

**GOVERNMENT
OF THE
PUNJAB**

BUDGET MEMORANDUM

FOR

1974-75

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 the separate volumes, viz., the Annual Budget Statement and the Details of Demands for Grants

For a better understanding of the Explanatory Memorandum, it should be read alongwith the White Paper which is being presented as a separate budget document.

LAHORE:

The 10th June, 1974.

TARIQ SIDDIQI

*Secretary to Government of the Punjab,
Finance Department.*

I—CUSTOMS

PART I

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

PART II

[Figures in thousands of rupees]

Minor Head	Budget Estimate 1974-75	Revised Estimate 1973-74	Budget Estimate 1973-74	Accounts 1972-73
Share of net proceeds of Export Duties assigned to the Province.	15,60,44	1,97,52	11,21,00	..
Total ..	15,60,44	1,97,52	11,21,00	..

Revised Estimate, 1973-74. } The decrease in the revised estimate and the increase
Budget Estimate, 1974-75. } in the next year's budget is based on the informa-
tion supplied by the Central Government.

II—CENTRAL EXCISE DUTIES

PART I

The income under this head is the Provincial Government's share of Excise Duty on Tobacco, Tea and Betelnuts realized by the Central Government.

PART II

[Figures in thousands of rupees]

Minor Head	Budget Estimate 1974-75	Revised Estimate 1973-74	Budget Estimate 1973-74	Accounts 1972-73
Share of net proceeds assigned to the Province.	14,12,30	13,43,16	10,66,63	..
Total	14,12,30	13,43,16	10,66,63	..

Revised Estimate, 1973-74.

Budget Estimate, 1974-75.

} The increase is based on the information supplied 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 Heads	Budget Estimate 1974-75	Revised Estimate 1973-74	Budget Estimate 1973-74	Accounts 1972-73
Share of net proceeds assigned to the Province.	5,09,68	5,09,68	4,91,50	..
Total ..	5,09,68	5,09,68	4,91,50	..

Revised Estimate, 1973-74.

Budget Estimate, 1974-75.

} The increase is due to enhanced share intimated by the Central Government.

IV—TAXES ON INCOME OTHER THAN CORPORATION TAX

PART I

This head has the following sources of income :—

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

PART II

(Figures in thousands of rupees)

Minor Head	Budget Estimate 1974-75	Revised Estimate 1973-74	Budget Estimate 1973-74	Accounts 1972-73
(a) Share of net proceeds to the Province ..	15,50,16	15,50,16	14,94,85	..
(b) Receipts from the Agricultural Income-tax Act.	64,00	64,00	36,00	..
(c) Receipts from surcharge on Agricultural Income-tax.	..	..	3,00	..
Total ..	16,14,16	16,14,16	15,33,85	..
<i>Deduct—Refunds</i> ..	..	..	—15	..
Net Total ..	16,14,16	16,14,16	15,33,70	..

Revised Estimate, 1973-74.

Budget Estimate, 1974-75.

The increase is mainly due to increase in the share of the Punjab Government as intimated by the Central Government and partly due to increase in receipts from Agricultural Income-tax.

IV-A—SALES TAX

PART I

This head includes the Provincial Government's share in the proceeds of Sales Tax.

PART II

(Figures in thousands of rupees)

Minor Head	Budget Estimate 1974-75	Revised Estimate 1973-74	Budget Estimate 1973-74	Accounts 1972-73
Share of net proceeds assigned to the Province.	13,82,67	12,57,92	9,21,52	..
Total ..	13,82,67	12,57,92	9,21,52	..

Revised Estimate, 1973-74.

Budget Estimate, 1974-75.

The increase is due to the anticipated increase in the share of the Punjab Government, as intimated by the Central Government.

**IV-C—TAXES ON INCOME REALISED UNDER MARTIAL LAW
REGULATION NO. 32 OF 1969.**

PART I

The income under this head is the share of Provincial Government in the income-tax realised by the Central Government under Martial Law Regulation No. 32 of 1969.

PART II

(Figures in thousands of rupees)

Minor Head	Budget Estimate 1974-75	Revised Estimate 1973-74	Budget Estimate 1973-74	Accounts 1972-73
Share of net proceeds assigned to the Province.	31,84	31,84	30,70	..
Total ..	31,84	31,84	30,70	..

Revised Estimate, 1973-74.

Budget Estimate, 1974-75.

The increase is due to the anticipated increase in the share of the Punjab Government, as intimated by the Central Government.

VII—LAND REVENUE

PART—I

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

- (a) Ordinary Revenue.
- (b) Cess and 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 receipts from service commutations.

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 normal sales, 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 forfeiture of the Revenue Department;
- (ii) *Rent of Land leased for a single year or harvest*—The rent of cultivation of Government land in all canal colonies and elsewhere is credited to this heads;
- (iii) *Tirni grazing dues*—Rent from shop sites and other sites, in colonies, buildings and *nazul*, lands.
- (iv) Management of Government Estates;
- (v) *Revenue record room receipts*—This relates mainly to the fee for the Inspection and copying of revenue records;
- (vi) *Mutations fee*—This represents the Government share of the fee charged for the entry of mutations.
- (vii) *Copying and inspection fee of Patwaris records*—These represent Government share of fees charged for copying and inspection of Patwaris records;
- (viii) *Other items*—Under this are included a number of miscellaneous items for which no separate detailed head is prescribed; and
- (ix) *Receipts on account of sale of parat Forms*—This represents the fee charged from land-holders for copying of Revenue Records, etc.

PART—II

[Figures in thousands of rupees]

Minor Heads	Budget Estimate 1974-75	Revised Estimate 1973-74	Budget Estimate 1973-74	Accounts 1972-73
A Ordinary Revenue ..	7,32,59	6,96,20	7,10,00	..
B Sale of Government estates ..	14	14	..	..
C Sale-proceeds of waste lands and redemption of land tax.	..	..	..	..
D Recoveries of over-payments ..	64	64	47	..
E Recoveries on account of survey and settlement charges.	..	..	..	..
F Miscellaneous ..	2,14,86	2,14,34	1,50,00	..
G Rates and Cesses on land ..	2,48,16	2,32,90	2,50,07	..
H Collection of payment for services rendered.	2	2	2,10	..
I Consolidation of Holdings ..	18,00	18,00	18,00	..
J Recovery on account of maintenance of boundary pillars.	..	..	..	..
Gross Total ..	12,14,41	11,62,20	11,30,64	..
Deduct—Refunds ..	—350	—350	— 1,47	..
Net Total ..	12,10,91	11,58,70	11,29,17	..

Revised Estimate-1973-74 (+29,53)—The increase is mainly due to increase on account of rents lands leased for a single year or harvest (40,000) rents from shops and other sites nazul lands, etc. (6,77) batai lease money received from tenants of Government Estates (18,21) and Mutation Fee (17,000) on account of increase in rates not reflected in the original budget estimates. The increase would have been more but it was counterbalanced by decrease to remission of land revenue and development cess in flood effected areas (30,84).

Budget Estimates, 1974-75—(52,21)—The increase is mainly due to the reason that remission of land revenue and development cess is not anticipated for the next year.

VIII—PROVINCIAL EXCISE

PART I

Under this head, the two chief sources of revenue are liquor and opium. The policy of driving maximum revenue from the minimum consumption of liquor has been rigidly followed and accordingly, prohibitive duties and fee 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.

PART II

[Figures in thousands of rupees]

Minor Heads	Budget Estimates 1974-75	Revised Estimates 1973-74	Budget Estimates 1973-74	Accounts 1972-73
A—Country spirits ..	..	..	..	..
B—Country fermented liquor ..	..	..	..	..
C—Malt liquor (Malt other than Whisky distilled from Malt).	25,00	25,00	16,00	..
D—Wines and Spirits (Foreign liquor other than beer medicated wines and commercial spirit).	1,98,53	1,97,64	1,58,51	..
E—Receipts from commercial spirits including denatured spirits and medicated wines	16,18	15,78	12,40	..
F—Opium.	1,40,00	1 33,67	99,00	..
G—Duties on medical and tiolet preparations containing alcohol of opium etc.	20,52	20,52	18,54	..
H—Hemp and other drugs ..	9,40	9,40	9,00	..
I—Receipts from Distrilleries ..	15	15	15	..
J—Fines, Confiscations and Miscellaneous Recovery of over payments ..	..	..	32	..
K—Recovery of other payments ..	38	38	..	..
L—Collection of payments for services rendered.	2,10	2,08	1,92	..
Gross Total ..	4,12,26	4,04,62	3,15,84	.. |
Deduct—Refunds ..	—50,00	—5000	— 20,00	..
Net Total ..	3,62,26	3,54,62	2,95,84	..

Revised Estimates, 1973-74—(58,78)—The increase is mainly due to increase under Malt Liquor (9,00) and Wines and spirits due to strict control over the illicit sale of liquor and increase in the sale of liquor on vends (39,13) and also increase on account of auction of opium vends at higher rates (35,00). The increase is partly counterbalanced by decrease on account of increase in refunds to other provinces in order to clear the arrears (30,00).

Budget Estimates 1974-75—(7,64)—The increase is due to increase in the sale price of Opium.

IX—STAMPS

PART—I

Receipts from stamps are divided under two main heads—

A—Non-judicial, and

B—Judicial.

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

PART—II

[Figures in thousands of rupees]

Minor Heads	Budget Estimate 1974-75	Revised Estimate 1973-74	Budget Estimates 1973-74	Accounts 1972-73
A—Non-Judicial—				
1. Sale of Stamps ..	6,65,00	6,53,00	3,87,23	..
2. Duty on Impressing Documents (IX-D)	71,80	66,80	52,51	..
3. Fines and Penalties ..	12	12	7	..
4. Miscellaneous ..	10	10	9	..
Gross Total Non-Judicial ..	7,37,02	7,20,02	4,39,90	..
Deductions ..	— 11,79	— 11,79	— 13,06	..
Total Net A—Non-Judicial ..	7,25,23	7,08,23	4,26,84	..
B—JUDICIAL				
B—Judicial—				
1. Court fees realised in stamps	1,76,71	1,52,96	1,00,00	..
2. Fines and Penalties	3	3	1	..
3. Miscellaneous ..	..	..	..	..
Gross Total Judicial ..	1,76,74	1,52,99	1,00,01	..
Deductions ..	— 11,97	— 11,22	— 10,42	..
Net Total B—Judicial ..	1,64,77	1,41,77	89,59	..
Total IX—Stamps ..	8,90,00	8,50,00	5,16,43	..

Revised Estimates, 1973-74 + 3,33,57) — The increase is mainly due to increase in rates of stamp duty and various court fees. The effect of additional taxation was not reflected in the original estimates.

Budget Estimates, 1974-75 + 40,00) — The increase represents anticipated growth in receipts.

X—FORESTS**PART I**

The following are the minor heads under the 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 and waif wood and confiscated forest produce.
 - (d) Miscellaneous.
2. The chief sources of receipts under the above are—
- (i) Sale-proceeds of timber, firewood, charcoal, bamboos and resin extracted departmentally from forests.
 - (ii) Sale-proceeds of timber, firewood, bamboos and minor proceeds worked out by consumers or purchasers and grazing fee on camals and 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 of 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 of timbers, rents on land, and buildings, water bills and compensations under section 68 of the Forests Act.

PART II

(Figures in thousands of rupees)

Minor Heads	Budget Estimate 1974-75	Revised Estimate 1973-74	Budget Estimate 1973-74	Accounts 1972-73
A—Timber and other produce removed from the forests by Government Agency.	2,51,33	2 37,26	1,88,08	
B—Timber and other produce removed from the forests by consumers or purchasers.	1,36,61	1,31,11	1,29,23	
C—Drift and waif wood and confiscated forest produce ..	1,00	25	1,00	
D—Miscellaneous ..	2,23,71	87,20	82,11	
Gross Total ..	6,12,65	4,55,82	4,00,42	
Deduct—Refunds	—9,07	—10,67	9,01	
Net Total ..	6,03,58	4,45,15	3,91,41	

Revised Estimate 1973-74 (+53,73)—The increase is mainly on account of more income from Timber (+36,61) and Firewood and Charcoal (+12,76), which is due to more area to be worked out departmentally, fellings prescribed for 1972-73 in Changa Manga and Other Plantation to be done during 1973-74 and increase in prices of these products. The increase is also partly due to more sericulture receipts on account of sale of imported silk seed (+4,40) and other Miscellaneous receipts (+5,73). The increase would have been greater but for decrease in receipts from resin on account of less production due to heavy rains (−5,00) and other miscellaneous items (−1,67).

Budget Estimates, 1974-75 (+1,58,44)—The increase is mainly due to anticipated purchase of resin from N. W. F.P. and Azad Kashmir at higher prices besides from Rawalpindi Forest Circle and consequential increase in sale price of resin and turpentine (+1,39,00) and partly due to more income from Timber (10,00), firewood and Charcoal (+11,50), and resin (2,00) counter balanced by decrease on account of less sericulture receipts (−3,00) and other items (−50).

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. Major part of the income of the Department is from fees for registering documents.

PART II

(Figures in thousands of rupees)

Minor Heads	Budget Estimate 1974-75	Revised Estimate 1973-74	Budget Estimate 1973-74	Accounts 1972-73
A—Fees for registering documents ..	55,00	50,00	26,89	
B—Fees of copies of registered documents	3,60	3,60	1,92	
C—Miscellaneous ..	1,50	1,50	60	
Total ..	60,10	55,10	29,41	

Revised Estimate, 1973-74—(+25,69)—The increase is due to fact that the effect of rationalization and enhancement of the rates of registration fee (+15,00) was not accounted for in the original estimates. The increase is also due to increase in transactions of properties especially in Urban area where housing colonies or townships are in offing and improved economic condition of the country (+10,69).

Budget Estimate, 1974-75(+5,00)The increase is due to anticipated more registration on account of improved economic conditions.

XII—RECEIPTS UNDER MOTOR VEHICLES ACTS

PART I

The head includes receipts from the following sources:—

- (A) Receipts under the Motor Vehicles Act.
 (B) Receipts under the Provincial Motor Vehicles Taxation Act. (Token Tax)
 (C) Other Receipts. (Motor Vehicles Fitness Certificates and Motor Vehicles Route Permit Fees).

PART II

(Figures in thousands of rupees)

Minor Heads	Budget Estimate 1974-75	Revised Estimate 1973-74	Budget Estimate 1973-74	Accounts 1972-73
A—Receipts under the Motor Vehicles Act	13,49	12,50	11,11	
B—Receipts under the Provincial Motor Vehicles Taxation Act.	6,47,00	6,02,00	5,42,47	
C—Other Receipts ..	77,12	71,87	54,98	
Gross Total ..	7,37,61	6,86,37	6,08,56	
Deduct—Refunds ..	—11	—11	—6	
Net Total ..	7,37,50	6,86,26	6,08,50	

Revised Estimate, 1973-74 (+77,77)—The increase is due to some marginal increase in the road tax payable by the owners of trucks and buses which was not taken into account in the original budget, stricter control over collection of tax from buses (+60,87) and increase in route permit fee due to frequent change in route permits by the bus owners who are legally entitled to do so under Rule 91 of the Motor Vehicles Rules, 1969(+16.90).

Budget Estimate, 1974-75 (+51,24)—The increase is due to normal growth in vehicles and stricter control over collections of tax from trucks and buses (+45,99), more receipts on account of route permit fee (+5,00) and Motor Vehicles Fitness certificates (+25).

XIII—OTHER TAXES AND DUTIES

PART I

This head includes receipts from the following sources:—

- (A) Taxes on luxuries, including taxes entertainments amusements, betting and gambling.
- (B) Receipts from Electricity Duties.
- (C) Receipts from Tobacco Duties.
- (D) Receipts from Estate Duty.
- (E) Wealth Tax.
- (F) Urban Immovable Property Tax under the Punjab Finance Ordinance 1971.
- (G) Education Cess
- (H) Cotton Fee
- (I) Natural Gas
- (J) Other Items.

PART II

(Figures in thousands of rupees)

Minor Heads	Budget Estimate 1974-75	Revised Estimate 1973-74	Budget Estimate 1973-74	Accounts 1972-73
A—Tax on Luxuries, etc. ..	4,72,06	4,52,05	4,46,27	
B—Receipts from Electricity Duties ..	4,47,64	4,07,14	3,03,43	
C—Receipts from Tobacco Duties ..	4,35	4,35	4,35	
D—Receipts from Estate Duty ..	6,98	6,44	6,68	
E—Wealth Tax ..	93,39	86,95	33,95	
F—Urban Immovable Property Tax under the Punjab Finance Ordinance 1971	2,87,97	3,18,07	3,24,92	
G—Education Cess ..	2,50,00	2,35,00	..	
H—Cotton Fee ..	7,25,00	6,25,00	..	
I—Natural Gas ..	42,30	38,23	..	
J—Other Items ..	1,86,00	1,64,50	82,25	
Total ..	25,15,69	23,37,73	12,01,85	

Revised Estimates, 1973-74 (+11,35,88)—The increase is, mainly due to the provision of Cotton Fee (+6,25,00) and Education Cess (+2,35,00) previously shown under the heads XXIX-Agriculture, and XXXVI-Education now exhibited under this head as a result of transfer of collection from Agriculture and Education Department respectively to the Excise and Taxation Department. The increase is also due to anticipated increase in respect of Electricity Duties (+1,03,70) as a result of increased demand and consumption of electricity, Flood Relief Cess (+6,00) Welfare Cess (+7,00) Entertainment Duty (+4,00) and also increase in Provincial share of Central Tax assignments in Wealth Tax (+53,00) and Natural Gas (+38,23).

Budget Estimates, 1974-75 (+1,77,96)—The increase is due to anticipated growth under Tax on Luxuries etc. (+20,00), Receipts from Electricity Duties (+40,50), Wealth Tax (+6,44), Education Cess (+15,00), Cotton Fee (+1,00,00), Flood Relief Cess (+18,00) Welfare Cess (+2,00) and Natural Gas (+4,07) The increase has been counter-balanced by anticipated decrease under Urban Immovable Property Tax, due to the increase in the share of Municipal/Town Committee from 40% to 50% (—30,10).

**XVII—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS
FOR WHICH CAPITAL ACCOUNTS ARE KEPT**

PART I

This is the largest revenue head in the Budget. The gross receipts under it represent 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, sale-proceeds 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 were to be prepared at a time when it was not possible to forecast the seasonal conditions or the demands for canal water during the budget years. Due to change in the financial years, 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 wide spread failure of a particular crop.

PART II

[Figures in thousands of rupees]

Minor Heads	Budget Estimate 1974-75	Revised Estimate 1973-74	Budget Estimate 1973-74	Accounts 1972-73
Irrigation Receipts ..	25,52,98	24,28,36	24,58,30	..
Total ..	25,52,98	24,28,36	24,58,30	..

Revised Estimate, 1973-74—The decrease is due to grant of remission due to 1973 floods.

Budget Estimate, 1974-75—The increase is mainly due to—

- (1) more realization on account of increased area under cultivation; and
- (2) anticipated recovery of unrealized balance of water rates pertaining to past years.

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

PART I

The head includes receipts accruing from the Namal Dam and Canal in Mianwali District and Hill torrents in Dera Ghazi Khan and other small canals for which no Capital Accounts are kept.

PART II

[Figures in thousands of rupees]

Minor Heads	Budget Estimate 1974-75	Revised Estimate 1973-74	Budget Estimate 1973-74	Accounts 1972-73
Irrigation Receipts ..	14,30	13,50	18,24	..
Total ..	14,30	13,50	18,24	..

Revised Estimate, 1973-74—The decrease is due to low yield of crops expected during the year at various Reclamation Farms.

Budget Estimate, 1974-75—The increase is due to more realization on account of water rates.

XX—INTEREST

PART I

The receipts under this head represent interest on loans and advances by the Provincial Government to Municipalities, Improvement Trusts, Autonomous Bodies, Government Servants and for other miscellaneous purposes. The dividend, returns and premium on Provincial Government investments in Road Transport Board, Bank of Bahawalpur and industries in the Private Sector are also exhibited under this head of account.

PART II

During the year 1974-75 the following bodies are liable to pay the amount of interest noted against each:—

[Figures in thousands of rupees]

Name of Body	Budget Estimate 1974-75	Revised Estimate 1973-74	Budget Estimate 1973-74	Accounts 1972-73
1. Municipalities ..	1,51,24	1,24,37	1,23,84	..
2. Agriculturists ..	6,65	6,27	6,50	..
3. Lahore Improvement Trust—				..
(a) Government Loan ..	71,89	43,13	54,75	..
(b) Foreign Loan ..	11,46	12,12	11,78	..
4. Punjab Small Industries Corporation ..	9,09	6,63	9,73	..
5. Road Transport Board ..	1,26,46	65,21	98,42	..
6. Co-operative Societies ..	38	44	1,20	..
7. Lahore Milk Board ..	1,03	1,30	1,30	..
8. State Aid to Industries Act ..	23	1	2	..
9. Wells and Tube-wells in barani waste land and uncommanded area in the Province ..	..	..	..	..
10. Municipal Committee Lyallpur ..	24	..	..	..
11. Lahore Flying Club ..	..	8	..	..
12. Industrial Estates for Large and Medium Scale Industries in the Province ..	..	..	19,42	..
13. Government Servants ..	4,68	4,51	2,42	..
14. Investment of Provincial Balances and other Securities ..	82,36	1,20,36	43,86	..
15. Capital invested towards sale of sites and constructed buildings ..	5,72	6,04	5,40	..
16. Dividend on share capital of the Provincial Government in private industries ..	1,68	3,37	3,00	..
17. Investment in Co-operative Bank ..	2,62	4,17	2,62	..
18. WAPDA ..	41,94	1,93,66	2,07,88	..
19. Land Commission ..	45	50	50	..
20. Livestock Farms ..	21	15	..	..
Gross Total ..	5,18,33	5,92,32	5,92,64	..
Less—Short fall ..	2,28,11	1,19,76	2,19,31	..
Net Total ..	2,90,22	4,72,56	3,73,33	..

Revised Estimate 1973-74—The increase is mainly because of addition in respect of Food Advances and loans to Punjab Road Transport Board.

Budget Estimates, 1974-75—The decrease is mainly due to the following :—

- (i) Non-receipt of interest on loans for Salinity Control and Reclamation Projects to be taken over by the Federal Government with effect from 1st July, 1974.
- (ii) Anticipated decrease in Food Advances, etc.
- (iii) Exclusion of arrears in respect of loans for Punjab Road Transport Board.

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 overpayments.

G—Collection of payments for services rendered.

Minor heads (A) and (B) above are self-explanatory.

Minor head (C) is meant for income on account of fees levied by subordinate courts, fees for translations prepared in the High Court, magisterial fines and 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.

Minor head (D) accommodates Insolvency Receipts commission on account of sale proceeds of attached property, Judicial Record Room Receipts and fees of the Administrator-General who is also the Official Trustee for the Province.

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

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

Minor head (G) is intended for receipts on account of services rendered.

It also accommodates recovery of expenditure from the Rehabilitation and Settlement Organization on account of 4 *ad hoc* Judges and their staff appointed exclusively for doing settlement cases.

Minor head "*Deduct—Refunds*" represents the amounts refunded on subsequent orders passed by the Court for reduction of fines imposed or the refunds of the amount once credited to the receipt head on appeals and petitions, etc.

PART II

[Figures in thousands of rupees]

Minor Heads	Budget Estimate 1974-75	Revised Estimate 1973-74	Budget Estimate 1973-74	Accounts 1972-73
A—Sale proceed of unclaimed and escheated property.	1,03	97	1,49	
B—Court fees realized in cash ..	1	1	1	
C—General fees, fines and forfeitures ..	83,08	79,78	76,58	
D—Miscellaneous fees and fines ..	44	44	69	
E—Miscellaneous ..	80	80	87	
F—Recoveries of overpayments ..	15	15	15	
G—Collection of payments for services rendered ..	3,75	3,64	3,52	
Gross Total ..	89,26	85,79	83,31	
<i>Deduct—Refunds</i> ..	—2,75	—2,75	—4,00	
Net Total ..	86,51	83,04	79,31	

Revised Estimates, 1973-74—The increase is mainly due to realization of more receipts on account of magisterial fines than anticipated.

Budget Estimates, 1974-75—The increase is due to the anticipated improvement in realization of receipts, particularly under the magisterial fines.

XXII—JAILS AND CONVICT SETTLEMENTS

PART I

The main items of revenue under this head are "Sale-proceeds of articles manufactured in Jail" 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 of 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 Department or the public. These also show realization in respect of supplies made to the maintenance department of jails, which were previously shown as a deduction of expenditure under the major head "28—Jails and Convict Settlements. Against "Hire of Convicts" exhibited receipts for convict hired out from the various jails to the Provincial Government Printing Press, Irrigation and Buildings and Roads Departments, etc.

PART II

[Figures in thousands of rupees]

Minor Heads	Budget Estimate 1974-75	Revised Estimate 1973-74	Budget Estimates 1973-74	Accounts 1972-73
A—Jails ..	3,95	2,00	1,85	
B—Jails Manufactures ..	18,28	13,44	13,57	
C—Recoveries of Overpayments ..	..	..	8	
D—Collection of payments for services rendered ..	18	15	..	
Gross Total ..	22,41	15,59	15,50	
Deduct—Refunds ..			—2	
Net Total ..	22,41	15,59	15,48	

Revised Estimates, 1973-74 (8) The variation is nominal.

Budget Estimates, 1974-75 (Rs. 6,82)—The increase is due to anticipated increase from hire of convicts (1,95) and anticipated increase from Jail manufactures by bringing the sale price of those articles at levels nearer the prevailing market rates.

XXIII—POLICE

PART I

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

- (1) Fees, Fines and Forfeiture.
- (2) Recoveries of Overpayments.
- (3) Collection of payments for services rendered.
- (4) Miscellaneous.
- (5) Police supplied to Public Department, private Companies and persons.
- (6) Police supplied to Municipal and Town Committees and Cantonment Boards.
- (7) Police supplied to Central Government.
- (8) Police Supplied to Railway.

1. Income under the head "Fees, Fines and Forfeitures", includes fee credited to Government for copying fees, and the sale-proceeds of foreigners arms. Fees realized in connection with the grant of motor driving licences are also 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 Government and Local Bodies.
- (iii) Contribution of 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 treasuries.

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 Ordinance 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 and falling under any of the above items.

5. Police supplied to public departments, private companies and person includes—

- (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 Government.
- (c) Receipts on account of additional police entertained under sections 13, 14, 15 and 41 of the Police Act 1962.

6. *Police supplied to Municipal and Town Committees and Cantonment Boards—*

This head is self-explanatory and needs no further explanation.

7. *Police Supplied to Federal Government*—This head is self-explanatory and needs no further explanation.

8. *Police Supplied to Railway*—This head is self-explanatory and needs no further explanation.

PART II

(Figures in thousands of rupees)

Minor Heads	Budget Estimates 1974-75	Revised Estimate 1973-74	Budget Estimate 1973-74	Accounts 1972-73
Fees, fines and forfeitures ..	31,08	30,58	30,14	
Recoveries of overpayments ..	1,00	1,00	50	
Collection of payments for service rendered	1,75	1,75	1,50	
Miscellaneous ..	3,93	3,80	2,97	
Police supplied to public department, private companies and persons	22,04	22,49	21,01	
Police supplied to Municipal and Town Committees and Cantonments Boards	..	16	16	
Police supplied to Federal Government ..	52,62	18,05	16,79	
Police supplied to Railways ..	19,71	19,71	12,79	
Total ..	1,32,13	97,54	85,86	

Revised Estimates, 1973-74 (+Rs. 11,68).—The increase is mainly in respect of receipts anticipated in respect of Order Police Supplied to Railway (+6,92) which are based on the actuals of 1972-73 as Railway Department reimburse with a year's gap. The increase is also on account of Police Supplied to Federal Government (+1,26) which reimburse with a year's gap, Police supplied to other Departments, Private Bodies etc., due to provision of more guards (+1,48) and other miscellaneous receipts (+2,02).

Budget Estimates, 1974-75(+Rs. 34,59)—The increase is mainly in respect of receipts anticipated on account of Police supplied to Federal Government which are based on Revised Estimates, 1973-74 for the security of Prime Minister of Pakistan, Interim Presidency and National Assembly of Pakistan (+34,57) and anticipated growth on account of Motor Driving Licence Fee (+50) and miscellaneous receipts (+13) counterbalanced by decrease in respect of Police Guards, supplied to other departments Private Bodies etc., (—45) and Police Supplied to Municipal/Town Committees and Cantonment Boards (—16).

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 maintenance of Primary Schools and Provincialized High Schools, etc.
- (iv) Receipts from Technical Commercial Institutes and Industrial Schools.

PART II

(Figures in thousands of rupees)

Minor Heads	Budget Estimate 1974-75	Revised Estimate 1973-74	Budget Estimate 1973-74	Accounts 1972-73
A—University—				
Fees—Government Arts Colleges ..	1,00,00	95,00	67,46	
Fees—Government Professional Colleges ..	3,50	3,25	2,13	
B—Secondary—				
Fees—Government Secondary Schools ..	15,00	60,00	34,23	
C—Primary				
Fees—Government Primary Schools ..	..	..	..
D—Special				
Fees and other receipts—Government Special Schools ..	1,60	1,50	1,21	
Receipts from the Technical and Commercial Institutes under the control of Director, Technical Education ..	10,00	9,50	9,36	
Recoveries from Local Bodies for Primary Education ..	1,25,00	1,50,00	1,47,05	

(Figures in thousands of rupees)

Minor Heads	Budget Estimate 1974-75	Revised Estimate 1973-74	Budget Estimate 1973-74	Accounts 1972-73
E—General—				
Recoveries of overpayments ..	5,00	5,00	5,00	
Collection of payment for services rendered	300	3,00	1,05	
Education Cess ..			2,00,00	
Miscellaneous—				
Examination fees ..	5,00	5,00	5,00	
Miscellaneous Receipts ..	7,50	7,50	7,50	
Total ..	2,75,60	3,39,75	4,79,99	

Revised Estimates, 1973-74—The decrease is mainly due to exclusion of receipts on account of 'Education Cess' from the Major Head 'XXVI—Education'. The receipts representing 'Education Cess' are now being credited under the Major Head 'XIII—Other Taxes and Duties'.

Budget Estimates, 1974-75—The decrease is partly due to less receipts under 'B—Secondary' as a result of making the education free upto Matric by October, 1974 and partly due to less recoveries from Local Bodies for Primary Education.

XXVII-A—HEALTH

PART I

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

- A—School and Colleges Fees;
- B—Hospital Receipts;
- C—Mental Hospital Receipts;
- D—Sale of Medicines and Vaccines;
- E—Contributions;
- F—Recoveries of overpayments;
- G—Collection of payments for services rendered, and
- H—Miscellaneous.

The minor head "A—School and College Fees" is self-explanatory.

The minor head "B—Hospital Receipts" relates to receipts from the paying patients and other hospital receipts, *e. g.*, indoor and outdoor tickets fees, X—Ray charges, clinical examination charges, etc., of the various Hospitals and dispensaries in the Punjab.

The minor head "C—Mental Hospital Receipts" covers payments received for the maintenance of non-pauper patients in the Mental Hospital at Lahore. 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.

The minor head "D—Sale of Medicines and Vaccines" accommodates 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. The Bacteriological receipts are also credited under this minor head.

The minor head "E—Contributions" records credit from various municipalities and local bodies in respect of maintenance of hospitals provincialized or otherwise, cost of health centres, and work done by Chemico-bacteriological laboratories. This head also takes into account the contribution from the Central Government for Fatima Jinnah Medical College for Women and its Allied Hospitals at Lahore.

PART II

(Figures in thousands of rupees)

Minor Heads	Budget Estimate 1974-75	Revised Estimate 1973-74	Budget Estimate 1973-74	Accounts 1972-73
A—School and Colloge Fees ..	9,28	7,38	5,93	
B—Hospital Receipts ..	38,30	37,90	35,76	
C—Mental Hospital Receipts ..	2,25	3,25	3,25	
D—Sale of Medicines and Vaccines ..	17	17	30	
E—Contributions ..	30,08	46,12	39,25	
F—Recoveries of Overpayments ..	40	40	29	
G—Collections of Payments for Services Rendered ..	3,00	3,00	3,40	
H—Miscellaneous ..	6,20	6,20	8,10	
Total ..	89,68	1,04,42	96,28	

Revised Estimates, 1973-74—The increase is mainly due to recovery of arrears from the Local Bodies on account of their contribution of provincialised hospitals.

Budget Estimates, 1974-75—The decrease is due to the fact that no contributions would be made by the Local Bodies in view of discontinuance of their Grant by the Government and enhancement of their share in Property Tax.

XXVIII.—PUBLIC HEALTH

PART I

This head incorporates receipts of the Public Health Engineering Department and the Housing and Physical Planning Department and consists of the following minor heads:—

- (1) A—Recoveries of overpayments.
- (2) B—Collection of payments for services rendered.
- (3) C—Miscellaneous.
- (4) D—Recovery of Departmental charges from other Government Departments and Local Bodies.
- (5) *Deduct*—Refunds.

The receipts under the minor head 'Recoveries of overpayments' includes the recoveries realized on account of overpayments made during the previous year.

The receipts under the minor head "Collection of payments for services rendered consist of the fees recoverable from Local Bodies for services rendered by the Public Health Engineering Department and the Housing and Physical Planning Department 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 stocks due to re-valuation, lapsed deposits—fines and confiscated deposits of contractors when confiscation does not represent compensation for damage to work.

The minor head "Recovery of Departmental charges from the other Government Departments and Local Bodies" accommodates the departmental charges realized by the Public Health Engineering Department from other Departments and Local Bodies in respect of works executed on their behalf.

The minor head "*Deduct—Refunds*" represents refund of amounts recovered erroneously or in excess.

PART II

(Figures in thousands of rupees)

Minor Heads	Budget Estimate 1974-75	Revised Estimate 1973-74	Budget Estimate 1973-74	Accounts 1972-73
A—Recoveries of overpayments ..	..	..	..
B—Collection of payments for services rendered.	2,04	2,03	..	
C—Miscellaneous ..	7,00	7,00	4,97	
D—Recovery of Departmental charges from other Government Departments and Local Bodies ..	31,00	31,00	16,18	
Total ..	40,04	40,03	21,15	

Revised Estimates, 1973-74—The increase is mainly due to more realization of departmental charges from the Local Bodies on account of deposit works executed on their behalf by the Public Health Engineering Department.

Budget Estimates, 1974-75—The increase is nominal and calls for no explanation.

XXIX—AGRICULTURE

PART I

The main sources of receipts under this head are:—

- (1) Sale-proceeds of produce of the various Agricultural Farms/Sections and hiring charges of wheat threshers etc.
- (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, etc.
- (5) Tuition fee at the Agricultural Training Centres.
- (6) Fees other than cotton fee levied under the Cotton Control Ordinance.
- (7) Income derived from the sale of plants and fruits, etc. in Botanical and other Public Gardens.
- (8) Income from Soil Conservation Operations.
- (9) Grants made by the Agricultural Research Council of Pakistan.
- (10) Miscellaneous items.

PART II

(Figures in thousands of rupees)

Minor Heads	Budget Estimate 1974-75	Revised Estimate 1973-74	Budget Estimate 1973-74	Accounts 1972-73
A—Agricultural Receipts ..	3,77,75	3,34,96	3,81,62	
B—Recoveries of overpayments ..	..	..	..
C—Collection of payment for services rendered ..	..	..	..
D—Grants made by the Agricultural Research Council of Pakistan ..	10,87	8,58	3,35	
E—Miscellaneous ..	58,00	15,00	16,40	
Total ..	4,46,62	3,58,54	4,01,37	

Revised Estimate, 1973-74—The decrease is due to less receipts from Agricultural Sections and non-crediting of recoveries of cotton fees under this head. The decrease has been made good substantially by more income from plant protection operations.

Budget Estimate, 1974-75—The increase is due to expected more income from plant protection operations and soil conservation 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.
- (4) Grants made by the Agricultural Research Council of Pakistan.

PART II

(Figures in thousands of rupees)

Minor Heads	Budget Estimate 1974-75	Revised Estimate 1973-74	Budget Estimate 1973-74	Accounts 1972-73
A—Fisheries Receipts ..	16,00	16,00	12,00	
B—Recoveries of over-payments ...	..	..	..
C—Collection of Payments for services rendered. ....	..	..	..
D—Grants made by the Agricultural Research Council of Pakistan. ..	..	..	..
Total	16,00	16,00	12,00	

Revised Estimates, 1973-74 } The increase is due to expanded activities of the department, conservation and check over illegal fishing and auctions of fishing rights in the Province.
Budget Estimates, 1974-75 }

XXX—VETERINARY

PART I.

The Livestock and Dairy Development Department derives its income mainly from the following sources:—

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

PART II

(Figures in thousands of rupees)

Minor Heads	Budget Estimate 1974-75	Revised Estimate 1973-74	Budget Estimate 1973-74	Accounts 1972-73
A—Veterinary College and Schools Fees ..	..	..	..	..
B—Other Receipts ..	53,65	60,65	29,13	..
C—Collection of Payments for services rendered.	..	..	..	..
D—Grant made by the Agricultural Research Council of Pakistan.	..	..	..	..
Total ..	53,65	60,65	29,13	..

Revised Estimates, 1974-75—The increase is mainly due to more receipts realized from the Sale of Products of Livestock and Broiler Farms and the transferred Agricultural Farms.

Budget Estimates, 1974-75—The decrease is due to less receipts anticipated from the transferred Agricultural Farms.

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) Income from Pakistan-German Demonstration fee from Chak 5-Faiz, Multan;
- (iv) Recoveries from Co-operative Societies on account of Supervisory Staff
- (v) Miscellaneous receipts; and
- (vi) Provisions from other Provincial Governments in respect of Co-operative Training Institute.

PART II

(Figures in thousands of rupees)

Minor Heads	Budget Estimate 1974-75	Revised Estimate 1973-74	Budget Estimate 1973-74	Accounts 1972-73
A—Audit Fee ..	..	..	..
B—Miscellaneous ..	4,71	3,35	2,57	
Total ..	4,71	3,35	2,57	

Revised Estimates, 1973-74 (+78)—The increase is mainly due to more receipts expected from Pak-German Demonstration Farm, Chak 5-Faiz, Multan, as a result of good crops and higher rates of the yields.

Budget Estimates, 1974-75 +(1,36)—The increase is mainly due to more receipts from Pak-German Demonstration Farm Chak 5-Faiz, Multan (+1,00) due to good Crops and high rates of yields of wheat and cotton. The increase is partly due to more receipts from the other Provinces on account of their share of expenditure on the Co-operative Training Institute, Lyallpur (+55) which has been increased due to revision of Pay Scales of Gazetted Officers and 'Dearness Allowance'.

XXXII—INDUSTRIES

PART I.

This head relates to Industries and Mineral Development.

The Director of Industries and Mineral Development is the Head of Department.

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 in thousands of rupees)

Minor Heads	Budget Estimate 1974-75	Revised Estimate 1973-74	Budget Estimate 1973-74	Accounts 1972-73
A—Industries	40,91	33,12	30,47	
B—Recoveries of Overpayments	1	1	...	
C—Collection of Payment for services rendered.	3	3	3	
Total	40,95	33,16	30,50	

Revised Estimate, 1973-74—The increase is due to more sale of goods produced by various commercial undertakings.

Budget Estimate, 1974-75—The increase is due to more receipts expected from sale of goods produced by Wool Spinning and Demonstration Weaving Training Centre Jhang and Demonstration Weaving Factory Shahdara.

XXXVI—MISCELLANEOUS DEPARTMENTS

PART I

This head include receipts from the following sources:—

- (1) Examination fees paid by the candidates for competitive examinations for Provincial Civil Service, Civil Judges, Selection Boards, etc.
- (2) Sale of stores and materials.
- (3) Miscellaneous, e.g., fees for registration of Societies under the Societies Registration Act; registration certificates under the Factories Act, 1940, receipts under the Weights and Measures and Trade Employees Act, receipts from Museums, Receipts under the West Pakistan Shops and Establishment Ordinance 1969 and receipts under the Wilds Birds and Wild Animals Protection Act, Recoveries from the Federal Government on account of Compulsory Film Screening Scheme and Recoveries from other Provinces on account of Wage Board for Working Journalists.

PART II

(Figures in thousands of rupees)

Minor Heads	Budget Estimate 1974-75	Revised Estimate 1973-74	Budget Estimate 1973-74	Accounts 1972-73
A—Examination fees	1.63	2.48	1.41	
B—Sale of Stores and Material ..	..	..	2	
C—Miscellaneous	11.63	11.66	13.34	
Gross Total ..	13.26	14.14	14.77	
Deduct—Refunds ..	—2	—1	—3	
Net Total ..	13.24	14.13	14.74	

Revised Estimate 1973-74 (—61)—The decrease is mainly due to less receipt under Weights and Measures Trade Employees Act (—70), less receipts of the Game Department due to restrictions on hunting in order to preserve and protect wildlife species (—1,26). The decrease would have been greater but increase due to more receipts of Public Service Commission (+90), Selection Board for recruitment of Magistrates (+25) and other Miscellaneous Receipts (+20).

Budget Estimate, 1974-75 (—89)—The decrease is mainly due to less receipts of the Public Service Commission (—80), no receipts of Selection Board for recruitment of Magistrates as no such examination is expected to be held during the year (—25), and no recovery from other Provinces on account of Wage Board for Working Journalists as the Board has been taken over by the Federal Government from 1st September 1973 (—22). The decrease would have been greater but increases in other items (+18).

XXXIX—CIVIL WORKS

PART I

This Major head incorporates the receipts of the Buildings Department and consists of the following minor heads:—

- A—Rent;
- B—Recoveries of Expenditure ;
- C—Miscellaneous; and
- Deduct*—Refunds.

2. The rent recovered from the occupants of the Government and private requisitioned buildings is credited under the minor head "A—Rent"

3. The minor head "B—Recoveries of Expenditure" includes receipts from sale of old material and dismantled buildings, sale of un-serviceable Tools and Plant, recoveries of loss, breakages of Tools and Plant under works for which supervision charges are levied.

4. The minor head "Miscellaneous" includes the following detailed heads:

(a) Recoveries of leave salaries contributions.

(b) Miscellaneous, the detailed head "Miscellaneous" includes,

(i) Rent of Government lands, credit on account of sale-proceeds of grass, fruits dead trees, etc. from compounds of buildings.

(ii) Supervision Charges on sale of Stores found surplus, profits on stock due to revaluation, lapsed deposits, fines as also confiscated deposits of contractors when such confiscation does not represent compensation for damages to works.

5. The minor head "*Deduct*—Refunds" represents amounts recovered erroneously or in excess.

PART II

(Figures in thousands of rupees)

Minor Heads	Budget Estimate 1974-75	Revised Estimate 1973-74	Budget Estimate 1973-74	Account 1972-73
A—Rent ..	25,00	24,00	23,77	..
B—Recoveries of Expenditure ..	40	40	50	..
C—Miscellaneous ..	11,69	11,64	7,50	..
<i>Deduct</i> —Refunds ..	—9	—4	—15	..
Total ..	37,00	36,00	31,62	..

Revised Estimate, 1973-74—The increase is partly due to more receipts realized on account of rent of buildings and partly due to more receipts from other items of miscellaneous nature.

Budget Estimate, 1974-75—The increase is mainly due to more receipts anticipated on account of recoveries of rent of buildings.

XXXIX-A—COMMUNICATIONS

PART I

This Major Head accommodates the receipts relating to the Highways Department and consists of the following minor heads:—

A—Rent.

B—Tolls on Roads.

C—Recoveries of Expenditure.

D—Miscellaneous.

E—Recovery of Expenditure on Road Research and Material Testing Institute, Lahore from Federal Government.

Deduct—Refunds.

2. The rent recovered from the occupants of buildings pertaining to the Highways Department are credited under the minor head "A—Rent".

3. Minor head "B—Tolls on Roads" relates to receipts collected on account of Toll Tax levied on Roads and Bridges.

4. Minor head "C—Recoveries of Expenditure" includes receipts from the sale of old material, the sale of unserviceable Tools and Plant, recoveries of loss/breakages of Tools and Plant under works for which supervision charges are levied.

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

(a) Recoveries of Leave Salaries Contributions.

(b) *Miscellaneous*—The detailed head Miscellaneous includes—

(i) Rent of Government lands, credit on account of sale-proceeds of grass# fruits, dead trees, etc., from road-side avenues and compounds of buildings.

(ii) Supervision charges on sale of stores found surplus, profits on stock due to revaluations, lapsed deposits, fines as also confiscated deposits of contractors when such confiscation does not represent compensation for damages to work.

6. The expenditure on Road Research and Material Testing Institute, Lahore recovered from the Federal Government is credited under the minor head "E—Recovery of Expenditure".

7. Minor head "*Deduct*—Refunds" represents amounts recovered erroneously or in excess.

PART II

(Figures in thousands of rupees)

Minor Heads	Budget Estimate 1974-75	Revised Estimate 1973-74	Budget Estimate 1973-74	Accounts 1972-73
A—Rent ..	35	35	1,38	
B—Tolls on Roads ..	1,14,27	1,13,25	1,10,05	
C—Recoveries of expenditure ..	12,00	11,00	7,93	
D—Miscellaneous ..	20,00	20,00	20,37	
E—Recovery of Expenditure on Road Research and Material Testing Insti- tute, Lahore from Federal Government	40	40	40	
<i>Deduct—Refunds</i> ..	(—) 2	..	—2	
Total ..	1,47,00	1,45,00	1,40,11	

Revised Estimates, 1973-74—The increase is mainly due to more receipts realized on account of Tolls on Roads and Bridges and due to more receipts from other items of recoveries of expenditure.

Budget Estimates, 1974-75—The increase is partly due to more receipts anticipated on account of Tolls on Roads and Bridges and partly due to recovery of expenditure from other items.

XLIV—RECEIPTS-IN-AID OF SUPERANNUATION

PART I

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

Receipts from District Councils and Town Committees on account of their share of liability in respect of pensionary benefits to the teachers of the Provincialized Primary Schools are also credited under this head.

PART II

[Figures in thousands of rupees]

Minor Heads	Budget Estimate 1974-75	Revised Estimate 1973-74	Budget Estimate 1973-74	Accounts 1972-73
A—Contributions for Pension and Gratuities.	31,70	29,70	39,73	
B—Share of pension liability recovered from local bodies due to provincialization of schools.	34,58	59,58	59,58	
C—Miscellaneous	5,10	5,10	69	
Total	71,38	94,38	1,00,00	

Revised Estimates, 1973-74— The decrease is mainly due to lesser than originally anticipated recoveries on account of 'Contributions for Pensions and Gratuities'.

Budget Estimates, 1974-75— The decrease is mainly due to lesser recovery of percentage of local rate from District Councils on account of their share of pensionary liabilities in respect of teachers of Provincialized Primary Schools.

XLV—STATIONERY AND PRINTING

PART I

1. This head shows the revenue received from—

A—Stationery receipts.

B—Sale of plain paper, used with Stamps.

C—Sale of Gazette and other Government publications.

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

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

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

PART II

(Figures in thousands of rupees)

Minor Heads	Budget Estimate 1974-75	Revised Estimate 1973-74	Budget Estimate 1973-74	Accounts 1972-73
A—Stationery Receipts	34,00	28,82	21,89	
B—Sale of plain paper used with Stamps	2,77	2,52	1,14	
C—Sale of Gazette and other Government Publications.	14,24	14,24	10,48	
D—Other Press Receipts	1,05,00	75,00	63,25	
Total	1,56,01	1,20,58	96,76	

Revised Estimates, 1973-74—The increase is mainly due to more income from sale of stationery, Gazettes/Government publications and sale proceeds of forms and printing charges.

Budget Estimates, 1974-75—The increase is due to more income from sale of stationery sale proceeds of forms and printing charges, etc.

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 exists.

PART II

[Figures in thousands of rupees]

Minor Heads	Budget Estimate 1974-75	Revised Estimate 1973-74	Budget Estimate 1973-74	Accounts 1972-73
Unclaimed deposit ..	1	1	1	..
Sale of old stores and materials ..	50	25	86	..
Sale of land and houses, etc. ..	90	90	50	..
Fees for Government Audit ..	10,60	11,65	11,65	..
Contributions ..	18,67	1,34,90	50,53	..
Rent, Rates and Taxes ..	8	8	53	..
Other fees, fines and forfeitures ..	11,54	11,79	12,89	..
Recoveries of overpayments ..	1,50	1,52	94	..
Collection of payment for services rendered	3,63	5,96	2,97	..
Miscellaneous ..	28,86	77,94	76,28	..
Receipts arising out of Mines, Oil-fields and Mineral Development.	17,05	15,07	15,05	..
Collection of fees on account of Sugarcane (Development) Cess.	2,41	2,15	1,96	..
Profits on Provincial Schemes of State Trading.	9,12,97	10,73,50	10,60,17	..
<i>Deduct—Refunds</i> ..	(—)5,00	(—)3,00	..	..
Total ..	10,03,72	13,32,72	12,34,34	..

Revised Estimates, 1973-74—The increase is due to more Contribution from Federal Government on account of 60 per cent share of administration of PWP.

Budget Estimates, 1974-75—The decrease is due to discontinuance of Federal Government's grant for People's Local Councils and the non-development side and less profit on State Trading.

XLIX—GRANTS-IN-AID FROM THE CENTRAL GOVERNMENT

PART I

This head includes receipts from the following sources:—

- (i) Financial Assistance for running the departments, offices and institutions transferred from the Federal Government to the Provincial Government.
- (ii) Grant for Priority Road Schemes.
- (iii) Other developmental grants (excluding foreign exchange grants).

The amount provided for item (i) above represents the share of the Punjab Government out of the total amounts previously received by the Government of West Pakistan. The share has been worked out according to the location of the Departments and Institutions.

The development grants are for fertilizer subsidy, running of private tube-wells and Development of other than Priority Roads and Roads of National Importance.

PART II

[Figures in thousands of rupees]

Minor Heads	Budget Estimate 1974-75	Revised Estimate 1973-74	Budget Estimate 1973-74	Accounts 1972-73
A—NON-DEVELOPMENTAL GRANTS				
Financial Assistance to the Provincial Government on account of the departments, offices and institutions transferred to them ..	8,05	8,05	8,05	
Grant for performing agency functions in respect of subjects transferred to Centre ..	80,30	66,94	57,08	
Grant for Priority Road Schemes ..	1,75,00	1,57,68	2,10,24	
Grant for survey of Indus Highway Roads (Phase II) ..	241	2,34	..	
Grant for Islamic Summit Conference ..	..	1,91,00	..	
Grant for Thanks—giving celebrations ..	..	2,00	..	
Grant from Prime Minister's Flood Relief Fund for relief measures. ..	..	7,00,00	..	
Grant for relief to fire victims in Kohala ..	..	1,00	..	
Grant for curriculum Development ..	..	2,20	..	
Total A—Non-Developmental Grants	2,65,76	11,31,21	2,75,37	

PART II

(Figures in thousands of rupees)

Minor Heads	Budget Estimate, 1974-75	Revised Estimate 1973-74	Budget Estimate 1973-74	Accounts 1972-73
B—DEVELOPMENTAL GRANTS				
Grant for Fertilizers Subsidy ..	..	6,27,52	10,00,00	..
Grant for subsidization of the Private Tubewells.	75,00	12,50	1,00,00	..
Grant for Road Development ..	1,29,51	16,00	81,00	..
Grant from Prime Minister's Flood Relief fund for relief measures ..	..	3,30,00	..	..
Grant for renovation & repairs to Punjab High Court ..	..	20,00	..	..
Total B—Developmental Grants ..	2,04,51	10,06,02	11,81,00	..
Total ..	4,70,27	21,37,23	14,56,37	..

Revised Estimates, 1973-74—The increase is mainly due to release of the following grants not originally anticipated :—

- (i) Grant from the Prime Minister's Flood Relief Fund for relief measures.
- (ii) Grant for fire victims of Kohala.
- (iii) Grant for Survey of Indus Highway (Phase II).
- (iv) Grant for Islamic Summit Conference.
- (v) Grant for Curriculum Development.
- (vi) Grant for renovation and repairs of High Court, Lahore.

Budget Estimates, 1974-75—The decrease is due to lesser amount of grants expected to be received as against the current year's grants.

XLIX-A— FOREIGN GRANTS FROM THE CENTRAL GOVERNMENT

PART I

This head of account was opened in the financial year 1961-62 in accordance with the Consolidated Procedure for Accounting of Foreign Economic Aid to 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. This head remained inoperative during the financial year 1971-72 due to introduction of Revised Consolidated Procedure. This head has been re-introduced with effect from the year 1972-73 as part of the Budgetary Reforms introduced by the Provincial Government.

PART II

(Figures in thousands of rupees)

Minor heads	1974-75	1973-74		1972-73
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
I—NON-DEVELOPMENTAL GRANTS—				
A—RUPEE GRANTS—				
U. S. AID RUPEE GRANTS—				
Establishment of a Half-Way House for persons with mental illness and Day and Night Rehabilitation Unit.	..	1,70	..	..
Total U. S. Aid Rupee Grants ..	..	1,70	..	..
Total A—Rupee Grants ..	..	1,70	..	..
B—FOREIGN EXCHANGE GRANTS	..	..	..	..
Total II—Non Developmental Grants	..	1,70	..	..
II—DEVELOPMENTAL GRANTS				
C—RUPEE GRANTS				
(i) Canadian Rupee Grants—				
Lahore Township Scheme ..	..	70,00	..	..
Quaid-i-Azam Medical College, Bahawalpur	..	50,00	..	..
Lump-sum Provision ..	3,00,00	..	1,20,00	..
Total (i) Canadian Rupee Grants ..	3,00,00	1,20,00	1,20,00	..
(ii) U. S. AID Rupee Grants—				
Agriculture Research ..	..	12,00	10,00	..
Total (ii) U. S. AID Rupee Grants	..	12,00	10,00	..

Minor heads	1974-75	1973-74		1972-73
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
(iii) Rupee Grants under Food Aid Convention—				
Lump Sum Provision ..	..	..	1,80,00	..
<i>Rupee Grants from Australia—</i>				
Establishment of High Schools Single and Double Sections ..	..	20,00	..	..
Inter Colleges to increase output of science students ..	..	11,00	..	..
Bridge over River Chenab at Wazirabad ..	..	50,00	..	..
39 Rural Health Centres ..	..	52,50	..	..
Technical Training Centre, Gulberg, Lahore ..	..	2,00	..	..
Technical Training Centre, Rahimyar Khan ..	..	4,50	..	..
<i>Rupee Grants from France—</i>				
Malaria Eradication Programme ..	..	40,00	..	..
Total (iii) Rupee Grants under Food Aid Convention ..	..	1,80,00	1,80,00	..
Total C—Rupee Grants ..	3,00,00	3,12,00	3,10,00	..
D—FOREIGN EXCHANGE GRANTS				
Veterinary Research Institute, Lahore(UNDP) ..	..	7,23	7,23	..
Total D—Foreign Exchange Grants ..	..	7,23	7,23	..
Total II—Developmental Grants	3,00,00	3,19,23	3,17,23	..

Revised Estimate 1973-74:—The increase is because of additional release from U.S. AID Rupee Grant.

Budget Estimates 1974-75:—The decrease is due to the fact that no foreign exchange grant is expected during the next financial year.

L—MISCELLANEOUS ADJUSTMENTS BETWEEN CENTRAL AND PROVINCIAL GOVERNMENTS

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 and in respect of Islamabad Federal Territory.

PART II

(Figures in thousands of rupees)

Minor heads	Budget Estimate 1974-75	Revised Estimate 1973-74	Budget Estimate 1973-74	Accounts 1972-73
Payment by the Government of Pakistan agency work in connection with grant of licences and permits under the petroleum Rules 1937, Corbide of Calcium Rules, 1937 and the Explosive Rules 1940.	10	10	10	..
Re-imburement from the Government of Pakistan for agency functions performed by the Province in respect of Islamabad Federal Territor.	75,61	1,13,33	52,00	..
Total ..	75,71	1,13,43	52,10	..

Revised Estimates, 1973-74 (61,33)—The increase is mainly due to the setting up of new police station at Islamabad and provision of staff for the protection of Foreign Missions at Islamabad, the expenditure on which is to be re-imbursed to the Provincial Government against Agency functions.

Budget Estimates, 1974-75 (— 37,72)—The decrease is mainly due to the reason that the anticipated re-imburement from the Government of Pakistan for the next years does not include the element of non-recurring expenditure relating to four police stations at Islamabad and staff for the protection of Foreign Missions.

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 and outside colonies should be credited to ordinary revenue, unless sales are so large as to justify the sale-proceeds being classed as extraordinary. Under this head are also credited receipts on accounts of transactions inside colonies, not only of sale-proceeds of lands but also interest thereon. Sale-proceeds of underdeveloped, agricultural lands in colonies is the most important item. Their amounts depend firstly 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 instalment 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 disbursing factors are suspensions or non-payments of instalment. Occasionally, however, it becomes necessary to modify the original conditions of payments.

Provision has also been included under this head in respect of receipts on account of Sale of Plots and Sale of Buildings respectively thereto exhibited as deduct-receipts and recoveries on Capital Account under the head "80-Town Development".

PART II

(Figures in thousands of rupees)

Minor Heads	Budget Estimate 1974-75	Revised Estimate 1973-74	Budget Estimate 1973-74	Accounts 1972-73
A—Sale of land ..	4,11,12	5,76,10	..	..
B—Sale of other Government assets ..	1,25	1,25	3,35,29	..
C—Sale of Plots ..	45,50	43,73	8,00	..
D—Sale of Buildings ..	69,92	8,61	74,67	..
E—Sale of Agricultural Machinery ..	11,61	1,86,62	18,30	..
F—Other items ..	27,66	27,66	18,30	..
Deduct Refunds ..	—50	—50	—50	..
Total ..	5,66,56	8,43,47	4,54,06	..

Revised Estimates, 1973-74 (+3,39,41)—The increase is mainly due to increase under "Sale of Land" due to enhanced recovery of arrears of instalments due under the various schemes for sale of land (2,40,80), Increase account of Sale of Tractors and Threshers which were not anticipated in the original estimate (1,86,61). The increase is partly counterbalanced by decrease on account of less sale of plots and constructed buildings (3769).

Budget Estimates, 1974-75 (—2,76,91)—The decrease is mainly due to the reason that the next year estimates do not anticipate recovery of arrears on account of Sale of Land to the same extent (—1,64,98). Receipt on account of Sale of tractors are not anticipated for the next year (—1,75,00). The decreases are partly counterbalanced by anticipated increase on account of sale of flats in Rivaz Gardens Estate Scheme for Low Income Housing (60,00).

L-II-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 the Civil Defence Organization.

PART II

(Figures in thousands of rupees)

Minor Heads	Budget Estimate 1974-75	Revised Estimate 1973-74	Budget Estimate 1973-74	Accounts 1972-73
	Rs.	Rs.	Rs.	Rs.
Miscellaneous receipts	1,00	2,25	25	
Total	1,00	2,25	25	

Revised Estimates, 1973-74—The increase is due to abnormal sale of old equipment of the department than originally anticipated.

Budget Estimate, 1974-75—The decrease is due to normal sale of old equipment.

LOANS TO MUNICIPALITIES, PORT FUNDS, ETC.

PART I

The receipts head "Loans to Municipalities, Port Funds etc, shows the recoveries of Principal of loans to Agriculturists, Local Bodies, and other miscellaneous debtors. 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 cash loans as well as foreign loans are fixed keeping in view the nature of the investment made from the local and the expected yield. The interest recovered on these loans is shown under the head "XX Interest".

PART II

The following amounts have been provided in the Budget Estimate, 1974-75 as recoveries of loans and advances from the above mentioned debtors.

[Figures in thousands of rupees]

Particulars of the Loans	Budget Estimate 1974-75	Revised Estimate 1973-74	Budget Estimate 1973-74	Accounts 1972-73
	Rs.	Rs.	Rs.	Rs.
1. Repayment of loans sanctioned to Municipalities.	1,05,19	84,12	85,18	..
2. Repayment of loans sanctioned to Agriculturists.	2,17,53	28,15	32,28	..
3. Repayment of loans sanctioned to T.D.A.	..	2,29,73	1,01,10	..
4. Repayment of loan sanctioned to Improvement Trust.	41,72	33,64	34,17	..
5. Repayment of loan sanctioned to Municipal Committee Lyallpur.	15	62	..	..
6. Repayment of loans sanctioned to R.T.B.	34,03	..	1,68,55	..
7. Repayment of loans sanctioned to S.I.C. Punjab.	7,64	7,12	7,12	..
8. Repayment of loans sanctioned to Lahore Milk Board.	4,61	4,62	4,61	..
9. Repayment of loans sanctioned to Co-operative Societies.	2,00	2,00	2,50	..

Particulars of the Loans	Budget Estimate 1974-75	Revised Estimate 1973-74	Budget Estimate 1973-74	Accounts 1972-73
	Rs.	Rs.	Rs.	Rs.
10. Repayment of loans sanctioned to Agriculturists for sinking tube-wells in barani waste and uncommanded areas in the Province.	1	1	1	..
11. Repayment of loans sanctioned under State Aid Industries.	4	4	4	..
12. Repayment of loan sanctioned to Lahore Flying Club.	7	7	..	..
13. Repayment of loans sanctioned to Industrial Estates.	..	28,19	30,39	..
Gross Total ..	4,12,99	4,18,31	4,65,95	..
Shortfall ..	1,17,01	72,90	1,35,35	..
Net Total ..	2,95,98	3,45,41	3,30,60	..

Revised Estimate 1973-74—The increase is mainly because of more recoveries in respect of loans to Thal Development Authority, Industrial Estates, and Municipalities.

Budget Estimates 1974-75—The decrease is mainly on account of exclusion of recoveries from Thal Development Authority and Industrial Estate.

LOANS TO GOVERNMENT SERVANTS

PART I

Government provides certain facilities to Government servants by way of giving them interest bearing loans and advances for constructions and purchase of houses and also for purchasing conveyances. Recoveries of principal of such loans and advances are exhibited under this head.

PART II

The following recoveries have been incorporated in the Budget Estimates, 1974-1975 under this head.

[Figures in thousands of rupees]

Particulars of the Loan	Budget Estimate 1974-75	Revised Estimate 1973-74	Budget Estimate 1973-74	Accounts 1972-73
Loans to Government Servants ..	17.60	17.60	13.00	..
Total ..	17.60	17.60	13.00	..

Revised Estimate 1973-74—The increased is due to revision of estimates on the basis of past actuals booked by the audit office.

PERMANENT DEBT (INCURRED)

(Figures in thousands of rupees)

Head of Account	Budget Estimate 1974-75	Revised Estimate 1973-74	Budget Estimate 1973-74	Accounts 1972-73
Permanent Debt ..	79,00	9,74,73	9,74,73	..
Total ..	79,00	9,74,73	9,74,73	..

Permanent Debt—This head shows amount of (i) loans raised in the market and (ii) Land Commission Compensation Bonds,

FLOATING DEBT (INCURRED)

PART—I

The Ways and Means Advances obtained from State Bank of Pakistan for the improvement of cash balance position of Government in Non-Food Account No. I are booked under this head.

The procurement operations of Foodgrains and Sugar handled by the Food and Co-operation Department (Food Wing) are financed out of Short Term Loans obtained from the Commercial Banks in Food Account No. II under the counter finance agreement approved by the Federal Government. The advances obtained from the banks are classified under this head.

PART II

(Figures in thousands of rupees)

Minor Heads	Budget Estimate 1974-75	Revised Estimate 1973-74	Budget Estimate 1973-74	Accounts 1972-73
	Rs.	Rs.	Rs.	Rs.
Other Floating Loans—				
Ways and Means Advances ..	10,00,00	6,20,00	20,00,00	..
Other Advances—				
(i) Advances from Commercial Bank ..	2,05,00,00	1,60,00,00	1,21,75,00	..
(ii) Advances from Non-Food Account	10,00,00	30,00,00	15,00,00	..
Total ..	2,25,00,00	1,96,20,00	1,56,75,00	..

Revised Estimate, 1973-74—The decrease in Ways and Means Advances (borrowings) is due to favourable cash balance position of Account No. I. The increased borrowings under "Other Advances" is due to purchase of more quantities of Food grains and Sugar and increase in procurement price of Wheat and Sugar.

Budget Estimate, 1974-75—It is anticipated to get more Ways and Means Advances from the State Bank of Pakistan for stabilization of Cash Balance position of Account No. I. The increased borrowings under "Other Advances" is due to more estimated purchase of Foodgrains and Sugar.

LOANS FROM THE CENTRAL GOVERNMENT (INCURRED)

(Figures in thousands of rupees)

Head of Account	Budget Estimates 1974-75	Revised Estimate 1973-74	Budget Estimates 1973-74	Accounts 1972-73
	Rs.	Rs.	Rs.	Rs.
Loans from the Central Government	1,15,20,49	90,03,87	1,00,15,77	
Total	1,15,20,49	90,03,87	1,00,15,77	

Loans from the Central Government — This head shows the loans from the Central Government.

DEBT RAISED ABROAD (INCURRED)

PART I

This head shows disbursement against the Suppliers Credits directly borrowed by the Agriculture Department from Russia and Italy.

PART II

(Figures in thousands of rupees)

Head of Account	Budget Estimate 1974-75	Revised Estimate 1973-74	Budget Estimate 1973-74	Accounts 1972-73
Debt Raised Abroad—				
Non-developmental	23,63	25,00	..
Developmental	2,47,50	..	..
Total	2,71,13	25,00	..

Revised Estimate, 1973-74—The increase is due to a fresh Italian Credit made available for import of Bulldozers during the current financial year.

Budget Estimate, 1974-75—The decrease is due to the fact that no further loan/credit is expected during the next financial year.

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

There is no temporary continued or new scheme

PART III

(Figures in thousands of rupees)

Minor Heads	Budget Estimate 1974-75	Revised Estimate 1973-74	Budget Estimate 1973-74	Accounts 1972-73
A—Superintendence ..	2.14	2.66	2.29	..
B—Opium Factory ..	1.01	1.02	85	..
C—Purchase of Opium ..	25.75	22.40	13.00	..
Total ..	28.90	26.08	16.14	..

Revised Estimate, 1973-74—The increase is mainly due to enhancement in purchase price of raw opium from Rs. 100 to Rs. 200 per seer.

Budget Estimate 1974-75—The increase is due to more provision for the purchase of raw 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 Charges of Administration relates to the administration of the district forests, land reclamation and protection, and supervision and preparation of land sale registers.

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

The head "Land Records" consists of sub-heads (i) Superintendence and (ii) District Charges. Under "Superintendence" expenditure on Directorate of Land Records is incurred. Besides office work, the Director and his Personal Assistant is required to inspect land records and Registration Offices in all districts of the province, and to check field work of the Kanungos and Patwaris. The Sub-head "District Charges" includes the cost of Office Kanungos, Field Kanungos, Special Kanungos, Patwari and other charges connected therewith.

The head "Management of Government Estates" deals with Government Estates Dhundi and Bruceabad in the Dera Ghazi Khan District. Item (iv) relates to the District of Mianwali where the Khan and Sardars get 18th of the fluctuating revenues of some villages as an allowance. Item (vii) "Assignment and Compensations" refers to pension and compensations granted in lieu of resumed muafis.

The item "J--Works" relates to the cost of construction and repairs of Patwarkhanas.

PART II

For the next year, an amount of Rs. 5,50,000 has been included in the Budget for entirely new schemes and Rs. 55,26,120 for the temporary continued schemes. The necessity of these new schemes has fully been explained in the Volume of continued and New Expenditure for the year 1974-75.

PART II

(Figures in thousands of rupees)

Minor Heads	Budget Estimate 1974-75	Revised Estimate 1973-74	Budget 1971-73 1973-74	Accounts 1972-73
	Rs.	Rs.	Rs.	Rs.
A—Charges of Administrations	3,02	2,68	2,41	..
B—Management of Government Estates	99	73	81	..
C—Survey Settlement and Record Operations.	30,95	21,37	25,40	..
D—Colonizations	28,13	24,07	21,57	..
E—Land Records	2,04,65	1,92,42	1,70,57	..
F—Allowances to District and village officers	..	..	..	..
G—Assignments and Compensations	1	..	1	..
H—Charges on account of Encumbered Estates.	..	..	..	..
I—Charges on account of Land Revenue Collection.	..	..	..	..
J—Works	34	30	34	..
TOTAL	2,83,08	2,41,58	2,21,11	..

Revised Estimates, 1973-74 (+20,47)—The increase is mainly due to provision for 'Dearness Allowance' which was not included in the Budget Estimates, 1973-74 (25,70). The increase is partly counterbalanced by decrease due to vacant posts (4,23).

Budget Estimates, 1974-75 (+41,50)—The increase is due to increase on account of increments etc. (15,87) Provision of Dearness Allowance for the full year and Recreation Allowance for full cycle (14,93), increased provision for printing and purchase of stationery forms etc. (5.00) and provision for new scheme (5.50).

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. 2,15,960 has been included in the Budget for temporary continued schemes. The necessity of all these schemes has been fully explained in the volume of continued and New Expenditure for the year, 1974-75.

PART III

[Figures in thousands of rupees]

Minor Heads	Budget Estimate 1974-75	Revised Estimate 1973-74	Budget Estimate 1973-74	Accounts 1927-73
	Rs.	Rs.	Rs.	Rs.
A—Director ..	4,13	3,83	3,64	..
B—Superintendence ..	10,09	11,52	7,96	..
C—District Executive Establishment ..	11,53	10,36	10,70	..
D—Distilleries ..	1,17	79	75	..
E—Cost of Opium supplied to Provincial Excise Department.	16,36	8,72	8,73	..
F—Cost of Bhang supplied to Provincial Government.	..	..	..	..
G—Compensation ..	..	..	..	..
H—Excise Bureau ..	1,05	92	84	..
Total ..	44,33	36,15	82,62	..

Revised Estimates, 1973-74 (+3,53)—The increase is mainly due to provision in the Revised Estimates for 1973-74 of account for payment to Settlement Department on account of transfer price of evacuee property to be required by the Provincial Excise Department (3,25). The remaining increase is due to Dearness Allowance not provided in the original budget estimates 1973-74.

Budget Estimates, 1974-75 (8,18)—The increase is due mainly to increase in the cost of opium supplied to the Provincial Excise Department.

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.

For the next year an amount of Rs. 27,060 has been included in the budget for entirely new scheme. The necessity of this scheme has been fully explained in the volume of Continued and New Expenditure for the year 1974-75.

PART III

(Figures in thousands of rupees)

Minor Head	Budget Estimate 1974-75	Revised Estimate 1973-74	Budget Estimate 1973-74	Account 1972-73
A—Superintendence	87	64	51	..
B—Charges for the sale of stamps	5,51	5,31	4,93	..
C—Cost of Stamps supplied from Control Stamp Stores	4,51	10,78	4,10	
Total	10,89	16,73	9,54	..

Revised Estimates, 1973-74 (+7,19)—The increase is mainly due to the fact that additional funds to the extent of (+6,68) are required during the current financial year due to the increased consumption of stamps and supply thereof from the Central Stores and corresponding increase on account of charges for the sale of stamps.

Budget Estimates, 1974-75 (—5,84)—The decrease is mainly due to the reason that the additional amount provided during the year, 1973-74 on account of increased consumption of stamps and supply thereof from the Central Stores (—6,27) is not anticipated for the year 1974-75. The decrease has been counter-balanced by increase in expenditure on account of staff, etc. (+23) and charges for the sale of stamps (+24).

10—FORESTS

PART I

This head is divided into the following minor heads:—

- (A) General Direction.
- (B) Conservancy and Works.
- (C) Establishment.

The Minor head "General Direction", relates entirely to the charges incurred in connection with the office of the Chief Conservator of Forests, i.e., pay and allowances etc., of the Chief Conservator of Forests and his 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., of timber, firewood, charcoal, bamboos and resin.
- (ii) Charges in connection with the drift and waif timber.
- (iii) Repairs, improvements and maintenance of roads, tramways, ropeways, bridges, offices, rest-houses, establishment quarters, compounds, and camping grounds.
- (iv) Organization, improvement and extension of forests.
- (b) Expenditure in connection with the Jallo Rosin Factory.

4. The charges under the minor head "Establishment" include all expenditure on establishment other than that provided under "General Direction".

PART II

For the next year, an amount of Rs. 6,86,410 has been included in the budget for entirely new schemes and Rs. 3,17,500 for the temporary continued schemes. The necessity of all these schemes has fully been explained in the volume of continued and New Expenditure, for the year 1974-75.

PART III

(Figures in thousands of rupees)

Minor Heads	Budget Estimate 1974-75	Revised Estimate 1973-74	Budget Estimate 1973-74	Accounts 1972-73
A—General Direction	4,46	4,17	4,15	
B—Conservancy and Works	3,02,64	2,14,67	1,60,09	
C—Establishment	1,39,38	1,22,45	1,16,33	
Total	4,46,48	3,41,29	2,80,57	

Revised Estimate, 1973-74 (+60,72)—The increase is mainly due to payment to the Settlement Department the cost of Evacuee Land measuring 41818 Acres 2 Kanals and 5 Marlas in possession of Forest Department (+58,08), Evacuee buildings at Murree (+92), grant of Dearness Allowance (+15,51), revision of pay scales of Gazetted staff (+34) and other Miscellaneous Items (+49). The increase would have been greater but decrease due to posts having been remained vacant (—9,38) and less purchase of resin (—5,24).

Budget Estimate, 1974-75 (+1,05,19)—The increase is due to more provision having been made for production of Timber, Firewood charcoal and sowing planting and regeneration (+17,85), anticipated purchase of resin from N.-W.F.P. and Azad Kashmir besides from Rawalpindi Forest Circle (+88,74) provision of Sales Tax (+27,00) provision of Dearness Allowance for full year (+4,70) Recreation Allowance (+1,28), anticipated employment of full strength of sanctioned posts (+12,08), New Schemes (+6,86) and other Miscellaneous items (+5,36). The increase would have been greater but decrease mainly due to non-inclusion of the non-recurring expenditure provided during 1973-74 for purchase of Evacuee Land (—58,08).

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 Inspector-General of Registration, and his staff. The cost of pay of the Inspector-General of Registration, who is also Director of Land Records, is provided under the head "7—Land Revenue".

PART II

For the next year an amount of Rs. 6,660 has been included in the budget for entirely a new scheme. The necessity of this scheme has fully been explained in the volume of continued and New Expenditure, for the year, 1974-75.

PART III

(Figures in thousands of rupees)

Minor Heads	Budget Estimate 1974-75	Revised Estimate 1973-74	Budget Estimate 1973-74	Accounts 1972-73
A—Superintendence ..	63	53	58	
B—District Charges ..	3,84	3,67	3,38	
Total ..	4,47	4,20	3,91	

Revised Estimate, 1973-74 (+29)—The increase is due to grant of Dearness Allowance to employees drawing pay upto Rs. 700 P.M. with effect from 1st August 1973 at the rate of Rs. 35 P.M.

Budget Estimate, 1974-75 (+27)—The increase is due to accrual of annual increments, provision having been made for Dearness Allowance for full year and provision for Recreation Allowance.

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, collection of taxes and fees on motor vehicles and Data Control Cell for computerisation of Motor Vehicles Tax Assessment/Recovery. The expenditure of the Traffic Department, Provincial Transport Authority and on Service Charges Payable to the Postal Department is also included under this head.

PART II

For the next year an amount of Rs. 42,540 has been included for entirely a new scheme and Rs. 74,050 for the temporary continued scheme. The necessity of all these schemes has fully been explained in the Volume of Continued and New Expenditure for the year, 1974-75.

PART III

[Figures in thousands of rupees]

Minor Heads	Budget Estimate 1974-75	Revised Estimate 1973-74	Budget Estimate 1973-74	Accounts 1972-73
A—Charges of Collections	10.69	13.67	12.01	
B—Inspection of Motor Vehicles	14.48	14.04	12.57	
Total	25.17	27.71	24.58	

Revised Estimate, 1973-74 (+3,12)—The increase is due to payment of Dearness Allowance (+64), arrears of printing charges of special Adhesive Stamps (+1,48)/Charges to Postal Department for collection of route permit fee (+63), creation of a supernumerary post of District Manager in Transport Department (+25) and revision of pay scales of Gazetted Staff (2).

Budget Estimate, 1974-75 (—2,54)—The decrease is due to the fact that arrears of printing charges of Special Adhesive stamps Service charges to Postal Department and pay of District Manager, Transport Department were cleared during the year, 1973-74 (—2,37) and the expenditure on this account is not required during the next financial year. The decrease is also due to withdrawal of trucks from scheme of collection of Motor Vehicles Tax through Post Offices (—1,22). The decrease would have been greater but increase due to accrual of annual increments to the staff, provision for Dearness Allowance for full year against 10 months during the year, 1973-74, Recreation Allowance, high prices of contingent items and inclusion of a entirely new scheme.

13—OTHER TAXES AND DUTIES

PART I

This major head includes the following minor heads:—

- A—Collection Charges—Entertainment Tax.
- B—Urban Immovable Property Tax.
- C—Charges under the Electricity Act ; and
- D—Charges in connection with Tobacco Duties.

PART II

For the next year an amount of Rs. 4,85,280 has been included in the budget for entirely new schemes and Rs. 28,360 for the temporary continued scheme. The necessity of all these schemes has been fully explained in the volume of continued and New Expenditure for the year, 1974-75.

PART III

[Figures in thousands of rupees]

Minor Heads	Budget Estimate 1974-75	Revised Estimate 1973-74	Budget Estimate 1973-74	Accounts 1972-73
A Collection Charges Entertainment Tax.	23,67	11,43	4,58	..
B Urban Immovable Property Tax	33,71	27,74	24,54	..
C Charges under the Electricity Act	3,33	3,48	3,07	..
D Charges in connection with Tobacco Duties.	8	9	8	..
Total	61,19	42,74	32,27	..

Revised Estimates, 1973-74 (+10,47).—The increase is mainly due to the reasons that additional funds are required during the current financial year for the additional staff deployed for the collection of Education Cess and Cotton Fee (+6,76) and partly due to grant of 'Dearness Allowance' Rs. 35 per month with effect from 1st August, 1973 to Government Servants in receipt of salary upto Rs. 700 per mensem (+3,71).

Budget Estimates, 1974-75(+18,45).—The increase is mainly due to the fact that provision has been made for the whole year for the additional staff deployed for the collection of Education Cess and Cotton Fee (+7,69) and 'Dearness Allowance' and 'Recreation Allowance' for the full year as compared to the Revised Estimates, 1973-74 and partly due to accrual of annual increments and inclusion of two entirely new schemes (Rs. +4,85).

17(1) WORKING EXPENSES ON IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT INCLUDING CHARGES ON IRRIGATION ESTABLISHMENT

PART I

Expenditure under this head consist of the following minor heads:

- (1) Extension and Improvement.
- (2) Maintenance and Repairs.
- (3) Tools and Plant.
- (4) Charges on Irrigation Establishment.

PART II

For the next year, an amount of Rs. 50,64,220 has been included in the budget for entirely new schemes and Rs. 92,43,390 for the temporary continued schemes. The necessity of these schemes has been fully explained in the volume of Continued and New Expenditure for the year 1974-75.

PART III

[Figures in thousands of rupees]

Minor Heads	Budget Estimate 1974-75	Revised Estimate 1973-74	Budget Estimate 1973-74	Accounts 1972-73
A—IRRIGATION WORKS				
(OPEN CANALS)				
(1) <i>Productive</i>				
A—Extension and Improvement ..	10,49	12,99	22,57	..
Total A—Extension and Improvement ..	10,49	12,99	22,57	..
B—Maintenance and Repairs ..	15,87,20	14,84,10	16,17,70	..
B—Maintenance and Repairs ..	15,87,20	14,84,10	16,17,70	..
C—Tools and Plant ..	11,42	22,44	12,02	..
Total C—Tools and Plant ..	11,42	22,44	12,02	..

[Figures in thousands of rupees]

Minor heads	Budget Estimate 1974-75	Revised Estimate 1973-74	Budget Estimate 1973-74	Accounts 1972-73
	Rs.	Rs.	Rs.	Rs.
Total A-1—Productive ..	16,09,11	15,19,53	16,52,29	
(2) Unproductive				
E—Extension and Improvement ...	..	134	1,40	
Total E—Extension and Improvement ..	..	1,34	1,40	..
F—Maintenance and Repairs ..	..	40.11	36,46	..
Total F—Maintenance and Repairs ..	..	40,11	36,46	..
G—Tools and Plant ..	..	40	40	..
Total G—Tools and Plant ..	..	40	40	..
Total (2) Unproductive ..	..	41,85	38,26	..
H—Charges on Irrigation Establishment ..	12,18,45	7,89,04	7,07,64	..
Total ..	28,27,56	23,50,42	23,98,20	..

Revised Estimate, 1973-74.—The decrease of Rs. 47,78 is due to less operation charges to Tube-wells in SCARPS and non-approval of certain scheme on Technical points. The decrease is also due to economy measure.

Budget Estimate, 1974-75. The increase is due to —

- (i) revision of yardstick for the maintenance and operation of Tube-wells.
- (ii) revision of pay Scales of work-charged/Contingent Establishment.

(iii) Increase is also due to rise in the cost of material.

18—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES

PART I

18-A (i) *Works-in-Charge of Public Works Officers*—This part of the major head include 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.

The expenditure of Extension and Improvements is accounted for under the head—“63-B Development.”

PART II

For the next year, no amount has been included in the budget for entirely new schemes or temporary continued schemes.

PART III

(Figures in thousands of rupees)

Minor Head	Budget Estimate 1974-75	Revised Estimate 1973-74	Budget Estimate 1973-74	Accounts 1972-73
	Rs.	Rs.	Rs.	Rs.
Works ..	20,05	31,06	23,14	..
Total ..	20,05	31,06	23,14	..

Revised Estimates, 1973-74.—The increase is due to more provision for M and R due to rise in the cost of Labour, raw material and other commodities of life.

Budget Estimates, 1974-75. The decrease is due to work charged Establishment having been made regular and provided under the head 17.1)—Irrigation working expenses including Establishment charges.

22—INTEREST ON DEBT AND OTHER OBLIGATIONS

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. The figures shown against "Interest on Permanent Loans" and "Interest on Loans, from the Central Government, represent—

- (i) Share of the Punjab Government in respect of the debt servicing liability of the defunct Government of West Pakistan ;
- (ii) Debt servicing liability of the Province in respect of loans received after dismemberment.

2. The estimates of debt servicing have been simplified with effect from the year 1973-74, by omitting the deduct entries.

PART II

Blank

PART III

[Figures in thousands of rupees]

Minor Heads	Budget Estimate 1974-75	Revised Estimate 1973-74	Budget Estimate 1973-74	Accounts 1972-73
A—INTEREST ON ORDINARY DEBT				
<i>(i)</i> RUPEE DEBT				
(i) Interest on permanent loans ..	3,22,97	3,18,25	3,20,13	..
.. Discount on loans ..	..	..	..	..
Floating loans—				
Discount on Treasury Bills ..	..	..	..	..
Interest on other Floating Loan ..	2,00	1,93	4,00	..
Other items—				
.. Management of Debt ..	49	49	23	..
Expenditure connected with issue of new loans ..	1,25	29	1,30	..
Miscellaneous ..	1	1	1	..
Interest on loans taken from the Central Government ..	12,30,67	3,99,71	21,74,75	..
(ii) Debt Raised Abroad ..	32,22	39,13	25,39	..
Total A—Interest on Ordinary Debt ..	15,89,61	7,59,81	25,25,81	..

(Figures in thousands of rupees)

Minor Heads	Budget Estimate 1974-75	Revised Estimate 1973-74	Budget Estimate 1973-74	Accounts 1972-73
B—INTEREST ON UNFUNDED DEBT				
B—STATE PROVIDENT FUND				
Interest on General Provident Fund ..	2,09,52	1,94,52	1,75,00	..
Interest on Contributory Provident Fund ..	3	3	3	..
Interest on Other Miscellaneous Provident Funds ..	45	45	45	..
Total B—Interest on unfunded Debt ..	2,10,00	1,95,00	1,75,48	..
Total ..	17,99,61	9,54,81	27,01,29	..

Revised Estimate, 1973-74—The decrease of Rs. 17,46 lac is made up as follows:—

	Rs. in lacs
(i) Interest on Permanent Loans (due to non-floatation of the Market Loan) ..	(—)2
(ii) Interest on Floating Debt (due to the fluctuating nature of the expenditure) ..	(—)2
(iii) Expenditure connected with the other Items (Due to lesser expenditure than originally anticipated) ..	(—)1
(iv) Interest on loans taken from the Central Government (due to writing off of the Loans with effect from 3-9-1973) ..	(—)17,75
(v) Debt Raised Abroad (Due to payment of arrears) ..	(+)14
(vi) Interest on unfunded Debt (Due to increase in the rate of interest and more increase in the number of subscribers) ..	(+)20
Total ..	17,46

Budget Estimate, 1974-75—The excess of Rs. 8,45 lac is made up as under :—

	(Rs. in lacs)
(i) Interest on the Permanent loans (due to inclusion of provision in respect of the loan expected to be floated during 1973-74)	(+)5
(ii) Expenditure connected with the issue of new Loan	(+)1
(iii) Increase in interest on Cash Development Loans (due to inclusion of provision in respect of—	(+)8,31
(a) Cash Development Loan, 1974-75	
(b) Loan for Rawalpindi Municipal Committee (1974-75).	
(v) Interest on Debt Raised Abroad (Due to revised calculation)	(—)7
(iv) Interest on Unfunded Debt (Due to increase in the amount of subscription as a result of revision of pay of gazetted Government Servants)	(+)15
Total	----- 8,45 -----

23—APPROPRIATION 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-Reforms 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 foot note 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.

PART II

Blank

PART III

(Figures in thousands of rupees)

Minor Heads	Budget Estimate 1974-75	Revised Estimate 1973-74	Budget Estimate 1973-74	Accounts 1972-73
Sinking Funds				
(i) Sinking Fund ..	59,79	59,79	59,79	..
(ii) Depreciation Fund ..	..	..	..	..
Total ..	59,79	59,79	59,79	..

Revised Estimates 1973-74 }
Budget Estimate 1974-75 } —No Changes.

Minor Sub-heads	BUDGET ESTIMATE 1974-75			REVISED ESTIMATE 1973-74			BUDGET ESTIMATE 1973-74		
	Charged	Voted	Total	Charged	Voted	Total	Charged	Voted	Total
A—Head of Province— <i>contd.</i>									
8. State Conveyance and motors of the Governor.	30	..	30	2,00	..	2,00	30	..	30
9. Chief Minister ..	..	6,57	6,57	..	6,34	6,34	..	..	..
10. Ministers ..	..	6,13	6,13	..	4,82	4,82	..	6,82	6,82
B—Legislative Bodies ..									
1. Provincial Assembly ..	68	36,76	37,44	68	33,87	34,55	68	33,87	34,55
2. Provincial Assembly Department ..	20,70	..	20,70	..	15,24	15,24	..	15,12	15,12
C—Secretariat and Headquarter Establishment—									
1. Civil Secretariat ..	..	2,25,94	2,25,94	..	2,21,73	2,21,73	..	2,41,90	2,41,90
2—West Pakistan Surplus staff, Central; Record Room and Council of Governors Secretariat ..	..	59	59	..	46	46	..	44	44
3. Anti-Corruption Establishment ..	..	21,94	21,94	..	21,27	21,27	..	19,09	19,09
4. Public Service Commission ..	..	8,53	8,53	7,55	..	7,55	7,68	..	7,68
5. Board of Revenue ..	..	41,27	41,27	..	37,74	37,74	..	35,61	35,61
5. Local Fund Audit Establishment ..	..	15,03	15,03	..	11,43	11,43	..	11,21	11,21
D.—Commissioners ..	..	25,67	25,67	..	23,77	23,77	..	21,75	21,75
E—District Administration—									
1. General Establishment ..	..	2,11,16	2,11,16	..	1,75,94	1,75,94	..	1,78,42	1,78,42
2. Sub-Divisional Establishment ..	..	49,42	49,42	..	42,86	42,86	..	38,47	38,47
3. Other Establishment ..	..	12,66	12,66	..	11,58	11,58	..	10,24	10,24
F. Works ..	..	75	75	..	75	75	..	75	75
G—Miscellaneous ..									
1. Discretionary grants by the head of province, etc..	40	1,70	2,10	40	89	1,29	40	1,70	2,10
2. Miscellaneous ..	..	7,86	7,86	..	5,86	5,86	..	5,87	5,87
Total ..	30,98	6,71,98	7,02,96	23,16	6,14,55	6,37,71	15,70	6,21,26	6,40,96

Revised Estimates, 1973-74.—The decrease is due to less utilization of lump sum provision of Rs. 60,00,000 made for the anticipated expenditure on account of Revision of Pay Scales of Gazetted staff.

Budget Estimates, 1974-75.—The increase is mainly due to :—

- (i) Accrual of annual increments.
- (ii) Provision of Recreation Allowance.
- (iii) More provision for "Contingencies" due to rise in the cost of POL etc.
- (iv) Inclusion of new schemes to the extent of Rs. 14,16,140

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.

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

<i>Head of Department</i>	<i>Minor Head</i>
(1) Registrar, Lahore High Court	.. A— High Court. D—Civil and Sessions Courts. E—Courts of Small Causes. F—Criminal Courts.
(2) Solicitor to Government, Punjab	.. B—Law Officers. (i) 1—Solicitor's Department. (ii) 2—Mufassil Establishment.
(3) Advocate-General, Punjab	.. B—Law Officer. 3—Advocate-General
(4) Administrator-General and Official Trustee	C—Administrator-General and Official Trustee.

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

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

- 1—Solicitor's Department.
- 2—Muffassil Establishment.
- 3—Advocate-General.

C—Administrator-General and Official Trustee—This minor head relates to the special pay allowed to the Administrator-General and the salary and allowances drawn by the establishment subordinate to him.

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

- (1) District and Sessions Judges.
- (2) Subordinate Judges.
- (3) Process Serving Establishment—District and Sessions Judges Courts.
- (4) Process Serving Establishment—Subordinate Judges Courts.
- (5) 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 Court of Small Causes as well as the charges incurred in connection with the up-keep of these 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, Travelling Allowances of the Examiner of questioned documents and photographic charges.

PART II

For the next year an amount of Rs. 7,02,800 has been included in the Budget for entirely new schemes and Rs. 3,84,000 for the temporary continued schemes. The necessity of all these schemes has been fully explained in the volume of Continued and New Expenditure for the year 1974-75.

PART III

(Figures in thousands of rupees)

Minor Heads	Budget Estimate 1974-75	Revised Estimate 1973-74	Budget Estimate 1973-74	Accounts 1972-73
A—High Court ..	48,35	59,22	42,39	
B—Law Officers	18,03	17,12	14,95	
C—Administrator-General and Official Trustee. ..	21	20	18	
D—Civil and Sessions Courts ..	86,31	67,92	66,31	
E—Courts of Small Causes ..	1,22	1,28	1,02	
F—Criminal Courts ..	2,15	3,39	4,90	
Total ..	1,56,27	1,49,13	1,29,66	

Revised Estimates, 1973-74—The increase is mainly due to provision having been made for the purchase of cars for the Judges of the Lahore High Court and Member Inspection Team. It is also due to increased fees of Advocate-General and Government Pleaders owing to the increased numbers of cases.

Budget Estimates, 1974-75—The increase in expenditure is due to creation of additional posts of District and Sessions Judges and Civil Judges, purchase of room furnishings and cycles for Lahore High Court.

28—JAILS AND CONVICT SETTLEMENTS
PART I

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

- (i) Jails.
- (ii) Jail Manufacture.
- (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-head noted below:—

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

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

Works—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 and not require technical skill and supervision.

PART II

For the next year an amount of Rs. 73,770 has been included in the Budget for entirely new schemes And Rs. 2,13,750/For temporary and continued schemes. The necessity for all these schemes has fully been explained in the volume of continued and New Expenditure for the year 1974-75.

PART III

(Figures in thousands of Rupees)

Minor Heads	Budget Estimate 1974-75	Revised Estimate 1973-74	Budget Estimate 1973-74	Accountst. 1972-73
A—Jails ..	2,03,99	1,83,71	1,43,82	
B—Jails Manufacture ..	20,26	11,91	11,66	
C—Charges on account of persons confined ..	..	..
D—Works ..	2,05	3,37	1,55	
Total ..	2,26,30	1,98,99	1,57,03	

Revised Estimates, 1973-74—(—41,96). The increase is mainly due to increased provision for Dietary Charges for provision in view of increase in prices of articles of foods stuffs 79,89). The remaining increase is due to the provision for Dearness Allowance not included in the Budget Estimates, 1973-74.

Budget Estimates, 1974-75—(27,31).—The increase is due to increase on account of increments etc. 9,44), Dearness Allowance for full year and new cycle of Rest and Recreation Allowance 6,30) Increased provision on account of Raw Material for Jail Manufacture 8,32) Clothing and bedding of provision on account of increase in prices 2,53) and provision for new scheme (74).

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 Inspector-General of Police and those of Ranger's Office, respectively.

3. Expenditure under the head "District Executive Force" relates to the normal peace-time police forces of the province of charges on account of police employed under sections 13, 14 and 41 of the Police Act 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 Government Bodies, etc. The cost of Police employed for agency functions has also been debited to this head.

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

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 and Baluch Levies, D.G. Khan, which are administered by the Home Department directly.

6. The "Railway Police" is maintained independently of the District Executive Force primarily for the investigation and supersession of crime and for the maintenance of law and order of Railways. This head includes all charges on account of the executive 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 Border 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 Federal Government.

8. Provision is made under the minor head "Miscellaneous" for expenditure, on the maintenance of Productive Police Lands.

9. The minor head "works" represents expenditure on petty construction and repairs of Police buildings. The Police Department differs from other in that it is made responsible for the maintenance of its own building. The services of the Public Works Department are requisitioned only when the work to be performed require technical supervision. The expenditure on repairs of residence 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 P s.10,33,49 0 has been included in the budget for entirely New Schemes And Rs. 1,41,23,130 for the temporary continued schemes. The necessity of all these schemes has been fully explained in the Volume of continued and New Expenditure for the year, 1974-75.

PART III

(Figures in thousands of rupees)

Minor Heads	Budget Estimate 1974-75	Revised Estimate 1973-74	Budget Estimate 1973-74	Accounts 1972-73
Direction ..	8,77	9,02	7,64	..
Superintendence ..	5,72	5,61	4,87	..
District Executive Force ..	11,72,90	10,61,00	8,16,39	..
Police Training Institutions ..	14,97	15,34	14,63	..
Special Police ..	14,05	12,49	10,73	..
Railway Police ..	38,48	34,56	31,23	..
Special Branch ..	72,11	68,81	56,45	..
Miscellaneous ..	..	2,47	2,03	..
Works ..	5,70	4,70	4,70	..
Total ..	13,32,70	12,14,00	9,48,67	..

Revised Estimates, 1973-74 (+2,65,33)—The increase is mainly due to the fact that additional funds to the extent of +,1,27,09) are required for the additional staff for four Police Station at Islamabad, Protection of Foreign Mission at Islamabad, security of Prime Ministers and Interim Presidency of Pakistan, Protection of National Assembly of Pakistan, Islamic Summit Conference, and other miscellaneous items and also grant of 'Dearness Allowance' of Rs. 35 per month with effect from 1st August, 1973 to Government Servants in receipt of salary upto Rs. 700 per mensum +1,37,35) and also (+20,89) for P.O.L. charges, and Clothing Equipment and Ordinance Stores.

Budget Estimates, 1974-75 (+1,18,70). The increase is mainly due to more provision having been made as compared to the Revised Estimate, 1973,74. Increase in the Police strength of Lyallpur district (+27,34) requirements of Police Tele-communication staff (+26,22). Increase in the strength of Drivers and Supervisory staff (+6,00) and 'Dearness Allowance' for the whole year and partly due to inclusion of New Schemes (+10,33) and also partly due to accrual of annual increments, Recreation Allowance (+29,81) and more provision having been made for clothing and Equipment (+19,00) as a result of abnormal increase in the price of cloth, etc.

36—SCIENTIFIC DEPARTMENTS

PART I

This head provides for expenditure on donations to Scientific Societies and Institutions and Museums.

PART II

For the next year an amount of Rs. 2,68,000 has been included in the budget for a temporary continued scheme. The necessity of this scheme has fully been explained in the Volume of Continued and New Expenditure for the year, 1974-75.

PART III

(Figures in thousands of rupees)

Minor Heads	Budget Estimate 1974-75	Revised Estimate 1973-74	Budget Estimate 1973-74	Accounts 1972-73
A—Grant-in-aid and Donations to Scientific Societies and Institutes ..	..	..	..	..
B—Museums ..	2,83	2,49	2,47	
Total ..	2,83	2,49	2,47	

Revised Estimate, 1973-74 (+2)—The increase is due to grant of Dearness Allowance.

Budget Estimate, 1974-75 (+34)—The increase is mainly due to increase in the amount of Grant-in-aid to Lahore Museum.

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) Grants to Non-Government Secondary Schools.
- (8) Grants to Local Bodies for Secondary Education.
- (9) Government Primary Schools.
- (10) Grants to Non-Government Primary Schools.
- (11) Grants to Local Bodies for Primary Education.
- (12) Government Special Schools.
- (13) Grants to Non-Government Special Schools.
- (14) Grants to Local Bodies for Special Education.
- (15) Direction.
- (16) Inspection.
- (17) Scholarships.
- (18) Technical Education.
- (19) Miscellaneous.
- (20) Games and Sports.

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 the Punjab.

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 on account of salaries of the staff and contingencies, etc., of the Training Colleges which supply Trained Teachers for educational institutions in the Punjab.

Grants to Non-Government Professional Colleges—This head represents the grants to the privately 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.

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 account is for grants to privately managed Primary Schools.

Government Special Schools—The provision 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.

Grants to Local Bodies for Special Education—This head is meant for recording 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 in respect of the salaries of the staff of Officer Incharge Scholarships was used to be made under this head.

However all the posts under this head have been abolished due to re-organization of the Education Department.

Technical Education—The provisions under this head relate to Technical Institutions under the control of Education Department.

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

- (1) Departmental Examinations ; and
- (2) Grants to various Associations.

The other heads do not require any special explanation.

PART II

For the next year an amount of Rs. 1,47,24,870 has been included in the budget for entirely new schemes and Rs. 3,63,70,790 for the temporary continued schemes. The necessity of all these schemes has been fully explained in the volume of Continued and New Expenditure for the year 1974-75

PART III

(Figures in thousands of rupees)

Minor Heads	Budget Estimate 1974-75	Revised Estimate 1973-74	Budget Estimate 1973-74	Accounts 1972-73
Grants to Universities ..	2,77,50	2,66,97	2,36,45	..
Government Arts Colleges ..	6,69,18	6,11,37	9,37,77	..
Grants to Non-Government Arts Colleges ..	..	..	..	..
Government Professional Colleges ..	37,35	28,67	26,45	..
Grants to Non-Government Professional Colleges ..	..	..	..	..
Government Secondary Schools ..	11,58,12	9,08,99	5,70,55	..
Grants to Non-Government Secondary Schools ..	2,58	4,03	4,51	..
Grants to Local Bodies for Secondary Education ..	8,27	10,29	8,27	..
Government Primary Schools ..	29,75,85	25,51,28	21,18,95	..
Grants to Non-Government Primary Schools ..	35	35	35	..
Grants to Local Bodies for Primary Education ..	65,42	71,51	64,04	..
Government Special Schools ..	48,33	42,66	39,86	..
Grants to Non-Government Special Schools ..	35	35	35	..
Grants to Local Bodies for Special Education Direction ..	39,54	25,11	21,84	..
Inspection ..	70,61	53,79	46,79	..
Scholarships ..	..	30	74	..
Technical Education ..	1,60,50	1,06,46	1,15,49	..
Miscellaneous ..	45,22	36,55	36,22	..
Directorate of Games and Sports ..	11,36	9,46	10,65	..
Total ..	55,70,73	47,28,14	42,39,28	..

Revised Estimates, 1973-74.—The increase in the Revised Estimates, 1973-74 is due to :

(1) Payment of 'Dearness Allowance' to Government Servants drawing pay upto Rs. 700 per mensem.

(2) Re-organization of the Education Department as a result of the implementation of New Education Policy

(3) Creation of additional posts for the Nationalized Colleges Schools during the course of the year.

Budget Estimates, 1974-75—The increase is due to:—

(1) Provision for Recreation Allowance

(2) Provision for entirely new schemes

(3) Increase in the grants-in-aid to Universities.

(4) Accrual of Annual increments and higher provision for "Contingent Expenditure"

38-A—HEALTH SERVICES

PART I

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

- A—Health Establishment ;
- B—Hospitals and Dispensaries ;
- C—Grants for Health Purposes ;
- D—Colleges and Schools ;
- E—Mental Hospitals ;
- F—Chemical Examiner ;
- G—Expenses in connection with Epidemic Diseases ;
- H—Laboratories ;
- I—Health Centres ;

2. The sub-head under "A—Health Establishment" consist of—
- (1) Superintendence ;
 - (2) District Health Officers ;

2. The sub-head "1—Superintendence" relates entirely to the charges incurred in connection with the offices of the Director and Assistant Director, Health Services in the Punjab.

The charge under "2—District Health Officers" include salaries of the District Health Staff *i.e.*, District Health Officers, Civil Surgeons and 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* examination conducted by District Health Officers and Civil Surgeons in hospitals, still under the management of Local Bodies, are also included under this head.

3. *B—Hospitals and Dispensaries*—This minor head relates to the charges incurred on the various hospitals and dispensaries of the Punjab except Mental Hospitals. This also includes the charges on (i) Medical Depots, (ii) Grants to Non-Government hospitals and dispensaries and (iii) Provincial Blood Transfusion Service.

4. *C—Grants for Health Purposes*—This head accommodates expenditure on Grants-in-aid to the Fatimah Jinnah Medical College and its allied hospitals at Lahore and other Medical Associations *viz.* Pharmacy Council, Lahore Tibbia College, Lahore etc.

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

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

- 1. District Field Staff ; and
- 2. Purchase of Anti-Epidemic Drugs, Vaccine, etc.

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 vaccine, medicines and medical equipment and purchase of quinine.

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

8. *I—Health Centres*—This head relates entirely to the charges incurred on Rural Health Centres and Maternity Centres in the Punjab.

PART II

For the next year an amount of Rs. 27,91,400 has been included in the budget for entirely new schemes, and Rs. 39,94,890 for the temporary continued schemes. The necessity of all these schemes has been fully explained in the volume of Continued and New Expenditure for the year, 1974-75.

PART III

(Figures in thousands of rupees)

Minor Heads	Budget Estimate 1974-75	Revised Estimate 1973-74	Budget Estimate 1973-74	Accounts 1972-73
	Rs.	Rs.	Rs.	Rs.
A—Health Establishment ..	58,16	53,44	51,74	..
B—Hospitals and Dispensaries ..	6,66,14	4,73,13	4,68,42	..
C—Grants for Health Purposes ..	20	50,15	46,41	..
D—Colleges and Schools ..	1,20,94	67,18	71,05	..
E—Mental Hospitals ..	27,52	23,92	24,34	..
F—Chemical Examiner ..	2,16	1,93	2,09	..
G—Expenses in connection with Epidemic Diseases ..	22,36	16,83	17,84	..
H—Laboratories ..	6,44	6,02	6,73	..
I—Health Centres ..	1,04,08	71,99	86,53	..
Total ..	10,08,00	7,64,59	7,75,15	..

Revised Estimates, 1973-74—The decrease is mainly due to certain posts having remained vacant during the year.

Budget Estimates, 1974-75—The increase is due to accrual of increments, more provision for Travelling Allowance and enhancement in the provisions for purchase of medicines and Other Contingencies in the various hospitals and dispensaries in the Punjab.

39—PUBLIC HEALTH

PART I

This head consists of the following two minor heads:—

A—Public Health Establishment.

B—Tools and Plants.

A—Public Health Establishment—The minor-head provides for Pay, Allowances, etc., of the Staff of the Public Health Engineering Department which is responsible for the preparation of designs, estimates, execution and maintenance of various external Public Health Works. The Department is also entrusted with the preparation of water supply and drainage schemes on behalf of Local Bodies. Fees are charged from Local Bodies and other Government Departments, for works done on their behalf.

B—Tools and Plants—This minor head includes expenditure on purchase, repairs and carriage of Tools and Plants required for execution of works. It also accommodates expenditure on purchase and repairs of mathematical and drawing instruments and camp equipage.

PART II

For the next year, an amount of Rs. 7,11,380 has been included in the Budget for entirely new schemes and Rs. 3,41,230 for the temporary continued schemes. The necessity of all these schemes has been fully explained in the volume of Continued and New Expenditure for the year 1974-75.

PART III

(Figures in thousands of rupees).

Minor Heads	Budget Estimate 1974-75	Revised Estimate 1973-74	Budget Estimate 1973-74	Accounts 1972-73
	Rs.	Rs.	Rs.	Rs.
A—Public Health Establishment ..	1,00,11	61,52	54,88	..
B—Tools and Plant ..	7,50	10,00	10,00	..
Total ..	1,07,61	71,52	64,88	..

Revised Estimates, 1973-74.—The increase is mainly due to creation of additional field charges (one circle 4 Divisions and 15 Sub-Divisions) during the course of the year and also partly due to grant of Dearness Allowance to the staff.

Budget Estimates, 1974-75.—The increase is mainly due to the provision having been made for the conversion of work charged Establishment into regular Establishment and also partly due to creation of training reserve posts and accrual of normal increments.

40—AGRICULTURE

PART I

This head includes the following minor heads:—

A—Direction—

- 1—Direction. (Extension).
- 2—Direction (Research).
- 3—Expenditure under Cotton Control Act.

B—Superintendence.

C—Subordinate and Expert Staff.

D—Farms—

- 1—Experimental Farms (Extension).
- 2—Experimental Farms (Research).
- 3—Seed Farms (Extension).
- 4—Seed Farms (Research).
- 5—District Farms (Extension).
- 6—District Farms (Research).

E—Agricultural Demonstration and Propaganda including Public Exhibitions and Fairs—

- 1—Administration of Cotton Control Act.
- 2—Extension Services.
- 3—Plant Protection Services.
- 4—Agriculture Information Bureau.
- 5—Agriculture Statistics.

F—Agricultural Experiments and Research—

- 1—General.
- 2—Schemes financed by Agricultural Research Council of Pakistan.
- 3—Expenditure on Cane Development.

G—Agricultural Education.—

H—Agricultural Engineering, Soil Conservation and Boring Operations.

1—Boring Operations.

J—Botanical and other Public Gardens—

- 1—Government Gardens.
- 2—Zoological Gardens.
- 3—Station Gardens.

K—Grants-in-aid, Contributions, etc.

L—Works.

PART II

For the next year, an amount of Rs. 1,65,880 has been included in the Budget for entirely new schemes and Rs. 4,95,420 for the temporary continued schemes. The necessity of all these schemes has been fully explained in the volume of Continued and New Expenditure for the year 1974-75.

PART III

(Figures in thousands of rupees).

Minor Heads	Budget Estimate 1974-75	Revised Estimate 1973-74	Budget Estimate 1973-74	Accounts 1972-73
Direction ..	9,86	7,77	5,82	
Superintendence ..	14,86	8,44	7,58	
Subordinate and Expert Staff ..	7,16	4,88	5,37	
Farms ..	54,65	50,01	54,09	
Agricultural Demonstration and Propaganda including Public Exhibitions and fairs.	2,53,80	2,29,27	2,08,95	
Agricultural Experiments and Research ..	78,80	65,44	58,90	
Agricultural Education ..	4,17	4,77	5,61	
Agricultural Engineering Soil Conservation and Boring Operation	3,74,05	2,86,11	2,84,20	
Boring Operations ..		4,42	4,90	
Botanical and other Public Gardens ..	7,35	6,34	5,23	
Grants-in-aid, Contribution, etc. ..	5	5	5	
Works ..	2,00	1,65	1,39	
Total ..	8,06,75	6,69,15	6,42,09	

Revised Estimates, 1973-74.—The increase is mainly due to grant of Dearness Allowance to Government employees drawing salary upto Rs. 700 per mensem and provision for new schemes sanctioned during the course of the year.

Budget Estimates, 1974-75.—The increase is mainly due to annual increments, higher provision made for P.O.L. etc. due to rise in prices, more provisions made for various allowances and inclusion of 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

For the next year, an amount of Rs. 82,780 has been included in the Budget for entirely new schemes, the necessity of which has been fully explained in the volume of Continued and New Expenditure for the year 1974-75.

PART III

(Figures in thousands of rupees).

Minor Heads	Budget Estimate 1974-75	Revised Estimate 1973-74	Budget Estimate 1973-74	Accounts 1972-73
A—Direction ..	6,63	6,44	5,55	
B—Development of Fisheries ..	7,45	6,25	4,73	
Total ..	14,08	12,69	10,28	

Revised Estimates, 1973-74.—The increase is due to grant of Dearness Allowance and provision of funds for new schemes sanctioned during the course of the year.

Budget Estimates, 1974-75.—The increase is due to accrual of annual increments, higher provisions for different allowances and inclusion of new schemes.

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.

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

A—DIRECTION

The expenditure incurred on pay and allowances of the Director, Livestock and Dairy Development (Ext) Punjab, his office and Contingencies is booked under this head.

B—SUPERINTENDENCE

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

C—VETERINARY EDUCATION AND RESEARCH

1—*Veterinary Research and Disease Investigation*—This head covers the cost of experiments, research and investigation work carried on at the veterinary Research Institute.

2—*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

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

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

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

F—BREEDING OPERATIONS

It includes charges for the maintenance of Livestock and Broiler 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 SPECIALISTS

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

PART II

For the next year, an amount of Rs. 86,520 has been included in the Budget for entirely new schemes and Rs. 20,80,680 for the temporary continued schemes. The necessity of all these schemes has been fully explained in the volume of Continued and New Expenditure for the year 1974-75.

PART III

(Figures in thousands of rupees)

Minor Heads	Budget Estimate 1974-75	Revised Estimate 1973-74	Budget Estimate 1973-74	Accounts 1972-73
	Rs.	Rs.	Rs.	Rs.
A—Direction ..	5,12	3,61	4,94	..
B—Superintendence ..	20,68	17,51	14,18	..
C—Veterinary Education and Research ..	33,74	25,81	26,17	..
D—Subordinate Establishment ..	22,67	17,30	18,27	..
E—Hospitals and Dispensaries ..	1,00,51	64,95	60,89	..
F—Breeding Operations ..	38,74	37,49	26,49	..
G—Zoological Gardens ..	25	25	25	..
H—Prizes ..	..	..	..	..
I—Camel Specialists ..	25	23	21	..
Total ..	2,21,96	1,67,15	1,51,40	..

Revised Estimate, 1973-74—The increase is mainly due to the grant of additional funds for various schemes.

Budget Estimate, 1974-75—The increase is due to provision having been made on account of various schemes transferred from Development Budget to Non-development Budget and also due to accrual of annual increments.

42—CO-OPERATION

PART I

This major head comprises of the following minor heads :

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

A—*Direction*—To this minor head is debited the expenditure incurred on account of pay, allowances and contingencies of the Registrar, Co-operative Societies.

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

C—*Grant-in-aid*—To this minor head is debited the expenditure on account of grant-in-aid to the Co-operative Institutes.

D—*Other Charges*—The expenditure relating to the Co-operative Training Institute Lyallpur and Bahawalpur is debited to this minor head.

PART II

For the next year an amount of Rs. 1,07,890 has been included in the budget for five entirely new schemes. and Rs. 1.43,730 for the temporary Continued scheme. The necessity of all these schemes has been fully explained in the volume of Continued and New Expenditure for the year, 1974-75.

PART III

(Figurs in thousands of rupees)

Minor Heads	Budget Estimate 1974-75	Revised Estimate 1973-74	Budget Estimate 1973-74	Accounts 1972-73
A—Direction ..	8,41	6,72	7,05	..
B—Suprintendence ..	75,35	69,97	64,55	..
C—Grant-in-aid ..	..	..	..	..
D—Other Charges ..	3,25	38	35	..
Total ..	87,01	77,07	71,95	..

Revised Estimates, 1973-74 (+5,12).—The increase is mainly due to grant of 'Dearness Allowance' of Rs. 35 per month with effect from 1st August, 1973 to Government Servants in receipt of Salary upto Rs. 700 per mensem.

Budget Estimates, 1974-75. (+9,94).—The increase is partly due to inclusion of new scheme (+1,08) and partly due to accrual of annual increments, and provision having been made for 'Dearness Allowance' for the whole year (+8,86).

43--INDUSTRIES

PART I

1. The various sub-heads under the Major head "Industries" are
 - (i) Direction ;
 - (ii) industrial Education ;
 - (iii) industrial Development ;
 - (iv) Gross Expenditure on Government Commercial Undertakings; and
 - (v) Miscellaneous.
2. The charges under the sub-head "Direction" relate to the administration of Industries and Mineral Development which includes the provision on account of staff for Headquarters and Regions.
3. The charges under the sub-head "industrial Education" are primarily incurred in respect of the following institutions :
 - (a) Government Weaving Institute, Shahdara.
 - (b) Training of Students in Technical Courses.
 - (c) industrial Exhibitions and Demonstrations at local fairs.
4. 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.
 - (e) Government Hides and Skin Development Centre.
5. The charges under the sub-head "Gross Expenditure" on Government Commercial Undertakings relate to Government Demonstration Weaving Factory, Shahdara.

PART II

For the next year an amount of Rs. 1,11,480 has been included in the Budget for entirely new schemes and Rs. 47,44,450 for the temporary continued schemes. The necessity of all these schemes has been fully explained in the volume of Continued and New Expenditure for the year, 1974-75.

PART III

(Figures in thousands of rupees)

Minor Heads	Budget Estimate 1974-75	Revised Estimate 1973-74	Budget Estimate 1973-74	Accounts 1972-73
A--Industries ..	1,04,09	85,47	81,49	..
B --Grant-in-aid ..	45,00	42,93	42,93	..
Total ..	1,49,99	1,28,40	1,24,42	..

Revised Estimate, 1973-74— The increase is due to more provision of raw material for commercial concerns.

Budget Estimate, 1974-75— The increase is due to provision of more raw material, revision of scales and normal increments and transfer of Development Schemes to non-development.

47—MISCELLANEOUS DEPARTMENTS

PART I

This head provides for expenditure on the establishment employed for the Labour Directorate including Labour Courts, Minimum Wages Board, Labour Tribunal, Wage Board for Working Journalists, Administration of Trade Employees, Act and the Weights and Measures Act. It also includes expenditure on the Director of Public Relation and his establishment, Government Public Libraries, grant to the public libraries, compilation of the Provincial Statistics and Departmental Examination. It further includes the share of the Government on the expenditure on offices of the Registrar Joint Stock Companies, Game Preservations, Resettlement and Employment Organization and Mines Labour Welfare Organization.

PART II

For the next year an amount of Rs. 12,63,940 has been included in the budget for entirely new schemes and Rs. 6,97,140 for temporary continued schemes. The necessity of all these schemes has been fully explained in the Volume of Continued and New Expenditure for the year, 1974-75.

PART III

(Figures in thousands of rupees)

Minor Heads	Budget Estimate 1974-75	Revised Estimate 1973-74	Budget Estimate 1973-74	Accounts 1972-73
A—Labour ..	60,44	45,94	52,10	
B—Resettlement and Employment Organization.	42,09	32,89	33,06	
C—Provincial Statistics ..	10,29	7,47	8,29	
D—Examinations ..	9	12	11	
E—Miscellaneous ..	12,26	10,10	10,01	
F—Public Relations	33,20	29,58	27,63	
G—Expenditure connected with the Administration of the Excise Duty on Minerals (Labour Welfare) Act, 1967.	7,05	5,51	6,58	
Total ..	1,65,42	1,31,58	1,37,78	

Revised Estimate, 1973-74 (-6,20)—The decrease is mainly due to posts having remained vacant during the course of the year (-13,94). The decrease would have been greater but for increase due to grant of Dearness Allowance, revision of pay scales of gazetted staff and payment of arrears of rent of building purchased from Settlement Department by the Public Relation Department.

Budget Estimates, 1974-75 (+33,84)—The increase is due to inclusion of entirely new schemes (+12,64), provision for Dearness Allowance which was met from saving within the grant during 1973-74 (+9,30), provision for Recreation Allowance (+2,83), anticipated employment of full strength of sanctioned posts during the year, 1974-75 (+13,94). The increase would have been greater but decrease mainly due to exclusion of the provision of non-recurring expenditure made during the year, 1973-74, (-3,77).

50—CIVIL WORKS EXCLUDING ESTABLISHMENT CHARGES

PART I

This Major Head consists of the following minor heads:—

- A—Repairs Buildings.
- B—Repairs Miscellaneous.
- C—Tools and Plant.
- D—Grant-in-aid.

A—Repairs Buildings—This Minor head provides for expenditure on repairs and maintenance of all Government Buildings, with their Sanitary and Electric installation, other than those in respect of which an assignment order has been issued authorising the Departments to carry out certain repairs themselves. Provision for repairs to buildings is made on the basis of a prescribed percentage of the Capital Cost of the Buildings.

B—Repairs Miscellaneous—This includes repairs and maintenance of certain Water Supply Schemes and other works.

C—Tools and Plant—This includes the following charges:—

(i) expenditure on purchase, repairs and carriage of Tools and Plant required for the execution of works; and

(ii) expenditure on repairs of mathematical and drawing instruments, etc.

D—Grant-in-aid—Contribution to local bodies for the maintenance of water works are provided under this head.

PART II

For the next year an amount of Rs. 18,00,000 has been included in the Budget for entirely new schemes, the necessity of which has been fully explained in the volume of Continued and New Expenditure for the year 1974-75.

PART III

(Figures in thousands of rupees)

Minor Heads	Budget Estimate 1974-75	Revised Estimate 1973-74	Budget Estimate 1973-74	Accounts 1972-73
A—Repairs Buildings	2,72,88	2,61,43	2,61,16	..
B—Repairs Miscellaneous	50	50	50	..
C—Tools and Plant	4,57	2,22	2,22	..
D—Grant-in-aid	19	19	19	..
Total	2,78,14	2,64,34	2,64,07	..

Revised Estimates, 1973-74.—The increase is normal and calls for no explanation.

Budget Estimates, 1974-75.—The increase is due to more funds having been provided for maintenance and repairs to various Government buildings and for supply of New Tools and Plant.

50—CIVIL WORKS—ESTABLISHMENT CHARGES

PART I

This head provides for Pay, Allowances, Contingencies, etc., of Chief Engineer and Specialist Officers of the Buildings Department, and the staff employed under them. The Officers are responsible for construction and maintenance of all Provincial Government buildings together with the necessary electrical and internal public health works. It also accounts for expenditure on the staff sanctioned in the Buildings Department to do planning, estimating, etc., in connection with various important projects viz., Sate llite Towns and other schemes of development of buildings.

This head also provided for pay and allowances of the staff employed in the Housing and Physical Planning Department. With effect from 1974-75 it has been decided to provide for the expenditure under a seprate Major Head 50—C—Housing and Physical Planning. The Agency is responsible for assessing the needs of housing and formulating policies with regard to execution of housing schemes and allotment of quarters and plots.

PART II

For the next year, an amount of Rs. 8,36,960 has been included in the Budget for the temporary continued schemes. The necessity of all these schemes has been fully explained in the volume of Continued and new Expenditure the year 7974-75.

PART III

(Figures in thousands of rupees)

Minor heads	Budget Estimate 1974-75	Revised Estimate 1973-74	Budget Estimate 1973-74	Accounts 1972-73
A—Chief Engineer	11,31	13,38	9,16	..
B—Consulting Architect and his Establishment.	12,40	10,47	7,41	..
C—Superintending Engineers ..	15,85	12,94	11,53	..
D—Executive Engineers ..	1,55,59	62,56	58,69	..
E—Buildings Research Laboratory ..	4,76	3,18	3,48	..
F—Housing and Physical Planning ..	..	42,90	47,60	...
Total ..	1,99,91	1,45,43	1,37,87	..

Revised Estimates, 1973-74.—The increase is mainly due to creation of additional field charges (1 circle, 5 Divisions and 20 Sub-Divisions) during the course of the year.

Budget Estimates, 1974-75.—The increase is mainly due to provision having been made for work charged establishment converted into regular establishment and also provision having been made for Recreation Allowance, and accrual of normal increments.

50-B—COMMUNICATIONS EXCLUDING ESTABLISHMENT CHARGES

PART I

This Major Head is comprised of the following minor heads:—

A—Repairs—Highways.

B—Tools and Plant.

A—*Repairs—Highways.* It accommodates expenditure on repairs and maintenance of roads, bridges boat bridges and ferries, maintenance of road side arboriculture and buildings classified under the head "Communications" pertaining to the Highways Department.

B—*Tools and Plant—*This includes the following charges:—

- (i) expenditure on purchase, repairs and carriage of Tools and Plant required for the execution of works, and
- (ii) expenditure on repairs of mathematical and drawing instruments and Camp equipage, etc.

PART II

For the next year, an amount of Rs. 29,27,120 has been included in the Budget for entirely new schemes, the necessity of which has been fully explained in the volume of Continued and New Expenditure for the year 1974-75.

PART III

(Figures in thousands of rupees)

Minor Heads	Budget Estimate 1974-75	Revised Estimate 1973-74	Budget Estimate 1973-74	Accounts 1972-73
A—Repairs—Highways ..	3,45,43	3,97,55	3,97,55	..
B—Tools and Plant ..	52,27	65,47	65,47	..
Total ..	3,97,70	4,63,02	4,63,02	..

Revised Estimates, 1973-74.—No variation.

Budget Estimates, 1974-75.—The decrease is due to deletion from this head of provision on account of work charged Establishment made regular, provision for which has been included under the corresponding Establishment Head of account.

50-B—COMMUNICATIONS—ESTABLISHMENT CHARGES

PART I

This Head provides for Pay, Allowances, Contingencies, etc., of Chief Engineer and Specialist Officers of the Highways Department, together with the staff employed under them. The officers are responsible for construction and maintenance of all Provincial Government roads and bridges. It also accounts for expenditure on the staff sanctioned in the Highways Department to do planning; estimates etc., in connection with schemes of developments of roads and bridges.

PART II

For the next year, an amount of Rs. 26,97,770 has been included in the Budget for the temporary continued schemes. The necessity of all these schemes has been fully explained in the volume of Continued and New Expenditure for the year 1974-75.

PART III

(Figures in thousands of rupees)

Minor Heads	Budget Estimate 1974-75	Revised Estimate 1973-74	Budget Estimate 1973-74	Accounts 1972-73
A—Chief Engineer ..	13,44	15,55	10,20	..
B—Directorate of Bridges ..	3,22	2,61	2,80	..
C—Land Acquisition and Control Officers	10,01	7,52	8,11	..
D—Superintending Engineers ..	13,73	10,29	8,35	..
E—Executive Engineers ..	2,22,75	65,20	56,49	..
F—Roads Research and Material Testing Institute.	4,60	4,61	3,77	..
Total ..	2,67,75	1,06,08	89,72	..

Revised Estimates, 1973-74—The increase is mainly due to creation of additional field charges (1 Circle, 5 Divisions and 20 Sub-Divisions), during the course of the year.

Budget Estimates, 1974-75—The increase is mainly due to the provision having been made for work-charged establishment converted into regular establishment and due to provision for Recreation Allowance, and normal increments.

50-C—HOUSING AND PHYSICAL PLANNING

PART I

Previously the expenditure on the Pay, Allowances, Contingencies of the Officer and staff of Housing and Physical Planning Department was booked under the head—50 Civil Works—Establishment Charges” against Minor Head “F—Housing and Physical Planning” but with effect from the year 1974-75 it has been decided to book this expenditure under a separate Major Head. The new head will accommodate the expenditure of the Director-General and the Field Formation together with the staff employed under them, in so far as their Pay, Allowances and contingencies, etc. is concerned. The Department is responsible for assessing the needs of Housing and formulating policies with regard to execution of housing schemes and allotment of plots and quarters, etc. to the public.

PART II

For the next year, an amount of Rs. 7,66,380 has been included in the Budget for the temporary continued schemes. The necessity of all these schemes has been fully explained in the volume of continued and New Expenditure for the year 1974-75.

PART III

(Figures in thousands of rupees)

Minor Heads	Budget Estimate 1974-75	Revised Estimate 1973-74	Budget Estimate 1973-74	Accounts 1972-73
A—Establishment ..	56,18	..	..	..
B—Tools and Plants ..	..	..	..	..
Total ..	56,18	..	..	..

54—RELIEF

PART I

Expenditure covered by the grant mainly relates to salaries, relief works, gratuitous relief and miscellaneous.

PART II

For the next year, an amount of Rs. 4,50,000 has been included in the Budget for entirely New Schemes and Rs. Nil for the temporary continued schemes. The necessity of all these schemes has been fully explained in the volume of continued and New Expenditure for the year, 1974-75.

PART III

(Figures in thousands of rupees)

Minor Heads	Budget Estimate 1974-75	Revised Estimate 1973-74	Budget Estimate 1973-74	Accounts 1972-73
Relief	4,50	1,80,82	4,50	..
Total	4,50	1,80,82	4,50	..

Revised Estimate 1973-74—The increase is due to massive relief provided to flood victims.

Budget Estimate 1974-75,—The decrease is due to normal provision having been made for Relief.

54-A—PRIVY PURSES

PART I

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

PART II

Blank

PART III

(Figures in thousands of rupees)

Minor Heads	Budget Estimate 1974-75	Revised Estimate 1973-74	Budget Estimate 1973-74	Accounts 1972-73
Privy Purse of <i>ex</i> -Rulers of Bahawalpur State ..	16,00	16,00	16,00	..
Total ..	16,00	16,00	16,00	..

Revised Estimates, 1973-74

Budget Estimates, 1974-75

No variation.

55—SUPERANNUATION ALLOWANCES AND PENSIONS

PART I

This major head deals with only one subject, *viz.*, Pensions. The Accountant General furnishes the necessary data and suggests 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 pension earned by Government servants on retirement. Payments in respect of commutation of Pension were used to be recorded under Capital head “83—Payment of Commuted Value of Pensions” in the first instance. Such part of the expenditure as the Provincial Government decide to adjust against current revenues was transferred to this minor head.—However, this practice has been discontinued with effect from the year 1972-73.

B—*Compassionate Allowances*—This minor head is again divided into two sub-heads:—

(i) Compassionate Allowance.

(ii) Miscellaneous Allowances and Rewards.

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

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

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

D—*Pensions for distinguished and meritorious 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.

PART II

Blank

PART III

(Figures in thousands of rupees)

Minor Heads	Budget Estimate 1974-75	Revised Estimate 1973-74	Budget Estimate 1973-74	Accounts 1972-73
A—Superannuation and Retired Allowances (Charged) ..	21	20	20	
(Voted) ..	4,88,23	4,58,72	3,79,33	..
B—Compassionate Allowance (Voted) ..	4	4	6	..
C—Gratuities (Voted) ..	72	75	1,06	..
D—Pensions for distinguished and meritorious services or for political considerations (Voted) ..	17	17	22	..
E—Charitable Allowances (Voted) ..	4	4	5	..
F—Donations to Provident Fund (Voted) ..	8	8	8	..
Total ..	4,89,49	4,60,00	3,81,00	..
(Charged) ..	21	20	20	..
(Voted) ..	4,89,28	4,59,80	3,80,80	..

Revised Estimates, 1973-74.—The increase is partly due to increase in the number of retiring Government Servants owing to Provincialisation of Primary Schools, and partly due to payment of 'Dearness Allowance' sanctioned by Provincial Government to retiring Government Servants.

Budget Estimates, 1974-75.—The increase is mainly due to increase in expenditure as a result of increase in the number of retiring Government Servants owing to Provincialization of Primary Schools.

**55-A—COMMUTATION OF PENSIONS FINANCED FROM
ORDINARY REVENUES**

PART I

This major head deals with only one subject viz. payments of commuted value of pensions. This major head was however, not operative till the financial year, 1971-72 and the entire expenditure on payment of commuted value of pensions was used to be booked under the major head "83—Payment of commuted value of pensions". In a meeting held in the Finance Department on 17th February, 1972 between the representatives of the Audit and Finance Department it was decided that the entire expenditure on payment of commuted value of pensions should now be booked directly under the major head "55-A—Commutation of pensions financed from ordinary revenues". Accordingly, necessary provision for the purpose is now being made under the head "55-A—Commutation of pensions etc." from the financial year, 1972-73.

PART II

Blank

PART III

(Figures in thousands of rupees)

Minor Heads	Budget Estimate 1974-75	Revised Estimate 1973-74	Budget Estimate 1973-74	Accounts 1972-73
Payment of Commuted Value of Pensions (Voted)	1,96,00	1,85,00	2,14,00	
Total	1,96,00	1,85,00	2,14,00	..

Revised Estimates, 1973-74—The decrease in the Revised Estimates, 1973-74 is due to the fact that the expenditure under the head is of fluctuating nature and depends upon the actual number of retiring Government Servants which cannot be foreseen.

Budget Estimates, 1974-75—The increase is due to the same reasons as stated above under 'Revised Estimates, 1973-74.'

56—STATIONERY AND PRINTING

PART I

This 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.

E—Government Presses.

F—Lithography.

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

1—Controller, Printing and Stationery Offices.

2—Other Stationery Offices and Stores.

3. B—*Purchase of Stationery 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 for licensed stamp 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 supplies, over head charges to cover a portion of the cost of maintenance of the Central Depots and incidental charges connected with the supply of paper, such as packing, freights, etc., and cost of cheque books from Central Stamps Store.

6. E—*Government Presses*—The expenditure under this minor head relates to Pay, Allowances and Travelling Allowance of officers and staff working in the Presses and other expenditure on the running of those presses.

7. F—*Lithography*—The expenditure under this head represents cost of lithographic printing. It also includes the cost of maps and plans.

PART II

For the next year, an amount of Rs. 4.50,000 has been included in the Budget for entirely new schemes. The necessity of which has been fully explained in the volume of Continued and New Expenditure for the year 1974-75.

PART III

(Figures in thousands of rupees)

Minor Heads	Budget Estimate 1974-75	Revised Estimate 1973-74	Budget Estimate 1973-74	Accounts 1972-73
I—STATIONERY				
A—Stationery Offices and Stores ..	5,85	5,23	4,74	
B—Purchase of Stationery Stores ..	1,00,00	88,00	58,00	
C—Discount on plain paper used with stamps.	3	3	3	
D—Purchase of plain paper used with stamps.	1,81	1,77	1,81	
II—PRINTING				
E—Government Presses ..	96,97	82,18	69,44	
F—Lithography ..	1,00	1,00	1,00	
Total ..	2,05,66	1,78,21	1,35,02	

Revised Estimates, 1973-74—The increase is mainly due to grant of Dearness Allowance, provision of more funds for purchase of paper, binding material and stationery and payment of more over-time allowance to the employees of the presses.

Budget Estimates, 1974-75—The increase is mainly due to annual increments, more provision for purchase of paper, binding material, stationery, Over-time Allowance, Recreation and House-Rent Allowances and inclusion of a new scheme.

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 head is "Contributions" which includes consolidated grants to local bodies guarantee of annual income from post offices telegraph and telephone lines grant to the Board of Economic Inquiry, grant to the Society for Prevention of Cruelty to Animals, Compensatory grants for operating cattle-ponds and ferries to local bodies, grant to Armed Services Board and other petty contribution or grants which cannot be classed under any other service head. This head also receives debits by *per contra* credits to the loans advances under head concerned, when a loan or advance has to be written off as irrecoverable. Miscellaneous charge such as payments to Tumandars in the tribal areas Dera Ghazi Khan, 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 boundry, Settlement and Rehabilitation Organization are shown under this head. Expenditure on account of Local Government Institution and Training Institute is also booked under this head. This head also includes expenditure on donations for charitable purpose expenditure on Refugees State Prisoners and Detenus Special Commission of Inquiry and Social Welfare Organization. Provision for Wheat Subsidy transferred to Capital Account is also made under this head.

PART II

For the next year, an amount of Rs. 2,68,310 has been included in the Budget for entirely new schemes and Rs. 14,46,67,060 for the temporary continued schemes. The necessity of all these schemes has been fully explained in the volume of Continued and New Expenditure for the year 1974-75.

PART III

(Figures in thousands of rupees)

Minor Heads	Budget Estimate 1974-75	Revised Estimate 1973-74	Budget Estimate 1973-74	Accounts 1972-73
A—Cost of Books and Periodicals ..	..	..	..	..
B—Donations for Charitable Purposes ..	70	62	62	..
C—Special Commissions of Enquiry ..	4,03	15,31	15,58	..
D—Irrecoverable Temporary Loans and Advances written off ..	10	10	10	..

63-B-DEVELOPMENT

PART I

The Major head "Development" under which all developmental expenditure chargeable to the Revenue Accounts is booked, is operative with effect from 1960-61. The important minor heads are—

(i) Land Consolidation.						
(ii) "Rural and Urban Development"						
(iii) Forests.						
(iv) Irrigation.	2,66,35,2	72,24,27				G—Irrigation
(v) Education.						H—Police
(vi) Public Health.						I—Frontier Regions
(vii) Health Services.						J—Scientific Department
(viii) Agriculture.						K—Education
(ix) Veterinary.						L—Medical
(x) Co-operation.	8,83,60,8	81,6,00				M—Public Health
(xi) Industries.						N—Health Services
(xii) Miscellaneous Departments.						
(xiii) Civil Works.	3,49,0,3	5,19,67				
(xiv) Miscellaneous.	3,49,0,3	5,19,67				
	3,49,0,3	5,19,67				

PART II

For the next year, an amount of Rs. 10,35,27 has been included in the Budget for entirely new schemes and Rs. 40,76,40 for the temporary continued schemes. The necessity of all these schemes has been fully explained in the volume of Continued and New Expenditure for the year 1974-75.

PART III

	20,29	21,29	00,33				
	21,64	24,20	04,93				
	68,28	73,73	82,03				
	67,76	Minor Heads	82,03	Budget Estimate 1974-75	Revised Estimate 1973-74	Budget Estimate 1973-74	Minor Heads
	18,81	24,84	34,03				
A—Land Revenue							
B—Land Consolidation							
C—Colonization							
D—Rural and Urban Development							
E—Forests							
F—Jails and Convict Settlements							

(Figures in thousands of rupees)

Minor heads	Budget Estimate 1974-75	Revised Estimate 1973-74	Budget Estimate 1973-74	Accounts 1972-73
G—Irrigation ..	7,24,27	2,66,35	32,95	..
H—Police ..	..	..	..	..
I—Frontier Regions ..	..	..	..	..
J—Scientific Department ..	..	..	..	..
K—Education ..	8,16,00	6,83,85	7,11,94	..
L—Medical ..	..	..	..	..
M—Public Health ..	5,19,67	3,49,79	4,43,51	..
N—Health Services ..	4,01,90	3,49,57	3,11,45	..
O—Agriculture ..	13,53,01	29,03,26	28,30,25	..
P—Veterinary ..	1,29,92	85,34	99,19	..
Q—Co-operation ..	33,00	21,29	20,29	..
R—Industries ..	64,93	34,20	51,64	..
S—Miscellaneous Departments ..	85,03	73,73	68,56	..
T—Civil Works ..	82,92	96,56	34,76	..
U—Miscellaneous ..	94,02	34,84	36,81	..
W—Communications financed from the Sugarcane (Development) Cess Fund ..	..	..	..	..
Total	51,11,67	58,68,55	60,02,11	..

Revised Estimates, 1973-74—The decrease is due to less provision for People's Works Programme.

Budget Estimates, 1974-75—The decrease is due to having no provision made for Fertilizer Subsidy in the Provincial Budget.

64-B—CIVIL DEFENCE

PART I

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

A—Expenditure on Air-Raid Precautions.

B—Miscellaneous.

Expenditure under those sub-heads relates to the normal peace-time Civil Defence staff of the Punjab Province.

PART II

For the next year, an amount of Rs. 1,00,000 has been included in the Budget for entirely New schemes and Rs. Nil for the temporary Continued schemes. The necessity of all these schemes has been fully explained in the volume of Continued and New Expenditure for the year, 1974-75.

PART—III

(Figures in thousands of rupees)

Minor heads	Budget Estimate 1974-75	Revised Estimate 1973-74	Budget Estimate 1973-74	Accounts 1972-73
Expenditure on Air-Raid Precautions ..	19,94	36,64	16,79	..
Miscellaneous ..	..	..	..	..
Total ..	19,94	36,64	16,79	..

Revised Estimates, 1973-74—The increase is due to Revision of Pay Scales of Gazetted Officers, Grant of Dearness Allowance, Rest and Recreation Allowance, and also for the procurement of vehicles/essential equipments.

Budget Estimates, 1974-75—The decrease is due to normal provision having been made for staff.

68—CONSTRUCTION OF IRRIGATION WORKS, ETC.

PART I

This major head bears all charges for the first construction and equipment of a project, as well as charges for maintenance on sections not opened for working. When the construction estimates 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) Construction of new heads for inundation canals (not replacement of existing heads).
- (6) Construction of new drains, other than seepage drains, essentially required for development for 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 and remodelling the existing distributaries, channels and masonry works on them Provided they are in themselves directly remunerative.
- (10) Constructing marginal bunds and flood embankments.
- (11) Construction of river training works.
- (12) Excavating drains, extending and improving the existing ones.

The following are the minor heads:—

- (1) Works.
- (2) Extraordinary Replacement.
- (3) Survey and Investigation.
- (4) Tools and Plant.
- (5) Suspense.

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

- (i) Lands;
- (ii) Works (head works, weirs, getes and gearing, other masonry and earthworks on canals 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 "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 "Survey and Investigation" is meant to record expenditure on investigation and survey undertaken with a view to explore the feasibility of a project.

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

PART II

For the next year, an amount of Rs. 2,99,04,000 has been included in the Budget for entirely New schemes and Rs. 5,26,69,000 for the temporary Continued schemes. The necessity of all these schemes has been fully explained in the volume of Continued and New Expenditure for the year, 1974-75.

PART III

(Figures in thousands of rupees)

Minor Heads	Budget Estimate 1974-75	Revised Estimate 1973-74	Budget Estimate 1973-74	Accounts 1972-73
(1) Open Canals ..	7,49,71	12,78,62	5,24,94	..
(2) Taunsa Barrage Project ..	66,42	83,31	61,74	..
(3) Thal Project ..	9,60	4,97	30,37	..
Total ..	8,25,73	13,66,90	6,17,05	..

Revised Estimate, 1973-74—The increase is mainly due to flood works undertaken to restore the damages caused to Irrigation System by the August 1973 flood.

Budget Estimates, 1974-75—The decrease is due to the fact that provision has been made for normal activities of the Department.

71—CAPITAL OUTLAY ON SCHEMES OF AGRICULTURAL IMPROVEMENT AND RESEARCH

PART I

This head provides for capital expenditure on schemes of Agricultural Improvement and Research. 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 Accounts.

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 plants.

PART II

For the next year, an amount of Rs. 61,70,000 has been included in the Budget for entire New schemes and Rs. 1,06,00,000 for the temporary Continued schemes. The necessity of all these schemes has been fully explained in the volume of Continued and New expenditure for the year 1974-75.

PART III

(Figures in thousands of rupees)

Minor Heads	Budget Estimate 1974-75	Revised Estimate 1973-74	Budget Estimate 1973-74	Accounts 1972-73
Works and Acquisition ..	..	..	5,00	
Establishment ..	..	..	..
Tools and Plants ..	1,67,70	5,70,79	92,00	
Suspense ..	..	..	..
<i>Deduct</i> —Receipts and recoveries on Capital Account ..	..	..	..
Total ..	1,67,70	5,70,79	97,00	

Revised Estimates, 1973-74—The increase is due to sanction of New schemes during the course of the year.

Budget Estimates, 1974-75.—The decrease is due to less provision for various schemes as compared to the current financial year.

72--CAPITAL OUTLAY ON INDUSTRIAL DEVELOPMENT

PART I

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

PART II

For the next year, an amount of Rs. 56,83,000 has been included in the Budget for entirely new schemes and Rs. 6,31,56,000 for the temporary continued schemes. The necessity of all these schemes has been fully explained in the volume of Continued and New Expenditure for the year 1974-75.

PART III

(Figures in thousands of rupees)

Minor Heads	Budget Estimates 1974-75.	Revised Estimates 1973-74	Budget Estimates 1973-74	Accounts 1972-73
A—Investment in the Projects of the Industries and Mineral Development Department.	..	2	26,16	..
B—Investment in the Projects of Punjab Small Industries Corporation.	82,42	47,26	54,99	..
C—Investments in the Projects of the Punjab Industrial Development Board.	6,00,00	12,00,00	3,40,00	..
D—Investments in the Projects of the Punjab Mineral Development Corporation.	5,97	..	..	..
Total	6,88,39	12,47,28	4,21,15	..

Revised Estimates, 1973-74—The increase is due to more provision having been made for setting up of Industrial Units in the Public Sector Programme of Industries.

Budget Estimates, 1973-74—The decrease is due to less provision having been made for Public Sector Programme of Industries. The decrease is being matched by private investment in these Industrial Units.

80—TOWN DEVELOPMENT SCHEMES

PART I

This Major Head provides for expenditure on the development and acquisition of Land required for implementation of the various Satellite Town Schemes and Low Income Housing Schemes. It also includes expenditure on the construction of "C" and "D" category Houses in the Satellite Town Schemes. The developed sites and houses are allotted to the deserving people and the cost is recovered in easy instalments.

The development and construction work is carried out by the Housing and Physical Planning Department. The sewerage and drainage works are carried out by the 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 surveying, levelling the area, arboriculture works, 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 and flats, etc. in Low Income Housing Schemes.

PART II

For the next year, an amount of Rs. 25,00,000 has been included in the Budget for entirely new schemes, the necessity of which has been fully explained in the volume of continued and New Expenditure for the year 1974-75.

PART III

[Figures in thousands of rupees]

Minor Heads	Budget Estimates 1974-75	Revised Estimates 1973-74	Budget Estimates 1973-74	Accounts 1972-73
Works ..	7,15,00	4,84,99	5,65,00	..

Revised Estimates, 1973-74—The decrease is due to less expenditure having been incurred on certain Low Income Housing Schemes.

Budget Estimates, 1974-75—The increase is due to more provision having been made in the Annual Development Programme for various Low Income Housing Schemes.

80-A—CAPITAL ACCOUNT OF COMMUNICATION WORKS OUTSIDE THE REVENUE ACCOUNT

PART I

This Major head accommodates expenditure on all original major works of construction of roads and bridges pertaining to the Highways Organization. The Suspense transactions of the Department are also debited under this Head of Account. The Tools and Plant Charges previously exhibited under this Head through *Pro-rata* distribution from the Head "50-B—Communication Excluding Establishment Charges" were however discontinued from the year 1972-73 and are now required to be effected in the *proforma* Accounts.

PART II

For the next year, an amount of Rs. 5,46,25,000 has been included in the Budget for entirely new schemes the necessity of which has been explained in the volume of continued and New Expenditure for the year 1974-75.

PART III

[Figures in thousands of rupees]

Minor Head	Budget Estimates 1974-75	Revised Estimates 1973-74	Budget Estimates 1973-74	Accounts 1972-73
Works	30,27,25	24,53,03	23,62,64	..

Revised Estimates, 1973-74—The increase is mainly due to heavy expenditure on post-flood repair and restoration programme in the Punjab during the year, 1973.

Budget Estimates, 1974-75—The increase is due to more provisions having been made according to the allocations determined for the Communications Sector in the Annual Development Programme for the next year, 1974-75.

81—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT

PART I

This Major Head includes expenditure on all original major works of construction of buildings costing more than Rs. 1,00,000. It is divided into separate Minor Head of each department. Each Head of Department is responsible for obtaining/according administrative approval to expenditure proposed for works pertaining to his Department. The works are then carried out by the subordinate offices of the Buildings Department. The Head also accommodates "Suspense Transaction" of the Buildings/Public Health Engineering Department.

The Tools and Plant Charges previously exhibited under the Head through *pro-rata* distribution from the Head "50—Civil Works excluding Establishment Charges" *rata* however discontinued from the year 1972-73 and are now required to be effected in the *pro forma* Accounts.

PART II

For the next year an amount of Rs. 5,32,14,000 has been included in the Budget for new schemes the necessity of which has been explained in the volume of continued and New Expenditure, for the year 1974-75.

PART III

[Figures in thousands of rupees]

Minor Heads	Budget Estimates 1974-75	Revised Estimates 1973-74	Budget Estimates 1973-74	Accounts 1972-73
Works ..	23,17,76	9,79,80	14,84,30	..

Revised Estimates, 1973-74—The decrease is mainly due to less expenditure on the Building construction programme due to floods in 1973.

Budget Estimates, 1974-75—The increase is due to provisions having been made for different Development Schemes in accordance with the allocations determined under various Sectors in the Annual Development Programme, 1974-75.

85-A—CAPITAL OUTLAY ON PROVINCIAL SCHEMES OF STATE TRADING (FOODGRAINS AND SUGAR)

PART I

Owing to the conditions arising out of the last World War, 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 certain scheme, viz., the Grain Supply Schemes and the Sugar Nationalization Scheme, etc., were introduced. 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.

A—GRAIN SUPPLY SCHEME

PART II

For the next year, an amount of Rs. 3,45,400 has been included in the Budgets for entirely new schemes and Rs. 1,54,68,59,140 for temporary continued schemes. The necessity of all these schemes has been fully explained in the volume of Continued and New Expenditure for the year, 1974-75.

It is anticipated that foodgrains stocks to the extent of 18.00 lac tons of wheat and 5,000 tons of rice will be handled during the year 1974-75. The total expenditure on this scheme inclusive of establishment and other charges will be Rs. 1,55,49,20,150. Against this expenditure the anticipated receipts are Rs. 1,50,26,51,700. There will be an excess expenditure of Rs. 5,22,1,68,150 over the receipt.

PART III

[Figures in thousands of rupees]

Minor Heads	Budget Estimates 1974-75	Revised Estimates 1973-74	Budget Estimates 1973-74	Accounts 1972-73
A—Grain Supply Scheme—				
Gross Charges—				
Purchase of Food grains and Other Expenditure.	1,48,43,55	1,08,79,38	74,37,97	..
Establishment Charges ..	1,01,06	78,56	70,66	..
Expenditure on repair of storage Bins ..	19,65	13,60	13,60	..
Miscellaneous ..	10	10	10	..
Interest Charges ..		..	2,28,67	..
Departmental charges on account of State Trading in foodgrains transferred to the head XLVI—Misc.	4,05,03	4,33,25		..
Amount transferred to XLVI—Misc. on account of Storage Surcharge.	1,47,00	5,33,65	5,27,50	
Repayment of Special Loan for adjustment of Food Advances.	32,80	34,14	27,22	..
Purchase of Silos ..	..	70,22	1,01,98	..
	..	1,30,00	..	..
Gross Total ..	1,55,49,20	21,72,90	84,07,71	..
Deduct—Receipts and Recoveries on Capital Accounts.	1,50,26,52	99,95,77	—78,52,56	..
Net Total ..	+5,22,68	+21,77,13	+5,55,15	..

Revised Estimates, 1973-74 (+)37,65,19.—The increase is mainly due to procurement of 10.00 lac tons of indigenous wheat during May-June, 1974 as against the original weight of 8.00 lac tons and also to increase in the procurement price of wheat from Rs. 22.50 to Rs. 25.50 per maund. A quantity of 1.00 lac tons of imported wheat and 22,000 tons of Sorghum was also obtained to supplement the stocks to meet the situation (34,41,41). Corresponding increase under Interest on Capital (2,04,58) and Storage Surcharge (6,92) and Departmental Charges transferred to the head XLVI—Miscellaneous (6,15) and provision for purchase of Silos (1,30,00). The increases are partly counterbalanced by decrease on account of Repayment of Special Loan for adjustment of Food advances as all outstanding loans due to the Central Government have been written off. (31,76). The increased receipts are due to anticipated internal offtake of wheat which is now estimated at 12.50 lac tons against the original estimates of 10.00 lac tons (14,10,85). Increased external sale of wheat (-11,35,66) partly counterbalanced by less procurement—Sale of rice on Provincial Government Account (+74,65). Increase in wheat subsidy transferred from "57—Miscellaneous" (-1,52,91) counterbalanced by less Federal Government for Wheat subsidy (-5,52,97) as a result the increase in the issue price of Wheat.

Budget Estimates, 1974-75 (-)33,76,30.—The increase is mainly due to the anticipated procurement of 18.00 lac tons of wheat for the next year against 12.48 lac tons during the current financial year (39,64,17). Increase in expenditure on repairs of storage bins (6,04) counterbalanced by decrease on account of Interest Charges (28,22). Departmental Charges transferred to the head "XLVI—Miscellaneous" (3,86,65) due to the reason that the Revised Estimates includes provision for repayment of excess subsidy released during which is not anticipated for the next year. Further decrease is due to the reason that purchase of Silos is not anticipated for the next year. The increase in receipts (-5,03,075) is due to increased off take of 17.50 lac tons (-45,21.99), corresponding increase in wheat subsidy (-1,48,23) and Federal Government for Wheat Subsidy (-3,55,53).

Particulars	1973-74	1974-75	Change
Procurement of indigenous wheat	8.00	18.00	+10.00
Procurement of imported wheat	1.00	1.00	0.00
Procurement of Sorghum	22,000	22,000	0.00
Interest on Capital	2,04,58	2,04,58	0.00
Storage Surcharge	6,92	6,92	0.00
Departmental Charges	6,15	6,15	0.00
Provision for purchase of Silos	1,30,00	1,30,00	0.00
Repayment of Special Loan	31,76	31,76	0.00
Internal offtake of wheat	10.00	12.50	+2.50
External sale of wheat	11,35,66	11,35,66	0.00
Sale of rice on Provincial Government Account	74,65	74,65	0.00
Wheat subsidy transferred from "57—Miscellaneous"	1,52,91	1,52,91	0.00
Federal Government for Wheat subsidy	5,52,97	5,52,97	0.00
Repairs of storage bins	6,04	6,04	0.00
Interest Charges	28,22	28,22	0.00
Departmental Charges	3,86,65	3,86,65	0.00
Repayment of excess subsidy	0.00	0.00	0.00
Purchase of Silos	0.00	0.00	0.00
Offtake of wheat	17.50	17.50	0.00
Wheat subsidy	1,48,23	1,48,23	0.00
Federal Government for Wheat Subsidy	3,55,53	3,55,53	0.00

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. Allocation 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 realised by the Central Government by book adjustment.

PART II

For the next year an amount of Rs. 99,44,82,700 has been included in the Budget for temporary continued schemes. The necessity for all these schemes has been fully explained in the volume of Continued and New Expenditure for the year, 1974-75.

The Provincial Government intend to purchase 2,00,000 tons of sugar during the year 1974-75.

For this purpose a sum of Rs. 99,44,82,700 has been included in the Budget Estimates, 1974-73 for expenditure on the scheme which is inclusive of an amount of Rs. 2,48,65,500 for interest.

Against this expenditure the receipts are anticipated at Rs. 99,45,32,700. There will thus be excess expenditure of Rs. 14,33,20,800.

PART III

[Figures in thousands of rupees]

Minor Heads	Budget Estimate 1974-75	Revised Estimate 1973-74	Budget Estimate 1973-74	Accounts 1972-73
B—Sugar Nationalization Scheme—				
Purchase of Sugar and Other Expenditure	89,63,00	76,74,77	50,29,00	..
Establishment Charges ..	..	..	..	..
Interest Charges ..	2,48,66	1,57,88	78,41	..
Departmental charges on account of State Trading in Sugar transferred to the head XLVI—Misc.	7,25,28	5,00,00	5,00,00	..
Amount transferred to XLVI—Misc. on account of Storage Surcharge.	7,89	5,71	5,45	
Gross Total ..	99,44,83	83,38,36	56,12,86	..
Deduct—Receipts and Recoveries on Capital Account.	99,45,33	69,05,16	53,90,55	..
Net Total ..	(—) 50	+14,33,20	2,22,31	..

Revised Estimates, 1973-74 (+27,25,50).—The increase is due to the reason that a quantity of 2.50 lac tons of Sugar is likely to be purchased during the current financial year as against the original target of 2.00 lac ton. Another factor responsible for the excess is that the purchase price of Sugar has been enhanced. Besides a quantity of 6,700 tons of imported sugar has been received from the Federal Government (26,45,77) and consequently increase in Interest Charges (79,47). The increase in receipts (15,14,61) is due larger off take of 2.10 lac tons as compared with the original estimates of 2,00 lac tons. Another factor is the increase in the issue price of Sugar for both domestic consumers and Establishments.

Budget Estimates, 1974-75—(+16,06,47)—The increase is due to the anticipated purchase of 2.90 lac tons of Sugar as against 2.50 lac tons during the current financial year (12,88,23). Consequential increase in Interest charges (90,78) and Storage Surcharge (2,18) and transfer of profits to the head "XLV—Miscellaneous" (2,25,28). The increase in receipts is due to increased off take of 2.90 lac tons against 2.50 lac tons during the current year (30,40,17).

C—MEDICAL STORES DEPOT**PART I**

The expenditure on Medical Stores Depot is booked under this sub-major head.

PART II

Nil

PART III

[Figures in thousands of rupees]

Minor Head	Budget Estimate 1974-75	Revised Estimate 1973-74	Budget Estimate 1973-74	Accounts 1972-73
C—MEDICAL STORES DEPOT				
Medical Stores Depot, Lahore	1,60,72	1,60,83	..
Total C—Medical Stores Depot (Gross)	..	1,60,72	1,60,83	..
<i>Deduct—Receipts and Recoveries on Capital Account</i>	—1,60,72	—1,60,83	..
Net Total

Revised Estimates, 1973-74 (—11)—The decrease is nominal.

Budget Estimate, 1974-75.—A separate grant is to be provided for Medical Store Depot for 1974-75 hence no provision under this grant.

D—COAL CONTROL ORGANISATION

PART I

Consequent upon the transfer of the Coal Control Organization by the Government of Pakistan, the Provincial Government has taken over this organisation. The procurement and distribution of coal is now responsibility of the Provincial Government. Since the expenditure involved on the Organisation is of considerable magnitude it was decided that the 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 in thousands of rupees]

Minor and sub-heads	Budget Estimate 1964-65	Revised Estimate 1973-74	Budget Estimate 1972-73	Accounts 1972-73
D—Coal Control Organisation—
Establishment Charges	2,71	2,74	..
Purchase of coal and other expenditure.	4,37,32	4,37,32	..
Interest on Capital
Total D—Coal Control Organisation (Gross)	4,40,03	4,40,06	..
<i>Deduct—Receipts and Recoveries on Capital Account ..</i>	..	—4,75,26	—4,75,26	..
Net Total	—35,23	—35,20	..

Revised Estimates, 1973-74—(—3).— The decrease is nominal.

Budget Estimates, 1974-75.— A separate grant is to be provided for Coal Control Organization for 1974-75 hence no provision under this grant.

85-A—CAPITAL OUTLAY ON PROVINCIAL SCHEMES OF STATE TRADING
(MEDICAL STORES AND COAL)

(c)—MEDICAL STORES DEPOT.

PART I

The Government Medical Stores Depot, Lahore was under the administrative control of the Federal Government till 1st June, 1962, when it was attached to Provincial Government. The establishment of the Depot is being continued, since then on a yearly basis. The Depot is maintained for the supply of medicines and equipments, etc. to the Hospitals and other Institutions of the Health Department as well as other Department. The purchases are affected through the Industries Department against the funds sanctioned by the Provincial Government. The stores so purchased are issued to the Hospitals and Institution, etc., on payment. The expenditure thus incurred on the purchase of Medicines and equipments is ultimately recouped to the Government revenue along with the cost of the establishment.

PART II

For the next year an amount of Rs. 1,93,54,430 has been included in the Budget for temporary continued schemes. The necessity of the scheme has been fully explained in the volume of Continued and New Expenditure for the year 1974-75.

PART III

[Figures in thousands of rupees]

Minor Head.	Budget Estimate 1974-75	Revised Estimate 1973-74	Budget Estimate 1973-74	Accounts 1972-73
MEDICAL STORES DEPOT				
Medical Stores Depot, Lahore ..	1,93,55	..	..	..
Gross Total ...	1,93,55	..	..	..
<i>Deduct</i> —Receipts and Recoveries on Capital Account.	1,93,55	..	..	..
.. .. Net Total ..	..	..	..	..

Budget Estimates, 1974-75—It has been decided to provide a separate grant for Medical Store Depot and Coal Control Organization for the year 1974-75 so that these transactions remain distinct from the operations of State Trading in Foodgrains and Sugar in the Account No. 2.

D— COAL CONTROL ORGANISATION

PART I

Consequent upon the transfer of the Coal Control Organization by the Government of Pakistan, the Provincial Government has taken over this organisation. The procurement and distribution of coal is now responsibility of the Provincial Government. Since the expenditure involved on the Organisation is of considerable magnitude it was decided that the 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

For the next year, an amount of Rs. 7,00,52,280 has been included in the Budget for the temporary continued schemes. The necessity of all these schemes has been fully explained in the volume of Continued and New Expenditure from the year 1974-75.

PART III

(Figures in thousands of rupees)

Minor and sub-heads	Budget Estimate 1974-75	Revised Estimate 1973-74	Budget Estimate 1973-74	Account 1972-73
Coal Control Organisation—				
Establishment Charges ..	3,04	..	..	..
Purchase of coal and other expenditure ..	7,00,36	..	..	..
Interest on Capital ..	..	..	..	..
Gross Total ..	7,03,40	..	..	..
<i>Deduct</i> —Receipts and Recoveries on Capital Account.	7,50,66	..	..	..
Net Total ..	(—)47,26	..	..	..

Budget Estimate, 1974-75— It has been decided to provide a separate grant for Medical Store D pot and Coal Control Organization for the year 1974-75 so that these transactions remain distinct from the operations of State Trading in Foodgrains and Sugar in the Account No. 2.

90—PROVINCIAL MISCELLANEOUS INVESTMENTS

PART I

This major head provides for investments of the Provincial Government into semi-Government/Autonomous Bodies, which run their business on commercial basis.

PART II

For the next year, an amount of Rs. 49,50,000 has been included in the Budget for entirely new schemes and Rs. 35,26,000 for the temporary continued schemes. The necessity of all these schemes has been fully explained in the volume of Continued and New Expenditure for the year 1974-75.

PART III

(Figures in thousands of rupees)

Name of body	Budget Estimate 1974-75	Revised Estimate 1973-74	Budget Estimate 1973-74	Accounts 1972-73
Schemes of Livestock and Dairy Development Board, Punjab.	84,76	20,83	--	--
Total	84,76	20,83	--	--

Revised Estimates 1973-74—The increase is because of the fact that the schemes in question have been newly approved during the year.

Budget Estimates 1974-75—The increase is because of the inclusion of two new schemes and also the enhancement in the provisions for the continued schemes.

LOANS TO MUNICIPALITIES, PORT FUNDS, ETC.

PART I

Under Section "R—Loans and Advances by the Provincial Government" the major head exhibited in the Provincial Budget is Loans to Municipalities, Port Funds, etc. The Loans to Local Bodies, Agriculturists, Loans sanctioned for miscellaneous purposes are accounted for under this head.

PART II

For the next year, an amount of Rs. 66,88,000 has been included in the Budget for entirely new schemes and Rs. 10,17,11,000 for the temporary continued schemes. The necessity of all these schemes has been fully explained in the volume of Continued and New Expenditure for the year 1974-75.

PART III

(Figures in thousands of rupees).

Particulars of Loans	Budget Estimate 1974-75	Revised Estimate 1973-74	Budget Estimate 1973-74	Accounts 1972-73
1. Loans to Municipalities ..	1,94,46	1,18,10	1,34,30	..
2. Loan to Agriculturists under Land Improvement Loans Act, 1883 and Agriculturists Loans Act, 1958.	42,00	8,80,87	42,00	..
3. Loans to Improvement Trust ..	6,45,00	3,50,00	3,25,00	..
4. Loans to Co-operative Societies ..			1,00	..
5. Loans to WAPDA for Water Projects..	1,70,00	7,36,18	7,42,00	..
6. Loans to Small Industries Corporation..	7,50	38,23	17,10	..
7. Loans for schemes of Livestock and Dairy Development Board:	25,03	14,10	..	..
Total ..	10,83,99	18,37,48	12,61,40	..
Development: ..	10,16,99	12,42,61	12,05,40	..
Non-Development ..	67,00	5,94,87	56,00	..

Revised Estimates 1973-74—The increase is mainly because of the inclusion of the following:—

- (a) *Special Interest*—Free Taccavi Loans for the areas affected by flood in August, 1973.
- (b) New schemes of Livestock and Dairy Development Board approved during the year 1973-74.

Budget Estimates 1974-75—The decrease is mainly because of exclusion of the following:—

- (a) *Special interest*—Free Taccavi Loans granted during 1973-74.
- (b) Incomplete Salinity Control and Reclamation Projects to be taken over by the Federal Government with effect from 1st July 1974.

LOANS TO GOVERNMENT SERVANTS

PART I

Under-section "R—Loans and Advances by the Provincial Government" the Major head exhibited in the Provincial Budget is "Loans to Government Servants". Under major head "Loans to Government Servants" the disbursement of house buildings/purchase and advances for the purchase of various conveyances, etc. to the employees of the Provincial Government are exhibited.

PART II

For the next year, an amount of Rs. 55,00,000 has been included in the Budget for entirely continued purposes. The distribution of this amount for advances for various purposes has been given in the volume of Continued and New Expenditure for the year 1974-75.

PART III

(Figures in thousands of rupees)

Particulars of Loans	Budget Estimate 1974-75	Revised Estimate 1973-74	Budget Estimate 1973-74	Accounts 1972-73
Loans to Government Servants ..	55,00	39,40	35,40	..
Total ..	55,00	39,40	35,40	..

Revised Estimates, 1973-74—The increase is because of addition of Rs. 4,00,000 for Motor Cycle Advances to supervisory staff of the People's Works Programme in compliance with the decision of the Provincial Peoples Works Council.

Budget Estimates, 1974-75—The increase is only towards the House Building Advances for providing facility to the Government Servants in having residences of their own.

PERMANENT DEBT (DISCHARGED)

(Figures in thousands of rupees)

Head of Account	Budget Estimate 1974-75	Revised Estimate 1973-74	Budget Estimate 1973-74	Accounts 1972-73
Permanent Debt ..	79.00	9,74,73	9,74,73	..
Total ..	79.00	9,74,73	9,74,73	..

Permanent Debt—This head shows (i) the face value of scripts of market loans expected to be redeemed by the Government (ii) Land Commission Compensation Bonds which are the liability of the Land Commission but payment is made through Provincial Account and (iii) payment of the Debentures.

FLOATING DEBT (DISCHARGED)

PART I

The Ways and Means Advances which are obtained from the State Bank of Pakistan for financing day to day cash balance deficit, if any, are repaid under this head.

The short-term advances obtained from the Commercial Banks for financing the procurement operations of food-grains and sugar in Food Account No. II under the counter finance agreement approved by the Federal Government are repaid under this head from time to time out of the sale proceeds of food-grains and sugar subject to availability of cash resources.

PART II

(Figures in thousands of rupees)

Minor Head	1974-75	1973-74		1972-73
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
Other Floating Loans—				
Ways and Means Advances ..	10,00,00	6,20,00	20,00,00	..
Other Advances—				
(i) Advances from Commercial Banks ..	2,00,00,00	1,25,00,00	1,14,00,00	..
(ii) Advances from Non-Food Account ..	10,00,000	30,00,00	15,00,00	..
Total ..	2,20,00,00	1,61,20,00	1,49,00,00	..

Revised Estimates 1973-74—The decrease in the repayment of Ways and Means Advances from the State Bank of Pakistan is due to less borrowings from State Bank of Pakistan as the Cash Balance position of Account No. I remained satisfactory throughout the year. The retirement of more loans of the Commercial Banks by the Food Department under "Other Advances" is based on the sale proceeds of various commodities during the year.

Budget Estimates 1974-75—The increase is due to retirement of more Ways and Means Advances to the State Bank of Pakistan. Repayment of more loans to the Commercial Banks is based on the estimated sale proceeds of Food-grains and Sugar during the year.

LOANS FROM THE CENTRAL GOVERNMENT (DISCHARGED)

(Figures in thousands of rupees).

Head of Account	Budget Estimate 1974-75	Revised Estimate 1973-74	Budget Estimate 1973-74	Accounts 1972-73
	Rs.	Rs.	Rs.	Rs.
Loan from the Central Government (<i>Charged</i>)	1,24,72	89,81	3,67,31	..
Total	1,24,72	89,81	3,67,31	..

Loans from the Central Government—This head shows the loans expected to be repaid to the Central Government.

DEBT RAISED ABROAD (DISCHARGED)

PART I

This head shows repayment of principal in respect of Suppliers Credits directly borrowed by the Provincial Government and the Autonomous Bodies under its control.

PART II

(Figures in thousands of Rupees)

Head of Account	Budget Estimate 1974-75	Revised Estimate 1973-74	Budget Estimate 1973-74	Accounts 1972-73
	Rs.	Rs.	Rs.	Rs.
Debt Raised Abroad	1,70,26	2,33,81	1,29,31	..

Revised Estimates 1973-74—The increase is mainly due to addition of arrears in respect of Russian Suppliers Credits directly borrowed by the defunct West Pakistan Agricultural Development Corporation.

Budget Estimates 1974-75—The decrease is due to exclusion of arrears element on account of Russian Suppliers Credits mentioned above.