

**GOVERNMENT
OF THE
PUNJAB**

BUDGET MEMORANDUM

FOR

1976-77

EXPLANATORY MEMORANDUM

CONTENTS

	<i>Pages</i>
Preface	... i
<i>Section I—Revenue Receipts</i>	... 1—60
<i>Section II—Revenue and Capital Expenditure</i>	... 61—144

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 along with the White Paper which is being presented as a separate budget document.

LAHORE :

The 10th June, 1976.

SADIQ SAYEED KHAN

Secretary to Government of the Punjab,
Finance Department.

Section 1
REVENUE RECEIPTS

I—CUSTOMS

PART I

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

PART II

[Figures in thousands of rupees]

Minor Head	Budget Estimate 1976-77	Revised Estimate 1975-76	Budget Estimate 1975-76	Accounts 1974-75
Share of net proceeds of Export Duties assigned to the Province.	19,23,00	15,13,00	26,10,00	..
Total ..	19,23,00	15,13,00	26,10,00	..

Revised Estimate, 1975-76—The decrease is due to lesser share intimated by the Federal Government than originally intimated.

Budget Estimate, 1976-77—The increase is due to enhanced share intimated by the Federal Government.

II—CENTRAL EXCISE DUTIES

PART I

The income under this head is the Provincial Government's share of Excise Duty on Natural Gas realized by the Federal Government.

PART II

[Figures in thousands of rupees]

Minor Head	Budget Estimate 1976-77	Revised Estimate 1975-76	Budget Estimate 1975-76	Accounts 1974-75
Share of net proceeds assigned to the Province.	1,84,00	1,83,00	1,44,00	..
Total	1,84,00	1,83,00	1,44,00	..

Revised Estimate, 1975-76—

Budget Estimate, 1976-77—

} The increase is due to enhanced share intimated by the Federal 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 the Corporation Tax.

PART II

[Figures in thousands of rupees]

Minor Head	Budget Estimate 1976-77	Revised Estimate 1975-76	Budget Estimate 1975-76	Accounts 1974-75
Share of net proceeds assigned to the Province.	18,17,00	16,07,00	11,35,76	..
Total ..	18,17,00	16,07,00	11,35,76	..

Revised Estimates, 1975-76—

Budget Estimate, 1976-77—

} The increase is due to enhanced share intimated by the Federal 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; and
(b) Receipts from the Agricultural Income-tax

PART II

(Figures in thousands of rupees)

Minor Head	Budget Estimate 1976-77	Revised Estimate 1975-76	Budget Estimate 1975-76	Accounts 1974-75
(a) Share of net proceeds to the Province ..	69,64,00	63,86,00	43,60,79	..
(b) Receipts from the Agricultural Income-tax Act.	1,20,00	60,00	56,89	..
Gross Total IV—Taxes on income other than Corporation Tax.	70,84,00	64,46,00	44,17,68	
<i>Deduct—Rounds</i>	..	..	..
Net Total—Taxes on income other than Corporation Tax.	70,84,00	64,46,00	44,17,68	..

Revised Estimate, 1975-76— } The increase is mainly due to enhanced share
intimated by the Federal Government and partly
due to increase in the estimated receipts
from Agricultural Income Tax as a result of
introduction of New Land Reforms.

Budget Estimate, 1976-77— }

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 1976-77	Revised Estimate 1975-76	Budget Estimate 1975-76	Accounts 1974-75
Share of net proceeds assigned to the Province.	57,92,00	52,66,00	57,24,00	..
Total ..	57,92,00	52,66,00	57,24,00	..

Revised Estimate, 1975-76.

Budget Estimate, 1976-77.

The decrease is due to the lesser share intimated by the Federal Government.
The increase is due to the enhanced share intimated by the Federal 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 1976-77	Revised Estimate 1975-76	Budget Estimate 1975-76	Accounts 1974-75
Share of net proceeds assigned to the Province.	43,00	44,00	12,71	..
Total ..	43,00	44,00	12,71	..

Revised Estimate, 1975-76— The increase is due to enhanced share intimated by the Federal Government.

Budget Estimate, 1976-77— The decrease is due to lesser share intimated by the Federal Government.

VI— OPIUM

PART I

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

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

PART II

(Figures in thousands of rupees)

Minor head	Budget Estimates 1976-77	Revised Estimates 1975-76	Budget Estimates 1975-76	Accounts 1974-75
A—Sale-proceeds of Excise Opium	2,00	18,70	19,31	...
B—Sale-proceeds of Medical Opium..	20,00	1,85	1,40	...
Miscellaneous ..	1,40	1,30	1,40	...
Total VI—Opium ..	23,40	21,85	22,11	..

Revised Estimates, 1975-76— The variation is trifling hence no explanation.

Budget Estimates, 1976-77— The increase is mainly due to expected more receipts because of increase in the consumption of Medical Opium.

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 lands-holders for copying of Revenue Records, etc.

PART—II

[Figures in thousands of rupees]

Minor Heads	Budget Estimate 1976-77	Revised Estimate 1975-76	Budget Estimate 1975-76	Accounts 1974-75
A—Ordinary Revenue ..	5,16,83	7,35,75	7,32,47	
B—Sale of Government estates ..	..	..	15	
C—Sale-proceeds of waste lands and redemption of land tax. ..	..	..	..
D—Recoveries of over-payments ..	61	61	61	
E—Recoveries on account of survey and settlement charges. ..	..	..	..
F—Miscellaneous ..	2,97,70	2,86,28	2,50,06	
G—Rates and Cesses on land ..	1,75,40	2,51,11	2,48,60	
H—Collection of payment for services rendered. ..	1	1	..	
I—Consolidation of Holdings ..	69,00	30,00	30,00	
J—Recovery on account of maintenance of boundary pillars. ..	..	..	..
Gross Total ..	10,50,55	13,03,76	12,61,89	..
Deduct—Refunds ..	—67	—67	—60	..
Net Total ..	10,49,88	13,03,09	12,61,29	..

Revised Estimate, 1975-76 Rs. (+41,80)—The increase is mainly due to the improvement in recovery of arrears in respect to Land Revenue and Development Cess. Rs. (+9,71), the increase in rent of land leased for a single harvest or for a fixed number of years Rs. (+13,26). The increase would have been greater but decrease due to decrease in malikana receipts Rs. (—3,92) and other items Rs. (—1,00). Continuance of recovery of muration fee. Rs. (+20,00), Other Miscellaneous increases Rs. (+2,75).

Budget Estimate, 1976-77 Rs. (—2,53,21)—The decrease is mainly due to the exemption of small land owners from payment of Land Revenue and Development Cess with effect from Rabi 1975-76. Rs. (—2,91,91), the decrease in rent of land leases for a single year or harvest or for a fixed number of years Rs. (—2,72).

The decrease would have been greater but for increase due to increase in copying and Inspection fee for Patwaris Records Rs. (+1,49) reflected by the trend of actuals, Malkana Rs. (+9,75), increase due to enhancement of consolidation fee Rs. (+30,00) and other items Rs. (+18).

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 1976-77	Revised Estimates 1975-76	Budget Estimates 1975-76	Accounts 1974-75
A—Country spirits ..	..	..	..	..
B—Country fermented liquor ..	..	..	..	..
C—Malt liquor (Malt other than Whisky distilled from Malt).	28,00	27,75	26,00	..
D—Wines and Spirits (Foreign liquor other than beer medicated wines and commercial spirit).	4,60,90	4,23,87	3,55,46	..
E—Receipts from commercial spirits including denatured spirits and medicated wines	19,01	19,01	20,91	..
F—Opium ..	1,65,00	1,65,00	1,44,45	..
G—Duties on medical and toilet preparations containing alcohol of opium etc.	26,00	26,00	26,00	..
H—Hemp and other drugs ..	11,38	11,38	11,47	..
I—Receipts from Distilleries ..	20	20	20	..
J—Fines, Confiscations and Miscellaneous ..	30	29	39	..
Recovery of over payments ..	..	..	..	..
K—Recovery of other payments ..	..	..	..	..
L—Collection of payments for services rendered.	4,17	3,96	2,43	..
Gross Total ..	7,14,96	6,77,46	5,87,31	..
Deduct—Refunds ..	—50,00	—25,00	—50,00	..
Net Total ..	6,64,96	6,52,46	5,37,31	..

Revised Estimate, 1975-76 Rs. (+1,15,15).—The increase is respect of malt liquon, wine and spirit is due to more production of liquor etc. for export Rs. (+70,15), auction of opium vends at higher rates Rs. (+20,55), increase in collection of payments for service rendered on the basis of anticipated expenditure Rs. (+1,53) less provision for deduct (—) Refund on the base of trend of actuals Rs. (—25,00). The increase would have been greater but decrease due to decrease under denetured spirits due to less demand Rs. (—1,89), decrease in other receipts in Fines, Confiscation and Miscel (fluctuating nature) Rs. (—14) and Other items (Rs. —5).

Budget Estimate, 1976-77. Rs. (+12,50).—The increase is due to the increased receipt in respect of liquor/wine and spirits due to more production and export Rs. (+37,50). The increase would have been greater but for decrease under deduct refund (—25,00) on account of anticipated recovery of duty on liquor exported to other Provinces.

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 1976-77	Revised Estimate 1975-76	Budget Estimates 1975-76	Accounts 1974-75
A—Non-Judicial—				
1. Sale of Stamps ..	14,20,49	14,20,49	14,05,49	..
2. Duty on Impressing Documents (IX-D) ..	88,40	87,45	87,17	..
3. Fines and Penalties ..	15	17	9	..
4. Miscellaneous ..	15	13	18	..
Gross Total Non-Judicial ..	15,09,19	15,08,24	14,92,93	..
Deductions ..	—16,74	—13,72	—6,79	..
Total Net A—Non-Judicial ..	14,92,45	14,94,52	14,86,14	..
B—JUDICIAL				
B—Judicial—				
1. Court fees realised in stamps ..	2,70,00	2,66,00	2,12,00	..
2. Fines and Penalties ..	..	..	1	..
3. Miscellaneous ..	1	1	..	..
Gross Total Judicial ..	2,70,01	2,66,01	2,12,01	..
Deductions ..	—17,33	—16,74	—15,71	..
Net Total B—Judicial ..	2,52,68	2,49,27	1,96,30	..
Total IX—Stamps ..	17,45,13	17,43,79	16,82,44	..

Revised Estimates, 1975-76 (+61,35)—The increase is chiefly due to the extension of registration scheme to rural areas and increase in transaction of properties owing to improved economic conditions.

Budget Estimates, 1976-77 (+134)—The increase is due to normal growth.

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 camels 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 mills and compensations under section 68 of the Forests Act.

PART II

(Figures in thousands of rupees)

Minor Heads	Budget Estimate 1976-77	Revised Estimate 1975-76	Budget Estimate 1975-76	Accounts 1974-75
A—Timber and other produce removed from the forests by Government Agency.	6,85,72	6,29,22	3,84,26	
B—Timber and other produce removed from the forests by consumers or purchasers.	25,85	57,48	1,90,00	
C—Drift and waif wood and confiscated forest produce ..	1,90	1,90	40	
D—Miscellaneous ..	1,05,72	72,17	2,18,21	
Gross Total ..	8,19,19	7,60,77	7,92,87	
Deduct—Refunds	—6,87	—7,79	—9,00	
Net Total ..	8,12,32	7,52,98	7,83,87	

Revised Estimate, 1975-76 (—30,89)^v—The decrease is mainly on account of non-materialization of purchase of resin from N.-W.F.P. and Azad Kashmir Governments (—1,12,50) and less production of resin within the province (—35,97) which effected the production of resin and hence less sale. The decrease would have been greater but for increase due to rise in sale price of timber firewood charcoal etc. (+1,12,44) and other Forest produce (+5,12).

Budget Estimate, 1976-77 (1,59,34)—The increase is anticipated mainly to more area prescribed for felling and consequential increase in income (24,87), more resin to be collected (35,97). The increase would have been greater but decrease in receipts of miscellaneous items (—1,50).

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 1976-77	Revised Estimate 1975-76	Budget Estimate 1975-76	Accounts 1974-75
A—Fees for registering documents ..	2,54,13	2,42,02	1,48,22	
B—Fees of copies of registered documents	9,87	9,40	5,23	
C—Miscellaneous ..	3,40	3,29	2,00	
Total ..	2,67,40	2,54,71	1,55,45	

Revised Estimate, 1975-76 (99,26)—The increase is due to additional effect of registration scheme extended to rural area.

Budget Estimate, 1976-77 (12,69)—The increase is due to normal growth due to 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 Vehicle Route Permit Fees).

PART II

(Figures in thousands of rupees)

Minor Heads	Budget Estimate 1976-77	Revised Estimate 1975-76	Budget Estimate 1975-76	Accounts 1974-75
A—Receipts under the Motor Vehicles Act	15,58	15,20	14,13	
B—Receipts under the Provincial Motor Vehicles Taxation Act.	8,05,25	7,68,98	7,10,12	
C—Other Receipts. ..	87,50	80,78	80,78	
Gross Total ..	9,08,33	8,64,96	8,05,03	
Deduct—Refunds ..	—36	—26	—12	
Net Total ..	9,07,97	8,64,70	8,04,91	

Revised Estimate, 1975-76 (59,79)—The increase is due to increase in number of vehicles.

Budget Estimate, 1976-77 (43,27)—The increase is due to normal growth in number of vehicles.

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) Gift Tax.
- (G) Urban Immovable Property Tax.
- (H) Education Cess.
- (I) Cotton Fee.
- (J) Other Items.

PART II

(Figures in thousands of rupees)

Minor Heads	Budget Estimate 1976-77	Revised Estimate 1976-76	Budget Estimate 1975-76	Accounts 1974.75
A—Tax as on Luxuries, etc. ..	9,50,86	9,08,77	8,08,15	
B—Receipts from Electricity Duties ..	12,55,90	24,90	4,53,50	
C—Receipts from Tobacco Duties ..	5,05	5,05	4,93	
D—Receipts from Estate Duty ..	..	..	..
E—Wealth Tax ..	..	..	..
F—Gift Tax ..	18,83	88,08	..	
G—Urban Immovable Property Tax ..	1,59,43	1,56,30	1,24,81	
H—Education Cess ..	2,80,00	2,70,00	2,50,00	
I—Cotton Fee ..	6,50,00	4,50,00	6,50,00	
J—Other Items ..	50,50	50,50	47,50	
Total ..	33,70,57	19,53,60	23,38,89	

Revised Estimate 1975-76—(—4,73,37)—The decrease is mainly due to non-payment of Electricity duty by WAPDA (—4,28,60) and bad crop of Cotton resulting decrease in Cotton Fee (—2,00,00 partly counterbalanced by normal growth under Taxes on Luxuries (+1,00,62) Education cess (+20,00) Urban Immovable Property Tax (+31,48) and other items(+312).

Budget Estimate. 1976—77—(+14,86,22)—The increase is mainly due to increase under Receipt from Electricity Duties on account of full collection of current dues (+4,31,00) and arrears (+8,00,00) and partly under Education Cess (+10,00) Taxes on Luxuries (+42,09) Cotton Fees (2,00,00) and Urban Immovable Property Tax (+3,13) on account of normal Growth.

**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 which follows a large rise or slump in the price of crops 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 1976-77	Revised Estimate 1975-76	Budget Estimate 1975-76	Accounts 1974-75
Irrigation Receipts ..	28,47,80	27,77,43	27,50,00	..
Total ..	28,47,80	27,77,43	27,50,00	..

Revised Estimate, 1975-76— } The increase is due to more area having been
 Budget Estimate, 1976-77— } brought under cultivation and better yield of crops
 on which water rate is charged at higher rate.

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

PART I

This head includes receipts accruing from the Namal Dam and Canals 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 1976-77	Revised Estimate 1975-76	Budget Estimate 1975-76	Accounts 1974-75
Irrigation Receipts ..	15,62	14,89	10,00	..
Total ..	15,62	14,89	10,00	..

Revised Estimate, 1975-76—The increase is mainly due to more receipt from sale proceeds of increased produce of foodgrains by reclamation farms and partly on account of more realization of water rates as a result of more area having been brought under cultivation.

Budget Estimate, 1976-77—The increase is due to more realization on account of produce of various reclamation farms and water rates.

XX—INTEREST**PART I**

The receipts under this head represent interest loans and advances by the Provincial Government to Municipalities, Lahore Development Authority, 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 1976-77 the following bodies are liable to pay the amount of interest noted against each:—

(Figures in thousands of rupees)

Name of Body	Budget Estimate 1976-77	Revised Estimate 1975-76	Budget Estimate 1975-76	Accounts 1974-75
1. Municipalities ..	39,65	4,48	6,75	..
2. Agriculturists ..	10,50	8,50	6,46	..
3. Lahore Development Authority				
(a) Government Loan ..	2,14,37	141,26	1,36,48	..
(b) Foreign Aid ..	10,14	10,81	10,79	..
4. Punjab Small Industries Corporation.	9,19	9,51	8,74	..
5. Road Transport Board ..	62,46	49,34	1,41,58	..
6. Co-operative Societies ..	2,85	1,83	1,34	..
7. Lahore Milk Plant ..	4,40	..	1,30	..
8. State Aid to Industries Act.	23	23	23	..
9. Wells and Tubewells in barani waste land and uncommanded area in the Province ..	..	..	..	..
10. Government Servants ..	3,13	2,98	9,40	..
11. Investment of Provincial Cash Balance and other Securities.	20,93	54,33	96,48	..
12. Capital invested towards sale of site	11,08	8,91	8,91	..
13. Dividend on share capital of the Provincial Government in Private industries.	5,53	6,20	3,50	..
14. Investment in Co-operative Bank ..	..	..	2,62	..
15. WAPDA ..	1,39,19	86,32	1,07,16	..
16. Land Commission ..	35	35	45	..
17. Livestock Farms ..	38,19	22,94	12,21	..
18. Punjab Text Book Board ..	..	3,76	..	..
19. Dividend on shares held by the Provincial Government in I.D.B.P.	42	42	..	..
Gross Total ..	5,72,61	4,12,19	5,54,30	..
Less—Short fall	7,24	1,83	1,97,68	..
Net Total ..	5,65,37	4,10,36	4,46,62	..

Revised Estimate 1975-76—The decrease is mainly due to advance of less loans for State Trading in Sugar and Food Conversion of Phase II of the Greater Lahore Water Supply & Sewerage Scheme loan in to interest free loan.

Budget Estimate 1976-77—The increase is mainly due to accrual of more interest on the enhanced amounts of loans given to Municipal Committees, Lahore Development Authority (U.D. Wing), Cultivators, WAPDA and other Autonomous Bodies.

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 1976-77	Revised Estimate 1975-76	Budget Estimate 1975-76	Account 1974-75
A—Sale proceed of unclaimed and escheated property.	1,45	1,61	1,44	
B—Court fees realized in cash ..	..	..	..
C—Geneal fees, fines and forfeitures ..	1,43,10	1,38,03	1,35,26	
D—Miscellaneous fees and fines ..	80	85	1,07	
E—Miscellaneous ..	1,00	1,00	100,	
F—Recoveries of overpayments ..	16	14	14	
G—Collection of payments for services rendered ..	6,05	5,13	4,50	
Gross Total ..	1,52,56	1,46,76	1,43,41	
Deduct—Refunds ..	— 80	(—)1,30	(—) 2,07	
Net Total ..	1,51,76	1,45,46	1,41,34	

Revised Estimates, 1975-76—The increase is mainly due to realization of more receipts on account of magisterial fines than anticipated.

Budget Estimates, 1976-77—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 function 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 1976-77	Revised Estimate 1975-76	Budget Estimate 1975-76	Accounts 1974-75
A—Jails ..	4,56	3,28	3,28	
B—Jails Manufactures ..	50,76	50,74	50,74	
C—Recoveries of Overpayments ..	2	2	10	..
D—Collection of payments for services rendered ..	..	..	..	..
Gross Total ..	55,34	54,04	54,12	..
Deduct—Refunds ..	..	—2	—2	..
Net Total ..	55,34	54,02	54,10	..

Revised Estimate, 1975-76. Rs. (—8)—The decrease is nominal.

Budget Estimate, 1976-77. Rs. (+1,32)—The increase is partly due to increase in receipts for hire of convicts Rs. (+2,10) and other items Rs. (+4) The increase would have been greater but for decrease in Miscellaneous receipts reflected by the trend of actuals Rs. (—82).

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 Federal Government.
- (8) Police Supplied to Railway.

1. Income under the head "Fees" Fines and Forefeitures" 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 included:—

- (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 Ordnance Stores returned to the arsenals.
- (iii) Miscellaneous unclassified income such as the sale-proceed 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.

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 1976-77	Revised Estimate 1975-76	Budget Estimate 1975-76	Accounts 1974-75
Fees, fines and forfeitures ..	65,22	60,22	35,07	..
Recoveries of overpayments ..	1,81	1,71	1,50	..
Collection of payment for service rendered.	2,08	2,07	1,74	..
Miscellaneous ..	10,73	9,67	8,85	..
Police supplied to public department, private companies and persons	30,00	29,12	28,99	..
Police supplied to Municipal and Town Committees and Cantonments Boards	..	..	23	..
Police supplied to Federal Government	84,68	72,99	62,95	..
Police supplied to Railways ..	31,12	30,24	21,00	..
Total ..	2,25,64	2,06,02	1,60,33	..

Revised Estimate 1975-76 (+45,69)—The increase is mainly due to anticipated growth on account of Motor Driving Licence Fee (+25,00) Miscellaneous Receipts (+141) and partly due to anticipated increase in reimbursement due to increase in corresponding expenditure on account of Police Supplied to Federal Government (+10,04) and Railway (+9,24).

Budget Estimate 1976-77 (+19,62)—The increase is mainly due to anticipated growth on account of Motor Driving Licence fee (+500) and Miscellaneous Receipts (+205) and partly due to anticipated increase in re-imbursement due to increase in corresponding expenditure on account of Police Supplied to Federal Government (+11,69) and Railway (+88).

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 1976-77	Revised Estimate 1975-76	Budget Estimate 1975-76	Accounts 1974,75
A—University—				
Fees—Government Arts Colleges ..	1,31,56	1,29,00	1,28,07	
Fees—Government Professional Colleges ..	3,09	3,04	3,64	
B—Secondary—				
Fees—Government Secondary Schools ..	40	35	42	
C—Primary—				
Fees—Government Primary Schools ..	..	..	..
D—Special—				
Fees and other receipts—Government Special Schools ..	1,65	1,63	1,45	
Receipts from the Technical and Com- mercial Institutes under the control of Director, Technical Education ..	10,00	10,00	9,50	
Recoveries from Local Bodies for Primary Education ..	..	..	..

(Figures in thousands of rupees)

Minor Heads	Budget Estimate 1976-77	Revised Estimate 1975-76	Budget Estimate 1975-76	Accounts 1974-75
E—General—				
Recoveries of overpayments ..	5,00	5,00	5,00	
Collection of payment for services rendered	3,00	3,00	3,00	
Miscellaneous—				
Examination fees ..	6,30	5,50	5,00	
Miscellaneous Receipts ..	3,58	3,50	6,02	
Gross Total : XXVI—Education ..	1,64,58	1,61,02	1,62,10	
<i>Deduct—Refunds ..</i>	<i>—50,00</i>	<i>—27,00</i>	<i>—1,21,10</i>	..
Net Total XXVI—Education ..	1,14,58	1,34,02	41,00	

Revised Estimate, 1975-76—The increase is mainly due to less refunds to the District Councils on account of excessive recoveries made from them on account of contribution towards cost of Primary Education.

Budget Estimate, 1976-77—The decrease is mainly due to more refunds/adjustments against the amounts payable by the District Councils on account of pensionary contributions of the Primary/High School Teachers.

XXVII-A—HEALTH**PART I**

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

- A—School and College 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 as well as quinine powder sold through chemists; sale proceeds of vaccine lymph etc., The Bacteriological receipts are also credited under this minor head.

The minor head "E—Contributions" records credit for 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 1976-77	Revised Estimate 1975-76	Budget Estimate 1975-76	Accounts 1974-75
A—School and College Fees ..	11,00	9,56	9,36	
B—Hospital Receipts ..	46,41	41,00	38,95	
C—Mental Hospital Receipts ..	2,72	2,90	2,90	
D—Sale of Medicines and Vaccines ..	14	14	7	
E—Contributions ..	55,76	50,76	50,98	
F—Recoveries of Overpayments ..	40	40	32	
G—Collections of Payments for Services Rendered.	4,09	4,91	3,59	
H—Miscellaneous ..	8,63	6,45	8,62	
Total ..	1,29,15	1,16,12	1,14,79	

Revised Estimate, 1975-76—The increase is mainly due to realization of more fees from students as a result of increase in Seats in Colleges and opening of new Lahore Medical College, Lahore. It is also due to provincialization of Local Bodies Hospitals during the current year.

Budget Estimates, 1976-77—The increase is mainly due to more receipts from provincialized Hospitals and increased Share of contribution by the Federal Government on the basis of Estimated Expenditure for Fatimah Jinnah Medical College and its allied Hospitals.

XXVIII—PUBLIC HEALTH

PART I

This head incorporates receipts of the Public Health Engineering 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" include 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 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 revaluation, 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 1976-77	Revised Estimate 1975-76	Budget Estimate 1975-76	Accounts 1974-75
A—Recoveries of Overpayments ..	..	..	..
B—Collection of payments for services rendered.	1,50	2,50	64	
C—Miscellaneous ..	5,00	5,00	97	
D—Recovery of Departmental charges from other Government Departments and Local Bodies ..	48,39	48,39	48,39	
Total ..	54,89	55,89	50,00	

Revised Estimates, 1975-76—The increase is due to realization of more receipts on account of collection of payment for services rendered, sale of tender forms, water rates, enlistment fee of contractors etc.

Budget Estimates, 1976-77—The decrease is due to anticipation of less realization for execution of less work of other Departments.

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, and Pakistan Central Cotton Committee.
- (10) Miscellaneous items.

PART II

(Figures in thousands of rupees)

Minor Heads	Budget Estimate 1976-77	Revised Estimate 1975-76	Budget Estimate 1975-76	Accounts 1974-75
A—Agricultural Receipts ..	5,64,86	5,14,20	5,00,00	
B—Recoveries of overpayments ..	..	..	..
C—Collection of payment for services rendered ..	..	..	..
D—Grants made by the Agricultural Research Council of Pakistan and Pakistan Central Cotton Committee ..	9,15	4,53	4,53	
E—Miscellaneous ..	78,40	78,00	78,00	
Total ..	6,52,41	5,96,73	5,82,53	..

Revised Estimate, 1975-76—The increase is due to expected more receipts from boring operations because of expansion of activities.

Budget Estimate, 1976-77—The increase is mainly due to expected more receipts from Agricultural Engineering Section because of more efficient use of machinery.

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 1976-77	Revised Estimate 1975-76	Budget Estimate 1975-76	Accounts 1974-75
A—Fisheries Receipts ..	40,00	40,00	30,00	
B—Recoveries of Overpayments ..	..	..	..
C—Collection of Payments for services rendered ..	..	..	..
D—Grants made by the Agricultural Research Council of Pakistan ..	..	..	..
Total ..	40,00	40,00	30,00	..

Revised Estimate, 1975-76—The increase is due to:—

- (a) Higher bids by the contractors for fishing leases.
- (b) Issue of more licences due to strict Watch and Ward to stop illegal fishing.
- (c) Better conservation.

Budget Estimate, 1976-77—No variation.

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 1976-77	Revised Estimate 1975-76	Budget Estimate 1975-76	Accounts 1974-75
A—Veterinary College and Schools Fees ..	..	..	..	..
B—Other Receipts ..	1,08,67	94,57	96,59	..
C—Collection of Payments for services rendered.	..	..	..	..
D—Grants made by the Agricultural Research Council of Pakistan.	4,04	3,91	5,00	..
Total ..	1,12,71	98,48	1,01,59.	..

Revised Estimate, 1975-76—The decrease is partly due to less receipts realized from the sale of products of Livestock and Broiler Farms and transferred Agricultural Farms and partly due to less receipts having been anticipated from the Agricultural Research Council of Pakistan.

Budget Estimate, 1976-77—The increase is mainly due to more receipts anticipated from the Livestock and Broiler 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 Farm Chak 5-Faiz, Multan;
- (iv) Recoveries from Co-operative Societies on account of Supervisory Staff;
- (v) Miscellaneous receipts; and
- (vi) Recoveries from other Provincial Governments in respect of Co-operative Training Institute, Lyallpur.

PART II

(Figures in thousands of rupees)

Minor Heads	Budget Estimate 1976-77	Revised Estimate 1975-76	Budget Estimate 1975-76	Accounts 1974-75
A—Audit Fee ..	..	..	..	..
B—Miscellaneous ..	5,17	5,12	5,10	..
Total ..	5,17	5,12	5,10	..

Revised Estimate, 1975-76 (+2)—The increase is nominal.

Budget Estimate 1976-77(+5)—The increase is due to increase in recovery from other Provinces on account of their share of expenditure on the Co-operative Training Institute, Lyallpur.

XXXII--INDUSTRIES

PART I

This head accommodates receipts of the Industries and Mineral Development Department and 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 1976-77	Revised Estimate 1975-76	Budget Estimate 1975-76	Accounts 1974-75
A--Industries	57,18	56,74	46,11	
B--Recoveries of Overpayments ...	1	4	1	
C--Collection of Payment for services rendered.	3	3	3	
Total ..	57,22	56,81	46,15	..

Revised Estimate, 1975-76—The increase is due to more sale of finished goods produced by various commercial under-takings.

Budget Estimate, 1976-77—The increase is due to more demand for finished goods produced by Wool Spinning and Demonstration Weaving Training Centre, Jhang and Demonstration Weaving Factory, Shahdara.

XXXVI—MISCELLANEOUS DEPARTMENTS

PART II

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, receipts under the Wilds Birds and Wild Animals Protection Act, Recoveries from the Federal Government on account of Compulsory Film Screening Scheme and Receipts under Manpower and Employment Organization.

1974-75
 1975-76
 PART II

(Figures in thousands of rupees)

Minor Heads	1974-75	1975-76	Budget Estimate 1976-77	Revised Estimate 1975-76	Budget Estimate 1975-76	Accounts 1974-75
A—Examination fees	11.86	27.82	81.72	1.65	1.06	1.52
B—Sale of Stores and Material	21.56	18.27	22.75	..	..	..
C—Miscellaneous	..	..	22.52	16.61	14.53	..
Gross Total	33.42	46.09	104.29	18.26	16.05	1.52
Deduct—Refunds	..	..	4.14	1.51	2.02	..
Net Total	33.42	46.09	100.15	16.75	14.03	1.52

Revised Estimate 1975-76 (1,62)—The increase is mainly due to more receipts under Weights and Measures and Trade Employees Acts due to gearing up the inspection work (3,50) and miscellaneous items (9). The increase would have been greater but decrease due to decrease in number of examinations to be held by Public Service Commission (—47) and decrease in Game Licences (—1.50).

Budget Estimate, 1976-77 (6,48)—The increase is due to anticipated introduction of Metric system in General Trade from Ist July 1976 and consequential more receipts of Weights and Measures Fee (+5,90), more examinations to be held by Public Service Commission (32) and increase due to opening of a new Patwar School during the year (+26).

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 1976-77	Revised Estimate 1975-76	Budget Estimate 1975-76	Accounts 1974-75
A—Rent ..	26,52	26,13	26,81	..
B—Recoveries of Expenditure ..	95	86	13	..
C—Miscellaneous ..	15,44	15,44	11,69	..
<i>Deduct</i> —Refunds ..		—1	—3	..
Total ..	42,91	42,42	38,60	..

Revised Estimate, 1975-76—The increase is due to more receipts realized on account of items of miscellaneous nature.

Budget Estimate, 1976-77—The increase is partly due to more receipts anticipated on account of recoveries of rent of buildings and partly due to recovery of expenditure from other items.

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 1976-77	Revised Estimate 1975-76	Budget Estimate 1975-76	Accounts 1974-75
A—Rent ..	1,41	1,37	69	
B—Tolls on Roads ..	1,14,27	1,14,27	1,14,27	
C—Recoveries of expenditure ..	27,24	26,53	17,96	
D—Miscellaneous ..	30,84	29,22	25,41	
E—Recovery of Expenditure on Road Research and Material Testing Insti- tute, Lahore from Federal Government	40	40	40	
<i>Deduct—Refunds</i> ..		—1	—1	
Total ..	1,74,16	1,71,78	1,58,72	..

Revised Estimate, 1975-76—The increase is mainly due to more receipts realized from items of miscellaneous nature and due to more receipts from other items of recoveries of expenditure.

Budget Estimate, 1976-77—The increase is partly due to more receipts anticipated from items of miscellaneous nature and partly due to recovery of expenditure from other items.

XXXIX-B - HOUSING AND PHYSICAL PLANNING

PART I

This head of account has been opened with effect from the Revised Estimates 1974-75 with the Minor heads as indicated below for the Housing and Physical Planning Department:—

A—Sale of Plots.

B—Sale of Buildings.

C—Income from Satellite Towns Schemes.

D—Collection of Payments for Services Rendered; and

E—Miscellaneous.

A—*Sale of Plots*—It reflects the amount realized on account of sale of Plots in various Colonies and Schemes being executed by the Housing and Physical Planning Department.

B—*Sale of Buildings*—It reflects the amount realized on account of sale of Buildings of the Thal Mandi Town and other Flats/Buildings, etc. constructed by the Housing and Physical Planning Department sold to the public against various schemes.

C—It reflects the realization on account of Services rendered by the Housing and Physical Planning Department in connection with the Designing and Survey, etc. done on behalf of Local Bodies and other Government Departments.

PART II

(Figures in thousands of rupees)

Minor Heads	Budget Estimate 1976-77	Revised Estimate 1975-76	Budget Estimate 1975-76	Accounts 1974-75
A—Sale of Plots ..	2,04,21	2,00,93	1,51,29	..
B—Sale of Buildings ..	36,93	75,00	75,00	..
C—Income from Satellite Towns Schemes ..	9,00	9,00	8,43	..
D—Collection of Payments for services Rendered.	80	2,00	2,00	..
E—Miscellaneous ..	2,50	2,50	1,89	..
Gross Total XXXIX—Housing Physical Planning.	2,53,44	2,89,43	2,38,61	..
Deduct—Refund ..	..	..	..	..
Net Total XXXIX-B—Housing and Physical Planning.	2,53,44	2,89,43	2,38,61	..

Revised Estimate, 1975-76—The increase is mainly due to more realization on account of Sale of Plots and income from Satellite Towns, etc.

Budget Estimate, 1976-77—The decrease is mainly due to anticipation of less relaxation on account of sale of Buildings and collection of payment for services rendered.

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 Colleges and Schools are also credited under this head.

PART II

[Figures in thousands of rupees]

Minor Heads	Budget Estimate 1976-77	Revised Estimate 1975-76	Budget Estimate 1975-76	Accounts 1974-75
A—Contributions for Pensions and Gratuities.	27,44	27,44	36,31	
B—Share of pension liability recovered from local bodies due to provincialization of Colleges/Schools.	50,00	32,14	72,50	
C—Receipts from Autonomous Bodies, etc. in respect of Commuted Value of Pensions.	..	..	..
D—Miscellaneous ..	7,17	7,17	5,67	
Total XLIV—Receipts-in-aid of Superannuation	84,61	66,75	1,14,48	..

Revised Estimate 1975-76—The decrease is mainly due to less receipts under ‘‘B’’ share of pension liability recovered from Local Bodies due to Provincialization of Colleges, Schools. As a result of Land Reforms the local rate admissible to District Councils would deplete resulting in less receipts on account of pension liability from Local Bodies.

Budget Estimate, 1976-77—More receipts are expected due to increase in rate of pensionary contribution from 30% to 20% of the Local Rate share of Local Bodies.

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 1976-77	Revised Estimate 1975-76	Budget Estimate 1975-76	Accounts 1974-75
A—Stationery Receipts ..	71,00	70,01	71,23	
B—Sale of plain paper used with Stamps	3,03	3,03	3,03	
C—Sale of Gazette and other Government Publications.	19,44	19,44	15,15	
D—Other Press Receipts ..	2,14,50	2,10,35	2,10,40	
Total ..	3,07,97	3,02,83	2,99,81	..

Revised Estimate, 1975-76—More receipts are anticipated from the sale of Gazettes and other Government Publications.

Budget Estimate, 1976-77—The increase is mainly due to more recovery of Printing Charges from Provincial Government Departments.

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 1976-77	Revised Estimate 1975-76	Budget Estimate 1975-76	Accounts 1973-74
Unclaimed deposit ..	1	1	1	..
Sale of old stores and materials ..	7	12	16	..
Sale of land and houses, etc. ..	60	60	60	..
Fees for Government Audit ..	17.03	12.87	12.87	..
Contributions ..	..	..	16.56	..
Rent, Rates and Taxes ..	..	5	5	..
Other fees, fines and forfeitures ..	1 36,50	1 35,33	77,16	..
Recoveries of overpayments ..	4,49	4,49	4,49	..
Collection of payment for services rendered ..	4,73	4,73	5,66	..
Miscellaneous ..	54,76	5,10,85	74,35	..
Receipts arising out of Mines, Oil-fields and Mineral Development. ..	26,51	26,51	25,85	..
Collection of fees on account of Sugarcane (Development) Cess. ..	3,52	3,47	3,20	..
Profits on Provincial Schemes of State Trading. ..	4,15,00	7,59,44	12,07,18	..
<i>Deduct—Refunds</i> ..	..	..	..	..
Total ..	6,63,22	14,58,47	14,28,14	..

Revised Estimates, 1975-76—The increase is due to more transfer from the Deposit Account of Non-lapseable Federal Grant and partly on account of increased receipts of miscellaneous nature. The increase has mainly been counter-balanced by decrease in receipts under State Trading and partly as a result of discontinuance of Federal grant for Peoples Local Councils.

Budget Estimate, 1976-77—The decrease is mainly due to no amount having been transferred from the Deposit Account of non-lapseable Federal grant, elimination of the Chief Settlement Commissioner and lesser recovery on account of Demarcation of Indo-Pakistan Boundary.

XLIX—GRANTS-IN-AID FROM THE CENTRAL GOVERNMENT

PART I

This head includes receipts from the Federal Government of—

(i) Non-developmental grants and (ii) developmental grants (excluding foreign exchange grants).

PART II

[Figures in thousands of rupees]

Minor Heads	Budget Estimate 1976-77	Revised Estimate 1975-76	Budget Estimate 1975-76	Accounts 1974-75
A—NON-DEVELOPMENTAL GRANTS				
Financial Assistance to the Provincial Government on account of the departments, offices and institutions transferred to them on the recommendation of the Standing Re-organization Committee	..	..	8,05	
Grant for performing agency functions in respect of subjects transferred to Centre	7,66	6,63	5,61	
Grant for survey of Indus Highway Roads (Phase II)	..	2,11	..	
Grant from Prime Ministers Flood Relief Fund for Flood Relief Measures in Flood Affected Areas	...	1,05,00	..	
Grant for Police	5,00,00	..	..
Grant for Islamic Summit Conference	60,50	60,50	..	
Grant for displaced Hawkers of Rawalpindi City.	..	1,00	..	
	..	10	..	
Grant for Bar Associations	..	..	..
Grant for Rangers	4,26,00	..	..
Grant for Rawalpindi Municipality	25,00	25,00	..	
Grant for Priority Road Schemes	4,88,00	3,66,00	1,75,00	
Transfer from the Deposit Account of the special grant made by the Federal Govt. to the Provincial Govt.—Hafizabad Bye Pass Road.	..	5,00	..	
	
Total A—Non-Developmental Grants	15,07,16	5,71,34	1,88,66	

PART II

(Figures in thousands of rupees)

Minor Heads	Budget Estimate 1976-77	Revised Estimate 1975-76	Budget Estimate 1975-76	Accounts 1974-75
B—DEVELOPMENTAL GRANTS				
Grant for subsidization of the private diesel tube-wells.	1,80,00	75,00	75,00	..
Grant for installation of Turbine Tube-wells	..	..	10,00	..
Grant for open surface Tube-wells ..	..	..	9,50	..
Grant for Flood Rehabilitation ..	..	4,62,00	..	..
Grant for improving & metalling the road between Kotli Satian & Dhal Kot.	4,02	..	..	..
Grant for wheat seed subsidy ...	..	1,91,91	1,42,50	..
Grant for Road Development ..	69,00	11,00	11,00	..
Total B—Developmental Grants ..	2,53,02	7,39,91	2,48,00	..
Total ..	17,60,18	13,11,25	4,36,66	..

Revised Estimate, 1975-76—The increase is mainly due to release of the following grants not originally anticipated :—

- (i) Grant for Survey of Indus Highway Roads (Phase II).
- (ii) Grant from Prime Ministers Flood Relief Fund.
- (iii) Grant for Islamic Summit Conference.
- (iv) Grant for displaced Hawkers of Rawalpindi City.
- (v) Grant for Bar Associations.
- (vi) Grant for Rawalpindi Municipality.
- (vii) Transfer from Deposit Account of the Special Grant made by Federal Government to Provincial Government—Hafizabad Bye Pass Road.
- (viii) Grant for Flood Rehabilitation.

Budget Estimate, 1976-77—The increase is due to more amount of grants expected to be received.

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 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	1976-77	1975-76		1974-75
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
I—NON-DEVELOPMENTAL GRANTS
A—Rupee Grants:—				
US AID Grant for Establishment of a Pilot Research and Training Centre for the Rehabilitation of Persons with Parkinson's Disease.	..	1,28	..	..
Total A—Rupee Grants	..	1,28	..	..
B—Foreign Exchange Grants:—				
Grant from Newzealand for Lahore Milk Plant.	..	11,19	..	..
Total B—Foreign Exchange Grant	..	11,19	..	..
Total I—Non-Developmental Grants	..	12,47	..	..

Minor heads	1976-77	1975-76		1974-75
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
II— DEVELOPMENTAL GRANTS				
C— Rupee Grants:—				
(i) Canadian Rupee Grants	4,50,00	2,50,00	2,50,00	..
(ii) Food Aid Convention Rupee Grants	..	50,00	50,00	..
(iii) US AID Rupee Grants—				
Dryland Agriculture Development Project.	26,15	20,00	..	..
Oxidation Pond Research Study (Engineering University, Lahore).	..	45	..	..
Total C— Rupee Grants ..	4,76,15	3,20,45	3,00,00	..
D— Foreign Exchange Grants—				
US AID Grants—				
West Pakistan Agriculture Research, Lyallpur.	22,50	18,00	..	..
Total-US AID Grant ..	22,50	18,00	..	..
Grants from West Germany				
Technical Training Centre, Moghalpura/ Gulberg, Lahore.	3,08	10,94	..	..
Total Grants from West Germany	3,08	10,94	..	..

Minor heads	1976-77	1975-76		1974-75
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
UNDP Grants.				
Veterinary Research Institute, Lahore		..	13,58	..
(a) Establishment of Foot and Mouth Research Centre.				
Livestock Development Centre, Bahadur Nagar.	..	5,41	1,75	..
Artificial Insemination Qadirabad.	..	1,46	1,46	..
Water Supply, Sewerage and Drainage Project (WASA, Lahore).	49,70	43,64	5,44	..
Total UNDP Grants	49,70	50,51	23,23	..
Total D - Foreign Exchange Grants.	75,28	79,45	23,23	..
Total II - Developmental Grant.	5,51,43	3,99,90	3,23,23	..

Revised Estimates 1975-76. The increase is due to anticipation of additional release/disbursement out of US AID Rupee Grants and Newzeland, West Germany and UNDP Foreign Exchange Grants.

Budget Estimates 1976-77. The increase is mainly due to the anticipation of additional release/disbursement out of US AID/Canadian Rupee/Foreign Exchange Grants during the year 1976-77.

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 1976-77	Revised Estimate 1975-76	Budget Estimate 1975-76	Accounts 1974-75
Payment by the Government of Pakistan for agency work in connection with grant of licences and permits under the petroleum Rules 1937, Carbide of Calcium Rules, 1937 and the Explosive Rules, 1940.	10	10	10	..
Re-imbursment from the Government of Pakistan for agency functions performed by the Province in respect of Islamabad Federal Territory.	87,06	73,68	1,04,75	..
Total	87,16	73,78	1,04,85	..

Revised Estimate, 1975-76 (Rs. —31,07). The decrease is mainly due to less expenditure more than originally anticipated by the Police Department and increase in receipts resulting in less net expenditure (Rs. —31,07).

Budget Estimates, 1976-77 (+13,38)—The increase is mainly due to anticipated increase in net expenditure (Rs. +13,38).

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.

PART—II

(Figures in thousands of rupees)

Minor Heads	Budget Estimate 1976-77	Revised Estimate 1975-76	Budget Estimate 1975-76	Accounts 1974-75
A—Sale of land ..	5,31,18	5,96,74	5,97,52	..
B—Sale of other Government assets ..	1	1	1	..
C—Sale of Plots ..	..	..	..	..
D—Sale of Buildings ..	..	..	..	..
E—Sale of Agricultural Machinery ..	2,71	6,37	10,52	..
F—Other items ..	36,69	34,30	35,26	..
Deduct—Refunds ..	—59	—59	—84	..
Total ..	5,71,00	6,36,83	6,42,67	..

Revised Estimate, 1975-76 (Rs. —5,84).—The decrease is mainly due to less threshers in working order being available for sale. (Rs. —5,65), less sale of plot in Industrial Estate Multan owing to cancellation of land by the Allotment Committee (Rs.—95) Counter balanced by net increase under other items (Rs. +76).

Budget Estimate, 1976-77 (Rs. —65,83)—The decrease is mainly due to less recovery of arrears in respect of sale of proprietary rights to tenants in colonies. (Rs.—64,32), and a sale of under developed agricultural land by auction or private treaty in colonies, (Rs.—6,17, counter-balanced by net increase under remaining heads (Rs. +4,66).

L-II—B—CIVIL DEFENCE

PART—I

This head corresponds to the expenditure head "64-B—Civil Defence" and accommodates the receipts accruing from the Civil Defence Organization.

PART—II

(Figures in thousands of rupees)

Minor Heads	Budget Estimate 1976-77	Revised Estimate 1975-76	Budget Estimate 1975-76	Accounts 1974-75
	Rs.	Rs.	Rs.	Rs.
Miscellaneous receipts ..	40	30	70	..
Total ..	40	30	70	..

Revised Estimates, 1975-76—The decrease is due to poor sale of old equipment of the department than originally anticipated.

Budget Estimates, 1976-77—The increase is due to expected 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, 1976-77 as recoveries of loans and advances from the above mentioned debtors.

[Figures in thousands of rupees]

Particulars of the Loans	Budget Estimate 1976-77	Revised Estimate 1975-76	Budget Estimate 1975-76	Account ^a 1974-75
	Rs.	Rs.	Rs.	Rs.
1. Repayment of loans sanctioned to Municipalities.	2,00	2,00	1,20	..
2. Repayment of loans sanctioned to Agriculturists.	1,32,70	1,30,96	1,52,96	..
3. Repayment of loans sanctioned to defunct Thal Development Authority.	85,00	97,85	44,00	..
4. Repayment of loans sanctioned to Lahore Development Authority.	52,21	45,92	48,16	..
5. Repayment of loans sanctioned to Punjab Road Transport Board.	2,68,80	..	1,34,40	..
6. Repayment of loans sanctioned to Punjab Small Industries Corporation.	7,65	7,64	7,64	..
7. Repayment of loans sanctioned to Lahore Milk Plant.	17,44	..	459	..
8. Repayment of loans sanctioned to West Pakistan Co-operative Consumers and Society.	1,50	..	..	..
9. Repayment of loans sanctioned to the Punjab Text Book Board	..	40,00	..	..

Particulars of the Loans	Budget Estimate 1976-77	Revised Estimate 1975-76	Budget Estimate 1975-76	Accounts 1974-75
	Rs.	Rs.	Rs.	Rs.
10. Repayment of loans sanctioned to Agriculturists for sinking tube-wells in barani, waste and uncommanded areas in the Province. Act.		1	1	..
11. Repayment of loans sanctioned under State Aid Industries Act.	4	4	4	..
Gross Total ..	5,67,34	3,24,42	3,93,00	..
Shortfall ..	17,44	..	1,04,59	..
Net Total ..	5,49,90	3,24,42	2,88,41	..

Revised Estimate, 1975-76—The increase is due to receipt of more repayment of loan from T. D. A. and the Punjab Text Book Board.

Budget Estimate, 1976-77—The increase is mainly on account of recovery of arrears of repayment of loans by the P. R. T. B.

LOANS TO GOVERNMENT SERVANTS

PART I

Government provides certain facilities to Government servants by way of giving them interest-bearing loans and advances for construction 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 1976-1977 under this head.

[Figures in thousands of rupees]

Particulars of the Loan	Budget Estimate 1976-77	Revised Estimate 1975-76	Budget Estimate 1975-76	Accounts 1974-75
Loans to Government Servants ..	18,57	18,57	18,57	..
Total ..	18,57	18,57	18,57	..

Revised Estimate 1975-76— { There is no variation in the estimates which are
Budget Estimate, 1976-77— { based on the past actuals booked by the audit
 offices.

PERMANENT DEBT (INCURRED)

PART I

This head shows amount of (i) loans raised in the Market, and (ii) receipts for redemption of Land Compensation Bonds.

(Figures in thousands of rupees)

Head of Account	Budget Estimate 1976-77	Revised Estimate 1975-76	Budget Estimate 1975-76	Accounts 1974-75
Permanent Debt ..	2,39,91	1,50	2,00	2,47
Total Permanent Debt (Incurred) ..	2,39,91	1,50	2,00	2,47

Revised Estimate 1975-76—The decrease is due to less receipts than originally anticipated.

Budget Estimate 1976-77—The increase is due to the fact that 5½% West Pakistan Loan 1976 will mature on 14th September 1976 and the Punjab Government will float a new loan during 1976-77 to redeem the previous loan.

FLOATING DEBT (INCURRED)

PART I

The Ways and Means Advances obtained from the State Bank of Pakistan for the improvement of the 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 Department 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 Government of Pakistan. The advances obtained from the banks are classified under this head.

PART II

(Figures in Thousands)

Minor Heads	1976-77	1975-76	1975-76	1974-75
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
Other Floating Loans ..				
WAYS AND MEANS ADVANCES	70,00,00	70,00,00	40,00,00	80,50,47
Other Advances :—				
(i) Advances from Commercial Banks.	3,45,57,00	3,26,63,00	2,40,00,00	}
(ii) Advances from Non-Food Account.	..	..	20,00,00	} 1,40,94,80
..				..
Total Floating Debt (Incurred) ..	4,15,57,00	3,96,63,00	3,00,00,00	2,21,45,27

Revised Estimates 1975-76—The increase in Ways and Means Advances (Borrowings) for short periods is due to delays in the “receipts” from Federal Government etc. The increased borrowings under “Other Advances” is due to increase in the quantity of wheat and sugar to be purchased.

Budget Estimates, 1976-77—The increased borrowings under “Other Advances” is on account of estimated purchases of foodgrains and sugar.

LOANS FROM THE CENTRAL GOVERNMENT (INCURRED)

PART I

This head shows the loans from the Central Government.
(Figures in thousands of rupees)

Head of Account	Budget Estimates 1976-77	Revised Estimate 1975-76	Budget Estimates 1975-76	Accounts 1974-75
	Rs.	Rs.	Rs.	Rs.
Loans from the Central Government ..	1,81,74,30	1,61,12,52	1,70,44,71	..
Total ..	1,81,74,30	1,61,12,52	1,70,44,71	..

Revised Estimate, 1975-76—Decrease is due to the fact that the Federal Government have reduced the figure of our Cash Development Loan, 1975-76, consequent upon increase in the Central Tax Assignment.

Budget Estimate, 1976-77—The increase is due to increased amount of Loan expected to be received during the next financial year.

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 1976-77	Revised Estimate 1975-76	Budget Estimate 1975-76	Accounts 1974-75
Debt Raised Abroad—				
Non-developmental
Developmental	..	5,10,06	4,59,06	..
Total	..	5,10,06	4,59,06	..

Revised Estimates, 1975-76—The increase is due to utilization of the entire amount of \$5,152,140.00 in respect of Italian Suppliers Credit for 203 Bulldozers.

Budget Estimates, 1976-77—The decrease is due to the fact that no Guaranteed Credit is expected to be received during 1976-77.

Section II

REVENUE AND CAPITAL EXPENDITURE

C—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 1976-77	Revised Estimate 1975-76	Budget Estimate 1975-76	Accounts 1974-75
A—Superintendence ..	2,73	2,64	1,98	..
B—Opium Factory ..	1,46	1,41	1,14	..
C—Purchase of Opium ..	22,00	27,00	27,00	..
Total ..	26,19	31,05	30,42	..

Budget Estimates, 1976-77 The decrease is mainly due to less provision for purchase of opium.

Revised Estimates 1975-76—The increase is due to more amount allowed for meeting the actual requirements of the District Opium Office, Peshawar.

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.

Item (vi) relates to the District of Mianwali where the Khan and Sardars get 1/8th 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 Patwarikhanae.

PART II

For the next year, an amount of Rs. 97,000 has been included in the Budget for entirely new schemes and Rs. 90,22,190 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 1976-77.

PART II

(Figures in thousands of rupees)

Minor Heads	Budget Estimate 1976-77	Revised Estimate 1975-76	Budget Estimate 1975-76	Accounts 1974-75
A—Charges of Administrations	4,27	3,93	3,99	..
B—Management of Government Estates	..	..	..	..
C—Survey Settlement and Record Operations.	43,88	38,99	40,35	..
D—Colonizations ..	42,73	38,64	35,76	..
E—Land Records ..	3,10,98	3,01,05	2,91,12	..
F—Allowances to District and village officers.	..	..	..	..
G—Assignments and Compensations ..	1	1	1	..
H—Charges on account of Encumbered Estates.	..	..	..	..
I—Charges on account of Land Revenue Collection.	..	..	..	..
J—Works ..	34	33	34	..
TOTAL ..	4,02,21	3,82,95	3,71,57	..

Revised Estimate, 1975-76 (+11,38). The increase is due to expenditure sanctioned in anticipation of provision of funds through Supplementary Estimate, 1975-76. (+16,25). The increase has been partly counter balanced by decrease due to some posts having remained vacant (—4,87).

Budget Estimate, 1976-77(+10,26). The increase is mainly due to increase in fixed Travelling Allowance due to revision of rates (+2,45), new schemes (+97), annual increments (+95), increase in "Other Travelling Allowance" due to revision of rates (+91), increase in printing and purchase of stationery form, etc., due to increase in price. (+3,90), spill over effect of the schemes sanctioned during the course of the year, 1975-76 (+10,00) and other items (+8).

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 Buzaru 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. 84,700 has been included in the Budget for entirely new schemes and Rs. 2,55,910 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, 1976-77.

PART III

[Figures in thousands of rupees]

Minor Heads	Budget Estimate 1976-77	Revised Estimate 1975-76	Budget Estimate 1975-76	Accounts 1974-75
A—Direction ..	8,68	8,83	9,25	..
B—Superintendence ..	11,83	10,87	11,11	..
C—District Executive Establishment ..	14,99	14,16	14,01	..
D—Distilleries ..	1,49	1,47	1,42	..
E—Cost of Opium supplied to Provincial Excise Department.	16,36	15,95	16,36	..
F—Cost of Bhang supplied to Provincial Government.	..	..	..	..
G—Compensation ..	..	..	..	..
H—Excise Bureau ..	1,33	1,27	1,24	..
Total ..	54,68	52,55	53,39	..

Revised Estimate, 1975-76 (—85) The decrease is mainly due to the posting of officials drawing lesser rates of pay (—85).

Budget Estimate, 1976-77 (+2,13). The increase is due to the inclusion of new schemes. (+85) and increased rates of Fixed Travelling Allowance (+1,28).

9—STAMPS

PART I

This major head includes the following minor heads :—

A—Superintendences.

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. 2,00,000 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 1976-77.

PART III

(Figures in thousands of rupees)

Minor Head	Budget Estimate 1976-77	Revised Estimate 1975-76	Budget Estimate 1975-76	Accounts 1974-75
A—Superintendence ..	1.46	1.00	1.21	..
B—Charges for the sale of stamps ..	10.00	5.76	5.50	..
C—Cost of Stamps supplied from Control Stamp Store ..	12.00	17.07	4.51	..
Total ..	23.46	23.83	11.42	..

Revised Estimate 1976-76(+1241)—The increase is due to the payment of outstanding debit bills on account of printing charges of non-postal stamps sanctioned through Supplementary Estimates 1975-76

Budget Estimates 1976-77(—37)—The decrease is due to less provision for debit bills (+1241) counterbalanced by the inclusion of entirely new scheme(+200) Annual increments(+3) increase under other T.A. due to revision of rates (+6) increase in commission to stamp vendors (+424) increase in printing charges of non-postal stamps(+534) and other items (+37).

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.
- (v) 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. 2,25,147 has been included in the budget for entirely new schemes and Rs. 75,5150 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 1976-77.

PART III

(Figures in thousands of rupees)

Minor Heads	Budget Estimate 1976-77	Revised Estimate 1975-76	Budget Estimate 1975-76	Accounts 1974-75
A—General Direction	7,64	5,41	5,12	
B—Conservancy and Works	3,21,49	3,16,71	4,10,53	
C—Establishment	2,16,34	1,92,12	1,90,86	
Total	5,45,47	5,14,24	6,15,21	

Revised Estimate, 1975-76 (—1,00,97)—The decrease is mainly due to non-materialization of purchase of resin from N.W.F.P. and Azad Kashmir Governments (—77,00) less production of resin within the province (—13,00), the posts having been remained vacant (—15,35) and less expenditure on departmental exploitation operations. The decrease would have been greater but for increase due to additional non-recurring expenditure on account of improvement and extension of forests etc. (+12,23) and supplementary demand (77).

Budget Estimate, 1976-77 (31,23). The increase is due to inclusion of New Schemes (2,25) increase under Other Travelling Allowance due to revision of rules (2,34), anticipated employment of full strength (15,35), normal growth (3,98) annual increments (6,54), production of more resin within the province (13,00). The increase would have been greater but for decrease due to non-inclusion of non-recurring expenditure provided during 1975-76 for improvement and extension of forests etc. (—12,23).

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. 28,000 has been included for entirely new schemes. There is no continued scheme.

PART III

(Figures in thousands of rupees)

Minor Heads	Budget Estimate 1976-77	Revised Estimate 1975-76	Budget Estimate 1975-76	Accounts 1974-75
A—Superintendence ..	1.03	75	85	
B—District Charges ..	5.07	4.83	4.89	
Total ..	6.10	5.58	5.74	

Revised Estimate, 1975-76 (—16) — The decrease due is to vacant posts (—16).

Budget Estimate 1976-77 (52). The increase is due to inclusion of new schemes. (2+) increase in other T. A. due to revision of rules (2) annual increments (6) and anticipated employment of full strength (16).

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. 1,26,600 has been included for entirely new schemes and Rs. 1,98 61) 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, 1976-77.

PART III

[Figures in thousands of rupees]

Minor Heads	Budget Estimate 1976-77	Revised Estimate 1975-76	Budget Estimate 1975-76	Accounts 1974-75
A—Charges of Collections ..	14,08	13,69	11,59	
B—Inspection of Motor Vehicles ..	21 43	19,20	20,96	
Total ..	35,51	32,89	32,55	

Revised Estimate 1975-76 (34)—The increase is due to payment of arrears of Computer Rent to WAPDA and other miscellaneous expenditure of computerization work (1,87) printing charges of registration books (25). The increase would have been greater but for decrease due to Posts having been remained vacant during the course of the year (—37) and the bills of lesser amount received from postal Department for service charges of route permit fee. (—1,41)

Budget Estimate 1976-77 (2,62)—The increase is due to New schemes (1,27) increase under other T. A. due to revision of rules (12) increase in printing charges of special adhesive stamps (67) and more expenditure anticipated on service charges to Postal Department (44).

13—OTHER TAXES AND DUTIES**PART I**

This major head includes the following minor heads—

- A—Collection Charges ;
- 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. 17,800 has been included in the budget for entirely new schemes and Rs. 5,97,840 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, 1976-77.

PART III

[Figures in thousands of rupees]

Minor Heads	Budget Estimate 1976-77	Revised Estimate 1975-76	Budget Estimate 1975-76	Accounts 1974-75
A—Collection Charges	40,33	33,95	32,70	..
B—Urban Immovable Property Tax	44,25	43,20	48,02	..
C—Charges under the Electricity Act	5,14	4,80	4,88	..
D—Charges in connection with Tobacco Duties.	9	9	9	..
Total	89,81	82,04	85,69	..

Revised Estimates 1974-75—(—365). The decrease is due to delayed implementation of the scheme of computerization of Urban Immovable Property Tax (—575) counterbalanced by increase on account of inclusion of additional funds through Supplementary Estimates, during 1975-76 (+210).

Budget Estimates 1976-77—(+777) The increase is due to inclusion of entirely new schemes (+18) increase in conveyance allowance and T. A. due to revision of rates (+478) and increase in expenditure on account of cost of stamps, stationery and other contingent expenditure as a result of increase in prices etc. (+281)

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. 89,31 lakhs has been included in the budget for entirely New Schemes and Rs. 3,78,95 lakhs 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 1976-77.

PART III

[Figures in thousands of rupees]

Minor Heads	Budget Estimate 1976-77	Revised Estimate 1975-76	Budget Estimate 1975-76	Accounts 1974-75
A—IRRIGATION WORKS				
(OPEN CANALS)				
(1) Productive				
A—Extension and Improvement ..	..	..	..	..
B—Maintenance and Repairs ..	21,87,36	20,66,04	23,54,15	..
C—Tools and Plant ..	20,00	15,00	15,00	..
H—Charges on Irrigation Establishment	18,85,95	16,30,49	17,51,20	..
Total ..	40,93,32	37,11,53	41,20,35	..

Revised Estimate, 1975-76 The decrease is mainly due to non-utilization of lumpsum provision for revision of yardstick for the maintenance and repair of Canals Tubewells, work-charged Establishment and partly due to vacant posts.

Budget Estimate, 1976-77 The increase is due to revision of yardstick for the maintenance and operation of Tube-wells, rise in the cost of material and transfer of Marala and Rasul Barrages from WAPDA to Irrigation and Power Department.

18—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES.

PART I

This major head includes expenditure on maintenance and repairs to canals tube-wells reclamation farms Bund works for which capital accounts are not maintained.

PART II

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

PART III

(Figures in thousands of rupees)

Minor Head	Budget Estimate 1976-77	Revised Estimate 1975-76	Budget Estimate 1975-76	Accounts 1974-75
	Rs.	Rs.	Rs.	Rs.
Works ..	35,55	49,34	31,07	..
Total ..	35,55	49,34	31,07	..

Revised Estimates, 1975-76—The increase is due to more expenditure on repairing of flood damaged irrigation works and more expenditure on reclamation farms as a result of Prices spiral.

Budget Estimates, 1976-77—The decrease is due to lesser expenditure anticipated on maintenance and repairs than 1975-76.

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 1974-75, by omitting the deduct entries.

PART II

Blank

PART III

[Figures in thousands of rupees]

Minor Heads	Budget Estimate 1976-77	Revised Estimate 1975-76	Budget Estimate 1975-76	Accounts 1974-75
A—INTEREST ON ORDINARY DEBT				
(i) RUPEE DEBT				
(i) Interest on permanent loans ..	3,24,69	3,27,46	3,23,94	..
Discount on loans ..	..	..	..	..
Floating loans ..	30,00	30,00	4,00	
Other items ..	1,11	99	71	
Interest on loans taken from the Central Government ..	47,20,25	31,18,91	24,71,81	..
(ii) Debt Raised Abroad ..	41,47	50,33	52,83	..
Total A—Interest on Ordinary Debt ..	51,17,52	32,27,69	28,53,29	..

(Figures in the thousands of rupees).

Minor Head	Budget Estimate 1976-77	Revised Estimate 1975-76	Budget Estimate 1975-76	Accounts 1974-75
B—INTEREST ON UNFUNDED DEBT				
STATE PROVIDENT FUND				
Interest on General Provident Fund	3,50,58	3,00,58	2,25,43	..
Total B—Interest on unfunded debt.	3,50,58	3,00,58	2,25,43	..
C—INTEREST ON OTHER OBLIGATIONS				
Miscellaneous ..	..	2	..	..
Total C—Interest on other Obligations.	..	2	..	..
D—Transfers ..	..	..	..	..
Total 22—Interest on Debt and other Obligations (charged).	54,68,10	38,28,29	30,78,72	..

Revised Estimate, 1975-76—The increase of Rs. 7,49.57 lac is made up as follows:—
Rs. in laes

- | | |
|---|-------|
| (i) Interest on Permanent Loans (Due to payment of outstanding liability in respect of 5.50 per cent West Pakistan Loan, 1973). | 3.52 |
| (ii) Interest on Floating Debt (due to the fluctuating nature of the expenditure). | 26.00 |
| (iii) Other Items (Due to expenditure on issue of new loans not originally anticipated). | 0.28 |

(iv) Interest on loans taken from the Central Government (Due to inclusion of arrear payments and increase in the rates of interest on Development Loans and Non-Development Loans).	647.11
(v) Debt Raised Abroad (Due to the exclusion of interest in respect of Italian Credit for casing Pipes which has been treated as commodity loan).	- 2.49
(vi) Interest on unfunded Debt is based on the actual calculations	75.15
Total	749.57

Budget Estimata, 1976-77—The excess of Rs. 16,19.61 lac is made up as under :

	Rs. in lacs
(i) Interest on the Permanent Loans (Due to non-inclusion of provision for repayment).	(—)22.77
(ii) Expenditure connected with the issue of new Loans (Due to fluctuating nature of expenditure).	(—)0.12
(iii) Interest on Cash Development Loans (Due to inclusion of more provision in respect of loans from the Federal Government).	1601.34
(iv) Interest on Debt Raised Abroad (Due to actual calculation according to the Amortization schedule).	(—)8.84
(v) Interest on Unfunded Debt (Due to increase in the amount of subscription as a result of increase in the rate of interest and number of subscribers).	50.00
Total	16,19.61

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 1976-77	Revised Estimate 1975-76	Budget Estimate 1975-76	Accounts 1974-75
Sinking Funds—				
(i) Sinking Fund ..	55,02	59,79	59,79	..
(ii) Depreciation Fund ..	..	..	..	..
Total ..	55,02	59,79	59,79	..

Revised Estimates 1975-76—No. variation

Budget Estimates 1976-77—

The decrease of Rs. 4.77 lac is due to the maturity of West Pakistan Market Loan, 1976.

25—GENERAL ADMINISTRATION

PART I

The head General Administration includes the cost of administration of Government which is not debitable to other heads. It does not include the cost of the staff employed in the beneficent departments like Education, Agriculture, etc., but services are performed for these departments by Government servants like Commissioners and Deputy Commissioners. The pay, etc., of the Secretariat staff is also charged to General Administration. It does not include the Land Records Establishment or officers employed in settlement but include the superior staff of the districts whose work is largely that of the collection of land revenue. It does not include purely judicial officers, but the pay of officers who perform ministerial work is also debited to this head. This head, therefore, includes mainly the expenditure which is controlled by Deputy Commissioners and their superiors whatever its object may be.

This head also shows expenditure on the Ministers, and Provincial Assembly. The several group heads, which this head comprises are self explanatory for the most part, but it should be added that under the minor head "Other Establishment" is included provision for the cost of the Copying Agencies in Deputy Commissioners Office, the Reclamation and Probation Department, and Circuit House Establishment. This head also shows the expenditure on the discretionary grants placed at the disposal of the Governor, Ministers, Speaker of the Provincial Assembly, Commissioners, Deputy Commissioners and the cost of maintenance of Government Air Craft.

PART II

For the next year an amount of Rs. 39,99,370 has been included in the Budget for entirely new schemes and Rs. 1,06,11,990 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, 1976-77. This head also includes Charged expenditure to the extent of Rs. 45,73,900.

PART III

(Figures in thousands of Rupees)

Minor Heads	BUDGET ESTIMATE 1976-77			REVISED ESTIMATE 1975-76			BUDGET ESTIMATE 1975-76		
	Charged	Voted	Total	Charged	Voted	Total	Charged	Voted	Total
A—Heads of Province									
1. Salary of the Governor ..	72	..	72	24	..	2	72	..	72
2. Secretariat staff of the Governor ..	508	..	5,08	5,00	..	5,00	4,23	..	4,23
3. Staff and House hold of the Governor	599	..	5,99	5,71	..	5,71	5,84	..	5,84
4. Sumptuary Allowance of the Governor	80	..	80	80	..	80	80	..	80
5. Expenditure from Contract Allowance	176	..	1,76	3,50	..	3,50	1,10	..	1,10
6. Tour Expenses ..	55	..	55	1,00	..	1,00	45	..	45
7. Other Charges ..	10	..	10	..	..	..	..	..	..

Minor Heads	BUDGET ESTIMATE 1976-77			REVISED ESTIMATE 1975-76			BUDGET ESTIMATE 1975-76		
	Charged	Voted	Total	Charged	Voted	Total	Charged	Voted	Total
A—Head of Province—contd.									
8. State Conveyance and motors of the Governor.	65	..	65	1,35	..	1,35	30	..	30
9. Chief Minister	..	9,58	9,58	..	7,50	7,50	..	7,19	7,19
10. Ministers	..	8,25	8,25	..	6,79	6,79	..	7,11	7,11
B—Legislative Bodies									
1. Provincial Assembly	87	59,33	60,20	82	59,33	60,15	73	59,33	60,08
2. Provincial Assembly Department	28,75	..	28,75	24,31	..	24,31	24,32	..	24,32
C—Secretariat and Headquarter Establishment—									
1. Civil Secretariat	..	3,31,40	3,31,40	..	3,47,66	3,47,66	..	3,04,91	3,04,91
2.—West Pakistan Surplus staff, Central Record Room and Council of Governors Secretariat	..	56	56	..	64	64	..	64	64
3. Anti-Corruption Establishment	..	29,22	29,22	..	27,98	27,98	..	28,26	28,26
4. Public Service Commission	..	12,56	12,56	..	9,81	9,81	..	10,61	10,61
5. Board of Revenue	..	46,51	46,51	..	69,90	69,90	..	39,74	39,74
6. Local Fund Audit Establishment	..	20,78	20,78	..	16,97	16,97	..	17,89	17,89
7. Chief Minister's Inspection Team	..	5,71	5,71	..	5,61	5,61	..	5,47	5,47
8.—Commissioners	..	32,22	32,22	..	31,64	31,64	..	29,73	29,73
D—District Administration—									
1. General Establishment	..	3,20,26	3,20,26	..	2,82,12	2,82,12	..	3,29,97	3,29,97
2. Sub-Divisional Establishment	..	74,66	74,66	..	72,71	72,71	..	64,10	64,10
3. Other Establishment	..	17,28	17,28	..	16,23	16,23	..	16,38	16,38
E. Works	..	75	75	..	75	75	..	75	75
G—Miscellaneous									
1. Discretionary grants by the heads of province, etc.	47	2,03	2,50	47	1,78	2,25	47	1,64	2,11
2. Miscellaneous	..	11,86	11,86	..	11,5	11,59	..	9,24	9,24
Total	45,74	9,82,96	10,28,70	43,20	9,69,01	10,12,21	38,66	9,32,96	9,71,62

Revised Estimate, 1975-76:—

The increase is mainly due to:—

- (1) Purchase of cars for the Secretariat Pool.
- (2) Grant of additional funds to the B. O. R. for the Printing of Declaration/ Application Forms, Posters etc, in connection with the scheme 'exemption of small land owners from the payment of Land Revenue.

Budget Estimate, 1976-77:—

The increase is mainly due to:—

- (1) Inclusion of New Schemes.

- (2) Annual increments.
- (3) More provision for other T. A.
- (4) More provision under Contingencies due to rise in the cost of various articles.
- (5) Lump-sum provision for new districts of Kasur and Vehari (Phase-II).
The anticipated increase has been counter balanced to a great extent by non-inclusion of non-recurring expenditure included in the Revised Estimate, 1975-76.

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. 21,24,350 has been included in the Budget for entirely new schemes and Rs. 55,22,070 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 1976-77.

PART III

(Figures in thousands of rupees)

Minor Head:	Budget Estimate 1976-77	Revised Estimate 1975-76	Budget Estimate 1975-76	Accounts 1974-75
A—High Court ..	85,65	97,14	92,35	
B—Law Officers ..	25,41	23,53	61,54	
C—Administrator-General and Official Trustee.	26	24	25	
D—Civil and Sessions Courts ..	1,71,48	1,31,61	1,47,91	
E—Courts Small Causes ..	1,91	1,82	1,64	
F—Criminal Courts ..	3,12	2,70	2,70	
	
Total ..	2,87,83	2,57,04	3,06,39	

Revised Estimates, 1975-76—The decrease is mainly due less Creation of post of Law Officers and Subordinate Judges than anticipated for new creation.

Budget Estimates, 1976-77—The increase in expenditure over the Revised Estimates, 1975-76 is due to provision having been made for creation of posts for newly formed Kasur and Vehari Districts.

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-heads 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. 1,19,660 has been included in the Budget for entirely new schemes and Rs. 3,00,000 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 1976-77.

PART III

(Figures in thousands of Rupees)

Minor Heads	Budget Estimate 1976-77	Revised Estimate 1976-76	Budget Estimate 1975-76	Accounts 1974-75
A—Jails ..	2,96,82	2,88,63	2,88,74	
B—Jails Manufacture ..	45,36	44,31	44,52	
C—Charges on account of persons confined	..	..	..
D—Works ..	3,50	3,50	3,50	
Total ..	3,45,68	3,36,44	3,36,76	

Revised Estimate, 1975-76 (-33). The decrease is mainly due to vacant posts etc., (-33).

Budget Estimate, 1976-77 (+9,24). The increase is due to the inclusion of new scheme (+1,20), annual increments (+63), increase in "Other Travelling Allowance" due to revision of rates (+52), increase in contingencies due to increase in prices (+6,60) and Other items (+29).

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 Range's Office, respectively.

3. Expenditure under the head "District Executive Force" relates to the normal peace-time police forces of the province 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 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 order Police are recoverable from it.

7. The minor head "Special Branch" includes for administrative convenience expenditure on the Finger Print Bureau, the Crime Branch and the Aliens Branch. The entire expenditure in respect of the Aliens Branch is borne by the 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 Rs. 5,55,27,200 has been included in the budget for entirely New Schemes and Rs. 2,61 80,640 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, 1976-77.

PART III

(Figures in thousands of rupees)

Minor Heads	Budget Estimate 1976-77	Revised Estimate 1975-76	Budget Estimate 1975-76	Accounts 1974-75
Direction ..	12,05	11,02	10,70	..
Superintendence ..	8,99	7,51	7,40	..
District Executive Force ..	24,83,71	18,62,69	18,04,56	..
Police Training Institutions ..	35,05	32,29	35,98	..
Special Police ..	21,13	17,92	17,98	..
Railway Police ..	62,80	64,80	58,49	..
Special Branch ..	1,20,11	1,02,29	1,01,14	..
Miscellaneous ..	..	..	..	..
Works ..	8,10	9,25	6,25	..
Total ..	27,51,94	21,07,77	20,42,45	..

Revised Estimate, 1975-76—(+65,32) The increase is due to the inclusion of additional funds for certain schemes through Supplementary Estimates during the current financial year (+9558) partly counterbalanced by savings due to vacant posts, (−2926).

Budget Estimates, 1976-77—(+6,44,17) The increase is mainly due to the inclusion of entirely new schemes (+5,55,27) and partly due to annual increment (+38,48) increase in other Travelling Allowance due to revision of rates (+16.57) increase in the provision for Clothing and Equipment on the basis of yardstick +843 and spillover effect of the schemes sanctioned through Supplementary Estimate 1975—76 (+25.42).

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. 6,00,120 has been included in the budget for the temporary continued schemes. The necessity of these schemes has fully been explained in the volume the Continued and New Expenditure for the year, 1976-77.

PART III

(Figures in thousands of rupees)

Minor Heads	Budget Estimate 1976-77	Revised Estimate 1975-76	Budget Estimate 1975-76	Accounts 1974-75
A—Grant-in-aid and Donations to Scientific Societies and Institutes ..	..	..	..
B—Museums ..	6,19	6,04	6,04	
Total ..	6,19	6,04	6,04	

Revised Estimate, 1975-76 — No Variation.

Budget Estimate, 1976-77 (15)—The increase is due to increase in the grant-in-aid to Lahore Museum as a result of increase in their expenditure.

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) Provision of educational facilities to workers children
- (10) Government Primary Schools.
- (11) Grants to Non-Government Primary Schools.
- (12) Grants to Local Bodies for Primary Education.
- (13) Government Special Schools.
- (14) Grants to Non-Government Special Schools.
- (15) Grants to Local Bodies for Special Education.
- (16) Direction.
- (17) Inspection.
- (18) Scholarships.
- (19) Technical Education.
- (20) Miscellaneous.
- (21) Games and Sports.
- (22) Workes.

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. 45,98,280 has been included in the budget for entirely new schemes and Rs. 7,74,49,410 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 1976-77.

PART III

(Figures in thousands of rupees)

Minor Head	Budget Estimate 1976-77	Revised Estimate 1975-76	Budget Estimate 1975-76	Accounts 1974-75
Grants to Universities ..	5,39,94	4,97,9	4,36,13	..
Government Arts Colleges ..	11,39,88	9,76,63	10,42,47	..
Grants to Non-Government Arts Colleges	..	..	..	..
Government Professional Colleges ..	66,77	57,69	58,55	..
Grants to Non-Government Professional Colleges.	..	..	..	..
Government Secondary Schools ..	26,24,83	16,35,47	16,73,00	..
Grants to Non-Government Secondary.. Schools.	2,57	2,57	2,57	..
Grants to Local Bodies for Secondary Education.	..	..	..	..
Provision of Educational Facilities to the Worker's Children ..	5,00	3,74	..	..
Government Primary Schools ..	45,13,99	40,61,49	41,04,51	..
Grants to Non-Government Primary Schools.	35	35	35	..
Grants to Local Bodies for Primary Education.	51,23	51,03	51,03	..
Government Special Schools ..	63,93	53,91	54,10	..
Grants to Non-Government Special Schools.	25	50	50	..
Grants to Local Bodies for Special Education	..	..	..	..
Direction ..	52,05	45,89	47,14	..
Inspection ..	95,94	91,39	89,50	..
Scholarships ..	..	..	..	..
Technical Education ..	2,44,10	1,90,11	2,46,24	..
Miscellaneous ..	48,75	43,20	45,72	..
Directorate of Games and Sports works ..	20,67	25,48	29,29	..
	..	28,45	..	..
Total ..	94,70,25	77,65,87	78,81,10	..

Revised Estimate, 1975-76 The decrease is mainly due to large number of posts having remained *vacant* during the year, 1975-76.

Budget Estimate, 1976-77 The increase is due to :

- (1) inclusion of provision for entirely new schemes,
- (2) Spill over of the schemes sanctioned during the year, 1975-76.
- (3) Spill over of the *vacant* posts,
- (4) Higher provision for Universities,
- (5) Higher provision for contingencies due to rise in prices,
- (6) Accrual of annual increments, and
- (7) provision for miscellaneous requirements of the Education Department.

38-A—HEALTH SERVICES

PART I

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

- 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 Disease);
- H—Laboratories ;
- I—Health Centre.

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

- (1) Superintendence ;
- (2) District Health Officers ;

2. The sub-head "I—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 *v.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 *postmortem* in 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 in 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 Medical Associations *viz.*, Pharmacy Council, Lahore Tibbia College, Lahore etc.

5. The minor head "D—Colleges and Schools" "E—Mental Hospitals" 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, 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 Health Centres in the Punjab.

PART II

For the next year an amount of Rs. 63,10,600 has been included in the budget for entirely new schemes, and Rs. 2,07,20,800 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, 1976-77.

PART III

(Figures in thousands of rupees)

Minor Heads	Budget Estimate 1976-77	Revised Estimate 1975-76	Budget Estimate 1975-76	Accounts 1974-75
	Rs.	Rs.	Rs.	Rs.
A—Health Establishment ..	76,54	73,14	69,73	..
B—Hospitals and Dispensaries ..	10,69,35	9,47,75	9,94,95	..
C—Grants for Health Purposes ..	10	20	20	..
D—Colleges and Schools ..	2,85,58	1,86,60	2,40,37	..
E—Mental Hospitals ..	37,70	41,86	35,70	..
F—Chemical Examiner ..	2,90	2,63	2,78	..
G—Expenses in connection with Epidemic Disease ..	30,19	22,73	28,77	..
H—Laboratories ..	8,20	9,16	7,93	..
I—Health Centres ..	2,10,13	1,53,25	1,67,16	..
J—Work ..	..	1,22,50	..	..
Total ..	17,20,69	14,59,82	15,47,59	..

Revised Estimate, 1975-76—The decrease is mainly due to certain posts having remained *vacant* during the year in the various health institutions of the Punjab. The Saving would have been more but due to sanction of expenditure in anticipation of provision of funds or from Saving within the grant and allowing essential anticipated excess from Saving the same have been reduced.

Budget Estimate, 1976-77—The increase is due to the provision having been made for full year for the local bodies Hospitals provincialized during the year 1975-76, increase in expenditure of Rural Health Centre, accrual of annual increments of officers and staff and more provision for Contingencies, etc,

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. 1,34,800 has been included in the Budget for entirely new schemes and Rs.51,76,820 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 1976-77.

PART III

(Figures in thousands of rupees).

Minor Heads	Budget Estimate 1976-77	Revised Estimate 1975-76	Budget Estimate 1975-76	Accounts 1974-75
	Rs.	Rs.	Rs.	Rs.
A—Public Health Establishment ..	1,33,41	1,16,65	1,25,61	..
B—Tools and Plant ..	2,10	1,10	1,10	..
Total ..	1,35,51	1,17,75	1,26,71	..

Revised Estimates, 1975-76—The decrease is due to certain posts of field charges having remained vacant.

Budget Estimates, 1976-77—The increase is partly due to the provision having been made for the new schemes and partly due to provision having been made for new supply of tools and plants.

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. and Pakistan Central Cotton Committee.
- 3—Expenditure on Cane Development.

G—Agricultural Education.—

H—Agricultural Engineering, Soil Conservation and Boring Operations.

I—Botanical and other Public Gardens—

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

J—Grants-in-aid, Contributions, etc.

K—Works.

PART II

For the next year, an amount of Rs. 10,96,590 has been included in the Budget for entirely new schemes and Rs. 1,76,01,550 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 1976-77.

PART III

(Figures in thousands of rupees).

Minor Heads	Budget Estimate 1976-77	Revised Estimate 1975-76	Budget Estimate 1975-76	Accounts 1974-75
Direction ..	17,75	12,60	12,53	
Superintendence ..	19,86	19,52	19,89	
Subordinate and Expert Staff ..	8,79	8,43	8,04	
Farms ..	60,54	64,05	81,10	
Agricultural Demonstration and Propaganda including Public Exhibitions and fairs.	3,77,20	3,54,39	3,53,77	
Agricultural Experiments and Research ..	1,48,50	1,39,93	1,43,41	
Agricultural Education ..	5,26	5,28	5,20	
Agricultural Engineering Soil Conservation and Boring Operations ..	6,21,58	6,87,96	6,06,85	
Botanical and other Public Gardens ..	9,84	10,65	9,49	
Grants-in-aid, Contribution, etc. ..	..	37	5	
Works ..	3,00	3,00	2,00	
Total ..	12,72,32	13,06,18	12,43,33	

Budget Estimate, 1975-76—The increase is due to inclusion of amount sanctioned for payment of clearing charges of machinery with spare parts received under I. D. A. credit.

Budget Estimate, 1976-77—The decrease is due to:—

- (a) Non-inclusion of Non-recurring amount sanctioned for payment of clearing charges of machinery with spares received under I. D. A. Credit.
- (b) Non-inclusion of Non-recurring 'S. N. E.' items sanctioned during the year, 1975-76.

The anticipated decrease has been counter balanced by increase due to accrual of increments, spill over effect for vacant posts, more provision for Contingencies due to rise in prices and enhanced provision for other Travelling Allowance due to increase in rates.

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. 8,49,010 has been included in the budget for the temporary continued schemes, the necessity of which has been fully explained in the volume of Continued and New Expenditure for the year 1976-77.

PART III

(Figures in thousands of rupees)

Minor Heads	Budget Estimate 1976-77	Revised Estimate 1975-76	Budget Estimate 1975-76	Accounts 1974-75
A—Direction ..	9,09	8,69	8,89	..
B- Development of Fisheries ...	17,56	17,54	17,64	..
Total ..	26,65	26,23	26,53	..

Revised Estimate 1975-76—Variation is trifling hence no explanation.

Budget Estimate 1976-77—The increase is due to:

- (a) more provision made for "Other Travelling Allowance" due to revision of rates.
(b) accrual of annual increments.

41—VETERINARY

PART I

This major head includes the following minor heads:—

- A—Direction.
- B—Superintendence.
- C—Veterinary Education and Research.
- D—Subordinate Establishment.
- E—Hospitals and Dispensaries.
- F—Breeding Operations.
- G—Zoological Gardens.
- H—Prizes.
- I—Camel Specialists.

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 financial year 1976-77 an amount of Rs. 11,30,540 has been included in the Budget for entirely New Schemes and Rs. 34,66,960 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 1976-77.

PART III

(Figures in thousands of rupees)

Minor Heads	Budget Estimate 1976-77	Revised Estimate 1975-76	Budget Estimate 1975-76	Accounts 1974-75
A—Direction ..	6,73	5,28	5,97	..
B—Superintendence ..	29,61	28,70	32,00	..
C—Veterinary Education and Research ..	44,68	42,18	43,91	..
D—Subordinate Establishment ..	26,29	23,80	25,42	..
E—Hospitals and Dispensaries ..	1,32,88	1,19,90	1,24,86	..
F—Breeding Operations ..	85,33	1,05,17	82,20	..
G—Zoological Gardens ..	25	25	25	..
H—Prizes ..	..	..	..	..
I—Camel Specialists ..	35	31	33	..
Total ..	3,26,15	3,25,59	3,14,94	..

Revised Estimate, 1975-76—The increase is due to funds having been sanctioned through supplementary Estimate 1975-76 for payment of Compensation to the Army Trust Welfare Fund on account of Livestock Farm, Rakh Ghulamman transferred to the Livestock and Dairy Development Deptt.

Budget Estimate, 1976-77—The increase is due to the provision having been made for new schemes, increase in Allowances as a result of 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. 1,15,690 has been included in the budget for entirely New Schemes and Rs. 2,63,180 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, 1976-77.

PART III

(Figurs in thousands of rupees)

Minor Heads	Budget Estimate 1976-77	Revised Estimate 1975-76	Budget Estimate 1975-76	Accounts 1974-75
A—Direction ..	9,03	9,11	8,77	..
B—Superintendence ..	95,27	90,78	90,76	..
C—Grant-in-Aid ..	..	..	..	..
D—Other Charges ..	13,84	12,54	12,54	..
Total ..	1,18,14	1,12,43	1,12,07	..

Revised Estimates, 1975-76 (+36)—The increase is due to the inclusion of additional funds through Supplementary Estimates during the current financial year.

Budget Estimates, 1976-77 (+571)—The increase is due to inclusion of entirely new schemes (+1,16) increase in other Travelling Allowance due to revision of rates, +272 annual increments (+94) and increase under other items (+89).

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 Department 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. 13,500 has been included in the budget for entirely new schemes and Rs. 1,11,02,470 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, 1976-77.

PART III

(Figures in thousands of rupees)

Minor Heads	Budget Estimate 1976-77	Revised Estimate 1975-76	Budget Estimate 1975-76	Accounts 1974-75
A—Industries ..	1,37,48	1,32,16	1,38,95	..
B—Grant-in-aid ..	1,00,00	90,90	90,90	..
Total ..	2,37,48	2,23,06	2,29,85	..

Revised Estimates, 1975-76—The decrease is mainly due to vacant posts which could not be filled in as a result of non-availability of suitable incumbents.

Budget Estimate, 1976-77—The increase is mainly due to enhanced grants to Small Industries Corporation and normal increments, etc.

47—MISCELLANEOUS DEPARTMENTS

PART I

This head provides for expenditure on the establishment employed for the Labour Directorate including Administration of Trade Employees Act and Weights and Measures Act, and Labour Courts, Minimum Wages Board, Labour Tribunal and Inspectorate of Mines. It also includes expenditure on the Directorate of Manpower Training, Employment Exchanges, Technical Training Centres, Apprenticeship Training Schemes, compilation of Provincial Statistics and Departmental Examinations. It further includes the expenditure on Government Public Libraries; grant to the public libraries, grant to the Punjab Wildlife Management Board, grant to various cultural and literary bodies and Mines Labour Welfare Organization.

PART II

For the next year an amount of Rs. 52,38,950 has been included in the budget for entirely new schemes and Rs. 71,29,730 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, 1976-77.

PART III

(Figures in thousands of rupees)

Minor Heads	Budget Estimate 1976-77	Revised Estimate 1975-76	Budget Estimate 1975-76	Accounts 1974-75
A—Labour ..	75,32	71,02	73,37	
B—Resettlement and Employment Organization.	68,01	60,56	64,96	
C—Provincial Statistics ..	14,53	12 81	14,58	
D—Examinations ..	17	34	16	
E—Miscellaneous ..	87,41	44,86	23,29	
F—Public Relations	52,66	48,18	74,90	
G—Expenditure connected with the Administration of the Excise Duty on Minerals (Labour Welfare) Act, 1967.	7,66	6,63	5,60	
Total ..	3,05,76	2,44,40	2,56,86	

Revised Estimate, 1975-76 (-12,46) —The decrease is due to surrender from lump sum provision made for re-organization and expansion of Information Department : (-25,91), abolition of twelve Junior Labour Courts (-2,01) and Vacant posts (-7,31). The increase would have been greater but increase due to expenditure agreed to the in anticipation of provision of funds (+22,77).

Budget Estimate, 1976-77 (61,36)—The increase is due to inclusion of entirely new schemes (52,39), increase in other Travelling Allowance due to revision of rules (95) anticipated employment of full strength (7,31) and other miscellaneous adjustments (71).

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. 6,34,700 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 1976-77.

PART III

(Figures in thousands of rupees)

Minor Heads	Budget Estimate 1976-77	Revised Estimate 1975-76	Budget Estimate 1975-76	Accounts 1974-75
A—Repairs Buildings ..	3,36,80	3,03,34	3,18,55	..
B—Repairs Miscellaneous ..	50	50	50	..
C—Tools and Plant ..	7,04	7,83	7,83	..
D—Grant-in-aid ..	20	19	19	..
Total ..	3,44,54	3,11,86	3,27,07	..

Revised Estimates, 1975-76—The decrease is mainly due to surrender under this head for provision of an equivalent amount under a separate major head "37—Education" for Students Works Programme.

Budget Estimates, 1976-77—The increase is due to more funds having been provided for maintenance and repairs to various Government buildings.

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., Satellite Towns and other schemes of development of buildings.

PART II

For the next year, an amount of Rs. 8,30,040 has been included in the Budget for entirely new Schemes and an amount of Rs. 29,42,550 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 1976-77.

PART III

(Figures in thousands of rupees)

Minor heads	Budget Estimate 1976-77	Revised Estimate 1975-76	Budget Estimate 1975-76	Accounts 1974-75
A—Chief Engineer	14,29	13,68	13,68	..
B—Consulting Architect and his Establishment.	19,33	15,16	15,67	..
C—Superintending Engineers ..	20,47	19,54	19,54	..
D—Executive Engineers ..	2,57,76	1,92,34	1,94,76	..
E—Buildings Research Laboratory ..	6,00	6,06	6,06	..
Total ..	3,17,85	2,46,78	2,49,71	..

Revised Estimate, 1975-76—The decrease is due to certain posts of field charges having remained vacant.

Budget Estimate, 1976-77—The increase over the Revised Estimates 1975-76 is partly due to creation of new posts and partly due to accrual of annual 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. 39,96,940 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 1976-77.

PART III

(Figures in thousands of rupees)

Minor Heads	Budget Estimate 1976-77	Revised Estimate 1975-76	Budget Estimate 1975-76	Accounts 1974-75
A—Repairs—Highways ..	5,03,12	5,44,37	5,44,37	..
B—Tools and Plant ..	65,10	80,74	80,74	..
Total ..	5,68,22	6,25,11	6,25,11	..

*Revised Estimate, 1975-76—*No variation.

*Budget Estimate, 1976-77—*The decrease is due to various roads falling within the limits of Lahore Development Authority having been transferred to the Authority for which provision has not been made under this head.

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 development of roads and bridges.

PART II

For the next year, an amount of Rs. 5,16,110 has been included in the Budget for entirely new Schemes and an amount of Rs. 35,93,120 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 1976-77.

PART III

(Figures in thousands of rupees)

Minor Heads	Budget Estimate 1976-77	Revised Estimate 1975-76	Budget Estimate 1975-76	Accounts 1974-75
A—Chief Engineer ..	16.95	15.72	16.81	..
B—Directorate of Bridges ..	4.39	3.89	4.25	..
C—Land Acquisition and Control Officers	13.57	12.34	12.88	..
D—Superintending Engineers ..	17.43	16.61	16.82	..
E—Executive Engineers ..	3,31.07	2,86.76	2,99.34	..
F—Roads Research and Material Testing Institute.	5.80	5.66	7.55	..
G—Grant to the Lahore Development Authority for staff transferred for Highways Department.	..	3.23	..	..
Total ..	3,89.21	3,44.21	3,57.65	..

Revised Estimates 1975-76—The decrease over the Budget Estimate, 1975-76 is due to various posts having remained unfilled.

Budget Estimates 1976-77—The excess over the Revised Estimates 1975-76 is partly due to creation of new posts and partly due to provision having been made for accrual of annual increments etc.

80-C—HOUSING AND PHYSICAL PLANNING**PART I**

This head accommodates the expenditure of the Director-General Housing and Physical Planning 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. 2,77,710 has been included in the Budget for entirely new Schemes and an amount of Rs. 28,77,800 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 1976-77.

PART III

(Figures in thousands of rupees)

Minor Heads	Budget Estimate 1976-77	Revised Estimate 1975-76	Budget Estimate 1975-76	Accounts 1974-75
A—Establishment ..	92,01	78,99	87,69	..
B—Tools and Plants ..	20	..	..	..
Total ..	92,21	78,99	87,69	..

Revised Estimates, 1975-76—The decrease is mainly due to various posts of field charges having remained vacant.

Budget Estimates, 1976-77—The increase is partly due to new creation and partly due to provision having been made on account of accrual of annual increments etc.

54—RELIEF

PART I

Expenditure under this head mainly relates to salaries, relief works, gratuitous relief and miscellaneous.

PART II

For the next year, no amount has been included in the Budget for entirely New Schemes but only an amount of Rs. 50,000 has been provided for the temporary continued scheme. The necessity of the schemes has been fully explained in the volume of Continued and New Expenditure for the year 1976-77.

PART III

(Figures in thousands of rupees)

Minor Heads	Budget Estimate 1976-77	Revised Estimate 1975-76	Budget Estimate 1975-76	Accounts 1974-75
Relief ..	7,75	97,68	11,80	..
Total ..	7,75	97,68	11,80	..

Revised Estimates, 1975-76—The increase is due to massive relief provided to flood victims.

Budget Estimates, 1976-77—The decrease is due to normal provision having been made for relief operations and staff.

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 1976-77	Revised Estimate 1975-76	Budget Estimate 1975-76	Accounts 1974-75
Privy Purses of ex-Rulers of Bahawalpur State ..	16,00	16,00	16,00	..
Total ..	16 00	16,00	16,00	..

Revised Estimates, 1975-76.

Budget Estimates, 1976-77.

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 revenue 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 Allowances*—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 1976-77	Revised Estimate 1975-76	Budget Estimate 1975-76	Accounts 1974-75
A—Superannuation and Retired Allowances				
<i>(Charged)</i> ..	18	..	18	..
<i>(Voted)</i> ..	5,81,93	5,81,50	5,80,52	..
B—Compassionate Allowance (Voted) ..	5	..	5	..
C—Gratuities (Voted) ..	71	..	71	..
D—Pensions for distinguished and meritorious services or for political considerations (Voted) ..	17	..	17	..
E—Charitable Allowances (Voted) ..	3	..	4	..
F—Donations to Provident Fund (Voted) ..	5	..	5	..
Total ..	5,83,12	5,81,50	5,81,72	..
<i>(Charged)</i> ..	18	..	18	..
<i>(Voted)</i> ..	5,82,94	5,81,50	5,81,54	..

Revised Estimate, 1975-76—There is a small decrease which is mainly due to the fact that expenditure under the head is of fluctuating nature and depends upon the actual number of retiring Government Servants which cannot be foreseen.

Budget Estimate, 1976-77—Increase is due to more expenditure anticipated on the basis of the demand of the Government Servants likely to retire during 1976-77.

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 1976-77	Revised Estimate 1975-76	Budget Estimate 1975-76	Accounts 1974-75
Payment of Commuted Value of Pensions (Voted) ..	1,94,00	1,94,00	1,96,00	
Total ..	1,94,00	1,94,00	1,96,00	..

Revised Estimate, 1976-77—There is decrease which is due to the reasons that expenditure under the head is of fluctuating nature and depends up on the number of retiring Government Servants which cannot be foreseen.

Budget Estimate, 1976-77—No Variation.

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 these 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. 4,320 has been included in the Budget for entirely new schemes, and Rs. 4,71,490 for temporary continued schemes, the necessity of which has been fully explained in the volume of Continued and New Expenditure for the year, 1976-77.

PART—III

(Figures in thousands of rupees)

Minor Heads	Budget Estimate 1976-77	Revised Estimate 1975-76	Budget Estimate 1975-76	Accounts 1974-75
I—STATIONERY				
A—Stationery Offices and Stores ..	6,87	6,81	7,40	
B—Purchase of Stationery Stores ..	2,04,75	2,04,75	2,04,75	
C—Discount on plain paper used with stamps.	3	3	3	
D—Purchase of plain paper used with stamps.	3,96	3,17	2,31	
II—PRINTING				
E—Government Presses ..	1,09,84	1,24,06	1,24,28	
F—Lithography ..	300	300	3,00	
Total ..	3,28,46	3,41,82	3,41,77	

Revised Estimate, 1975-76—The variation is trifling, hence no explanation.

Budget Estimate, 1976-7-7—The decrease is due to non-inclusion of non-recurring S. N.E. items for the year 1975-76.

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 and 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 boundary, 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. 3,07,59,000 has been included in the budget for entirely new schemes and Rs. 24,52,69,360 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 1976-77.

PART—III

(Figures in thousands of rupees)

Minor Heads	Budget Estimate 1976-77	Revised Estimate 1975-76	Budget Estimate 1975-76	Accounts 1974-75
A—Cost of Books and Periodicals ..	..	..	..	..
B—Donations for Charitable Purposes ..	90	91	90	..
C—Special Commissions of Enquiry ..	1,64	5,53	4,90	..
D—Irrecoverable Temporary Loans and Advances written off ..	10	10	10	..

(Figures in the thousands of rupees)

Minor Heads	Budget Estimate 1976-77	Revised Estimate 1975-76	Budget Estimate 1975-76	Accounts 1974-75
E—Contributions ..	40,20	9,30,02	65,15	..
F—Miscellaneous Compensations ..	..	..	..	..
G—Miscellaneous Darbar Charges ..	..	..	..	..
H—Expenditure on Refugees States Prisoners and Detenus.	8	8	8	..
I—Miscellaneous and Unforeseen Charges	27,65,98	24,17,58	21,40,43	..
J—Transfer to Sugarcane Development Cess Fund.	..	..	..	..
K—Contributions to Punjab Government Employees Welfare Fund.	32,37	27,27	27,27	..
L—Loss by Exchange on Local transactions.	..	..	..	..
Total ..	28,41,27	33,81,49	22,38,83	..

Revised Estimate, 1975-76—The increase is mainly due to more expenditure in connection with grants-in-aid to various organisations and partly on Wheat Subsidy.

Budget Estimate, 1976-77—The decrease is due to lesser provision for grants-in-aid which has been counter-balanced by increase in expenditure on Miscellaneous Charges and contribution to Punjab Government Employees Welfare Fund.

63-B—DEVELOPMENT

PART—I

The Major head "63-B—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.
- (v) Education.
- (vi) Public Health.
- (vii) Health Services.
- (viii) Agriculture.
- (ix) Veterinary.
- (x) Co-operation.
- (xi) Industries.
- (xii) Miscellaneous Departments.
- (xiii) Civil Works.
- (xiv) Miscellaneous.

PART—II

For the next year, an amount of Rs. 15,46,38,000 has been included in the Budget for entirely new schemes and Rs. 65,76,93,000 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 1976-77.

PART III

(Figures in thousands of rupees)

Minor Heads	Budget Estimate 1976-77	Revised Estimate 1975-76	Budget Estimate 1975-76	Accounts 1974-75
A—Land Revenue ..			..	..
B—Land Consolidation ..	75,00	70,00	70,00	..
C—Colonization ..			..	..
D—Rural and Urban Development ..	14,59,15	14,66,81	13,00,00	..
E—Forests ..	2,30,80	1,78,25	1,95,25	..
F—Jails and Convict Settlements ..			..	..

Minor heads	Budget Estimate 1976-77	Revised Estimate 1975-76	Budget Estimate 1975-76	Accounts 1974-75
G—Irrigation ..	3,18,19	4,71,53	5,99,62	..
H—Police ..			..	..
I—Frontier Regions ..			..	..
J—Scientific Department ..			..	..
K—Education ..	12,33,20	10,35,17	12,16,85	..
L—Medical ..			..	..
M—Public Health ..	9,05,00	7,28,73	7,55,29	..
N—Health Services ..	5,69,35	6,41,57	5,02,16	..
O—Agriculture ..	18,88,23	15,87,37	17,41,25	..
P—Veterinary ..	2,41,79	1,45,13	1,65,26	..
Q—Co-operation ..	87,58	53,25	85,50	..
R—Industries ..	1,45,76	64,04	83,52	..
S—Miscellaneous Departments ..	3,08,51	1,26,89	1,67,40	..
T—Civil Works ..	1,02,03	1,19,19	1,11,73	..
U—Miscellaneous ..	5,58,72	6,97,62	1,34,25	..
W—Communications financed from the Sugarcane (Development) Cess Fund			..	..
Total ..	81,23,31	73,85,55	71,28,08	..

Revised Estimate, 1975-76—The increase is mainly due to more provisions for Peoples, Works Programme Health and also on account of grant-in-aid given to the Lahore Development Authority which has been partly counter-balanced by decreases under certain minor-heads

Budget Estimates, 1976-77 The increase is mainly due to enhanced provisions for Education, Public Health and Agriculture .

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 these sub-heads relates to the normal peace-time Civil Defence staff in the Punjab Province.

PART II

For the next year, an amount of Rs. 6,680 has been included in the Budget for entirely new schemes and Rs. 3,84,080 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, 1976-77.

PART—III

(Figures in thousands of rupees)

Minor heads	Budget Estimate 1976-77	Revised Estimate 1975-76	Budget Estimate 1975-76	Accounts 1974-75
Expenditure on Air-Raid Precautions ..	27,25	28,85	29,75	..
Miscellaneous ..	..	..	..	..
Total ..	27,25	28,85	29,75	..

Revised Estimates, 1975-76—The decrease is mainly due to transfer of Civil Defence Training School, Lahore, to Federal Government.

Budget Estimates, 1976-77—The decrease is mainly due to non-inclusion of non-recurring items of new expenditure.

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, gates 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. 6,01,85 has been included in the budget for entirely new schemes and Rs. 159996 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, 1976-77.

PART III

(Figures in thousands of rupees)

Minor Heads	Budget Estimate 1976-77	Revised Estimate 1975-76	Budget Estimate 1975-76	Accounts 1974-75
(1) Open Canals ..	26,95,86	24,65,39	22,33,32	..
(2) Taunsa Barrage Project ..	1,47,98	2,11,81	1,38,79	..
(3) Rasal Tube-well Project ..	540	..	..	..
(4) Thal Project ..	4311	31,12	51,62	..
Gross Total ..	28,92,35	27,08,32	24,26,73	..
<i>Deduct—Receipts and recoveries on account of suspense credits</i> ..	6,90,54	5,26,35	5,26,35	..
Net Total ..	22,01,81	21,81,97	19,00,38	..

Revised Estimate, 1975-76—The increase is mainly due to works undertaken to restore heavy damages caused to Irrigation System by the past flood.

Budget Estimate, 1976-77 The increase is mainly due to provision having been made for providing better irrigation facilities to the growers.

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.

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. 5,58,44,000 has been included in the Budget for entirely New schemes and Rs. 1,95,70,000 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 1976-77.

PART III

(Figures in thousands of rupees)

Minor Heads	Budget Estimate 1976-77	Revised Estimate 1975-76	Budget Estimate 1975-76	Accounts 1974-75
Works and Acquisition ..	..	..	..
Establishment ..	..	..	..
Tools and Plants ..	7,54,14	8,95,29	9,69,08	
Suspense ..	..	..	..
Total ..	7,54,14	8,95,29	9,69,08	

Revised Estimate, 1975-76—The decrease is due to non-implematantion Budge to of certain schemes.

Budget Estimate, 1976-77 The anticipated decrease is mainly due to less provision for purchase of crawler Tractor which has been countribaslnced by more provision for Plant Protection machinery and inclusion of entfrly New schmes.

72—CAPITAL OUTLAY ON INDUSTRIAL DEVELOPMENT

PART I

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

PART II

For the next year, an amount of Rs. 56,31,000 has been included in the Budget for entirely new schemes and Rs. 8,52,24,000 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 1976-77.

PART III

(Figures in thousands of rupees)

Minor Heads	Budget Estimates 1976-77	Revised Estimates 1975-76	Budget Estimates 1975-76	Accounts 1974-75
A—Investment in the Projects of the Industries and Mineral Development Department.	..	..	..	..
B—Investment in the Projects of Punjab Small Industries Corporation.	1,88,55	1,43,30	1,57,85	..
C—Investments in the Projects of the Punjab Industrial Development Board.	7,20,00	1,00	50,00	..
D—Investments in the Projects of the Punjab Mineral Development Corporation.	..	2,00	2,00	..
E—Dis charge of Rahwali Sugar Mill	..	..	..	..
F—Jail Industries	..	2,00	2,00	..
Total	9,08,55	1,48,30	2,11,85	..

Revised Estimates, 1975-76—The decrease is mainly due to lesser expenditure on P. S. I. C. and Punjab Industrial Development Board than originally anticipated

Budget Estimates, 1976-77—The increase is due to more provision having been made for Small Industries Corporation for its Development Schemes and setting up of Sugar Mills at Sammudri and Ahmadpur East and Textile Mills at Jhang and Planning of Research, Extraction of Rice, Oil Seed Projects by the P.I.D.B.

127
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 Low Income Housing 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. 1,25,00,000 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 1976-77.

PART III

[Figures in thousands of rupees]

Minor Heads	Budget Estimates 1976-77	Revised Estimates 1975-76	Budget Estimates 1975-76	Accounts 1974-75
Works	10,25,00	9,30,52	12,00,00	..

Revised Estimates, 1975-76—The decrease is due to less expenditure having been incurred on certain Low Income Housing Schemes.

Budget Estimates, 1976-77—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 *pro forma* Accounts.

PART II

For the next year, an amount of Rs. 1.16,42 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 1976-77.

PART III

[Figures in thousands of rupees]

Minor Head	Budget Estimate 1976-77	Revised Estimate 1975-76	Budget Estimate 1975-76	Accounts 1974-75
Works ..	44,92,49	43,26,43	46 69.06	..

Revised Estimate 1975-76—The decrease is mainly due to less expenditure on Road Dev. Programme and postponement of some of the Major scheme to subsequent years.

Budget Estimate 1976-77—The increase is due to provision having been made for different Dev. Schemes in accordance with the allocation determined in the Annual Development Programmes for the year 1976-77.

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" were 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. 12 41,24 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 1976-77.

PART III

(Figures in thousands of rupees)

Minor Heads	Budget Estimates 1976-77	Revised Estimates 1975-76	Budget Estimates 1975-76	Accounts 1974-75
Works	33 75,75	29 89.10	33,44,67	..

Revised Estimates, 1975-76—The decrease is due to less expenditure on the building Construction programme of various Departments during the current year.

Budget Estimates, 1976-77—The increase is due to provisions having been made for different Development Schemes in accordance with the allocations determined under various Sectors of the Annual Development Programme for the year 1976-77.

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, it became difficult to procure necessities of daily life, such as food, cloth and general articles of domestic use. With a view to afford relief from high prices to the general Public and remove scarcity in the country 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. 6,48,470 has been included in the Budget for entirely new schemes and Rs. 1,97,02,51,970 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, 1976-77.

It is anticipated that foodgrains stocks to the extent of 14.80 lac tons of wheat and 5000 tons of rice will be handled during the year 1976-77. The total expenditure on this scheme inclusive of establishment and other charges will be Rs. 1,98,14,86,830. Against this expenditure the anticipated receipts are Rs. 150,88,02,200. There will be an excess of Rs. 47,26,84,630 in expenditure over receipts, which represents the stocks in hand on 30-6-77.

PART III

[Figures in thousands of rupees]

Minor Heads	Budget Estimates 1976-77	Revised Estimates 1975-76	Budget Estimates 1975-76	Accounts 1974-75
A—Grain Supply Scheme—				
Gross Charges—				
Purchase of Food grains and Other Expenditure.	1,87,00,85	1,74,63,96	1,44,32,97	..
Establishment Charges ..	1,49,29	1,37,68	1,34,26	..
Expenditure on repair of storage Bins ..	41,16	27,44	27,44	..
Miscellaneous ..	1,00	60	100	..
Interest Charges ..	5,21,54	2,60,00	4,89,96	..
Departmental charges on account of State Trading in foodgrains transferred to the head XLVI—Misc.	3,67,91	75,03	1,64,82	..
Amount transferred to XLVI—Misc. on account of Storage Surcharge.	32,12	27,83	24,50	..
Repayment of Special Loan for adjustment of Food Advances.	..	..	..	..
Purchase of Silos ..	1,00	7,03	..	..
Gross Total ..	1,98,14,87	1,79,99,57	1,52,74,95	..
Deduct—Receipts and Recoveries on Capital Accounts.	1,50,88,02	-1,41,81,41	-1,54,14,16	..
Net Total ..	47,26,85	38,18,16	-1,39	..

Revised Estimate, 1975-76 (+27,24,62)—The increase is due to increase in the target for procurement of indigenous wheat from 12.00 lac tons to 13.26 lac tons during the current financial year and to supply of 1.30 lac tons imported wheat by the Federal Government and further increase is due to the increase in the rate of incidental charges mainly on account of increase in the railway freight rate etc. (+30,30,99) increase in establishment charges is due to provision for additional expenditure through supplementary estimates, (+3,42), increase in respect of amount transferred to XLVI-miscellaneous on account of storage surcharge due to increased off-take (+3,33) the increase on account of registration of Slac Deed for purchase of silos (+7,03). The increase are partly counterbalanced by decrease in miscellaneous (—40) decrease under interest on Capital on the basis of actual requirement (—2,29,96). The decrease in respect of departmental charges on account of State Trading in Foodgrains transferred to Head XLVI—Miscellaneous is based on actual requirement (—89,79). The decrease in receipts is due to less external off-take of wheat (—12,32,75).

Budget Estimate, 1976 77, (+18,15,30)—The increase is mainly due to increase under purchase of foodgrains due to increase in procurement target, to 14.60 lac tons indigenous wheat (+12, 36,89), increase in Establishment Charges on account of annual increments ect, (+11,61), increase in expenditure on repair of Storage Bins to anticipated large stock (13,7) increase in Miscellaneous (+40), increase in Interest Charges (+2,61,54), departmental charges on account of State Trading in foodgrains transferred the head XLVI-Miscellaneous due to anticipated transfer of accumulated profits(+2,92,88) increase, on account of storage surcharge (+4,29) counterbalanced by decrease in purchase of silos (—6,03). The increase in receipt (9,06,61) is due to increase off-take of wheat.

B—SUGAR NATIONALIZATION SCHEME

PART I

In view of the sharp decline in production of sugar during 1971-72 the Government was compelled to import large stocks of this commodity from abroad. In order to arrest any further deterioration in the situation, statutory rationing of sugar was introduced with effect from December, 16th 1972. In consequence thereof the Government has to acquire the entire production of the sugar mills with complete control on price and distribution to ensure supply of sugar to all segments of the population at uniform price and prescribed scales.

PART II

For the next year an amount of Rs. 1,25,84,37,400 has been included in the Budget for the scheme. The necessity for the scheme has been fully explained in the volume of Continued and New Expenditure for the year, 1976-77.

The Provincial Government intend to purchase 2.75 lac tons of sugar during the year 1976-77.

For this purpose a sum of Rs. 1,25,84,37,400 has been included in the Budget Estimates, 1976-77 for expenditure on the scheme which is inclusive of an amount of Rs. 3,28,71,600 for interest.

Against this expenditure the receipts are anticipated at Rs. 1,27,27,53,100. There will thus be excess receipts of Rs. 1,43,15,700.

PART III

[Figures in thousands of rupees]

Minor Heads	Budget Estimate 1976-77	Revised Estimate 1975-76	Budget Estimate 1975-76	Accounts 1974-75
B—Sugar Nationalization Scheme—				
Purchase of Sugar and Other Expenditure	1,22,40,68	1,37,23,19	99,41,63	..
Establishment Charges ..	..	..	..	..
Interest Charges ..	3,28,72	2,10,00	2,70,45	..
Departmental charges on account of State Trading in Sugar transferred to the head XLVI—Misc.	..	6,45,16	10,11,35	..
Amount transferred to XLVI—Misc. on account of Storage Surcharge.	14,97	11,43	6,52	..
Gross Total ..	1,25,84,37	1,45,89,78	1,12,29,95	..
Deduct—Receipts and Recoveries on Capital Account.	—1,27,27,53	—1,22,22,88	—1,04,62,09	..
Net Total ..	—1,43,16	23,66,90	+7,67,86	..

Revised Estimate, 1975-76 (+33,59,83)—The increased is due to increase in quantity of sugar to be purchased from 2.50 lac tons to 3.10 lac tons and increase in ex-mill price of sugar by the Federal Government and increase in the rate of incidental charges etc. (+37,81,57), increase in storage surcharge (+4,91) and on the basis of increased off-taken the increase are partly counter balanced by decrease interest charges (—60,45) on the basis of actual requirement and decrease in departmental charges transferred to the head XLVI Miscellaneous (—3,66,19) due to short fall in profits as a result of increase in ex-factory price of sugar by the Federal Government without corresponding increase in the sale price. The increase receipts (17,60 79) is due to increase off-take and provision of Central Grant for sugar subsidy.

Budget Estimate, 1976-77 (—20,05,41)—The decreased is due to anticipated less purchase of sugar i.e 2.75 lac tons against 3.10 lac tons (—14,82,51) elimination of sugar profit transferred to XLVI Miscellaneous (6.45,16). The decreases are partly counter balanced by increase in Interest Charges (+1,18,72) and Storage Surcharge (+3,54). The increase in receipt is due to increased off take (+5,04 65).

E—TRANSPORT OPERATIONS OF THE FOOD DEPARTMENT.

PART I

Food Department deals with the purchase and transportation of wheat, rice and sugar stocks. The Department experiences great difficulties especially during the procurement season of wheat for bringing the stocks from the interior to either storage centres of rail-heads. It is difficult to get sufficient number of Trucks for the purpose and even if the arrangements are made after a lot of difficulty, transporters usually charge exorbitant rates for the purpose. With the increase in price of vehicles, P.O.L. Labour etc., the transportation charges by road are shooting up day by day.

In view of these considerations, it was decided to purchase 70 Trucks for the Food Department during the current financial year and to create the posts of drivers and other ancillary officers and stock for maintenance and operation of this fleet of trucks.

PART II

For the next year an amount of Rs. 32,42,700 has been included in the budget for continued scheme. The necessity of the scheme has been fully explained in the volume of expenditure for the year 1976-77.

PART III

(Figures in thousand of rupees)

Minor Head	Budget Estimate 1976-77	Revised Estimate 1975-76	Budget Estimate 1975-76
	Rs.	Rs.	Rs.
Cost of Acquisition/purchase of Trucks ..	..	1,08,00	..
Establishment charges ..	9,43	2,38	
Petrol Oil and Lubricants ..	23,00	2,40	
Gross Total ..	32,43	1,12,78	..
<i>Deduct</i> —Receipt and recoveries on capital account ..	..	4,76	
Net Total ..	32,43	1,08,02	

Revised Estimate, 1975-76 (+1,12,78)—The increase is due to the introduction of the scheme during the course of the year.

Budget Estimate, 1976-77 (- 80,35)—The decrease is mainly due to the reason that no provision for purchase of trucks is being made for 1976-77 (-1,08,00). The decrease is partly counterbalanced by increase in Establishment Charges and cost of petrol oil and lubricants (+ 27,65) as the provisions is for the full year.

**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 Departments. The purchases are effected 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. 1,09,220 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 1976-77.

PART III

(Figures in thousands of rupees)

Minor Head	Budget Estimate 1976-77	Revised Estimate 1975-76	Budget Estimate 1975-76	Accounts 1974-75
MEDICAL STORES DEPOT				
Medical Stores Depot, Lahore ..	2,43,53	2,43,84	2,44,20	..
Gross Total ..	2,43,53	2,43,84	2,44,20	..
Deduct—Receipts and Recoveries on Capital Account.	—2,43,53	—2,43,84	—2,44,20	..
Net Total ..	..	..	..	..

Revised Estimate, 1975-76 (—36)—The decrease is mainly due to vacant posts (—36).

Budget Estimate 1976-77 (—31)—The decrease is mainly due to less provision for “other Contingencies” as reflected by the trend of actuals (—31).

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 the 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, 1974-75.

PART II

For the next year, an amount of Rs. 7,25,43,860 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 1976-77.

PART III

(Figures in thousands of rupees)

Minor and sub-heads	Budget Estimate 1976-77	Revised Estimate 1975-76	Budget Estimate 1975-76	Account 1974-75
Coal Control Organisation—				
Establishment Charges ..	3,74	3,53	3,74	..
Purchase of coal and other expenditure ..	7,25,25	5,74,74	5,90,24	..
Interest on Capital ..	..	..	..	..
Gross Total ..	7,28,99	5,78,27	5,93,98	..
Deduct—Receipts and Recoveries on Capital Account.	—7,95,33	—5,86,23	—6,26,78	..
Net Total ..	—66,34	—7,96	—32,80	..

Revised Estimate, 1975-76 (—15,71)—The decrease under cost of purchase of coal and coke is due to the reason that against the original estimates of 30,000 tons of Hard Coke and 6,000 tons of Steam Coal, due to the decline in demand, quantities of 29,750 tons of Hard Coke and 8,800 tons of Steam Coal are expected to be imported (—15,50), further decrease is due to the posts having been remained vacant (—21). The short-fall in receipts (—40,55) is due to sale of lesser quality of coal / coke due to less demand.

Budget Estimate, 1976-77 (1,50,72) The increase is mainly due to the reason that against the current year's estimate of 29,750 tons of Hard Coke and 8,800 tons of Steam Coal, quantities of 35,000 tons of Hard Coke and 8,000 tons of Steam Coal are expected to be purchased during the year 1976-77. The increase in receipt (+1,50,72) is on account of anticipated sale of larger quantities of coal/coke.

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, nothing has been included in the Budget for investment during 1976-77.

PART III

(Figures in thousands of rupees)

Name of body	Budget Estimate 1976-77	Revised Estimate 1975-76	Budget Estimate 1975-76	Accounts 1974-75
NON-DEVELOPMENT				
Investment in Punjab Road Transport Board.	..	4,00,00	4,00,00	..
Total Non-Development	4,00,00	4,00,00	..
DEVELOPMENT				
Essential New Schemes	1,20,00	..
Total Development	1,20,00	..
Total 90—Provincial Miscellaneous Investment.	..	4,00,00	5,20,00	

Revised Estimate 1975-76—The decrease is due to surrender of Rs. 1,20 lakh reserved for essential new schemes as no expenditure was increased out of it.

Budget Estimate, 1976-77—It has been decided that no further investment in the P.R.T.B. may be made. The P.R.T.B. will arrange for the funds through the floatation of debentures.

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. 5,58,90,000 has been included in the Budget for entirely new schemes and Rs. 26,23,06,000 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 1976-77.

PART III

(Figures in thousands of rupees).

Particulars of Loans	Budget Estimate 1976-77	Revised Estimate 1975-76	Budget Estimate 1975-76	Accounts 1974-75
1. Loans to Municipalities ..	4,28,00	3,36,63	3,47,15	..
2. Loan to Agriculturists under Land Improvement Loans Act, 1883 and Agriculturists Loans Act, 1958.	20,00	1,17,00	42,00	..
3. Loans to Development Authority ..	20,90,00	16,20,25	10,00,00	..
4. Loans to Co-operative Societies ..	13,89	5,53	14,50	..
5. Loans to WAPDA for Water Projects..	2,50,00	4,88,00	5,00,00	..
6. Loans for schemes of Livestock and Dairy Development Board.	1,49,00	1,61,37	2,00,00	..
7. Loan to Punjab Road Transport Board.	64,61	1,49,92	1,50,00	..
8. Loans Murree to Kahuta Hilly Area Development Authority.	1,00,00	..	..	..
9. Loans to Punjab Mineral Development Corporation	96,46	..	..	..
Total ..	31,81,95	28,78,70	22,53,65	..
Development ..	31,61,96	27,61,70	22,11,65	..
Non-Development ..	20,00	1,17,00	42,00	..

Revised Estimate 1974-75—The increase is due to the grant of special Taccavi Loans amounting to Rs. 75 lac to flood affected cultivators and increased provisions for the schemes of the Lahore Development Authority (Urban Development Wing).

Budget Estimate, 1976-77—The increase is mainly due to the sanction of enhanced provisions of loans to the Lahore Development Authority and to Municipalities for the execution of water supply, sewerage and drainage project, Murree Kahuta Hilly Area Development Authority and Punjab Mineral Development Corporation.

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 building/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. 61,00,000 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 1976-77.

PART III

(Figures in thousands of rupees)

Particulars of Loans	Budget Estimate 1976-77	Revised Estimate 1975-76	Budget Estimate 1975-76	Accounts 1974-75
Loans to Government Servants ..	61,00	59,68	55,00	..
Total ..	61,00	59,68	55,00	..

Revised Estimates, 1975-76.—The increase is due to additional funds sanctioned during the year 1975-76 for House Building Advances and Motor Conveyances to the desiring employees.

Budget Estimates, 1976-77.—The increase is due to the actual requirements indicated by the Audit.

PERMANENT DEBT (DISCHARGED)

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 A. D. C. Debentures.

(Figures in thousands of rupees)

Head of Account		Budget Estimate 1976-77	Revised Estimate 1975-76	Budget Estimate 1975-76	Accounts 1974-75
Permanent Debt	..	2,39,91	47,20	2,00	79,40
Total	..	2,39,91	47,20	2,00	79,40

Revised Estimate, 1975-76.—The increase is due to discharge the liability of the Punjab Government on account of its share towards payment of Rs. 85.00 lacs to the Industrial Development Bank of Pakistan in respect of 5½% West Pakistan Loan, 1973.

Budget Estimate, 1976-77.—The increase is due to the fact that 5½% West Pakistan Loan, 1976 will mature on 14th September 1976 and the Punjab Government will float a new loan during 1976-77 to redeem the previous loan.

FLOATING DEBT (DISCHARGED)

PART I

The Ways and Means Advances which are obtained from the State Bank of Pakistan for financing the 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 foodgrains and sugar in Food Account No.II under the counter-finance agreement are repaid under this head from time to time out of the sale-proceeds of foodgrains and sugar subject to availability of cash resources.

PART II

(Figures in Thousands of rupees)

Minor Head	1976-77	1975-76	1975-76	1974-75
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
Other Floating Loan—				
Ways and Mean Advances ..	70,00,00	70,00,00	40,00,00	72,53,00
Other Advances—				
(i) Advances from Commercial Banks.	2,99,69,00	2,66,23,00	2,34,00,00	} 1,66,50,55
(ii) Advances from Non-Food Account.	..	..	20,00,00	
Total Floating Debt (Discharged)	3,69,69,00	3,36,23,00	2,94,00,00	2,39,03,55

Revised Estimate 1975-76—More repayments of Ways and Means Advances are due to increased borrowings from the State Bank of Pakistan as "Receipts" from Federal Government were delayed for short periods. Retirements of more loans to the Commercial Banks under the Head "Other Advances" are due to increase in the sale proceeds of foodgrains/sugar.

Budget Estimates 1976-77—The increased amount of retirement of loans to the Commercial Banks is based on the estimated sale-proceeds of foodgrains and sugar during the year.

LOANS FROM THE CENTRAL GOVERNMENT (DISCHARGED)

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

(Figures in thousands of rupees).

Head of Account	Budget Estimate 1976-77	Revised Estimate 1975-76	Budget Estimate 1975-76	Accounts 1974-75
Loan from the Central Government (<i>Charged</i>)	1,58,72	3,32,42	1,59,62	..
Total ..	1,58,72	3,32,42	1,59,62	..

Revised Estimate, 1975-76—The increase is mainly due to inclusion of past arrears of counterpart fund loans and other foreign Exchange Loans.

Budget Estimate, 1976-77—The decrease is due to non-inclusion of arrears.

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 1976-77	Revised Estimate 1975-76	Budget Estimate 1975-76	Accounts 1974-75
Debt Raised Abroad ..	1.89.77	2,06,68	1,52,80	1,63.99

Revised Estimates, 1975-76—The increase is mainly because of larger estimates worked out by the Agriculture Department in respect of Italian Suppliers Credit for 440 Bulldozers and inclusion of a provision for repayment of principal in respect of a new loan viz., Italian Suppliers Credit for 203 Bulldozers for Agriculture Department.

Budget Estimates, 1976-77—The decrease is mainly due to lesser repayment of principal in respect of Italian Suppliers Credit for 440 Bulldozers and Russian Suppliers Credits 61/ADC and 61/ADC-USSR/67 in accordance with the Amortization Schedules.