	6,933,693,166
-	211,449,625	165,465,607	45,984,018
-	2,817,546,517	1,025,931,575	1,791,614,942
-	164,555,454,369	56,551,164,490	108,004,289,879
-	(164,350,675,739)	(56,345,254,805)	(108,005,420,934)
	204,778,630	205,909,685	(216,009,710,813)
-	(9,385,277,057)	-3,153,314,799.00	-6,231,962,258.00
-	(3,708,198,959)	-650,037,375.00	-3,058,161,584.00
-	(3,048,058,179)	-862,385,649.00	-2,185,672,530.00
-	(6,557,364,376)	-2,151,528,650.00	-4,405,835,726.00
-	(8,754,435,979)	-2,894,746,874.00	-5,859,689,105.00
-	(5,100,048,557)	-1,652,954,600.00	-3,447,093,957.00
-	(8,539,530,405)	-2,769,545,304.00	-5,769,985,101.00
-	(6,831,640,484)	-3,064,012,150.00	-3,767,628,334.00
-	(4,481,094,144)	-1,558,075,626.00	-2,923,018,518.00
-	(2,045,071,143)	-640,258,331.00	-1,404,812,812.00
-	(7,780,129,204)	-2,576,450,428.00	-5,203,678,776.00
-	(3,103,647,824)	-1,212,402,685.00	-1,891,245,139.00
-	(6,266,001,671)	-2,057,398,109.00	-4,208,603,562.00
-	(5,891,401,527)	-1,934,618,556.00	-3,956,782,971.00
-	(5,552,919,662)	-1,756,023,528.00	-3,796,896,134.00
-	(10,402,678,320)	-3,242,934,567.00	-7,159,743,753.00
-	(5,761,644,004)	-1,936,130,708.00	-3,825,513,296.00
-	(17,937,782,607)	-6,373,546,529.00	-11,564,236,078.00
-	(7,121,294,616)	-2,309,200,504.00	-4,812,094,112.00
-	(10,798,751,099)	-4,998,229,133.00	-5,800,521,966.00
-	(3,817,386,488)	-1,372,797,374.00	-2,444,589,114.00
-	(8,302,938,798)	-2,786,586,016.00	-5,516,352,782.00

-	(10,299,844,494)	-3,366,151,328.00	-6,933,693,166.00
-	(211,449,625)	-5,607.00	-211,444,018.00
-	(2,817,546,517)	-1,025,920,375.00	-1,791,626,142.00
-	(164,516,135,739)	(56,345,254,805)	(108,170,880,934)

-	-	-
-	(3,745,094)	(10,515)
-	-	-
-	-	-
-	43,156,816	40,449,000
-	-	-
-	-	-
-	(99,764)	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	96,792	-
-	-	-
-	-	165,460,000
-	-	11,200

39,318,630

F01205	(88,045,822,414)
F01206	(1,865,481,193)
F01402	(1,627,436)
F01503	(41,207)
F01601	(15,000)
F02207	(1,171,863)

G01151	(71,461)
G01190	(210,691,218)
G01191	(53,884,074)

G04102	(680,981)
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G05103	(2,675,331,952)
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G05105	(131,800,986)
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G05106	(13,343,714)
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G05107	(678,320,468)
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G05115	(910,338,984)
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G06105	(31,251)
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G06109	(59,000)
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G06204	(33,935)
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G06209	(220)
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G06406	(53,111)
--------	----------

G06409	(6,022,362)
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G08117	(43,645,000)
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G10105	(221,463)
--------	-----------

G10108	(152,079,678)
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G10125	(58,335,250)
--------	--------------

G10136	(58,696)
--------	----------

G10138	(22,069,882)
--------	--------------

G10402	(2,655,722,105)
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G10407	(1,000,929,336)
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G10418	(109,747,492)
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G10419	(44,000)
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G10428	(781,192)
G10429	(3,030,644)
G11264	(161,548,861)

G11265	(2,321,593,333)
G11270	(10,300,000)
G11274	(99,000)
G11275	(193,000)
G12137	(16,635)
G12408	(6,859,108)
G12715	(1,500)

For Audit

For AO (Accounts)

Negative balance has reduced from
Rs.(618,612,124)

Which might be due to non reversal of uncashed SDA
cheques as on 30th June 2011.
Current period negative balance which may be due to non
recording of Assignment Accounts Expenditure of all the
projects although their cheques have been paid by the
banks and cleared cheques recorded in accounts. It can be
rectified if expenditure of all Assignment Accounts is
recorded through JE.

This negative balance is due to debit on 01.06.2011 in
current year debit balance by DAO Battagram

Negative Balance has increased by Rs 85,166,589 mosting
due to debit of Rs.128,115,943 by AG-PR (

Old outstanding balance

As this account was excluded during each of last year this
should not be part of accounts

Negative Balance is of current year payment in excess of
receipts

Negative Balance has increased by Rs.546,433,242 as
payments were in excess of receipts

Current year negative balance

Current year negative balance

Negative balance created by recording heavy cleared cheques of assignment account by TO but the expenditure of some of these projects has not been recorded.

Shows current year over payments on population program by AG-AD

Statement of Cash Flows

For the Year Ended 30 June 2011

	<i>Note</i>
CASH FLOW FROM OPERATING ACTIVITIES	
Taxation- Transfers from Federal Government	8
Taxation- Provincial Government's own collection	9
Non-Tax Revenue and Other Receipts	
Grants and Aid - Receipts	16
Trading Activities - Receipts	20
Operations- Payments	
Servicing of Debt - Payments	28
Transfers - Payments	
Receipts of District Government	21
Payments of District Governments- Revenue Expenditure	30
<i>Cash from Operating Activities</i>	
CASH FLOW FROM INVESTING ACTIVITIES	
Investment Recovery	
Recovery of Loans and Advances	19
Expenditure on Physical Assets	25
Expenditure on Civil Works	26
Payments of Loans and Advances	29
Investments	
Payment of District Government - Capital Expenditure	30
<i>Cash used in Investing Activities</i>	
CASH FLOW FROM FINANCING ACTIVITIES	
Receipt of Foreign Debt	17
Receipt of Domestic Debt	18
Principal Repayment of Debt	27
Net Receipt of Public Account	31
<i>Cash from Financing Activities</i>	
DECREASE IN CASH AND CASH EQUIVALENTS	
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	32

The annexed notes 1 to 37 form an integral part of these Financial Statements.

2011 Rupees in Million	2010 Rupees in Million
142,476 3,400 52,107 13,372 14,017 (68,152) (6,572) (6,991) 272 (50,944) 92,985	75,862 2,327 25,080 32,013 13,627 (60,259) (6,711) (6,192) 221 (37,747) 38,221
- 3,152 (2,627) (38,750) (2,457) (5,900) (4,697) (51,279)	21 72 (3,295) (30,865) (50) (11,882) (2,778) (48,777)
13 7 (14,948) (4,357) (19,285)	3,770 49 (3,648) 11,019 11,190
22,421	634
(1,982)	(2,616)
20,439	(1,982)