

**GOVERNMENT  
OF  
WEST  
PAKISTAN**

**BUDGET MEMORANDUM  
FOR  
1967-68**

**Volume VII**

# EXPLANATORY MEMORANDUM

## CONTENTS

### PART A

	<i>Pages</i>
Preface .. .. .	i
<i>Section I—Revenue Receipts</i> .. .. .	1—54
<i>Section II—Revenue and Capital Expenditure</i> .. .. .	55—137

### PART B

#### Public Finance Statistics—

I—Budgetary position of the Government of West Pakistan .. .. .	139
II—Permanent Debt of the Government of West Pakistan .. .. .	140
III—Financial assistance by the Central Government .. .. .	141
IV—Capital expenditure of the Government of West Pakistan .. .. .	142

---

**PART A**

---

---

**Section I**  
**REVENUE RECEIPTS**

---

## PREFACE

This memorandum contains brief notes on the estimates of receipts and expenditure and the activities of the various departments of Government. The estimates of receipts and expenditure, classified by Major Heads of Accounts and details of expenditure by Minor Heads and Sub-Heads are contained in separate volumes *viz.*, the Annual Budget Statement and the Books of Demands for Grants.

The terms "current year" and "next year" refer to the financial years 1966-67 and 1967-68, respectively. Similarly the terms "revised" and "next" Budget refer to the Revised Estimates for 1966-67 and Budget Estimates for 1967-68, respectively.

For a better understanding of the Explanatory Memorandum it should be read along with the White Paper which is being presented as a separate Budget Document.

LAHORE :

Dated 14th June, 1967.

}  
TAJAMMUL HUSSAIN  
Secretary to Government, West Pakistan,  
Finance Department.

I—CUSTOMS — II

PART I

The income under this head is the share of the Provincial Government in the Export Duties on Jute and Cotton.

PART II

[Figures in thousands of rupees]

Minor Head	Budget Est. mate 1967-68	Revised Est. mate 1966-67	Budget Est. mate 1966-67	Accounts 1966-66
<b>SEA CUSTOMS—REVENUE DUTIES—EXPORT</b>				
<i>Share of net proceeds of Export Duties assigned to the Province.</i>				
Jute .. .. .	..	..	..	..
Cotton .. .. .	1,28,00	1,14,00	1,38,00	1,20,50
<b>Total ..</b>	<b>1,28,00</b>	<b>1,14,00</b>	<b>1,38,00</b>	<b>1,20,50</b>

*Revised Estimates, 1966-67 and Budget Estimates, 1967-68*—The decrease in Revised Estimates, 1966-67 is on account of the reduced share of net proceeds of Export Duties assigned to the Province by the Central Government. Similarly increase in the Budget Estimates, 1967-68 is due to the increased share estimated by the Centre.

## II—CENTRAL EXCISE DUTIES

### PART I

The income under this head is the share of Excise Duty on Tobacco, Tea and Betelnuts, received from the Central Government.

### PART II

[Figures in thousands of rupees]

Minor Head	Budget Estimate 1967-68	Revised Estimate 1966-67	Budget Estimate 1966-67	Accounts 1965-66
Share of net proceeds assigned to the Province .. .. .	10,27,64	10,09,24	8,34,00	7,36,00
Total ..	10,27,64	10,09,24	8,34,00	7,36,00

*Revised Estimates, 1966-67 and Budget Estimates, 1967-68*—The increase in the Revised Estimates, 1966-67 and Budget Estimates, 1967-68 is due to the increased share assigned during 1966-67 and the increased share estimated for 1967-68 by the Central Government.

## III—CORPORATION TAX

## PART I

The income under this head is on account of share of the Provincial Government in the net proceeds of Corporation Tax.

## PART II

[Figures in thousands of rupees]

Minor Head	Budget Estimate 1967-68	Revised Estimate 1966-67	Budget Estimate 1966-67	Accounts 1966-68
Share of net proceeds assigned to the Province .. .. .	6,58,00	5,57,00	5,78,45	4,76,9
Total ..	6,58,00	5,7,00	5,78,45	4,76,9

*Revised Estimates, 1966-67 and Budget Estimates, 1967-68*—Decrease in Revised Estimates, 1966-67 is on account of the reduced share assigned during 1966-67 and increase in Budget Estimates, 1967-68 is on account of the increased share of the Provincial Government anticipated by Ministry of Finance, Government of Pakistan.



## IV—TAXES ON INCOME OTHER THAN CORPORATION TAX

## PART I

This head has the following sources of income :—

- (a) West Pakistan Government's share in the proceeds of Income-tax;
- (b) Receipts from the Agricultural Income-tax; and
- (c) Receipts from surcharges on Agricultural Income-tax.

## PART II

[Figures in thousands of rupees]

Minor Head	Budget Estimate, 1967-68	Revised Estimate, 1966-67	Budget Estimate 1966-67	Accounts 1965-66
(a) Share of net proceeds assigned to the Provinces .. .. .	17,54,40	16,54,70	17,67,10	14,36,72
(b) Receipts from the Agricultural Income-tax Act .. .. .	48,00	47,00	60,00	..
(c) Receipts from surcharge on Agricultural Income-tax .. .. .	3,33	3,33	3,30	..
Total .. .. .	18,05,73	17,05,03	18,30,40	14,36,72
Deduct—Refunds .. .. .	—2	—2	—2	..
Net Total .. .. .	18,05,71	17,05,01	18,30,38	14,36,72

*Revised Estimates, 1966-67 and Budget Estimates, 1967-68*—The decrease in the Revised Estimates, 1966-67 is due to the decreased share assigned during 1966-67 and the increase in the Budget Estimates, 1967-68 is due to the increased share estimated for 1967-68 as intimated by the Central Government.

## IV-A—SALES TAX

This head has the following sources of income :—

(a) Sales Tax (Arrears prior to Centralization).

(b) West Pakistan Government's share in the proceeds of Sales Tax.

## PART II

[Figures in thousands of rupees]

Minor Head	Budget Estimate 1967-68	Revised Estimate 1966-67	Budget Estimate 1966-67	Account 1965-66
Sales Tax (Arrears prior to Centralization) .. .. .	..	..	..	..
Share of net proceeds assigned to the Province .. .. .	31,03,00	27,00,00	29,65,00	24,34,84
Total .. .. .	31,03,00	27,00,00	29,65,00	24,34,84
Deduct—Refunds .. .. .	..	..	..	..
Total .. .. .	31,03,00	27,00,00	29,65,00	24,34,84

*Revised Estimates, 1966-67 and Budget Estimates, 1967-68*—The decrease in the Revised Estimates, 1966-67 is on account of the reduced share assigned during 1966-67 and the increase in the Budget Estimates 1967-68 is on account of the anticipated increased share of the Provincial Government as intimated by the Central Government.

**IV-B.—TAXES ON INCOME REALISED UNDER MARTIAL LAW REGULATION  
No. 43 AS AMENDED BY REGULATION No. 48.**

**PART I**

The income under this head is the share of Provincial Government in the income tax realised under Martial Law Regulations.

**PART II**

[Figures in thousands of rupees]

Minor Head	Budget Estimate 1967-68	Revised Estimate 1966-67	Budget Estimate 1966-67	Accounts 1965-66
Share of net proceeds assigned to the Province .. .. .	60	90	2,65	12,24

*Revised Estimates, 1966-67 and Budget Estimates, 1967-68*—Decrease in the Revised Estimates, 1966-67 is on account of the reduced share of net proceeds assigned to the Province and the decrease in the Budget Estimates, 1967-68 is due to the anticipated decreased share of the Provincial Government as intimated by the Central Government.

## VI—OPIUM

## PART I

The income under this head relates to the sale-proceeds of Excise Opium and Medical Powder Opium which are produced in the Government Opium and Alkaloids Factory, Lahore. This head includes receipts from the following sources :—

- (1) Sale-proceeds of Excise Opium.
- (2) Sale-proceeds of Medical Powder.
- (3) Miscellaneous.

## PART II

[Figures are in thousands of rupees]

Minor heads	Budget Estimate 1967-68	Revised Estimate 1966-67	Budget Estimate 1966-67	Accounts 1965-66
Sale-proceeds of Excise Opium .. .. .	13,50	13,75	12,86	..
Sale-proceeds of Medical Opium Powder .. .. .	2,00	1,75	1,40	..
Miscellaneous .. .. .	2,20	2,00	2,70	..
Total VI—Opium .. .. .	17,70	17,50	16,96	..

*Revised Estimate, 1966-67*—The increase is due to increase in the sale price of Excise Opium and increased demand of Medical Opium.

*Budget Estimate, 1967-68*—The increase is due to more demand of Medical Opium and recovery of overpaid amounts from the cultivator.

## VII—LAND REVENUE

## PART I

The main sources of receipts under this important revenue head "VII—Land Revenue" are—

- (a) Ordinary Revenue;
- (b) Cess on Land Revenue;
- (c) Sale-proceeds of waste land and redemption of Land Tax; and
- (d) Miscellaneous.

2. "Ordinary Revenue" is divided into fixed and fluctuating collections. It also includes receipt from service commutations. A large portion of the fluctuating revenue, is directly due to the introduction of canal irrigation and is, therefore, credited to receipt head "XVII—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept". The revenue is first included under the head "VII—Land Revenue" and is then transferred by book entry to the irrigation head.

3. Other main income under this head is derived from Cess on Land Revenue which includes Education Cess on Land Revenue and Development Cess, etc.

4. The sale-proceeds of colony lands are credited to Extraordinary Receipts. The proceeds of important sales of land outside the colonies are also credited to the same head, the justification being that where large sum is involved, the transaction should be regarded as abnormal and should not, therefore, contribute to the ordinary revenue account. Outside the colonies, however, sales of small areas of Government lands are continually taking place and since these can be regarded as a normal incident of the administration, the proceeds are credited to the head "VII—Land Revenue."

5. "Miscellaneous" includes a number of detailed heads of which the most important are :—

- (i) Fines and forfeitures of the Revenue Department.
- (ii) *Rents of land leased for a single year or harvest*—Since the year 1934-35 the rent of cultivation of Government land in all canal colonies and elsewhere is being credited to this head instead of Extraordinary Receipts.
- (iii) *Tirni grazing dues*—Hitherto these have normally been considerably in excess of rupees one lakh, but as new areas come under cultivation the tendency for them is to decrease.
- (iv) Rent from shop sites and other sites, in colonies, nazul buildings and lands.
- (v) Management of Government Estates.
- (vi) *Revenue record room receipts*—This relates mainly to the fee for the inspection and copying of revenue records;
- (vii) *Mutations fee*—This represents the Government's share of fee charged for the entry of mutations.
- (viii) *Copying and inspection fees of Patwaris records*—These represent Government's share of fees charged for copying and inspection of Patwaris records.
- (ix) *Other items*—Under this are included a number of miscellaneous items for which no separate detailed head is prescribed; and
- (x) *Receipts on account of sale of Parat Forms*—This represents the fee charged from land-holders for copying of Revenue Records, etc.

6. A new minor head "Consolidation of Holdings" has been opened with effect from 1960-61 instead of the existing detailed head of the same nomenclature. This minor head records receipts on account of the fees to be charged for consolidation of agricultural land holdings.

## PART II

[Figures are in thousands of rupees]

Minor heads	Budget Estimate 1967-68	Revised Estimate 1966-67	Budget Estimate 1966-67	Accounts 1965-66
Ordinary Revenue .. .. .	11,60,00	11,00,00	11,00,00	..
Sale of Government Estates .. .. .	6,00	6,00	5,00	..
Sale-proceeds of waste land and redemption of land tax .. .. .	1,50	1,50	1,50	..
Recoveries of overpayments .. .. .	1,60	1,60	1,20	..
Recoveries on account of Survey and Settlement Charges .. .. .	3,57	3,45	3,45	..
Miscellaneous .. .. .	2,94,75	2,80,64	2,90,61	..
Rates and cesses on land .. .. .	2,52,00	2,48,00	2,40,00	..
Collection of payments for services rendered .. .. .	2,40	2,30	2,10	..
Consolidation of Holdings .. .. .	61,00	58,00	66,56	..
Recovery on account of maintenance of boundary pillars .. .. .	10	10	1	..
<b>Gross Total</b> .. .. .	<b>17,82,92</b>	<b>17,11,59</b>	<b>17,10,43</b>	..
<b>Deduct—Refunds</b> .. .. .	<b>—1,43</b>	<b>—1,71</b>	<b>—1,60</b>	..
<b>Total Land Revenue</b> .. .. .	<b>17,81,49</b>	<b>17,09,88</b>	<b>17,08,83</b>	..

*Revised Estimate, 1966-67*—The increase is mainly due to more receipts on account of Development Cess. Small increases are also anticipated in a number of items. These increases are partly set off by decrease in receipts from Consolidation of land holdings.

*Budget Estimate, 1967-68*—The increase is mainly due to more land revenue receipts and partly on account of (i) Development Cess; (ii) Consolidation of land holdings and (ii) Miscellaneous other items.

## VIII—PROVINCIAL EXCISE

## PART I

Under this head the two chief sources of revenue are liquor and opium. As a result of enforcement of prohibition huge revenue derived by the Government from the consumption of liquor, particularly country liquor, will be lost. However, some revenue will still be derived from the consumption of liquor other than country liquor on medical grounds in areas of prohibition. The policy of deriving maximum revenue from the minimum consumption of liquor has been rigidly followed and accordingly, prohibitive duties and fees have been imposed on the consumption of liquor.

Besides the above, there are the following two major items of income under "VIII—Provincial Excise" :—

(i) Licence fee on the sale of excise opium.

(ii) Profits from the sale-proceeds of excise opium.

In respect of opium also, the policy followed is that of reducing its quantity for retail sale by about 10 per cent from year to year to bring about gradual prohibition.

## PART II

[Figures are in thousands of rupees]

Minor heads	Budget Estimate 1967-68	Revised Estimate 1966-67	Budget Estimate 1966-67	Accounts 1965-66
Country spirits (VIII-A)	25,00	45,00	..	48,80
Country fermented liquor (VIII-B)	50	70	..	76
Malt liquor (Malt liquor other than Whisky distilled from Malt) (VIII-C)	20,00	30,00	23,13	30,47
Wines and Spirits (Foreign liquor other than beer, medicated wines and commercial spirits). (VIII-D).	1,65,00	1,69,00	1,32,64	1,71,03
Receipts for commercial spirits including denatured spirits and medicated wines (VIII-E)	18,00	13,82	13,45	13,15
Opium (VIII-F)	96,00	96,00	91,19	89,07
Duties on medical and toilet preparations containing alcohol opium, etc. (VIII-G)	17,50	16,00	16,95	15,27
Hemp and other drugs (VIII-H)	25,00	25,00	24,57	23,78
Receipts from Distilleries (VIII-I)	4,52	4,52	72	4,05
Fines, confiscations and Miscellaneous (VIII-J)	1,65	1,60	1,51	1,86
Recoveries of overpayments	10	10	10	4
Collection of payments for services rendered	7,14	3,50	6,70	3,42
Deduct—Refunds	—60	—4,17	—40	—51
Net Total	3,88,81	4,01,07	3,10,56	4,01,19

*Revised Estimates, 1966-67*—The increase is due to non-enforcement of prohibition in the beginning of the year 1966-67.

*Budget Estimates, 1967-68*—The decrease is due to proposed enforcement of prohibition throughout the Province with effect from the ensuing financial year.

II

IX—STAMPS

PART I

Receipts from stamps are divided under two main heads—

- (1) A—Non-Judicial, and
- (2) B—Judicial.

The chief source of income under the foregoing heads in the sale of stamps "A—Non-Judicial" also includes the duty on impressing documents.

PART II

[Figures are in thousands of rupees]

Minor heads	Budget Estimate 1967-68	Revised Estimate 1966-67	Budget Estimate 1966-67	Accounts 1965-66
<b>A—Non-Judicial—</b>				
Stamp duties on Bills of Exchange; Cheques and other Commercial documents ..	3,40	3,20	3,05	3,11
Sale of other Non-Judicial Stamps (IX-A) .. .. .	4,35,00	4,23,10	4,00,00	4,13,58
Duty on Impressing Documents (IX-D) .. .. .	60,00	55,50	52,45	50,28
Fines and Penalties .. .. .	35	30	25	32
Miscellaneous .. .. .	30	30	30	28
<b>G—Gross Total Non-Judicial ..</b>	<b>4,99,05</b>	<b>4,82,40</b>	<b>4,56,05</b>	<b>4,67,57</b>
<i>Deduct—Transfer to XII—Receipts under Motor Vehicles Act.. ..</i>	<i>—6,35</i>	<i>—6,40</i>	<i>—7,07</i>	<i>8,02</i>
<i>Deduct—Transfer to XLVI—Miscellaneous on account of Copying Fees.. ..</i>	<i>..</i>	<i>..</i>	<i>..</i>	<i>..</i>
<i>Deduct—Motor Licencing Fees .. .. .</i>	<i>—13,00</i>	<i>—13,00</i>	<i>—13,00</i>	<i>..</i>
<i>Deduct—Refunds .. .. .</i>	<i>—5,80</i>	<i>—5,08</i>	<i>4,50</i>	<i>—7,31</i>
<b>Total Deductions .. ..</b>	<b>25,15</b>	<b>24,48</b>	<b>24,57</b>	<b>15,33</b>
<b>Net Total A—Non-Judicial ..</b>	<b>4,73,90</b>	<b>4,57,92</b>	<b>4,31,48</b>	<b>4,52,24</b>
<b>B—Judicial—</b>				
<b>(i) Court Fees—</b>				
Court fees realised in stamps .. .. .	2,34,00	2,05,00	1,82,91	2,03,04
<b>(ii) Other Receipts—</b>				
Fines and Penalties .. .. .	10	10	10	5
Miscellaneous .. .. .	7	7	7	4
<b>Gross Total Judicial ..</b>	<b>2,34,17</b>	<b>2,05,17</b>	<b>1,83,08</b>	<b>2,08,13</b>



[Figures are in thousands of rupees]

Minor heads	Budget Estimate 1967-68	Revised Estimate 1966-67	Budget Estimate 1966-67	Accounts 1965-66
<b>"B—Judicial—contd."</b>				
<i>Deduct</i> —Transfer to "VIII—Provincial Excise" on account of fees collected under Prohibition Schemes .. .. .	— 25	— 25	— 56	— 52
<i>Deduct</i> —Transfer to "XLVI—Miscellaneous" on account of fees collected in the form of "Stamps Arms Licences fees" .. .. .	—33,00	—31,00	..	—30,58
<i>Deduct</i> —Transfer to "XII—Receipts under Motor Vehicles Acts" on account of fees for motor tax received in Court Fees Stamps .. .. .	—1,01,62	—79,57	—74,56	76,88
<i>Deduct</i> —Transfer "XII—Other Taxes and Duties" on account of Receipts under the Punjab Urban Immovable Property Tax Act, 1940 .. .. .	—19	—20	—30	—20
<i>Deduct</i> —Transfer to "XXI—Administration of Justice" on account of Copying Fees realized in Court fees Stamps .. .. .	..	..	..	..
<i>Deduct</i> —Transfer to "XLVI—Miscellaneous" .. .. .	..	..	..	..
(i) On account of copying fees received in Court fees Stamps (Copying Agency) accounts .. .. .	—8,92	—8,92	—8,47	—8,92
(ii) Fees under the Punjab Agricultural Produce Markets Act received in Court fees Stamps .. .. .	—75	—75	—75	—10
<i>Deduct</i> —Refunds—				
(i) Credit to other Administration .. .. .	..	..	..	..
(ii) Other Refunds .. .. .	—1,00	—1,00	—1,00	—86
<b>Total Deductions .. .. .</b>	<b>1,45,73</b>	<b>1,21,69</b>	<b>85,62</b>	<b>1,18,06</b>
<b>Net Total Judicial .. .. .</b>	<b>88,44</b>	<b>83,48</b>	<b>97,44</b>	<b>85,07</b>
<b>Total IX—Stamps .. .. .</b>	<b>5,62,33</b>	<b>5,41,41</b>	<b>5,28,92</b>	<b>5,37,32</b>

*Revised Estimate, 1966-67*—There is increase in the revised estimates due to more sale than expected.

*Budget Estimate, 1967-68*—There is increase in the new budget due to higher sale of stamps.

## X—FORESTS

## PART I

The following are the minor heads under this head :—

- (a) Timber and other produce removed from the forests by Government Agency.
  - (b) Timber and other produce removed from the forests by consumers or purchasers.
  - (c) Drift wood and confiscated forest produce.
  - (d) Revenue from forests not managed by Government.
  - (e) Miscellaneous.
2. The chief sources of receipts under the above are—
- (i) Sale-proceeds of timber, firewood, charcoal, bamboos and rosin extracted departmentally from forests.
  - (ii) Sale-proceeds of timber, firewood, bamboos and minor proceeds worked out by consumers or purchasers, fees on camels and grazing fees on other animals.
  - (iii) Revenue from drift, waif timber and confiscated forest produce.
  - (iv) Revenue from the Jallo Rosin Factory.
  - (v) Realization of fines from contractors, forfeitures of deposits and securities for non-fulfilment to agreements, recoveries of leave and passage; contribution for officers lent to foreign service, revenue from temporary cultivation leases in irrigated plantation; fees for registration of timber property planks on rivers and of rafting traders timber rents on land, buildings and water mills, and compensations under section 68 of the Forests Act.
  - (vi) Receipts under Wild Birds and Wild Animals Protection Act.

## PART II

[Figures are in thousands of rupees]

Minor heads	Budget Estimate, 1967-68	Revised Estimate, 1966-67	Budget Estimate, 1966-67	Accounts, 1965-66
A—Timber and other produce removed from the forests by Government Agency ..	1,46,81	1,39,81	1,27,94	..
B—Timber and other produces remove from the forests by consumers or purchaser	2,42,34	2,38,16	2,01,68	..
C—Drift, wood and confiscated forest produce .. .. .	2,69	3,00	3,00	..
D—Revenue from forests not managed by Government .. .. .	4,92	5,95	3,90	..
E—Miscellaneous .. .. .	88,01	69,49	69,52	..
Gross Total ..	4,84,27	4,56,41	4,06,11	..
Deduct—Refund .. .. .	—1,64	—2,71	—2,45	..
Net Total ..	4,82,63	4,53,70	4,03,66	..

*Revised Estimates, 1966-67*—There is increase in the estimates. This is partly due to the sale of more trees as a result of departmental felling, better rates of forest produce,

realisation of more grazing fee and partly due to realisation of more income from the forests not managed by Government. The increase is counterbalanced by a small decrease under 'E—Miscellaneous'.

*Budget Estimates, 1967-68*—There is increase in the next year's estimates which is due to :—

1. Sale of more timber and firewood.
2. Better price for timber.
3. Realisation of grazing fee from Cholistan area transferred from the Revenue Department to the Forest Department, and
4. Credit of receipts pertaining to the Games Department recently transferred to the Forest Department. The increase is partly counterbalanced by small decrease under 'C—Drift wood and confiscated forest produce' and "D—Revenue from forests not managed by Government".

## XI—REGISTRATION

## PART I

This head has the following sources of income:—

- (A) Fees for registering documents.
- (B) Fees for copies of registered documents.
- (C) Miscellaneous—
  - (i) Fees for searching records.
  - (ii) Miscellaneous.

The sources of income are indicated by minor heads of the same nomenclature and need no further explanation. Most of the income of the Department is under class (a).

## PART II

[Figures are in thousands of rupees]

Minor heads	Budget Estimate 1967-68	Revised Estimate 1966-67	Budget Estimate 1966-67	Accounts 1965-66
(A) Fees for registering document .. .. .	46,00	43,02	43,02	39,48
(B) Fees of copies of registered documents .. .. .	1,94	1,83	1,90	1,65
(C) Miscellaneous —				
(i) Fees for searching records .. .. .	10	10	9	8
(ii) Miscellaneous .. .. .	80	75	74	74
Gross Total .. .. .	48,84	45,70	45,75	41,95
(1) D—, Deduct—Refunds .. .. .	—8	—6	—2	—
Net Total .. .. .	48,76	45,64	43,73	41,92

*Revised Estimate, 1966-67*—There is increase in the Revised estimates.

*Budget Estimate, 1967-68*—The increase is due to the fact that the transactions leading to registration will revert to normal level again.

## XII—RECEIPTS UNDER THE MOTOR VEHICLES ACTS

## PART I

This head includes receipts from the following sources :—

- (A) Receipts under the Motor Vehicles Act (XII-A).
- (B) Receipts under the Provincial Motor Vehicles Taxation Act (XII-B).
- (C) Other Receipts.

## PART II

[ Figures are in thousands of rupees ]

Minor heads	Budget Estimate 1967-68	Revised Estimate 1966-67	Budget Estimate 1966-67	Accounts 1965-66
A—Receipts under the Motor Vehicles Act (XII-A)	11.64	11.28	12.50	11.68
B—Receipts under the Provincial Motor Vehicles Taxation Act (XII-B)	6,13,11	5,75,00	5,50,00	5,67,61
C—Other Receipts	70.68	61.68	51.85	55.51
<b>Total</b>	<b>6,95,43</b>	<b>6,47,96</b>	<b>6,14,35</b>	<b>6,34,80</b>
D—Deduct—Refunds	(—)90	(—)1,80	(—)34	(—)12
<b>Net Total</b>	<b>6,94,53</b>	<b>6,46,16</b>	<b>6,14,01</b>	<b>6,34,68</b>

*Revised Estimate, 1966-67*—The increase is due to rise in the number of motor vehicles registered than expected.

*Budget Estimate, 1967-68*—The increase is mainly due to more registrations of Motor Vehicles and fresh applications for permits for driving licences during the next year.

## XIII—OTHER TAXES AND DUTIES

## PART I

This head includes receipts from the following sources:—

- (A) Taxes on luxuries including taxes on entertainments, amusements, betting and gambling.
- (B) Receipts from Electricity Duties.
- (C) Receipts from Tobacco Duties.
- (D) Receipts from Estate Duty.
- (E) Other items.

## PART II

[Figures are in thousands of rupees]

Minor heads	Budget Estimate 1967-68	Revised Estimate 1966-67	Budget Estimate 1966-67	Accounts 1965-66
A—Tax on Luxuries, etc. ...	4,59,25	4,10,32	3,80,78	3,72,98
B—Receipts from Electricity Duties ...	85,35	84,32	85,72	...
C—Receipts from Tobacco Duties ...	10,15	10,14	7,23	652
D—Receipts from Estate Duty ...	5,05	8,05	3,00	17,13
E—Other Receipts ...	5,85,55	5,45,01	5,54,66	4,80,55
Total ...	11,45,35	10,57,84	10,31,39	8,77,18

*Revised Estimate, 1966-67*—Increase is due to more realisations than provided for under :—

- (a) Taxes on Luxuries including Taxes on Entertainments, Amusements, Betting and Gambling.
- (b) Urban Immovable Property Tax.
- (c) Tax on Trades, Imports and Exports Licences.

*Budget Estimate, 1967-68*—The increase is mainly due to—

- (a) more receipts expected from Taxes on Luxuries including Taxes on Entertainments, etc. ;
- (b) more receipts due to Electricity duty ;
- (c) more receipts due to Urban Immovable Property Tax.

## IRRIGATION RECEIPTS

XVII—IRRIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT  
PART I

This is the most important revenue head in the Budget. The gross receipts under it inclusive of the deduction for Working Expenses, represent a major share of the total revenue of the Province included in the ordinary revenue account. The form of estimates is very simple, the sub-heads being three, namely:—

- (i) Water rates.
- (ii) Other items.
- (iii) Refunds.

“Water rates” consist almost entirely of occupiers’ rates.

“Other items” include charges for unauthorised irrigation, sums received in composition of offences, proceeds of sales of surplus or old stocks, recoveries on revenue account and other miscellaneous items.

“Refunds” which are comparatively unimportant include repayments on account of excess charges.

In the past, the estimates were prepared and shown by canals, and in the most favourable circumstances, they could only be approximate, since they have to be prepared at a time when it is not possible to forecast the seasonal conditions or the demands for canal water during the budget years. Due to change in the financial year, it is now possible to frame the estimates more accurately as both crops fall in the budget year. The causes of error, however, are firstly, a sudden change in cropping such as follows a large rise or slump in the price of cotton and secondly the necessity of special remission in the case of widespread failure of a particular crop.

The items mentioned above constitute the direct receipts of the Irrigation Department. In addition, this head receives a large indirect credit from “VII—Land Revenue” on account of the amount of land revenue which can be directly attributed to the construction of canals. The principles on which the indirect credit is calculated are fixed for each canal, and broadly speaking they represent the present receipts of land revenue on canal irrigated lands less a fixed deduction on account of amount which Government would have received in land revenue, grazing dues, etc., had the land not received canal irrigation.

On the other hand, a large deduction is made from this head on account of Working Expenses of the canals. The more important items which make up these Working Expenses are—

- (i) Expenditure on account of works appearing under major head “XVII—Working Expenses excluding Establishment Charges”.
- (ii) *Pro rata* distribution of establishment charges plus Revenue Establishment.

## PART II

[Figures in thousands of rupees]

Minor heads	Budget Estimate 1967-68	Revised Estimate 1966-67	Budget Estimate 1966-67	Accounts 1965-66
<b>XVII—IRRIGATION RECEIPTS</b>				
Direct Receipts .. .. .	23,95,13	23,42,21	21,48,06	19,71,87
Indirect Receipts .. .. .	8,87,75	8,93,00	8,54,84	4,66,59
Total .. .. .	32,82,83	32,35,21	30,02,90	24,38,39

*Revised Estimate, 1966-67—*

*Direct Receipts*—The budget estimate for the year 1966-67 was Rs. 21,48,06 against which the Revised Estimate, 1966-67 has been fixed at Rs. 23,42,21. The increase of Rs. 1,94, 15 is due to—

- (1) increased Abiana receipts in SCARP-I;
- (2) increased irrigation in the Commanded area of Central Bari Doab Canal as a result of settlement of displaced persons;
- (3) more area brought under cultivation under 'Grow More Food Campaign' as a result of sinking of tube-wells; and
- (4) actual assessment for Rabi, 1965-66 and Kharif, 1966, having been taken into account instead of the anticipated assessment based on Shudkar figures.

*Indirect Receipts*—There is an increase of Rs. 38,16 in the Revised Estimate, 1966-67 when compared with the original budget, 1966-67. This is due to more indirect credit having been accounted for Land Battering Tax.

*Budget Estimate, 1967-68—*

*Direct Receipts*—There is an increase of Rs. 52,92 in the next year's budget when compared with the Revised Estimate, 1966-67, which is mainly due to—

- (1) more realization on account of increased area under irrigation; and
- (2) Shudkar figures for Rabi, 1966-67, having been taken into account.

*Indirect Receipts*—There is a decrease of Rs. 5,25 only in the next year's budget when compared with the Revised Estimate, 1966-67 which is negligible. This is, however, due to the fact that less credits are expected during the next financial year.



**XVIII—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH NO CAPITAL ACCOUNTS ARE KEPT.**

**PART I**

This head includes receipts accruing from the Namal Dam and Canal in the Mianwali District and Hill Torrents in the Dera Ghazi Khan and Peshawar District and other smaller canals for which no Capital Accounts are kept.

**PART II**

[Figures are in thousands of rupees]

Minor heads	Budget Estimate 1967-68	Revised Estimate 1966-67	Budget Estimate 1966-67	Accounts 1965-66
<b>XVIII—Irrigation, Navigation, Embankment and Drainage Works for which no capital accounts are kept</b> .. .. .				
1—Incharge of P.W.D. Officers .. .. .	23.68	24.02	23.93	} 15.68
2—Incharge of Civil Officers .. .. .	24	19	20	
Total .. .. .	23.92	24.21	24.13	15.68

*Revised Estimate, 1966-67*—The budget estimate for the year 1966-67 was Rs. 24,13 against which the Revised Estimate, 1966-67 has been fixed at Rs. 24,21. The increase of Rs. 8 is nominal.

*Budget Estimate, 1967-68*—The next year's estimate is less by Rs. 29 as compared with the Revised Estimate 1966-67. The decrease is negligible.

## XX—INTEREST

## PART I

The receipts under this head represent interest on loans and advances made by the Provincial Government to Municipalities, Improvement Trusts, Autonomous Bodies, Government Servants and for other miscellaneous purposes. The dividends, returns and premia on Provincial Government's investments in Water and Power Development Authority, Road Transport Corporation, Bank of Bahawalpur and industries in the private sector are also exhibited under this head of account.

## PART II

(Figures are in thousands of rupees)

Minor heads	Budget Estimate 1967-68	Revised Estimate 1966-67	Budget Estimate 1966-67	Accounts 1965-66
A—Interest on Loans and Advances by the Provincial Government ... ..	12,78,80	10,18,14	10,97,74	...
B—Interest realised on Investment of Cash Balances ... ..	23,78	23,78	27,67	...
D—Miscellaneous ... ..	9,83,12	8,74,31	8,70,43	...
Gross Total ... ..	22,85,70	19,19,23	19,95,84	...
Deduct—Refunds ... ..	—50	...	—50	...
Net Total ... ..	22,85,20	19,19,23	19,95,34	...

## PART III

## A—INTEREST ON LOANS AND ADVANCES BY THE PROVINCIAL GOVERNMENT

*Revised Estimate, 1966-67*—The decrease in the Revised Estimates 1966-67 is due mainly to the fact that WAPDA and other Autonomous Bodies have drawn less amounts during 1966-67 than the amounts anticipated at the time of preparation of budget.

*Budget Estimate, 1967-68*—The increase is on account of interest payable on fresh loans to be drawn by various Autonomous Bodies, etc., during 1967-68 and interest for the whole year payable on loans drawn during 1966-67.

## B—INTEREST REALISED ON INVESTMENT OF CASH BALANCES

*Revised Estimates 1966-67 and Budget Estimates 1967-68*—The decrease is due to decrease in the Principal amount with the Bank of Bahawalpur.

## D—MISCELLANEOUS

*Revised Estimates, 1966-67*—The increase is due to the dividend paid by the Co-operative Banks at apex level on the Provincial Government investment in accordance with a recent decision to pay dividend with effect from the 1st July, 1964.

*Budget Estimates, 1967-68*—The increase is due to the fact that the West Pakistan Industrial Development Corporation would pay Dividend/Return at the rate of 5½ per cent instead of 3 per cent payable during 1966-67.

## XXI—ADMINISTRATION OF JUSTICE

## PART I

This major head consists of the following minor heads:—

- A—Sale-proceeds of unclaimed and escheated property.
- B—Court fees realized in cash.
- C—General fees, fines and forfeitures.
- D—Miscellaneous fees and fines.
- E—Miscellaneous.
- F—Recoveries of overpayment.
- G—Collection of payments for services rendered.
- H—Pleadership Examination Fee.

Minor heads (A) and (B) above are self-explanatory and it is not necessary to explain what receipts are credited to them.

Minor head (C) is meant for income on account of fees levied by subordinate courts, fees for translation prepared in the High Court magisterial fines, fees under the Prevention of Cruelty to Animals Act, 1890, Fees under the Punjab Muslim Personal Laws (Shariat), Application Rules, 1939 and other general fees, fines and forfeitures.

To minor head (D) are credited Insolvency Receipts, Commission on account of sale-proceeds of attached property, Judicial Record Room Receipts and fees for the Administrator-General who is also the Official Trustee for the Province.

Minor head (E) includes receipts not specified in the heads named above.

Minor head (F) represents recoveries on account of overpayment in previous years.

Minor head (G) is intended for receipts on account of services rendered which cannot be adjusted as reduction of expenditure.

Minor head (H) is self-explanatory and does not require any explanation.

## PART II

[Figures are in thousands of rupees]

Minor heads	Budget Estimate, 1967-68	Revised Estimate, 1966-67	Budget Estimate, 1966-67	Accounts 1965-66
A—Sale-proceeds of unclaimed and Escheated Property .. .. .	2,60	2,50	2,22	
B—Court fees realized in cash .. .. .	7	7	7	
C—General fees, fines and forfeiture .. .. .	70,08	69,63	67,23	
D—Miscellaneous fees and fines .. .. .	1,55	1,55	1,78	
E—Miscellaneous .. .. .	50	50	80	
F—Recoveries of over payments .. .. .	6	6	5	
G—Collection of payments for services rendered (Leave Salary, contributions and other items)	2	2	1	
H—Pleadership Examination Fee .. .. .			2	
<b>Gross Total .. .. .</b>	<b>74,88</b>	<b>74,33</b>	<b>72,18</b>	
<b>Deduct—Refunds .. .. .</b>	<b>—170</b>	<b>—1,70</b>	<b>—1,50</b>	
<b>Net Total .. .. .</b>	<b>73,18</b>	<b>72,63</b>	<b>70,68</b>	

*Revised Estimate, 1966-67 and Budget Estimate 1967-68.*—The increase in the Revised Estimate, 1966-67 and Budget Estimate, 1967-68 is due mainly to greater receipts for other general fees, fines and forfeiture and magisterial fines.

## XXII—JAILS AND CONVICT SETTLEMENTS

## PART I

The main items of revenue under this head are "Sale-proceeds of articles manufactured in Jails" and "Charges for the hire of convicts." Other items are of a miscellaneous character and pertain to recoveries from officials where excess payments have been made in purchasing raw materials for factory or proceeds from auctioning of condemned articles, such as clothing, etc. Under "Sale of manufactured articles" are exhibited receipts which accrue from transactions effected with other Government Departments or the public. These do not show realization in respect of supplies made to the maintenance department of jails, which are shown as a deduction of expenditure under the major head "28—Jails and Convict Settlements". Against "Hire of Convicts" are exhibited receipts for convicts hired out from the various jails to the Provincial Government Printing Press, Irrigation and Buildings and Roads Departments, etc., etc.

## PART II

[Figures are in thousands of rupees]

Minor heads	Budget Estimate 1967-68	Revised Estimate 1966-67	Budget Estimate 1966-67	Accounts 1965-66
A—Jails .. .. .	14,09	6,54	5,54	..
B—Jail Manufactures .. .. .	22,96	22,44	22,44	..
C—Recoveries of overpayments .. .. .	..	2	2	..
D—Collection of payments for services rendered .. .. .	..	..	..	..
Gross Total ..	37,05	29,00	28,00	..
Deduct—Refunds ..	..	..	..	..
Net Total ..	37,05	29,00	28,00	..

*Revised Estimate, 1966-67*—The increase of Rs. 1 lac is due to more income on account of "hire of convicts" as a result of opening of Jail Labour Camp near Taluka Badin.

*Budget Estimate, 1967-68*—The increase is mainly due to more income from "hire of convicts" and partly on account of miscellaneous other items.

XXIII—POLICE  
PART I

The important items of income under this head are the following :—

- (1) Fees, Fines, and Forfeitures.
- (2) Recoveries of Overpayments.
- (3) Collection of payments for services rendered.
- (4) Miscellaneous.
- (5) Police supplied to Public Departments, Private Companies and persons.
- (6) Police supplied to Municipal and Town Committees and Cantonment Boards.

1. Income under the head "Fees, Fines and Forfeitures" includes fees credited to Government for copying fees, and the sale-proceeds of forfeited arms. Fees realized in connection with the grant of driving licences are also now credited to this head.

2. The income under the head "Recoveries of Overpayments" includes realization on account of overpayments made during the previous year.

3. Payments for services rendered include—

- (i) Recoveries for leave salary contribution for officers on foreign service.
- (ii) Contribution of passages of Government servants lent to other Governments and Local Bodies.
- (iii) Contribution for passages of officers lent on foreign service.
- (iv) Recoveries of contribution for horse, saddlery and uniform allowances for officers lent on foreign service and to Commercial Departments.
- (v) Recoveries from the State Bank of Pakistan on account of Police escort charges incurred in connection with the remittance of treasure.

4. Income under the head "Miscellaneous" consists of the following items:—

- (i) grazing fees, rent of Police lands leased for cultivation and income realised from the sale of wood, fruits and vegetables grown on lands in the occupation of the Police Department.
- (ii) receipts on account of refunds allowed on account of Ordnance Stores returned to the arsenals.
- (iii) miscellaneous unclassified income such as the sale-proceeds of old tents, old articles of furniture and waste paper.
- (iv) recoveries of arrears and other miscellaneous items not falling under any of the above items.

5. Police supplied to public departments, private companies and persons:—

- (a) receipts on account of leave salary contributions of additional police entertained at the expense of the public.
- (b) Receipts on account of the leave salary contributions of police guard supplied to other Governments.
- (c) Receipts on account of additional police entertained under sections 13, 14, 15 and 41 of the Police Act, 1861.

6. *Police Supplied to Municipal and Town Committees and Cantonment Boards*—This head is self-explanatory and needs no further explanation.

## PART II

(Figures in thousands of rupees)

Minor heads	Budget Estimate, 1967-68	Revised Estimate, 1966-67	Budget Estimate, 1966-67	Accounts, 1965-66
Fees, fines and forfeitures ... ..	13,67	13,74	13,78	..
Recoveries of over-payments ... ..	1,15	1,24	1,40	..
Collection of payments for services rendered ... ..	1,87	1,74	1,46	..
Miscellaneous ... ..	4,02	5,29	608	..
Police supplied to public departments, private companies and persons ... ..	26,66	28,74	2,546	..
Police supplied to Municipal and Town Committee and Cantonment Boards ... ..	93	1,64	1,18	..
Gross Total ... ..	48,30	52,43	49,34	..
Deduct—Refunds ... ..	...	...	...	..
Net Total ... ..	48,30	52,43	49,34	..

*Revised Estimates, 1966-67*—The increase is mainly due to the fact that more Police Guards have been supplied to Public Department, Private Companies and persons than budgeted for.

*Budget Estimates, 1967-68*—The decrease is due to the fact that receipts on account of 'West Pakistan Rangers' have been shown under a new major head XXIII-A—Provincial Border Forces with effect from the financial year 1967-68. It is also due to less Police Guards to be supplied on payment basis to 'Public Department Private Companies and Persons' during the year, 1967-68.

**XXIII-A—PROVINCIAL BORDER FORCES**  
**PART I**

This major head has been opened with effect from the year 1967-68 to record receipts pertaining to the West Pakistan Rangers. The important items of income under this head are the following:—

- (1) Fees, Fines and Forfeitures.
- (2) Recoveries of Overpayments.
- (3) Collection of payments for services rendered.
- (4) Miscellaneous.

**PART II**

[Figures are in thousands of rupees]

Minor heads	1967-68	1966-67		1965-66
	Budget Estimates	Revised Estimate	Budget Estimate	Accounts
Fees, fines and forfeiture	158			
Recoveries of overpayments	10			
Collection of payments for services rendered				
Miscellaneous	140			
<b>Gross Total</b>	<b>158</b>			
<i>Deduct—Refunds</i>				
<b>Net Total</b>	<b>158</b>			

*Budget Estimate, 1967-68*—Previously income on West Pakistan Rangers was creditable to the Major head "XXIII—Police". Now it has been decided that it should be credited to a new Major head "XXIII-A—Provincial Border Forces" with effect from the financial year 1967-68.

## XXV-A—FRONTIER REGIONS

## PART I

This Major Head has been introduced with effect from the year 1957-58, to accommodate receipts pertaining to the Frontier Regions.

## PART II

[Figures in thousands of rupees]

Minor heads	Budget Estimate 1967-68	Revised Estimate 1966-67	Budget Estimate 1966-67	Accounts, 1965-66
Land Revenue .. .. .	31	33	50	35
Provincial Excise .. .. .	..	..	..	..
Stamp Receipts .. .. .	..	..	..	..
Forest Receipts .. .. .	297	2,97	2,97	8,63
Registration Receipts .. .. .	1	1	1	1
Receipts under Motor Vehicles Act .. .. .	14	14	40	52
Other Taxes and Duties .. .. .	32	32	..	52
Toll Fees on Khyber Road .. .. .	4,34	4,34	4,02	435
Receipts from Administration of Justice .. .. .	2,30	2,30	1,41	2,88
Receipts from Jails and Convict Settlements .. .. .	..	..	..	..
Police Department Receipts .. .. .	..	..	..	..
Receipts from Educational Institutions .. .. .	98	95	95	92
Receipts from Health Department .. .. .	27	27	26	13
Agricultural Receipts .. .. .	2,04	1,88	1,74	1,83
Veterinary Receipts .. .. .	4	4	2	4
Receipts from Industries Department .. .. .	1,03	1,03	1,05	1,06
Receipts from Mines, Oilfields and Mineral Development .. .. .	..	..	..	..
Public Works Department Receipts .. .. .	20	18	17	15
Miscellaneous Receipts .. .. .	29	28	26	1,83
<b>Total</b> .. .. .	<b>15,25</b>	<b>15,04</b>	<b>13,76</b>	<b>22,72</b>
<b>Deduct—Refunds</b> .. .. .	<b>(—)5</b>	<b>(—)5</b>	<b>(—)5</b>	<b>(—)5</b>
<b>Net Total</b> .. .. .	<b>15,20</b>	<b>14,99</b>	<b>13,71</b>	<b>22,67</b>

*Revised Estimate, 1966-67*—The increase in the Revised Estimate, 1966-67 as compared with the original Budget is due to realization of more magisterial fines and work of more Bulldozers and Tractors.

*Budget Estimate, 1967-68*—The increase in the new Budget as compared with the Revised Estimate, 1966-67 is due to work of more Bulldozers and Tractors.



## XXVI—EDUCATION

## PART I

The main sources of receipts under this head are—

- (i) Fees realized from students on account of tuition.
- (ii) Fees for departmental examinations and for the issue of duplicate copies of certificates.
- (iii) Contributions from local bodies on account of the maintenance of Primary Schools and Provincialized High School, etc.
- (iv) Receipts from Technical Commercial Institutes and Industrial Schools.

## PART II

[Figures are in thousands of rupees]

Minor heads	Budget Estimate, 1967-68	Revised Estimate 1966-67	Budget Estimate 1966-67	Account 1965-66
<b>A—University—</b>				
Fees—Government Art Colleges .. .. .	76.94	70.91	78.84	..
Fees—(i) Government Professional Colleges .. .. .	2.50	2.50	3.00	..
Fees—(ii) N.E.D. Engineering College, Karachi .. .. .	1.76	1.53		..
<b>B—Secondary—</b>				
Fees—Government Secondary Schools .. .. .	80.17	58.97	86.49	..
<b>C—Primary—</b>				
Fees—Government Primary Schools .. .. .	37.77	26.80	21.55	..
Fees under Sind Primary Education Act, 1947 .. .. .				..
<b>D—Special—</b>				
Fees and other receipts—Government Special Schools .. .. .	2.10	2.02	1.76	..
Receipts from Industrial Schools .. .. .	10.50	10.08	10.07	..
Receipts from the Technical and Commercial Institutes under the control of Director, Technical Education. } .. .. .				
Contribution from Local Bodies—				
(i) Primary Education .. .. .	1,90.00	1,90.00	1,90.00	..
(ii) Other Contribution .. .. .				..
<b>E—General—</b>				
Income from Endowments .. .. .	8	8	8	..
Recoveries of overpayments .. .. .	1.83	1.56	1.60	..
Collection of payments for services rendered .. .. .	74	64	34	..
<b>Miscellaneous—</b>				
Examination fees .. .. .	10.18	8.30	7.70	..
Miscellaneous .. .. .	4.00	4.00	3.06	..

Minor heads	Budget Estimate 1967-68	Revised Estimate 1966-67	Budget Estimate 1966-67	Accounts 1965-66
<b>E—GENERAL—contd.</b>				
<b>MISCELLANEOUS—contd.</b>				
Transfer from Bait-ul-mal .. .. .	..	..	..	..
Transfer from the Deposit Account of Compulsory Military Training Fund .. .. .	..	..	..	..
Transfer from the Deposit Account of the Scholarship Fund for Training Abroad .. .. .	..	..	..	..
Grant from the Central Government for Education Scheme .. .. .	..	..	..	..
F—Central Government grant for Frontier College for Woman, Peshawar .. .. .	..	..	..	..
G—Transfer from Deposit Account of Social Uplift Fund .. .. .	..	..	..	..
H—Transfer from Deposit Account of Refugee Tax Fund .. .. .	..	..	..	..
I—Receipts in England .. .. .	..	..	..	..
J—Deduct—Refunds .. .. .	..	..	..	..
	—22	—23	—6	..
<b>Total</b> .. .. .	<b>4,18,35</b>	<b>3,77,16</b>	<b>4,04,43</b>	..

*Revised Estimate, 1966-67*—There is a decrease of Rs. 27,27 (thousands) in the Revised Estimate, 1966-67 when compared with the Budget Estimate, 1966-67. The decrease is partly due to late opening of Schools and Colleges and partly due to non-implementation of the decision regarding provincialization of Local Bodies High Schools.

*Budget Estimate, 1967-68*—The increase of Rs. 41,19 (thousands) as compared to the Revised Estimates, 1966-67 is due to :—

- (i) increase in enrolment during the next year resulting in an increase in income on account of fees ;
- (ii) N. E. D. Engineering College, Karachi has now come under the control of Government, Fees realized on this account is now being credited under XXVI Education and ;
- (iii) Realization of fees from the students of Local Bodies High Schools which are expected to be provincialized during the year 1967-68.

## XXVII-A—HEALTH

## PART I

The major head "XXVII-A—Health" includes the following minor heads :—

- (i) A—Schools and Colleges Fees;
- (ii) B—Hospitals Receipts;
- (iii) C—Mental Hospitals Receipts ;
- (iv) D—Sale of Medicines and Vaccines;
- (v) E—Contributions ;
- (vi) F—Recoveries of overpayments ;
- (vii) G—Collection of payments for services rendered ;
- (viii) H—Miscellaneous ;
- (ix) J—Amount transferred from the Deposit Account of grants made by the Central Government for Social Uplift Schemes ; and
- (x) K—Amount transferred from the Deposit Account of grant from Central Government for Health Schemes.

The minor head "A—Schools and Colleges Fees" is self-explanatory.

The minor head "B—Hospitals Receipts" relates to the receipts from the paying patients and other hospital receipts, e.g., indoor and outdoor ticket fees, X-Ray charges, clinical examination charges, etc. of the Mayo and other provincialized hospitals and dispensaries.

The minor head "C—Mental Hospitals Receipts" covers payments received for the maintenance of non-pauper patients in the Mental Hospitals at Lahore, Peshawar and Gudu (Hyderabad). The proceeds of "Patients labour" are also credited under this minor head. Contributions recovered from Local Bodies for the maintenance of lunatics are also credited under this head.

Under the minor head "D—Sale of Medicines and Vaccines" is credited the cost of medicines recovered from well-to-do persons and sale-proceeds of quinine tablets supplied to Local Bodies Dispensaries, etc., as well as quinine powder sold through chemists, sale-proceeds of vaccine lymph manufactured and sold by Vaccine Institute and Bacteriological receipts are also credited under this minor head.

The minor head "E—Contributions" records credits from various municipalities and local bodies in respect of maintenance of hospitals provincialized or otherwise, cost of health centres, control of malaria in Lahore Corporation area and work done by Chemico-bacteriological laboratories. This head also accounts for contribution from the Central Government for Fatimah Jinnah Medical College for Women and its Allied Hospitals and T. B. Sanatorium, Samli.

## PART II

[Figures are in thousands of rupees]

Minor head	Budget Estimate 1967-68	Revised Estimate 1966-67	Budget Estimate 1966-67	Accounts 1965-66
A—Schools and Colleges Fees	7,90	7,76	6,95	7,05
B—Hospitals Receipts	24,19	23,99	25,00	23,30
C—Mental Hospitals Receipts	8,38	7,95	8,34	4,00
D—Sale of Medicines and Vaccines	4,38	4,24	2,75	3,82

Minor head	Budget Estimate 1967-68	Revised Estimate 1966-67	Budget Estimate 1966-67	Accounts 1965-66
E—Contributions .. .. .	43,69	43,51	33,13	26,16
F—Recoveries of over payments .. .. .	30	30	3,00	29
G—Collection of payments for services rendered .. .. .	3,00	3,00	10,30	2,53
H—Miscellaneous .. .. .	7,77	7,77	8,00	7,21
K—Amount transferred from the Deposit Account of grant from Central Government Health Schemes.				5
Gross Total .. .. .	99,61	98,52	97,47	74,41
Deduct—Refunds .. .. .	—1,40	—1,11	—76	—1,35
Net Total .. .. .	98,21	97,41	96,71	73,06

*Revised Estimate, 1966-67.*

*Budget Estimate, 1967-68.*

} The increase is nominal and calls for no comments.

## XXVIII—PUBLIC HEALTH

## PART I

This major head includes receipts of the Public Health Engineering Department and the Town Planning Department which fall under following minor heads:—

- (1) Collection of payment for services rendered.
- (2) Recoveries of overpayments.
- (3) Miscellaneous.
- (4) *Deduct*—Refunds.

The receipts under "Collection of payments for services rendered" account for the fees recoverable from Local Bodies for services rendered by the Public Health Engineering Department and the Town Planner in connection with the preparation of plans, drawings, estimates, etc., in respect of works carried out for Local Bodies.

The minor head "Miscellaneous" includes supervision charges on sale of stores found surplus, profit on stock due to revaluation, lapsed deposits, fines and confiscated deposits of contractors when confiscation does not represent compensation for damage to works.

## PART II

[Figures are in thousands of rupees]

Minor heads	Budget Estimate 1967-68	Revised Estimate 1966-67	Budget Estimate 1966-67	Accounts 1965-66
Collection of payment for services rendered	4	3	4	1
Recoveries of overpayments	...	...	...	...
Miscellaneous	2,97	3,30	4,94	3,70
<i>Deduct</i> —Refunds	...	...	...	...
Total	3,01	3,33	4,98	3,71

*Revised Estimate, 1966-67*—The decrease is due to less receipts expected on account of profit on storage charges and enlistment of contractors than anticipated.

*Budget Estimate, 1967-68*—The decrease is due the fact that less works are expected to be in progress as compared with the number of works which remained under execution during the previous years. This will result in less revenue on account of enlistment of contractors, fees for tenders and the profit on storage charges.

## XXIX—AGRICULTURE

## PART I

The main sources of receipts under this head are—

- (1) Sale-proceeds of produce of the various Agricultural Stations.
- (2) Income from various Agricultural Engineering Sections.
- (3) Income from well boring operations carried out by the Department for private wells.
- (4) Income from Research Sections on account of plants, dairy, milk bacteria, culture, etc.
- (5) Tuition fees at the Agricultural Training Centres.
- (6) Fees levied under the Cotton Control Act.
- (7) Income derived from the sale of plants and fruits, etc., in Botanical and other Public Garden.
- (8) Miscellaneous item.
- (9) Transfer from the various Deposit Funds on account of grants from the Central Government, Agriculture Research Council and Cotton Committee.

## PART II

[Figures in thousands of rupees]

Minor heads	Budget Estimate 1967-68	Revised Estimate 1966-67	Budget Estimate 1966-67	Accounts 1965-66
Agricultural Receipts .. .. .	3,67,34	1,90,27	2,69,75	..
Recoveries of overpayment, Collection of payment for services rendered ..	17	15	13	..
Transfer from the Deposit Account of grant made by the Central Government for the Development of Agriculture .. .. .	..	..	..	..
Miscellaneous .. .. .	4,00	3,00	65	..
Total .. .. .	3,71,51	1,93,42	2,70,53	..
Deduct—Refunds .. .. .	—15	—10	—8	..
Net Total .. .. .	3,71,03	1,93,02	2,70,45	..

*Revised Estimates 1966-67*—The decrease is due to (i) restoration of subsidy on Agricultural Mechanization, and (ii) late implementation of the scheme relating to recovery of plant protection fee.

*Budget Estimates, 1967-68*—The increase is due to (i) more income from Agricultural Mechanization due to addition in fleet, (ii) recovery of arrears of fees levied under Cotton Control Act, and (iii) more income from plant protection operations.

## XXIX-B—FISHERIES

## PART I

This head includes receipts from the following sources :—

- (1) Fisheries Receipts.
- (2) Recoveries of Overpayments.
- (3) Collection of Payments for Services rendered.

## PART II

[Figures in thousands of rupees]

Minor heads	Budget Estimate 1967-68	Revised Estimate 1966-67	Budget Estimate 1966-67	Accounts 1966-66
A—Fisheries Receipts .. .. .	17,00	16,00	14,50	..
B—Recoveries of Overpayments .. .. .	..	..	..	..
C—Collection of payments for Services rendered .. .. .	..	..	..	..
Gross Total XXIX-B—Fisheries .. .. .	17,00	16,00	14,50	..
Refunds .. .. .	..	..	..	..
Net Total XXIX-B—Fisheries .. .. .	17,00	16,00	14,50	..

*Revised Estimate, 1966-67*—The increase is mainly due to more sale of fish.

*Budget Estimate, 1967-68*—The increase is due to increased activities of the Fisheries Department resulting in more sale of fish.

## XXX—VETERINARY

## PART I

The Animal Husbandry Department derives its income mainly from the following sources :—

- (1) Receipts from Biological Section.
- (2) Receipts from the Livestock Farms.

## PART II

[Figures are in thousands of rupees]

Minor heads	Budget Estimate 1967-68	Revised Estimate 1966-67	Budget Estimate 1966-67	Accounts 1966-66
A—Animal Husbandry College fees	...	...	...	...
B—Other Receipts	32,67	30,50	28,88	26,96
C—Collection of payments from service rendered	...	...	...	...
<b>Total</b>	<b>32,67</b>	<b>30,50</b>	<b>28,88</b>	<b>26,96</b>
Deduct—Refunds	...	...	...	...
<b>Net Total XXX—Veterinary</b>	<b>32,67</b>	<b>30,50</b>	<b>28,88</b>	<b>26,96</b>

*Revised Estimate, 1966-67*—The increase is due to more sales of biological products.

*Budget Estimate, 1967-68*—*B—Other Receipts*—The slight increase is mainly due to more sale of biological products.



## XXXI—CO-OPERATION

## PART I

This major head includes receipts from the following sources :—

- (i) Audit Fees;
- (ii) Leave Salary contribution of officers on foreign service;
- (iii) Union Fees;
- (iv) Recoveries from Co-operative Societies on account of Supervisory Staff; and
- (v) Miscellaneous receipts.

## PART I

[Figures are in thousand of rupees]

Minor heads	Budget Estimate 1937-63	Revised Estimate 1966-67	Budget Estimate 1966-67	Accounts 1965-66
A—Audit Fees	25	25	34	..
B—Miscellaneous	62	2,02	50	..
<i>Deduct—Refunds</i>	..	..	..	..
Net Total	87	2,27	84	..

*Revised Estimate, 1966-67*—The increase in the Revised Estimates, 1966-67, as compared with the Budget Estimates, 1966-67, is due to recovery of arrears of leave salary contribution of officers transferred to foreign service and other miscellaneous receipts.

*Budget Estimate, 1967-68*—The decrease as compared with the Revised Estimates, 1966-67, is mainly due to the fact that less receipts are expected under the minor head "Miscellaneous".

## XXXII—INDUSTRIES

## PART I

This head relates to—Industries.

The Director of Industries is the Head of Department for Industries.

This head provides for receipts from Institute of Dyeing and Calico Printing, Spinning and Weaving Centres and Fees from Inspection of Boilers and other Industrial Operations.

## PART II

[Figures are in thousands of rupees]

Minor heads	Budget Estimate 1967-68	Revised Estimate 1966-67	Budget Estimate 1966-67	Account 1965-6s
A—Industries .. .. .	50,02	40,07	44,82	47,965
B—Fisheries .. .. .	..	..	..	..
C—Recoveries of Overpayments .. .. .	1	1	1	..
D—Collection of payments for services rendered.. .. .	5	5	5	..
Gross Total .. .. .	50,08	40,13	44,88	48,02
Deduct—Refunds .. .. .	..	..	..	..
Total .. .. .	50,08	40,13	44,88	48,02

*Revised Estimates, 1966-67*—The decrease in the Revised Estimates, 1966-67 is partly due to less receipt on account of blankets supplied to the Defence Department on low rates and partly due to receipts on account of fees for inspection of boilers as the rates were not revised as expected during the year. It is also due to less receipts for inspection of stores.

2. The decrease would have greater but counter balanced by receipts on account of instalment of Khairpur Virginia Tobacco Redrying Factory and more receipts for other Industrial Operations.

*Budget Estimates, 1967-68*—The increase is partly due to more sale proceeds of finished goods in the Shahdara Weaving Factory and partly due to more receipts on account of fees for boilers and stores expected during the year as the rates of fees are likely to be revised.

2. The increase would have greater but counterbalanced by non-provision on account of recovery from education side of the Shahdara Weaving Factory and Khairpur Virginia Tobacco Redrying Factory.

## XXXVI—MISCELLANEOUS DEPARTMENTS

## PART I

This head includes receipts from the following sources :—

- (1) Examination fees paid by the candidates for Competitive examination for Provincial Civil Service, Sub-Judges, etc.
- (2) Sale of Stores and Materials.
- (3) Miscellaneous, *e.g.*, receipts from coal, fees for registration of Societies under the Societies Registration Act, from registration certificates under the Factories (Punjab Amendments) Act, receipts under the Weights and Measures and Trade Employees Act, and receipts under the Coal Mines Labour Welfare Fund Act, 1947. The Game Department has been merged with the Forest Department and as such receipts under the Wild Birds and Wild Animals Protection Act are creditable under "X—Forests."

## PART II

[Figures are in thousands of rupees]

Minor heads	Budget Estimate 1967-68	Revised Estimate 1966-67	Budget Estimate 1966-67.	Accounts 196 5-66
A—Emigration Fees .. .. .	..	..	..	..
B—Fees for Registration of Trade Unions .. .. .	3	3	1	..
C—Examination Fees .. .. .	1,67	1,84	1,23	..
D—Sales for Stores and Material .. .. .	1	1	1	..
E—Fees for Inspection of Steam Boilers .. .. .	..	..	..	..
F—Administration of Partnership Act, 1932 (Fees for Registration of Firms) .. .. .	..	..	..	..
G—Miscellaneous .. .. .	15,81	27,98	24,45	..
Total .. .. .	17,52	29,84	25,70	..
Deduct—Refunds .. .. .	—4	—12	—2	..
Net Total .. .. .	17,48	29,72	25,68	..

*Revised Estimate, 1966-67*—There is increase in the estimates. This is due to realisation of more receipts on account of registration of Trade Unions and examination fees which are to be held by the Public Service Commission. The increase is also due to more realizations under Weights and Measures and Trade Employees' Acts and higher receipts under the 'Coal Mines Labour Welfare Fund Act'.

*Budget Estimate, 1967-68*—There is decrease in the estimates which is mainly under the minor head 'G—Miscellaneous'. This decrease is due to the fact that receipts of the Game Department which were used to be credited under the head 'XXXVI—Misc. Deptt.' are now to be credited under the revenue head 'X-Forests' for the reasons that the Game Department has been abolished and its work entrusted to the Forest Department. The decrease is also due to lesser receipts expected under "C—Examination Fees."

## XXXIX—CIVIL WORKS

## PART I

This major head includes receipts of the Buildings and Roads Department which fall briefly under the following minor heads :—

- (1) Rents.
- (2) Ferry Receipts.
- (3) Tolls on Roads.
- (4) Recoveries of Expenditure.
- (5) Transfer from Central Road Fund.
- (6) Miscellaneous.
- (7) Receipts from Workshop.
- (8) *Deduct*—Refunds.

2. The recoveries under Minor Head (1), are calculated at a percentage representing interest on the Capital cost of the building *plus* a percentage for repair to a limit on the emoluments of the occupants. Expenditure on residential buildings owned by the Government as well as payment of rent is debited to the service head "50—Civil Works" and the rent recovered from the occupants is treated as receipts under this head.

3. Minor head "4—Recoveries of Expenditure" includes receipts from sale of old material and dismantled buildings, sale of unserviceable Tools and Plants, recoveries for loss breakages of Tools and Plants under works for which supervision charges are levied.

4. Minor head "5—Transfer from the Central Road Fund" represents the credit of an amount equivalent to the amount of grant intimated by the Government. At present the expenditure on Communications financed from the Central Road Fund is debited to the head "81—Capital", hence the transfer from the Fund is shown as '*Deduct*—Receipt and Recoveries on Capital Account under the latter head.

5. Minor head "6—Miscellaneous" includes the following detailed heads :—

- (i) Recoveries of Leave Salary Contributions.
- (ii) Amount transferred from the "XLVI—Miscellaneous" on account of storage surcharge and rent of storage accommodation.
- (iii) *Miscellaneous*—The detailed head "Miscellaneous" includes (a) rent of Government lands; credit on account of sale-proceeds of grass, fruits, dead trees, etc., from roadside avenues and compounds of buildings, (b) supervision charges on sale of stores found surplus, profits on stock due to re-valuation, lapsed deposits, fines as also confiscated deposits of contractors when such confiscation does not represent compensation for damage to works.

6. Minor head "*Deduct*—Refunds" represents amount recovered erroneously or in excess.

## PART III

[Figures are in thousands of rupees]

Minor heads	Budget Estimate 1967-68	Revised Estimate 1966-67	Budget Estimate 1966-67	Accounts 1965-66
	Rs.	Rs.	Rs.	Rs.
Rents .. .. .	22,89	22,60	21,46	..
Ferry Receipts .. .. .	..	..	..	..
Tolls on Roads .. .. .	..	11	12	..
Recoveries of expenditure .. .. .	2,50	3,50	1,93	..
Transfer from Central Road Fund .. .. .	..	..	..	..
Miscellaneous .. .. .	30,00	30,00	30,00	..
Receipts from Workshop .. .. .	..	..	..	..
Deduct—Refunds .. .. .	—11	—14	—17	..
Total XXXIX—Civil Works .. .. .	55,28	56,07	53,34	..

**Revised Estimate, 1966-67**—The increase is partly due to more receipts on account of increase in number of residential buildings and partly because of recovery pertaining to tools and plant charges on deposit works.

**Budget Estimate, 1967-68**—The slight decrease as compared to Revised Estimate 1966-67 is due to less realization anticipated on account of rent of heavy machinery and of lapsed deposits.

## XLIV—RECEIPTS-IN-AID OF SUPERANNUATION

## PART I

This head is intended to show the receipts of the Provincial Government by way of contributions towards the pension of officers lent on foreign service and those deputed to Central Government or Local Bodies etc., and also the pension contributions in respect of Police supplied to Local Bodies, private individuals etc.

## PART II

[Figures are in thousands of rupees]

Minor heads	Budget Estimate 1967-68	Revised Estimate 1966-67	Budget Estimate 1966-67	Account 1965-66
A—Contribution for pension and gratuities	15,68	14,53	17,85	16,04
B—Miscellaneous	2,29	2,29	98	2,30
<b>Gross Total</b>	<b>17,97</b>	<b>16,82</b>	<b>18,83</b>	<b>18,34</b>
<i>Deduct—Refunds</i>				
<b>Net Total</b>	<b>17,97</b>	<b>16,82</b>	<b>18,83</b>	<b>18,34</b>

*Revised Estimate 1966-67*—The decrease in the Revised Estimate is due to less recoveries towards cost of pensions of Public Works Establishment, pension contribution for Police supplied to Public Departments, private individuals etc. and contributions from Local Bodies Commercial concerns and other Government Departments.

*Budget Estimate 1967-68*—The increase in the new budget is due to more contributions of officers lent on foreign service and more recoveries towards cost of pensions of Public Works Establishment, etc.

## XLV—STATIONERY AND PRINTING

## PART I

1. This head shows the revenue received from—

A—Stationery receipts.

B—Sale on plain paper used with Stamps.

C—Sale of Gazettes and other Government publications.

D—Other press receipts, i.e., credits for work executed for Other Government and Commercial Departments of the West Pakistan Government.

2. (i) The minor head "A—Stationery Receipts" is intended to show receipt derived from sale of stationery to Local Bodies and other institutions entitled to purchase on cash payment.

(ii) The nomenclatures of other three minor heads are too clear to need any explanation.

## PART II

(Figures are in thousands of rupees)

Minor head	Budget Estimate 1967-68	Revised Estimate 1966-67	Budget Estimate 1966-67	Accounts 1965-66
A—Stationery Receipts .. .. .	1,62	1,57	1,92	1,46
B—Sale of plain paper used with Stamps .. .. .	1,81	1,81	1,81	1,04
C—Sale of Gazette and other Government Publications .. .. .	31,64	31,39	31,80	25,87
D—Other Press Receipts .. .. .	9,07	9,07	7,12	8,96
<b>Gross Total</b> .. .. .	<b>44,14</b>	<b>43,84</b>	<b>42,65</b>	<b>37,33</b>
<i>Deduct—Refunds</i> .. .. .	..	..	—1	..
<b>Net Total</b> .. .. .	<b>44,14</b>	<b>43,84</b>	<b>42,64</b>	<b>37,33</b>

*Revised Estimate 1966-67*—The increase in the Revised Estimate is due mainly to more receipts for work executed for other commercial Departments of Government and Miscellaneous Indenting Officers and Miscellaneous receipts etc.

*Budget Estimate 1967-68*—The increase in the new budget is due mainly to more receipts on account of sale of civil list and other publications and Stationery receipts.

## XLVI—MISCELLANEOUS

## PART I

This head corresponds to the expenditure head "57—Miscellaneous" and to it are credited the receipts of miscellaneous nature for which no separate account head exist.

## PART II

[Figures are in thousands of rupees]

Minor head	Budget Estimate 1967-68	Revised Estimate 1966-67	Budget Estimate 1966-67	Accounts 1965-66
Unclaimed deposits	12,00	12,00	12,00	10,59
Sale of old stores and materials	70	70	1,00	7
Sale of land and houses, etc.	2,50	2,50	2,50	2,50
Fees for Government audit	8,80	8,38	6,59	5,47
Contributions	93,94	93,83	93,64	38,35
Rents, rates and taxes	50	50	75	10
Other fees, fines and forfeitures	70,24	59,85	35,53	56,84
Recoveries of overpayments	70	70	1,08	48
Collection of payments for services rendered	4,70	4,70	4,61	3,98
Miscellaneous	26,88	26,79	26,44	14,90
Receipts from sugarcane (Development) cess	1,23,89	1,16,64	1,06,83	1,23,63
Receipts arising out of Mines, oil-fields and Minerals Development	45,04	40,04	50,00	38,37
Gain by exchange on local transactions	...	...	...	...
<b>Gross Total</b>	<b>3,89,89</b>	<b>3,66,63</b>	<b>3,40,97</b>	<b>2,95,28</b>
<i>Deduct—Refunds...</i>	<i>—21</i>	<i>—21</i>	<i>—21</i>	<i>—12</i>
<b>Net Total</b>	<b>3,89,68</b>	<b>3,66,42</b>	<b>[3,40,76]</b>	<b>2,95,16</b>

*Revised Estimate, 1966-67*—The increase is mainly due to more receipts on account of Sugarcane (Development) Cess, Other Fees, fines and forfeitures and fees for Government Audit. The receipts would have been greater but for, decrease under the Minor Head 'Receipts arising out of Mines, Oilfield and Mineral Development'.

*Budget Estimate, 1967-68*—The increase is mainly due to more receipts on account of Sugarcane (Development) Cess fees for Government audit and Other Fees, Fines and Forfeitures.



**XLIX—GRANTS-IN-AID FROM THE CENTRAL GOVERNMENT**

**PART I**

This head includes receipts from the following sources :—

- (1) Subvention previously received by the former N.-W. F.-P. Government (continued to West Pakistan under section 6 of the Establishment of West Pakistan Act, 1955 read with Article 231 of the Constitution).
- (2) Grant under section 6 of the Establishment of West Pakistan Act, 1955 read with Article 231 of the Constitution in respect of the areas previously administered by the Central Government.
- (3) Other developmental grants (excluding Foreign Exchange Grants, Village-Aid Grant and Grants from the various Reserve Funds).

Grants at items (1) and (2) are fixed grants from the Central Government for non-developmental expenditure. Grants at item (3) are reimbursable by the Central Government on the basis of 50% of the total expenditure incurred by the Provincial Government in the respective service heads. Thus increase or decrease in these grants is related to increase or decrease in the respective service heads.

**PART II**

(Figures in thousands of rupees)

Minor head	Budget Estimate 1967-68	Revised Estimate 1966-67	Budget Estimate 1966-67	Accounts 1965-66
<b>(i) NON-DEVELOPMENTAL GRANTS</b>				
Subvention from the Central Government .. .. .	1,25,00	1,25,00	1,25,00	..
Grant to Government of West Pakistan for taking over Central functions in respect of specified territories .. .. .	1,02,00	1,02,00	1,02,00	..
Subvention for roads in Frontier Regions .. .. .	72,00	36,00	72,00	..
Financial Assistance to the Provincial Government on account of the departments, Offices and institutions transferred to them .. .. .	64,31	64,	64,31	..
<b>Total Non-developmental ..</b>	<b>3,63,31</b>	<b>3,27,31</b>	<b>3,63, 31</b>	..
<b>(ii) DEVELOPMENTAL GRANTS</b>				
Subsidy on Fertilizers .. .. .	5,00,00	5,50,00	6,16,25	..
Grant for Family Planning .. .. .	2,46,00	71,52	1,00,00	..
Grant for Agricultural Development Estates .. .. .	5,00	3,12	6,25	..
Compensation to Government of West Pakistan on of loss suffered by them due to non-issue of Revenues Order by the Central Government .. .. .	..	16,62	..	..
<b>Total Developmental Grants ..</b>	<b>7,51,00</b>	<b>6,41,26</b>	<b>7,22,50</b>	..
<b>Grand total ..</b>	<b>11,14,31</b>	<b>9,68,57</b>	<b>10,85,81</b>	<b>7,91,76</b>

**Revised Estimates, 1966-67—**

**Non-developmental Grants**—The decrease of Rs. 36 lacs is due to the non-availability of audited accounts of expenditure on roads in Frontier Regions, which are to be furnished to the Central Government in accordance with the procedure laid down by them for the drawal of the second half year's instalment of Rs. 36 lacs of Subvention for roads in Frontier Regions. The Central Government is being moved to simplify the procedure.

**Developmental Grants**—As explained in Part I above, decrease is due to the reason that provision for expenditure in the respective service heads has been reduced.

**Budget Estimates, 1967-68—**

**Non-developmental Grants**—Provision has been made on the basis of fixed amount of each grant, presuming that the procedure for drawal of grant for roads in Frontier Regions will be simplified by the Central Government and, as such, there will be no shortfall. This explains the increase of Rs. 36 lacs over the Revised Estimates, 1966-67.

**Developmental Grants**—As mentioned in Part I above, increase in expenditure under service heads explains the increase in receipts for the next year.

**XLIX—A—FOREIGN GRANTS FROM THE CENTRAL GOVERNMENT**

This head of account was opened in the financial year 1961-62 in accordance with the Consolidated Procedure for accounting of foreign economic aid in Pakistan issued by the Government of Pakistan, Ministry of Finance (Expenditure Budget Division) to account for all foreign grants received from the Central Government, whether in foreign exchange or in rupees.

[Figures are in thousands of rupees]

Minor heads	Budget Estimate 1967-68	Revised Estimate 1966-67	Budget Estimate 1966-67	Accounts 1965-66
<b>A—U. S. Aid Grants—</b>	Rs.	Rs.	Rs.	Rs.
<b>Foreign Grants (Non-rupee)—</b>				
University of the Punjab	...	...	...	...
Technical Assistance for West Pakistan Ground Water Survey Project...	2,19	5,62	4,67	...
Agriculture Area Organization, West Pakistan	14,76	9,52	1,95	...
Rural Health Development	...	4,76	18,95	...
Agriculture University, West Pakistan	11,19	36,76	14,33	...
Greater Karachi Water Supply	...	...	...	...
Rural Water Supply	...	...	...	...
Nursing Education	...	...	...	...
West Pakistan Housing	...	...	...	...
Forest and Range Management, West Pakistan	4,52	4,72	...	...
<b>Total Foreign Grants</b>	<b>32,66</b>	<b>61,38</b>	<b>39,90</b>	...
<b>Rupee Grants (Counterpart Fund)—</b>				
Business Administration (Karachi University)	...	...	...	...
Improved Wheat Seed Multiplication	...	...	...	...
Rural Works Programme	...	2,00,00	...	...
22 Jeep Trucks for Police Department	...	...	...	...
<b>Total Rupee Grants</b>	...	<b>2,00,00</b>	...	...
<b>Total A</b>	<b>32,66</b>	<b>2,61,38</b>	<b>39,90</b>	...
<b>B—Grants from Canada—</b>				
<b>Foreign Grants (Non-rupee)—</b>				
Sukkur Power Station	...	...	...	...
Refugee Housing	20,00	12,45	30,00	...
Extension of Upper Sind (Sukkur) Thermal Power Station	61,00	93,15	93,00	...
Aerial Forest Inventory	...	...	10,00	...
Equipment for Veterinary Hospital	...	...	...	...
<b>Total Foreign Grants</b>	<b>81,00</b>	<b>1,05,60</b>	<b>1,33,00</b>	...

[Figures are in thousands of rupees]

Minor heads	Budget Estimate 1967-68	Revised Estimate 1966-67	Budget Estimate 1966-67	Accounts 1965-66
<b>Rupees Grants (Counterpart Fund)—</b>	<b>Rs.</b>	<b>Rs.</b>	<b>Rs.</b>	<b>Rs.</b>
Upper Sind (Sukkur) Thermal Power Station ... ..	60,00	60,00	60,00	...
Lahore Township ... ..	60,00	40,00	40,00	...
Lower Sind (Hyderabad) Extension ... ..	38,00	20,00	20,00	...
G. M. Barrage Irrigation Project ... ..	33,00	70,00	70,00	...
Guddu Barrage Irrigation Project ... ..	70,00	70,00	70,00	...
<b>Total Rupee Grants ... ..</b>	<b>2,61,00</b>	<b>2,60,00</b>	<b>2,60,00</b>	<b>...</b>
<b>Total B ... ..</b>	<b>3,42,00</b>	<b>3,65,60</b>	<b>3,93,00</b>	<b>...</b>
<b>C—Ford Foundation Grant (Non-rupee)—</b>				
<b>Foreign Grants—</b>				
Family Planning Centre, Lahore ... ..	8,63	8,63	17,24	...
Wheat Research Institute ... ..	7,60	7,60	14,29	...
Export Promotion Bureau International ... ..	7,97	7,97	...	...
Expansion of West Pakistan Education ... ..	1,50	3,00	...	...
Educational Equipment Technical Assistance Centre, Lahore ... ..	6,19	6,19	...	...
<b>Total C ... ..</b>	<b>31,89</b>	<b>33,39</b>	<b>31,53</b>	<b>...</b>
<b>D—Colombo Plan Grants (Australia) (Non-rupee)—</b>				
<b>Foreign Grants—</b>				
Pilot Wind Mill ... ..	...	...	...	...
Railway Sleepers ... ..	23,00	22,70	...	...
Polytechnic Institute, Sargodha ... ..	...	10,00	...	...
Polytechnic Institute, Haripur (Hazara) ... ..	...	10,00	...	...
<b>Total Foreign Grants ... ..</b>	<b>23,00</b>	<b>42,70</b>	<b>...</b>	<b>...</b>
<b>Rupee Grant (Counterpart Fund)—</b>				
Guddu Barrage Irrigation Project ... ..	...	...	...	...
Polytechnic Institute ... ..	...	...	1,10,60	...
Polytechnic Institute, Sargodha ... ..	...	26,30	...	...
Polytechnic Institute, Haripur (Hazara) ... ..	...	26,00	...	...
Polytechnic Institute for Women, Lahore ... ..	21,10	...	...	...
Polytechnic Institute, Lyallpur ... ..	37,50	...	...	...
Saint Pakistan/Australian Survey Project for Range Development in Quetta-Kalat Division ... ..	1,00	...	...	...
<b>Total Rupee Grant ... ..</b>	<b>59,60</b>	<b>52,00</b>	<b>1,10,60</b>	<b>...</b>
<b>Total D ... ..</b>	<b>82,60</b>	<b>94,70</b>	<b>1,10,60</b>	<b>...</b>

[Figures are in thousands of rupees]

Minor heads	Budget Estimate 1967-68	Revised Estimate 1966-67	Budget Estimate 1966-67	Accounts 1965-66
	Rs.	Rs.	Rs.	Rs.
<b>E—Grant from other Agencies U. N. Special Fund—(Non-rupee)—</b>				
Malaria Eradication Board ... ..	...	...	...	...
Reorganisation of Irrigation Research ... ..	...	...	...	...
Training and Engineering and other Technical personnel in West Pakistan ... ..	2,29	...	...	...
Management Development Training Scheme ... ..	...	11,91	11,91	...
<b>Total E</b> ... ..	2,29	11,91	11,91	...
<b>F—Other Foreign Grants—(Non-rupee)—</b>				
Rural Industrial Service Centre ... ..	...	...	...	...
Family Planning ... ..	...	...	...	...
Warsak Re-regulating facilities ... ..	...	...	...	...
Package Programme for Farm Development in West Pakistan ... ..	...	...	...	...
Technical Assistance for Vocational Training School (Netherland) ... ..	5,00	...	5,00	...
Pilot Milk Supply Project for Lahore (UNICEF) ... ..	...	...	...	...
Introduction of Science as a Compulsory subject in Secondary Schools in West Pakistan (UNICEF) ... ..	...	...	...	...
School Book Printing Press (West Germany) ... ..	12,65	...	12,65	...
Watch Repairing Training Centre, Gujranwala (Switzerland) ... ..	2,00	...	...	...
Multan Tractor Training School (West Germany) ... ..	4,00	...	4,00	...
Vocational Training School (West, Germany) ... ..	4,00	...	4,00	...
<b>Total F</b> ... ..	27,65	...	25,65	...
<b>Rounding</b> ... ..	...	...	...	...
<b>Grand Total</b> ... ..	5,19,09	7,66,98	6,12,59	...
Minus credit XLIX-A—Foreign grants from the Central Government (for transfer to Capital Accounts) ... ..	—1,50,00	—1,22,45	—70,00	...
<b>Net Total XLIX-A—Foreign Grants from the Central Government</b> ... ..	3,69,09	6,44,53	5,42,59	...

*Revised Estimates, 1966-67*—The increase is due to nil provision for Rural Insert "Works" Programme Substitute "in the" Budget Estimate, 1966-67. Rs. 2 crore as grant from the U.S. AID Mission is anticipated for the purpose and has been accounted for in the Revised Estimate, 1966-67.

*Budget Estimates, 1967-68*—The decrease is mainly due to Substitute "non-receipt of" grant from the U.S. AID Mission for Rural Works Programme.

## L—MISCELLANEOUS ADJUSTMENTS BETWEEN THE CENTRAL AND PROVINCIAL GOVERNMENT

## PART I

The estimated receipts under this head include the contribution made by the Government of Pakistan for Agency work in connection with storage and sale of petroleum.

## PART II

(Figures are in thousands of rupees)

Minor heads	Budget Estimate 1967-68	Revised Estimate 1966-67	Budget Estimate 1966-67	Accounts 1965-66
Miscellaneous Adjustments between the Central and Provincial Governments	10	10	10	
Total	10	10	10	

Revised Estimate, 1966-67 }  
Budget Estimate, 1967-68 }

There are no variations.

## LI—EXTRAORDINARY RECEIPTS

## PART I

Receipts under this head are divided into receipts on account of transactions relating to canal colonies and receipts on account of transactions elsewhere. With regard to the latter, it has been decided that only receipts of abnormal character be credited to this head and that receipts on account of *nazul* and undeveloped agricultural land outside the colonies should be credited to ordinary revenue, unless the sales are so large as to justify the sale proceeds being classed as extraordinary. Under this head are also credited receipts on account of transactions inside colonies, not only sale proceeds of lands but also interest thereon. Sale proceeds of undeveloped agricultural lands in colonies and sale of Barrage and Non-Barrage lands constitute, however, the most important items. Their amounts depend first on the area of the land put on the market for sale secondly on the prices obtained and thirdly on the number of instalments on which the total sale price is paid. The proceeds in any one year include instalments on account of sale in previous years and payments during the year in question on account of sales held during that year. The first item leads itself to a fairly close estimate since the fixed instalments are known and the only disturbing factors are suspensions or non-payments of instalments. Occasionally however, it becomes necessary to modify the original conditions of payment.

## PART II

(Figures are in thousands of rupees)

Minor head	Budget Estimate 1967-68	Revised Estimate 1966-67	Budget Estimate 1966-67	Accounts 1965-66
Sale of land .. .. .	8,17,96	7,49,81	7,50,55	..
Sale of other Government assets .. .. .	74	52	2,45	..
Other items .. .. .	69,77	35,62	1,02,72	..
<i>Deduct—Refunds</i> .. .. .	—4,06	—5,74	—6,14	..
<b>Total</b> .. .. .	<b>8,84,41</b>	<b>7,83,21</b>	<b>8,49,58</b>	..

*Revised Estimate, 1966-67*—The decrease is due to less income from :—

- (i) Sale of town sites in colonies.
- (ii) Sale of undeveloped agricultural land by auction or private treaty in colonies.
- (iii) Sale of proprietary rights to tenants.
- (iv) Interest on sale proceeds in colonies.
- (v) Sale of commercial and other sites.
- (vi) Receipts from K. D. A.

The decrease is partly counterbalanced by increase in (i) Sale of undeveloped agricultural land by auction or private treaty other than in colonies, and (ii) Sale of *Nazul* land.

*Budget Estimate, 1967-68*—The increase is mainly due to more receipts from K. D. A. on account of hire purchase instalments from displaced persons townships and due to sale of proprietary rights to tenants in colonies and sale of undeveloped agricultural land by a auction or private treaty.

## LII-B—CIVIL DEFENCE

## PART I

This head corresponds to the expenditure head "64-B—Civil Defence" and was first opened in 1959-60 to accommodate the receipts accruing from Civil Defence Organization.

## PART II

[Figures are in thousands of rupees]

Minor heads	Budget Estimate 1967-68	Revised Estimate 1966-67	Budget Estimate 1966-67	Accounts 1965-66
Miscellaneous receipts .. .. .	33	58	34	..
Transfer from the Civil Defence Training Fund .. .. .	..	..	..	..
<b>Total .. .. .</b>	<b>33</b>	<b>58</b>	<b>34</b>	<b>..</b>

*Revised Estimate, 1966-67*—The increase is due to more receipts on account of sale-proceeds of Civil Defence vehicle; equipment and hire charges of vehicles borrowed by various departments.

*Budget Estimate, 1967-68*—The decrease is due to less receipts on account of sale-proceeds of equipment, etc.



**LOANS AND ADVANCES BY THE PROVINCIAL GOVERNMENT (RECEIPTS)**

**PART I**

1. Under "Loans and Advances by the Provincial Government", the recoveries of principal of loans to Agriculturists, Local Bodies, Autonomous Bodies, Government Servants and other miscellaneous debtors are credited. The recoveries also include the repayment of the foreign loans by the various Autonomous Bodies, which are routed through the Provincial Government. The terms and conditions for repayment of the loans and the rate of interest on each loan as well as foreign loans are fixed keeping in view the nature of the investment made from the loan and the expected yield. The interest recovered on these loans is shown under the head "XX"—Interest."

**PART I**

(Figures in thousands of rupees)

Minor head	Budget Estimate 1967-68	Revised Estimate 1966-67	Budget Estimate 1966-67	Accounts 1965-66
1. Loans to Municipalities, Port Funds, etc.	7 95.73	8,14.06	7,50.20	..
2. Loans to Government Servants	32.27	32.27	32.27	..
<b>Total</b>	<b>8,28.00</b>	<b>8,46.33</b>	<b>7,82.47</b>	..

**PART III**

**1. LOANS TO MUNICIPALITIES, PORT FUNDS, ETC.**

*Revised Estimates, 1966-67*— The increase of of Rs. 63.86 lacs over the Budget Estimates 1966-67 is made up of the following items:—

(Figures in lacs) of rupees)

Minor head	1966-67		
	Revised Estimate	Budget Estimate	(+) Increase (-) Decrease
1. Advances to Cultivators	92.98	79.55	(+) 13.43
2. Advances under Special Laws	3,41.20	3,76.57	(-) 35.37
3. Miscellaneous Loans and Advances	3,70.28	2,84.48	(+) 85.80
<b>Total</b>	<b>8,04.46</b>	<b>740.60</b>	<b>(+) 63.86</b>

*Advances to Cultivators*—The increase is on account of the fact that more recoveries are anticipated under "Land Improvement Loans Act, 1883" and "Agriculturists Loans Act, 1958" than originally estimated.

*Advances under Special Laws*—The decrease is on account of the fact that the Thal Development Authority is not in a position to repay the principal amount of loan during the current financial year.

*Miscellaneous Loans and Advances*—The increase is due to the repayment of loan by the Sind Baluchistan Provincial Co-operative Bank, Pakistan Day Memorial Committee and West Pakistan Text Book Board.

*Budget Estimates, 1967-68*—Budget Estimates, 1967-68 show a decrease of Rs. 18 lacs as compared with the Revised Estimates, 1966-67. This is due to the reason that Revised Estimates, 1966-67 have been inflated on account of unexpired recoveries of the three loans mentioned above. Otherwise, the Budget Estimates, 1967-68 exceed the Budget Estimates, 1966-67 by about Rs. 43 lacs due to the reason that repayment of more loans will become due in the next financial year.

2. LOANS TO GOVERNMENT SERVANTS

Revised Estimate, 1966-67	}	No variations.
Budget Estimate 1967-68,		

## PUBLIC DEBT (INCURRED)

[Figures are in thousands of rupees]

Head of Account	Budget Est. mate 1967-68	Revised Est. mate 1966-67	Bud get Estimate 1966-67	Accounts 1965-66
Permanent Debt	5,33,39	19,87,73	15,90,00	16,30,03
Loans from the Central Government	98,89,34	68,24,42	84,91,26	45,17,13
Other Floating Loans—				
(i) Ways and Means Advances	75,00,00	90,00,00	75,00,00	} 1,05,73,00
(ii) Other Advances	35,90,00	28,35,00	28,00,00	
Total	2,14,22,73	2,03,47,15	2,03,81,26	78,85,90

*Permanent Debt*—This head shows the amounts of loans raised in the market.

*Loans from the Central Government*—Loans expected to be received from the Central Government are as follows:—

Minor head	Budgets Est. mate 1967-68	Revised Estimate 1966-67
<b>Foreign Loans—</b>		
Various Foreign Loans	38,73,23	28,67,35
(For details see Vol. II of the Budget)		
<b>Total</b>	38,73,23	28,67,35
<b>Cash Loans—</b>		
Internal (Development Loans)	45,16,11	26,57,07
U. S. AID rupee Loan	13,00,00	11,00,00
German Counterpart Fund Loan	2,00,00	2,00,00
<b>Total</b>	60,16,11	39,57,07
<b>Grand Total</b>	98,89,34	68,24,42

*Treasury Bills and other Floating Loans*—Bills floated and Ways and Means advances taken from the State Bank of Pakistan are accounted for under this head.

---

**Section II**

**REVENUE AND CAPITAL EXPENDITURE**

---

## 6—OPIUM

## PART I

This major head includes expenditure on—

- (a) Superintendence and Other Establishment at Headquarters.
- (b) Opium Factory.
- (c) Purchase of Opium.

## PART II

The provision for temporary staff required for the Opium Division has been made in the Budget Estimates, 1967-68.

## PART III

(Figures are in thousands of rupees)

Minor heads	Budget Estimate 1967-68	Revised Estimate 1966-67	Budget Estimate 1966-67	Accounts 1965-66
A—Superintendence .. .. .	97	1,05	97	..
B—Opium Factory .. .. .	65	63	81	..
C—Purchase of Opium .. .. .	4,10	3,03	3,25	..
Total 6—Opium ..	5,72	4,66	5,03	..

*Revised Estimate, 1966-67*—The decrease is partly due to reduction in the staff of the Government Opium Factory, Lahore, and partly due to less purchase of Opium.

*Budget Estimate, 1967-68*—The increase is mainly due to more purchase of Opium.

## 7—LAND REVENUE

## PART I

Major Head "7—Land Revenue" consists of the following items of expenditure—

- (i) Charges of Administration.
- (ii) Management of Government Estates.
- (iii) Survey, Settlement and Record Operations.
- (iv) Colonization.
- (v) Land Records.
- (vi) Allowances to District and Village Officers.
- (vii) Assignments and Compensations.
- (viii) Charges on account of Encumbered Estates.
- (ix) Charges on account of Land Revenue Collections.
- (x) Works.

The expenditure under the Charges of Administration relates to the administration of the district forests, land reclamation and protection and supervision of preparation of land sale registers and other preliminary works connected with the Lower Sind Barrage and Makhi Dhand Colonization Schemes.

Under "Survey, Settlement and Record Operations" and "Colonization" the expenditure is incurred in connection with settlement of certain districts and administration of certain colonies, respectively.

The head "Land Records" consists of four sub-heads (i) Superintendence, (ii) District Charges, (iii) Tapedar Training School, and (iv) City Land Records. Under "Superintendence" expenditure on Directorates of Land Records is incurred. Besides the office work, the Director and his Personal Assistant is required to inspect the Land Records and Registration Offices in all districts of the Province and to check field work of the Kanungoes and Patwaris except in former Sind. The sub-head "District Charges" includes the cost of Office Kanungoes, Field Kanungoes, Special Kanungoes, Patwaris and other charges connected therewith. The sub-head "Tapedar Training School" includes expenditure on improvements in the art of map reading, technique of remission, working out of assessment files and preparation of jamabandi forms. The sub-head "City Land Records" relates to the staff employed in connection with the survey of immovable property in the cities of Hyderabad and Khairpur Divisions and its maintenance.

The head "Management of Government Estates" deals with Government Estates Dhandi and Bruceabad in the Dera Ghazi Khan district which have been transferred to the West Pakistan Agricultural Development Corporation, with effect from the year, 1966-67. Item (vi) relates to the Districts of Mianwali, Dera Ismail Khan, Bannu and Kalat where the Khan and Sardars get 1/8th of the fluctuating revenue of some villages as an allowance. Item (vii) "Assignment and Compensations" refers to pensions and compensations granted in lieu of resumed muafis. As regards item (viii) "H—Charges on account of Encumbered Estates" the expenditure is to be incurred for the management of the Encumbered Estates in Hyderabad and Khairpur Divisions. The total amount spent for the management of these estates is recoverable from the estates concerned and is being credited under the Major Head "VII—Land Revenue" with effect from 1966-67.

The item "I—Charges on account of Land Revenue Collections" relates to the provision for the payment of commission to the Muhairs and Khans in Peshawar, Quetta and Kalat Divisions.

The item "J—Works" relates to the cost of construction and repairs to patwarkhanas, and the payment of rent to Tapadars in Sind for houses in which they reside. According to orders, they have to be provided with residential accommodation but since this is not possible in several cases, they are given fixed rent instead.

## PART II

For the next year an amount of Rs. 3,85,880 has been included in the budget for five entirely new schemes. The necessity of these new schemes has fully been explained in the volume of New Expenditure for the year 1967-68.

## PART III

[Figures in thousands of rupees]

Minor head	Budget Estimate 1967-68	Revised Estimate 1966-67	Budget Estimate 1966-67	Accounts 1965-66
A—Charges on Administration .. .. .	8,73	8,57	8,74	..
B—Management of Government Estates .. .. .	..	..	..	..
C—Survey, Settlement and Record Operations .. .. .	40,02	36,13	41,22	..
D—Colonization .. .. .	34,61	33,29	33,63	..
E—Land Records .. .. .	1,80,18	1,76,30	1,77,21	..
F—Allowances to District and Village Officers .. .. .	44	44	44	..
G—Assignments and Compensations .. .. .	11	11	11	..
H—Charges on account of Encumbered Estates .. .. .	1,11	1,07	1,04	..
I—Charges on account of Land Revenue Collection .. .. .	2	2	2	..
J—Works .. .. .	83	76	83	..
Gross Total .. .. .	2,66,05	2,56,69	2,63,24	..

*Revised Estimate, 1966-67*—The decrease is mainly due to the fact that certain posts remained vacant during the year and due to economy in expenditure. Moreover, it is also on account of non-employment of certain survey parties.

*Budget Estimate, 1967-68*—The increase is due to the following reasons:—

- (i) Provision having been made for new schemes.
- (ii) Accrual of annual increments.

## 8—PROVINCIAL EXCISE

## PART I

This head includes expenditure on the purchase of excise opium, which is bought from the factory at Lahore for sale to retail dealers from Government treasuries, on the Excise Administration at district level, Intelligence Bureau and also on the inspecting staff for distilleries and breweries.

Provision is also made for expenditure in connection with the payment of compensation in suitable cases to the licence-holders of excisable commodities.

## PART II

For the next year an amount of Rs. 4, 210 has been included in the budget for the creation of a post of Law Officer for the Excise and Taxation Directorate, Karachi. The necessity of this new scheme has fully been explained in the volume of New Expenditure for the year 1967-68.

## PART III

[Figures in thousands of rupees]

Minor heads	Budget Estimate 1967-68	Revised Estimate 1966-67	Budget Estimate 1966-67	Accounts 1965-66
A—Direction .. .. .	5,92	5,67	5,61	5,30
B—Super ntence .. .. .	10,55	9,17	8,85	8,90
C—District Executive Establishment .. .. .	16,76	16,55	16,29	14,35
D—Distilleries .. .. .	3,13	3,08	3,25	2,26
E—Cost of opium supplied to Provincial Excise Department .. .. .	14,00	8,26	8,26	11,98
F—Cost of Bhang supplied to Provincial Government .. .. .	..	19	16	16
G—Compensation .. .. .	15	12	15	15
H—Excise Bureau .. .. .	78	72	93	99
Grand Total .. .. .	51,29	43,76	44,30	44,09
Deduct—Recoveries from other Government Departments, etc. .. .. .	..	..	..	..
Net Total .. .. .	51,29	43,76	44,30	44,09

*Revised Estimate, 1966-67*—The anticipated increase is negligible and does not call for comments.

*Budget Estimate, 1967-68*—The anticipated increase is mainly due to more allocation towards the cost of opium supplied to Provincial Excise Department and accrual of annual increments.



**9—STAMPS**  
**PART I**

This Major Head includes the following minor heads:—

A—Superintendence.

B—Charges for the sale of stamps.

C—Cost of stamps supplied from Central Stamps Stores.

**PART II**

One new scheme has been included during the year 1967-68 at a total cost of Rs. 10,400.

**PART III**

[Figures are in thousands of rupees]

Minor head	Budget Est. mate 1967-68	Revised Estimate 1966-67	Budgets Estimate 1966-67	Accounts 1965-66
A—Superintendence .. .. .	1,35	1,18	1,20	1,13
<b>Total A—Superintendence</b> ..	<b>1,35</b>	<b>1,18</b>	<b>1,20</b>	<b>1,13</b>
<b>B—Charges for the sale of Stamps—</b>				
B-1—Non-Judicial .. .. .	5,00	..	5,00	4,81
B-2—Judicial .. .. .	1,00	..	72	1,05
<b>Total B—Charges for the sale of Stamps</b> ..	<b>6,00</b>	<b>5,72</b>	<b>5,72</b>	<b>5,86</b>
<b>C—Cost of Stamps supplied from Central Stamps Stores—</b>				
C-1—Non-Judicial .. .. .	2,00	..	1,90	2,45
C-2—Judicial .. .. .	89	..	78	89
<b>Total C—Cost of Stamps supplied from Central Stamps Stores</b> ..	<b>2,89</b>	<b>2,68</b>	<b>2,68</b>	<b>2,35</b>
<b>Total</b> ..	<b>10,24</b>	<b>9,58</b>	<b>9,60</b>	<b>10,34</b>

*Revised Estimate, 1966-67*—The decrease in expenditure is due to economy.

*Budget Estimate, 1967-68*—There is increase due to increments and more provision for cost of Stamps supplied from Central Stamps Stores and inclusion of a new item.

10—FORESTS  
PART I

This head is divided into the following minor heads :—

- (A)—General Direction.
- (B)—Conservancy and Works.
- (C)—Establishment.
- (D)—Interest on Capital (*Charged*).

2. The minor head "General Direction" relates entirely to the charges incurred in connection with the offices of the Chief Conservators of Forests, *i.e.*, pay and allowances, etc., of the Chief Conservators of Forests and their office establishments.

3. The minor head "Conservancy and Works" includes the following important items:—

- (i) Charges in connection with the departmental cutting, carriage and manufacture, etc., timber, firewood, charcoal, bamboos and rosin.
- (ii) Charges in connection with the drift and waif timber.
- (iii) Repairs, improvements and maintenance of roads tramways, rope-ways, bridges, offices, rest-houses, establishment quarters, compounds and camping grounds.
- (iv) Organization, improvement and extension of forests.
- (v) Expenditure in connection with the Jallo Rosin Factory.
- (vi) Expenditure in connection with the Canal Divisions.

4. The charges under the minor head "Establishment" include all expenditure on establishment other than that provided under "General Direction". It also includes charges on account of administration of Wild Birds and Wild Animals Protection Act.

PART II

For the next year, an amount of Rs. 1,21,050 has been included in the budget for 6 entirely new schemes. The necessity of these new schemes has fully been explained in the volume of New Expenditure for the year, 1967-68.

PART III

[Figures in thousands of rupees]

Minor Heads	Budget Estimate 1967-68	Revised Estimate 1966-67	Budget Estimate 1966-67	Accounts 1965-66
A—General Direction .. .. .	8,76	8,50	855	..
B—Conservancy and Works .. .. .	1,63,58	1,60,52	1,63,81	..
C—Establishment .. .. .	1,46,43	1,27,25	1,34,45	..
D—Interest on Capital ( <i>Charged</i> ).. .. .	21	21	21	..
Total ..	3,18,98	2,96,48	3,07,02	..
Deduct—Recoveries ..	..	..	..	..
Net Total ..	3,18,98	2,96,48	3,07,02	

*Revised Estimate, 1966-67*—There is decrease in the estimate which is mainly due to economy in expenditure.

*Budget Estimate, 1967-68*—There is increase in the next year's estimate which is partly due to the inclusion of provision for entirely new schemes and partly due to accrual of increments by staff and inclusion of expenditure on the staff recently transferred to the Forest Department due to the abolition of Game Department.

## 11—REGISTRATION

## PART I

There are only two minor heads, namely "Superintendence" and "District Charges", under the major head : "11—Registration". The minor head "Superintendence" relates to the charges incurred in connection with the pay, etc., of P. A. to Inspector-General of Registration, Hyderabad and Inspector of Registration, Southern Zone, West Pakistan, and his staff. The cost of pay of the Inspector-General of Registration, who is also Director of Land Records, and his establishment is provided under the Head "7—Land Revenue—Land Records—Superintendence". The Inspector-General of Registration is the Head of the Department.

## PART II

Two new schemes have been included during the year 1967-68 at a total cost of Rs.8,120.

[Figures are in thousands of rupees]

Minor heads	Budget Estimate 1967-68	Revised Estimate 1966-67	Budget Estimate 1966-67	Accounts 1965-66
A-Superintendence .. .. .	1,05	97	98	96
R-District Charges .. .. .	5,31	4,86	5,01	4,58
<b>Total .. .. .</b>	<b>6,36</b>	<b>5,53</b>	<b>5,99</b>	<b>5,54</b>

*Revised Estimates, 1966-67*—There is decrease in the expenditure due to economy.

*Budget Estimate, 1967-68*—There is increase in Budget Estimates, 1967-68, as compared to the Budget Estimates, 1966-67 due to incremental difference, and inclusion of two new schemes.

## 12—CHARGES ON ACCOUNT OF MOTOR VEHICLES ACTS

## PART I

This head includes expenditure on the staff employed in the Excise and Taxation Department for the work of inspection and registration of motor vehicles and the collection of taxes and fees on motor vehicles.

## PART II

Five new schemes have been included during the year 1967-68 at a total cost of Rs. 1,51,020.

## PART III

[Figures are in thousands of rupees]

Minor head	Budget Estimate 1967-68	Revised Estimate 1966-67	Budget Estimate 1966-67	Accounts 1965-66
A-Charges of Collection .. .. .	5,30	4,88	5,10	...
B-Inspection of Motor Vehicles .. .. .	13,24	11,10	11,47	9,11
Gross Total "12-Charges on account of Motor Vehicles Acts" ... ..	18,54	15,98	16,57	9,11
Deduct—Recoveries on account of Publication of applications for certain classes of permits .. .. .	1,61	135	1,56	39
Net amount "12—Charges on account of Motor Vehicles Act" .. .. .	16,93	14,63	15,01	8,72

*Revised Estimates 1966-67*—There is decrease in the expenditure due to economy.

*Budget Estimate, 1967-68*—The Increase is mainly due to incremental difference and inclusion of new items.

## 13—OTHER TAXES AND DUTIES

## PART I

This major head includes the following minor heads :-

- (D) Collection Charges—Entertainment Tax ;
- (E) Urban Immovable Property Tax;
- (F) Charges under the Electricity Act ; and
- (G) Charges in connection with Tobacco Duties.

## PART II

For the next year, an amount of Rs. 1,04,160 has been included in the budget for one new scheme. The necessity of this new schemes has fully been explained in the volume of New Expenditure for the year 1967-68.

## PART III

[Figures are in thousands of rupees ]

Minor head	Budget Estimate 1967-68	Revised Estimate 1966-67	Budget Estimate 1966-67	Accounts 1965-66
D—Collection Charges—Entertainment Tax ... ..	4,81	4,95	4,99	...
E—Urban Immovable Property Tax ... ..	34,13	32,29	32,00	...
F—Charges under the Electricity Act ... ..	5,37	4,58	5,24	...
G—Charges in connection with Tobacco Duties ... ..	8	8	5	...
<b>Total 13—Other Taxes and Duties</b> ... ..	<b>44,39</b>	<b>41,90</b>	<b>42,28</b>	...

*Revised Estimate, 1966-67*—There is decrease in the expenditure due to economy.

*Budget Estimate, 1967-68*—The increase is mainly due to inclusion of an item of New Expenditure at a cost of Rs. 1,04,160 and incremental difference during the year 1967-68.

**XVII—IRRIGATION ETC.—WORKING EXPENSES (EXCLUDING ESTABLISHMENT CHARGES)**

**PART I**

Expenditure under this head is deducted from the head "XVII" as explained under "Receipts". This includes the following minor heads :—

- (1) Extension and Improvements.
- (2) Maintenance and Repairs.
- (3) Tools and Plant.
- (4) Suspense.

**PART II**

**XVII—WORKING EXPENSES**

For the next year, an amount of Rs. 71,10 thousand has been included in the budget for two hundred and Sixtyfive (265) entirely new schemes. The necessity of these new schemes has fully been explained in the volume of New Expenditure for the year 1967-68.

**PART III**

**XVII—IRRIGATION WORKING EXPENSES ETC.**

[Figures in lacs of rupees]

	Budget Estimate 1967-68	Revised Estimate 1966-67	Budget Estimate 1966-67	Accounts 1965-66
	Rs.	Rs.	Rs.	Rs.
<b>A—IRRIGATION WORKS—<i>DEDUCT</i>—WORKING EXPENSES (OPEN CANALS)</b>				
(1) <i>Productive</i>				
A—Extensions and Improvements ... ..	76.68	72.96	73.63	
Total A—Extensions and Improvements ... ..	75.68	72.96	73.63	
B—Maintenance and Repairs ... ..	8,39.47	7,77.41	9,10.61	
Total B—Maintenance and Repairs ... ..	8,39.47	7,77.41	9,10.61	
—Tools and Plant ... ..	10.61	9.99	9.92	
Total—C—Tools and Plan ... ..	10.61	9.99	9.92	
D—Suspense ... ..	+12.00	+20.00	+30.00	
Rounding ... ..	...	...	...	...
Total A-1—Productive ... ..	9,37.76	8,80.36	10,24.16	
(2) <i>Un-productive</i>				
E—Extension and Improvements ... ..	5.37	6.92	6.67	
Total E—Extensions and Improvements ... ..	5.37	6.92	6.67	
F—Maintenance and Repairs ... ..	99.74	85.72	85.72	
Total F—Maintenance and Repairs ... ..	99.74	85.72	85.72	
G—Tools and Plant ... ..	1.27	16	13	
Total G—Tools and Plant ... ..	1.27	16	13	
Rounding ... ..	...	...	...	...
Total A (2)—Unproductive ... ..	1,06.37	92.80	92.52	
<b>Total XVII—Irrigation Navigation, etc, Working Expenses (Voted)</b> ... ..	<b>10,44.13</b>	<b>9,73.16</b>	<b>11,16.08</b>	

*Revised Estimate, 1966-67*—The Budget Estimates for the year 1966-67 was Rs. 11,16,68 against which the Revised Estimate, 1966-67, has been fixed at Rs. 9,73,16, The decrease of Rs. 1,43,52 is mainly due to :—

	Rs.
(1) less operation charges of tube-wells in SCARP I for want of power supply	— 54,25
(2) non-implementation of the programme of operation of Tube-wells in SCARP-II by the Land and Water Development Department due to its transfer to Irrigation and Power Department during the course of the year, and	.. —82,73
(3) postponment of certain remodelling works and non-procurement of machinery and other Tools and Plant	.. —6,54
<b>Total</b>	<b>—1,43,52</b>

*Budget Estimate, 1966-67*—There is an increase of Rs. 70,97 in the next year's budget when compared with the Revised Estimate, 1966-67. This is mainly due to :—

	Rs.
(1) Operation charges in respect of Khairpur Tube-wells Drainage Project and Mona Experimental Project.	35,00
(2) More Operation Charges of Tube-wells in SCARP I,	.. 25,54
(3) Extensive maintenance and repairs to canals in Ghulam Muhammad Barrage, Guadu Barrage, Taunsa and Thal Project areas	.. 3,91
(4) Maintenance and repairs to new schemes, mainly, Tube-wells in Multan, Warsak High Level Canals and Tube-wells in D. I. Khan district, and	.. 4,07
(5) More provision for remodelling works and tools and plant	.. 2,45
<b>Total</b>	<b>70,97</b>



## 17—INTEREST ON IRRIGATION CAPITAL EXPENDITURE

## PART I

This head bears the amount of interest on Irrigation Capital Outlay which is debited to the department because it is a commercial department.

## PART II &amp; III

[Figures are in thousand of rupees]

Major head	Budget Estimate 1967-68	Revised Estimate 1966-67	Budget Estimate 1966-67	Accounts 1965-66.
17—Interest on Irrigation Capital Expenditure	12,11,64	11,62,67	11,58,32	..

As compared with the Budget Estimates, 1966-67, the revised estimate of the year shows an excess of Rs. 4.35. This is due to increase in the progressive capital outlay up to the end of the year, 1965-66 as a result of various adjustments, during the year. The next year's estimate shows an increase of Rs. 48.97 as a result of more Capital Outlay having been taken into account for calculation of interest charges.

18—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUE (EXCLUDING ESTABLISHMENT CHARGES)

PART I

18-A(i) *Works-in-Charge of Public Works Officers*—This part of the major head includes expenditure on maintenance and repairs to canals, the capital accounts of which are not maintained. This also provides for expenditure on the Maintenance and Repairs to bunds.

18-B (i)—*Works in Charge of A. D. C. Officers*—It provides for expenditure on maintenance and repairs to Bund works in Gudu, G. M. Barrage areas and Namal Dam and Canals.

The expenditure of 'Works' and Extensions and Improvements is accounted for under the head '63—B—Development'.

The minor head are the same under "XVII" except for the addition of the Minor head "Other Charges" under "18-A (2)" and "18-B(2)" for Miscellaneous expenditure where the Minor head "Works" does not exist.

18-II (i)—*Works-in-charge of Civil Officers*—It provides for expenditure on maintenance and repairs to Hill Torrents in D. G. Khan and Peshawar District.

PART II

For the next years, an amount of Rs. 3,55 thousands has been included in the budget for seven (7) entirely new schemes. The necessity of these new schemes has fully been explained in the volume of New Expenditure for the year 1967-68.

## PART III

[Figures are in thousands of rupees]

Major head	Budget Estimate 1967-68	Revised Estimate 1967-68	Budget Estimate 1966-67	Account 1965-66
<b>18—IRRIGATION WORKS</b>				
(1) Incharge of Irrigation and Power Department .. .. .	51,85	49,40	48,51	..
(2) Incharge of Agriculture Development Corporation .. .. .	17,90	17,90	16,08	..
(3) Incharge of Civil Officers .. .. .	1,89	1,89	1,89	..
Total 18 .. .. .	71,64	69,19	64,48	..

*Revised Estimate, 1966-67*—The budget estimate for the year, 1966-67, was Rs.69,19 against which the revised estimate, 1966-67, has been fixed at Rs. 66,48. The decrease of Rs. 2,71 is due less expenditure having been incurred on maintenance and repairs to canals and bund works in G.M. and Guddu Barrage areas as a result of adoption of economy measures.

*Budget Estimate, 1967-68*—The budget estimate for the year 1967-68 is Rs. 71,64 which shows an increase of Rs. 5,16 when compared with the revised estimate 1966-67. This is mainly due to extensive repairs to bunds works and canals and more provision having been made for the purchase of machinery.

## IRRIGATION ESTABLISHMENT

## PART I

-This head includes pay, travelling allowance and contingencies; etc., not only of the Chief Engineers and their staff but also of the Superintending Engineers, Executive Engineers, Medical Establishment, the Director, Irrigation Research Institute, and his staff, the Land Reclamation staff the Director, Flood Commission, the Land and Water Development Board and Agriculture Development Corporation. These Officers are responsible mainly for the maintenance of all the running channels and for undertaking irrigation survey and research. Besides, the head includes charges on account of revenue staff which is responsible for the assessment of irrigation revenue and for looking after the proper distribution of water.

## PART II

For the next year an amount of Rs. 7 thousands has been included in the budget for three entirely new items. The necessity of these new schemes has fully been explained in the volume of New Expenditure for the year 1967-68

## PART III

[Figures are in thousands of rupees]

Sub-heads	Budget Estimate 1967-68	Revised Estimate 1966-67	Budget Estimate 1966-67	Accounts 1965-66
Establishment for Open Canals	5,28,18	5,09,80	5,10,27	..
Thal Project	17,54	14,03	14,10	..
Rasul Tube-well Project	12,02	10,79	10,45	..
Nammal Dam and Canal	6	6	6	..
Taunsa Barrage Project	10,70	9,23	9,36	..
Marala-Ravi Link Project	3,34	3,08	3,47	..
Balloki-Sulemanki Link Project	1,66	1,61	1,71	..
Bambanwala-Ravi-Bedian Link Project	3,33	3,24	3,39	..
Kurram Garhi Irrigation Scheme	4,50	4,43	4,39	..
Warsak High Level Canal	..	3,86	4,69	..
Marginal Bund Scheme	..	33	32	..
Ghulam Muhammad Barrage Project	29	22	27	..
Guddu Barrage Project	20,12	19,60	19,99	..
Land and Water Development	18,01	15,69	23,60	..
Rawal Dam	..	46	50	..
Hill Torrents	81	78	78	..
Total	6,20,56	5,97,21	6,07,15	..

*Revised Estimate, 1966-67*—The budget grant for the year was Rs. 6,07,15 against which the revised estimate for the year is Rs. 5,97,21. The decrease of Rs. 9,94 is mainly due to surrender of the provision of SCARP-II on account of its transfer to the Irrigation and Power Department.

*Budget Estimate, 1967-68*—The Budget Estimate for the year 1967-68 is Rs. 6,20,56. The increase in the next year's budget, when compared with the Revised Estimate, 1966-67, is due to:—

- (i) accrual of annual increments to the staff;
- (ii) increased grant to the A. D. C. for 'Taunsa' and 'Guddu Barrage, etc.
- (iii) additional provision for Land and Water Development Board for Khairpur Tube-wells Drainage Project; and
- (iv) creation of certain additional posts.

**22—INTEREST ON DEBT AND OTHERS OBLIGATION**  
**PART I**

1. Under this head are shown details of interest payable on the various loans raised in the market or taken from the Central Government as well as payments made to the State Bank of Pakistan for the management of loans raised in the market and for commission charges on Securities of Provincial loans purchased with a view to cancellation. This head also includes interest charges on State Provident Funds and other similar funds. Pending financial settlement between the Government of India and Pakistan, the initial liability to pay interest, etc., on the Public Debt of the undivided Punjab Government in accordance with Article 9 of the Indian Independence (Rights, Property and Liabilities) Order, 1947, is for the present that of the former Punjab (Pak) Government and has now been assumed by the Government of West Pakistan. The payment of interest charges has, however, been suspended by President's Order No. 23 of 1962 till a financial settlement is reached with India.

2. Interest on all the loans taken for Government Departments is provided in this head but since interest on account of loans utilized by the Commercial Departments is actually debited to the respective budget heads of those departments, such payments are shown as *deduct* entries in this head in order to avoid double booking of interest charges. Thus interest on account of loans used on Irrigation works is actually accounted for under the head "17—Interest on Irrigation works for which Capital accounts are kept", that in respect of Food procurement, under the head "85-A—Capital Outlay on Provincial Schemes of State Trading" and that on account of Forest Department, under the head "10—Forest". In addition, the interest portion of equated payments payable out of revenue on account of commuted value of pensions has also to be deducted as this amount is accounted for under the head "83—Payment of Commuted Value of Pensions". The net effect of these deductions used to be a *minus* estimate under this head owing to the fact that the interest transferred to other heads was always more than the interest payable by Government on the loans and funds mentioned above. This has been largely because of the fact that under the system of Government accounts, the block capital of a commercial concern is not reduced even though a part of capital loans may have been repaid. But with effect from the year 1962-63, the estimate is a *plus* estimate because with the transfer of Railway, WAFDC, KDA, and other autonomous bodies to the Province, the liability for payment of interest charges on Central Government loans to these bodies is reflected in this budget head.

**PART II**

*Blank*

**PART III**

[Figures are in thousands of rupees]

Minor head	Budget Estimate 1967-68	Revised Estimate 1966-67	Budget Estimate 1966-67	Accounts 1965-66
<b>A—INTEREST ORDINARY DEBT</b>				
<b>(ii) RUPEE DEBT</b>				
A (1) Interest on permanent loans [22-A (i)] .. .. .	3,77,65	3,06,76	2,98,36	..
(2) Discount on loans .. .. .	500	..	5,00	..
<b>(3) Floating loans—</b>				
(1) Discount on Treasury Bills .. .. .	..	..	..	..
(2) Interest on other Floating Loans .. .. .	1,06,000	1,15,00	60,00	..

[Figures are in thousands of rupees]

Minor head	Budget Estimate 1967-68	Revised Estimate 1966-67	Budget Estimate 1966-67	Accounts 1965-66
<b>A—INTEREST ORDINARY DEBT—concl'd.</b>				
<b>(ii) RUPEE DEBT—concl'd.</b>				
<b>(4) Other items—</b>				
(1) Management of Debt .. .. .	1,00	1,02	98	..
(2) Expenditure connected with issue of new loans .. .. .	3,25	325	3,25	..
(3) Miscellaneous .. .. .	1	1	1	..
(5) Interest on loans taken from the Central Government [22-A (iii)] .. .. .	28,80,44	25,66,07	28,26,10	..
<b>(ii) Debt Raised Abroad .. .. .</b>	<b>10,23</b>	<b>10,93</b>	<b>10,92</b>	<b>..</b>
<b>Total A—Interest on Ordinary Debt .. .. .</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>
<b>(Charged) .. .. .</b>	<b>33,77,58</b>	<b>30,03,04</b>	<b>32,04,62</b>	<b>..</b>

(Figures are in thousands of rupees)

Minor Head	Budget Estimate 1967-68	Revised Estimate 1966-67	Budget Estimate, 1966-67	Accounts 1965-66
<b>B—INTEREST ON UNFUNDED DEBT</b>				
<b>B—STATE PROVIDENT FUND</b>				
B-5 (1) (i)—Interest on General Provident Fund .. .. .	1,17,10	1,14,78	1,04,98	
B-5 (1) (ii) Interest on General Provident Fund (Railways) .. .. .	16	6	5	
B-5 (2) Interest on Indian Civil Service Provident Fund .. .. .	..	..	..	
B-5 (3) Interest on Indian Civil Service Provident Fund (N.E.M.) .. .. .	..	..	..	
B-5 (4) Interest on Contributory Provident Fund .. .. .	21	20	24	
B-5 (5) Interest on Other Miscellaneous Provident Funds .. .. .	21	20	13	
Total B-5—State Provident Fund .. .. .	1,17,68	1,15,24	1,05,40	
B-6—Special Deposit Account interest on Railway Staff Benefit Fund .. .. .	8	8	7	
Total B-6—Special Deposit Account .. .. .	8	8	7	
Total B—Interest on Unfunded Debt .. .. .	1,17,76	1,15,32	1,05,47	
<b>C—INTEREST ON OTHER OBLIGATIONS</b>				
C-1) Interest on Depreciation Reserve Funds (Railways) .. .. .	56,96	44,69	49,49	
C-2) Interest on Improvement Funds (Railways) .. .. .	61,30	47,34	12,97	
C-3) Interest on Railways Reserve Fund .. .. .	20,51	12,53	50,05	
Total C—Interest on Other Obligations .. .. .	1,38,77	1,04,56	1,12,51	
Gross Total (A+B+C) .. .. .	36,34,11	32,22,92	34,22,60	
<b>D—TRANSFERS</b>				
<i>Deduct—</i>				
D—(1) Interest transferred to Commercial Department .. .. .	—12,15,23	—11,66,26	11,61,91	
D—(2) Interest transferred to 5—Salt .. .. .	..	..	..	
D—(3) Interest transferred to Forest Department .. .. .	—21	—21	21	
D—(4) Interest portion of equated payments on account of commuted value of pensions .. .. .	—6,06	—10,55	7,65	
D—(5) <i>Deduct—</i> Interest transferred to Capital Outlay on Schemes of State Trading .. .. .	—36,56	—19,85	—26,14	
D—(6) <i>Deduct—</i> Interest transferred to Land Commission .. .. .	—16,00	—24,00	20,00	
Total D—Transfer to Other Accounts .. .. .	—12,74,06	—12,20,87	12,15,91	
Total 22—Interest on Debt and Other Obligations .. .. .	23,60,05	20,02,05	22,06,69	18,53,31



*Revised Estimate, 1966-67*—The saving of Rs. 2,05 lacs is made up as follows:—

	<i>Rs. in lacs.</i>
(1) Excess on account of interest on fresh floatations in the market ..	+8
(2) Excess on account of interest on Floating loans (fluctuating nature) ..	+55
(3) Saving on account of deletion of provision for discount on market loans for the reason that the issue price of the loan floated during the year was at par (Rs. 100 for Rs. 100.) ..	—5
(4) Saving on account of refund of excess recoveries made by the Central Government in previous years in respect of US- AID Local Currency loans ..	+1,53
(5) Saving on account of revision of the terms of US. AID Local Currency loans. ..	+1,07
(6) Excess on account of fresh borrowings from the Central Government	37
(7) Saving made up of small items ..	—37
(8) Excess on account of interest on State Provident Funds as a result of anticipated increase in the balances ..	+10
(9) Saving in interest on Railway Depreciation, Reserve and other Funds as a result of anticipated decrease in the balances ..	—8
(10) Saving on account of more credits expected to be received in respect of interest charges on Capital invested in Commercial Departments	+5
Total ..	2,05

*Budget Estimates, 1967-68*—The excess of Rs. 3,58 lacs is made up as follows:—

(1) Excess on account of interest on the anticipated fresh floatations in the market ..	+71
(2) Excess on account of interest on anticipated fresh loans from the Central Government and absence of refunds of excess payments of past years accounted for in the revised estimates, 1966-67 ..	+3,14
(3) Saving on account of interest on Floating loans (fluctuating nature) ..	—15
(4) Excess on account of interest on State Provident Funds as a result of anticipated increase in the balances. ..	+3
(5) Excess on account of interest on Railway Depreciation Reserve, and other funds as a result of anticipated increase in the balances. ..	+34
(6) Small variations. ..	+5
(7) Savings on account of more credits expected to be received in respect of interest charges on capital invested in Commercial Department. ..	—54
Total ..	3,58

## 23—Appropriations for Reduction or Avoidance of Debt

## PART I

1. Under this head are shown the details of the amounts set aside by the Government for —

- (i) purchase and cancellation of various Provincial market loans by transfer of funds to the deposit head "Appropriation for Reduction or Avoidance of Debt-Sinking Funds".
- (ii) Payment of Pre-Autonomy Loans (also known as Pre-Reform or pre-1935 Loans, which were consolidated into one by the late Government of India for each Province under the Government of India Act, 1935) in accordance with footnote 156 of the "List of Major and Minor Heads of Account of Central and Provincial Receipts and Disbursements", and
- (iii) such payment from the Revenue account for reduction or avoidance of Debt (other than specific appropriations for regularly constituted Sinking Funds) as the Government may consider necessary during a year.

The question of apportioning the debt liabilities between the former Punjab (Pak) and Punjab (India) Governments has not yet been settled. Till financial settlement is reached, the initial liability in respect of these loans under the Indian Independence (Rights, Property and Liabilities) Order, 1947, will continue to be that of the former Punjab (Pak) Government and has now been assumed by the Government of West Pakistan. Payment of interest and principal to the Central Government has, however, been suspended by President's Order No. 23 of 1962 till a financial settlement is made with India.

## PART II

*Blank*

## PART III

(Figures are in thousands of rupees)

Minor heads	Budget Estimate, 1967-68	Revised Estimate, 1966-67	Budget Estimate, 1966-67	Accounts 1965-66
Sinking Fund—(i) Sinking Fund ... ..	...	...	...	...
(ii) Depreciation Fund ... ..	1,21,87	92,48	92,48	72,10
Other Appropriation ... ..	...	...	...	...
Total ...	1,21,87	92,48	92,48	72,10

*Sinking Fund*—The former N.W.F.P. Government had decided to provide Rs. 6 lacs each year in the Sinking Fund for N.-W.F.P. Loan, 1964. This loan being no more in currency, no provision is required to be made.

*Depreciation Fund*—At the time of floating the Punjab Bonds, 1949, 1952, 1955, 1956, 1958 and 1960 (since redeemed), the former Punjab Government undertook to set aside annually a sum equal to  $1\frac{1}{2}$  per cent of the amount of loans to form a fund. In the case of Punjab Loan, 1963, Punjab Loan, 1964, Punjab Loan 1961, Punjab Loan, 1962-63, West Pakistan Loan, 1961-62 and West Pakistan, Loan 1965 (since redeemed), West Pakistan Loan, 1966, West Pakistan Loan, 1967, West Pakistan Loan, 1968, West Pakistan Loan, 1969, West Pakistan Loan, 1970, West Pakistan Loan, 1971, West Pakistan Loan, 1972 and West Pakistan Loan, 1973, it was decided to set aside annually a sum equal to 2 per cent of the amount of loan to the Depreciation Fund. The fund is to be utilised for the purchase and cancellation of securities of these loans during their currency.

*Revised Estimate, 1966-67*—No change.

*Budget Estimate, 1967-68*—Increase represents provision for fresh borrowings.



(Figures in thousands of rupees)

Major heads	BUDGET ESTIMATE 1967-68			REVISED ESTIMATE, 1966-67			BUDGET ESTIMATE, 1966-67			Accounts 1965-66
	Charged	Autho- rised	Total	Charged	Autho- rised	Total	Charged	Autho- rised	Total	
8. State Conveyances and motor cars	45	..	45	1,20	..	1,20	45	..	45	..
9. Ministers .. .. .	5,76	..	5,76	5,64	..	5,64	6,00	..	6,00	..
10. Provincial Assembly .. .. .	22,72	..	22,72	16,73	..	16,73	22,72	..	22,72	..
11. Provincial Assembly Department	7,80	..	7,80	7,42	..	7,42	7,75	..	7,75	..
13. Basic Democracies Election Authority.	..	..	..	..	..	..	..	..	..	..
13. Civil Secretariat .. .. .	..	2,27,04	2,27,04	..	1,77,54	1,77,54	..	1,95,17	1,95,17	..
14. Public Service Commission .. .. .	6,88	..	6,88	6,64	..	6,64	6,63	..	6,63	..
15. Board of Revenue .. .. .	..	28,81	28,81	..	26,35	26,35	..	25,87	25,87	..
16. Local Fund Audit Establishment	..	10,44	10,44	..	9,24	9,24	..	9,76	9,76	..
17. Commissioners .. .. .	..	46,09	46,09	..	47,10	47,10	..	45,71	45,71	..
18. General Establishment .. .. .	..	2,55,60	2,55,60	..	2,46,97	2,46,97	..	2,51,48	2,51,48	..
19. Sub-Divisional Establishment .. .. .	..	30,64	30,64	..	27,76	27,76	..	27,68	27,68	..
20. Other Establishment .. .. .	..	71,33	71,33	..	68,53	68,53	..	69,55	69,55	..
21. Works .. .. .	..	1,05	1,05	..	1,05	1,05	..	1,05	1,05	..
22. Discretionary grant by the Head of Provinces, etc.	50	1,57	2,07	50	1,51	2,01	50	1,57	2,07	..
23. Miscellaneous .. .. .	..	4,58	4,58	..	4,58	4,58	..	4,58	4,58	..
Gross Total .. .. .	50,49	6,77,15	7,27,64	44,21	6,10,63	6,54,84	50,18	6,32,41	6,82,60	..
Recoveries of Expenditure from Government Departments.	..	..	..	..	..	..	..	..	..	..
Other Recoveries .. .. .	..	-2,59	-2,59	..	-3,10	-3,10	..	-3,10	-3,10	..
Net Total 25—General Administration	50,49	6,74,56	7,25,05	44,21	6,07,53	6,51,74	50,18	6,29,32	6,79,50	..

*Revised Estimates, 1966-67*—The decrease of Rs. 27.76 lacs in the Revised Estimates is mainly due to lesser number and duration of the Assembly Sessions and meetings of various Standing Select Committees in the provincial Assembly and certain posts having remained vacant during the current financial year. A sum of Rs. 15 lacs provided in the current year's budget for the merger of the Excise and Taxation Department with Finance Department has been surrendered because the scheme has not been materialized. The decrease would have been greater but for increase in the expenditure owing to the creation of temporary posts in the various Departments during the course of the year.

*Budget Estimates, 1967-68*—The increase of Rs. 72.80 lacs in the next years Budget when compared with the Revised Estimates for the year 1966-67, is chiefly due to (i) accrual of annual increments of the officers and officials, (ii) inclusion of provision in respect of newly created temporary posts in various Departments, purchase of staff cars and (iii) inclusion of provision in respect of subsistence allowance to Tehsildars under training.

27—ADMINISTRATION OF JUSTICE  
PART I

This major head includes the following minor heads:—

- A. High Court.
- B. Law Officers.
- C. Administrator-General and Official Trustee.
- D. Civil and Sessions Courts.
- E. Courts of Small Causes.
- F. Criminal Courts.
- G. Official Assignee.

The various Heads of Attached Departments for the various minor heads subordinate to this major head are as under:—

<i>Head of Attached Department</i>	<i>Minor Head</i>
(1) The Chief Justice, High Court of West Pakistan.	A—High Court.  D—Civil and Sessions Courts. E—Courts of Small Causes. F—Criminal Courts.
(2) Solicitor to Government, West Pakistan . .	B—Law Officers. (i) B-1—Solicitor's Department. (ii) B-3—Mufassil Establishment.
(3) Advocate-General, West Pakistan . .	B—Law Officers. B-2—Advocate-General.
(4) Administrator-General and Official Trustee, West Pakistan.	C—Administrator-General and Official Trustee.
(5) Secretary to Government of West Pakistan, Law Department.	G—Official Assignee.

A. *High Court*—The charges under this minor head include pay and allowances of Judges, Gazetted officers, and other non-Gazetted establishment employed in the High Court and its Benches. It also includes such contingent expenditure as copying charges, etc., connected with the High Court and its Benches of Peshawar and Karachi.

B. *Law Officers*—This minor head includes the following sub-heads:—

- (i) Solicitor's Department.
- (ii) Advocate-General.
- (iii) Mufassil Establishment.

C. *Administrator-General and Official Trustee*—This minor head relates entirely to the special pay allowed to the Administrator-General and Deputy Administrator-General and the salary and allowances drawn by the establishment subordinate to them and the contingent expenditure connected with these Departments.

D. *Civil and Sessions Courts*—This minor head is divided into the following sub-heads:—

- (a) District and Sessions Judges.
- (b) Subordinate Judges.
- (c) Process Serving Establishment—District and Sessions Judges' Courts.
- (d) Process Serving Establishment—Subordinate Judges' Courts.
- (e) Circuit and Sessions Houses.

**E. Courts of Small Causes**—This minor head includes the pay and allowances of the officers and establishment including Copyists employed in the Courts of Small Causes as well as other charges incurred in connection with the up-keep of those Courts.

**F. Criminal Courts**—The charges under this head relate purely to expenditure incurred in connection with the trial and disposal of criminal cases. This is mainly on account of diet and road money paid to witnesses, fees paid to the Examiner of Questioned Documents, expenses of Jirgas, travelling allowances of the Examiner of Questioned Documents and photographic charges.

**G. Official Assignee**—This minor head relates to charges incurred in connection with pay and allowances, etc., pertaining to the Official Assignee and his staff.

## PART II

For the next year an amount of Rs. 87,400 has been included in the Budget for five entirely new schemes. The necessity of these new schemes has fully been explained in the volume of New Expenditure for the year 1967-68.

## PART III

[Figures are in thousands of rupees]

Minor heads	Budget Estimate 1967-68	Revised Estimate 1966-67	Budget Estimate 1966-67	Accounts 1965-66
A—High Court .. .. .	40.62	41.35	41.44	
B—Law Officers .. .. .	19.83	20.67	19.33	
C—Administrator-General and Official Trustees .. .. .	17	15	18	
D—Civil and Sessions Courts .. .. .	82.38	78.41	82.40	
E—Courts of Small Causes .. .. .	1.37	1.45	1.26	
F—Criminal Courts .. .. .	7.66	7.65	7.67	
G—Official Assignee .. .. .	42	36	38	
<b>Gross Total .. .. .</b>	<b>1,52.45</b>	<b>1,50.04</b>	<b>1,52.66</b>	
<b>Less—Recoveries from other Government, etc. .. .. .</b>	<b>.. .. .</b>	<b>.. .. .</b>	<b>.. .. .</b>	
<b>Net Total .. .. .</b>	<b>1,52.45</b>	<b>1,50.04</b>	<b>1,52.66</b>	

**Revised Estimate, 1966-67**—The decrease in the Revised Estimate is due mainly to the fact that certain posts remained vacant during the current financial year.

**Budget Estimate, 1967-68**—The increase is due to provision made in respect of new items accrual of annual increments and full provision made for the next financial year.

**28—JAILS AND CONVICT SETTLEMENTS**  
**PART I**

The major head "28—Jails and Convict Settlements" includes the following minor heads—

- (i) Jails.
- (ii) Jail Manufactures.
- (iii) Charges on account of persons confined or detained in Jails outside the Province.
- (iv) Works.

The charges relating to the minor head "Jails" are shown under the sub-heads noted below:—

- (1) Direction.
- (2) Central Jails.
- (3) District Jails.
- (4) Lock-ups.

The sub-head "Direction" relates to the charges incurred in connection with the offices of the Directors of Prisons.

*Wroks*—This minor head was introduced with a view to provide for expenditure incurred by Superintendents of Central and District Jails, who have been assigned the authority to execute petty constructions and repairs to jail buildings and residential quarters, provided the estimated cost of each individual work does not exceed Rs. 2,500 or of a nature requiring technical skill and supervision. With the introduction of this head any expenditure connected with repairs to jail buildings is now no longer debited to "Other Contingencies", but is shown hereunder.

**PART II**

For the next year an amount of Rs. 26,700 has been included in the budget for two entirely new schemes. The necessity of these new schemes has fully been explained in the volume of New Expenditure for the year, 1967-68.

(Figures are in thousand of rupees)

Minor head	Budget Estimate 1967-68	Revised Estimate 1966-67	Budget Estimate 1966-67	Accounts 1965-66
A—Jail .. .. .	1,99,93	1,88,50	1,87,05	
B—Jails Manufacture .. .. .	25,26	25,49	25,55	
C—Charges on account of persons confined or detained in jails outside the Province ..	..	..	..	
D—Works .. .. .	3,45	3,45	3,45	
<b>Gross Total</b> ..	<b>2,28,61</b>	<b>2,17,44</b>	<b>2,16,02</b>	

*Revised Estimate, 1966-67*—The increase is due to the fact that a camp Jail at Lahore and a jail labour camp near Taluka Badin, District Hyderabad have been opened during the course of the year.

*Budget Estimate, 1967-68*—The increase is mainly due to the fact that provision for the full year has been made for the camp jail at Lahore and the jail labour camp near Taluka Badin, District Hyderabad opened during the course of year, 1966-67 and the provision made for entirely new schemes.



## 29—POLICE

## PART I

The major head "29—Police" includes the following minor heads:—

- (1) Direction.
- (2) Superintendence.
- (3) District Executive Force.
- (4) Police Training Institutions.
- (5) Special Police.
- (6) Railway Police.
- (7) Special Branch.
- (8) Miscellaneous.
- (9) Works.

2. The first and second of these minor heads relate exclusively to the charges incurred in connection with the offices of the Inspector-General of Police and those of Range Offices respectively.

3. Expenditure under the head "District Executive Force" relates to the normal peace time police forces of the Province. Owing to the abolition of the General Police Fund with effect from the 1st April 1937 charges on account of Police employed under sections 13, 14, 15 and 41 of the Police Acts are also debited to this head. The charges on account of Police supplied to the Government of Pakistan and Private Bodies for permanent peace time guard duties, etc., are recoverable from the respective Governments Bodies, etc. The cost of Police employed for agency functions and non-agency functions and general law and order duties has also been debited to this head since 1950-51.

4. Expenditure incurred by the Police Training institutions is debited to the minor head "Police Training Institutions".

5. The minor head "Special Police" includes the cost of Police raised for special purposes as distinct from the regular District Executive Force. It comprises of the Border Military Police, Baluch Levy and Levies in Kalat Division, which are administered by the Home Department directly. The whole Produce Yard Police, Karachi and Harbour Police, Karachi, are under the operational control of the Inspector-General of Police, West Pakistan. The contribution payable by the Provincial Government in the expenditure incurred by the Central Government on "Scouts Unit (Kalat Scouts)" is also debited to this minor head. The expenditure on West Pakistan Rangers, which had hitherto been booked under this head, has been shown under a separate major head 29 - A - Provincial Border "Forces" with effect from 1967-68.

6. The "Railway Police" is maintained independently of the District Executive Force primarily for the investigations and suppression of crime and for the maintenance of law and order on railways. This head includes all charges on account of the executives of the Government railway police and clerical establishment. The amount spent on account of Police employed for the maintenance of law is not recovered from the Pakistan Western Railway while charges of order Police are recoverable from it.

7. The minor head "Special Branch" includes, for administrative convenience, expenditure on the Finger Print Bureau, the Crime Branch and the Aliens Branch. The entire expenditure in respect of the Aliens Branch is borne by the Central Government.

8. Provision is made under the minor head "Miscellaneous" for expenditure on the maintenance of Productive Police Lands. Up to the financial year 1933-34, the allotment was based on the income from these lands, the accepted principles being that the grant should ordinarily not exceed the estimated receipts. Owing to the replacement of Constable *Malis* by Class IV servants, with effect from the 1st April 1933, expenditure must in some cases, exceed receipts. The pay of *Malis* is now charged to this minor head instead of the "Pay of Establishment" of the relevant minor head.

9. The minor head "Works" represents expenditure on petty construction and repairs of police building; which was formerly debited to "Other Contingencies" under the various minor heads. The Police Department differs from others in that it is made responsible for the maintenance of its own buildings. The services of the Public Works Department are requisitioned only when the work to be performed requires technical supervision. With effect from the 1st April 1938, the expenditure on repairs of residences of Gazetted Police Officers, which was formerly being met from the Public Works Department grant, is debited to this head.

## PART II

For the next year an amount of Rs.19,26,500 has been included in the budget for 14 entirely new schemes. The necessity of these new schemes has fully been explained in the volume of New Expenditure for the year, 1967-68.

## PART III

[Figures are in thousands of rupees]

Minor heads	Budget Estimate 1967-68	Revised Estimate 1966-67	Budget Estimate 1966-67	Accounts 1966-66
Direction ... ..	8,08	7,67	8,14	...
Superintendence ... ..	57,48	57,55	52,58	...
District Executive Force ... ..	9,97,73	10,40,92	11,05,05	...
Police Training Institutions... ..	17,93	18,09	18,48	...
Special Police ... ..	27,95	2,80,11	3,85,16	...
Railway Polices ... ..	43,66	41,03	42,20	...
Special Branch ... ..	81,31	79,38	80,29	...
Miscellaneous ... ..	1,75	1,52	1,52	...
Works ... ..	3,45	5,25	5,25	...
Deduct—Lump sum cut ... ..	...	...	...	...
<b>Gross Total ... ..</b>	<b>12,39,14</b>	<b>15,31,52</b>	<b>17,03,67</b>	...
Recoveries ... ..	-86,44	-2,53,88	-2,95,95	...
<b>Net Total ... ..</b>	<b>11,52,70</b>	<b>12,77,64</b>	<b>14,07,72</b>	...

*Revised Estimate, 1966-67*—The decrease is mainly due to the Re-organization of the police force as a result of recommendations of police Commission and non-implementation of a new scheme "Re-organization of West Pakistan Rangers."

*Budget Estimate, 1967-68*—The decrease is mainly due to change of classification of expenditure in respect of West Pakistan Rangers. This expenditure has been shown under a new Major head '29-A- Provincial Border Forces' with effect from the financial year 1967-68,

## 29-A—PROVINCIAL BORDER FORCES

## PART I

This major head has been opened with effect from the financial year 1967-68 to record expenditure on civil armed forces other than Police. The major head "29-A—Provincial Border Forces" includes the following important minor heads:—

- (1) West Pakistan Rangers.
- (2) Works.

2. Expenditure under the head "West Pakistan Rangers" relates to the normal Border forces of the Province which are under the direct control of Director-General, West Pakistan Rangers. The amount spent on account of Border Police are recoverable from the Central Government at the rate of 60% of the recurring expenditure.

3. The minor head "Works" represents expenditure on petty construction and repairs of Rangers buildings. It is made responsible for the maintenance of its own buildings. The services of the Public Works Department are requisitioned only when the work to be performed requires technical supervision.

## PART II

For the next year, an amount of Rs. 18,47,650 has been included in the budget for entirely ten new schemes. The necessity of these new schemes has fully been explained in the Volume of New Expenditure for the year 1967-68.

## PART III

[Figures are in thousands of rupees]

Minor head	1967-68	1966-67		1965-66
	Budget Estimates	Revised Estimates	Budget Estimates	Accounts
West Pakistan Rangers	2,52,16	..	..	..
Works	4,27	..	..	..
Deduct—Lump sum cut	..	..	..	..
<b>Gross Total</b>	2,56,43	..	..	..
Recoveries	—1,50,98	..	..	..
<b>Net Total</b>	1,05,45	..	..	..

*Budget Estimates, 1967-68*—Previously the expenditure on West Pakistan Rangers was debitable to the major head "29—Police". Now it has been decided that it should be debited to a new Major head "29-A—Provincial Border Forces", with effect from financial year 1967-68.

## 34—FRONTIER REGIONS

## PART I

This major head consists of the following minor heads :—

- (1) A—Political and Administrative Charges.
- (2) B—Works.
- (3) C—Education.
- (4) D—Health Services
- (5) E—Agriculture.
- (6) F—Other Departments.
- (7) G—Miscellaneous Expenditure.
- (8) H—Allowances to Tribes.
- (9) I—Entertainment Charges.

The pay and allowances of the staff and other expenditure in the Political Agencies are booked under the minor head "A—Political and Administrative Charges". Expenditure on construction and repairs of buildings and roads and minor works in the Frontier Regions debit to the Revenue account is provided for under "B—Works". The minor heads "C—Education", "D—Health Services" and "E—Agriculture" accommodate the expenses on account of Education, Health and Agriculture, respectively. "F—Other Departments" includes expenses under Land Revenue, Provincial Excise, Stamps, Registration, Forest Conservancy, Administration of Justice, Jails and Convict Settlements, Veterinary, Industries and Powindah Organization.

The minor head "G—Miscellaneous Expenditure" is operated for expenditure on Subsidies, Relief Works, Contributions, Independence Day Celebration Charges and Basic Democracies.

Allowances to the Tribes in the Frontier Regions are exhibited under the head "H—Allowances to Tribes."

Secret Services and other Political Expenditure incurred by the Commissioners, Peshawar and D. I. Khan, Political Agents and the Deputy Commissioners is booked under "I—Entertainment Charges."

## PART II

For the next year an amount of Rs. 1,98,780 has been included in the budget for entirely new schemes. The necessity of these schemes has fully been explained in the Volume of New Expenditure for the year 1967-68.

## PART III

[Figures are in thousands of rupees]

Minor heads	Budget Estimate 1967-68	Revised Estimate 1966-67	Budget Estimate 1966-67	Accounts 1965-66.
A—Political and Administrative Charges	29,25	26,61	28,49	25,1
B—Works	34,97	33,46	35,02	32,91
C—Education	63,95	54,08	61,80	37,88
D—Health Services	30,87	24,64	30,39	22,93
E—Agriculture	6,40	6,02	6,15	5,73
F—Other Departments	11,28	10,50	11,64	10,03
G—Miscellaneous Expenditure	13,16	12,79	13,05	16,48
H—Allowances to Tribes	12,96	12,86	12,96	12,97
I—Entertainment Charges	9,07	8,55	9,07	7,80
<b>Total</b>	<b>2,11,91</b>	<b>1,89,51</b>	<b>2,08,57</b>	<b>1,66,83</b>

*Revised Estimates, 1966-67*—The decrease in the Revised Estimate, 1966-67, as compared with the original budget is due to vacancies under "Education" and "Health" and economy in expenditure.

*Budget Estimates, 1967-68*—The increase in the new budget as compared with the Revised Estimate, 1966-67 is due to the inclusion of the items of new expenditure in the Budget Estimate, 1967-68 and provision having been made for various posts which remained vacant during the current year.

## 36—SCIENTIFIC DEPARTMENTS

## PART I

This head provides for expenditure on donations to Scientific Societies and Institutions for the Museums and on account of exploration of coal, petroleum and minerals. It also provides for Mineral Development Department.

## PART II

For the next year an amount of Rs. 46,460 has been included in the budget for one entirely new scheme. The necessity of the new scheme has fully been explained in the volume of New Expenditure for the year 1967-68.

## PART III

[Figures are in thousands of rupees]

Minor heads	Budget Estimate 1967-68	Revised Estimate 1966-67	Budget Estimate 1966-67	Accounts 1965-66
A—Grants-in-aid and Donations to Scientific Societies and Institutes ..	2	1	2	..
B—Museums .. .. .	1,78	1,50	1,58	..
C—Exploration of Coal, Petroleum and Minerals .. .. .	6,15	6,06	6,19	..
D—Mines Departments .. .. .	..	..	..	..
E—Charges in England .. .. .	..	..	..	..
<b>Total 36—Scientific Departments .. .. .</b>	<b>7,95</b>	<b>7,57</b>	<b>7,79</b>	<b>..</b>

*Revised Estimate, 1966-67*—There is decrease in the estimate which is due to economy in expenditure.

*Budget Estimate, 1967-68*—The increase is mainly due to the inclusion of provision for an entirely new Scheme.

37—EDUCATION  
PART I

This major head consists of the following minor heads:—

- (1) Grants to Universities.
- (2) Government Arts Colleges.
- (3) Grants to non-Government Arts Colleges.
- (4) Government Professional Colleges.
- (5) Grants to non-Government Professional Colleges.
- (6) Government Secondary Schools.
- (7) Direct Grants to non-Government Secondary Schools.
- (8) Grants to Local Bodies for Secondary Education.
- (9) Government Primary Schools.
- (10) Direct grant to non-Government Primary Schools.
- (11) Grants to Local Bodies for Primary Education.
- (12) Government Special Schools.
- (13) Direct grants to non-Government Special Schools.
- (14) Grants to Local Bodies for Special Education.
- (15) Direction.
- (16) Inspection.
- (17) Scholarships.
- (18) Miscellaneous.
- (19) Technical Education.

*Grants to Universities*—Grants are given to assist the Universities in the maintenance of their institutions, etc.

*Government Arts Colleges*—The expenditure booked under this head is on account of salaries of the staff and contingencies, etc., for Government Colleges in West Pakistan.

*Grants to non-Government Arts Colleges*—This head shows the expenditure on account of grants to privately managed Arts Colleges.

*Government Professional Colleges*—The expenditure exhibited under this head is due to salaries of the staff and contingencies, etc., of the Training Colleges, which supply Trained Teachers for educational institutions in West Pakistan.

*Grants to non-Government Professional Colleges*—The expenditure shown under this head represents the grants to the privately managed Training Colleges.

*Government Secondary Schools*—The provision under this head is on account of salaries of the staff, contingencies, etc., of the Government Secondary Schools in the Province.

*Direct Grants to non-Government Secondary Schools*—Grants are paid to privately managed Secondary Schools to meet the demand for Anglo-Vernacular Secondary Education.

*Grants to Local Bodies for Secondary Education*—These grants are paid to Local Bodies for Secondary Education imparted in the schools under their control. The grants are assessed according to the rules framed by Government for privately managed and aided schools.

*Government Primary Schools*—This head represents the provision for salaries of the staff and contingencies, etc., of the Government Primary Schools.

*Grants to non-Government Primary Schools*—The expenditure debited under this head of accounts for grants to privately managed Primary Schools.

*Government Special Schools*—The provisions made under this head is for salaries of the staff, contingencies, etc., of the Government Training Schools.

*Grants to non-Government Special Schools*—These grants are awarded to privately managed Training Schools.

*Direct Grants to Local Bodies for Special Education*—The provision under this head is meant for expenditure on account of grants to Local Bodies for Agricultural Education.

*Direction*—This sub-head entirely relates to the expenditure in connection with pay of Directors of Education in the Regions and their office establishment.

*Inspection*—The provision under this head relates to the expenditure on the salaries of the Divisional and District Inspecting Staff and their offices.

*Scholarships*—The provision under this sub-head relates to the expenditure on the salaries of the staff of Officer Incharge Scholarships.

*Miscellaneous*—The expenditure under this head consists of the following two main items :—

(1) Departmental Examinations; and

(2) Grants to various Associations.

*Technical Education*—The provision under this head relates to Technical Institutions under the control of Education Department.

The other heads do not require any special explanation.

## PART II

For the next year an amount of Rs. 53,53 (Thousand) has been included in the budget for 27 entirely new Schemes. The necessity of the new schemes has fully been explained in the volume of New Expenditure for the year 1967-68.

## PART III

[Figures are in thousands of rupees]

Minor heads	Budget Estimate, 1967-68	Revised Estimate 1966-67	Budget Estimate 1966-67	Accounts 1965-66
Grants to Universities .. .. .	2,79,73	2,65,12	2,65,12	..
Government Arts Colleges .. .. .	2,96,90	2,61,41	2,78,20	..
Grants to non-Government Arts Colleges .. .. .	27,80	27,85	27,85	..
Government Professional Colleges .. .. .	33,53	29,77	32,31	..
Grants to non-Government Professional Colleges .. .. .	29	29	29	..
Government Secondary Schools .. .. .	5,33,05	4,45,23	4,96,00	..
Direct Grants to Non-Government Secondary Schools .. .. .	60,17	63,85	64,02	..
Grants to Local Bodies for Secondary Education .. .. .	21,17	26,76	19,76	..
Government Primary Schools .. .. .	14,46,37	13,53,41	13,69,87	..
Direct Grants to non-Government Primary Schools .. .. .	23,53	23,54	23,54	..
Grants to Local Bodies for Primary Education .. .. .	69,19	67,70	67,70	..



Minor heads	Budget Estimate 1967-68	Revised Estimate 1966-67	Budget Estimate 1966-67	Accounts 1965-66
Government Special Schools .. .. .	83,30	77,98	82,21	..
Direct Grants to non-Government Special Schools .. .. .	1,06	1,23	1,06	..
Grants to Local Bodies for Special Education .. .. .	21	21	21	..
Direction .. .. .	32,48	29,33	32,38	..
Inspection .. .. .	66,95	63,05	65,51	..
Scholarships .. .. .	57	49	59	..
Miscellaneous .. .. .	68,92	65,70	67,61	..
Technical Education .. .. .	1,01,93	82,06	96,13	..
Charges in England .. .. .	..	..	..	..
Total .. .. .	31,50,15	28,84,98	29,90,36	..

*Revised Estimate, 1966-67*—There is a decrease of Rs. 1,05,38 (Thousands) in the Revised Estimate, 1966-67 when compared with the Budget Estimates, 1966-67. The decrease is partly due to the economy measures adopted during the course of the year and partly due to late opening of schools and colleges. The decrease is also due to certain posts having remained vacant for want of suitable personnel.

*Budget Estimate, 1967-68*—There is an increase of Rs. 2,65,17 (Thousands) as compared with the Revised Estimate, 1966-67, which is due to:—

- (1) inclusion of entirely new schemes to the extent of Rs. 53 lacs;
- (2) accrual of annual increments
- (3) local Bodies High Schools which were not provincialised during 1966-67 are expected to be provincialised during the next financial year ;
- (4) the schools and colleges which were opened late during 1966-67 are expected to be opened in the beginning of the next financial year ;
- (5) provision on account of certain schemes which was made for two months only during 1966-67 is now being made for 12 months during the next financial year; and
- (6) restoration of 5% cut which was imposed on all Universities during 1966-67.

## 38-A—HEALTH SERVICES

## PART I

The major head "38-A—Health Services" includes the following minor heads:—

- (i) A—Health Establishment ;
- (ii) B—Hospitals and Dispensaries ;
- (iii) C—Grants for Health Purposes ;
- (iv) D—Colleges and Schools ;
- (v) E—Mental Hospitals ;
- (vi) F—Chemical Examiner ;
- (vii) G—Expenses in connection with Epidemic Diseases.
- (viii) H—Laboratories ;
- (ix) I—Health Centres ;
- (x) J—Works ; and
- (xi) K—Social Uplift Schemes ;

2. The group of sub-heads under "A—Health Establishment" consists of—

- (i) A-1—Superintendence ;
- (ii) A-2—District Health Officers ;
- (iii) A-3—All Pakistan Medical Council ;
- (iv) A-5—Model Chest Clinic ; and
- (v) A-6—Rural Health Centres.

The sub-head "A-1—Superintendence" relates entirely to the charges incurred in connection with the offices of the Directors, Health Services, Peshawar, Sargodha, Lahore, Khairpur, Hyderabad and Quetta.

The charges under "A-2—District Health Officers" include salaries of the District Health Staff, i.e., District Health Officers, Civil Surgeons, all doctors serving in the Local Bodies hospitals and dispensaries, but receiving their pay, etc., from the Provincial Exchequer; all doctors placed on general duty in various hospitals and all posts constituting leave reserve. The charges connected with the offices of the District Health Officers and Civil Surgeons and those for the post-mortem examinations conducted by District Health Officers and Civil Surgeons in hospitals, still under the management of Local Bodies, are also included under this head.

The sub-head "A-3—All Pakistan Medical Council" provides for the travelling allowance payable to the Provincial representatives of the Pakistan Medical Council.

The sub-head "A-5—Model Chest Clinic" relates to the charges incurred on the Model Chest Clinic at Lahore.

The sub-head "A-6—Rural Health Centres" relates to the charges incurred on the Rural Health Centres all over the West Pakistan Province.

3. B—*Hospitals and Dispensaries*—This minor head relates to the charges incurred on the various hospitals and dispensaries of the Province except Mental Hospitals. This also includes the charges on (i) Medical Depots functioning at Peshawar and Kalat; (ii) Grants to hospitals and dispensaries and (iii) Provincial Blood Transfusion Service.

4. C—*Grants for health purposes*—The local bodies and other philanthropic societies are given help in the form of grants-in-aid from the provision made under this head for the maintenance of sanitation, expansion of medical relief in rural areas and suppression of epidemic diseases.

5. The three minor heads "D—Colleges and Schools", "E—Mental Hospitals" and "F—Chemical Examiner" relate to the charges incurred on the institutions concerned.

6. G—*Expenses in connection with epidemic diseases*—The sub-heads within this minor head are—

- (i) G-1—Anti-Malaria Operations ;
- (ii) G-2—District Field staff ;
- (iii) G-3—Purchase of Anti-epidemic Drugs, Vaccine, etc. ; and
- (iv) G-4—Other Epidemics.

These sub-heads include provision for general practical field work in connection with rural sanitation, malaria, plague and cholera, funds required to provide free issue of Anti-cholera and anti-plague vaccines, medicines, and medical equipment and purchase of quinine.

7. H—*Laboratories*—This minor head exhibits the charges on Bacteriological Laboratories at Lahore and Karachi; Vaccine Institute, Lahore and the Food Laboratories at Lahore, Rawalpindi and Peshawar.

The Vaccine Institute, Lahore is a fully equipped laboratory maintained for the manufacture of vaccines lymph. In addition to meeting the demands of the Province, it supplies lymph to the civil and military authorities throughout Pakistan on payment.

8. I—*Health Centres*—This head relates entirely to the charges incurred in connection with the maintenance of various health and maternity centres and the training of Dais and Maternity and Child Welfare Workers in the Province.

9. J—*Works*—This includes expenditure on Government buildings maintained by the department.

## PART II

The Department of Health exists for the welfare of the population of the Province and constant efforts are being made to derive benefit from various discoveries and research in Medical Science.

For the next year an amount of Rs. 18,13,800 has been included in the budget for 67 entirely new schemes. The necessity of these new schemes has fully been explained in the volume of New Expenditure for the year 1967-68.

## PART III

[ Figures are in thousands of rupees ]

Minor heads	Budget Estimate 1967-68	Revised Estimate 1966-67	Budget Estimate 1966-67	Accounts 1965-66
A—Health Establishment	1,42,38	1,23,43	1,39,85	1,13,43
B—Hospitals and Dispensaries	4,63,53	4,20,05	4,46,57	4,23,82
C—Grants for Health Purposes	21,51	21,32	21,32	1,63
D—Colleges and Schools	70,40	62,07	68,65	59,73
E—Mental Hospitals	24,98	23,89	24,19	23,38
F—Chemical Examiner	1,86	1,86	1,86	1,72

Minor heads	Budget Estimate 1967-68	Revised Estimate 1966-67	Budget Estimate 1966-67	Accounts 1965-66
G—Expenses in connection with Epidemic Diseases .. .. .	40,05	35,22	40,52	31,20
H—Laboratories .. .. .	6,51	6,11	6,21	5,85
I—Health Centres .. .. .	14,24	12,33	12,62	12,21
J—Works .. .. .	8	8	8	14
K—Social Uplift Schemes .. .. .	..	..	..	..
Gross Total ..	7,85,56	7,06,36	7,61,87	6,73,11
Deduct—Recoveries .. .. .	— 27	— 27	..	..
Net Total ..	7,85,29	7,06,09	7,61,87	6,73,11

*Revised Estimate, 1966-67*—The decrease is partly due to a number of posts having remained vacant because of non-availability of suitable personnel and partly to observance of economy in expenditure.

*Budget Estimate, 1967-68*—The anticipated increase is due to (i) accrual of annual increments; (ii) inclusion of new schemes; and (iii) liberal allocation for providing more medical facilities.

## 39—PUBLIC HEALTH

## PART I

The Minor Head Public Health Establishment includes the following sub-heads—

A-1—Public Health Engineering Establishment.

A-2—Town Planner and his staff.

2. A-1—*Public Health Engineering Establishment*—This sub-head provides for pay, etc. of the Chief Engineer, Public Health Engineering and the staff employed under him. It also accommodates pay and allowances of Superintending Engineers and Sanitary Engineer and their staff. The Chief Engineer, Public Health Engineering is responsible for the preparation of design, estimates, execution and maintenance of various external Public Health Works. He is also entrusted with the preparation of water-supply, drainage schemes on behalf of local bodies and maintenance of M. E. S. Sanitary works required by the Central Government. Fees are charged from local bodies and other Government Departments, etc., for works done by him on their behalf.

A-2—*Town Planner and his staff*—This sub-head provides pay, etc., of the Town Planners and their Staff. The Town Planning Department is required to prepare Town Planning Schemes for unbuilt areas and building schemes of built areas under the administrative control of Basic Democracies, Local Bodies, etc. The Department also prepares development schemes for Government land particularly in connection with the setting up of Satellite Towns.

B—*Tools and Plant*—This head includes expenditure on purchase, repairs and carriage of tools and plant required for execution of works. It also includes purchase and repairs of mathematical and drawing instruments and camp equipage.

## PART II

For the next year an amount of Rs. 22,56,790 has been included in the Budget for new schemes. The necessity of these schemes have been fully explained in the volume of New Expenditure for the year 1967-68.

## PART III

[Figures are in thousands of rupees]

Minor head	Budget Estimate 1967-68	Revised Estimate 1966-67	Budget Estimate 1966-67	Accounts 1966-66
Public Health Establishment—				
Public Health Engineering Establishment .. .. .	65,34	53,32	57,81	..
Town Planner and his staff .. .. .	8,07	7,16	8,04	..
Tools and Plant .. .. .	18,49	17,72	19,27	..
Gross Total .. .. .	91,90	78,20	85,12	..

*Revised Estimate, 1966-67*—The decrease is mainly due to a large number of posts having remained vacant during the year due to non-availability of technical personnel.

*Budget Estimate, 1967-68*—The anticipated increase is due to accrual of annual increment and creation of one circle, three Divisions and 12 Sub-Divisions in the Public Health Engineering Department.

## 40—AGRICULTURE

## PART I

This head includes the following minor heads :—

- A—Direction.
  - A-1—Direction.
  - A-2—Expenditure under Cotton Control Act.
- B—Superintendence.
- C—Subordinate and Expert Staff.
- D—Farms—
  - D-1—Experimental Farms.
  - D-2—Seed Farms.
  - D-3—District Farms.
- E—Agricultural Demonstration and Propaganda including Public Exhibition and Fairs.
  - E-1—Administration of Cotton Control Act.
  - E-2—Demonstration and Propaganda.
  - E-3—Extension and Plant Protection Services—
  - E-4—Locust Control Work.
  - E-5—Schemes aided by the Central Government.
  - E-6—Expenditure on Soil Conservation Project.
- F—Agricultural Experiments and Research—
  - F-1—General.
  - F-2—Schemes financed by Agriculture Research Council.
  - F-3—Schemes aided by the Central Government.
  - F-4—Expenditure on Cane Development.
- G—Agricultural Education—
  - G-1—Agricultural Colleges and Schools.
  - G-2—Agricultural Educational Schemes aided by the Central Government.
  - G-3—Grant to the Board of Governors, Agriculture College, Tandojam.
- H—Agricultural Engineering—
  - H-1—Agricultural Engineering.
  - H-2—Schemes aided by the Central Government.
- I—Boring Operations—
  - I-1—Boring Operations.
  - I-2—Schemes aided by Central Government.
- J—Botanical and other Public Gardens—
  - J-1—Government Gardens.
  - J-2—Zoological Gardens.
  - J-3—Station Gardens.
- K—Schemes for the improvement of Agricultural Marketing.
- L—Grants-in-aid, Contribution, etc.
- M—Other Charges.
- N—Works.

## PART II

The Department of Agriculture exists for the welfare of the peasantry of the Province. Constant efforts are being made to secure the adoption by the cultivators on the maximum possible scales of various discoveries and research which have been made for their benefit.

For the next year an amount of Rs. 4,87,200 has been included in the budget for the following new schemes:—

(1) Grant-in-aid to the West Pakistan Co-operative Fruit Development Board.

(2) Grant-in-aid to the Land and Water Development Board for Khairpur Tube-well Drainage Project.

## PART III

[Figures are in thousands of rupees]

Minor heads	Budget Estimate 1967-68	Revised Estimate 1966-67	Budget Estimate 1966-67	Accounts 1965-66
Direction	990	951	958	..
Superintendence	11,41	11,77	11,37	..
Subordinate and Expert Staff	1,50	1,38	1,25	..
Farms	27,26	26,50	25,78	..
Agricultural Demonstration and propaganda including public exhibitions and fairs..	237,20	226,73	2,31,85	..
Agricultural Experiments and Research	66,80	62,94	63,74	..
Agricultural Education	23,50	21,16	23,30	..
Agricultural Engineering	139,14	134,22	1,33,13	..
Boring Operations	4,10	4,07	4,01	..
Botanical and other Public Gardens	4,97	4,29	5,12	..
Improvement of Agricultural Marketing..	9	8	8	..
Grant-in-aid, Contribution, etc.	72,93	67,12	79,91	..
Other Charges	..	..	..	..
Works	2,50	2,60	2,60	..
Total 40—Agriculture ..	6,01,30	5,72,37	5,97,20	..

*Revised Estimate, 1966-67.*—The decrease is mainly due to (i) posts having remained vacant during the year, (ii) Less grant to the Agricultural Development Corporation, and (iii) Land and Water Development Board.

*Budget Estimate, 1967-68.*—The increase is due to (i) accrual of annual increments, and (ii) provision made for new schemes.

## 40-B—FISHERIES

## PART I

This major head includes expenditure on—

- (a) Direction and Other Establishment at Headquarters.  
(b) Development of Fisheries.

## PART II

The Department of Fisheries exists for the development of fisheries.

For the next financial year provision has been made for ten continued and one new schemes.

The necessity for new scheme has fully been explained in the volume of New Expenditure for the year 1967-68.

## PART III

[Figures are in thousands of rupees]

Minor heads	Fudget Estimate 1967-68	Revised Estimate 1966-67	Budget Estimate 1966-67	Accounts 1965-66
A—Direction .. .. .	6,03	5,33	6,14	..
B—Development of Fisheries .. .. .	7,37	5,30	5,70	..
Gross Total 40-B—Fisheries .. .. .	13,40	10,63	11,84	..
Deduct—Amount recoverable from Central Government .. .. .	—1,35	—18	—18	..
Net Total 40-B—Fisheries .. .. .	12,05	10,45	11,66	..

*Revised Estimate, 1966-67*—The decrease is mainly due to the fact that certain posts remained vacant during the year.

*Budget Estimate, 1967-68*—The increase is due to provision made for new schemes and accrual of annual increments.



41—VETERINARY  
PART I

This Major Head includes the following minor heads :—

- A—Direction.
- B—Superintendence.
- C—Veterinary Education and Research.
- D—Subordinate Establishment.
- E—Hospitals and Dispensaries.
- F—Breeding Operations.
- G—Zoological Gardens.
- H—Prizes.
- I—Camel Specialists.
- J—Bacteriologist.
- K—Other Charges.
- L—Live-stock Development Board.

The description given below explains each of these minor heads:—

A—DIRECTION

Now no expenditure is debted to this Minor Head.

B—SUPERINTENDENCE

This minor head covers the cost of supervision of the activities of the Department such as pay, allowances, etc. of the Regional Directors, Assistant Directors, Officers under-training and their establishment.

C—VETERINARY EDUCATION AND RESEARCH

*C-1—Veterinary Education*—Charges such as pay and allowances of the Principal, Professors, non-Gazetted Staff and other expenditure necessary for the running of the College of Animal Husbandry, Lahore, are debited to this head. The amount is being given to the College of Animal Husbandry, Lahore, as Grant-in-aid.

*C-2—Veterinary Research and Investigation*—This head covers the cost of experiments, research and investigation work carried at Pakistan Animal Husbandry Institute, Peshawar.

*C-3—Provincial Schemes*—The expenditure of the schemes, financed by the Province itself, is booked here.

D—SUBORDINATE ESTABLISHMENT

This minor head covers pay and allowances of the entire Subordinate Veterinary Staff.

E—HOSPITALS AND DISPENSARIES

*E-1—Provincial Veterinary Hospitals and Dispensaries*—Only the charges relating to these institutions are debited under this sub-head.

*E-2—Mufassil Veterinary Hospitals and Dispensaries*—This sub-head includes the charges of chemicals and apparatus required.

*E-3—Field Control of Diseases*—Expenditure borne on the measures for the Control of diseases in the field are debited under this sub-head.

F—BREEDING OPERATIONS

It includes grant-in-aid to District Boards and Societies for the improvement of breeds of cattle, sheep, horses, etc., as well as the cost of stallions purchased in the open market and cost of medals and veterinary exhibits, required for propaganda work. It also includes charges for the maintenance of Livestock Farms and Experimental Farms.

G—ZOOLOGICAL GARDENS

This head includes expenditure incurred on the Zoological Gardens of Lahore.

## H—PRIZES

This head provides grant-in-aid to Race Club for the improvement of country breed of horses.

## I—CAMEL SPECIALIST

This includes the treatment and control of Surra disease of Camels.

## J—BACTERIOLOGIST

This head has been included according to the advice of A.G., West Pakistan but has not been operated upon so far.

## K—OTHER CHARGES

This includes expenditure on the construction of such works as have been transferred to the administrative control of the Animal Husbandry Department.

## L—LIVESTOCK DEVELOPMENT BOARD

No funds have been provided for this minor head as no proposals from the Administrative Department have been received.

## PART II

No new scheme has been included in the budget estimates for the year 1967-68.

## PART III

[Figures are in thousands of rupees]

Minor heads	Budget Estimate 1967-68	Revised Estimate 1966-67	Budget Estimate 1966-67	Accounts 1965-66
A—Directions	...	...	...	...
B—Superintendence	24,86	22,60	23,79	21,53
C—Veterinary Education and Research...	25,74	23,06	25,27	11,63
D—Subordinate Establishment	17,01	15,83	16,52	15,10
E—Hospitals and Dispensaries	72,25	62,22	70,51	17,51
F—Breeding Operations	29,02	27,57	27,93	18,92
G—Zoological Gardens	25	25	25	25
H—Prizes	1,14	1,04	1,14	32
I—Camel Specialists	17	15	15	15
J—Bacteriologist	...	...	...	...
K—Other Charges	...	...	...	...
L—Livestock Development Board	...	...	...	...
Total Veterinary	1,70,44	1,53,72	1,65,56	85,41

*Revised Estimates, 1966-67*—Decrease is mainly due to the technical posts which could not be filled in.

*Budget Estimates, 1967-68*—Increase is mainly due to the provision for increments, etc.

## 42—CO-OPERATION

## PART I

This major head comprises of the following minor heads :—

- A—Direction ;
- B—Superintendence;
- C—Other Charges; and
- D—Grant-in-aid.

A—*Direction*—To this minor head is debited the expenditure incurred on account of pay, allowances and contingencies of the—

- (a) Registrar, Co-operative Societies, West Pakistan.
- (b) Principal, Co-operative Training College, Lyallpur.

B—*Superintendence*—The expenditure on account of pay, allowances and contingencies of the entire establishment, other than those shown under “A—Direction” working in West Pakistan for general supervision of the movement is debited to this minor head.

C—*Other Charges*—The expenditure relating to the educational and industrial schemes in West Pakistan is debited to this minor head.

D—*Grant-in-aid*—To this minor head is debited the expenditure on account of grant-in-aid to the Co-operative Institutes and West Pakistan Agricultural Development Corporation.

## PART II

For the next year, an amount of Rs. 38,130 has been included in the budget for four entirely new schemes. The necessity of these new schemes has fully been explained in the volume of New Expenditure for the year, 1967-68.

## PART III

[Figures are in thousand of rupees]

Minor heads	Budget Estimates 1967-68	Revised Estimates 1966-67	Budget Estimates 1966-67	Accounts 1965-66
A—Direction .. .. .	7,55	4,94	5,48	
B—Superintendence .. .. .	59,89	52,73	52,25	
C—Other Charges .. .. .	68	47	48	
D—Grant-in-aid .. .. .	6,08	11,65	19,96	
Total 42—Co-operation .. .. .	74,20	70,79	78,17	

*Revised Estimates, 1966-67*—The decrease in the Revised Estimates, 1966-67, is mainly due to the disbandment of the West Pakistan Co-operative Development Board and reorganisation of the Co-operative Department.

*Budget Estimates, 1967-68*—The increase in the Budget Estimates, 1967-68, as compared with the Revised Estimates, 1966-67, is due to increments and other small increases.

## 43—INDUSTRIES

## PART I

This major head includes the following minor head :—  
Industries.

2. The various sub-heads under the minor head "Industries" are—

- (i) Direction.
- (ii) Industrial Education.
- (iii) Industrial Development.
- (iv) Gross Expenditure on Government Commercial Undertakings.
- (v) Miscellaneous.

3. The charges under the sub-head "Direction" relates to the administration of Industries which includes the provision on account of staff for Headquarters and Regions.

4. The charges under the sub-head "Industrial Education" are primarily incurred in respect of the following institutions :—

- (a) Government Institute of Dyeing and Calico Printing, Shahdara.
- (b) Government Demonstration Weaving Factory, Shahdara.

The expenditure under "Industrial Education" also includes—

- (a) Industrial Exhibitions and Demonstrations at local fairs.
- (b) Training of students in Technical Courses.

5. Under the sub-head "Industrial Development" is included expenditure on the—

- (a) Industrial Research and Standardization.
- (b) Wool Spinning and Weaving Development-cum-Training Centres at Jhang.
- (c) Industrial and Commercial Museum, Lahore.
- (d) Development-cum-Training Centre for Carpet Industry at Shahdara.

6. The charges under the sub-head "Gross Expenditure" on Government Commercial Undertakings relate to Government Demonstration Weaving Factory, Shahdara..

## PART II

## PART III

[Figures are in thousands of rupees]

Minor heads	Budget Estimate 1967-68	Revised Estimate 1966-67	Budget Estimate 1966-67	Accounts 1965-66
A—Industries .. .. .	85,33	83,86	87,01	88,83
B—Fisheries .. .. .	..	..	..	..
C—Works .. .. .	..	..	..	..
D—Grant-in-aid .. .. .	5,56	6,10	5,56	..
E—Charges in England .. .. .	..	..	..	..
<b>Total Industries .. .. .</b>	<b>90,89</b>	<b>89,96</b>	<b>92,57</b>	<b>88,83</b>

*Revised Estimates, 1966-67*—The decrease in the revised estimates as compared with the Budget Estimates, 1966-67 is mainly due to various posts having remained vacant during the current year,

*Budget Estimates, 1967-68*—The excess is due to accrual of annual increments. The increase would have been greater but for non-provision for education side of Weaving Factory, Shahdara due to re-classification of the expenditure.

**47—MISCELLANEOUS DEPARTMENTS**  
**PART I**

This head provides for expenditure on the establishment employed for the Labour Department including Industrial Courts and Minimum Wages Board and for Administration of the Trade Employees Act and the Weights and Measures Act. It also includes expenditure on the Directors of Information and their establishment and of libraries in small villages and towns and grant to the public library and on the compilation of Provincial Statistics (including Central Directorate) and on departmental examinations. It further includes contribution to the Government of Pakistan, Army Department, for conducting languages examinations, payments by Provincial Government for charges incurred in giving evidence in cases relating to explosives, the share of the Government on the expenditure on offices of the Registrar of Joint Stock Companies and the Cost of Living Index Number Scheme and also includes the Ecclesiastical, Employment Exchanges and Coal Mines Labour Welfare Fund Organization. On the abolition of the Game Department, charges on account of administration of Wild Birds and Wild Animals, Protection Act have been provided under "10—Forests".

**PART II**

For the next year an amount of Rs. 26,13,350 has been included in the budget for 15 entirely new schemes. The necessity of these new schemes has fully been explained in the Volume of New Expenditure for the year 1967-68.

**PART III**

(Figures are in thousands of rupees)

Minor heads	Budget Estimate 1967-68	Revised Estimate 1966-67	Budget Estimate 1966-67	Accounts 1966-66
A—Inspector of Factories .. .. .	..	..	..	..
B—Labour .. .. .	31,60	30,08	29,91	..
C—Resettlement and Employment Organization .. .. .	33,75	29,58	30,70	..
D—Explosive .. .. .	..	..	..	..
E—Inspector of Steam Boilers .. .. .	..	..	..	..
F—Provincial Statistics .. .. .	5,11	5,50	5,44	..
G—Examinations .. .. .	13	15	17	..
H—Administration of the Partnership Act, 1932 .. .. .	..	..	..	..
I—Miscellaneous .. .. .	2,98	9,96	13,40	..
J—Ecclesiastical .. .. .	1,05	1,05	1,06	..
K—Public Relations .. .. .	43,28	23,43	23,15	..
L—Expenditure connected with the Administration of the Coal Mines Labour Welfare Fund Act, 1947.	10,11	6,69	7,09	..
Total ..	1,28,01	1,06,74	1,10,92	..
<i>Deduct</i> —Amount recoverable from Coal Mines Labour Welfare Fund .. .. . and other Recoveries	—4,61	—3,47	—3,59	..
Net Total ..	1,23,40	1,03,27	1,07,33	..

*Revised Estimate, 1966-67*—There is decrease in the estimate which is mainly due to economy in expenditure.

*Budget Estimate, 1967-68*—There is increase which is due to inclusion of provision for entirely new schemes. The increase would have been greater but for the abolition of the Game Department and the transfer of the concerned Staff to the Forest Department.

## 50—CIVIL WORKS

## PART I

This is a comprehensive major head and to explain its object fully, it will be dealt with according to the groups under which the expenditure is booked.

Formerly expenditure on Original Works Buildings and Communications debitable to the Revenue Account was booked under this head. However, with the classification of expenditure on Original Works as 'developmental', that expenditure is now debited to the minor head T—Civil Works' subordinate to the major head '63-B—Development'.

The remaining groups are as under —

(1) *Repairs*—The ultimate value obtained from the provincial funds spent on roads and buildings depends largely on efficient maintenance. The charge under this head are divided into three main groups, viz.,—

(a) Repairs and Maintenance of Buildings,

(b) Repairs and Maintenance of Roads, and

(c) Repairs (Miscellaneous)—

(a) includes maintenance of all Government buildings with their sanitary and electrical installations, other than those in respect of which an assignment order has been issued authorising departments to carry out certain repairs themselves. Due to the rise in the cost of labour and material it has been found necessary to recalculate the capital cost of all buildings in order to provide enhanced amount for repairs building. Provision for repairs to buildings is made on the basis of a prescribed percentage of the capital cost of the buildings.

(b) includes renewals of road metalling repairs and maintenance of road bridges, boat bridges and ferries, maintenance of roadside arboriculture and buildings classified under the head 'Communications'. Provision for the maintenance of roads is now made on a mile/rate basis depending on the type of roads ; as follows :—

Black Top Roads .. Rs. 2,385 per mile.

Shingle Roads .. Rs. 1,560 per mile.

(c) includes maintenance of works which do not fall under the groups (a) and (b) above.

(2) *Tools and Plants*—This head includes expenditure on purchase, repairs and carriage of tools and plant required for the execution of works. It also includes purchase and repairs of mathematical and drawing instruments, camp equipage, etc.

(3) *Grant-in-aid*—Contribution to local bodies for the maintenance of works are provided under this head.

## PART II

For the next year an amount of Rs. 51,72,000 has been included in the Budget for entirely new schemes. The necessity for these schemes has been fully explained in the volume of New Expenditure for the year 1967-68.

## PART III

[Figures are in thousands of rupees.]

Minor heads	Budget Estimate 1967-68	Revised Estimate 1966-67	Budget Estimate 1966-67	Accounts 1965-66
Z-1—Repairs—Buildings .. .. .	2,84,51	2,84,35	2,85,43	..
Z-2—Repairs—Communications Provincial .. .. .	4,15,98	3,78,17	4,02,20	..
Z-3—Repairs Communications financed from Subvention from Roads of Central Importance.	24,64	25,26	51,55	..
Z-4—Repairs—Communication financed from Sugarcane (Development) Cess Fund ..	1,04	..	..	..
Z-5—Repairs—Miscellaneous .. .. .	3,38	1,28	3,58	..
AA—Tools and Plant .. .. .	66,76	81,39	81,39	..
BB—Grant-in-Aid .. .. .	0,33	0,33	0,33	..
Gross Total 50—Civil Works excluding Establishment Charges .. .. .	7,96,64	7,70,78	8,24,48	..

*Revised Estimates 1966-67*—The decrease is due to less expenditure on the maintenance of Kacha Road due to their transfer to District Councils and also on roads of Central importance, due to less grant received from the Central Government.

*Budget Estimate 1967,68*—The increase is due to more provision made for repairs communication. This is, however, partly counter-balanced by less amount provided for tools and plant charges.

**CHARGES ON PUBLIC WORKS DEPARTMENT, BUILDINGS AND ROADS ESTABLISHMENT  
PART I**

This head provides for pay, travelling allowances, contingencies, etc. of Chief Engineers and Specialist Officers of the Buildings and Roads Department, together with the staff employed under them. The officers are responsible for construction and maintenance of all Provincial Government buildings and roads, together with the necessary electrical and internal public health works. It also accounts for expenditure on the staff sanctioned in the Buildings and Roads Department to do planning, estimating, etc., in connection with various important projects, viz., Satellite Towns and other schemes of development of roads, buildings and bridges.

This head also provides for pay and allowances of the staff employed in the West Pakistan Housing and Settlement Agency. The Agency is responsible for assessing the needs of housing and formulating policies with regard to execution of housing Schemes and allotments of quarters and plots.

**PART II**

For the next year an amount of Rs. 1,97,570 has been included in the budget for four entirely new schemes. The necessity of these new schemes has fully been explained in the volume of New Expenditure for the year 1967-68.

**PART III**

[Figures in thousand of rupees]

Sub-heads	Budget Estimate 1967-68	Revised Estimate 1966-67	Budget Estimate 1966-67	Accounts 1965-66
A (1) (i)—Chief Engineer, Northern Zone, Peshawar .. .. .	6,07	5,82	6,02	5,02
A (1) (ii)—Chief Engineer, Central Zone, Lahore .. .. .	8,28	7,86	7,89	7,73
A (1) (iii)—Chief Engineer, Eastern Zone, Bahawalpur .. .. .	6,25	6,10	6,06	6,07
A (1) (iv)—Chief Engineer, Southern Zone, Hyderabad .. .. .	5,90	5,51	5,72	5,60
A (1) (v)—Chief Engineer, Western Zone, Quetta .. .. .	5,23	4,71	4,97	4,35
A (1) (vi)—Directorate of Bridges .. .. .	2,23	2,07	1,94	1,89
A (2)—Consulting Architect .. .. .	7,53	7,35	7,63	6,89
A (4)—Land Control and Acquisition Officer .. .. .	4,53	4,16	4,26	4,10
A (5)—Superintending Engineer .. .. .	27,61	30,67	29,19	29,47
A (6)—Executive Engineer .. .. .	1,53,63	1,54,67	1,50,70	1,47,31
A (7) (i)—Roads Research Laboratory .. .. .	3,56	2,74	2,63	2,60
A (7) (ii)—Building Research Directorate .. .. .	1,94	1,80	1,88	1,12
A (7) (iii)—Survey and Planning Cell .. .. .	4,08	2,95	2,27	..
A (8) (i)—Lumpsum Charges creditable to other Government Departments, etc. ..	3,81	3,64	3,68	..
A (9)—West Pakistan Housing and Settlement Agency .. .. .	8,05	6,93	7,40	..
<b>Gross Total .. .. .</b>	<b>2,48,70</b>	<b>2,46,98</b>	<b>2,42,24</b>	<b>2,22,277</b>

*Revised Estimate, 1966-67*—The increase is mainly due to additional expenditure sanctioned out of Contingency Items during the year.

*Budget Estimates, 1967-68*—The increase as compared to the Revised Estimate, 1966-77, is due to accrual of annual increments.



## 54—RELIEF

## PART I

Expenditure covered by the grant falls under two heads, namely (A)—Relief and (B)—Transfer to Relief Fund.

Under (A) is recorded expenditure relating to salaries, relief works, gratuitous relief and miscellaneous.

Under (B) is provided amount for transfer to Relief Fund.

## PART II

For the next year, in addition to the Continuing Scheme, a sum of Rs. 9,50,000 has been included in the Schedule of New Expenditure for expenditure on relief.

## PART III

[Figures are in thousands of rupees]

Minor heads	Budget Estimate 1967-68	Revised Estimate 1966-67	Budget Estimate 1966-67	Accounts 1965-66
A—Relief .. .. .	9,54	19,31	9,54	..
B—Transfer to Relief Fund .. .. .	..	..	..	..
Total ..	9,54	19,31	9,54	..

*Revised Estimate, 1966-67*—The increase in the Revised Estimate, 1966-67 as compared with the Original Budget is due to the expenditure incurred on relief of the rain and flood affected areas of Peshawar and Karachi Divisions.

## PRIVY PURSES AND SUPERANNUATION ALLOWANCES AND PENSIONS

## PART I

This major head is comprised of the following two sub-major heads :—

- (1) 54-A —Privy Purses of *ex*-Rulers of States.
- (2) 55—Superannuation Allowances and Pensions.

The former head provides for Privy Purses payable to *ex*-Rulers of States, and the amount booked under it is fixed.

The latter head deals with only one subject, *viz.*, Pensions. The audit circles furnish the necessary data and suggest the estimate thereunder. The head is divided into a number of minor heads dealing with different classes of expenditure. The important minor heads and the nature of charges adjusted under them are indicated below :—

A—*Superannuation and Retired Allowances*—The charges adjusted under this minor head relate to ordinary pensions earned by Government servants on retirements.

B. *Equated Payment of Commuted Value of Pensions transferred from Capital*—Payments in commutation of Pensions are, in the first instance, recorded under Capital head “83—Payment of Commuted Value of Pensions”. Such part of the expenditure as the Provincial Government may decide to adjust against current revenues is transferred to this minor head.

C. *Compassionate Allowances*—This minor head is again divided into three sub-heads

- (i) Compassionate Allowances.
- (ii) Miscellaneous Allowances and Rewards.
- (iii) Compassionate Fund.

(i) *Compassionate Allowances*—This sub-head is self-explanatory and requires no clarification.

(ii) *Miscellaneous Allowances and rewards*—The charges adjusted under this sub-head relate to extraordinary pensions granted to the Government servants, who are seriously injured in the discharge of public duty, and to the families of the Government servants who were killed in the discharge of public duty.

(iii) *Compassionate Fund*—The Compassionate Fund is intended for the relief of families of Government servants left in indigent circumstances through the premature death of the breadwinner.

D. *Gratuities*—This minor head is self-explanatory.

E—*Pensions for distinguished and meritorious services or for political considerations*—The expenditure adjusted under this head relates to special pensions granted to persons who have rendered some conspicuously meritorious service to the State.

J. *Deduct—Pensionary charges transferred to Commercial Departments*—All pension payments including those on account of Government servants belonging to the Irrigation and Hydro-Electric Department are first recorded under this head, but the pensionary charges of establishment of the Irrigation and Hydro-Electric Departments which are Commercial departments are at the close of the year deducted from this head and debited to the heads of accounts concerning these Departments.

## PART II

(Blank)

## PART III

## 54-A—PRIVY PURSES

[Figures are in thousands of rupees]

Minor heads	BUDGET ESTIMATE 1967-68			REVISED ESTIMATE 1966-67			BUDGET ESTIMATE 1966-67			ACCOUNTS 1965-66		
	Charged	Autho- rised	Total	Charged	Autho- rised	Total	Charged	Autho- rised	Total	Charged	Autho- rised	Total
Privy purses of ex-Rulers of States.	37,60	...	37,60	37,60	...	37,60	53,60	...	53,60	...	...	...
Total	37,60	...	37,60	37,60	...	37,60	53,60	...	53,60	...	...	...

*Revised Estimate 1966-67—Budget Estimate 1967-68*—The decrease in the Revised Estimate, 1966-67 and in the Budget Estimate, 1967-68, is due to the fact that the late Amir of Bahawalpur was drawing privy purse at Rs. 32,00,000 per annum but on his demise the present Amir has been allowed Rs. 16,00,000 per annum.

## 55—SUPERANNUATION ALLOWANCES AND PENSIONS

[Figures are in thousands of rupees]

Minor heads	BUDGET ESTIMATE 1967-68			REVISED ESTIMATE 1966-67			BUDGET ESTIMATE 1966-67			ACCOUNTS 1965-66		
	Charged	Authorised	Total	Charged	Authorised	Total	Charged	Authorised	Total	Charged	Authorised	Total
A—Superannuation and Retired Allowance.	13,81	2,87,38	3,01,19	2,74	2,63,43	2,66,17	1,88	2,64,85	2,66,73			
B—Equated payments of Computed Value of Pensions transferred from Capital.	6,06	23,09	29,15	10,55	23,37	33,92	6,80	22,13	28,93			
C—Compassionate Allowances	..	5,33	5,33	..	4,83	4,83	..	3,43	3,43			
D—Gratuities	..	16,27	16,27	..	21,47	21,47	..	7,94	7,94			
E—Pensions for distinguished and meritorious services or for Political consideration.	..	81	81	..	57	57	..	71	71			
F—Charitable Allowance	..	33	33	..	32	32	..	51	51			
G—Donation to Provident Fund.	..	3	3	..	6	6	..	5	5			
H—Contributions for Pension and Gratuities.	..	20	20	..	..	..	..	38	38			
Gross Total	19,87	3,33,44	3,33,31	13,29	3,14,0	3,27,34	8,68	3,00,00	3,08,63			
J— <i>Deduct</i> —Pensionary Charges transferred to Commercial Department.	..	-17,55	-17,55	..	-17,07	-17,07	..	-17,24	-17,24			
Net Total	19,87	3,15,89	3,35,76	13,29	2,93,93	3,10,27	8,68	2,82,76	2,91,44			

*Revised Estimate, 1966-67*—The expenditure under this head is of fluctuating nature and is based mainly on the information supplied by the Audit Offices in West Pakistan.

*Budget Estimate, 1967-68*—The same as is explained in the case of Revised Estimate for 1966-67.

56—STATIONERY AND PRINTING  
PART I

The major head consists of the following minor heads :—

- A—Stationery Offices and Stores.
- B—Purchase of Stationery Stores.
- C—Discount on plain paper used with stamps.
- D—Purchase of plain paper used with stamps.
- GE—Government Presses.
- F—Printing at Private Presses.
- G—Lithography.
- I. Cost of printing work done by other Government.

2. The charges relating to the minor head "A—Stationery Offices and Stores", are shown separately under the two sub-heads, viz.—

"A—1—Controller, Printing and Stationery Offices.

"A—2—Other Stationery offices and Stores".

3. *B—Purchase of Stationery and Stores*—This is the minor head under which the expenditure on purchase of Stationery including paper and binding material used in Government Printing both typographic and lithographic, is provided.

4. *C—Discount on plain paper used with stamps*—This head covers the remuneration to licensed stamps-vendors for the sale of the paper to the public.

5. *D—Purchase of plain paper used with stamps*—The charges under this head include the actual cost of the plain paper supplied, over head charges to cover a proportion of the cost of maintenance of the Central Depots and incidental charges connected with the supply of paper, such as packing, freights, etc., on cost of cheque books from Central Stamps Stores.

6. *F—Government Presses*—The expenditure under this Minor head relates to pay, allowances and Travelling Allowance of Officers and staff working in the various presses in West Pakistan and other expenditure on the running of those presses.

7. *G—Printing at Private Presses*—The expenditure under this head represents the cost of typographic work which the Government Presses are unable to cope and which is given out on contract or tender to private presses. It also includes the manufacture of line and half tone blocks as well as the cost of any work that is executed at private presses under the direct indents from Heads of Departments.

8. *H—Lithography*—This is the same as minor head "G—Printing at Private Presses" with the exception that it refers to lithographic as against typographic printing. It also includes the cost of maps and plans.

9. *Cost of printing work done by other Governments*—Under this minor head is provided [such expenditure as the other Government may have to incur for the West Pakistan Government.

PART II

For the next year an amount of Rs. 1,27,500 has been included in the Budget for two entirely new schemes.

PART III

[Figures are in thousands of rupees]

Minor heads	Budget Est mate 1967-68	Revised Estimate 1966-67	Budget Estimate 1966-67	Accounts 1965-66
<b>I—STATIONERY</b>				
A—Stationery Offices and Stores	4,15	4,63	4,10	4,73
B—Purchase of Stationery Stores	84,14	87,28	89,35	74,20
C—Discount on plain paper used with stamps	4	4	4	..
D—Purchase of plain paper used with stamps	1,05	1,05	1,05	..

Minor heads						Budget Estimate 1967-68	Revised Estimate 1966-67	Budget Estimate 1966-67	Accounts 1966-66
<b>II—Printing</b>									
F—Government Presses	...	...	...	...	...	74,61	81,11	80,94	65,48
G—Printing at Privates Press	...	...	...	...	...	2,00	3,15	2,90	2,95
H—Lithography	...	...	...	...	...	1,80	155	1,80	..
I—Cost of printing works done by other Governments	...	...	...	...	...	2	4	1	6
<b>Gross Total</b>						1,67,81	1,78,83	1,80,19	1,47,42
<b>Recoveries—</b>									
E—Deduct—Value of Stationery supplied to other Government and payinge Dpartments						—9,04	—9,05	—9,03	—26
J—Deduct—Cost of printing work done for other Government and paying Departments						—6,41	—6,05	—6,05	..
Less—Amount to be spent from Depreciation Fund	...	...	...	...	...	—1,19	—1,13	—1,13	—53
<b>Total Recoveries</b>						—16,64	—16,23	—16,21	—79
<b>Net Total</b>						1,51,17	1,62,60	—1,63,98	1,46,63

*Revised Estimate, 1966-67* } The decrease in the Revised Estimate, 1966-67 and the  
*Budget Estimate, 1967-68* } Budget Estimate, 1967-68 is due mainly to economy cut  
 particularly in the purchase of paper and binding material, Machinery, Raw material and less  
 expenditure on double shifts and Travelling Allowance, etc.

## 57—MISCELLANEOUS

## PART I

This major head covers all transactions of Government which cannot be brought to account under any of the descriptive major heads. The most important item under this heads is "Contributions" which includes consolidated grants to local bodies; guarantee of annual income from post offices, telegraph and telephone lines; payment of compensation to the Pakistan Western Railway for losses consequent on the abolition of tolls on railway bridges, grant to the Boards of Economic Inquiry; grant to the Society for Prevention of Cruelty to Animals; Compensatory grants for operating cattle-pounds and ferries to local bodies, grant to the Flying Clubs; grant to Armed Services Boards in West Pakistan, grant to Basic Democracies and other petty contribution or grants which cannot be classified under any other service head. This head also receives debits by *per contra* credits to the loans and advances under head concerned, when a loan or advance has to be written off as irrecoverable. Miscellaneous charges, such as payments to Tumandars in the tribal areas of Dera Ghazi Khan; grant of allowances to Sardars and Mutabars in the Kalat Division, rent of trunk telephone lines; expenditure on the entertainment of State Guests; transport reserved for emergent use and expenditure in connection with demarcation of Indo-Pakistan boundary, etc., are shown under this head. Expenditure on account of Basic Democracies Training Institutes is also booked under this head. This head also includes expenditure on donations for charitable purposes; charges on account of vagrants; orphanages expenditure on Refugees/State Prisoners and Detenus Special Commission of Inquiry, West Pakistan Social Welfare Organization, and Bureau of National Reconstruction, provision for grant to Resettlement Wing of Karachi Development Authority and provision for transfer to Sugarcane (Development) Cess Fund are also made under this head.

## PART II

For the next year an amount of Rs. 7,45,460 has been included in the budget for entirely new schemes.

## PART III

[Figures are in thousands of rupees]

Minor heads	Budget Estimate 1967-68	Revised Estimate 1966-67	Budget Estimate 1966-67	Accounts 1965-66
A—Cost of Books and Periodicals ... ..	...	5	10	
B—Donations for Charitable purposes ... ..	1,63	1,63	1,62	
C—Special Commissions of Enquiry ... ..	83	78	77	
D—Irrecoverable Temporary Loans and Advances written off ... ..	1,00	95	95	
E—Contributions ... ..	1,42,05	1,46,37	1,47,34	
F—Miscellaneous Compensations ... ..	...	...	...	
G—Miscellaneous Darbar charges ... ..	56	54	56	
H—Expenditure on Refugees State Prisoners and Detenus ... ..	21	10	30	
I—Miscellaneous and Unforeseen Charges ... ..	26,10	31,21	25,62	
J—Transfer to West Pakistan Government Servants Benevolent Fund ... ..	...	...	...	
K—Transfer to Sugarcane Development Cess Fund ... ..	1,23,88	1,16,64	1,06,83	

Minor heads	Budget Estimate 1967-68	Revised Estimate 1966-67	Budget Estimate 1966-67	Accounts 1965-66
<b>L—Loss by Exchange on Local transactions</b> ... ..	1	1	1	
<b>Gross Total 57—Miscellaneous (Authorised)</b> .. ..	2,96,30	2,98,28	2,84,10	
<b>Recoveries (Authorised)</b> .. ..	2,04	1,11	-1,03	
<b>Net Total 57—Miscellaneous (Authorised)</b> .. ..	2,94,26	2,97,17	2,83,07	

*Revised Estimate, 1966-67*—The increase is due to more provision for transfer to Sugarcane (Development) Cess Fund and payment of compensation on account of decretal charges.

*Budget Estimate, 1967-68*—The decrease as compared with the Revised Estimate 1966-67 is mainly due to less provision of Grant-in-Aid for Resettlement Wing of Karachi Development Authority and no provision of (i) Grant-in-Aid to Town Committees under the Minor Head "E-Contributions" and (ii) payment of compensation on account of decretal charges under the Minor Head 'I-Miscellaneous and Unforeseen Charges'.



## 63-B—DEVELOPMENT

## PART I

The major head "63-B—Development" under which all development expenditure chargeable to the Revenue Account is booked, is operative with effect from 1960-61. The important minor heads are:—

- (i) Land Reforms.
- (ii) Colonization.
- (iii) Village-AID and Community Development.
- (iv) Forests.
- (v) Irrigation.
- (vi) Frontier Regions.
- (vii) Education.
- (viii) Public Health.
- (ix) Health Services.
- (x) Agriculture.
- (xi) Veterinary.
- (xii) Co-operation.
- (xiii) Industries.
- (xiv) Miscellaneous Departments.
- (xv) Civil Works.
- (xvi) Miscellaneous.

## PART II

An amount of Rs. 27,21,47,600 has been included in the Budget for 1967-68 for 582 new schemes. The necessity of these new schemes has fully been explained in the volume of New Expenditure for the year 1967-68.

## PART III

[Figures are in thousands of rupees]

Minor heads	Budget Estimate 1967-68	Revised Estimate 1966-67	Budget Estimate 1966-67	Accounts 1965-66
A—Land Revenue .. .. .	..	..	..	..
B—Land Reforms .. .. .	80,15	65,73	78,26	..
C—Colonization .. .. .	6,03	13,78	15,06	..
D—Village AID and Community Development .. .. .	10,00,00	5,00,00	5,00,00	..
E—Forests .. .. .	1,76,40	1,13,16	1,46,81	..
F—Jails and Convict Settlements .. .. .	..	..	..	..
G—Irrigation .. .. .	1,08,94	57,09	79,13	..
H—Police .. .. .	..	..	..	..
I—Frontier Regions .. .. .	77,53	47,72	49,72	..
J—Scientific Departments .. .. .	..	..	..	..



## 64-B—CIVIL DEFENCE

## PART I

The major head "64-B—Civil Defence" is divided into the following heads :—

A—Expenditure on Air Raid Precautions.

B—Miscellaneous.

Expenditure under this sub-head relates to the normal peace time Civil Defence Staff of the West Pakistan Province

## PART II

The modern war is a mechanical war and no Army, however, well-equipped and trained can claim to meet its eventualities without the co-operative efforts, and full participation of a well-knit, trained and thoroughly practised non-combatant civilian force geared to the Army's defence planning. Cities and towns receive the major burnt of wars and unless every citizen in the country is a potential soldier, armies are doomed to collapse. Experience have amply proved that not only a war emergency but even calamities and disasters, resulting from natural elements like floods, earthquakes, etc., require mobilization of all national sources.

Main activities of the Civil Defence Department are—

- (i) Organization and training of border area population for defence against border raids.
- (ii) Training of Government personnel, employees of Industrial Institutions, vital installations and general public for "popular resistance".
- (iii) Defence against para-landing.
- (iv) Care of people rendered homeless during the emergency.
- (v) Rescue of trapped people from underneath the debris and from fallen buildings.
- (vi) First-aid to casualties.
- (vii) Protection against fires caused by bombs.

The Civil Defence Department was established in the year 1948 and developed into a full-fledged Directorate in 1950—55.

## PART III

[Figures are in thousands of rupees]

Minor heads	Budget Estimate 1967-68	Revised Estimate 1966-67	Budget Estimate 1966-67	Accounts 1965-66
Expenditure on Air-raid Precautions .. .. .	12,83	12,74	12,78	..
Miscellaneous .. .. .	..	..	..	..
Charges in England .. .. .	..	..	..	..
Total ..	12,83	12,74	12,78	..

*Revised Estimate, 1966-67*—The decrease is due to posts having remained vacant during the year.

*Budget Estimate, 1967-68*—The increase is due to inclusion of New Expenditure on account of repair and maintenance of Civil Defence boats.

## 65—CAPITAL OUTLAY ON SALT WORKS

## PART I

This head provides for expenditure on all Capital Salt Works in West Pakistan. The works are being carried out by the West Pakistan Industrial Development Corporation.

## PART II

An amount of Rs. 39,000 has been provided in the Budget for the continuance of the scheme namely "Solution of Mining and Chemical Complex of Rock Salt".

## PART III

[Figures are in thousands of rupees]

Minor head	Budget Estimate 1967-68	Revised Estimate 1966-67	Budget Estimate 1966-67	Accounts 1965-66
Solution of Mining and Chemical Complex of Rock Salt .. ..	39	3.21	3.50	--
Total 65—Capital Outlay on Salt Works ..	39	3.21	3.50	--

*Revised Estimates, 1966-67*—The decrease is due to economy in expenditure.

*Budget Estimate, 1967-68*—The decrease is due to the fact that less expenditure is anticipated to be incurred on this scheme in the course of the financial year 1967-68.

## 68—CONSTRUCTION OF IRRIGATION WORKS, ETC., EXCLUDING ESTABLISHMENT CHARGES

## PART I

This major head bears all charges for the first construction and equipment of a project, as well as charges for maintenance on section not opened for working. When the construction estimate of a Project, for which a separate capital account is kept, is closed expenditure on the following works of extension is also debited to this head provided the cost thereof exceeds Rs. 1,000 :—

- (1) Construction of new irrigation channels.
- (2) Construction of new masonry works (not replacement of the existing ones).
- (3) Construction of new buildings (not replacement of the existing buildings and addition thereto).
- (4) Construction of new outlets.
- (5) New heads for inundation canals (not replacement of existing heads).
- (6) New drains, other than seepage drains, essentially required for development of a project and provision of crossing over them.
- (7) Extension of existing irrigation channels.
- (8) Enlarging the capacity of existing main canals and branches.
- (9) Enlarging the capacity of and remodelling the existing distributaries, channels and masonry works on them.
- (10) Constructing marginal heads and flood embankments.
- (11) Constructing River Training Works
- (12) Excavating drains, extending and improving the existing ones.

Provided they are in themselves directly remunerative.

The following are the minor heads :—

- (1) Works.
- (2) Tools and Plant.
- (3) Suspense.
- (4) Receipts and Recoveries on Capital Account.
- (5) Extraordinary Replacement.
- (6) Survey and investigations.

The minor head "Works" includes charges on account of—

- (i) Lands;
- (ii) Works (headworks, weirs, gates and gearing and other masonry and earth-works on canal and distributaries);
- (iii) Buildings;
- (iv) Plantations (while under construction);
- (v) Railways; and
- (vi) Special tools and plant required only for construction of any of the above, and provided for the execution of all works on headworks, canals and distributaries.

The minor head "Tools and Plant" includes charges for "New supplies" of ordinary tools and plant and their repairs and carriage.

The minor head "Suspense" is a head which bears temporarily the cost of all stores borne on stock for works until such stores are finally disposed of *e. g.*, by issue to works when their cost is finally debited to the "Works" or other heads concerned.

The minor heads "Receipts and Recoveries on Capital Account" includes (i) the credits for the sales of tools and plant after the completion of the work, (ii) the sale and rent of buildings, etc., and (iii) acreage rates recoveries from cultivators on account of construction of water-courses.

The minor head "Extraordinary Replacement" is meant to record expenditure on account of restoration of damages caused by extraordinary casualties such as flood and fire, etc.

The minor head "Surveys and Investigations" is meant to record expenditure on investigation and surveys undertaken with a view to explore the feasibility of a project.

## PART II

For the next year an amount of Rs. 2,49,02 has been included for 112 new schemes. The necessity for these schemes has fully been explained in the volume of New Expenditure for the year, 1967-68.

## PART III

[Figures in thousands of rupees]

Minor heads	Budget Estimate 1967-68	Revised Estimate 1966-67	Budget Estimate 1966-67	Accounts, 1965-66
(1) Open Canals .. .. .	8,03,24	2,20,44	4,94,47	..
(2) Rasul Tubewells Project .. .. .	7,00	4,79	20,00	..
(3) Bambanwala-Ravi Bedian Link .. .. .	..	..	..	..
(4) Balloki-Sulemannki Link .. .. .	..	..	..	..
(5) Shahpur Project .. .. .	10	91	1,00	..
(6) Taunsa Barrage Project .. .. .	98,22	1,16,41	1,15,00	..
(7) Marala-Ravi Link .. .. .	..	..	..	..
(8) Ghulam Muhammad Barrage .. .. .	..	13,60	15,00	..
(9) Abbasia Canal .. .. .	..	..	..	..
(10) Bolan Dam Project .. .. .	1,00	92	1,00	..
(11) Installing 30 Tubewells in Dera Ismail Khan .. .. .	41	1,66	3,00	..
(12) Bombanwala-Rawi-Bedian Link Phase II.. .. .	..	..	10,00	..
(13) Balloki-Sulemannki Link Phase II .. .. .	..	10,00	10,00	..
(14) Marala-Ravi Link Phase II .. .. .	..	..	..	..
(15) Land and Water Development Department .. .. .	23,89	20,18	53,36	..
(16) Thal Project .. .. .	15,14	7,15	8,50	..
(17) Guddu Barrage .. .. .	1,40,00	1,65,38	1,89,98	..
(18) Warsak High Level Canal .. .. .	25,31	15,00	15,00	..
(19) Kurram Garhi Irrigation Scheme .. .. .	50,73	10,00	10,00	..
(20) Tubewell Irrigation Scheme, Kohat District .. .. .	..	..	..	..
(21) Improvement to Dor System of Irrigation, Hazara District .. .. .	..	..	..	..
(22) Peshur Flow Irrigation Scheme from Indus River .. .. .	8,51	6,68	7,34	..
(23) Panj Katha System of Irrigation in Hazara District .. .. .	..	75	75	..
(24) Dera Ismail Khan Tubewell Scheme (80 Tubewells) .. .. .	-10,54	..	..	..
(25) Central Tubewell Project .. .. .	..	..	..	..

[Figures in thousands of rupees]

Minor heads	Budget Estimate, 1967-68	Revised Estimate, 1966-67	Budget Estimate, 1966-67	Accounts, 1965-66.
(26) Maini Spring Irrigation	..	..	..	..
(27) Increasing Capacity of Thal Canals etc	1,00	10,23	15,00	..
Total	11,64,01	6,04,10	9,69,40	..

*Revised Estimate, 1966-67*—Against the original budget estimate of Rs. 9,69,40 the revised estimate of the year is Rs.6,04,10. The decrease of Rs. 3,65,30 is mainly due to:—

	Rs.
(i) Slow progress of work on various schemes ; and	—3,36,51
(ii) more issue of stock on account of rapid completion of certain works and clearance of more un-responded items from the schedule of miscellaneous advances.	.. —52,28
Total	—3,88,79

The saving of Rs. 3,88,79 has been partly counterbalanced by an amount of Rs. 23,49 sanctioned out of "Contingency Item" to meet unfunded emergent expenditure on various schemes/projects resulting in a net saving of Rs. —3,65,30.

*Budget Estimate, 1967-68*—A sum of Rs. 11,64,01 has been included in the Budget Estimates, 1967-68. Out of this, an amount of Rs. 2,49,02 has been earmarked for new tubewells and Small Irrigation Schemes, flood regulation works and survey and investigation works, etc. The balance of Rs. 9,14,99 has been provided for on-going schemes, Tools and Plant and Suspense.

## 70—CAPITAL OUTLAY ON IMPROVEMENT OF PUBLIC HEALTH

## PART I

This head provides for expenditure on all urban and rural water-supply and drainage works in West Pakistan. The works are being carried out by the Public Health Engineering Department.

The expenditure on the water-supply and drainage works is accounted for under the following minor heads :—

(1) Works and Acquisition.

(2) Tools and Plant.

(3) *Deduct—Receipts and Recoveries on Capital Account.*

*Works and Acquisition*—This head provides for work outlay and for expenditure on acquisition of land acquired for the purpose.

*Tools and Plant*—This head includes expenditure on the purchase and carriage of and repairs to tools and plant required for the execution of works. It also covers repairs to mathematical and drawing instruments, camp equipage, etc. At present the expenditure on tools and plant is accounted for in the first instance, under the major head “39—Public Health” and then transferred to this major head.

*Deduct—Receipts and Recoveries on Capital Account*—The head represents recoveries on expenditure incurred on Capital Account.

## PART II

For the next year an amount of Rs. 25,00,000 has been included in the budget on account of Quetta Water-Supply Scheme.

## PART III

[Figures are in thousands of rupees]

Minor head	Budget Estimate 1967-68	Revised Estimate 1966-67	Budget Estimate 1966-67	Accounts 1965-66
Works and Acquisition .. .. .	3,49,71	2,59,64	3,47,77	..
Tools and Plant .. .. .	18,49	17,72	19,28	..
Gross Total 70—Capital Outlay on the Improvement of Public Health ..	3,68,20	2,77,36	3,67,05	..

*Revised Estimate, 1966-67*—The decrease is partly due to delay in execution of schemes as a result of late receipts of technical sanction and non-availability of C. I. Pipes and partly because of transfer of Lahore Water Supply, Drainage and Sewerage Scheme to Lahore Improvement Trust.

*Budget Estimate, 1967-68*—The increase as compared to Revised Estimate is due to more funds required for execution of on-going Rural and Urban Water-Supply and Sewerage Schemes and also on account of inclusion of a new Scheme.



## 71—CAPITAL OUTLAY ON SCHEMES OF AGRICULTURAL IMPROVEMENT AND RESEARCH

## PART I

This head provides for capital expenditure of schemes of Agricultural Improvements and Research in West Pakistan.

The schemes are being carried out by the Agriculture Department.

The expenditure is incurred under the following minor heads :—

- (1) Works and Acquisition.
- (2) Establishment.
- (3) Tools and Plant.
- (4) Suspense.
- (5) *Deduct*—Receipts and Recoveries on Capital Account.

*Works and Acquisition*—This head provides for works outlay and for expenditure on purchase of fertilizer, Plant Protection material, Improved Seed and acquisition of land required for the purpose of Establishment of Farms, etc., and compensation of standing crops, if any.

*Tools and Plant*—This head includes expenditure on the purchase of Agricultural Machinery, Tractors and other miscellaneous tools and plant.

*Deduct—Receipts and Recoveries on Capital Account*—This head represents the recoveries on expenditure on Capital Account.

## PART II

For the next year an amount of Rs. 3,38,07,400 has been included in the budget for ten new schemes, which have fully been explained in the volume of New Expenditure, 1967-68.

## PART III

[Figures are in thousands of rupees]

Minor head:	Budget Estimate 1967-68	Revised Estimate 1966-67	Budget Estimate 1966-67	Accounts 1965-66
Works and Acquisition	11,35	2,69	6,81	
Establishment	..	..	..	..
Tools and Plants	..	..	..	..
Suspense	3,43,60	1,98,09	2,11,18	..
<i>Deduct</i> —Receipts and recoveries on Capital Account	-1,02,50	-4,50	-4,00	..
<i>Less</i> —Short fall in Expenditure	..	..	..	..
Total 71—Capital Outlay on Agricultural Schemes of Improvement of and Research	2,52,45	1,96,28	2,13,99	

*Revised Estimate, 1966-67*—The decrease is due to—

- (i) Non-utilisation of funds for unapproved Schemes, and
- (ii) Less purchase of machinery due to its non-availability.

*Budget Estimate, 19 7-68*—The increase is mainly due to inclusion of New Schemes, which have been fully explained in the volume of New Expenditure, 1967-68.

## 72—CAPITAL OUTLAY ON INDUSTRIAL DEVELOPMENT

## PART I

Major Head "72—Capital Outlay on Industrial Development" is the head of account introduced for showing capital expenditure incurred in connection with the developmet of Industries.

[Figures are in thousands of rupees]

Minor heads	Budget Estimate 1967-68	Revised Estimate 1966-67	Budget Estimate 1966-67	Accounts 1966-66
A—Investment in the Projects of the Pakistan Industrial Development Corporation .. .. .	8,74,25	3,96,05	8,16,88	..
B—Textile Mills .. .. .	..	..	..	..
C—Schemes for the promotion of Cottage Industries .. .. .	1,15,00	25,96	27,00	..
D—Other Schemes of Industrial Development .. .. .	..	8	..	..
E—Purchase of Rahwali Sugar Mills, Gujranwala .. .. .	..	..	..	..
<b>Gross Total 72—Capital Outlay on Industrial Development .. .. .</b>	<b>9,89,25</b>	<b>6,22,09</b>	<b>8, ,88</b>	<b>..</b>
Less Short fall likely in expenditure .. .. .	..	..	..	..
Deduct—Receipts and recoveries on Capital Account .. .. .	—5,42,22	—1,14,03	—86,18	..
<b>Net Total 72—Capital Outlay on Industrial Development .. .. .</b>	<b>4,47,03</b>	<b>5,08,06</b>	<b>7,67,70</b>	<b>..</b>

*Revised Estimate, 1966-67*—The decrease is due to economy measures adopted during the current year.

*Budget Estimate, 1967-68*—The increase is due to inclusion of New Schemes which have been fully explained in the volume of New Expenditure 1967-68. There is a decrease in the net expenditure which is mainly due to the fact that more provision has been made on account of disinvestment.

## 80—TOWN DEVELOPMENT SCHEMES

## PART I

This head provides for expenditure on the development and acquisition of land required for implementation of the Satellite Town Schemes and Housing Schemes at various places in West Pakistan. It also includes expenditure on the construction of 'C' and 'D' Category Houses in the Satellite Town Schemes. After construction, the developed sites and houses are allotted to the poor refugees, and deserving locals and the cost is recovered in easy instalments.

The development and construction work is carried out by the West Pakistan Buildings and Roads Department. The sewerage and drainage works are carried out by the West Pakistan Public Health Engineering Department.

A brief description of the various categories of expenditure is given below:—

- (i) *Acquisition of land charges*—This category provides for expenditure on the acquisition of land required for construction of Satellite Town Schemes, and compensation for standing crops, existing buildings, etc.
- (ii) *Development Charges*—This category covers the expenditure on preparation, surveying, levelling the area, arboriculture work, water-supply, sewerage and disposal work construction of roads and streets, pavements, etc. It also includes expenditure on tools and plant and establishment charges, etc.
- (iii) *Works*—This category provides for expenditure on the construction of one and two roomed quarters in various Satellite Town Schemes.

## PART II

For the next year an amount of Rs. 37,04,000 has been included in the Budget for New Expenditure.

## PART III

[Figures are in thousands of rupees]

Minor heads	Budget Estimate 1967-68	Revised Estimate 1966-67	Budget Estimate 1966-67	Accounts 1965-66
Works and acquisition .. .. .	1,90,94	1,26,81	2,50,42	

*Revised Estimate, 1966-67*—The decrease is mainly due to delay in execution of works on account of late receipt of technical or administrative approval and non-availability of material.

*Budget Estimate, 1967-68*—The increase as compared to the Revised Estimate is due to more funds having been provided for Lahore Town ship Scheme.

## 81—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT

## PART I

This Major Head includes all original works, the expenditure on which is not charged to revenue and is divided into separate Minor Heads of each Department. Each Head of Department is responsible for obtaining/according approval to expenditure proposed for works relating to his Department. The works are then carried out by the Regional Officers of the Buildings and Roads Department, West Pakistan.

With effect from the financial year 1959-60, all expenditure on the purchase or construction of new buildings and original works of construction of roads costing up to Rs. 1,00,000 is classified under the Major Head, "63-B—Development—T—Civil Works" in the Revenue Account and those costing more than Rs. 1,00,000 except roads being financed from Central Road Fund under the head, "81—Capital Account of Civil Works Outside the Revenue Account". It was however, decided that with effect from the financial year 1965-66, the road works financed from the C.R.F. should also be classified under this Head of Account.

The Suspense transactions of the Buildings and Roads Department are also booked under this Capital Head. The head *inter alia* includes the minor head, "Tools and Plant" to cover the proportionate share of the charges which are debited in the first instance to the head, "50—Civil Works" and then distributed pro-rate. The provision for heavy Tools and Plant to be used on Development construction work is also included therein.

## PART II

For the next year an amount of Rs. 4 crores has been included in the Budget for entirely New Schemes. The necessity for these schemes has been fully explained in the Volume of New Expenditure, 1967-68.

## PART III

[Figure in thousands of rupees]

	Budget Estimate, 1967-68	Revised Estimate, 1966-67	Budget Estimate, 1966-67	Accounts 1965-66
	27,79,97	19,06,19	25,45,17	

*Revised Estimate, 1966-67*—The decrease is mainly due to New Works either having been taken up late during the current year or yet in their preliminary stages viz., preparation of their detailed estimates/technical sanction, selection of suitable sites, non-availability of construction material and settlement of contracts etc. The work in progress have also shown a decrease on which there is less expenditure during the current year.

*Budget Estimate, 1967-68*—The Budget Estimates for the year 1967-68 under the Head have been adopted at Rs. 27,79,97. The increase is mainly due to more provision having been made for various works in progress under various minor heads against their provision in the current year's Budget. It is also due to inclusion of New Schemes as mentioned above. The break up of the entire amount is summarised below:—

Buildings	.. .. .	1198·67
Communication including Frontier Region and Merged Areas	.. .. .	1475·67
Tools and Plant <i>Pro-rata</i>	.. .. .	49·63
Suspense	.. .. .	56·00
<b>Total</b>	<b>.. .. .</b>	<b>2779·97</b>

## 83—PAYMENTS OF COMMUTED VALUE OF PENSIONS

## PART I

This major head deals with payments made on account of the commuted value of pensions. It is divided into two sub-heads—

(1) *Payments of the commuted value of pensions paid to pensioners*—All payments to pensioners on account of the commuted value of a portion of their pensions are included in this head.

(2) *Commuted value of pensions paid to Government*—The expenditure under this head includes charges payable by the Provincial Governments to other Governments on account of the adjustment of pensionary charges relating to pensioners of this Government who draw their pensions outside the Province, the adjustments being made by the system of payments of commuted value of the pensions by one Government to the other, or by the method of payments of actual charges monthly or annually.

## PART II

(Blank)

## PART III

(Figures are in thousands of rupees)

	BUDGET ESTIMATE 1967-68			REVISED ESTIMATE 1966-67			BUDGET ESTIMATE 1966-67			ACCOUNTS 1966-66		
	Charged	Other	Total	Charged	Other	Total	Charged	Other	Total	Charged	Other	Total
<b>A—PAYMENTS ON COMMUTED VALUE OF PENSIONS—</b>												
(1) Payments in Pakistan ..	15	74.50	74.65	15	83.00	83.15	15	46.80	46.95			
(2) Payments in England ..	..	1.60	1.60	..	1.60	1.60	..	1.60	1.60			
Gross Total ..	15	76.10	76.25	15	84.60	84.75	15	48.40	48.55			
<b>B. Deduct—Amount recovered from Other Governments.</b>	..	-1.05	-1.05	..	-1.05	-1.05	..	-95	-95			
<b>C. Deduct—Capital portion of of Equated payments out of Revenue.</b>	..	-23.09	-23.09	..	-23.37	-23.37	..	-21.28	-21.28			
Total recoveries ..	..	-24.14	24.14	..	-24.42	24.42	..	-22.23	-22.23			
Net Total ..	15	51.96	52.11	15	60.18	60.33	15	26.17	26.32			

*Revised Estimate, 1966-67*—The figures are based on the requirements of the Audit Offices in West Pakistan. The expenditure under this head is of fluctuating nature.

*Budget Estimate, 1967-68*—As above.

### 85-A—CAPITAL OUTLAY ON PROVINCIAL SCHEMES OF STATE TRADING

Owing to the conditions arising out of the last World War, it became difficult to procure necessities of daily life, such as food, cloth and general articles of domestic use. With a view to afford relief from high prices to the general public and remove scarcity in the Country, the former Governments of the integrated Provinces had introduced certain schemes, viz., the Grain Supply Scheme and the Sugar Nationalization Scheme, etc. As monetary transactions involved in these schemes were of considerable magnitude it was decided that the transactions should be brought under a capital head outside the Revenue account. For this reason, a new Major head "85-A—Capital Outlay on Provincial Schemes of State Trading" was introduced and is still being operated upon.

#### A—GRAIN SUPPLY SCHEME

##### PART II

For the next year an amount of Rs. 10,07,300 has been included in the Budget for three entirely new schemes. The necessity of these schemes has fully been explained in the volume of new expenditure for the year 1967-68.

It is anticipated that foodgrains stocks to the extent of 19.5 lac tons of wheat 1.25 lac tons of maize and 4.75 lac tons of rice will be handled during the year 1967-68. The total expenditure on this scheme inclusive of establishment and other charges, will be Rs. 1,25,14.80 lac receipts are estimated at Rs. 1,14,62.48 lac resulting in an excess of expenditure amounting to Rs. 10,52.32 lac over the receipts.

##### PART III

[Figures are in thousands of rupees]

Minor heads	Budget Estimate 1967-68	Revised Estimate 1966-67	Budget Estimate 1966-67	Accounts 1965-66
<b>A—Grain Supply Scheme—</b>				
<b>Gross Charges—</b>				
Cost of Purchase of Foodgrains and other expenditure .. .. .	1,23,87,93	84,94,68	1,00,89,02	
Establishment Charges .. .. .	89,87	76,39	77,10	
Expenditure on repair of Storage Bins .. .. .	6,00	7,20	7,20	
Miscellaneous .. .. .	1,00	1,00	1,00	
Interest Charges .. .. .	30,00	12,00	12,00	
<b>Gross Expenditure .. .. .</b>	<b>1,25,14,80</b>	<b>85,91,27</b>	<b>1,01,86,32</b>	
<b>Deduct—Receipts and Recoveries on Capital Account .. .. .</b>	<b>—1,14,62,48</b>	<b>—90,19,62</b>	<b>—1,04,46,85</b>	
<b>Net Total .. .. .</b>	<b>+10,52,32</b>	<b>—4,28,35</b>	<b>—2,60,53</b>	

*Revised Estimate, 1966-67*—The decrease is mainly due to the uncertain position of imported wheat.

The increase in receipts and recoveries is due to more off-take from the Provincial Reserve.

*Budget Estimate, 1967-68*—The increase is mainly due to provision having been made for more purchases of foodgrains and partly on account of annual increments and provision for New Expenditure.

The increase in receipts and recoveries is due to expected more off-take.

### B—SUGAR NATIONALIZATION SCHEME

#### PART I

Sugar if purchased by the Central Government from foreign countries for consumption in Pakistan is stocked at Karachi and quotas are allowed to the Provincial Government. Allocations of sugar produced by the local mills are also made from time to time. The price of indigenous sugar is paid in cash, while that supplied out of imported stocks is realized by the Central Government by book adjustment.

Wholesale sugar business in West Pakistan was in Government hands. Government Control on Sugar was lifted during the year 1966-67. However, to check the upward trend sugar prices it has been decided to continue this system for first four months in the first instance during the next year. A quantity of 60,000 tons of indigenous sugar is likely to be handled.

#### PART II

On the above basis, a sum of Rs. 5,88.90 lac has been included in the Budget for expenditure on the scheme which is inclusive of establishment charges amounting to 2.82 lac and an amount of Rs. .50 lac for interest.

2. Against the expenditure the anticipated receipts are Rs. 9,18.24 lac. There will be excess receipts of Rs. 3,29.34 lac over expenditure.

#### PART III

(Figures are in thousands of rupees)

Minor and sub-heads	Budget Estimate 1967-68	Revised Estimate 1966-67	Budget Estimate 1966-67	Accounts 1965-66
<b>B—Sugar Nationalization Scheme—</b>				
Cost of purchase of Sugar	5,85.58	2,63.15	18,63.43	
Establishment Charges	2.82	7.67	8.10	
Interest Charges	50	50	4.00	
<b>Gross Expenditure</b>	<b>5.88.90</b>	<b>2,71.32</b>	<b>18,75.53</b>	
Receipts and recoveries on Capital Account	—9,18.24	—2,93.44	—20,22.94	
<b>Net Total</b>	<b>—3,29.34</b>	<b>—22.12</b>	<b>—1,47.41</b>	

*Revised Estimate, 1966-67*—The decrease is mainly due to lesser purchase of sugar as a result of decontrol of sugar.

The decrease in receipts and recoveries is also due to lesser off-take allowed against reduced purchase.

*Budget Estimate, 1967-68*—The increase is due to purchase of more quantity of sugar.

The increase in receipts and recoveries is due to more off-take to be allowed against the increased purchase and stock in hand.

## C—OTHER MISCELLANEOUS SCHEMES

## PART II

The expenditure on schemes other than that of the Grain Supply and Sugar Nationalization Schemes is booked under this sub-major head. The expenditure on the Sugarcane Control Organization has also been exhibited under this sub-major head with effect from the year, 1963-64.

## PART II

Nil

## PART III

[Figures are in thousands of rupees]

Minor and sub-heads	Budget Estimate 1967-68	Revised Estimate 1966-67	Budget Estimate 1966-67	Accounts 1965-66
<b>C—Other Miscellaneous Schemes—</b>				
Expenditure on Other Schemes .. .. .	10	1	..	
Sugarcane Control Organization .. .. .	87	52	77	
Gross Expenditure ..	97	53	77	
<b>Less—Receipts and Recoveries</b> .. .. .	..	..	..	
Net Total ..	97	53	77	

*Revised Estimate, 1966-67*—The decrease is mainly due to some posts having remained vacant during the course of year and partly due to economy in expenditure.

*Budget Estimate, 1967-68*—The increase is mainly due to accrual of annual increments and on accounts of provisions having been made for the posts which remained vacant during the current year.

## D—MEDICAL STORES DEPOTS

## PART I

The expenditure on Medical Stores Depots at Lahore and Karachi and Other Medical Stores Depots is booked under this sub-major head. This expenditure had previously been booked under the major head "38-A—Health Services." The expenditure on all the Medical Stores Depots of the West Pakistan Government are exhibited under this sub-major head with effect from the year, 1964-65.

## PART II

Nil

## PART III

[Figures are in thousands of rupees]

Minor and sub-heads	Budget Estimate 1967-68	Revised Estimate 1966-67	Budget Estimate 1966-67	Accounts 1965-66
<b>D—Medical Stores Depots—</b>				
Medical Stores Depots, Lahore .. .. .	1,25,96	1,13,44	1,16,05	
Medical Stores Depot, Karachi .. .. .	1,05,51	1,05,67	1,05,62	
Other Medical Stores Depots .. .. .	71	69	69	
Total D—Medical Stores Depots (Gross) ..	2,32,18	2,19,80	2,22,36	
<b>Deduct—Receipts and Recoveries on Capital Account</b> .. .. .	—2,32,18	—2,19,80	—2,22,36	
Net Total ..	..	..	..	..



Revised Estimate, 1966-67

Budget Estimate, 1967-68

} There are no variations in the net position.

## E—COAL CONTROL ORGANIZATION

## PART I

Consequent upon the transfer of the Coal Control Organisation by the Government of Pakistan, the West Pakistan Government has taken over this organization. The procurement and distribution of coal is now the responsibility of the Provincial Government. Since the expenditure involved on the organization is of considerable magnitude, it has been decided that this expenditure should be exhibited under a capital head outside the Revenue Account. For this purpose a new sub-major head has been introduced under the major head "85-A—Capital Outlay on Provincial Schemes of State Trading" with effect from the year, 1964-65.

## PART II

Nil

## PART III

[Figures are in thousands of rupees]

Minor and sub-heads	Budget Estimate 1967-68	Revised Estimate 1966-67	Budget Estimate 1966-67	Accounts 1965-66
E—Coal Control Organization—				
Establishment Charges	4,63	5,11	5,36	...
Cost purchase of Coal and other expenditure	2,18,97	1,77,13	4,05,77	...
Interest on Capital	6,06	7,35	10,14	...
<b>Total E—Coal Control Organization (Gross)</b>	<b>2,29,66</b>	<b>1,89,59</b>	<b>4,21,27</b>	...
<b>Deduct—Receipts and Recoveries on Capital Account</b>	<b>-2,44,86</b>	<b>-2,11,91</b>	<b>-4,40,00</b>	...
<b>Net Total</b>	<b>-15,20</b>	<b>-22,32</b>	<b>-18,73</b>	

*Revised Estimate, 1966-67*—The increase in net position is due to the fact that a 5% increase in the international prices of Coal was provided but supplies were received at the old rate

*Budget Estimate, 1967-68*—The decrease in the net position is due to less amount having been provided for purchase of imported Coal and consequential reduced receipts expected to be realised.

## F—ASSOCIATED CEMENT (GOVERNMENT OF WEST PAKISTAN)

## PART I

The Associated Cement Company Ltd., was taken over by the Government of West Pakistan on the 13th March, 1965 and since then it is being run as an Organization of the West Pakistan Government under the name Associated Cement (Government of West Pakistan.) The expenditure on Wah and Rohri Cement Works as well as on its Karachi and Lahore offices has been exhibited under this sub-major head with effect from the year 1964-65.

## PART II

Nil.

## PART III

(Figures are in thousand of rupees)

Minor and sub-heads	Budget Estimate 1967-68	Revised Estimate 1966-67	Budget Estimate 1966-67	Accounts 1965-66
F—ASSOCIATED CEMENT (GOVERNMENT OF WEST PAKISTAN)				
Working Expenses	4,17,75	4,10,00	4,40,00	...
Transfer to Deposit Account—				
General Reserves	...	...	...	...
Depreciation Reserve	6,00	6,00	6,00	...
Taxation Reserve	...	...	...	...
Reserve for staff Fund and Gratuity	2,00	2,00	2,00	...
Expenditure on payment of gratuity, etc.	2,00	2,00	2,00	...
<b>Total F—Gross Charges</b>	<b>4,27,75</b>	<b>4,50,00</b>	<b>4,50,00</b>	...
<i>Deduct—</i> Receipts and Rescoveries on Capital Account	—1,54,26	—4,61,38	—5,15,47	...
<b>Net Total</b>	<b>—26,49</b>	<b>—11,38</b>	<b>—65,47</b>	...

*Revised Estimate, 1966-67*—The decrease in the net position is due to the fact that an increase of Rs. 7 per ton in the price of cement was made in the original estimate, but the prices were not revised. Further, due to the shortage of power and the reduced and interrupted supply of gas by Sui Northern Gas Pipeline Ltd., the anticipated target of production could not be achieved.

*Budget Estimate, 1967-68*—There is improvement in the net position because it is anticipated that there would be no shortage of power and the production will be normal.

## 90—PROVINCIAL MISCELLANEOUS INVESTMENTS

## PART I

This head is intended to provide for payment of the share capital of the West Pakistan Government towards the Provincial Road Transport Corporation and other Miscellaneous Investments.

## PART II

No new item of expenditure has been included in Budget Estimates, 1967-68.

## PART III

Minor head	Budget Estimate 1967-68	Revised Estimate 1966-67	Budget Estimate 1966-67	Accounts 1965-66
	Rs.	Rs.	Rs.	Rs.
Investments in the share Capital of M/s. Lever Brothers (Pakistan) Ltd. ..	..	22,400	..	..
Total ..	..	22,400	..	..

*Revised Estimates, 1966-67*—The Provincial Government has purchased shares of M/s. Lever Brothers (Pakistan) Ltd., during the current financial year. Hence the provision of Rs. 22,400 in the Revised Estimates, 1967-68.

*Budget Estimate, 1967-68.* No investment is proposed to be made during the year 1967-68.

**LOANS AND ADVANCES BY THE PROVINCIAL GOVERNMENT  
(EXPENDITURE)**

**PART I**

Under section "R—Loans and Advances by the Provincial Government", the major heads exhibited in the Provincial Budget are "Loans to Municipalities, Port Funds, etc.," and "Loans to Government Servants". There is one demand for grant for both the major heads. The loans to Local Bodies, Agriculturists, Autonomous Bodies and for miscellaneous purposes are accounted for under "Loans to Municipalities, Port Funds, etc." Under head "Loans to Government Servants", the disbursements of house building/purchase advances and advances for the purchase of various conveyances, etc., to the employees of the Provincial Government are exhibited.

Both Development and Non-development expenditure are accommodated under section "R—Loans and Advances by the Provincial Government".

**PART II**

The following table will indicate the provisions made in the Revised Estimates, 1966-67, and the Budget Estimates, 1967-68 :—

(Rupees in lac)

Summary	Budget Estimate 1967-68	Revised Estimate 1966-67	Budget Estimate 1966-67	Accounts 1965-66
1. Loans to Municipalities .. .. .	81.29	53.10	63.19	
2. Advances to Cultivators .. .. .	1,15.00	1,09.45	1,09.25	
3. Loans to the West Pakistan Water and Power Development Authority ..	62,92.54	39,73.87	50,38.15	
4. Loans to the West Pakistan Small Industries Corporation .. .. .	53.90	51.12	61.07	
5. Loans to the West Pakistan Agricultural Development Corporation ..	9,23.83	6,87.71	7,82.54	
6. Loans to Improvement Trusts .. .. .	2,20.00	5.00	18.00	
7. Loans to the Karachi Development Authority .. .. .	85.00	83.00	90.00	
8. Loans to the West Pakistan Co-operative Development Board .. .. .	..	16.43	26.81	
9. Loans to Karachi Milk Board .. .. .	6.00	11.20	12.00	
10. Loans to Lahore Milk Board .. .. .	6.20	14.00	15.00	
11. Loans to Industrial Estates for large and medium-Industries in West Pakistan ..	75.00	51.20	55.70	
12. Loans for Renewal and Replacement Projects of Pakistan Western Railway (Foreign Loans).	9,40.51	5,27.24	5,27.24	
13. Loans for Capital Expenditure of Pakistan Western Railway (Foreign Loans) ..	5,37.05	7,71.48	7,71.48	
14. Advances to the Director, Labour Welfare for Social Security Scheme ..	..	2.25	2.25	
19. Loans to Government Servants .. .. .	47.66	39.61	56.86	
Total Gross .. .. .	93,83.98	63,96.66	76,29.54	
Less—Shortfall in rupee development expenditure .. .. .	..	..	..	
Total Net .. .. .	93,83.98	63,96.66	76,29.54	

The break up of the loans for Development and Non-Development items of expenditure is as under :—

[Figures are in thousands of rupees]

	Budget Estimate 1967-68	Revised Estimate; 1966-67	Budget Estimate 1966-67	Accounts 1965-66
1. Development Loans (Net) .. .. .	92,21.32	62,45.35	74,61.18	..
2. Non-Development Loans .. .. .	1,02.66	1,51.31	1,68.36	..
Total .. .. .	93,83.98	63,96.66	76,29.54	..

### PART III

[Figures in thousands of rupees]

Summary by Major Heads	Budget Estimate 1967-68	Revised Estimate 1966-67	Budget Estimate 1966-67	Accounts 1965-66
1. Loans to Municipalities, Port Funds, etc., (Gross) .. .. .	93,36.3	63,57.05	75,72.68	..
2. Less Shortfall in Rupee Development Expenditure .. .. .	..	..	..	..
Net Loans to Municipalities, Port Funds, etc. .. .. .	93,36.32	63,57.05	75,72.68	..
3. Loans to Government Servants .. .. .	47.66	39.61	56.86	..
Total .. .. .	93,83.98	63,96.66	76,29.54	..

#### (a) LOANS TO MUNICIPALITIES, PORT FUNDS, ETC.

*Revised Estimates, 1966-67*—The decrease of Rs. 12.16 crores as compared with the Budget Estimates 1966-67 is mainly on account of non-release of funds for un-approved schemes and surrenders made by WAPDA.

*Budget Estimates, 1967-68*—As compared to the revised estimates, 1966-67 there is an increase of Rs. 29.79 crores in the Budget Estimates, 1967-68. This is on account of increased provision for development programme of WAPDA, A.D.C., Lahore Improvement Trust and Pakistan Western Railway.

#### (b) LOANS TO GOVERNMENT SERVANTS

*Revised Estimates, 1966-67*—The decrease of Rs. 17.25 lacs as compared with the Budget Estimates, 1966-67 is on account of the surrender of the entire provision made for the employees of Railway Department as a result of the decision to give loans to Railway Servants out of the Railway Budget.

*Budget Estimates, 1967-68*—The increase of Rs. 8.05 lac over the Revised Estimates, 1966-67 has been allowed to meet, to some extent, the increasing demand of the Government Servants for grant of loans for different purposes.

## PUBLIC DEBT (DISCHARGED)

[Figures are in thousands of rupees]

Head of Account	Budget Estimate, 1967-68	Revised Estimate, 1966-67	Budget Estimate, 1966-67	Accounts 1965-66
Permanent Debt (Charged) ... ..	5 65,38	5,64,37	6,40,00	8,58,76
Loans from the Central Government (Charged) ... ..	6,92,36	6,59,12	6,66,04	6,76,52
Debt—Raised Abroad (Charged) ... ..	20,33	19,64	19,64	
<b>OTHER FLOATING LOANS</b>				
(i) Ways and Means Advances (Charged) ... ..	75,00,00	90,90,00	75,00,00	92,12,16
(ii) Other Advances (Charged) ... ..	35,00,000	28,35,00	18,00,00	
<b>Total</b> ... ..	<b>1,22,78,07</b>	<b>1,30,78,13</b>	<b>1,06,25,68</b>	<b>1,07,47,44</b>

*Permanent Debt*—This head shows the face value of Bonds expected to be redeemed by the Government.

*Treasury Bills and Floating Loans*—Payments against Treasury Bills, Ways and Means Advances and Other Advances are shown under this head. The expenditure is of a fluctuating nature and is based on actual transactions.

*Loans from the Central Government*—

*Revised Estimate, 1966-67*—The Small decrease is mainly because of the reason that the Railway Board has reduced the provision on the basis of the latest information relating to Foreign Exchange Loans.

*Budget Estimates, 1967-68*—The increase is due to gradual rise in the principal portion of equated instalments for repayments of various loans and expiry of the grace period (during which interest only is to be paid) of certain loans.

**CONTINGENCY ITEM**

Article 45 read with Article 89 of the Constitution of the Islamic Republic of Pakistan provides that an item of estimated expenditure (Contingency Item) may be included in the Annual Budget Statement for the purpose of making provision for the withdrawal from the Provincial Consolidated Fund, at the discretion of the Governor, of amounts necessary to meet unexpected expenditure that are not specifically provided for in the Annual Budget Statement.

This item is not to be treated as an item of new expenditure. The Provincial Assembly may, however, reduce it to not less than 10 per cent of the total expenditure on Revenue Account provided for in the Annual Budget Statement.

A sum of Rs. 13.00 crore which is less than 10 per cent of the total Revenue expenditure has been provided under the Contingency Item for the year 1967-68 to meet unexpected expenditure that has not been specifically provided for in the Annual Budget Statement for the financial year 1967-68.

---

**Part 'B'**  
**PUBLIC FINANCE STATISTICS**

---



PUBLIC FINANCE STATISTICS  
I—BUDGETARY POSITION OF THE GOVERNMENT OF WEST PAKISTAN

[Rupees in lakhs]

Financial Year	Revenue Receipts	Revenue Expenditure	Surplus/Deficit
1955-56 (Accounts) ... ..	51,06	47,73	3,33
1956-57 (Accounts) ... ..	61,31	54,81	6,50
1957-58 (Accounts) ... ..	61,07	61,47	(-)40
1958-59 (Accounts) ... ..	88,09	87,83	26
1959-60 (Accounts) ... ..	84,49	65,43	19,06
1960-61 (Accounts) ... ..	84,72	70,04	14,68
1961-62 (Accounts) ... ..	1,08,35	80,31	28,04
1962-63 (Accounts) ... ..	1,34,93	1,10,57	24,36
1963-64 (Accounts) ... ..	1,57,16	1,48,31	8,85
1964-65 (Accounts) ... ..	1,71,29	1,48,84	22,45
1965-66 (Account) ... ..	1,67,12	1,61,73	5,39
1966-67 (Revised) ... ..	1,78,30	1,60,60	17,70
1967-68 (Budget) ... ..	1,93,65	1,93,38	27
<b>Total</b> ... ..	<b>15,41,54</b>	<b>13,91,05</b>	<b>1,50,49</b>

## II—PERMANENT DEBT OF THE GOVERNMENT OF WEST PAKISTAN

Serial No.	Description of Loan	Date of issue	Date of Maturity	Amount outstanding on 29th April 1967
<b>Market Loans already Redeemed—</b>				
1	4% Punjab Bonds, 1948	... 1933	... 1st September 1948	1,74,400
2	3% Punjab Bonds, 1949	... 1939	... 15th August 1949	1,11,000
3	3% Punjab Bonds, 1952	... 31st August 1937	... 1st September 1952	4,04,400
4	3% N.-W. F. P. Loan, 1952	... 1937	... 1952	7,400
5	3% Punjab Bonds, 1955	... 18th September 1942	... 13th September 1955	2,46,400
6	3% Punjab Bonds, 1956	... 1943	... 1st September 1956	7,43,300
7	3% Punjab Bonds, 1958	... 3rd August 1938	... 15th August 1958	17,66,500
8	3% Sind Loan, 1958	... 15th August 1944	... 15th August 1958	12,26,500
9	3% Punjab Bonds, 1960	... 12th September 1945	... 14th September 1960	10,93,700
10	3½% Punjab Loan, 1961	... 5th November 1953	... 5th November 1961	1,74,100
11	3½% West Pakistan Loan, 1961-62	... 12th September 1956	... 12th September 1962	4,31,400
12	3½% Punjab Loan, 1962-63	... 17th September 1955	... 17th September 1963	71,000
13	3½% Punjab Loan, 1963	... 27th November 1951	... 27th November 1963	10,000
14	3½% Punjab Loan, 1964	... 20th August 1952	... 30th August 1964	3,38,600
15	3½% West Pakistan Loan, 1965	... 12th August 1958	... 12th August 1965	5,91,100
16	4% West Pakistan Loan, 1966	... 27th August 1959	... 27th August 1966	6,59,100
<b>Market Loans due for Redemption—</b>				
17	4% West Pakistan Loan, 1967	... 14th September 1960	... 14th September 1967	4,43,38,500
18	4% West Pakistan Loan, 1968	... 28th August 1961	... 28th August 1968	5,00,06,000
19	4½% West Pakistan Loan, 1969	... 12th September 1962	... 12th September 1969	5,01,18,700
20	4½% West Pakistan Loan, 1970	... 17th September 1963	... 17th September 1970	8,15,98,300
21	4½% West Pakistan Loan, 1971	... 29th August 1964	... 29th August 1971	8,44,07,000
22	5½% West Pakistan Loan, 1972	... 12th August 1965	... 12th August 1972	15,19,47,700
23	5½% West Pakistan Loan, 1973	... 27th August 1966	... 27th August 1973	19,12,73,300
			<b>Total</b>	<b>66,17,28,400</b>

Sources—State Bank of Pakistan and the Finance Department.

## III—FINANCIAL ASSISTANCE BY THE CENTRAL GOVERNMENT

(Rupees in lakhs)

Major Head	1956-57 (Revised)	1957-58 (Revised)	1958-59 (Revised)	1959-60 (Revised)	1960-61 (Revised)	1961-62 (Revised)	1962-63 (Revised)	1963-64 (Revised)	1964-65 (Revised)	1965-66 (Revised)	1966-67 (Revised)	1967-68 (Budget)
<b>I—CASH LOANS</b>												
(i) U.S. Aid Rupee Loans	..	..	..	3,46	4,44	..	34,84	..	7,00	7,00	11,00	13,00
(ii) German Counterpart Fund Loans	..	..	..	..	..	1,20	..	..	20	2,63	2,00	2,00
(iii) Cash Development Loan	12,89	31,61	25,62	16,24	26,42	31,80	40,18	66,15	..	9,47	26,57	45,16
(iv) Other Loans	3,28	6,54	50	1,73	28	15,00	26,92	..	53,98	84	..	..
— FOREIGN EXCHANGE LOANS	..	..	..	..	..	..	..	31,21	25,20	33,19	28,67	38,73
										*4,71	*9,73	*14,06
Total	16,17	38,15	26,12	21,43	31,14	48,09	1,01,94	97,36	86,38	57,84	77,97	1,12,95
<b>III—CASH GRANTS</b>												
(i) U.S. Aid Grant—												
(i) Works Programme	..	..	..	..	..	..	..	..	12,00	10,00	2,00	..
(ii) Other Grants	4,49	1,47	1,42	40	3,84	8,23	5,53	33,41	..	41	..	..
(i) Releases from Canadian Counterpart Funds	..	..	..	..	..	..	..	2,83	1,51	3,93	2,60	2,61
(i) Releases from Australian Aid Counterpart Funds	..	..	..	..	..	..	..	..	1	..	52	60
(i) Central Road Funds	39	62	43	40	34	86	68	64	92	..	..	..
(i) Funds for Roads of National Importance	73	73	23,05	74	30	17	34	35	51	..	..	..
(i) Subsidy on Fertilizer	1,72	1,72	..	..	..	..	3,11	1,63	3,68	4,00	5,50	5,00
(i) Grants for the Agricultural Development Estate	..	..	..	..	..	..	..	..	..	..	3	5
(i) Transferred Institutions	..	..	..	..	..	..	..	3,30	59	65	64	64
(i) Plant Protection	..	..	..	..	..	..	..	2,60	2,60	..	..	..
(i) Health grants including Farming Planning Malaria Eradication etc.	..	..	..	..	..	..	..	..	3	99	72	2,46
(i) Other Cash Grants	6,31	3,30	4,49	5,15	5,75	5,05	1,16	17	..	..	17	..
Foreign Grants	..	..	1,37	21	5	..	..	1,31	2,45	2,47	2,55	1,98
Total	13,64	7,84	30,76	6,90	10,28	14,31	11,27	33,60	24,30	22,48	14,73	13,34
Grand Total	29,81	45,99	56,88	28,33	41,42	62,40	1,13,21	1,31,05	1,10,68	80,32	92,70	1,26,29

\*Direct loans Source—Government of West Pakistan.

**IV—CAPITAL EXPENDITURE OF THE GOVERNMENT OF WEST PAKISTAN**  
(Rupees in lakhs)

Major Head	1955-56 (Accounts).	1956-57 (Accounts).	1957-58 (Accounts).	1958-59 (Accounts).	1959-60 (Accounts).	1960-61 (Accounts).	1961-62 (Accounts).	1962-63 (Accounts).	1963-64 (Accounts).	1964-65 (Accounts).	1965-66 (Accounts).	1966-67 (Revised).	1967-68 (Budget).
<b>DEVELOPMENT EXPENDITURE.</b>													
65—Capital Outlay on Salt Works	...	...	...	...	...	...	...	8	5	3	1	3	...
65-A—Forests ...	1	...	1	5	1	...	...	...	...	...	...	...	...
67—Railways ...	...	...	...	...	...	...	...	10,94	14,60	...	...	9,05	7,17
68—Irrigation Works	11,93	11,51	15,59	21,19	19,16	24,57	19,90	17,75	16,38	13,89	51	6,37	12,25
70—Public Health ...	1	15	21	23	3	14	15	34	1,89	2,89	63	1,91	2,06
71—Agricultural Improvement and Research ...	10	12	1	12	8	3,09	1,06	19	1,29	2,05	2,31	1,96	2,52
72—Industrial Development ...	8	-15	-75	1	-57	-3	-48	6,55	2,58	7,49	1,56	5,08	4,42
80—Town Development Schemes	27	1,01	4	1,60	73	46	16	-25	1,08	69	84	66	14
81—Civil Works ...	3,95	6,80	7,42	8,93	10,28	9,75	8,60	11,68	15,37	19,20	15,39	14,55	21,24
81-A—Electricity Schemes.	3,31	3,05	4,00	17,33	...	...	...	...	...	...	7	...	...
82—Other Provincial Works.	4	2	10	...	...	...	...	...	124	...	...	...	...
90—Provincial Miscellaneous Investment ...	58	1,20	63	33	34	...	...	...	...	-4	...	...	...
Loans and Advances by the Provincial Government (excluding loans to Government Servants ...)	2,87	3,59	2,52	6,67	18,89	18,95	22,52	36,15	57,76	32,15	35,35	63,57	93,36
<b>Total Development Expenditure ...</b>	<b>23,15</b>	<b>27,30</b>	<b>29,84</b>	<b>56,46</b>	<b>48,95</b>	<b>56,93</b>	<b>51,91</b>	<b>83,43</b>	<b>1,11,00</b>	<b>89,59</b>	<b>57,07</b>	<b>1,03,18</b>	<b>1,43,2</b>
<b>NON-DEVELOPMENT EXPENDITURE</b>													
83—Commuted Value of Pensions ...	6	9	19	33	29	18	6	8	6	8	42	60	52
85-A—Capital Outlay on Provincial Schemes of State Trading ...	11,05	-4,53	2,24	3,51	2,17	-3,68	9,35	-9,34	-76	-5,39	5,67	-4,84	6,82
Loans and Advances by the Provincial Government—Loans to Government Servants ...	14	21	19	24	21	24	25	42	61	48	28	40	48
<b>Total Non-Government Expenditure</b>	<b>-10,85</b>	<b>-4,23</b>	<b>2,62</b>	<b>4,08</b>	<b>2,67</b>	<b>-3,26</b>	<b>9,66</b>	<b>-8,84</b>	<b>-9</b>	<b>-4,83</b>	<b>6,37</b>	<b>-3,84</b>	<b>7,82</b>
<b>Total Capital Expenditure.</b>	<b>12,30</b>	<b>23,07</b>	<b>32,46</b>	<b>60,54</b>	<b>51,62</b>	<b>53,67</b>	<b>61,57</b>	<b>74,59</b>	<b>1,10,91</b>	<b>84,76</b>	<b>63,44</b>	<b>99,34</b>	<b>1,51,06</b>