

**GOVERNMENT
OF THE
PUNJAB**

**BUDGET MEMORANDUM
FOR
1971-72**

Volume VI

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:

Dated : 30th June, 1971

ASIF RAHIM, S.K., C.S.P.

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Finance Department.*

I—CUSTOMS

PART I

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

PART II

[Figures are in thousands of rupees]

	Minor head	Budget Estimate 1971-72	Budget Estimate 1970-71
SEA CUSTOM—REVENUE DUTIES—EXPORT			
Share of net proceeds of Export Duties assigned to the Province—	
(1) Jute
(2) Cotton
Total	

Revised Estimate, 1970-71—Budget Estimates, 1971-72—“Nil” receipts are due to the fact that the Central Government have completely exempted raw cotton and raw jute from the payment of export duty from December 1967 and these were the only two items whose export duty earnings were shared by the Central Government with the Provinces.

II—CENTRAL EXCISE DUTIES

PART I

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

PART II

(Figures are in thousands of rupees)

Minor Head	Budget Estimates 1971-72	Revised Estimates 1970-71	Budget Estimates 1970-71
Share of net proceeds assigned to the Province ..	10,36,78	8,58,24	7,74,05
Total	10,36,78	8,58,24	7,74,05

Revised Estimates 1970-71 and Budget Estimates 1971-72—Increase in the Revised Estimates 1970-71 as well as in the Budget Estimates, 1971-72 is due to anticipated increased share of the Punjab Government as intimated by the Central Government.

III—CORPORATION TAX

PART I

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

PART II

(Figures are in thousands of rupees.)

Minor head	Budget Estimates 1971-72	Revised Estimates 1970-71	Budget Estimates 1970-71
Share of net proceeds assigned to the Province ..	4,91,27	4,37,78	3,98,51
Total	4,91,27	4,37,78	3,98,51

Revised Estimates, 1970-71 and Budget Estimates, 1971-72—Increase in the Revised Estimates, 1970-71 as well as in the Budget Estimates, 1971-72 is due to anticipated increased share of the Punjab Government as intimated by the Central Government.

IV—TAXES ON INCOME OTHER THAN CORPORATION TAX

PART I

This head has the following sources of income:—

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

PART II

(Figures are in thousands of rupees)

Minor head	Budget Estimates, 1971-72	Revised Estimates 1970-71	Budget Estimates 1970-71
(a) Share of net proceeds to the Province ..	13,13,34	11,70,52	12,70,70
(b) Receipts from the Agricultural Income-tax Act ..	31,06	31,06	34,68
(c) Receipts from surcharge on Agricultural Income-tax ..	3,67	3,67	3,75
Total ..	13,48,07	12,05,25	13,09,13
Deduct—Refunds ..	—15	—15	..
Net Total ..	13,47,92	12,05,10	13,09,13

Revised Estimates, 1970-71 :—Decrease is mainly due to the reduced share of the Punjab as intimated by the Central Government.

Budget Estimates, 1971-72 :—Increase is mainly due to enhanced share of the Punjab as intimated by the Central Government.

IV-A—SALES TAX

PART I

This head has the following sources of income:—

- (a) Sales Tax (Arrears prior to Centralization).
 (b) Provincial Governments share in the proceeds of Sales Tax.

PART II

(Figures are in thousands of rupees)

Minor head	Budget Estimates 1971-72	Revised Estimates 1970-71	Budget Estimates 1970-71
(a) Sales Tax (Arrears prior to Centralization) ..	..	..	..
(b) Share of net proceeds assigned to the Province	15,87,09	13,88,77	11,27,60
Total ..	15,87,09	13,88,77	11,27,60
Deduct—Refunds ..	..	..	..
Rounding ..	..	..	..
Total ..	15,87,09	13,88,77	11,27,60

Revised Estimates, 1970-71 and Budget Estimates, 1971-72—Increase in the Revised Estimates, 1970-71 as well as in the Budget estimates, 1971-72 is due to anticipated increased share of the Punjab Government as intimated by the Central Government.

EXPENDITURES ON INCOME REALISED UNDER MARTIAL LAW
REGULATION No. 32 OF 1969.

PART I

Income under this head is the share of Provincial Government in the
income realised under Martial Law Regulation No. 32 of 1969.

PART II

(Rupees in thousands)

Minor head	Budget Estimates 1971-72	Revised Estimates 1970-71	Budget Estimates 1970-71
Share of net proceeds assigned to the Province	48,34	16,09	67,57
Total	48,34	16,09	67,57

Revised Estimates, 1970-71—Decrease is due to the reduced share of the Punjab as intimated by the Central Government.

Budget Estimates, 1971-72—Increase is due to the increased share of the Punjab as intimated by the Central Government.

VI—OPIUM

PART I

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

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

PART II

[Figures are in thousands of rupees]

Minor Head	Budget Estimates 1971-72	Revised Estimates 1970-71	Budget Estimates 1970-71
A-Sale-proceeds of Excise Opium ..	12.71	12,71	12,71
B-Sale-proceeds of Medical Opium Powder ..	1,44	1,40	1,40
C-Miscellaneous ..	1,36	1,36	1,36
Total VI—Opium ...	15,51	15,47	15,47

Revised Estimates 1970-71.
Budget Estimates 1971-72.

No variations.
The small increase is due to more sale of Medical Opium Powder.

VII—LAND REVENUE

PART I

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

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

2. "Ordinary Revenue" is divided into fixed and fluctuating collections. It also includes 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) *Rents 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 head ;
- (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's share of fee charged for the entry of mutations.
- (vii) *Copying and inspection fee of Patwaris records*—These represent Government share of fees charged for copying and inspection of Patwaris records ;
- (viii) *Other items*—Under this are included a number of miscellaneous items for which no separate detailed head is prescribed ; and
- (ix) *Receipts on account of sale of parat Forms*—This represents the fee charged from land-holders for copying of Revenue Records, etc.

PART II
[Figures are in thousands of rupees]

Minor Heads	Budget Estimate 1971-72	Revised Estimate 1970-71	Budget Estimate 1970-71
Ordinary Revenue	7,14,66	7,14,31	8,00,00
Sale of Government Estates	15,75	14,65	..
Sale-proceeds of waste lands and redemption of land tax.	91	70	
Recoveries of over-payments	40	40	40
Recoveries on account of survey and Settlement Charges.			
Miscellaneous	2,17,44	1,82,44	2,96,99
Rates and Cesses on land	2,70,57	2,61,76	2,93,08
Collections of payment for services rendered ..	3,22	3,22	3,22
Consolidation of Holdings	30,00	32,00	43,00
Recovery on account of maintenance of boundary pillars.			
Gross Total ..	12,52,95	12,09,48	14,36,69
<i>Deduct</i> —Refunds ..	—2,00	—2,00	—2,00
Total Land Revenue	12,50,95	12,07,48	14,34,69

Revised Estimate, 1970-71—The decrease in the Revised Estimate, 1970-71 is mainly due to less receipts on account of rents of lands leased for single year or harvest (Rs. 86 lac) and land Revenue (Rs. 86 lac) as anticipated by the Local Officers on the basis of actuals. There is also consequential decrease in Development Cess (Rs. 32 lac).

Budget Estimate, 1971-72—The increase is due to more receipts anticipated on account of rents of lands leased for single year or harvest (Rs. 35 lac) as slight improvement is expected during the year.

VIII—PROVINCIAL EXCISE

PART I

Under this head, the two chief sources of revenue are liquor and opium. The policy of deriving 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.

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

PART II

[Figures are in thousands of rupees]

Minor Heads	Budget Estimate 1971-72	Revised Estimate 1970-71	Budget Estimate 1970-71
Country spirits (VIII-A)	..	..	..
Country fermented liquor (VIII-B)	..	..	..
Malt liquor (Malt liquor other than Whisky distilled from Malt (VIII-C)	15,09	14,00	13,50
Wines and Spirits (Foreign liquor other than beer medicated wines and commercial spirits (VIII-D).	1,10,54	1,10,54	1,10,54
Receipts from commercial spirits including denatured spirits and medicated wines (VIII-E).	11,11	11,10	10,29
Opium (VIII-F)	88,44	88,76	81,83
Duties on medical and toilet preparations containing alcohol of opium, etc. (VIII-G)	9,00	9,00	9,25
Hemp and other drugs (VIII-H)	9,10	9,09	9,07
Receipts from Distilleries (VIII-I)	21	21	18
Fines, confiscations and Miscellaneous (VIII-J)	38	40	41
Recoveries of overpayments	1	2	..
Collection of payments for services rendered	1,90	1,90	1,85
<i>Deduct — Refunds</i> ..	— 27,60	— 27,20	— 10
Net Total ..	2,18,09	2,17,82	2,36,82

Revised Estimate, 1970-71.—The decrease in the revised estimate, 1970-71 is mainly due to refund of Rs. 27 lac as one half of the receipts from duty on beer and on spirit to the other importing provinces on the principal of duty follows consumption.

Budget Estimate, 1971-72.—No major variation hence no remarks.

IX—STAMPS

PART I

Receipts from stamps are divided under two main heads—

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

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

PART II

[Figures are in thousands of rupees).

Minor Heads	Budget Estimate 1971-72	Revised Estimate 1970-71	Budget Estimate 1970-71
A—Non-Judicial—			
1. Sale of Stamps—			
(i) Stamp duties on Bills of Exchange Cheques and other Commercial documents.	4,30	4,30	4,30
(ii) Sale of other Non-Judicial stamps (IX-A)	3,56,91	5,27,51	7,02,51
2. Duty on Impressing Documents (IX-D)	20,00	20,00	20,00
3. Fines and Penalties	11	12	12
4. Miscellaneous	15	15	15
Gross Total Non-Judicial	3,81,47	5,52,08	7,27,08
<i>Deduct</i> —Transfer to “X—Forest” on account of receipts under Wild Birds and Wild Animals Protection Act	—9,54	—9,48	—9,46
<i>Deduct</i> —Transfer to “XII—Receipts under Motor Vehicles Act” on account of Receipts under Motor Vehicle Act realised to stamps	..	—2,02,69	—2,84,67
<i>Deduct</i> —Transfer to “XXIII—Police” on account of Motor Driving Licence Fees	..	—10,25	—12,65
<i>Deduct</i> —Transfer to “XLVI—Miscellaneous” on account of fees collected in the form of Stamps towards Arms Licences Fees	..	—3,55	—7,33
<i>Deduct</i> —Refunds	—2,50	—2,50	—2,50
Total Deductions	—12,04	—2,28,47	—3,16,61
Total Net A—Non-Judicial	3,69,43	3,23,61	4,10,47
B—Judicial—			
(i) Court Fees—			
Court fees realised in stamps	1,30,00	1,30,00	1,30,00
(ii) Other Receipts—			
Fines and Penalties	7	7	7
Miscellaneous	2	2	2
Gross Total Judicial	1,30,09	1,30,09	1,30,09

(Figures are in thousands of rupees)

Minor Heads	Budget Estimate 1971-72	Revised Estimate 1970-71	Budget Estimate 1970-71
B—JUDICIAL—concl'd.			
<i>Deduct</i> —Transfer to “VIII—Provincial Excise” on account of fees collected under Prohibition Schemes	-60	-60	-56
<i>Deduct</i> —Transfer to “XII—Receipts under Motor Vehicles Acts” on account of Receipts under Provincial Motor Vehicles Taxation Act, realised in stamps.			
<i>Deduct</i> —Transfer to “XIII—Other Taxes and Duties” on account of Receipts under the Punjab Urban Immovable Property Tax Act, 1940.	-18	-18	-26
<i>Deduct</i> —Transfer to “XXI—Administration of Justice” on account of Copying Fees realized Court Fee Stamps			
<i>Deduct</i> —Transfer to “XLVI—Miscellaneous” —			
(i) On account of Copying Fees received in Court Fees Stamps (Copying Agency) accounts	-5,48	-5,30	-7,70
(ii) Fees under the Punjab Agricultural Produce Markets Act received in Court Fees Stamps	-12,00	-12,15	-30
<i>Deduct</i> —Refunds—			
(i) Credit to other Administrations	-30	-30	-25
(ii) Other Refunds			
Total Deductions	-18,56	-18,53	-9,07
Net Total Judicial	1,11,53	1,11,56	1,21,02
Total IX.—Stamps	4,80,96	4,35,17	5,31,49

Revised Estimate, 1970-71.—In view of the low actuals for first nine months of the current financial year, due to present situation of the country, it is anticipated that there would definitely be shortfall in receipts during the year. The estimates have been adopted on realistic basis,

Budget Estimate, 1971-72.—It is anticipated that there will be improvement during the next financial year and as such a higher figure has been adopted.

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 wood and confiscated forest produce.
 - (d) Revenue from forests not managed by Government.
 - (e) Miscellaneous.
2. The chief sources of receipts under the above are—
- (i) Sale-proceeds of timber, firewood, charcoal, bamboos and resin extracted departmentally from forests.
 - (ii) Sale-proceeds of timber, fire-wood, 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, timber, rents on land, buildings and water mills, and compensations under section 68 of the Forests Act.
 - (vi) Receipts under Wild Birds and Wild Animals Protection Act.

PART II

[Figures are in thousands of rupees]

Minor heads	Budget Estimate 1971-72	Revised Estimate 1970-71	Budget Estimate 1970-71
	Rs.	Rs.	Rs.
A—Timber and other produce removed from the forests by Government Agency	1,80,23	1,81,60	1,57,24
B—Timber and other produces removed from the forests by consumers or purchasers	91,12	91,08	1,01,02
C—Drift wood and confiscated forest produce	76	78	76
D—Revenue from forests not managed by Government			
E—Miscellaneous	1,24,03	97,35	94,25
Gross Total	3,96,14	3,70,81	3,53,27
Deduct—Refunds	—1,60	—2,88	—1,23
Net Total	3,94,54	3,67,93	3,53,04

Revised Estimate, 1970-71—The increase in receipts is mainly due to increase in the sale price of resin.

Budget Estimate, 1971-72—The increase is mainly due to increase in the sale price of Rosin manufactured in Jallo Rosin Factory.

XI—REGISTRATION

PART I

This head has the following sources of income:—

- (a) Fees for registration of documents.
- (b) Fees for copies of registered documents.
- (c) Miscellaneous—
 - (i) Fees for searching records.
 - (ii) Miscellaneous.

The source of income are indicated by minor heads of the same nomenclature. Most of the income of the Department is under (a).—Fees for registration of documents.

PART II

[Figures are in thousands of rupees]

Minor heads	Budget Estimate 1971-72	Revised Estimate 1970-71	Budget Estimate 1970-71
	Rs.	Rs.	Rs.
(a) Fees for registering documents ..	27,10	27,00	29,00
(b) Fees of copies of registered documents ..	2,00	1,90	2,00
(c) Miscellaneous—			
(i) Fees for searching records ..	13	13	22
(ii) Miscellaneous ..	50	49	40
Gross Total ..	29,73	29,52	31,62
(d)—Deduct—Refunds ..	..	..	..
Net Total ..	29,73	29,52	31,62

Revised Estimate, 1970-71—The decrease is mainly due to decrease in documents presented for registration.

Budget Estimate, 1971-72—The increase is nominal.

XII—RECEIPTS UNDER THE 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.
 (C) Other Receipts.

PART II

[Figures are in thousands of rupees]

Minor heads	Budget Estimate 1971-72	Revised Estimate 1970-71	Budget Estimate 1970-71
	Rs.	Rs.	Rs.
A—Receipts under the Motor Vehicles Act ..	4,31	4,24	4,25
B—Receipts under the Provincial Motor Vehicles Taxation Act ..	4,15,44	3,90,00	3,89,00
C—Other Receipts	61,28	60,94	33,32
Total	4,81,03	4,55,18	4,26,57
D— <i>Deduct</i> —Refunds	—27	—25	—30
Net Total	4,80,76	4,54,93	4,26,27

Revised Estimate, 1970-71—The increase is mainly due to liberal grant of Stage Carriage Permits under the new Transport Policy.

Budget Estimate, 1971-72—The increase is due to expected increment of Taxable Motor 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) Other items.

PART II

[Figures are in thousands of rupees]

Minor heads	Budget Estimate 1971-72	Revised Estimate 1970-71	Budget Estimate 1970-71
A—Tax on Luxuries, etc.	Rs. 2,78,50	Rs. 2,68,95	Rs. 3,14,87
B—Receipts from Electricity Duties ..	1,41,76	1,28,76	1,42,29
C—Receipts from Tobacco Duties	4,44	4,39	4,36
D—Receipts from Estate Duty	2,54	2,54	2,54
E—Other Receipts	3,95,14	3,87,89	3,86,14
Total	8,22,38	7,92,53	8,50,20

Revised Estimate, 1970-71—The decrease in the Revised Estimate as compared with the Budget Estimate, 1970-71 is mainly due to less receipts on account of changed system of entertainment tax on capacity basis and also less receipts from Electricity Duty than estimated.

Budget Estimate, 1971-72—The increase in the Budget Estimate as compared with the Revised Estimate, 1970-71 is mainly due to more receipts expected on account of 'Entertainment Tax', Tax on Trades, Profession callings and employment under the W. P. Finance Act, 1964 and also from Electricity Duty.

IRRIGATION RECEIPTS

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

PART I

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

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

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

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

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

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

A large deduction is made from this head on account of Working Expenses of the Canals. The more important items which make up these Working Expenses are—

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

PART II

[Figures are in thousands of rupees]

Minor heads	Budget Estimate 1971-72	Revised Estimate 1970-71	Budget Estimate 1970-71
XVII—IRRIGATION RECEIPTS			
Gross Receipts	26,76,25	24,73,59	25,05,16
Total	26,76,25	24,73,59	25,05,16

Revised Estimate 1970-71—

The Budget estimates for the year 1970-71 was Rs. 25,05,16 against which the Revised Estimate 1970-71 has been fixed at Rs. 24,73,59. The decrease of Rs. 31,57 is due to non recovery of water rates and Reclamation Fee on SCARPS against which the zamindars have lodged suits and obtained stay orders.

Budget Estimate 1971-72—

There is an increase of Rs. 2,01,66 in the next years Budget when compared with the Revised Estimate 1970-71 which is mainly due to.

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

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

PART I

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

PART II

[Figures are in thousands of rupees]

Minor head	Budget Estimate 1971-72	Revised Estimate 1970-71	Budget Estimate 1970-71
XVIII—Irrigation, Navigation, Embankment and Drainage Works for which no capital accounts are kept			
1—Incharge of P.W.D. Officers	20,41	18,29	23,64
II—Works incharge of Civil Officers	32	32	32
Total	20,73	18,61	23,96

Revised Estimate 1970-71—

The decrease of Rs. 1,80 is due to poor yield of sugarcane, rice and of wheat crops on account of wide spread attack of rice stem borer at Chakanwali Reclamation Farm.

Budget Estimate 1971-72—The increase is due to more realization on account of water Rates.

XX—INTEREST

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

During the 1971-72 the following bodies are liable to pay the amount of interest noted against each:—

[Figures in thousands of rupees]

Name of Body	Budget Estimate 1971-72	Revised Estimate 1970-71	Budget Estimate 1970-71
1. Municipalities	18,86	..	14,19
2. Agriculturists	8,02	7,10	7,27
3. Thal Development Authority .. .. .	..	63,10	48,45
4. Lahore Improvement Trust—			
(a) Government Loan	34,36	20,63	21,16
(b) Foreign Loan	5,84	4,98	4,88
5. West Pakistan Small Industries Corporation .. .. .	..	..	1,98
6. Road Transport Corporation	20,00	19,47	20,60
7. Co-operative Development Board	6,31	6,46	2,19
8. Lahore Milk Board	2,08	2,20	2,20
9. State Aid to Industries Act	75	25	17
10. Wells and Tube-well in barani waste land and uncommanded areas in the Province .. .. .	..	..	2
11. Burewala Textile Mills .. .. .	..	..	9,66
12. Lahore Stadium Committee	6,88	..	6,01
13. Industrial Estates for Large and Medium Scale Industries in the Province	3,29	7,52	5,67
14. Government Servants	53	73	47
15. Investment of Provincial Balances and other Securities	17,78	56,59	17,11
16. Capital invested towards sale of sites and constructed buildings	3,91	3,60	8,23
17. Dividend on share capital of the Provincial Government in private industries	3,00	3,00	3,00
18. Rural Credit Corporation	2,62	2,62	2,62
Total	1,34,23	1,98,25	1,75,88
Less shortfall	17,18	16,68	..
Net Total	1,17,05	1,81,57	1,75,88

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.

To minor head (D) are credited 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) includes receipts not specified in the heads named above.

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

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

PART II

(Figures are in thousands of rupees)

Minor heads	Budget Estimate 1971-72	Revised Estimate 1970-71	Budget Estimate 1970-71
A—Sale-proceeds of unclaimed and escheated property	1,44	1,62	1,88
B—Court fees realized in cash	2	2	1
C—General fees, fines and forfeiture	1,25,63	1,16,02	69,70
D—Miscellaneous fees and fines	80	94	63
E—Miscellaneous	55	55	30
F—Recoveries of overpayments	15	15	5
G—Collection of payments for services rendered (Leave Salary contributions and other items).	..	..	1
Gross Total	1,28,59	1,19,30	72,58
Deduct—Refunds	—80	—80	—80
Net Total	1,27,79	1,18,50	71,78

Revised Estimates 1970-71—The increase is mainly due to more receipts expected to be realized under magisterial fines, copy branch fees, etc., than originally anticipated.

Budget Estimate 1971-72—The increase is due to even more receipts expected to be realized under magisterial fines, escheated property, copy branch fees, etc.

XXII—JAILS AND CONVICT SETTLEMENTS

PART I

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

PART II

(Figures are in thousands of rupees)

Minor heads	Budget Estimates 1971-72	Revised Estimates 1970-71	Budget Estimates 1970-71
A—Jails	1,74	1,28	1,40
B—Jails Manufactures	6,99	7,86	7,86
C—Recoveries of overpayments	1	1	1
D—Collection of payments for services rendered .. .. .	..	..	..
Gross Total ..	8,74	9,15	9,27
<i>Deduct—Refunds</i> ..	—6	—1	—1
Net Total ..	8,68	9,14	9,26

Revised Estimate, 1970-71—The decrease is due to less income on account of hire of convicts.

Budget Estimate, 1971-72—The decrease is due to less income on account of articles manufactured in Jails.

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 Departments, private Companies and persons.
- (6) Police supplied to Municipal and Town Committees and Cantonment Boards.

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

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

3. Payments for services rendered include:—

- (i) Recoveries for leave salary contribution for officers on foreign service.
- (ii) Contribution of passages of Government servants lent to other Governments and Local Bodies.
- (iii) Contribution for passages of officers lent on foreign service.
- (iv) Recoveries of contribution for horse, saddlery and uniform allowances for officers lent on foreign service and to Commercial Departments.
- (v) Recoveries from the State Bank of Pakistan on account of Police escort charges incurred in connection with the remittance of 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-proceeds of old tents, old articles of furniture and waste paper.
- (iv) Recoveries of arrears and other miscellaneous items not falling under any of the above items.

5. Police supplied to public departments, private Companies and persons 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 Governments.
- (c) Receipts on account of additional Police entertained under sections 13, 14, 15 and 41 of the Police Act, 1861.

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

[Figures are in thousands of rupees]

Minor heads	Budget Estimates 1971-72	Revised Estimates 1970-71	Budget Estimates 1970-71
Fees, fines and forfeitures	12,78	12,78	12,70
Recoveries of overpayments	26	26	74
Collection of payments for services rendered ..	2,45	2,45	1,12
Miscellaneous	3,55	3,55	1,97
Police supplied to public departments, private companies, and persons.	10,85	8,47	11,10
Police supplied to Municipal and Town Committees and Cantonment Boards.	32	32	7
Gross Total ..	30,21	27,83	27,70
<i>Deduct—Refunds..</i>	..	..	..
Net Total ..	30,21	27,83	27,70

Revised Estimate, 1970-71—The increase is nominal and calls for no comments.

Budget Estimate, 1971-72—The increase in the Budget Estimate, 1971-72 is mainly due to more receipts expected on account of cost of lost clothing recovered from the Police personal and sale of condemned vehicles and other articles through public auction.

XXIII-A—PROVINCIAL BORDER FORCES

PART I

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

- (1) Fees, fines and forfeitures.
- (2) Recoveries of overpayments.
- (3) Collection of payments for services rendered.
- (4) Miscellaneous.

PART II

(Figures are in thousands of rupees)

Minor heads	Budget Estimate 1971-72	Revised Estimate 1970-71	Budget Estimate 1970-71
Fees, fines and forfeiture	4	4	13
Recoveries of overpayments	31	31	32
Collection of payments for services rendered .. .. .	..	..	..
Miscellaneous	2,05	2,05	1,50
Gross Total	2,40	2,40	1,95
<i>Deduct—Refunds..</i> .. .. .	..	..	..
Net Total	2,40	2,40	1,95

Revised Estimate, 1970-71.—The increase in the Revised Estimate as compared with the Budget Estimate, 1970-71 is mainly due to more receipts expected on account of sale of condemned vehicles and other articles through public auction.

Budget Estimates 1971-72—No variation.

XXVI—EDUCATION

PART I

The main sources of receipts under this head are:—

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

PART II

(Figure's are in thousands of rupees)

Minor heads	Budget Estimates 197-72	Revised Estimates 1970-71	Budget Estimates 1970-71
A—University—			
Fees—Government Art Colleges	62,01	63,01	63,04
Fees—Government Professional Colleges	2,02	1,83	1,72
B—Secondary—			
Fees—Government Secondary Schools	41,52	51,62	41,52
C—Primary—			
Fees—Government Primary Schools	27,38	26,85	26,75
D—Special—			
Fees and other receipts—Government Special Schools.. .. .	1,73	1,73	1,64
Receipts from Industrial Schools			
Receipts from the Technical and Commercial Institutes under the control of Director, Technical Education.	9,10	8,64	8,46
Contribution from Local Bodies—			
(i) Primary Education	1,42,63	1,42,63	1,42,93
(ii) Other Contribution .. .. .	..	..	..

[Figures are in thousands of rupees]

Minor heads	Budget Estimate 1971-72	Revised Estimate 1970-71	Budget Estimate 1970-71
E—General—	Rs.	Rs.	Rs.
Income from Endowments .. .. .	..	..	..
Recoveries of overpayments	3,50	3,50	3,00
Collection of payment for services rendered ..	64	50	64
Miscellaneous—			
Examination fees	7,05	6,15	5,50
Miscellaneous	3,65	3,65	4,67
F—Deduct—Refunds .. .. .	..	..	—5
Total XXVI—Education ..	3,92,14	3,00,09	2,99,52

Revised Estimates, 1970-71—The small increase of Rs. 4,57,000 in the Revised Estimates, 1970-71 is due to more income expected on account of fees from Government Professional Colleges and Special Schools, etc.

Budget Estimates, 1971-72—The increase of Rs. 2,05,000 in the next year's budget when compared with the Revised Estimates, 1970-71 is due to more income expected to be realized on account of fees from Government Professional Colleges, Technical and Commercial Institutes owing to increase in number of students.

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 ;
- H—Miscellaneous ;
- I—Amount transferred from the Deposit Account of grants made by the Central Government for Social Uplift Schemes ; and
- J—Amount transferred from the Deposit Account of grant from Central Government for Health Schemes.

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

The minor head "B—Hospital Receipts" relates to the 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 Mayo Hospital and other provincialized hospitals and dispensaries in the Punjab.

The minor head "C—Mental Hospital Receipts" covers payments received for the maintenance of non-pauper patients in the Mental Hospital at Lahore. The proceeds of "Patients Labour" are also credited under this minor head. Contributions recovered from local bodies for the maintenance of lunatics are also credited under this head.

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

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

PART II

(Figures are in thousands of rupees)

Minor Head	Budget Estimate 1971-72	Revised Estimate 1970-71	Budget Estimate 1971-72
A—School and College Fees	4,83	4,73	4,70
B—Hospital Receipts	18,01	18,01	26,63
C—Mental Hospital Receipts	3,48	3,48	2,97
D—Sale of Medicines and Vaccines	69	69	64
E—Contributions	39,23	59,88	41,44
F—Recoveries of overpayments	19	19	16
G—Collections of payments for services rendered	1,55	1,50	93
H—Miscellaneous	6,33	6,16	4,91
I—Amount transferred from the Deposit Accounts of grant from Central Government for Social Uplift Schemes .. .. .	..	..	..
J—Amount transferred from the Deposit Account of grant from Central Government for Health Schemes .. .. .	..	..	..
Gross Total	74,36	94,64	82,38
Deduct—Refund.. .. .	..	..	..
Net Total	74,36	94,64	82,38

Revised Estimate, 1970-71—The increase is mainly due to recoveries of arrears having been contemplated in the Estimates payable by the District Councils on account of Provincialised Hospitals and Dispensaries at source from Local Rate as decided by the Government.

Budget Estimates, 1971-72—The decrease is due to the fact that there is no provision of arrears recoverable from Local Bodies on account of Provincialised Hospitals.

XXVIII—PUBLIC HEALTH

PART I

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

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

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

The receipts under the minor head "Recoveries of over payments" includes the recoveries realized on account of over payments made during the previous year.

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

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

PART II

(Figures are in thousands of rupees)

Minor heads	Budget Estimate 1971-72	Revised Estimate 1970-71	Budget Estimate 1970-71
Collection of payments for services rendered ..	1	2	1
Recoveries of overpayments .. ..	..	..	..
Miscellaneous	3,00	3,00	2,38
<i>Deduct</i> —Refunds .. ..	..	..	..
Total ..	3,01	3,02	2,39

Revised Estimate, 1970-71—The increase in the Revised Estimates, 1970-71 is due to more receipts expected to be realized on account of sale of stores found surplus lapsed, deposit, etc., than anticipated.

Budget Estimate, 1971-72—The decrease in Budget Estimates, 1971-72 as compared to the Revised Estimate, 1970-71 is due to slightly less receipts anticipated on account of fines and confiscated deposits, etc.

XXIX—AGRICULTURE

PART I

The main sources of receipts under this head are :—

- (1) Sale-proceeds of produce of the various Agricultural Sections.
- (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 fees at the Agricultural Training Centres.
- (6) Fees levied under the Cotton Control Ordinance.
- (7) Income derived from the sale of plants and fruits, etc., in Botanical and other Public Gardens.
- (8) Miscellaneous item.
- (9) Transfer from the various Deposit Funds on account of grants from the Central Government and Agricultural Research Council of Pakistan.

PART II

[Figures are in thousands of rupees]

Minor Heads	Budget Estimate 1971-72	Revised Estimate 1970-71	Budget Estimate 1970-71
A—Agricultural Receipts	3,71,06	3,32,45	4,02,20
B—Recoveries of overpayments .. .. .	..	..	..
C—Collection of payment for services rendered .. .. .	..	..	..
D—Transfer from the Deposit Account of grant made by the Central Government for the Development of Agriculture .. .. .	..	..	..
E—Miscellaneous	15,60	21,09	21,09
Total	3,86,66	3,53,54	4,23,29
Deduct—Refunds .. .. .	..	..	..
Net Total	3,86,66	3,53,54	4,23,29

Revised Estimates, 1970-71—The decrease is mainly due to less recoveries of arrears of cotton fee and decrease in income from Agricultural Engineering.

Budget Estimates, 1971-72—The increase is mainly due to expected more income from Agricultural Engineering Section and more recoveries of cotton fee during the next year.

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) Transfer from the Deposit Accounts of grants made by the Agricultural Research Council of Pakistan.

PART II

[Figures are in thousands of rupees]

Minor Heads	Budget Estimate 1971-72	Revised Estimate 1970-71	Budget Estimate 1970-71
A—Fisheries Receipts	10,50	10,50	8,50
B—Recoveries of overpayments .. .. .	..	..	..
C—Collection of payments for services rendered..	..	..	..
D—Transfer from the Deposit Account of grants made by the Agricultural Research Council of Pakistan. ..	48	38	
Gross Total XXIX-B—Fisheries	10,98	10,88	8,50
Refund .. .. .	..	..	..
Net Total XXIX-B—Fisheries	10,98	10,88	8,50

Revised Estimate, 1970-71—The increase is due to competition amongst the contractors and departmental strict check over illegal fishing and conservation of fish.

Budget Estimate, 1971-72—The increase is due to provision of receipts for transfer from the Deposit Account of grants made by the Agricultural Research Council of Pakistan,

XXX—VETERINARY

PART I

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

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

PART II

[Figures are in thousands of rupees]

Minor Heads	Budget Estimate, 1971-72	Revised Estimate, 1970-71	Budget Estimate, 1970-71
A—Animal Husbandry College fees .. .. .	.. .. .	.. .. .	.. .. .
B—Other Receipts	24,81	20,60	28,30
C—Collection of payments from services rendered .. .. .	.. .. .	.. .. .	.. .. .
D—Transfer from Deposit Account of grants made by the Agriculture Research Council of Pakistan .. .. .	.. .. .	.. .. .	.. .. .
Total	24,81	20,60	28,30
<i>Deduct—Refunds</i> .. .. .	.. .. .	.. .. .	.. .. .
Net Total XXX—Veterinary	24,81	20,60	28,30

Revised Estimate, 1970-71—The decrease is mainly due to less sale of Biological products than originally anticipated.

Budget Estimate, 1971-72—The increase is mainly due to more receipts anticipated from the sale of Livestock Farms products.

XXXI--CO-OPERATION

PART I

This major head includes receipts from the following sources:—

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

PART II

[Figures are in thousands of rupees]

Minor Heads	Budget Estimate 1971-72	Revised Estimate 1970-71	Budget Estimate 1970-71
A—Audit Fees .. .. .	..	..	..
B—Miscellaneous	1,09	1,04	86
<i>Deduct—Refunds</i> .. .. .	..	..	..
Net Total	1,09	1,04	86

Revised Estimate, 1970-71—The increase in the Revised Estimate as compared with the Budget Estimate, 1970-71 is mainly due to more receipts expected from Pak. German Demonstration Farm, Chak 5-Faiz, Multan.

Budget Estimate, 1971-72—The increase is nominal and calls for no comments.

XXXII—INDUSTRIES

PART I

This head relates to Industries and Mineral Development.

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

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

PART II

[Figures are in thousands of rupees]

Minor Heads	Budget Estimate 1971-72	Revised Estimate 1970-71	Budget Estimate 1970-71
A—Industries	33,18	32,78	33,30
B—Recoveries of Overpayments .. .. .	..	..	1
C—Collection of payments for services rendered ..	5	5	5
Grand Total	33,23	32,83	33,36
Deduct—Refunds .. .. .	..	—10,50	..
Total	33,23	22,33	33,36

Revised Estimate, 1970-71.—The decrease is due to less receipts on account of "Fees for Inspection of Stores" and refund of a sum of Rs. 10.50 lacs during 1970-71.

Budget Estimate, 1971-72.—The increase is due to more receipts under sub-head Receipts from Wool Spinning and Weaving Development Training Centre. Moreover no refunds are expected to be made during the year, 1971-72.

XXXVI—MISCELLANEOUS DEPARTMENT

PART I

This head includes receipts from the following sources:—

- (1) Examination fees paid by the candidates for competitive examinations for Provincial Civil Service, Civil Judges, 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, and receipts of Provincial Statistics Bureau.
- (4) Receipts under the Excise Duty on Minerals (Labour Welfare) Act, 1967.

PART II

[Figures are in thousands of rupees]

Minor heads	Budget Estimate 1971-72	Revised Estimate 1970-71	Budget Estimate 1970-71
	Rs.	Rs.	Rs.
A—Emigration Fees .. .. .	..	..	..
B—Fees for Registration of Trade Unions ..	..	..	1
C—Examination fees	2,95	2,88	2,61
D—Sales of Stores and Material	2	3	..
E—Fees for Inspection of Steam Boilers ..	..	..	..
F—Administration of Partnership Act, 1932 (Fees for Registration of Firms) .. .. .	..	..	..
G—Miscellaneous	8,33	8,04	18,89
H—Receipts under the Excise Duty on Minerals (Labour Welfare) Act, 1967	11,00	11,00	..
Gross Total ..	22,30	21,95	21,51
Deduct—Refunds ..	—32	—51	—10
Net Total ..	21,98	21,44	21,41

The increase is nominal both in the Revised Estimate, 1970-71 and Budget Estimate, 1971-72.

XXXIX—CIVIL WORKS

PART I

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

- (i) Rent ;
- (ii) Recoveries of Expenditure ;
- (iii) Miscellaneous ; and
- (iv) *Deduct*—Refunds.

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

3. The minor head "(ii)—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) Amount transferred from XLVI—Miscellaneous on account of storage surcharge and rent of Storage accommodation.
- (c) Miscellaneous, the detailed head "Miscellaneous" includes—
 - (1) rent of Government lands, credit on account of sale proceeds of grass, fruits, dead trees, etc., from compounds of buildings.
 - (2) Supervision Charges on sale of Stores found, surplus, profits on stock due to re-valuation, lapsed deposits, fines as also confiscated deposits of contractors when such confiscation does not represent compensation for damage to works.

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

PART II

(Figures are in thousands of rupees]

Minor Heads	Budget Estimate 1971-72	Revised Estimate 1970-71	Budget Estimate 1970-71
Rent	21,07	20,48	19,83
Recoveries of Expenditure	72	72	72
Miscellaneous	7,42	7,42	7,12
<i>Deduct</i> —Refunds	—1	—2	—2
Total XXXIX—Civil Works	29,20	28,60	27,65

Revised Estimate, 1970-71—The increase is due to more receipts on account of rent of Government Buildings and other items of miscellaneous nature.

Budget Estimate, 1971-72—The increase is due to still more realization anticipated on account of rent of buildings.

XXIX-A—COMMUNICATIONS

PART I

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

- (i) Rent.
- (ii) Ferry Receipts.
- (iii) Tolls on Roads.
- (iv) Recoveries of Expenditure.
- (v) Miscellaneous.
- (vi) *Deduct*—Refunds.

2. The rent recovered from the occupants of buildings pertaining to the Highways Department are credited under this minor head.

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

4. Minor head "Recoveries of Expenditure" includes receipts from sale of old material, sale of un-serviceable Tools and Plant, recoveries of loss breakages of Tools and Plant under works for which supervision charges are levied.

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

(a) Recoveries of Leave Salaries Contributions.

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

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

(2) Supervision charges on sale of stores fund 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 works.

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

PART II

[Figures are in thousands of rupees]

Minor heads	Budget Estimate 1971-72	Revised Estimate 1970-71	Budget Estimate 1970-71
Rent	1,28	90	89
Ferry Receipts	.. .. .	.. .. .	.. .. .
Tolls on Roads	31,36	31,36	31,36
Recoveries of expenditure	3,45	3,15	2,89
Miscellaneous	13,10	13,21	8,59
<i>Deduct</i> —Refunds	—2	—2	—2
Total XXXIX-A—Communication	49,17	48,60	43,71

Revised Estimates, 1970-71—The increase is partly due to more receipts realized on account of rent of Government land and buildings and partly due to more receipts from other items of miscellaneous nature.

Budget Estimates, 1971-72—The increase is due to more receipts anticipated on account of rent of land and buildings.

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 Central Government or Local Bodies, etc., and also the pension contribution in respect of Police supplied to Local Bodies, private individuals, etc.

PART II

[Figures are in thousands of rupees)

Minor heads	Budget Estimate 1971-72	Revised Estimate 1970-71	Budget Estimate 1970-71
A—Contribution for pension and gratuities ..	23,91	23,91	28,21
B—Miscellaneous ..	63	63	75
Gross Total ..	24,54	24,54	28,96

Revised Estimates, 1970-71—The decrease of Rs. 4,42,500 in the Revised Estimates 1970-71 is mainly under “Contributions from Local Bodies, Commercial concerns and other Government Departments, etc”. Less receipts are expected under this head. In fact receipts under the above major head are of fluctuating nature and correct estimation of receipts cannot be foreseen.

Budget Estimates, 1971-72—No variation.

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 Gazettes 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 receipt derived from sale of stationery—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 are in thousands of rupees]

Minor Heads	Budget Estimate 1971-72	Revised Estimate 1970-71	Budget Estimate 1970-71
A—Stationery	19,94	19,94	9,45
B—Sale of plain paper used with Stamps ..	..	..	1,90
C—Sale of Gazette and other Government publications	10,33	10,87	39,41
D—Other Press Receipts	58,68	64,84	35,42
Gross Total	88,95	95,65	86,18
Deduct—Refunds .. .. .	..	—1	..
Net Total	88,95	95,64	86,18

Revised Estimates, 1970-71—The increase of Rs. 9,46,000 in the revised estimates 1970-71 is due to the commercialization of the Printing and Stationery Department as a result of which all stationery stores will now be supplied to Government Departments/Offices on cash payment. Similarly all printing work and supply of various publications will be made on cash payment. Further, the increase is also due to the work done in connection with the election.

Budget Estimates, 1971-72—The decrease of Rs. 6,69,000 in the next year's budget is due to less receipts under the head "work done for other Government" relating to election work which is not expected to be executed during the next financial year.

XLVI—MISCELLANEOUS

PART I

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

PART II

[Figures are in thousands of rupees]

Minor Heads	Budget Estimate 1971-72	Revised Estimate 1970-71	Budget Estimate 1970-71
Unclaimed deposits	10	10	1
Sale of old stores and materials	90	36	30
Sale of land and houses, etc.	80	80	35
Fees for Government audit	10,45	9,46	9,46
Contributions .. .. .	..	47,57	48,53
Rents, Rates and Taxes	37	37	22
Other fees, fines and forfeitures	28,44	27,81	15,57
Recoveries of overpayment	31	31	3,15
Collection of payments for services rendered	10,08	9,81	2,96
Miscellaneous	29,70	28,49	90,67
Receipts arising out of Mines, Oil-fields and Minerals Development	17,93	19,72	19,55
Receipts from sugarcane (Development) cess	1,04,61	98,00	75,53
Gain by exchange on local transactions .. .. .	..	..	..
Gross Total	2,03,69	2,42,80	2,66,30
Deduct .. .. .	..	..	..
Total Net	2,03,69	2,42,80	2,66,30

Revised Estimates, 1970-71—The decrease is mainly due to less receipts under "J-Misc-(1) Other Receipts". The decrease would have been greater but for increase under minor heads "Other Fees, Fines and Forfeitures" and "Receipts from sugarcane (Development) Cess".

Budget Estimates, 1971-72—The decrease is mainly due to fact that no contribution from the Central Government will be received on account of Basic Democracies.

XLIX—GRANTS-IN-AID FROM THE CENTRAL GOVERNMENT

PART I

This head includes receipts from the following sources:—

- (i) Financial Assistance for running the departments, offices and institutions transferred from the Central Government to the Provincial Government.
- (ii) Other developmental grants (excluding foreign exchange grants).

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

The development grant is for the Family Planning Programme.

PART II

Minor heads	Budget Estimates 1971-72	Revised Estimate 1970-71	Budget Estimate 1970-71
(i) NON-DEVELOPMENTAL GRANTS			
Financial Assistance to the Provincial Government on account of the departments, offices and institutions transferred to them ..	18,05	18,05	18,05
Total Non-Developmental Grants ..	18,05	18,05	18,05
(ii) DEVELOPMENTAL GRANTS			
Grant for Family Planning ..	80,00	1,13,00	1,38,00
Total Developmental Grants	80,00	1,13,00	1,38,00
Grand Total ..	98,05	1,31,05	1,56,05

Decrease in Revised Estimates, 1970-71 and Budget Estimates, 1971-72 is due to reduction made by the Central Government in the allocation for Family Planning out of U.S. AID Grant.

XLIX-A—FOREIGN GRANTS FROM THE CENTRAL GOVERNMENT

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

(Figures are in thousands of rupees)

Minor heads	Budget Estimate 1971-72	1970-71	
		Revised Estimate	Budget Estimate
A-US AID GRANTS			
Foreign Grants (Non-rupee)—			
Technical Assistance for Ground Water Survey (No. 035)			..
Agricultural University, Lyallpur (No. 146) ..	1,71·40	2,50·00	4,76·00
Agricultural Area Development, Punjab ..	..	..	2,08·00
Rural Health Development ..	..	..	..
Forest and Range Management ..	..	..	..
Mona Reclamation Project ..	..	..	..
Taunsa Barrage ..	..	..	2,07·00
Agricultural Research ..	..	..	..
Total Foreign Grants ..	1,71·40	2,50·00	8,91·00
Rupees Grant (Counterpart Funds)—			
Rural Works Programme ..	..	..	..
Family Planning ..	..	50,00·00	..
Planning and Development Library Facility ..	..	..	..
Rodent Control Demonstration ..	..	..	..
Comprehensive Educational Research Project, ..	..	..	..
Land Farming Demonstration, ..	..	..	..
Fourth Plan Economic Research Programme, Planning and Development Department Punjab ..	..	2,00·00	2,78·00
Establishment of Halfway House and Day and Night Rehabilitation Unit for Persons with Mental Illness, Lahore ..	..	..	1,23·00
Detective Training School, Sehala ..	..	3,00·00	..
Total Rupee Grants ..	..	55,00·00	4,01·00
Total A ..	1,71·40	57,50·00	12,92·00
B—GRANTS FROM CANADA			
Foreign Grants (Non-rupee)—			
Refugees Housing .. .. .	..	..	..
Total Foreign Grants ..	..	..	..

(Figures are in thousands of rupees)

Minor Heads	Budget Estimate 1971-72	1970-71	
		Revised Estimate	Budget Estimate
Rupee Grants (Counterpart Fund)—			
Government Comprehensive High Schools	60,00·00	..	..
Lahore Township	70,00·00	50,00·00	50,00·00
*Total Rupee Grants ..	1,30,00·00	50,00·00	50,00·00
Total B ..	1,30,00·00	50,00·00	50,00·00
C—FORD FOUNDATION GRANTS			
Foreign Grants (Non-rupee)—			
Wheat Research Institute ..	..	..	..
Educational Equipment Technical Assistance Centre, Lahore ..	..	..	2,80·00
Rice Research Institute, Kala Shah Kaku ..	..	..	1,25·00
Educational Extension, Lahore ..	..	..	3,30·00
West Pakistan Agricultural Extensions Service Training ..	..	..	..
Overseas Training Programme for Agricultural Planners ..	2,29·00	38·00	..
Total ..	2,29·00	38·00	7,35·00
(Rupee Grants)—			
Educational Equipment Technical Assistance Centre, Lahore ..	..	..	71·00
Total C ..	2,29·00	38·00	8,06·00
D—COLOMBO PLAN GRANTS (AUSTRALIA)			
Foreign Grants (Non-rupee)—			
Polytechnic Institute, Sargodha ..	..	..	..
Polytechnic Institute for Women, Lahore ..	..	..	3,50·00
Polytechnic Institute, Lyallpur and Sahiwal ..	..	..	25,00·00
Total Foreign Grants ..	..	..	28,50·00

(Figures are in thousands of rupees)

Minor heads	Budget Estimate 1971-72	970-71	
		Revised Estimate	Budget Estimate
Rupee Grants (Counterpart Fund)—			
Mangla Watershed Management ..	..	..	..
Establishment of an Institute of Printing and Graphic Arts at Lahore ..	..	7,00·00	7,00·00
Expansion of Government School of Engineering, Rasul ..	..	..	..
Establishment of 14 new Government Commercial Institutes in Punjab ..	..	3,87·00	3,86·40
Establishment of a Polytechnic Institute for Women at Lahore ..	..	..	8,57·00
Expansion of Women College, Lahore for Teachers of Women Vocational School ..	..	..	..
Establishment of Polytechnic Institute at Lyallpur ..	..	5,00·00	..
Establishment of one Institute at Sahiwal ..	..	5,11·00	5,11·00
Establishment of 10 Vocational Schools for boys with 1,000 enrolment each ..	..	..	..
Establishment of 35 Inter. College to increase output of Science Students ..	..	..	..
Expansion of West Pakistan Equipment Assistance Centre at Lahore ..	..	..	..
Establishment of Vocational Institute with £00 enrolments at Khanewal and Bahawalpur ..	..	3,57·00	..
Schemes not yet known ..	20,00·00	..	..
Total Rupee Grants..	20,00·00	24,55·00	24,54·40
Total D ..	20,00·00	24,55·00	53,04·40
E—GRANTS FROM OTHER AGENCIES—U.N. SPECIAL FUND (NON-RUPEE)			
Training and Engineering and other Technical personnel in West Pakistan Veterinary Research Institute, Lahore ..	11,67·00	15,00·00	15,00·00
Total E ..	11,67·00	15,00·00	15,00·00

(Figures are in thousands of rupees)

Minor heads	Budget Estimate 1971-72	1970-71	
		Revised Estimate	Budget Estimate
F—OTHER FOREIGN GRANTS (NON-RUPEE)			
Vocational Training School, Lahore (West Germany)	..	..	..
Industrial Technical Institute, Lahore (Sweden)	..	..	..
West Pakistan Consumer Cooperation Society (Denmark)	1,35·00	45·00	..
Technical Training Centre, Multan (Netherlands)	1,00·00	..	..
Total Foreign Grants	2,35·00	45·00	..
Rupee grants (Counterpart Fund)—			
Plant Protection Equipment, Lyallpur (Norway)	5,00·00	..	..
Inservice Training Institute Building, Sargodha (Norway)	2,75·00	..	..
Extension of Research Facilities in Maize and Millets at Hybrid Maize Seed Farm, Yousafwala (Norway)	5,50·00	..	..
Scheme for Control of Rice Borer in Lahore Division (Norway)	..	..	..
Swedish Pakistani Institute of Technology, Gujarat (Sweden)	..	3,68·00	..
Schemes not yet known (Holland)	84,47·00	..	..
Schemes not yet known (Italy)	82,39·00	..	..
Total Rupee grants	1,80,11·00	3,68·00	..
Total F	1,82,46·00	4,13·00	..
Rounding	..	..	..
Grand Total	3,48,13·40	1,51,56·00	1,39,02·40
Mines Credit XLIX-A—Foreign Grants from the Central Government (for transfer to Capital Accounts)			
Rounding	1,30,00·00	63,02·00	76,61·40
Total XLIX-A—Foreign Grants from the Central Government	2,18,13·40	88,54·00	62,41·00

**L—MISCELLANEOUS ADJUSTMENTS BETWEEN CENTRAL AND
PROVINCIAL GOVERNMENT**

PART I

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

PART II

(Figures are in thousands of rupees)

Minor heads	Budget Estimate 1971-72	Revised Es imate 1970-71	Budget Estimate 1970-71
Miscellaneous Adjustment between the Central and Provincial Government ..	10	10	10
Total ..	10	10	10

Revised Estimate 1970-71

Budget Estimate 1971-72

} There is no variation.

LI—EXTRAORDINARY RECEIPTS

PART I

Receipts under this head are divided into receipts on account of transactions relating to canal colonies and receipts on account of transactions elsewhere. With regard to the latter, it has been decided that only receipts of abnormal character be credited to this head and that receipts on account of *nazul* and undeveloped agricultural land outside colonies should be credited to ordinary revenue, unless the sales are so large as to justify the sale-proceeds being classed as extraordinary. Under this head are also credited receipts on account of transactions inside colonies, not only of sale-proceeds of lands but also interest thereon. Sale-proceeds of undeveloped, 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 instalments on account of sale in previous years and payments during the year in question on account of sales held during that year. The first item leads itself to a fairly close estimate since the fixed instalments are known and the only disturbing factors are suspensions or non-payments of instalments. Occasionally, however, it becomes necessary to modify the original conditions of payments.

PART II

(Figures are in thousands of rupees)

Minor heads	Budget Estimate 1971-72	Revised Estimate 1970-71	Budget Estimate 1970-71
Sale of land	4,32,60	4,47,60	3,74,40
Sale of Other Governments assets ..	60	60	60
Other items	12,37	12,38	27,00
<i>Deduct—Refunds</i> ..	—2,00	—2,00	—2,00
Total ..	4,43,57	4,58,58	4,00,00

Revised Estimate, 1970-1971—The increase in the revised estimate, 1970-71 is due to the fact that tenants under Grow More Food Scheme, Ejected Tenants Schemes and Tenants of Co-operative Farming Societies have started payment of purchase price of acquisition of proprietary rights,

Budget Estimate 1971-72—The decrease in the Budget Estimate, 1971-72 is due to the fact that there is no sanctioned scheme for the auction of Government Land during the next year.

LII-B—CIVIL DEFENCE

PART I

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

PART II

(Figures are in thousands of rupees)

Minor heads	Budget Estimate 1971-72	Revised Estimate 1970-71	Budget Estimate 1970-71
Miscellaneous receipts	25	70	25
Total	25	70	25

Revised Estimate, 1970-1971—The increase is due to abnormal sale of old equipment of the department than originally anticipated.

Budget Estimate, 1971-1972—The decrease is due to normal sale of old equipment.

LOANS AND ADVANCES BY THE PROVINCIAL GOVERNMENT

PART I

The receipts head "Loans and Advances by the Provincial Government", shows the recoveries of Principal of loans to Agriculturists, Local Bodies, Government Servants and other miscellaneous debtors. The recoveries also includes 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 Estimates of 1971-72 as recoveries of loans and Advances from the above mentioned debtors.

(Figures are in thousands of rupees)

Particulars of the Loans	Budget Estimate 1971-72	Revised Estimate 1970-71	Budget Estimate 1970-71
1. Repayment of loans sanctioned to Municipalities.	18,13	1	14,63
2. Repayment of loans sanctioned to Agriculturists	38,43	35,31	36,39
3. Repayment of loans sanctioned to T.D.A. ..	1	22,85	92,63
4. Repayment of loans sanctioned to Improvement Trusts	8,43	7,72	7,72
5. Repayment of loans sanctioned to R.T.C ..	9,20	9,20	9,20
6. Repayment of loans sanctioned to W.P.S.I.C.	..	..	14,71
7. Repayment of loans sanctioned to W.P.A.D.C.	..	..	34,74
8. Repayments of loans sanctioned to Lahore Milk Board	4,27	4,03	4,03
9. Repayment of loans sanctioned to Co-operative Societies.	9,70	417	2,08
10. Repayment of loans sanctioned to Agriculturists for sinking tubewells in barani waste and uncommanded areas in the Province.	2	2	5
11. Repayment of loans sanctioned to under State to Aid Industries	17	11	22
12. Repayment of loans sanctioned to Lahore Stadium Committee	13,32	..	11,49
13. Repayment of loans sanctioned to Director Labour Welfare for Social Security Scheme ..	40	40	40
14. Repayment of loans sanctioned to Industrial Estates	732	418	8,40
15. Repayment of loans sanctioned to Government Servants	15,32	13,32	15,65
Total ..	1,24,72	1,01,32	2,52,34
Shortfall ..	23,19	4,28	..
Net Receipt ..	1,01,53	97,04	2,52,34

PUBLIC DEBT (INCURRED)

(Figures are in thousands of rupees)

Head of Account	Budget Estimate 1971-72	Revised Estimate 1970-71	Budget Estimate 1970-71
Permanent Debt ..	5,36,11	7,89,47	4,46,25
Loans from the Central Government ..	24,80,00	16,68,52	30,13,74
Debt Raised Abroad ..	10'00	86,69	..
Other Floating Loans—			
(i) Ways and Means Advances ..	30,00,00	30,00,00	15,12,00
(ii) Other Advances ..	52,00,00	43,00,00	59,00,00
Total ..	1,12,26,11	98,44,68	1,08,71,99

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

Loans from the Central Government and Debt Raised Abroad—Loans expected to be received from the Central Government are as follows:—

Minor head	Budget Estimate 1971-72	Revised Estimate 1970-71	Budget Estimate 1970-71
Foreign Loans—			
Various Foreign Loans (inclusive of Debt Revised Account). (For details see Vol. II of the Budget) ..	57,00	1,94,21	5,00,74
Total ..	57,00	1,94,21	5,00,74
Cash Loans—			
Internal Development Loans ..	24,33,00	15,61,00	25,13,00
U.S. AID rupee Loans ..	..	..	..
German Counterpart Fund Loan ..	..	..	..
Total ..	24,33,00	15,61,00	25,13,00
Grand Total ..	21,90,00	17,55,21	30,13,74

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

6—OPIUM

PART I

This major head includes expenditure on—

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

PART II

The provision for temporary staff required for Opium Division has been made in the Budget Estimates, 1971-72.

PART III

(Figures are in thousands of rupees)

Minor heads	Budget Estimate 1971-72	Revised Estimate 1970-71	Budget Estimate 1970-71
A—Superintendence	1,51	1,37	1,45
B—Opium Factory	73	64	69
C—Purchase of Opium	11,48	11,43	11,43
Total 6—Opium	13,72	13,44	13,57

Revised Estimates 1970-71—The small decrease is due to certain posts having remained vacant during the year.

Budget Estimates 1971-72—The increase is due to accrual of annual increments of the staff and also due to more purchase of opium.

7—LAND REVENUE

PART I

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

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

The expenditure under 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 districts 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 the Land Records and Registration Offices in all districts of the province and to check field work of the Kanungoes and Patwaris. The Sub-Head "District Charges" includes the cost of Office Kanungoes, Field Kanungoes, Special Kanungoes, Patwaris and other charges connected therewith.

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

The item "J—Works" relates to the cost of construction and repairs to patwarkhanas.

PART II

For the next year an amount of Rs. 26,62,870 has been included in the budget for six entirely new schemes. The necessity of these new schemes has fully been explained in the volume of New Expenditure for the year, 1971-72.

PART III

(Figures are in thousands of rupees)

Minor heads	Budget Estimate 1971-72	Revised Estimate 1970-71	Budget Estimate 1970-71
A—Charges of Administrations	2,06	1,92	3,27
B—Management of Government Estates ..	1,82	1,74	1,90
C—Survey Settlement and Record Operations ..	18,34	14,81	16,29
D—Colonization	17,24	18,18	15,63
E—Land Records	1,50,06	1,31,76	1,15,67
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	21	34
GROSS TOTAL ..	1,89,87	1,68,63	1,53,11

Revised Estimate, 1970-71—The increase in the revised estimate, 1970-71 is due to inclusion of Rs. 15,00,000 on account of purchase of forms, etc, for Patwaris sanctioned during the course of the year.

Budget Estimate 1971-72—The increase is partly due to inclusion of provision for the entirely new schemes and partly due to the fact that provision for 1970-71 was made for 11 months.

8—PROVINCIAL EXCISE

PART I

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

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

PART II

There is no new scheme.

PART III

(Figures in thousands of rupees)

Minor heads	Budget Estimate, 1971-72	Revised Estimate, 1970-71	Budget Estimate, 1970-71
A—Direction	3,33	3,12	2,90
B—Superintendence	6,77	6,62	6,93
C—District Executive Establishment	8,70	8,14	9,42
D—Distilleries	65	60	60
E—Cost of opium supplied to Provincial Excise Department.	8,73	8,48	8,48
F—Cost of Bhang supplied to Provincial Government.	..	..	..
G—Compensation .. .. .	..	..	..
H—Excise Bureau	57	64	62
Grand Total ..	28,75	27,60	28,95
Deduct—Recoveries from other Government Departments, etc. .. .. .	..	..	..
Net Total ..	28,75	27,60	28,95

Revised Estimate, —1970-71— The small decrease is spread over a number of items and hence no remarks.

Budget Estimate 1971-72— The increase is due to accrual of annual increments and to the fact that provision for 1970-71 was made for 11 months.

9—STAMPS

PART I

This Major Head includes the following minor heads:—

A—Superintendence.

B—Charges for the sale of stamps.

C—Cost of stamps supplied from Central Stamps Stores.

PART II

There is no New Scheme.

PART III

[Figures are in thousands of rupees]

Minor Head	Budget Estimate 1971-72	Revised Estimate 1970-71	Budget Estimate 1970-71
A—Superintendence	37	38	47
Total A—Superintendence ..	37	38	47
B—Charges for the sale of Stamps—			
B-1—Non-Judicial	6,09	4,19	6,10
B-2—Judicial	72	57	72
Total B—Charges for the sale of Stamps ..	6,81	4,76	6,82
C—Cost of Stamps supplies from Central Stamps Stores—			
C-1—Non-Judicial	70	1,60	70
C-2—Judicial	40	50	40
Total C—Cost of Stamps supplied from Central Stamps Stores ..	1,10	2,10	1,10
Total 9—Stamps ..	8,28	7,24	8,39

Revised Estimate, 1970-71—The decrease is mainly due to sale of Arms Licences and Motor Tax Stamps through Post Office instead of Stamps venders.

Budget Estimates, 1971-72—The increase is due to the anticipated payment of Commission charges payable to Postal Authorities on the basis of the sales.

10—FORESTS

PART I

This head is divided into the following minor heads:—

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

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

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

- (i) Charges in connection with the departmental cutting, carriage and manufacture, etc., timber, firewood, charcoal, bamboos, and 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". It also includes charges on account of administration of Wild Birds and Wild Animals Protection Act.

PART II

For the next year, an amount of Rs. 24,17,510 has been included in the budget for ten entirely new schemes. The necessity of these new schemes has fully been explained in the volume of New Expenditure for the year 1971-72.

PART III

[Figures in thousands of rupees]

Minor heads	Budget Estimate 1971-72	Revised Estimate 1970-71	Budget Estimate 1970-71
	Rs.	Rs.	Rs.
A—General Direction	5,55	5,08	5,18
B—Conservancy and Works	1,61,61	1,71,90	1,51,68
C—Establishment	94,28	80,16	85,89
D—Interest on Capital (<i>charged</i>)	21	21	21
Gross Total	2,61,65	2,57,35	2,42,96
Deduct—Recoveries .. .. .	..	..	..
Net Total	2,61,65	2,57,35	2,42,96

Revised Estimate, 1970-71—The increase is mainly due to increase in the purchase price of Resin.

Budget Estimate, 1971-72—The increase is partly due to inclusion of New Schemes and partly for the reason that the provision for the year 1970-71 was for eleven months.

II—REGISTRATION

PART I

There are only two minor heads, namely "Superintendence" and "District Charges" under the major head: "II—Registration". The minor head "Superintendence" relates to the charges incurred in connection with the pay, etc., of Inspector-General of Registration, 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

One new scheme has been included during the year 1971-72 at a total cost of Rs. 1,480. The necessity of this scheme has fully been explained in the volume of New Expenditure for the year 1971-72.

[Figures are in thousands of rupees]

Minor heads				Budget Estimate 1971-72	Revised Estimate 1970-71	Budget Estimate 1970-71
				Rs.	Rs.	Rs.
A—Superintendence	..	..	..	45	40	47
B—District Charges	—	..	..	2,55	2,25	2,26
			Total	3,00	2,65	2,73

Revised Estimate, 1970-71—The decrease is nominal.

Budget Estimate, 1971-72—The increase is due to the fact that the provision for the year 1970-71 was for eleven months.

12—CHARGES ON ACCOUNT OF MOTOR VEHICLES ACTS

PART I

This head includes expenditure on the staff employed in the Excise and Taxation Department for the work of inspection and registration of motor vehicles and the collection of taxes and fees on motor vehicles. The expenditure of the Traffic Department and Provincial Transport Authority is also included under this head.

PART II

One new scheme has been included during the year 1971-72 at a total cost of Rs. 10,500. The necessity of this new scheme has fully been explained in the volume of New Expenditure for the year 1971-72.

PART III

[Figures are in thousands of rupees]

Minor heads	Budget Estimate 1971-72	Revised Estimate 1970-71	Budget Estimate 1970-71
	Rs.	Rs.	Rs.
A—Charges of Collections	3,21	2,87	2,94
B—Inspection of Motor Vehicles	9,95	9,18	11,23
Gross Total ..	13,16	12,05	14,17
<i>Deduct</i> —Recoveries on account of publication of applications for certain classes of permits ..	..	..	—41
Net Total ..	13,16	12,05	13,76

Revised Estimate, 1970-71—The decrease is mainly due to non-implementation of the new scheme “staff for three Super high-ways” of the Traffic Department.

Budget Estimate, 1971-72—The increase is mainly due to the fact that the provision for the year 1970-71 was for eleven months.

13—OTHER TAXES AND DUTIES

PART I

This major head includes the following minor heads:—

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

PART II

For the next year, an amount of Rs. 1,20,980 has been included in the budget for three new schemes. The necessity of these schemes has fully been explained in the volume of New Expenditure for the year 1971-72.

PART III

Figures are in thousands of rupees

Minor heads	Budget Estimate 1971-72	Revised Estimate 1970-71	Budget Estimate 1970-71
A—Collection Charges—Entertainment Tax ..	89	76	77
B—Urban Immovable Property Tax ..	21,55	18,49	18,53
C—Charges under the Electricity Act ..	2,78	2,34	2,53
D—Charges in connection with Tobacco Duties ..	8	8	7
Total ..	25,30	21,67	21,90

Revised Estimate, 1970-71—The decrease is nominal and calls for no comments.

Budget Estimate, 1971-72—The increase is mainly due to the fact that Budget Estimate 1970-71 was for 11 months. The increase is also due to accrual of increments.

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

PART I

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

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

XVII—WORKING EXPENSES

PART II

For the next year, an amount of Rs. 1,66,28,260 has been included in the budget for entirely new schemes. The necessity of these new schemes has fully been explained in the volume of New Expenditure for the year 1971-72.

XVII—IRRIGATION WORKING EXPENSES ETC.

PART III

[Figures are in thousands of rupees]

Minor head	Budget Estimate 1971-72	Revised Estimate 1970-71	Budget Estimate 1970-71
A—IRRIGATION WORKS—<i>DEDUCT</i>— WORKING EXPENSES			
(OOPEN CANALS)			
(1) <i>Productive</i>			
A—Extension and Improvements ..	87,85	56,67	87,07
Total A—Extension and Improvements	87,85	56,67	87,07
B—Maintenance and Repairs ..	12,30,22	10,70,64	11,65,15
Total B—Maintenance and Repairs ..	12,30,22	10,70,64	11,65,15
C—Tools and Plant ..	29,97	25,70	25,70
Total C—Tools and Plant ..	29,97	25,70	25,70

(Figures are in thousands of rupees)

Minor head	Budget Estimate 1971-72	Revised Estimate 1970-71	Budget Estimate 1970-71
D—Suspense .. .. .	..	14,87	14,87
Rounding .. .. .	..	..	..
Total A-1—Productive	13,48,04	11,67,88	12,92,80
(2) Un-productive			
E—Extensions and Improvements	2,35	2,85	2,85
Total E—Extension and Improvements	2,35	2,85	2,85
F—Maintenance and Reparis	36,46	36,46	36,46
Total F—Maintenance and Reparis	36,46	36,46	36,46
G—Tools and Plants	20	69	69
Total G—Tools and Plant	20	69	69
Rounding .. .. .	..	..	..
Total A (2)—Un-productive	39,01	40,00	40,00
Total XVII—Irrigation Navigation, etc. Working Expenses (Voted).	13,87,05	12,07,88	13,32,80

REVISED ESTIMATE, 1970-71

The decrease of Rs. 1,24,92 is due to less operation charges of Tube-wells in SCARPs and non-approved of certain Schemes of Remodelling of Channels on Technical points.

Budget Estimates, 1971-72—The increase of Rs. 1,79,17 in the next year's Budget when compared with the Revised Estimate, 1970-71 is mainly due to provision having been made for—

- (i) Strengthening and reconditioning of banks and distributaries minors and repair of various canals for safe running of excessive supplies of reclamation etc ;
- (ii) Revision of Yard stick for the maintenance and repair of Tubewells;
- (iii) Provision having been made for Taunsa Panjnad Link to be transferred by WAPDA and
- (iv) Extensive clearance of Drainage system to overcome the menace of water logging.

17—INTEREST ON IRRIGATION CAPITAL EXPENDITURE

PART I

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

PART II AND III

(Figures are in thousands of rupees)

Major head	Budget Estimate 1971-72	Revised Estimate 1970-71	Budget Estimate 1970-71
17—Interest on Irrigation Capital Expenditure ..	6,71,41	6,56,11	6,67,25

Revised Estimate, 1970-71—The decrease is due to lesser capital outlay having been incurred than originally anticipated.

Budget Estimate, 1971-72—The increase is due to more capital outlay having been invested during the year, 1971-72.

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

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

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

PART II

For the next year, an amount of Rs. 1,00 has been included in the budget for entirely new schemes. The necessity of these new schemes has been fully explained in the volume of New Expenditure for the year 1970-71.

PART III

[Figures are in thousands of rupees]

Minor head	Budget Estimate 1971-72	Revised Estimate 1970-71	Budget Estimate 1970-71
18—IRRIGATION WORKS			
(1) Incharge of Irrigation and Power Department	21,00	22,41	22,41
Total	21,00	22,41	22,41

Revised Estimate 1970-71—There are no variations and calls for no explanation.

Budget Estimate 1971-72—This decrease is due to less provision having been made for Tools and Plants.

IRRIGATION ESTABLISHMENT

PART I

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

PART II

For the next year an amount of Rs. 6,03,810 has been included in the budget for entirely new items. The necessity of the new schemes has been fully explained in the volume of New Expenditure for the year, 1971-72.

PART III

[Figures are in thousands of rupees]

Sub-heads	Budget Estimate 1971-72	Revised Estimate 1970-71	Budget Estimate 1970-71
Establishment for Open Canals	4,39,17	3,99,95	3,98,98
Thal Project	25,57	23,38	22,90
Rasul Tube-well Project	14,35	13,29	13,71
Nammal Dam and Canal	6	4	5
Taunsa Barrage Project	8,11	6,17	5,21
Marala Ravi Link Project	2,59	2,39	2,37
Balloki—Sulemanki Link Project	1,67	1,45	1,45
Land and Water Development	43,29	37,90	59,97
Hill Torrents	56	56	56
Total	5,35,37	4,85,13	5,05,20

Revised Estimate 1970-71—The decrease is mainly due to winding up of Scarp I and consequent withdrawal of unspent balance from the Land and Water Development Board.

Budget Estimate 1971-72—The increase is due to :—

- (i) accrual of annual increments to the staff
- (ii) Provision made for new schemes, i.e., Water Apportionment cell and Water Allocation and Rate Cell payment of arrears of printing charges etc.
- (iii) Additional provision for Land and Water Development Board.
- (iv) Creation of certain additional posts.

22—INTEREST ON DEBT AND OTHER OBLIGATIONS

PART I

1. Under this head are shown details of interest payable on the various loans raised in the market or taken from the Central Government as well as payments made to the State Bank of Pakistan for the management of loans raised in the market and for commission charges on Securities of Provincial loans purchased with a view to cancellation. This head also includes interest charges on State Provident Funds and other similar funds. The figures shown against 'Interest on Permanent Loans' and 'Interest on Loans from the Central Government' represent the share of the Punjab Government in debt servicing liability of the Government of West Pakistan.

2. Interest on all the loans taken for Government Departments is provided in this head but since interest on account of loans utilized by the Commercial Departments is actually debited to the respective budget heads of those departments, such payments are shown as *deduct* entries in this head in order to avoid double booking of interest charges. Thus interest on account of loans used on Irrigation works is actually accounted for under the head "17-Interest on Irrigation works for which Capital accounts are kept", that in respect of Food procurement, under the head "85-A—Capital Outlay on Provincial Schemes of State Trading" and that on account of Forest Department, under the head "10-Forest". In addition, the interest portion of equated payments, payable out of revenue on account of commuted value of pensions has also to be deducted as this amount is accounted for under the head "83—Payment of Commuted Value of Pensions".

PART II

Blank

PART III

[Figures are in thousands of rupees]

Minor head	Budget Estimate 1971-72	Revised Estimate 1970-71	Budget Estimate 1970-71
A—INTEREST ON ORDINARY DEBT			
(ii) RUPEE DEBT			
A. (1) Interest on permanent loans [22-A(i)] ..	2,51,39	2,32,23	2,23,22
(2) Discount on loans ..	..	..	..
(3) Floating loans—			
(1) Discount on Treasury Bills ..	..	..	..
(2) Interest on other Floating Loan ..	1,28,06	89,36	1,39,21
(4) Other items—			
(1) Management of Debt ..	76	..	76
(2) Expenditure connected with issue of new loans ..	1,00	..	1,00
(3) Miscellaneous ..	1	1	1
(5) Interest on loans taken from the Central Government [22-A(iii)] ..	9,56,87	9,31,99	9,86,62
(ii) Debt Raised Abroad ..	19,38	20.52	19,95
Total A—Interest on Ordinary Debt ..	13,57,47	12,74,11	13,70,77

[Figures are in thousands of rupees]

Minor heads	Budget Estimate 1971-72	Revised Estimate 1970-71	Budget Estimate 1970-71
B—INTEREST ON UNFUNDED DEBT			
B—STATE PROVIDENT FUND			
B.5(1)(i)—Interest on General Provident Fund ..	1,20,00	1,17,00	1,09,00
B.5(1)(ii)—Interest on General Provident Fund (Railways).	..	..	..
B.5(2)—Interest on Indian Civil Service Provident Fund.	..	..	..
B.5(3)—Interest on Indian Civil Service Provident Fund (N.E.M.)	..	..	..
B.5(4)—Interest on Contributory Provident Fund	12	12	11
B.5(5)—Interest on Other Miscellaneous Provident Funds	37	37	30
Total B.5—State Provident Fund ..	1,20,49	1,17,49	1,09,41
B.6—Special Deposit Account increase on Railway staff Benefit Fund	..	..	..
Total B.6—Special Deposit Account	..	..	..
Total —B-Interest on Unfunded Debt ..	1,20,49	1,17,49	1,09,41
C—INTEREST ON OTHER OBLIGATIONS			
C.(1)—Interest on Depreciation Reserve Funds (Railways).	..	..	..
C.(2)—Interest on improvement Funds (Railways)	..	..	..
C.(3)—Interest on Railways Reserve Fund ..	..	..	..
Total C—Interest on Other Obligations	..	..	..
Gross Total (A+B+C) ..	14,77,96	13,91,60	14,80,18
D—TRANSFERS			
<i>Deduct—</i>			
D-(1)—Interest transferred to Commercial Departments	-6,74,25	-6,58,95	-6,70,09
D-(2)—Interest transferred to Salt ..	..	..	..
D-(3)—Interest transferred to Forest Department	-21	-21	-21
D-(4)—Interest portion of equated payments on account of commuted value of pensions.	-24,00	-24,00	-12,00
D-(5)— <i>Deduct</i> —Interest transferred to Capital Outlay on Schemes of State Trading.	-2,00,42	-1,51,01	-1,95,50
D-(6)— <i>Deduct</i> —Interest transferred to Land Commission	-2,00	-1,50	-1,50
Total D—Transfer to Other Accounts ..	-9,00,88	-8,35,67	-8,79,30
Total 22—Interest on Debt and Other Obligations.	5,77,08	5,55,93	6,00,88

Revised Estimates, 1970-71—The Saving of about Rs. 45 lac is made up as follows:—

	(Rs. in lacs)
(i) Decrease in interest on Floating Debt due to the fluctuating nature of the expenditure	—50
(ii) Decrease due to revised calculations of interest charges on the Dev. Loan, 1969-70	—44
(iii) Sum total of other minor variations	+5
(iv) Excess on account of less credits expected in respect of interest charges on Capital invested in Commercial Departments	+44
Net Saving	<hr/> —15 <hr/>

Budget Estimates, 1971-72—The excess of about Rs. 21 lac is made up as follows:—

	(Rs. in lacs.)
(i) Increase due to fresh borrowings	+86
(ii) Saving on account of more-credits expected in respect of interest charges on capital invested in Commercial Departments	—65
Net excess	<hr/> +21 <hr/>

23—APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT

PART I

I. Under this head are shown in accordance with foot note 156 of the "List of Major and Minor Heads Account", the details of the amounts set aside by the Government for—

- (i) Purchase and cancellation of various Provincial market loans by transfer of funds to the deposit head "Appropriation for Reduction or Avoidance of Debt—Sinking Funds".
- (ii) Payment of Pre-Autonomy Loans (also known as Pre-Reform or pre-1935 Loans which were consolidated into one by the late Government of India for each Province under the Government of India Act, 1935) in accordance with 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 are in thousands of rupees)

Minor heads	Budget Estimates 1971-72	Revised Estimates 1970-71	Budget Estimates 1970-71
Sinking Funds—			
(i) Sinking Fund .. ..	.. ..	.. ..	.. ..
(ii) Depreciation Fund	81,65	75,08	75,08
Other Appropriation	4,13,88	96,74	2,74,21
Total	4,95,53	1,71,82	3,49,29

Depreciation Fund

Revised Estimates 1970-71. No Change.

Budget Estimate, 1971-72—The provision represents the share of the Punjab Government out of the debt repayment liability of the Government of West Pakistan.

(ii) *Other Appropriation*—In accordance with foot note 156 of the List of Major and Minor heads of Accounts", this head is intended for the record of appropriations from revenue for reduction or avoidance of debt other than specific appropriations for regularly constituted Sinking Funds.

The said foot note 156 does not indicate what amount is to be provided under this head. Actual provision is, however, made in the light of the following policy laid down in the Finance Department:—

“The appropriation is roughly equal to the amount recorded for repayment of debt minus the amount which is available for such repayments from the Capital Account *i.e.* refinancing of market loans, repayment by local bodies, etc.”

In the light of the above, it can be said that provision under this head is made to make up the shortfall, if any, in receipts in the Capital Account (on refinancing of market loans, repayment of loans and advances by Local Bodies, etc.) as compared with the anticipated repayment of debt liability of the Government.

A provision of Rs. 4,13.88 lakh under this head is, therefore, being made which is intended to make up for the receipts in the Capital Account. This shortfall has resulted from the following items:—

Receipts— (Rs. in lakh)

Budget Estimates, 1971-72

(i) Recoveries of Loans from Municipalities, Port Fund etc. (excluding loans to Government servants) under the head “R—Loans and Advances”	86.21
(ii) Refinancing of market loans.	.. .. .
Total (i) plus (ii)	86.21

Expenditure—

Repayment of loans under the head “N—Public Debt—Loans from the Central Government.”	5,00.09
Shortfall	4,13.88

(Rs. in lakhs)

Revised Estimates, 1970-71

Receipts—

(i) Recoveries of loans from Municipalities Part Fund, etc. (excluding loans to Government servants) under the head. “R-Loans and Advances.”	83.72
(ii) Refinancing of market Loans	3,43.72
Total (i) plus (ii)	4,27.44

Expenditure—

Repayment of Loans under the the head “N—Public Debt—Loans from the Central Government.”	5,24.18
Short fall	96.74

25—GENERAL ADMINISTRATION

PART I

The head General Administration includes the cost of the 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 includes 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 supervisors whatever its object may be.

This head also shows the cost of the Ministers, Provincial Assembly and Supervisory staff for Basic Democracies. The several group heads, which this head comprises are self explanatory for the most part, but it should be added that under the minor heads "Other Establishment" is included provision for the cost of the Copying Agencies in Deputy Commissioner's Offices and of the department which has been formed for the Reclamation and Probation Organization. This head also shows the expenditure on the discretionary grant placed at the disposal of the Governor, Commissioners, Deputy Commissioners and the cost of maintenance of Government Air Craft.

PART II

For the next year an amount of Rs. 43,35,900 has been included in the Budget for entirely new schemes in addition to various continuing temporary schemes. The necessity of these new schemes has fully been explained in the volume of New Expenditure (Non-Development) for the year 1971-72. This head also includes Charged expenditure to the extent of Rs. 37,45,400.

(Figures are in thousands of Rupees)

Minor Sub-heads	BUDGET ESTIMATE 1971-72			REVISED ESTIMATE, 1970-71			BUDGET ESTIMATE 1970-71		
	Charged	Authorised	Total	Charged	Authorised	Total	Charged	Authorised	Total
1. Salary of the Governor	72	..	72	66	..	66	..	..	..
2. Secretariat staff of the Governor	3,30	..	3,30	2,49	..	2,49	2,73	..	2,73
3. Staff and House hold of the Governor.	2,60	..	2,60	2,89	..	2,80	2,02	..	2,02
4. Sumptuary Allowances of the Governor.	20	..	20	18	..	18	..	..	..
5. Expenditure from Contract allowances.	1,10	..	1,10	..	..	..	..	..	..
6. Tour Expenses	75	..	75	1,93	..	1,93	1,80	..	1,80
7. Other Charges	..	..	..	..	..	..	..	..	..
8. State Conveyance and moters of the Governor	..	..	..	..	..	..	..	..	..
9. Ministers	2,22	..	2,22	..	..	..	1,25	..	1,25
10. Provincial Assembly	16,39	..	16,39	..	..	..	..	..	..
11. Provincial Assembly Department.	3,93	..	3,93	66	..	66	8,15	..	8,15
12. Basic Democracies Election Authority.	..	..	..	..	..	..	..	..	..
13. Civil Secretariat	..	1,75,94	1,75,94	..	1,66,91	1,66,91	..	1,37,60	1,37,60
14. Public Service Commission	5,84	..	5,84	4,91	..	4,92	4,61	..	4,61
15. Board of Revenue	..	28,60	28,60	..	20,04	20,04	..	19,74	19,74
16. Local Fund Audit Establishment	..	8,84	8,84	..	7,62	7,62	..	8,05	8,05
17. Commissioners	..	20,16	20,16	..	19,33	19,33	..	20,67	20,67
18. General Establishment	..	1,75,57	1,75,57	..	1,47,68	1,47,68	..	1,69,88	1,69,88
19. Sub-Divisional Establishment	..	17,81	17,81	..	10,62	10,62	..	10,04	10,04
20. Other Establishment	..	24,85	24,85	..	27,71	27,71	..	27,76	27,76
21. Works	..	66	66	..	59	59	..	59	59
22. Discretionary grant by the head of Province etc.	40	1,14	1,54	25	60	85	25	65	90
23. Miscellaneous	..	4,04	4,04	..	5,36	5,36	..	19	19
Gross Total	37,45	4,57,61	4,95,06	13,89	4,06,96	4,20,85	20,81	3,95,17	4,15,98
Recoveries of expenditure from Governmens Department.	..	-1,56	-1,56	..	-99	-99	..	-1,00	-1,00
Other Recoveries	..	-1,20	-1,20	..	-1,13	-1,13	..	-14	-14
Net Total 25—General Administration.	37,45	4,54,85	4,92,30	13,89	4,04,84	4,18,73	20,81	3,94,03	4,14,84

Revised Estimates, 1970-71—The increase is mainly due to payment of salaries to West Pakistan Surplus Staff remained unabsorbed due to dissolution of One Unit. The increase would have been greater but due to less expenditure under the minor head "E—District Administration—18—General Establishment (18) (1) District Office Establishment—Pay of Officers" owing to certain posts remained vacant.

Budget Estimates, 1971-72—The increase is mainly due to the fact that New Schemes to the extent of Rs. 43,35,900 have been included in the next year Budget. The increase is also due to increments and due to the fact that current year Budget is for eleven months.

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) Chief Justice, High Court of Punjab.	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) B-1—Solicitor's Department (ii) B-2—Mufassil Establishment.
(3) Advocate-General, Punjab	B—Law Officers. B-3—Advocate-General.
(4) Administrator-General and Official Trustee, Punjab.	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 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) Mufassil Establishment.
- (3) Advocate-General.

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

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 allowance of the officers and establishment including Copyists employed in the Court of Small Causes as well as other 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, expenses of Jirgas, Travelling Allowances of the Examiner of Questioned Documents and Photographic charges.

PART II

For the next year an amount of Rs. 2,19,420 has been included in the Budget for entirely new schemes. The necessity of these new schemes has fully been explained in the volume of New Expenditure for the year, 1971-72.

PART III

(Figures are in thousands of rupees)

Minor head	Budget Estimates 1971-72	Revised Estimates 1970-71	Budget Estimates 1970-71
A—High Court	30,35	28,63	28,89
B—Law Officers	13,16	11,36	11,46
C—Administrator-General and Official Trustee	16	15	15
D—Civil and Sessions Courts	56,27	47,64	50,65
E—Courts of Small Causes	89	88	96
F—Criminal Courts	5,05	4,41	5,05
Total	1,05,88	93,07	97,16

Revised Estimates, 1970-71—The decrease in the Revised Estimates is mainly due to certain posts having remained vacant during the current financial year.

Budget Estimate, 1971-72—The increase in the Budget Estimate, 1971-72 is mainly due to the provision having been made for the full year and partly on account of normal increments, etc.

28—JAILS AND CONVICT SETTLEMENTS

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

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

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

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

The sub-head "Direction" relates to the charges incurred in connection with the 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 does not require technical skill and supervision.

PART II

For the next year an amount of Rs. 10,99,740 has been included in the Budget for four new schemes. The necessity of these new schemes has fully been explained in the volume of New Expenditure for the year 1971-72.

PART III

(Figures are in thousands of rupees)

Minor head	Budget Estimate 1971-72	Revised Estimates 1970-71	Budget Estimates 1970-71
A—Jails	1,24,20	1,19,74	1,01,87
B—Jails Manufacture	11,54	11,24	11,39
C—Charges on account of persons confined or detained in Jails outside the Province	..	..	..
D—Works	150	1,50	1,50
Gross Total	1,37,24	1,32,48	1,14,76

Revised Estimate, 1970-71—The increase is due the provision of funds of Rs. 17,78,840 on the basis of actual expenditure incurred as a result of increase in the number of prisoners.

Budget Estimate, 1971-72—The increase is due to inclusion of entirely new schemes and accrual of annual increments.

29—POLICE

PART I

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

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

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

3. Expenditure under the head "District Executive Force" relates to the normal peace-time police forces of the province on Charges on account of Police employed under sections 13, 14 and 41 of the Police Act are also debited to this head. The charges on account of Police Supplied to the Government of Pakistan and Private Bodies for permanent peace-time guard duties, etc., are recoverable from the respective Governments, 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 Institutions".

5. The minor head "Special Police" includes the cost of Police raised for special purposes as distinct from the regular District Executive Force. It comprises of the Border Military Police 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 suppression of crime and for the maintenance of law and order on 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 Central 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 buildings. The services of the Public Works Department are requisitioned only when the work to be performed requires

technical supervision. The expenditure on repairs of residences of Gazetted Police Officers, which was formerly being met from the Public Works Department grant, is debited to this head.

PART II

For the next year an amount of Rs. 71,10,450 has been included in the budget for eight entirely new schemes. The necessity of these schemes has been fully explained in the volume of New Expenditure for the year 1971-72.

PART III

[Figures are in thousands of rupees]

Minor Heads	Budget Estimates 1971-72	Revised Estimates 1970-71	Budget Estimates 1970-71
	Rs.	Rs.	Rs.
Direction	8,07	6,45	8,17
Superintendence	26,66	26,62	26,42
District Executive Force	5,92,63	5,54,48	4,97,10
Police Training Institutions	10,96	9,61	10,08
Special Police	8,71	7,69	8,24
Railway Police	26,23	23,99	24,40
Special Branch	48,35	41,23	4,369
Miscellaneous	1,87	1,79	1,66
Works	4,25	8,05	8,83
Gross Total	7,27,73	6,79,91	6,28,59
Recoveries	-4,736	-4,419	-4,382
Net Total	6,80,37	6,35,72	5,84,77

Revised Estimate, 1970-71.—The increase is mainly due to the grant of additional funds to meet deficit in expenditure as a result of the Police Commission recommendations.

Budget Estimate 1971-72.—The increase is mainly due to the inclusion of provision on account of entirely new schemes. The increase is also due to the fact that Budget Estimate, 1970-71 was for 11 months.

29-A—PROVINCIAL BORDER FORCES

PART I

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

(1) Rangers.

(2) Works.

2. Expenditure under the head "Rangers" relates to the Border Forces of the province which are under the direct control of Director-General, Rangers. The amount spent on Border Force is recoverable from the Central Government at the rate of 60% of the recurring expenditure.

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

PART III

For the next year, an amount of Rs. 45,71,800 has been included in the budget for seven entirely new schemes. The necessity of these schemes has been fully explained in the volume of New Expenditure for the year 1971-72.

PART III

(Figures are in thousands of rupees)

Minor heads	Budget Estimates 1971-72	Revised Estimates 1970-71	Budget Estimates 1970-71
	Rs.	Rs.	Rs.
Rangers	3,06,26	2,61,58	2,65,35
Works	1,82	2,61	2,61
Gross Total ..	3,08,08	2,64,19	2,67,96
Recoveries	(—)1,85,30	(—)1,60,40	(—)1,60,47
Net Total	1,22,78	1,03,79	1,07,49

Revised Estimate, 1970-71—The decrease is due to the fact that certain posts remained vacant.

Budget Estimate, 1971-72—The increase is mainly due to the inclusion of provision on account of entirely new schemes which include "Reorganisation of West Pakistan Rangers (3rd phase)." The increase is also due to the fact that Budget Estimate, 1970-71 was for 11 months.

36—SCIENTIFIC DEPARTMENTS

PART I

This head provides for expenditure on donations to Scientific Societies and Institutions, Museums and on account of exploration of coal, petroleum and minerals. It also provides expenditure for Mineral Development Department. The expenditure in connection with the exploration of coal, petroleum and minerals and Mineral Development Department has been transferred to the head "43-Industries" during the course of the year, 1970-71.

PART II

For the next year an amount of Rs. 9,860 has been included in the budget for two entirely new schemes. The necessity of the new schemes has been fully explained in the volume of New Expenditure for the year, 1971-72.

PART III

[Figures are in thousands of rupees]

Minor heads	Budget Estimate 1971-72	Revised Estimate 1970-71	Budget Estimate 1970-71
	Rs.	Rs.	Rs.
A—Grant-in-aid and Donations to Scientific Societies and Institutes.	1	1	1
B—Museums	1,98	1,68	1,68
C—Exploration of Coal, Petroleum and Minerals.	..	..	3,12
D—Mines Department .. .. .	..	..	..
Total-36—Scientific Departments ..	1,99	1,69	4,81

Revised Estimate 1970-71—The decrease is due to the provision of the staff of the Mineral Development Department having been made under the major head "43 Industries".

Budget Estimate 1971-72—The increase is due to increase in the grant-in-aid to the Central Museum, Lahore.

37—EDUCATION

PART I

This Major head consists of the following minor heads:

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

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

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

Grant to Non-Government Arts Colleges—This head shows the expenditure on account of grants to privately managed Arts Colleges.

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

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

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

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

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

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

Grants to Non-Government Primary Schools—The expenditure debited under this head of 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.

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

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

Inspection—The provisions under this head relate to the expenditure on the salaries of the Divisional and District Inspecting staff and their offices.

Scholarships—The provisions under this sub-head relate to the expenditure on the salaries of the staff of Officer Incharge Scholarships.

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

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

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

The other heads do not require any special explanation.

PART II

For the next year an amount of Rs. 7,51,05,190 has been included in the budget for entirely new schemes. The necessity of the new schemes has been fully explained in the volume of New Expenditure for the year, 1971-72.

PART III

[Figures are in thousands of rupees]

Minor heads	Budget Estimate 1971-72	Revised Estimate 1970-71	Budget Estimate 1970-71
	Rs.	Rs.	Rs.
Grants to Universities	2,01,90	1,92,84	1,86,95
Government Arts Colleges	2,60,72	1,95,72	2,00,62
Grant to Non-Government Arts Colleges ..	7,54	7,54	7,54
Government Professional Colleges ..	21,47	16,25	15,95
Grants to Non-Government Professional Colleges.	..	..	..
Government Secondary Schools ..	4,88,46	3,10,36	3,53,79
Direct Grants to Non-Government Secondary Schools.	21,78	30,13	21,74
Grants to Local Bodies for Secondary Education.	8,27	8,27	8,27
Government Primary Schools ..	17,08,56	12,16,79	9,97,03
Direct Grants to Non-Government Primary Schools.	35	35	35
Grants to Local Bodies for Primary Education.	64,11	64,11	64,11
Government Special Schools	40,83	37,15	36,82
Direct Grants to Non-Government Special Schools.	35	35	35
Grants to Local Bodies for Special Education	21	21	21
Direction	18,78	17,86	15,87
Inspection	42,48	36,28	36,28
Scholarships	70	59	59
Miscellaneous	35,57	42,09	47,49
Technical Education	1,14,91	85,52	92,59
Directorate of Games and Sports ..	9,26	6,00	..
Total 37—Education (Gross) ..	30,46,26	22,68,41	20,86,55
<i>Deduct—Recoveries ..</i>	<i>—8,79</i>	<i>—8,42</i>	<i>—8,42</i>
Total 37—Education (Net) ..	30,37,47	22,59,99	20,78,13

Revised Estimates, 1970-71—The increase of Rs. 1,81,86,170 in the Revised Estimates is mainly due to the revision of pay scales of gazetted/non-gazetted teachers.

Budget Estimates, 1971-72—The increase of Rs. 7,77,85,000 in the next year's budget is due to the reasons that in respect of certain schemes provisions for full 12 months have been made in the next year's budget whereas in the current year's budget only 2 months provisions were made. The increase is also due to revision of pay scales of teaching staff and accrual of increments. Further, increase is also for the reasons that the current year's estimates are for 11 months. Whereas the Budget Estimates, 1971-72 are for 12 months.

38-A—HEALTH SERVICES

PART I

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

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

2. The group of sub-head under "A—Health Establishment" consists of—
- (i) A-1—Superintendence.
 - (ii) A-2—District Health Officers.
 - (iii) A-3—All Pakistan Medical Council.
 - (iv) A-4—Model Chest Clinic; and
 - (v) A-5—Rural Health Centres.

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

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

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

The sub-head "A-4—Model Chest Clinic" relates to the charges incurred on the Model Chest Clinic at Lahore.

The sub-head "A-5—Rural Health Centres" relates to the charges incurred on the Rural Health Centres all over the Punjab.

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

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

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

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

(i) G-1—Anti-Malaria Operations;

(ii) G-2—District Field staff ;

(iii) G-3—Purchase of Anti-epidemic Drugs, Vaccine, etc.,

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

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

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

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

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

PART II

For the next year an amount of Rs. 51,44,330 has been included in the budget for entirely new schemes. The necessity of these new scheme has been explained in the volume of New Expenditure for the year 1971-72 :

PART III

[Figures are in thousands of rupees]

Minor head	Budget Estimate 1971-72	Revised Estimate 1970-71	Budget Estimate 1970-71
	Rs.	Rs.	Rs.
A—Health Establishment	90,76	68,13	85,70
B—Hospitals and Dispensaries	3,21,16	2,55,61	2,63,39
C—Grants for Health Purposes	34,31	33,17	33,17
D—Colleges and Schools	51,56	41,18	39,41
E—Mental Hospitals	20,57	17,15	17,33
F—Chemical Examiner	1,86	1,76	1,68
G—Expenses in connection with Epidemic Diseases.	15,86	11,71	17,21
H—Laboratories	6,49	5,42	5,62
I—Health Centres	10,68	8,88	8,60
J—Works .. .. .	..	..	..
K—Social Uplift Schemes .. .. .	..	..	..
Gross Total	5,53,25	4,43,01	4,72,11
<i>Deduct</i> —Recoveries .. .. .	..	..	..
Net Total	5,53,25	4,43,01	4,72,11

Revised Estimates, 1970-71—The decrease is mainly due to certain posts having been remained vacant during the year in the subordinate offices.

Budget Estimates, 1971-72—The increase is due to the provision having been made for full year, creation of new posts and accrual of annual increments etc.

39—PUBLIC HEALTH

PART I

The Minor Head "A Public Health Establishment" of the Major Head 39—Public, Health, consists of the following sub-heads—

A-1—Public Health Engineering Establishment.

A-2—Town Planner and his staff.

A-1—*Public Health Engineering Establishment*—This sub-head provides for pay, etc., 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 and maintenance of M. E. S. Sanitary works required by the Central Government. Fees are charged from local bodies and other Government Department, etc., for works done on their behalf.

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

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

PART II

For the next year an amount of Rs. 10,94,450 has been included in the Budget for new schemes. The necessity of the schemes have been fully explained in the volume of New Expenditure for the year 1971-72.

PART III

(Figures are in thousands of rupees)

Minor heads	Budget Estimate 1971-72	Revised Estimate 1970-71	Budget Estimate 1970-71
	Rs.	Rs.	Rs.
A—Public Health Establishment—			
A-1—Public Health Engineering Establishment ..	44,60	41,36	42,01
A-2—Town Planner and his staff ..	4,37	3,90	4,14
B—Tools and Plant ..	11,46	11,46	11,46
Gross Total ..	60,43	56,72	57,61

The Revised Estimates, 1970-71—The decrease in the Revised Estimates, 1970-71 is mainly due to certain posts having remained vacant during the current financial year.

Budget Estimates, 1971-72—The increase in the Budget Estimates, 1971-72 is mainly due to the provision having been made for the full year and partly due to normal increments etc.

40—AGRICULTURE

PART I

This head includes the following minor heads:—

A—Direction.—

A-1—Direction.

A-2—Expenditure under Cotton Control Ordinance.

B—Superintendence.

C—Subordinate and expert Staff.

D—Farms—

D-1—Experimental Farms.

D-2—Seed Farms.

D-3—District Farms.

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

E-1—Administration of Cotton Control Ordinance.

E-2—Demonstration and Propaganda.

E-3—Extension and Plant Protection Services.

E-4—Locust Control Work.

E-5—Schemes aided by the Central Government.

E-6—Expenditure on Soil Conservation Project.

F—Agricultural Experiments and Research—

F-1—General.

F-2—Scheme financed by Agricultural Research Council of Pakistan.

F-3—Schemes aided by the Central Government.

F-4—Expenditure on Cane Development.

G—Agricultural Education—

G-1—Agricultural Colleges and Schools.

G-2—Agricultural Educational Schemes aided by the Central Government.

H—Agricultural Engineering—

H-1—Agricultural Engineering.

H-2—Schemes aided by the Central Government.

I—Boring Operations—

I-1—Boring Operations.

I-2—Schemes aided by Central Government.

J—Botanical and other Public Gardens—

J-1—Government Gardens.

J-2—Zoological Gardens

J-3—Station Gardens.

K—Schemes for the improvement of Agricultural Marketing.

L—Grants-in-aid, Contribution, etc.

M—Other Charges.

N—Works.

PART II

For the next year an amount of Rs. 14,97,310 has been included in the budget for new schemes which have fully been explained in the Volume of New Expenditure, 1971-72.

PART III

(Figures are in thousands of rupees)

Minor heads	Budget Estimates 1971-72	Revised Estimate 1970-71	Budget Estimate 1970-71
	Rs.	Rs.	Rs.
Direction	3,32	4,50	4,73
Superintendence	6,99	6,55	6,55
Subordinate and Expert Staff	4,34	3,31	3,40
Farms	18,45	17,25	16,39
Agricultural Demonstration and propaganda including Public Exhibitions and fairs.	1,83,51	1,52,30	1,49,23
Agricultural Experiments and Research	39,71	32,48	33,30
Agricultural Education	7,22	5,46	5,40
Agricultural Engineering	1,02,25	99,63	1,00,71
Boring Operations	4,23	4,57	4,68
Botanical and other Public Gardens	4,17	4,33	4,39
Improvement of Agricultural Marketing .. .. .	..	..	..
Grant-in-aid, Contribution, etc.	15,33	14,74	20,15
Other Charges .. .. .	..	..	..
Works	1,39	1,39	1,39
Total 47—Agriculture	3,96,51	3,46,51	3,50,32

Revised Estimates 1970-71—The decrease is mainly due to less grant-in-aid to the Land and Water Development Board because of abolition of SCARP-I.

Budget Estimates 1971-72—The increase is mainly due to (i) accrual of annual increments (ii) provision for new schemes transferred from development side and (iii) the last year budget being for 11 months only.

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 financial year provision has been made for two new schemes, justification for which has been explained in the Volume of New Expenditure 1971-72.

PART III

[Figures are in thousands of rupees]

Minor heads	Budget Estimate 1971-72	Revised Estimate 1970-71	Budget Estimate 1970-71
A—Direction	Rs. 4,54	Rs. 3,92	Rs. 4,43
B—Development of Fisheries ..	4,42	3,35	3,66
Gross Total 40-B—Fisheries ..	8,96	7,27	8,09
<i>Deduct</i> —Amount recoverable from Central Government (Agricultural Research Council of Pakistan) ..	..	..	—42
Net Total 40-B—Fisheries ..	8,96	7,27	7,67

Revised Estimates 1971-72.—The decrease is mainly due to certain posts having remained vacant.

Budget Estimates 1971-72.—The increase is mainly due to accrual of annual increments and provision for new schemes transferred from development side under this head.

41—VETERINARY

PART I

This Major Head includes the following minor heads—

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

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

B.—SUPERINTENDENCE

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

C.—VETERINARY EDUCATION AND RESEARCH

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

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

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

D.—SUBORDINATE ESTABLISHMENT

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

E—HOSPITALS AND DISPENSARIES

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

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

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

F—BREEDING OPERATIONS

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

G—ZOOLOGICAL GARDENS

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

H—PRIZES

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

I—CAMEL SPECIALIST

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

J—BACTERIOLOGIST

This head has been included according to the advice of Accountant-General but has not been operated upon so far.

K—OTHER CHARGES

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

L—LIVESTOCK DEVELOPMENT BOARD

This minor head include expenditure on Livestock Development Board.

PART II

Three new schemes have been included in the budget estimates for the year 1971-72 at cost of Rs. 2,70,160. The necessity of these new Schemes has fully been explained in the volume of New Expenditure for the year 1971-72.

PART III

[Figures are in thousands of rupees)

Minor heads	Budget Estimate, 1971-72	Revised Estimate, 1970-71	Budget Estimate 1970-71
A—Direction .. .. .	..	..	..
B—Superintendence	14,76	13,25	13,25
C—Veterinary Education and Research	30,59	24,98	29,50
D—Subordinate Establishment	15,25	12,94	13,43
E—Hospitals and Dispensaries	36,28	30,64	32,22
F—Breeding Operations	24,92	21,77	21,34
G—Zoological Gardens	25	25	25
H—Prizes .. .. .	..	10	10
I—Camel Specialists	18	13	18
J—Bacteriologist .. .. .	..	..	..
K—Other Charges .. .. .	..	..	..
L—Livestock Development Board/ .. .. .	..	..	..
Total Veterinary	1,22,23	1,04,06	1,10,27

Revised Estimates, 1970-71—The decrease is partly due to certain posts having been remained vacant and partly due to less amount having been anticipated under Primary Unit of Appropriation Contingencies.

Budget Estimate 1971-72—The increase is due to provision having been made for certain new Schemes and also due to accrual of normal increment etc.

42 - CO-OPERATION

PART I

This major head comprises of the following minor heads—

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

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

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

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

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

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

PART II

There is no new Scheme.

PART III

[Figures are in thousands of rupees]

Minor heads	Budget Estimate 1971-72	Revised Estimate 1970-71	Budget Estimate 1970-71
A—Direction	7,05	5,59	6,12
B—Superintendence	48,32	43,57	43,53
C—Other Charges	31	30	29
D—Grant-in-aid .. .. .	.	1,39	1,39
Gross Total	55,68	50,85	51,33
Recoveries	—63	—68	..
Net Total	55,05	50,17	51,33

Revised Estimate, 1970-1971—The decrease is due to the fact that 45 per cent of expenditure on West Pakistan Co-operative Training Institute/College is to be recovered from the other Provinces.

Budget Estimate, 1971-1972—The increase is mainly due to the fact that Budget Estimate 1970-1971 was for 11 months.

43—INDUSTRIES

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

[Figures are in thousands of rupees]

Minor heads	Budget Estimate 1971-72	Revised Estimate 1970-71	Budget Estimate 1970-71
A—Industries	75,16	69,27	70,95
B—Grant-in-aid	7,65	..	..
Total Industries	82,81	69,27	70,95

Revised Estimate, 1970-71—The decrease is due to some posts having remained vacant during 1970-71.

Budget Estimate 1971-72—The increase in Budget Estimates is due to the provision of grant-in-aid to the West Pakistan Small Industries Corporation (765 thousand) as against nil provision for 1970-71. Provision for annual increments is the other cause for excess expenditure during 1971-72.

47—MISCELLANEOUS DEPARTMENT

PART I

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

PART II

For the next year an amount of Rs. 9,66,910 has been included in the budget for twenty two entirely new schemes. The necessity of these new schemes has been fully explained in the Volume of New Expenditure for the year, 1971-72.

PART III

[Figures are in thousands of rupees]

Minor heads	Budget Estimate 1971-72	Revised Estimate 1970-71	Budget Estimate 1970-71
	Rs.	Rs.	Rs.
A—Inspector of Factories .. .. .	.. .. .	.. .. .	.. .. .
B—Labour	35,66	29,00	33,52
C—Resettlement and Employment Organization	26,40	20,90	24,49
D—Explosive .. .. .	.. .. .	.. .. .	.. .. .
E—Inspectors of Steam Boilers .. .. .	.. .. .	.. .. .	.. .. .
F—Provincial Statistics	4,67	3,72	3,72
G—Examinations	9	7	9
H—Administration of the Partnership Act, 1932 .. .. .	.. .. .	.. .. .	.. .. .
I—Miscellaneous	2,71	1,77	1,72
J—Religious .. .. .	.. .. .	.. .. .	.. .. .
K—Public Relations	21,27	17,58	17,65
L—Expenditure connected with the Administration of the Excise Duty on Minerals (Labour Welfare) Act, 1967.	19,40	14,00	14,31
Gross Total	1,10,20	87,04	95,50
<i>Deduct</i> —Amount recoverable from the Mines Labour Housing and General Welfare Fund and other Recoveries.	—8,40	—4,19	—3,31
Net Total	1,01,80	82,85	92,19

Revised Estimate 1970-71—The decrease is mainly due to certain posts having remained vacant on account of the ban on fresh recruitment after dismemberment of One Unit.

Budget Estimate 1971-72—The increase is mainly due to the fact that the provision for the year, 1970-71 was for eleven months and partly due to inclusion of entirely new schemes.

50—CIVIL WORKS EXCLUDING ESTABLISHMENT CHARGES

PART I

This Major Head consists of the following minor heads :—

Z-1—Repairs Buildings.

Z-2—Repairs Miscellaneous

AA—Tools and Plant.

BB—Grant-in-aid.

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.

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

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.

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

PART II

For the year 1971-72 an amount of Rs. 63,85,520 has been included in the Budget for entirely new schemes. The necessity for these schemes has been fully explained in the volume of New Expenditure for the year 1971-72.

PART III

[Figures are in thousands of rupees]

Minor Heads	Budget Estimate, 1971-72	Revised Estimate 1970-71	Budget Estimate, 1970-71
Z-1—Repairs Buildings	2,24,49	1,60,54	1,53,47
Z-2—Repairs—Miscellaneous	50	50	50
AA—Tools and Plant	2,04	1,02	1,49
BB—Grant-in-aid	14	13	13
Gross Total 50—Civil Works excluding Establishment Charges.	2,27,17	1,62,19	1,55,59

Revised Estimate, 1970-71—The increase is due to additional funds having been sanctioned for repairs to Police Buildings and for payment of rent for requisitioned buildings.

Budget Estimate, 1971-72—The increase is mainly due to the increased provision for repairs Buildings.

50—CIVIL WORKS—ESTABLISHMENT CHARGE

PART I

This head provides for Pay, Travelling Allowances, Contingencies, etc., of Chief Engineers and Specialists Officers of the Buildings Department, together with 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.

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

PART II

For the next year an amount of Rs. 4,50,020 has been included in the Budget Estimates which is technically "New" under article 40 (4) (d) of the Constitution.

PART III

[Figures are in thousands of rupees]

Sub-heads	Budget Estimate, 1971-72	Revised Estimate, 1970-71	Budget Estimate, 1970-71
A(1)—Chief Engineer	10,17	8,06	8,06
A(2)—Consulting Architect	6,26	5,43	5,61
A(3)—Superintending Engineers	10,45	9,37	9,37
A(4)—Executive Engineers	53,28	46,06	46,98
A(5)—Building Research Directorate	3,12	2,74	3,13
A(6)—Housing and Settlement Agency	9,42	8,10	7,03
Gross Total	92,70	79,76	80,18

Revised Estimates, 1970-71—The decrease in the Revised Estimates, 1970-71 is mainly due to certain posts having remained vacant during the current financial year.

Budget Estimates, 1971-72—The increase in the Budget Estimates, 1971-72 is mainly due to the provision having been made for the full year and partly due to normal increments, etc.

50—B—COMMUNICATIONS EXCLUDING ESTABLISHMENT CHARGES

PART I

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

A-1—Repairs Communications Provincial.

B—Tools and Plant.

C—*Grant-in-aid*.—Repairs Communications financed from Sugarcane (Development) Cess Fund.

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

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.

C—*Grant-in-aid*.—Provision is made out of the receipts from Sugarcane (Dev.) Cess Fund for repairs, etc. to roads in the Sugarcane producing areas.

PART II

For the year 1971-72 an amount of Rs. 97,62,310 has been included in the Budget for entirely new Schemes. The necessity for these schemes has been fully explained in the Volume of New Expenditure for the year 1971-72.

PART III

[Figures are in thousands of rupees]

Minor Heads	Budget Estimate, 1971-72	Revised Estimate, 1970-71	Budget Estimate, 1970-71
A-1—Repairs—Communications Provincial ..	3,07,25	2,21,11	2,21,11
B—Tools and Plant	20,70	1,38,72	18,24
C—Grant-in-aid Repairs Communications financed from Sugarcane (Development). Cess Fund.	96,00	..	..
Gross Total 50-B—Communications excluding Establishment Charges.	4,23,95	3,59,83	2,39,35

Revised Estimates, 1970-71—The increase is due to funds having been allocated from "Contingency Item" for purchase of Tools and Plant.

Budget Estimate, 1971-72—The increase is partly due to increased provision for repairs to provincial roads and partly due to provision for repairs to roads financed from Sugarcane (Development) Cess Fund.

50-B—COMMUNICATION—ESTABLISHMENT CHARGES

PART I

This head provides for Pay, Travelling Allowance, 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. 2,60,380 has been included in the Budget Estimates which is technically "New" under article 40 (4) (d) of the Constitution.

PART III

[Figures are in thousands of rupees]

Sub-heads	Budget Estimate, 1971-72	Revised Estimate, 1970-71	Budget Estimate, 1970-71
A(1)—Chief Engineer	13,74	8,35	9,53
A(2)—Directorate of Bridges	2,55	2,35	2,35
A(3)—Land Control and Acquisition Officer	3,73	3,31	3,53
A(4)—Superintending Engineers	7,67	7,23	6,88
A(5)—Executive Engineers	42,25	38,98	38,92
A(6)—Roads Research Laboratory	3,53	2,87	3,21
Gross Total	73,47	63,09	64,42

Revised Estimates, 1970-71—The decrease in the Revised Estimates, 1970-71 is mainly due to certain posts having remained vacant during the current financial year.

Budget Estimates, 1971-72—The increase in the Budget Estimates, 1971-72 is mainly due to the provision having been made for the full year and partly due to normal increments.

54—RELIEF

PART I

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

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

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

PART II

For the next year, in addition to the Continuing Scheme, a sum of Rs. 4,50,000 has been included in the Schedule of New Expenditure for expenditure on relief.

PART III

[Figures are in thousands of rupees]

Minor Heads	Budget Estimate 1971-72	Revised Estimate 1970-71	Budget Estimate 1970-71
	Rs.	Rs.	Rs.
A—Relief .....	...	...	...
B—Transfer to Relief Fund	4,52	1,14	4,52
Total	4,52	1,14	4,52

Revised Estimates 1970-71—The Budget Estimate for the year 1970-71 was Rs. 4,52 against which the Revised Estimate has been final at Rs. 1,14. The decrease is due to the fact that the post of Driver was not filled and also due to the fact that the Province has been unaffected from any calamity.

54-A—PRIVY PURSES

PART I

This head provide 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 are in thousands of rupees]

Minor heads	Budget Estimate, 1971-72	Revised Estimate, 1970-71 .	Budget Estimate, 1970-71
	Rs.	Rs.	Rs.
Privy Purses of <i>ex</i> -Rulers of States ..	16,00	16,00	16,00
Total ...	16,00	16,00	16,00

Revised Estimate, 1970-71

Budget Estimate 1971-72

} 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 suggest the estimate thereunder. The head is divided into a number of minor heads dealing with different classes of expenditure. The important minor heads and the nature of charges adjusted under them are indicated below:—

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

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

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

(i) Compassionate Allowance.

(ii) Miscellaneous Allowance and Rewards.

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

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

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

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

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

PART III

(Figures are in thousands of rupees)

Minor heads	Budget Estimate, 1971-72	Revised Estimate, 1970-71	Budget Estimate, 1970-71
A—Superannuation and Retired Allowances	3,21,34	2,49,90	2,33,70
B—Equated payments of Commuted Value of Pensions transferred from Capital.	54,00	54,00	37,22
C—Compassionate Allowances ..	20	22	28
D—Gratuities ..	1,68	65	2,34
E—Pensions for distinguished and meritorious services or for Political consideration.	23	22	67
F—Charitable Allowances ..	4	4	7
G—Donations to Provident Fund ..	10	10	20
Gross Total ..	3,77,59	3,05,13	2,74,48
J— <i>Deduct</i> —Pensionary Charges transferred to Commercial Departments	—17,45	—15,90	—13,74
Net Total ..	3,60,14	2,89,23	2,60,74

Revised Estimates, 1970-71—The increase of Rs. 30,65,000 in the Revised Estimates, 1970-71, is due to the inclusion of additional expenditure to the extent of Rs. 10 Lac on account of pensionary charges of the teachers of provincialised Local Bodies High Schools. In fact the expenditure under this head is of fluctuating nature for which correct estimation is not possible because precise number of retiring Government Servants cannot be estimated accurately.

Budget Estimates, 1971-72—The increase of Rs. 72,46,000 in the next year's budget is due to inclusion of sum of Rs. 75,00,000 on account of pensionary charges of the teachers of the Provincialised Local Bodies High Schools and also due to the reasons that the expenditure under the head is of fluctuating nature.

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—Printing at Private Presses.
- G—Lithography.

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

- A-1—Controllor, Printing and Stationery Offices.
- A-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 of the public.

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

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

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

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

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

PART II

For the next year an amount of Rs. 6,87,890 has been included in the Budget for entirely new schemes. The necessity of the new Schemes has been fully explained in the volume of new expenditure, 1971-72.

PART III

(Figures are in thousands of rupees)

Minor heads	Budget Estimate, 1971-72	Revised Estimate, 1970-71	Budget Estimate, 1970-71
I—STATIONERY			
A—Stationery Offices and Stores ..	4,75	4,01	4,22
B—Purchase of Stationery Stores ..	55,75	35,00	52,92
C—Discount on plain paper used with stamps ..	3	3	3
D—Purchase of plain paper used with stamps ..	1,38	1,55	1,38
II—PRINTING			
E—Government Presses ..	65,16	54,45	50,96
F—Printing at Private Presses ..	..	1,08	80
G—Lithography ..	50	22	50
Gross Total ..	1,27,57	96,34	1,10,81
Recoveries—			
J—Deduct—Cost of printing work done for other paying departments.	—1,00	—1,25	—1,25
Less—Amount to be spent from Depreciation Fund.	—65	—68	—63
Total Recoveries ..	—1,65	—1,93	—1,88
Net Total ..	1,25,92	94,41	1,08,93

Revised Estimates, 1970-71—The decrease of Rs. 14,47,000 in the Revised Estimates is mainly under 'B' Purchase of Stationery Stores" whereunder less expenditure is expected to be incurred.

Budget Estimates, 1971-72—The increase of Rs. 31,23,000 in the next year's budget is for reasons that the budget estimates 1971-72 are for 12 months whereas the current year's estimates are for 11 months. The increase is also due to the accrual of increments and inclusion of sum of Rs. 5,25,000 for the entirely New schemes.

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; payment of compensation to the Pakistan Western Railway for losses consequent on the abolition of tolls on railway bridges, 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 the Flying Clubs; grant to Armed Services Board, grant to Basic Democracies and other petty contribution or grants which cannot be classified under any other service head. This head also receives debits by *per contra* credits to the loans and advances under head concerned, when a loan or advance has to be written off as irrecoverable. Miscellaneous charges, such as payments to Tumandars in the tribal areas of Dera Ghazi Khan; grant of allowances to Sardars and Mutabars in the Kalat Division, rent of trunk telephone lines; expenditure on the entertainment of State Guest; transport reserved for emergent use and expenditure in connection with demarcation of Indo-Pakistan boundary, etc., are shown under this head. Expenditure on account of Basic Democracies Training Institute is also booked under this head. This head also includes expenditure on donations for charitable purposes; charges on account of vagrants; expenditure on Refugee State Prisoners and Detenus Special Commission of Inquiry and Social Welfare Organization. Provision for transfer to Sugarcane (Development) Cess Fund is also made under this head.

PART II

For the next year an amount of Rs. 4,16,16,650 has been included in the budget for entirely new schemes which have fully been explained in the Volume of New Expenditure, 1971-72.

PART III

(Figures are in thousands of rupees)

Minor heads	Budget Estimate 1971-72	Revised Estimate 1970-71	Budget Estimate 1970-71
A—Cost of Books and Periodicals ..	..	..	..
B—Donations for Charitable purposes ..	43	38	42
C—Special Commissions of Enquiry ..	90	78	78
D—Irrecoverable Temporary Loans and Advances written off.	10	10	16

(Figures are in thousands of rupees)

Minor heads:	Budget Estimate 1971-72	Revised Estimate 1970-71	Budget Estimate 1970-71
	Rs.	Rs.	Rs.
E—Contributions ..	45,31	99,67	88,66
F—Miscellaneous Compensations ..	..	..	..
G—Miscellaneous Darbar charges ..	2	2	2
H—Expenditure on Refugees State Prisoners and Detenus ..	8	3	8
I—Miscellaneous and Unforeseen Charges ..	4,29,45	4,24,30	3,14,26
J—Transfer to Punjab Government Servants Benevolent Fund ..	..	..	..
K—Transfer to Sugarcane Development Cess Fund ..	1,92,52	96,90	74,02
L—Loss by Exchange on Local transactions ..	..	..	..
M—Contributions to Punjab Government Employees Welfare Fund ..	19,90	19,00	19,01
Gross Total 57—Miscellaneous ..	5,97,81	6,40,28	4,97,41
Recoveries ..	-2,13	-52	-2,11
Net Total 57—Miscellaneous ..	5,95,68	6,39,76	4,95,30

Revised Estimate, 1970-71—The increase is mainly due to sanction of grant to the East Pakistan Government for flood relief, increase in provision for subsidy on Wheat and transfer to Sugarcane Development Cess Fund.

Budget Estimates, 1971-72—The decrease is mainly due to reduction in the grant-in-aid to Basic Democracies. The decrease has been partly made good by accrual of annual increments, the enhanced provision for transfer, to the Sugarcane Development Cess Fund and last year's provision being for eleven months.

63-B—DEVELOPMENT

PART I

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

- (i) Land Reforms.
- (ii) Village AID and Community 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

An amount of Rs. 16,65,68,240 has been included in the Budget for 1971-72 for new expenditure. The necessity of this new expenditure has been fully explained in the volume of New Expenditure for the year 1971-72.

PART III

(Figures are in thousands of rupees)

Minor heads	Budget Estimate 1971-72	Revised Estimate 1970-71	Budget Estimate 1970-71
	Rs.	Rs.	Rs.
A—Land Revenue ..	..	..	..
B—Land Reforms ..	41,37	44,70	52,55
C—Colonization ..	..	..	..
D—Village-AID and Community Development ...	2,50,00	2,25,00	2,50,00
E— Forests ..	77,60	78,40	97,91
F— Jails and Convict Settlements ..	..	..	..

(Figures are in thousand of rupees)

Minor heads	Budget Estimate 1971-72	Revised Estimate 1970-71	Budget Estimate 1970-71
	Rs.	Rs.	Rs.
G—Irrigation ..	24,22	30,10	46,87
H—Police ..	..	..	..
I—Frontier Regions ..	..	..	..
J—Scientific Departments ..	..	..	..
K—Education ..	4,24,84	5,57,32	8,59,82
L—Medical ..	..	..	..
M—Public Health ..	13,14	8,53	11,48
N—Health Services ..	3,17,15	4,93,44	5,94,77
O—Agriculture ..	3,23,45	3,30,32	3,71,92
P—Veterinary ..	64,79	50,79	76,04
Q—Co-operation ..	14,09	11,18	14,18
R—Industries ..	16,28	11,18	23,14
S—Miscellaneous Departments ..	43,96	48,49	57,77
T—Civil Works ..	47,38	42,39	31,06
U—Miscellaneous ..	20,40	16,48	21,79
W—Communications financed from the Sugarcane (Development) Cess Fund. ..	..	..	..
Total ..	16,78,07	19,48,32	25,09,30

Revised Estimates, 1970-71—The decrease is due to economy in expenditure.

Budget Estimates, 1971-72—The decrease is due mainly to reduced allocation for Education and Health Sectors, respectively in the Annual Development Programme for 1971-72. The decreases are partly counterbalanced by increases under the other minor heads, mainly D—Village Aid and Community Development as a result of increased allocation for Rural Works Programme.

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 of the Punjab Province.

PART II

The modern war is a mechanical war and a well-equipped and trained Army can not claim to meet its eventualities without the co-operative efforts of the fully trained force of Civil Defence personnel who are equipped with necessary kit and trained for the purpose. Cities and towns receive the major burst of war and unless every citizen in the country is a potential soldier, Army is doomed to collapse. Experience has amply proved that not only a war emergency but even calamities and disasters, resulting from natural calamities like floods and earthquakes, etc., require mobilization of all national sources.

The main activities of the Civil Defence Department are :—

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

The Civil Defence Department was established in the year 1948 and developed into a full-fledged Directorate during the period 1950 to 1955.

For the next year, an amount of Rs. 44,860 has been included in the budget for four entirely new schemes, the necessity of which has fully been explained in the volume of New Expenditure for the year, 1971-72.

PART III

[Figures are in thousands of rupees.]

Minor heads	Budget Estimate 1971-72	Revised Estimate 1970-71	Budget Estimate 1970-71
	Rs.	Rs.	Rs.
Expenditure on Air-Raid Precautions	12,25	10,25	9,99
Miscellaneous			
Total	12,25	10,25	9,99

Revised Estimates, 1970-71—The increase is due to purchase of Civil Defence equipment and motor batteries, not originally anticipated.

Budget Estimates 1971-72—The increase is mainly due to annual increments and partly on account of expenditure on new items.

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

PART I

This major head bears all charges for the first construction and equipment of a project, as well as charges for maintenance on section not opened for working. When the construction 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 of a project and provision of crossing over them.
- (7) Extension of existing irrigation channels
- (8) Enlarging the capacity of existing main canals and branches.
- (9) Enlarging the capacity and remodelling the existing distributaries, channels and masonry works on them.
- (10) Constructing marginal Bunds and flood embankments.
- (11) Construction of river training works
- (12) Excavating drains, extending and improving the existing ones.

} Provided they are in themselves directly remunerative.

The following are the minor heads:—

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

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

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

PART II

For the next year an amount of Rs. 61,83,000 lakhs has been included for new schemes. The necessity for these schemes has fully been explained in the volume of New Expenditure for the year 1971-72.

PART III

[Figures are in thousands of rupees]

Minor Heads	Budget Estimate 1971-72	Revised Estimate 1970-71	Budget Estimate 1970-71
	Rs.	Rs.	Rs.
(1) Open Canals ..	1,23,70	1,34,35	2,08,25
(2) Rasul Tube-wells Project ..	3,00	(-) 11,47	5,05
(3) Taunsa Barrage Project ..	43,03	34,41	42,00
(4) Mona Reclamation Project ..	..	10,64	13,02
(5) Thal Project ..	38,49	14,95	23,45
(6) Central Tube-well Project ..	2,36	..	..
Total ..	2,10,58	1,82,88	2,91,77

Revised Estimate, 1970-71—The decrease is due to slow progress of works on various schemes.

Budget Estimate, 1971-72—The increase is due to provision having been made for new schemes.

70—CAPITAL OUTLAY ON IMPROVEMENT OF PUBLIC HEALTH

PART I

This head provides for expenditure on all Urban and Rural Water-Supply and Drainage works in the Province. The works are being carried out by the Public Health Engineering Department.

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

(1) Works and Acquisition.

(2) Tools and Plant.

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

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

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

Deduct—Receipts and Recoveries on Capital Account—The head represents recoveries of loans provided to Local Bodies for expenditure met from the Head “R—Loans and Advances by the Provincial Government.

PART II

For the next year an amount of Rs. 1,10,72,700 has been included in the Budget Estimate on account of entirely New Schemes. The necessity of these New Schemes has been fully explained in the volume of New Expenditure for the year 1971-72.

PART III

[Figures are in thousands of rupees]

Minor Heads	Budget Estimate 1971-72	Revised Estimate 1970-71	Budget Estimate 1970-71
Works and Acquisition ..	1,41,69	1,56,14	2,27,88
Tools and Plan ..	11,46	11,46	11,46
Gross Total 70—Capital Outlay on Improvement of Public Health	1,53,15	1,67,60	2,39,34

Revised Estimates, 1970-71—The decrease is mainly due to shortfall and economy in expenditure necessitated in the Province.

Budget Estimates, 1971-72—The decrease as compared to Revised Estimate, 1970-71 is due to less funds having been provided for the various Water Supply and drainage Schemes.

71—CAPITAL OUTLAY ON SCHEMES OF AGRICULTURAL IMPROVEMENT AND RESEARCH

PART I

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

The schemes are being carried out by the Agricultural Department.

The expenditure is incurred under the following minor heads :—

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

Works and Acquisition—This head provides for works outlay and for expenditure on purchase of fertilizer, Plants 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.

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

PART II

For the next year an amount of Rs.1,73,67,700 has been included in the budget for new schemes, which have fully been explained in the Volume of New Expenditure 1971-72.

PART III

[Figures are in thousands of rupees]

Minor heads	Budget Estimate 1971-72	Revised Estimate 1970-71	Budget Estimate 1970-71
	Rs.	Rs.	Rs.
Works and Acquisition	1,41,28	..	1,86
Establishment	32,40	43,61	87,54
Tools and Plants .. .. .	..	..	..
Suspense .. .. .	..	..	..
<i>Deduct—Receipts and recoveries on Capital Account.</i>	-3,00	-1,10	-5,50
Total 71—Capital Outlay on Agricultural Schemes of Improvement and Research.	1,70,68	42,51	83,90

Revised Estimates 1970-71—The decrease is mainly due to non-implementation of certain schemes.

Budget Estimates 1971-72—The increase is mainly due to inclusion of non-developmental provision for payment to be made to the Central Government for supply of Canadian Fertilizer.

72—CAPITAL OUTLAY OF INDUSTRIAL DEVELOPMENT

PART I

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

[Figures are in thousands of rupees.]

Minor Head	Budget Estimate 1971-72	Revised Estimate 1970-71	Budget Estimate 1970-71
	Rs.	Rs.	Rs.
A—Investment in the Project of the West Pakistan Industrial Development Corporation ..	..	..	..
Gross Total 72—Capital Outlay on Industrial Development ..	..	1	..
Deduct—Receipts and Recoveries on Capital Account.	—1	..	—25,23
Net Total 72—Capital Outlay on Industrial Development.	—1	1	—25,23

Revised Estimate, 1970-71.—The nil provision on account of Deduct Receipts and Recoveries on Capital Account is due to the fact that the civil suit for recovery in respect of Burewala Textile Mills is pending in a court of law and is not expected to be decided during the year.

Budget Estimate, 1971-72.—A token provision of one thousand rupees has been made on account of Deduct Receipts and Recoveries on Capital Account as the civil suit for recovery in respect of Burewala Textile Mills is pending in a court of law and is not expected to be decided during 1971-72.

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 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 poor refugees, and deserving locals and the cost is recovered in easy instalments.

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

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

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

PART II

For the next year an amount of Rs. 88,65,000 has been included in the Budget for New Expenditure.

PART III

[Figures are in thousands of rupees]

Minor heads	Budget Estimate 1971-72	Revised Estimate 1970-71	Budget Estimate 1970-71
Works and acquisition	88,65	Rs. 89,77	1,39,0

Revised Estimate, 1970-71—The decrease is due to less anticipated expenditure on certain schemes.

Budget Estimate, 1971-72—The decrease is due to less provision having been made in the Annual Development Programme.

80:A—CAPITAL ACCOUNT OF COMMUNICATIONS WORKS OUTSIDE THE REVENUE ACCOUNT

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 and the share of Tools and Plant Charges distributed *Pro rata* under the Head "50-B—Communication Excluding Establishment charges" are also exhibited under this Head of Account.

PART II

In the Budget Estimates 1971-72 an amount of Rs. 1,81,62 crore has been provided for entirely New Schemes as detailed in the Volume of New Expenditure, 1971-72.

PART III

[Figures are in thousands of rupees]

Minor head	Budget Estimates 1971-72	Revised estimate 1970-71	Budget Estimate 1970-71
Gross	9,68,13	8,44,86	13,94,90

Revised Estimate, 1970-71—The decrease is mainly on account of abandonment of Aided Projects which could not be proceeded with due to high rates of tenders.

Budget Estimate, 1971-72—The increase as compared to Revised Estimates is due to provisions having been made according to the allocations determined for Communication Sector in the Provincial Annual Development Programme for the financial year, 1971-72.

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 Heads 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 the Suspense Transaction of the Department and includes the Minor Head "Tools and Plant" to cover the proportionate share of the charges which are debited in the first instance under the Head, "50—Civil Works Excluding Establishment Charges and then distributed on *Pro rata* basis. The provision for heavy Tools and Plant to be used on Major Development Works is also included therein.

PART II

In the Budget Estimates, 1971-72 an amount of Rs. 3,21,33,000 has been provided for New Schemes as detailed in the Volume of New Expenditure, 1971-72.

[Figures are in thousands of rupees]

Minor heads	Budget Estimates 1970-71	Revised Estimates 1970-71	Budget Estimates 1970-71
Gross	7,23,97	5,03,33	10,59,05

Revised Estimates, 1970-71—The decrease is mainly on account of New Works either having been taken up late during the year or yet in the process of completion of various formalities viz., preparation of designs, detailed estimates/ technical sanction. The works in progress have also shown a decrease where there is less expenditure than originally anticipated.

Budget Estimate, 1970-71—The increase as compared to the Revised Estimate is due to provisions having been made according to the allocations determined for the various schemes under different sectors of the Annual Development Programme, 1971-72-

83—PAYMENT OF COMMUTED VALUE OF PENSIONS

PART I

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

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

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

PART II

(Blank)

PART III

[Figures are in thousands of rupees]

Minor heads	Budget Estimates 1971-72	Revised Estimates 1970-71	Budget Estimates 1970-71
A—PAYMENTS OF COMMUTED VALUE OF PENSIONS			
(1) Payments in Pakistan	1,54,00	1,54,00	1,48,99
(2) Payments in England .. ..	..	..	..
Gross Total	1,54,00	1,54,00	1,48,99
B—Deduct—Amount recovered from Other Governments	..	..	..
C—Deduct—Capital portion of Equated payments of Revenue.	—30,00	—30,00	—35,74
Total Recoveries	—30,00	—30,00	—35,74
Net Total	1,24,00	1,24,00	1,13,25

Revised Estimate, 1970-71—The figures are based on the requirements of the Accountant-General, Punjab. The expenditure under this head is of fluctuating nature.

Budget Estimate, 1971-72—No variation.

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

Owing to the conditions arising out of the last World War, it became difficult to procure necessities of daily life, such as food, cloth and general articles of domestic use. With a view to afford relief from high prices to the general public and remove scarcity in the country certain scheme, viz, the Grain Supply Scheme 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

It is anticipated that foodgrains stocks to the extent of 8·00 lacs tons of wheat and 5,000 tons of rice will be handled during the year 1971-72. The total expenditure on this scheme inclusive of establishment and other charges will be Rs. 46,49,17,220. Against this expenditure the anticipated receipts are Rs. 50,28,21,800. There will be an excess receipts of Rs. 3,79,04,580 over the expenditure.

PART III

[Figures are in thousands of rupees]

Minor heads	Budget Estimates 1971-72	Revised Estimates 1970-71	Budget Estimates 1970-71
A—Grain Supply Scheme—			
Gross Charges—			
Cost of Purchase of Food grains and Other Expenditure.	44,11,62	30,23,00	52,74,92
Establishment Charges	59,62	50,26	54,18
Expenditure on repair of storage Bins ..	14,43	370	370
Miscellaneous	50	30	50
Interest Charges	1,63,00	1,31,22	1,70,63
Gross Expenditure ..	46,49,17	32,08,48	55,03,93
Deduct—Receipts and Recoveries on Capital Accounts.	—50,28,22	—42,37,36	—45,29,83
Net Total ..	—3,79,05	—10,28,88	+9,74,10

Revised Estimate, 1970-71—The decrease is due to lesser purchase of Wheat and Rice during the current financial year.

The decrease in receipts and recoveries is also due to lesser off-take.

Budget Estimate, 1971-72—The increase is mainly due to provision having been made for more purchase of foodgrains and partly to more provision on account of repairs of storage Bins.

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

B—SUGAR NATIONALISATION SCHEMES

PART I

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

PART II

The Provincial Government have since discontinued State Trading in Sugar. All controls on the distribution of stocks have been lifted. Since the policy for the crushing season 1971-72 has not yet been finalized, a token provision for purchase of 40,000 tons of sugar has been made.

On this basis, a sum of Rs. 7,26,59,430 has been included in the Budget Estimates, 1971-72 for expenditure on the scheme which is inclusive of an amount of Rs. 18,57,200 for interest.

Against this expenditure, the receipts are anticipated at Rs. 7,51,32,100. There will thus be excess receipts of Rs. 24,72,620.

PBET III

[Figures in thousands of rupees.]

Minor heads	Budget Estimates 1971-72	Revised Estimates 1970-71	Budget Estimates 1970-71
B—Sugar Nationalisation Scheme—			
Cost of Purchase of Sugar ..	7,08,02	..	8,00,21
Establishment Charges ..	..	..	..
<i>Interest Charges</i> ..	18,57	90	90
Gross Expenditure ..	7,26,59	90	8,01,11
Receipts and Recoveries on Capital Account ..	—7,51,32	—1,42,53	—9,40,61
Net Total ..	—24,73	—1,41,63	—1,39,50

Revised Estimate, 1970-71—The decrease is due to the fact that Government have decided not to resume state trading in Sugar.

The decrease in receipts and recoveries is also due to change of policy.

Budget Estimate, 1971-72—The increase is due to purchase of Sugar as explained in Part-II. The increase in receipts and recoveries is due to the anticipated off-take.

C—MISCELLANEOUS SCHEME

PART I

The expenditure on schemes other than that of the Grain supply and Sugar Nationalisation Schemes is booked under this sub-major head.

PART II

There is no Scheme.

PART III

There is no Scheme.

D—MEDICAL STORES DEPOTS

PART I

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

PART II

There is no new Scheme.

PART III

[Figures in thousands of rupees]

Minor and sub-head	Budget Estimates 1971-72	Revised Estimates 1970-71	Budget Estimates 1970-71
D—Medical Stores Depots— Medical Stores Depots, Lahore ..	1,30,74	1,86,09	1,24,65
Total D—Medical Stores Depots (Gross) ..	1,30,74	1,86,09	1,24,65
<i>Deduct</i> —Receipts and recoveries on Capital Account ..	1,30,74	1,86,09	1,24,65
Net Total ..	..	..	..

Revised Estimates 1970-71 }
Budget Estimates 1971-72 }

There is no variation
in the net position.

E—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 or State Trading" with effect from the year, 1964-65.

PART II

There is no new scheme

PART III

[Figures are in thousands of rupees].

Minor and sub-heads	Budget Estimates 1971-72	Revised Estimates 1970-71	Budget Estimates 1970-71
E—Coal Control Organisation—			
Establishment Charges	..	4	2,99
Cost of Purchase of coal and other expenditure	3,44,49	3,10,25	4,82,77
Interest on Capital ..	10,37	9,31	14,51
Total E—Coal Control Organisation (Gross) ..	3,54,86	3,19,60	5,00,27
Deduct—Receipts and Recoveries on Capital Account	-3,93,25	3,29,14	5,18,00
Net Total ..	-38,39	-9,54	-17,73

Revised Estimates 1970-71—The decrease is due the fact that Establishment charges have now been provided under the head 43-Industries." The decrease is also due to lesser import of coal/ cake.

Budget Estimates 1971-72—The increase is to due to the anticipatd purchase of coal/cake

LOANS AND ADVANCE BY THE PROVINCIAL GOVERNMENT

PART I

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

PART II

The following table indicate the provisions made in the Revised Estimates 1970-71 and B. E. 1971-72 under head "Loans and Advances by the Provincial Government".

[Rupees in lacs]

Particulars of Loans	Budget Estimates 1971-72	Revised Estimates 1971-72	Budget Estimates 1970-71
1. Loans to Mnunicipalities ..	68.96	73.87	1,09.49
2. Loans to Agrultural under Land Improvement Loans Act, 1883 and Agriculturist Loans act, 1958.	31.00	23.77	37.00
3. Loans to Improvement Trusts ..	300.00	1,93.12	4,34.00
4. Loans to Co-operative Societies ..	21.38	18.68	22.57
5. Loans to Lahore Milk Board ..	2.44	0.98	3.56
6. Loans to Industrial Estates for Large and Medium Industries.	3.00	11.70	13.00
7. Loans to Government Servants ..	23.83	23.83	23.83
Total ..	4,50.61	3,45.95	6,43.63

PART III

The break up of loans for development and non-development items of expenditure is as under—

(Rupees in lacs)

Particulars of Loans	Budget Estimates 1971-72	Revised Estimates 1970-71	Budget Estimates 1970-71
Development loans ..	3,95.78	298.35	5,82.80
Non-Development loans ..	54.83	47.60	60.83
Total ..	4,50.61	3,45.95	6,43.63

PUBLIC DEBT (DISCHARGED)
[Figures are in thousands of rupees]

Head of Account	Budget Estimate 1971-72	Revised Estimate 1970-71	Budget Estimate 1970-71
Permanent Debt (<i>Charged</i>) ..	5,36,11	4,45,76	4,55,07
Loan from the Central Government (<i>Charged</i>) ..	4,42,53	4,67,42	4,53,70
Debt—Raised Abroad (<i>Charged</i>) ..	57,56	56,76	57,20
OTHER FLOATING LOANS			
(i) Ways and Means Advances (<i>Charged</i>) ..	30,00,00	30,00,00	15,12,00
(ii) Other Advances (<i>Charged</i>) ..	57,00,00	43,00,00	59,00,00
Total ..	97,36,20	82,69,94	83,77,97

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 instalment of purchase price of the Associated Cement Companies. Wah and Rohari, taken over by Government of West Pakistan,

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

Loans from the Central Government and Debt Raised Abroad

Revised Estimates, 1970-71—The increase of Rs. 14 lac is made up as follows:—

	(Rs. in lac)
(i) Increase due to change in the ratios of apportionment among the four provinces of the "Loan for adjustment of Food Advances." ..	+22
(ii) Decrease in the gap between the receipts/disbursements of the various undivided autonomous Bodies on the basis of the figures intimated by the Central Government ..	—8
Net Increase ..	+14

Budget Estimates, 1971-72—The decrease of about Rs. 25 lacs is made up as follows:—

	(Rs. in lac)
(i) Refund due to the Punjab in respect of the cash development Loan, 1965-66, which was passed on to the various Autonomous Bodies by the late Government of West Pakistan in excess of the amount of Loan received from the Central Government ..	—36
(ii) Increase due to gradual rise in the principal portion of equated instalments for repayment of various loans ..	+11
Net Decrease ..	—25

CONTINGENCY ITEM

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

A sum of Rs. 10.75 crore which is less than 10 per cent of the total Revenue expenditure has accordingly been provided under the Contingency Item for the year 1971-72 to meet unexpected expenditure that has not been specifically provided for in the Annual Budget Statement for the financial year, 1971-72.