

**GOVERNMENT
OF THE
PUNJAB**

**ANNUAL BUDGET STATEMENT
FOR
1971-72**

Volume I

ANNUAL BUDGET STATEMENT
of the
GOVERNMENT OF THE PUNJAB

For the year

1971-72

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I—DETAILED STATEMENT OF REVENUE RECEIPTS AND REVENUE EXPENDITURE

(In thousands of rupees)

Revenue Receipts	BUDGET ESTIMATE, 1971-72					1970-71	
	Existing Taxation	New and Increased Taxation	Borrowings	Other Receipts	Grand Total	Revised Estimate	Budget Estimate
PROVINCIAL CONSOLIDATED FUND							
PRINCIPAL HEADS OF REVENUE							
I—Customs .. .. .	..	..	..	..	..	..	..
II—Central Excise Duties	10,36,78	..	..	..	10,36,78	8,58,24	7,74,05
III—Corporation Tax	4,91,27	..	..	..	4,91,27	4,37,78	3,98,51
IV—Taxes on income other than Corporation Tax ..	13,47,92	..	..	..	13,47,92	12,05,10	13,09,13
IV-A—Sales Tax	15,87,09	..	..	..	15,87,09	13,88,77	11,27,60
IV-C—Taxes on income realized under Martial Law Regulation No. 32 of 1969.	48,34	..	..	..	48,34	16,09	67,57
VI—Opium .. .. .	..	..	..	15,51	15,51	15,47	15,47
VII—Land Revenue	9,85,23	..	..	2,65,72	12,50,95	12,07,48	14,34,69
VIII—Provincial Excise	1,96,58	..	..	21,51	2,18,09	2,17,82	2,36,82
IX—Stamps	4,80,96	..	..	..	4,80,96	4,35,17	5,31,49
X—Forests .. .. .	..	..	..	3,94,54	3,94,54	3,67,93	3,52,04
XI—Registration	29,73	..	..	..	29,73	29,52	31,62
XII—Receipts under Motor Vehicles Acts	4,80,76	..	..	..	4,80,76	4,54,93	4,26,27
XIII—Other Taxes and Duties	8,22,38	..	..	..	8,22,38	7,92,53	8,59,20
Total	75,07,04	..	..	6,97,28	82,04,32	74,26,83	75,55,46

I—DETAILED STATEMENT OF REVENUE RECEIPTS AND REVENUE EXPENDITURE

(In thousands of rupees)

Expenditure Charged to Revenue	BUDGET ESTIMATE, 1971-72					1970-71		
	Charged	AUTHORISED				Grand Total	Revised Estimate	Budget Estimate
		New Expenditure		Other Expenditure				
		Recurring	Non-recurring	Recurring	Non-recurring			
PROVINCIAL CONSOLIDATED FUND								
DIRECT DEMANDS ON THE REVENUE								
6—Opium (Gross)	13,73	..	13,73	13,44	13,57
Deduct—Receipts and Recoveries
Net	13,73	..	13,73	13,44	13,57
7—Land Revenue (Gross)	26,40	23	1,63,24	..	1,89,87	1,68,63	1,53,11
Deduct—Receipts and Recoveries
Net	26,40	23	1,63,24	..	1,89,87	1,68,63	1,53,11
8—Provincial Excise (Gross)	28,75	..	28,75	27,60	28,95
Deduct—Receipts and Recoveries
Net	28,75	..	28,75	27,60	28,95
9—Stamps (Gross)	8,28	..	8,28	7,24	8,39
Deduct—Receipts and Recoveries
Net	8,28	..	8,28	7,24	8,39
10—Forests (Gross)	21	22,73	1,45	2,37,26	..	2,61,65	2,57,35	2,42,96
Deduct—Receipts and Recoveries
Net	21	22,73	1,45	2,37,26	..	2,61,65	2,57,35	2,42,96
11—Registration (Gross)	2	..	2,98	..	3,00	2,65	2,73
Deduct—Receipts and Recoveries
Net	2	..	2,98	..	3,00	2,65	2,73
12—Charges on account of Motor Vehicles Acts (Gross)	11	13,05	..	13,16	12,05	14,17
Deduct—Receipts and Recoveries	-41
Net	11	13,05	..	13,16	12,05	13,76
13—Other Taxes and Duties (Gross)	1,21	..	24,09	..	25,30	21,67	21,90
Deduct—Receipts and Recoveries
Net	1,21	..	24,09	..	25,30	21,67	21,90
Total	21	50,36	1,79	4,91,38	..	5,43,74	5,10,63	4,85,78
{ Gross
{ Deduct	-41
{ Net	21	50,36	1,79	4,91,38	..	5,43,74	5,10,63	4,85,37

I—DETAILED STATEMENT OF REVENUE RECEIPTS AND REVENUE EXPENDITURE

(In thousands of rupees)

Revenue Receipts	BUDGET ESTIMATE, 1971-72					1970-71	
	Existing Taxation	New and Increased Taxation	Borrowings	Other Receipts	Grand Total	Revised Estimate	Budget Estimate
PROVINCIAL CONSOLIDATED FUND—CONTD.							
IRRIGATION							
XVII—Irrigation Works for which Capital Accounts are kept—							
Direct Receipts	26,76,25	..	..	..	26,76,25	24,73,59	25,05,16
Deduct—Working Expenses	18,02,95	..	..	..	18,02,95	15,81,42	17,16,57
Net XVII—Irrigation Receipts	8,73,30	..	..	..	8,73,30	8,02,17	7,88,59
XVIII—Irrigation Works for which no Capital Accounts are kept							
	20,41	..	..	..	20,41	18,60	23,96
Total	8,93,71	..	..	..	8,93,71	9,10,77	8,12,55
Debt Services							
XX—Interests .. .. .	..	..	..	1,17,05	1,17,05	1,81,57	1,75,89
Total .. .. .	..	..	..	1,17,05	1,17,05	1,81,57	1,75,89

1—DETAILED STATEMENT OF REVENUE RECEIPTS AND REVENUE EXPENDITURE

(In thousands of rupees)

Expenditure Charged to Revenue	BUDGET ESTIMATE, 1971-72					1970-71		
	Charged	AUTHORISED				Grand Total	Revised Estimate	Budget Estimate
		New Expenditure		Other Expenditure				
		Recurring	Non-recurring	Recurring	Non-recurring			
PROVINCIAL CONSOLIDATED FUND—contd.								
IRRIGATION REVENUE ACCOUNTS								
17—Interest on Irrigation Works for which Capital Accounts are kept (Gross) ..	6,71,41	..	..	..	..	6,71,41	6,56,11	6,67,25
Deduct—Receipts and Recoveries ..	..	..	..	..	..	..	..	..
Net ..	6,71,41	..	..	..	..	6,71,41	6,56,11	6,67,25
18—Other Irrigation Expenditure financed from Ordinary Revenues (Gross) ..	..	..	1,00	20,00	..	21,00	22,41	22,41
Deduct—Receipts and Recoveries ..	..	..	..	..	..	..	..	..
Establishment ..	..	..	..	5,89	..	5,89	5,35	7,89
Net ..	..	..	1,00	25,89	..	26,89	27,76	30,30
Charges on Irrigation Establishment (Gross) ..	..	4,30	1,74	5,29,34	..	5,35,38	4,85,13	5,04,20
Deduct—Receipts and Recoveries ..	..	..	..	—2,22	..	—2,22	—97	—2,33
Deduct— <i>Pro-rata</i> charges distributed to other major head ..	..	—4,30	—1,74	—5,27,12	..	—5,33,16	—4,84,16	—5,01,87
Net ..	..	..	..	..	..	..	..	..
Total { Gross* ..	6,71,41	4,30	2,74	5,55,23	..	12,33,68	11,69,00	12,01,75
{ Deduct ..	..	—4,30	—1,74	—5,29,34	..	—5,35,38	—4,85,13	—5,04,20
{ Net ..	6,71,41	..	1,00	25,89	..	6,98,30	6,83,87	6,97,55
DEBT SERVICES								
22—Interest on Debt and other Obligations (Gross) ..	14,77,96	..	..	..	..	14,77,96	13,91,59	14,80,18
Deduct—Receipts and Recoveries ..	—9,00,88	..	..	..	..	—9,00,88	—8,35,66	—8,79,30
Net ..	5,77,08	..	..	..	..	5,77,08	5,55,93	6,00,88
23—Appropriation for Reduction or Avoidance of Debt (Gross) ..	4,95,54	..	..	..	..	4,95,54	1,71,83	3,49,29
Deduct—Receipts and Recoveries ..	..	..	..	..	..	..	..	..
Net ..	4,95,54	..	..	..	..	4,95,54	1,71,83	3,49,29
Total { Gross ..	19,73,50	..	..	..	..	19,73,50	15,63,42	18,29,47
{ Deduct ..	—9,00,88	..	..	..	..	—9,00,88	—8,35,66	—8,79,30
{ Net ..	10,72,62	..	..	..	..	10,72,62	7,27,76	9,50,17

*Including Establishment.

I—DETAILED STATEMENT OF REVENUE RECEIPTS AND REVENUE EXPENDITURE

(In thousands of rupees)

Revenue Receipts	BUDGET ESTIMATE, 1971-72					1970-71	
	Existing Taxation	New and Increased Taxation	Borrowings	Other Receipts	Grand Total	Revised Estimate	Budget Estimate
PROVINCIAL CONSOLIDATED FUND—CONTD.							
CIVIL ADMINISTRATION							
XXI—Administration of Justice	1,27,79	1,27,79	1,18,51	71,78
XXII—Jails and Convict Settlements	8,68	8,68	9,14	9,26
XXIII—Police	30,21	30,21	27,83	27,70
XXIII-A—Provincial Border Forces	2,40	2,40	2,40	1,95
XXXVI—Miscellaneous Departments	21,98	21,98	21,44	21,41
Total	1,91,06	1,91,06	1,79,32	1,32,10

I—DETAILED STATEMENT OF REVENUE RECEIPTS AND REVENUE EXPENDITURE

(In thousands of rupees)

Expenditure Charged to Revenue	BUDGET ESTIMATE, 1971-72					1970-71			
	Charged	AUTHORISED				Grand Total	Revised Estimate	Budget Estimate	
		New Expenditure		Other Expenditure					
		Recurring	Non-recurring	Recurring	Non-recurring				
PROVINCIAL CONSOLIDATED FUND—									
CONTD.									
CIVIL ADMINISTRATION									
25—General Administration (Gross) ..	37,45	17,07	5,89	4,34,65	..	4,95,06	4,20,84	4,15,98	
Deduct—Receipts and Recoveries ..	..	—33	..	—2,43	..	—2,76	—2,12	—1,14
Net ..	37,45	16,74	5,89	4,32,22	..	4,92,30	4,18,72	4,14,84	
27—Administration of Justice (Gross) ..	30,34	1,66	27	73,61	..	1,05,88	93,08	97,16	
Deduct—Receipts and Recoveries ..	—34	..	..	..	..	—34	—1,29	..
Net ..	30,00	1,66	27	73,61	..	1,05,54	91,79	97,16	
28—Jails and Convict Settlements (Gross) ..	..	11,00	..	1,26,24	..	1,37,24	1,32,48	1,14,77
Deduct—Receipts and Recoveries ..	..	..	..	—10,50	..	—10,50	—10,12	—10,12
Net ..	..	11,00	..	1,15,74	..	1,26,74	1,22,36	1,04,65
29—Police (Gross) ..	..	62,50	8,61	6,56,02	..	7,27,73	6,79,91	6,28,59
Deduct—Receipts and Recoveries ..	..	—1,62	—1	—45,73	..	—47,36	—44,19	—43,82
Net ..	..	60,88	8,60	6,10,89	..	6,80,37	6,35,72	5,84,77
29-A—Provincial Border Forces (Gross) ..	..	16,05	29,67	2,62,36	..	3,08,08	2,64,19	2,67,95
Deduct—Receipts and Recoveries ..	..	—9,63	—10,68	—1,65,00	..	—1,85,31	—1,60,40	—1,60,46
Net ..	..	6,42	18,99	97,36	..	1,22,77	1,03,79	1,07,49
47—Miscellaneous Departments (Gross) ..	..	2,03	7,04	1,00,53	..	1,10,20	87,04	95,50
Deduct—Receipts and Recoveries ..	..	—52	—4,54	—3,34	..	—8,40	—4,19	—3,31
Net ..	..	1,51	3,10	97,19	..	1,01,80	82,85	92,19
Total	Gross ..	67,79	1,10,31	52,08	16,54,01	..	18,84,19	16,77,54	16,19,95
	Deduct ..	—34	—12,10	—15,23	—2,27,00	..	—2,54,67	—2,22,31	—2,18,85
	Net ..	67,45	98,21	36,85	14,27,01	..	16,29,52	14,55,23	14,01,10

I—DETAILED STATEMENT OF REVENUE RECEIPTS AND REVENUE EXPENDITURE

(In thousand of rupees)

Revenue Receipts	BUDGET ESTIMATE 1971-72					1970-71	
	Existing Taxation	New and Increased Taxation	Borrowings	Other Receipts	Grand Total	Revised Estimate	Budget Estimate
PROVINCIAL CONSOLIDATED FUND—CONTD.							
BENEFICIENT DEPARTMENTS							
XXVI—Education	3,02,14	3,02,14	3,00,09	2,99,52
XXVII-A—Health	74,36	74,36	94,64	82,38
XXVIIII—Public Health	3,01	3,01	3,02	2,39
XXIX—Agriculture	3,86,66	3,86,66	3,53,54	4,23,29
XXIX-B—Fisheries	10,98	10,98	10,88	8,50
XXX—Veterinary	24,81	24,81	20,60	28,30
XXXI—Co-operation	1,09	1,09	1,04	86
XXXII—Industries	33,23	33,23	22,33	33,36
Total	8,36,28	8,36,28	8,06,14	8,78,60

I—DETAILED STATEMENT OF REVENUE RECEIPTS AND REVENUE EXPENDITURE

(In thousands of rupees)

Expenditure Charged to Revenue	BUDGET ESTIMATE, 1971-72					1970-71		
	Charged	AUTHORISED				Grand Total	Revised Estimate	Budget Estimate
		New Expenditure		Other Expenditure				
		Recurring	Non-recurring	Recurring	Non-recurring			
PROVINCIAL CONSOLIDATED FUND—CONTD.								
BENEFICIENT DEPARTMENTS								
36—Scientific Departments (Gross)	10	..	1,89	..	1,99	1,69	4,81
Deduct—Receipts and Recoveries
Net	10	..	1,89	..	1,99	1,69	4,81
37—Education (Gross)	7,41,05	10,00	22,95,21	..	30,46,26	22,68,41	20,86,55
Deduct—Receipts and Recoveries	—8,79	..	—8,79	—8,42	—8,42
Net	7,41,05	10,00	22,86,42	..	30,37,47	22,59,99	20,78,13
38-A—Health Services (Gross)	51,24	20	5,01,81	..	5,53,25	4,43,01	4,72,11
Deduct—Receipts and Recoveries
Net	51,24	20	5,01,81	..	5,53,25	4,43,01	4,72,11
39—Public Health (Gross)	19	10,76	49,48	..	60,43	56,72	57,61
Deduct—Receipts and Recoveries	—10,56	—12,90	..	—23,46	—23,46	—23,46
Net	19	20	36,58	..	36,97	33,26	34,15
40—Agriculture (Gross)	14,90	7	3,81,54	..	3,96,51	3,46,51	3,50,32
Deduct—Receipts and Recoveries
Net	14,90	7	3,81,54	..	3,96,51	3,46,51	3,50,32
40-B—Fisheries (Gross)	39	..	8,57	..	8,96	7,27	8,09
Deduct—Receipts and Recoveries	—42
Net	39	..	8,57	..	8,96	7,27	7,67
41—Veterinary (Gross)	2,70	..	1,19,53	..	1,22,23	1,04,06	1,10,27
Deduct—Receipts and Recoveries
Net	2,70	..	1,19,53	..	1,22,23	1,04,06	1,10,27
42—Co-operation (Gross)	55,68	..	55,68	50,85	51,33
Deduct—Receipts and Recoveries	—63	..	—63	—68	..
Net	55,05	..	55,05	50,17	51,33
43—Industries (Gross)	7,65	10	75,06	..	82,81	69,27	70,95
Deduct—Receipts and Recoveries
Net	7,65	10	75,06	..	82,81	69,27	70,95
63-B—Development (Gross)	16,65,83	6	12,18	16,78,07	19,48,32	25,09,30
Deduct—Receipts and Recoveries
Establishment	18	..	60,81	..	60,99	57,72	54,66
Net	18	16,65,83	60,87	12,18	17,39,06	20,06,04	25,63,96
Total { Gross*	8,18,40	16,86,96	35,49,64	12,18	60,67,18	53,53,83	57,76,00
{ Deduct	—10,56	—22,32	..	—32,88	—32,56	—32,30
{ Net	8,18,40	16,76,40	35,27,32	12,18	60,34,30	53,21,27	57,43,70

*Including Establishment

I—DETAILED STATEMENT OF REVENUE RECEIPTS AND REVENUE EXPENDITURE

(In thousands of rupees):

Revenue Receipts	BUDGET ESTIMATE, 1971-72				1970-71		
	Existing Taxation	New and Increased Taxation	Borrowings	Other Receipts	Grand Total	Revised Estimate	Budget Estimate
PROVINCIAL CONSOLIDATED FUND—CONT'D.							
CIVIL WORKS AND MISCELLANEOUS PUBLIC IMPROVEMENTS							
XXXIX—Civil Works				29,20	29,20	28,60	27,65
XXXIX—A—Communications				49,17	49,17	48,60	43,71
XLI—Electricity Schemes							
Total				78,37	78,37	77,20	71,36

I--DETAILED STATEMENT OF REVENUE RECEIPTS AND REVENUE EXPENDITURE

(In thousands of rupees)

Expenditure Charged to Revenue	BUDGET ESTIMATES, 1971-72					1970-71			
	Charged	AUTHORISED				Grand Total	Revised Estimate	Budget Estimate	
		New Expenditure		Other Expenditure					
		Recurring	Non-recurring	Recurring	Non-recurring				
PROVINCIAL CONSOLIDATED FUND									
—CONTD.									
CIVIL WORKS AND MISCELLANEOUS PUBLIC IMPROVEMENTS									
50—Civil Works excluding Establishment Charges (Gross)	2,56	9,70	54,16	1,60,75	..	2,27,17	1,02,19	1,55,59	
Deduct—Receipts and Recoveries ..	..	..	—12,00	—4,07	..	—16,07	—4,54	—5,01
Establishment .. .. .	..	87	..	15,14	..	16,01	12,89	9,02
Net ..	2,56	10,57	42,16	1,71,82	..	2,27,11	1,70,54	1,59,60	
50—Civil Works—Establishment Charges (Gross)	..	4,50	..	88,20	..	92,70	79,77	80,19	
Deduct—Receipts and Recoveries ..	..	..	..	..	..	..	..	..
Deduct—Pro rata charges distributed to other major heads.	..	—4,50	..	—88,20	..	—92,70	—79,77	—80,19	
Net ..	..	..	..	..	..	..	..	..
50.B—Communication excluding Establishment Charges (Gross).	..	..	97,62	3,26,33	..	4,23,95	3,59,83	2,39,34
Deduct—Receipts and Recoveries ..	..	..	—8,93	—1,00,23	..	—1,09,16	—1,05,17	—15,25
Establishment .. .. .	..	67	..	18,05	..	18,72	15,16	10,50
Net ..	..	67	88,69	2,44,15	..	3,33,51	2,69,82	2,34,59
50.B—Communications—Establishment Charges (Gross)	..	2,60	..	70,87	..	73,47	63,09	64,43	
Deduct—Receipts and Recoveries ..	..	..	..	—40	..	—40	—40	—40
Deduct—Pro rata charges distributed to other major heads.	..	—2,60	..	—70,47	..	—73,07	—62,69	—64,03	
Net ..	..	..	..	..	..	..	..	..
Total	Gross*	2,56	18,34	1,51,78	6,79,34	..	8,52,02	6,92,93	5,59,07
	Deduct	..	—7,10	—20,93	—2,63,37	..	—2,91,40	—2,52,57	—1,64,88
	Net	2,56	11,24	1,30,85	4,15,97	..	5,60,62	4,40,36	3,94,19

*Including Establishment.

I—DETAILED STATEMENT OF REVENUE RECEIPTS AND REVENUE EXPENDITURE
(In thousands of rupees)

Revenue Receipts	BUDGET ESTIMATE, 1971-72					1970-71	
	Existing Taxation	New and Increased Taxation	Borrowings	Other Receipts	Grand Total	Revised Estimate	Budget Estimate
PROVINCIAL CONSOLIDATED FUND— CONTD.							
MISCELLANEOUS							
XLIII—Transfer from Relief Fund .. ..	..	..	..	..	..	..	..
XLIV—Receipts-in-aid of Superannuation ..	..	..	..	24,54	24,54	24,54	28,96
XLV—Stationery and Printing .. ..	..	..	..	88,95	88,95	95,63	86,18
XLVI—Miscellaneous	1,04,61	..	..	99,08	2,03,69	2,42,80	2,66,30
Total	1,04,61	..	..	2,12,57	3,17,18	3,62,97	3,81,44

I--DETAILED STATEMENT OF REVENUE RECEIPTS AND REVENUE EXPENDITURE
(In thousands of rupees)

Expenditure Charged to Revenue	BUDGET ESTIMATE, 1971-72					1970-71			
	Charged	AUTHORISED				Grand Total	Revised Estimate	Budget Estimate	
		New Expenditure		Other Expenditure					
		Recurring	Non-recurring	Recurring	Non-recurring				
PROVINCIAL CONSOLIDATED FUND--									
CONTD.									
MISCELLANEOUS									
54--Relief (Gross) .. ..	..	..	4,50	2	..	4,52	1,14	4,52
Deduct--Receipts and Recoveries .. ..	..	..	..	..	..	..	..	..
Net .. ..	..	..	4,50	2	..	4,52	1,14	4,52
54-A--Privy Purses (Gross)	16,00	..	..	..	..	16,00	16,00	16,00
Deduct--Receipts and Recoveries .. ..	..	..	..	..	..	..	..	..
Net	16,00	..	..	..	..	16,00	16,00	16,00
55--Superannuation Allowances and Pensions (Gross).	24,50	65,09	..	2,88,00	..	3,77,59	3,05,12	2,74,48	
Deduct--Receipts and Recoveries .. ..	..	..	..	—17,45	..	—17,45	—15,90	—13,74
Net	24,50	65,09	..	2,70,55	..	3,60,14	2,89,22	2,60,74	
56--Stationery and Printing (Gross) .. ..	..	1,62	5,26	1,20,69	..	1,27,57	96,34	1,10,81
Deduct--Receipts and Recoveries .. ..	..	..	..	—1,65	..	—1,65	—1,93	—1,88
Net .. ..	..	1,62	5,26	1,19,04	..	1,25,92	94,41	1,08,93
57--Miscellaneous (Gross) .. ..	..	6	4,16,11	1,81,64	..	5,97,81	6,40,28	4,97,41
Deduct--Receipts and Recoveries .. ..	..	..	—2,00	—13	..	—2,13	—52	—2,11
Net .. ..	..	6	4,14,11	1,81,51	..	5,95,68	6,39,76	4,95,30
64-B--Civil Defense (Gross) .. ..	..	1,26	..	10,99	..	12,25	10,25	9,99
Deduct--Receipts and Recoveries .. ..	..	..	..	..	..	..	..	..
Net .. ..	..	1,26	..	10,99	..	12,25	10,25	9,99
Total	Gross	40,50	68,03	4,25,87	6,01,34	..	11,35,74	10,69,13	9,13,21
	Deduct	—2,00	—19,23	..	—21,23	—18,35	—17,73
	Net	40,50	68,03	4,23,87	5,82,11	..	11,14,51	10,50,78	8,95,48

I—DETAILED STATEMENT OF REVENUE RECEIPTS AND REVENUE EXPENDITURE

(In thousands of rupees)

Revenue Receipts	BUDGET ESTIMATE, 1971-72					1970-71	
	Existing Taxation	New and Increased Taxation	Borrowings	Other Receipts	Grand Total	Revised Estimate	Budget Estimate
PROVINCIAL CONSOLIDATED FUND—contd.							
CONTRIBUTIONS AND MISCELLANEOUS ADJUSTMENTS BETWEEN CENTRAL AND PROVINCIAL GOVERNMENTS.							
XLIX—Grants-in-aid from the Central Government	..	..	..	98,05	98,05	1,31,05	1,56,05
XLIX-A—Foreign Grants from the Central Government	..	..	..	2,18,13	2,18,13	88,54	62,41
L—Miscellaneous adjustments between the Central and Provincial Governments.	..	..	..	10	10	10	10
Total	..	..	..	3,16,28	3,16,28	2,19,69	2,18,56
Net Total	85,05,36	..	..	24,48,89	1,09,54,25	1,01,64,49	1,02,25,96
EXTRAORDINARY ITEMS							
L-I—Extraordinary Receipts	..	..	..	4,43,57	4,43,57	4,58,58	4,00,00
L-II—B—Civil Defense	..	..	..	25	25	70	25
Total	..	..	..	4,43,82	4,43,82	4,59,28	4,00,25
Total Revenue Receipts	85,05,36	..	..	28,92,71	1,13,98,07	1,06,23,77	1,06,26,21

I—DETAILED STATEMENT OF REVENUE RECEIPTS AND REVENUE EXPENDITURE

(In thousands of rupees)

Expenditure Charged to Revenue	BUDGET ESTIMATE, 1971-72					1970-71			
	Charged	AUTHORISED				Grand Total	Revised Estimate	Budget Estimate	
		New Expenditure		Other Expenditure					
		Recurring	Non-recurring	Recurring	Non-recurring				
PROVINCIAL CONSOLIDATED FUND—CONTD.									
CONTRIBUTIONS AND MISCELLANEOUS ADJUSTMENTS BETWEEN CENTRAL AND PROVINCIAL GOVERNMENTS									
62—Miscellaneous adjustments between the Central and Provincial Governments.	..	..	..	..	..	..	..	..
Total	Gross* ..	27,55,97	10,69,74	23,21,22	75,30,94	12,18	1,36,90,05	1,20,36,48	1,23,85,23
	Deduct ..	—9,01,22	—23,50	—50,46	—10,61,26	..	—20,36,44	—18,46,58	—18,17,67
	Net ..	18,54,75	10,46,24	22,70,76	64,69,68	12,18	1,16,53,61	1,01,89,90	1,05,67,56
EXTRAORDINARY ITEMS									
63—Extraordinary Charges (Gross)	..	..	..	..	..	..	..	..
Deduct—Receipts and Recoveries ..	..	..	..	..	..	..	..	..
	Net ..	..	..	..	..	..	..	..
Contingency Item	4,25,00	..	4,25,00	1,23,00	7,75,00
	Total	4,25,00	..	4,25,00	1,23,00	7,75,00
CAPITAL ACCOUNTS CHARGED TO REVENUE, i.e. MET FROM EXTRAORDINARY RECEIPTS									
19—Construction of Irrigation, etc. Works	..	..	..	..	..	..	..	..
43-A—Capital Outlay on Industrial Development	..	..	..	..	..	..	..	..
50-A—Capital Outlay on Civil Works	..	..	..	..	..	..	..	..
58-A—Commutation of Pensions	..	..	..	..	..	..	..	..
Total Capital Accounts Charged to Revenue, i.e., met from Extraordinary Receipts	..	..	..	..	..	..	..	..
Total Expenditure Charged to Revenue	Gross* ..	27,55,97,	10,69,74	23,21,22	75,30,94	4,37,18	1,41,15,05	1,21,59,48	1,31,60,23
	Deduct ..	—9,01,22	—23,50	—50,46	—10,61,26	..	—20,36,44	—18,46,58	—18,17,67
	Net ..	18,54,75	10,46,24	22,70,76	64,69,68	4,37,18	1,20,78,61	1,03,12,90	1,13,42,56

*Including Establishment

II—DETAILED STATEMENT OF CAPITAL RECEIPTS AND DISBURSEMENTS

(In thousands of rupees)

Disbursements	BUDGET ESTIMATE, 1971-72					1970-71		
	Charged	AUTHORISED				Grand Total	Revised Estimate	Budget Estimate
		New Expenditure		Other Expenditure				
		Recurring	Non-recurring	Recurring	Non-recurring			
PROVINCIAL CONSOLIDATED FUND—CONTD.								
EXPENDITURE ON CAPITAL ACCOUNT NOT CHARGED TO REVENUE								
68—Construction of Irrigation Works (Gross)	2,23,59	..	—13,01	2,10,58	1,82,88	2,91,77
Deduct—Receipts and Recoveries	—41	—41	—37	—2,78
Establishment	4,30	1,74	43,90	..	49,94	46,74	51,81
Net	4,30	2,25,33	43,90	—13,42	2,60,11	2,29,25	3,40,80
70—Capital Outlay on Improvement of Public Health (Gross)..	1,10,73	90	41,52	1,53,15	1,67,60	2,39,34
Deduct—Receipts and Recoveries	—48,20	..	—20,76	—68,96	—73,87	—1,09,49
Net	62,53	90	20,76	84,19	93,73	1,29,85
71—Capital Outlay on Schemes of Agricultural Improvement and Research (Gross).	1,73,68	..	..	1,73,68	43,61	89,40
Deduct—Receipts and Recoveries	—3,00	..	..	—3,00	—1,10	—5,50
Net	1,70,68	..	..	1,70,68	42,51	83,90
72—Capital Outlay on Industrial Development (Gross)	1	..
Deduct—Receipts and Recoveries	—1	..	—1	..	—25,23
Net	—1	..	—1	1	—25,23

II—DETAILED STATEMENT OF CAPITAL RECEIPTS AND DISBURSEMENTS

(In thousands of rupees)

Disbursements	BUDGET ESTIMATE, 1971-72					1970-71			
	Charged	AUTHORISED				Grand Total	Revised Estimate	Budget Estimate	
		New Expenditure		Other Expenditure					
	Recurring	Non-recurring	Recurring	Non-recurring					
PROVINCIAL CONSOLIDATED FUND—CONTD.									
80—Town Development Schemes (Gross) ..	..	..	88,65	..	..	88,65	89,77	1,39,05
Deduct—Receipts and Recoveries ..	..	..	—1,66,59	..	..	—1,66,59	—1,46,59	1,46,59
Establishment ..	..	..	..	9,43	..	9,43	8,10	7,03
Net ..	..	..	—77,94	9,43	..	—68,51	—48,72	—51
80-A—Capital Account of Communication Works outside the Revenue Account (Gross).	..	..	7,88,65	4,19	1,75,29	9,68,13	8,44,85	13,94,90
Deduct—Receipts and Recoveries ..	..	..	—9,19	..	..	—9,19	—3,24,00	—4,52,89
Establishment ..	..	..	1,91	..	51,83	53,74	47,33	53,36
Net	1,91	7,79,46	56,02	1,75,29	10,12,68	5,68,18	9,95,37
81—Capital Account of Civil Works outside the Revenue Account (Gross).	..	..	7,23,14	39	43	7,23,96	5,03,33	10,59,05
Deduct—Receipts and Recoveries ..	..	..	—84,69	..	..	—84,69	—32,95	—18,78
Establishment ..	..	..	3,47	..	60,86	64,33	55,39	62,67
Net	3,47	3,38,45	61,25	43	7,03,60	5,25,77	11,02,94
83—Payment of Commuted Value of Pensions (Gross)	..	..	..	1,54,00	..	1,54,00	1,54,00	1,48,99
Deduct—Receipts and Recoveries ..	..	..	..	—30,00	..	—30,00	—30,00	—35,74
Net ..	..	..	..	1,24,00	..	1,24,00	1,24,00	1,13,25
85-A—Capital Outlay on Provincial Schemes of State Trading (Gross).	1,91,95	..	..	56,69,42	..	58,61,37	37,15,08	69,29,96
Deduct—Receipts and Recoveries ..	..	..	..	—63,03,53	..	—63,03,53	—48,95,12	—61,13,09
Net ..	1,91,95	..	..	—6,34,11	..	—4,42,16	—11,80,04	8,16,87
Total Capital Account not Charged to Revenue	Gross* ..	1,91,95	9,68	21,10,18	59,94,92	2,04,23	85,10,96	58,58,69	1,04,67,33
	Deduct	—3,11,67	—63,33,54	—21,17	—66,66,38	—55,04,00	—69,10,09
	Net ..	1,91,95	9,68	17,98,51	—3,38,62	1,83,06	18,44,58	3,54,69	35,57,24

*Including Establishment.

II—DETAILED STATEMENT OF CAPITAL RECEIPTS AND DISBURSEMENTS

(In thousands of rupees)

Receipts	BUDGET ESTIMATE, 1971-72					1970-71	
	Existing Taxation	New and Increased Taxation	Borrowings	Other Receipts	Grand Total	Revised Estimate	Budget Estimate
Rs.							
PROVINCIAL CONSOLIDATED FUND—CONCLD.							
PUBLIC DEBT							
Permanent Debt			5,36,11		5,36,11	7,89,47	4,46,25
Floating Debt			82,00,00		82,00,00	73,00,00	74,12,00
Loans from the Central Government			24,80,00		24,80,00	16,68,52	30,13,74
Debt raised abroad			10,00		10,00	86,69	
Total			1,12,26,11		1,12,26,11	98,44,68	1,08,71,99
LOANS AND ADVANCES							
Loans and Advances not bearing interest—							
Advances Payable							
Loans and Advances bearing interest							
Loans and Advances by the Provincial Government							
Loans to Municipalities, Port Funds, etc.				86,21	86,21	83,72	2,36,69
Loans to Government Servants				15,32	15,32	13,32	15,65
Total				1,01,53	1,01,53	97,04	2,52,34
Total Provincial Consolidated Fund	85,05,36		1,12,26,11	29,94,24	2,27,25,71	2,05,65,49	2,17,50,54

(I—) DETAILED STATEMENT OF CAPITAL RECEIPTS AND DISBURSEMENTS

(In thousands of rupees)

Disbursements	BUDGET ESTIMATE, 1971-72					1970-71		
	Charged	AUTHORISED				Grand Total	Revised Estimate	Budget Estimate
		New Expenditure		Other Expenditure				
		Recurring	Non-recurring	Recurring	Non-recurring			
PROVINCIAL CONSOLIDATED FUND—								
CONCLD.								
PUBLIC DEBT								
Permanent Debt (Discharged)	5,36,11	..	..	..	..	5,36,11	4,45,76	4,55,07
Floating Debt	87,00,00	..	..	..	..	87,00,00	78,00,00	74,12,00
Loans from the Central Government (Re-payment)	4,42,53	..	..	..	..	4,42,53	4,67,42	4,53,70
Debt raised abroad	57,56	..	..	..	..	57,56	56,76	57,20
Total ..	97,36,20	..	..	..	..	97,36,20	82,69,94	83,77,97
LOANS AND ADVANCES								
Loans and Advances not bearing interest	..	..	..	..	..	..	..	..
Advances Repayable	..	..	..	..	..	..	..	..
<i>Loans and Advances bearing Interest</i>								
<i>Loans and Advances by the Provincial Government</i>								
Loans to Municipalities, Fort Funds, etc.	..	..	2,61,78	..	1,65,00	4,26,78	3,49,59	6,19,80
Loans to Government Servants	..	..	23,83	..	..	23,83	23,83	23,83
Total ..	..	..	2,85,61	..	1,65,00	4,50,61	3,73,42	6,43,63
Total ..	..	..	..	..	..	..	..	..
Net ..	..	..	2,85,61	..	1,65,00	4,50,61	3,73,42	6,43,63
CONTINGENCY ITEM								
Contingency Item .. ..	..	..	..	..	6,50,00	6,50,00	1,00,00	55,00,00
Total ..	..	..	..	..	6,50,00	6,50,00	1,00,00	55,00,00
Less—Expected saving on New schemes	..	..	..	..	..	..	..	—3,89,60
Less—Operational shortfall in Expenditure on Development	..	..	..	..	—7,79,00	—7,79,00	..	—5,79,40
Total Provincial Consolidated Fund	1,26,84,12	10,79,42	47,17,01	1,35,25,86	14,56,41	3,34,62,82	2,67,61,53	3,31,99,16
Consolidated Fund	—9,01,22	—23,50	—3,62,13	—73,94,80	—8,00,17	—94,81,32	—73,50,58	—96,96,76
Net ..	1,17,82,90	10,55,92	43,54,88	61,31,06	6,56,24	2,39,81,00	1,94,10,95	2,35,02,40

*Including Establishment.

III—DETAILED STATEMENT OF OTHER RECEIPTS AND DISBURSEMENTS OUTSIDE THE PROVINCIAL CONSOLIDATED FUND

(In thousands of rupees).

Receipts	1971-72	1970-71	
	Budget Estimate	Revised Estimate	Budget Estimate
OTHER TRANSACTIONS OF THE PROVINCIAL GOVERNMENT OUTSIDE THE PROVINCIAL CONSOLIDATED FUND			
UNFUNDED DEBT			
State Provident Fund	5,27,13	5,14,13	4,41,72
Total	5,27,13	5,14,13	4,41,72
DEPOSITS AND ADVANCES			
Deposits bearing interest—			
Railway Reserve Fund			
Deposits not bearing interest—			
Appropriation for Reduction for Avoidance of Debt—			
Sinking and Depreciation Funds or loans raised in the market	81,65	75,08	75,08
Other Appropriation	4,13,88	96,74	2,74,21
Relief Fund	9,77	71	71
Depreciation Reserve Fund—Government Presses	2,48	2,47	2,47
Depreciation Reserve Fund—Jallo Rosin Factory	22	14	50
Mines Labour Housing and General Welfare Fund	11,00	11,00	74,02
Punjab Government Servants Benevolent Fund	52,50	49,04	11,00
Punjab Government Employees Welfare Fund	29,98	29,98	42,67
Local Fund Deposits	6,50,05	6,50,05	3,88,40
Civil Deposits	54,46,78	54,46,78	27,61,63
Other Accounts—			
Subvention from Central Road Development Fund	60,00	3,24,00	4,46,89
Provincial Road Fund .. .. .	..	..	..
Sugarcane (Development) Cess Fund .. .. .	..	..	..
Scholarship Fund for training abroad	1,02,52	96,00	..
Bazam-i-Iqbal Fund .. .. .	..	..	29,98
Arts and Literature Fund .. .. .	..	..	..
Games and Sports Funds .. .. .	..	..	..
Police Clothing and Equipment Fund	6,00	6,00	6,00
	30,33	30,33	30,33

III—DETAILED STATEMENT OF OTHER RECEIPTS AND DISBURSEMENTS OUTSIDE THE PROVINCIAL CONSOLIDATED FUND

(In thousands of rupees)

Disbursements	1971-72	1970-71	
	Budget Estimate	Revised Estimate	Budget Estimate
OTHER TRANSACTIONS OF THE PROVINCIAL GOVERNMENT OUTSIDE THE PROVINCIAL CONSOLIDATED FUND			
UNFUNDED DEBT			
State Provident Fund	2,51,00	2,40,98	1,97,06
Total ..	2,51,00	2,40,98	1,97,06
DEPOSITS AND ADVANCES			
Deposits bearing Interest—			
Railway Reserve Fund	1,77,00	1,76,00	..
Deposits not bearing Interest—			
Appropriation for Reduction or Avoidance of Debt—			
Sinking and Depreciation Funds for loans raised in the market	54,46	52,65	52,65
Other Appropriation .. .. .	..	..	..
Relief Fund	9,07	..	..
Depreciation Reserve Fund—Government Presses	65	63	63
Depreciation Reserve Fund—Jallo Rosin Factory .. .. .	..	..	..
Mines Labour Housing and General Welfare Fund	8,40	3,00	3,31
Punjab Government Servants Benevolent Fund	26,50	28,31	27,53
Punjab Government Employees Welfare Fund	29,98	29,98	29,98
Local Fund Deposits	6,50,05	6,50,05	3,88,40
Civil Deposits	54,48,80	54,47,78	27,21,33
Other Accounts—			
Subvention from Central Road Development Fund	2,00	3,24,00	4,46,89
Provincial Road Fund .. .. .	..	..	..
Sugarcane (Development) Cess Fund	1,02,52	96,00	74,02
Scholarship Fund for training abroad .. .. .	..	..	..
Bazam-i-Iqbal Fund .. .. .	..	..	..
Arts and Literature Fund .. .. .	..	..	..
Games and Sports Fund	6,00	6,00	6,00
Police Clothing and Equipment Fund	31,68	31,67	31,67

III.—DETAILED STATEMENT OF OTHER RECEIPTS AND DISBURSEMENTS OUTSIDE THE PROVINCIAL CONSOLIDATED FUND

(In thousands of rupees)

Receipts	1971-72	1970-71	
	Budget Estimate	Revised Estimate	Budget Estimate
OTHER TRANSACTIONS OF THE PROVINCIAL GOVERNMENT OUTSIDE THE PROVINCIAL CONSOLIDATED FUND—CONTD.			
DEPOSITS AND ADVANCES—contd.			
Subvention from the fund for Roads of National Importance	7,19	..	6,00
Deposit account of grant from the Central Government for Health Schemes ..	..	..	..
Deposit account of grant from the Central Government for relief measures ..	..	..	..
Deposit account of grant made by the Agricultural Research Council of Pakistan ..	1,32	1,31	65
Deposit account of grant made by the Central Cotton Committee ..	..	..	..
Deposit account of grant made by the Central Government for the Development of Agriculture ..	..	..	..
Deposit account of grant made by the Central Government for Social Uplift Schemes ..	..	..	..
Deposit account of grant made by the Central Government for rehabilitation of refugees ..	..	..	..
Deposits account of grant made by the Central Government for the construction of storage bins ..	..	..	..
Deposits account of Central transactions in Non-Banking Treasuries and Sub-Treasuries ..	..	..	..
Advances not bearing Interest—			
Advances Repayable	28,10	28,10	26,10
Permanent Advances	1	1	4
Accounts with the Government of Burma	15	20	1
Accounts with the State Bank of Pakistan	1	1	1
Accounts with the Government of India and Foreign Governments .. .. .	..	..	..
Government Suspense—			
Suspense Accounts	21,35,18	22,77,29	21,65,16
Cheques and Bills	28,00,00	28 00,00	33,00,00
Departmental and similar accounts—			
Civil Departmental balances	42,00	42,00	42,00
Miscellaneous—			
Government Accounts	54,46	52,65	52,65
Total	1,19,65,58	1,20,19,89	97,36,51

III—DETAILED STATEMENT OF OTHER RECEIPTS AND DISBURSEMENTS OUTSIDE THE PROVINCIAL CONSOLIDATED FUND.

(In thousands of rupees)

Disbursements	1971-72	1970-71	
	Budget Estimate	Revised Estimate	Budget Estimate
OTHER TRANSACTIONS OF THE PROVINCIAL GOVERNMENT OUTSIDE THE PROVINCIAL CONSOLIDATED FUND—CONTD.			
DEPOSITS AND ADVANCES—concl'd			
Subvention from the fund for Roads of National Importance	7,19	..	6,00
Deposit account of grant from the Central Government for Health Schemes .. .. .	..	..	..
Deposit account of grant from the Central Government for relief measures .. .. .	..	..	..
Deposit account of grant made by the Agricultural Research Council of Pakistan	1,32	1,31	65
Deposit account of grant made by Central Cotton Committee .. .. .	..	..	..
Deposit account of grant made by the Central Government for the Development of Agriculture .. .. .	..	..	..
Deposit account of grant made by the Central Government for Social Uplift Schemes .. .. .	..	..	..
Deposit account of grant made by the Central Government for rehabilitation of refugees .. .. .	..	..	..
Deposit account of grant made by the Central Government for the construction of storage bins	33	..	..
Deposit account of Central transactions in Non-Banking Treasuries and Sub-Treasuries .. .. .	..	..	..
Advances not bearing Interest—			
Advances Repayable	29,10	29,10	26,10
Permanent Advances	1	1	4
Accounts with the Government of Burma	15	20	1
Accounts with the State Bank of Pakistan	1	1	1
Accounts with the Government of India and Foreign Governments	1,43	1,43	4,72
Government Suspense—			
Suspense Accounts	21,24,18	22,66,29	21,65,18
Cheques and Bills	28,00,00	28,00,00	33,00,00
Departmental and similar accounts—			
Civil Departmental balances	42,00	42,00	42,00
Miscellaneous—			
Government Accounts .. .. .	..	..	..
Total	1,15,52,83	1,19,86,42	93,27,10

III—DETAILED STATEMENTS OF OTHER RECEIPTS AND DISBURSEMENTS OUTSIDE THE PROVINCIAL CONSOLIDATED FUND

(In thousands of rupees)

	1971-72	1970-71	
	Budget Estimate	Revised Estimate	Budget Estimate
Receipts			
OTHER TRANSACTIONS OF THE PROVINCIAL GOVERNMENT OUTSIDE THE PROVINCIAL CONSOLIDATED FUND—CONCLD.			
REMITTANCES			
Cash remittances and adjustments between officers rendering account to the same Accountant—General	65,29,04	65,29,04	72,35,00
State Bank of Pakistan Remittances	5,00	5,00	5,00
Adjusting accounts between Central and Provincial Governments	1,50,00	1,50,00	1,50,00
Inter-Provincial Suspense Account	60	60	60
Total	66,24,64	66,84,64	73,90,60
State Bank Deposits	..	..	..
Total Other Transactions of the Provincial Government, outside the Provincial Consolidated Fund	1,91,77,35	1,92,18,66	1,75,68,83
Total Provincial Receipts	4,19,03,06	3,97,84,15	3,93,19,37
*Opening Balance	3,63,37	—10,97,79	..
Grand Total	4,22,66,43	3,86,86,36	3,93,19,37

*No separate figures are available for the Provincial Consolidated Fund and other transactions of the Provincial Government outside the Provincial Consolidated Fund.

III—DETAILED STATEMENT OF OTHER RECEIPTS AND DISBURSEMENTS OUTSIDE THE PROVINCIAL CONSOLIDATED FUND

(In thousands of rupees)

Disbursements	1971-72	1970-71	
	Budget Estimate	Revised Estimate	Budget Estimate
OTHER TRANSACTIONS OF THE PROVINCIAL GOVERNMENT OUTSIDE THE PROVINCIAL CONSOLIDATED FUND—concl'd.			
REMITTANCES			
Cash remittances and adjustments between officers rendering accounts to the same Accountant-General.	65,29,04	65,29,04	72,35,00
State Bank of Pakistan Remittances	5,00	5,00	5,00
Adjusting Accounts between Central and Provincial Governments	1,50,00	1,50,00	1,50,00
Inter-Provincial Suspense Accounts	60	60	60
Total	66,84,64	66,84,64	73,90,60
State Bank Deposits .. .. .	..	..	..
Total Other Transactions of the Provincial Government outside the Provincial Consolidated Fund.	1,84,88,47	1,89,12,04	1,69,14,76
Total Provincial Disbursements	4,24,69,47	3,83,22,99	4,04,17,16
*Closing Balance	-203,04	3,63,37	-10,97,79
Grand Total	4,22,66,43	3,86,86,36	3,93,19,37

*No separate figures are available for the Provincial Consolidated Fund and other transactions of the Provincial Government outside the Provincial Consolidated Fund.

IV—SUMMARY STATEMENT OF REVENUE, RECEIPTS AND REVENUE EXPENDITURE

(FOR DETAILS SEE STATEMENT I)

(In thousands of rupees)

Revenue Receipts	1971-72	1970-71	
	Budget Estimate	Revised Estimate	Budget Estimate
PRINCIPAL HEADS OF REVENUE			
Customs			
Central Excise Duties	10,36,78	8,58,24	7,74,05
Corporation Tax	4,91,27	4,37,78	3,98,51
Taxes on income other than Corporation Tax (inclusive of receipts collected under Martial Law Regulation No. 43)	13,96,26	12,21,19	13,76,70
Sales Tax	15,87,09	13,88,77	11,27,60
Land Revenue	12,50,95	12,07,48	14,34,69
Provincial Excise	2,18,09	2,17,82	2,36,82
Stamps	4,80,96	4,35,17	5,31,49
Forests	3,94,54	3,67,93	3,52,04
Receipts under Motor Vehicles Acts	4,80,76	4,54,93	4,26,27
Other Taxes and Duties	8,22,38	7,92,53	8,50,20
Other Heads	45,24	44,90	47,09
Total Principal Heads of Revenue	82,04,32	74,26,83	75,55,46
Irrigation—Net Receipts	8,93,71	9,10,77	8,12,55
Debt Services	1,17,05	1,81,57	1,75,89
Civil Administration	1,91,06	1,79,32	1,32,10
Beneficent Departments	8,36,28	8,06,14	8,78,60
Civil Works and Miscellaneous Public Improvements	78,37	77,20	71,36
Miscellaneous	3,17,18	3,62,97	3,81,44
Contributions and miscellaneous adjustments between the Central and Provincial Governments	3,16,28	2,19,69	2,18,56
Extraordinary Items	4,43,82	4,59,28	4,00,25
Total Revenue Receipts	1,13,98,07	1,06,23,77	1,06,26,21

IV—SUMMARY STATEMENT OF REVENUE RECEIPTS AND REVENUE EXPENDITURE

(FOR DETAILS SEE STATEMENT I)

(In thousands of rupees)

Expenditure Charged to Revenue	1971-72	1970-71	
	Budget Estimate	Revised Estimate	Budget Estimate
Direct Demands on the Revenue	5,43,74	5,10,63	4,85,37
Irrigation (excluding interest)	26,89	27,76	30,30
Debt Services (inclusive of interest on Capital Outlay of Commercial Departments) ..	17,44,03	13,83,87	16,17,42
CIVIL ADMINISTRATION			
General Administration	4,92,30	4,18,72	4,14,84
Police	6,80,37	6,35,72	5,84,77
Provincial Border Forces	1,22,77	1,03,79	1,07,49
Other Heads	3,34,08	2,97,00	2,94,00
Total Civil Administration	16,29,52	14,55,23	14,01,10
BENEFICIENT DEPARTMENTS, CIVIL WORKS AND DEVELOPMENT EXPENDITURE ON REVENUE ACCOUNTS			
Education	30,37,47	22,59,99	20,78,13
Health Services	5,53,25	4,43,01	4,72,11
Agriculture	3,96,51	3,46,51	3,50,32
Veterinary	1,22,23	1,04,06	1,10,27
Industries	82,81	69,27	70,95
Development Expenditure	17,39,06	20,06,04	25,63,96
Civil Works and Miscellaneous Public Improvements	5,60,62	4,40,36	3,94,19
Other Heads	1,02,97	92,39	97,96
Total Beneficient Departments, Civil Works and Development Expenditure on Revenue Accounts	65,94,92	57,61,63	61,37,89
Miscellaneous	11,14,51	10,50,78	8,95,48
Extraordinary Items .. .. .	..	..	..
Contingency Item	4,25,00	1,23,00	7,75,00
Total Expenditure Charged to Revenue	1,20,78,61	1,03,12,90	1,13,42,56
Surplus/Deficit	-6,80,54	3,10,87	-7,10,35
Total	1,13,98,07	1,06,23,77	1,06,26,21

V—SUMMARY STATEMENT OF CAPITAL RECEIPTS AND DISBURSEMENTS

(In thousands of rupees)

Capital Receipts	1971-72	1970-71	
	Budget Estimate	Revised Estimate	Budget Estimate
Surplus on Revenue Account	-6,80,54	3,10,87	-7,16,35
Permanent Debt (Net) .. .. .	..	3,43,71	-8,82
Floating Debt (Net)	-5,00,00	..	..
Debt raised abroad (Net)	-47,56	29,93	-57,20
Loans from the Central Government (Net)	20,37,47	12,01,10	25,60,04
Recoveries of Loans and Advances—			
Agriculture Loans	38,42	35,31	36,30
Lahore Improvement Trust	8,43	7,72	7,72
Small Industries Corporation .. .. .	..	..	14,71
Agricultural Development Corporation .. .. .	..	..	34,74
Lahore Milk Board	4,27	4,03	4,03
Road Transport Corporation (Foreign Loans)	9,20	9,20	9,20
Co-operative Board (Registrar, Co-operative Societies)	9,70	4,17	2,08
Thal Development Authority	1	22,85	92,63
Other Debtors	31,50	13,76	50,84
Receipts and Recoveries on Capital Accounts other than the Central Government Loans and Grants	1,93,33	1,91,86	2,56,00
Grants from and investments by the Central Government	1,39,52	3,87,02	5,05,26
Unfunded Debt (Net)	2,76,13	2,73,15	2,44,66
Deposits and Remittances Heads (Net)	4,12,75	33,47	4,00,41
Total Capital Receipts	19,32,63	28,68,15	34,45,34
Cash balances utilization	5,66,41	-14,61,16	10,97,70
Total Receipts	24,99,04	14,06,99	45,43,13

V—SUMMARY STATEMENTS OF CAPITAL RECEIPTS AND DISBURSEMENTS
(In thousands of rupees)

Capital Disbursement	1971-72	1970-71	
	Budget Estimate	Revised Estimate	Budget Estimate
I—CAPITAL EXPENDITURE UNDER DEVELOPMENT HEADS			
(a) CAPITAL OUTLAY (GROSS)—			
Irrigation	2,60,52	2,29,62	3,43,58
Improvement of Public Health	1,53,15	1,67,60	2,39,34
Agricultural Improvement and Research	32,70	43,61	89,40
Industrial Development .. .. .	..	1	..
Town Development	98,08	97,87	1,46,08
Communications	10,21,87	8,92,18	14,48,26
Civil Works	7,88,29	5,58,72	11,21,72
Provincial Miscellaneous Investments .. .. .	..	..	..
Total	23,54,61	19,89,61	33,88,38
(b) LOANS AND ADVANCES BY THE PROVINCIAL GOVERNMENT—			
Lahore Milk Board	2,44	98	3,56
Agricultural Development Corporation .. .. .	..	..	..
Co-operative Development Board	21,38	18,68	22,75
Local Bodies	68,96	73,87	1,09,49
Improvement Trusts	3,00,00	2,20,59	4,34,00
Other Developmental Loans	34,00	35,47	13,00
Total	4,26,78	3,49,59	5,82,80
Total Capital Expenditure under Development Heads	27,81,39	23,39,20	39,71,18
II—CAPITAL EXPENDITURE UNDER NON- DEVELOPMENT HEADS			
State Trading Schemes (Net)	—4,42,16	—11,80,04	8,16,87
Agricultural Improvement and Research	1,40,98	..	..
Industrial Development .. .. .	..	..	..
Payment of Commuted Value of Pensions (Net)	1,24,00	1,24,00	1,13,25
Loans and Advances by the Provincial Government—Loans to Government Servants, etc.	23,83	23,83	60,83
Total II—Capital Expenditure under Non-Development Heads	—1,53,35	—10,32,21	9,90,95
Total Capital Disbursements	26,28,04	13,06,99	49,62,13
III—CONTINGENCY ITEM			
.. .. .	6,50,00	1,00,00	5,50,00
IV—Less—Operational short-fall in expenditure on Development			
.. .. .	7,79,00	..	—5,79,40
V—Less—Expected savings on new schemes			
.. .. .	..	..	—3,89,60
Total Disbursements	24,99,04	14,06,99	45,43,13

VI—DETAILED STATEMENT OF DEVELOPMENT EXPENDITURE (GROSS)

(In thousands of rupees)

Name of the Sector	1971-72	1970-71	
	Budget Estimate	Revised Estimate	Budget Estimate
I—WATER AND POWER			
63-B—Development	24,22	32,37	49,14
68—Construction of Irrigation Works	2,55,78	2,36,97	3,25,87
Loans and Advances by the Provincial Government .. .. .	..	..	..
Total Water and Power	2,80,00	2,69,34	3,75,01
2—AGRICULTURE			
AGRICULTURE AND AGRICULTURAL CREDITS			
63-B—Development	3,23,45	3,30,82	3,72,47
71—Capital Outlay on Agricultural Improvement and Research	32,70	43,61	89,40
81—Capital Account of Civil Works outside the Revenue Account	20,37	13,97	29,84
Loans and Advances by the Provincial Government .. .. .	..	..	..
Total	3,76,52	3,88,40	4,91,71
ANIMAL HUSBANDRY			
63-B—Development	64,79	50,79	76,04
81—Capital Account of Civil Works outside the Revenue Account	25,79	17,72	43,28
Loans and Advances by the Provincial Government	2,44	3,20	3,56
Total	93,02	71,71	1,22,88
COLONIZATION AND LAND REFORMS			
63-B—Development	41,37	44,70	52,56
81—Capital Account of Civil Works outside the Revenue Account .. .. .	..	..	..
Loans and Advances by the Provincial Government .. .. .	..	..	..
Total	41,37	44,70	52,56
CO-OPERATION			
63-B—Development	14,09	11,18	14,18
81—Capital Account of Civil Works outside the Revenue Account	3,15	..	13,22
90—Provincial Miscellaneous Investments .. .. .	..	..	..
Loans and Advances by the Provincial Government	21,38	18,67	22,75
Total	38,62	29,85	50,15

VI—DETAILED STATEMENT OF DEVELOPMENT EXPENDITURE (GROSS)

[In thousands of rupees]

Name of the Sector	1971-72		1970-71	
	Budget Estimate	Revised Estimate	Budget Estimate	Budget Estimate
2—AGRICULTURE—CONCLD.				
FISHERIES				
63-B—Development	1,95	2,43	4,45	
72—Capital Outlay on Industrial Development				
81—Capital Account of Civil Works outside the Revenue Account			1,61	
Loans and Advances by the Provincial Government				
Total ..	1,95	2,43	6,06	
FOOD STORAGE				
81—Capital Account of Civil Works outside the Revenue Account	11,52	22,98	15,08	
Total ..	11,52	22,98	15,08	
FORESTS				
63-B—Development	77,00	78,40	97,90	
81—Capital Account of Civil Works outside the Revenue Account				
Loans and Advances by the Provincial Government				
Total ..	77,00	78,40	97,90	
Total Agriculture ..	6,40,00	6,38,47	8,36,34	
3.—PHYSICAL PLANNING AND HOUSING				
BASIC DEVELOPMENT—				
63-B—Development	7,44	8,53	11,48	
81—Capital Account of Civil Works outside the Revenue Account	2,00	2,80	8,00	
Loans and Advances by the Provincial Government				
LOW INCOME HOUSING—				
80—Town Development Schemes	88,65	89,77	1,39,05	

VI—DETAILED STATEMENT OF DEVELOPMENT EXPENDITURE (GROSS)

[In thousands of rupees]

Name of the Sector	1971-72	1970-71	
	Budget Estimate	Revised Estimate	Budget Estimate
3—PHYSICAL PLANNING AND HOUSING—CONOLD.			
AID TO LOCAL BODIES—			
Loans and Advances by the Provincial Government	3,00,00	3,69,09	4,34,00
GOVERNMENT BUILDINGS—			
63-B—Development	11,10	8,86	7,01
81—Capital Account of Civil Works outside the Revenue Account	70,89	50,29	71,07
Loans and Advances by the Provincial Government .. .. .	..	..	..
RURAL WATER SUPPLY SCHEMES—			
70—Capital Outlay on Improvement of Public Health	3,11	3,40	3,40
81—Capital Account of Civil Works outside the Revenue Account .. .. .	..	..	..
Loans and Advances by the Provincial Government .. .. .	..	..	..
URBAN WATER-SUPPLY SCHEMES —			
63-B—Development	5,70	..	..
70—Capital Outlay on Improvement of Public Health	38,58	1,52,74	2,24,48
81—Capital Account of Civil Works outside the Revenue Account	2,53	6,75	9,60
Loans and Advances by the Provincial Government .. .. .	..	..	..
Total	6,30,00	6,92,23	9,08,09
4—INDUSTRIES			
63-B—Development	18,88	13,09	25,29
72—Capital Outlay on Industrial Development .. .. .	..	..	..
81—Capital Account of Civil Works outside the Revenue Account	3,12	7,06	13,19
Loans and Advances by the Provincial Government	3,00	11,70	13,00
Total	25,00	31,85	51,48
5—FUEL AND MINERALS			
63-B—Development .. .. .	..	..	5,00
81—Capital Account of Civil Works outside the Revenue Account .. .. .	..	..	..
Total .. .. .	..	..	5,00
6—EDUCATION AND TRAINING			
63-B—Development	4,45,54	5,71,04	8,76,13
L 81—Capital Account of Civil Works outside the Revenue Account	4,54,46	4,09,69	5,63,12
Loans and Advances by the Provincial Government .. .. .	..	..	..
Total	90,00,00	9,80,73	14,39,25

IV--DETAILED STATEMENT OF DEVELOPMENT EXPENDITURE (GROSS)

(In thousands of rupee)

Name of the Sector	1971-72	1970-71	
	Budget Estimate	Revised Estimate	Budget Estimate
7--HEALTH			
63-B--Development	3,28,49	5,17,07	6,08,43
81--Capital Account of Civil Works outside the Revenue Account	2,91,51	1,14,26	2,26,95
Total	6,20,00	6,31,33	8,35,38
8--TRANSPORT AND COMMUNICATIONS			
COMMUNICATIONS-- 63-B--Development	18,00	5,69	7,57
81--Capital Account of Civil Works outside the Revenue Account .. .. .	..	..	..
80-A--Capital Account of Communications Work outside the Revenue Account	9,82,00	9,00,40	13,97,68
Loans and Advances by the Provincial Government .. .. .	..	..	..
Total	10,00,00	9,06,09	14,05,25
9--SOCIAL WELFARE			
63-B--Development	29,49	41,90	30,46
81--Capital Account of Civil Works outside the Revenue Account .. .. .	..	..	..
Total	29,49	41,90	36,46
10--MANPOWER AND EMPLOYMENT			
63-B--Development	11,47	1,60	10,30
81--Capital Account of Civil Works outside the Revenue Account	14,04	11,99	31,04
Loans and Advances by the Provincial Government .. .. .	..	..	..
Total	25,51	13,59	41,34
11--WORKS PROGRAMME			
63-B--Development	2,50,00	2,25,00	2,60,00
Total	2,50,00	2,25,00	2,50,00
Block Allocation for Schemes of Second Priority	6,00,00	..	..
Total Development Expenditure	50,00,00	44,30,53	61,83,60

* Note--This is exclusive of Establishment Charges which are as follows

(i) Debitable to Capital Account	1,77,44
(ii) Debitable to Revenue Account	60,99
Total	2,38,42

VII—STATEMENT SHOWING SECTOR-WISE DEVELOPMENT EXPENDITURE (NET)

(In thousands of rupees)

Name of the Sector	1971-72	1970-71	
	Budget Estimate	Revised Estimate	Budget Estimate
Water and Power	2,80,00	2,69,34	3,75,01
Agriculture	6,40,00	6,38,47	8,36,34
Physical Planning and Housing	6,30,00	6,92,23	9,08,09
Industries, Fuel and Minerals	25,00	31,85	56,48
Education and Training	9,00,00	9,80,73	14,39,25
Health	6,20,00	6,31,33	8,35,38
Communications	10,00,00	9,06,09	14,05,25
Social Welfare and Manpower	55,00	55,49	77,80
Works Programme	2,50,00	2,25,00	2,50,00
Block Allocation for Schemes of second Priority	6,00,00	..	..
Grand Total	50,00,00	44,30,53	61,83,60
<i>Less—expected saving on new schemes</i> .. .. .	..	..	(—)3,89,60
Gross Total	50,00,00	44,30,53	57,94,00
<i>Less—Operational Shortfall</i>	(—) 7,79,00	..	(—)15,79,40
Net Total	42,21,00	44,30,53	52,14,60