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## PREFACE

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

The terms "current year" and "next year" refer to the financial year 1964-65 and 1965-66, respectively. Similarly the terms "revised" and "next" Budget refer to the Revised Estimates for 1964-65 and Budget Estimates for 1965-66, respectively.

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

LAHORE :

Dated 15th June 1965.

V. A. JAFAREY  
C. S. P.

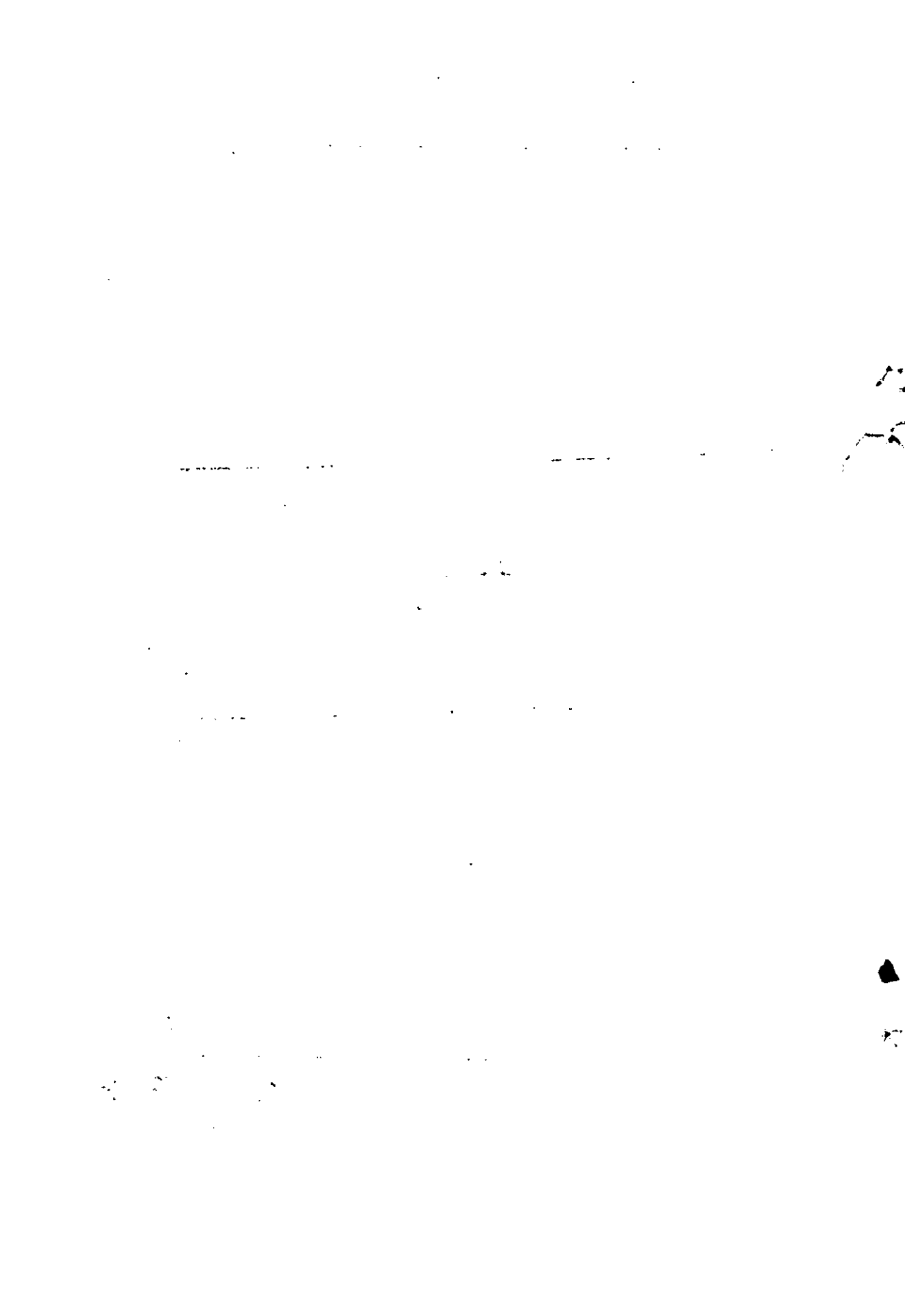
Secretary to Government, West  
Pakistan, Finance Department.



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

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## I—CUSTOMS

### PART I

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

### PART II

[Figures are in thousands of rupees]

Minor Head	Actuals 1963-64	Budget Estimate 1964-65	Revised Estimate 1964-65	Budget Estimate 1965-66
<b>SEA CUSTOM-1—REVENUE DUTIES—EXPORT</b>				
Share of net proceeds of Export Duties assigned to the Province—				
(1) Jute	...	4,14,00	1,86,00	1,27,0
(2) Cotton	...	...	...	...
Total	...	4,14,00	1,86,000	1,27,00

*Revised Estimate 1964-65 and Budget Estimate 1965-66*—The decrease in Revised Estimate 1964-65 and Budget Estimate 1965-66 is on account of the reduced share of net proceeds of Export Duties assigned to the Province by the Central Government.

## II—CENTRAL EXCISE DUTIES

### PART I

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

### PART II

[Figures are in thousands of rupees]

Minor Head	Actuals 1963-64	Budget Estimate 1964-65	Revised Estimate 1964-65	Budget Estimate 1965-66
Share of net proceeds assigned to the Province ...	...	5,10,000	6,13,000	7,45,000
Total	...	5,10,000	6,13,000	7,45,000

*Revised Estimate 1964-65 and Budget Estimate 1965-66*—Increase in Revised Estimate 1964-65 and Budget Estimate 1965-66 is reflected on account of the increased share of the Province to be assigned by the Central Government.

### III—CORPORATION TAX

#### PART I

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

#### PART II

[Figures are in thousands of rupees]

Minor Head	Actuals 1963-64	Budget Estimate 1964-65	Revised Estimate 1964-65	Budget Estimate 1965-66
Share of net proceeds assigned to the Province ...	...	3,61,80	3,84,64	4,30,10
Total ...	...	3,61,80	3,84,64	4,30,10

*Revised Estimate 1964-65 and Budget Estimate 1965-66—Increase in Revised Estimate 1964-65 and Budget Estimate 1965-66 is on account of the anticipated increased share of the Provincial Government conceded by Ministry of Finance, Government of Pakistan.*

### IV—TAXES ON INCOME OTHER THAN CORPORATION TAX

#### PART I

This head has the following sources of income:—

- (a) West Pakistan Government share from Income-tax.
- (b) Receipts from the Agricultural Income-tax Act.
- (c) Receipts from surcharges on Agricultural Income-tax

#### PART II

[Figures are in thousands of rupees]

Minor Head	Actuals 1963-64	Budget Estimate 1964-65	Revised Estimate 1964-65	Budget Estimate 1965-66
(a) Share of net proceeds assigned to the Province	...	10,13,23	10,92,16	17,18,60
(b) Receipts from the Agricultural Income Tax Act	...	26,00	26,50	28,00
(c) Receipts from surcharge on Agricultural Income-tax	...	3,00	3,00	2,75
Total ...	...	10,42,23	11,21,66	17,47,35
Deduct—Refunds ...	...	—10	—10	—4
Net Total ...	...	10,42,13	11,21,56	17,47,31

*Revised Estimates 1964-65 and Budget Estimate, 1965-66—*  
Variation is on account of the anticipated increase in the Provincial Government's share as intimated by the Central Government.

#### IV—A—SALES TAX

This head has the following sources of income:—

- (a) Sales Tax (Arrears prior to Centralization).  
(b) West Pakistan Government's share from Sales Tax.

#### PART II

[Figures are in thousands of rupees]

Minor Head	Actuals 1963-64	Budget Estimate 1964-65	Revised Estimate 1964-65	Budget Estimate 1965-66
(a) Sales Tax (Arrears prior to Centralization) ...	...	5	...	...
(b) Share of net proceeds assigned to the Province	...	23,38,99	24,28,00	28,25,00
Total ...	...	23,39,04	24,28,00	28,25,00
Deduct—Refunds ...	...	—5	...	...
Total ...	...	23,38,99	24,28,00	28,25,00

*Revised Estimate 1964-65 and Budget Estimate 1965-66—*  
Variation is on account of anticipated increase in the Provincial Government's share under this head.

#### IV—B—TAXES ON INCOME REALISED UNDER MARTIAL LAW REGULATION NO. 43 AS AMENDED BY REGU- LATION NO. 48

#### PART I

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

#### PART II

[Figures are in thousands of rupees]

Minor heads	Actuals 1963-64	Budget Estimate 1964-65	Revised Estimate 1964-65	Budget Estimate 1965-66
Share of net proceeds assigned to the Province ...	...	4,05	9,20	2,30



*Revised Estimate 1964-65 and Budget Estimate 1965-66*—Decrease is on account of the anticipated decrease in the Provincial Government share as communicated by the Central Government.

## VI—OPIUM

### PART I

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

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

### PART II

[Figures are in thousands of rupees]

Minor heads	Accounts 1961-62	Accounts 1962-63	Accounts 1963-54	Budget Estimate 1964-65	Revised Estimate 1964-65	Budget Estimate 1965-66
Sale-proceeds of Excise Opium.	9,90	17,00	11,57	9,10	10,19	10,81
Sale-proceeds of Medical Opium Powder ...	1,00	1,00	1,55	1,11	1,22	1,55
Miscellaneous ...	2,40	2,27	3,60	1,81	1,86	1,95
<b>Total VI—Opium ...</b>	<b>13,80</b>	<b>20,27</b>	<b>16,72</b>	<b>12,02</b>	<b>13,27</b>	<b>14,31</b>

*Revised Estimate 1964-65*—The increase is mainly due to increase in the demand of Excise Opium.

*Budget Estimate 1965-66*—The increase is due to the expected demand of Excise Opium by the East Pakistan Government during the year 1965-66. More demand of poppy heads and Medical Opium by the chemical firms.

## VII—LAND REVENUE

### PART I

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

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

4. The sale-proceeds of colony lands are credited to Extraordinary Receipts. The proceeds of important sales of land outside the colonies are also credited to the same head, the justification being that where a 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 accruing, and since these can be regarded as a normal incident of the administration, the proceeds are credited to the head "VII—Land Revenue".

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

- (i) Fines and Forfeitures of the Revenue Department.
- (ii) *Rents of land leased for a sing'eha, vest*—Since the year 1934-35 the rent of temporary cultivation of Government land in all canal colonies and elsewhere is being credited to this head instead of Extraordinary Receipts.
- (iii) *Tirni or grazing dues*—Hitherto these have normally been considerably in excess of rupees one lakh, but as new area come under cultivation the tendency for them is to decrease.
- (iv) Rent from shop sites and other sites, in colonies, nazul buildings and lands.
- (v) Management of Government Estates.
- (vi) *Revenue Record Room Receipts*—This relates mainly to the fee for the inspection and copying of revenue records;
- (vii) *Mutations Fee*—These represent the Government's shares of fee charged for the entry of mutations.

(viii) *Copying and Inspections Fees of Patwaris Records*—These represent Government's share of fees charged for copying and inspections of Patwaris records.

(ix) *Other items*—Under this are included a number of miscellaneous items for which no separate detailed head is prescribed; and

(x) *Receipts on account of sale of Parat Forms*—This represents the fees charged from Land-holders for copying of Revenue Records, etc.

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

## PART II

[Figures are in thousands of rupees]

Minor heads	Accounts 1963-64	Budget Estimate 1964-65	Revised Estimate 1964-65	Budget Estimate 1965-66
Ordinary Revenue ... ..	10,15,70	11,14,40	11,00,00	11,00,00
Sale of Government Estate ... ..	6,18	35	5,00	5,00
Sale-proceeds of waste land and redemption of land tax.	65	30	1,50	1,50
Recoveries of overpayments ... ..	63	3,00	1,00	1,00
Recoveries on account of Survey and Settlement Charges ... ..	1,99	2,00	2,00	2,00
Miscellaneous ... ..	2,74,24	1,71,48	2,50,00	2,50,00
Rates and cesses on land ... ..	2,11,95	2,36,61	2,40,00	2,40,00
Collection of payments for services rendered ... ..	1,07	...	3,20	1,10
Consolidation of Holdings ... ..	38,55	42,00	40,00	5,00
Recovery on account of maintenance of boundary pillars ... ..	20	2	2	2
<b>Gross Total</b> ... ..	<b>15,51,16</b>	<b>15,70,16</b>	<b>16,42,72</b>	<b>16,50,62</b>
<b>Deduct—Refunds</b> ... ..	<b>—20,83</b>	<b>—1,55</b>	<b>—10,00</b>	<b>—2,00</b>
<b>Total Land Revenue</b> ... ..	<b>15,30,33</b>	<b>15,68,61</b>	<b>16,32,72</b>	<b>16,48,62</b>

*Revised Estimate 1964-65 and Budget Estimate 1965-66*—The increase is mainly due to renting out more agricultural land leased for a single year or harvest and partly due to more receipts (i) rent of shop and other sites in colonies, nazul buildings and lands and (ii) miscellaneous other items. The increase has partly been reduced by small decrease in land revenue.

## VIII—PROVINCIAL EXCISE

## PART I

Under this head the two chief sources of revenue are liquor and opium. In most of the areas of the West Pakistan, consumption of liquor has been prohibited for the moral amelioration of the people with the result that huge revenue derived by the Government from the consumption of liquor particularly country liquor, has been lost. However, some revenue is still being derived from some non-prohibition areas and the consumption of liquor other than country liquor on medical grounds in areas of prohibition. The policy of deriving maximum revenue from the minimum consumption of liquor has been rigidly followed and accordingly, prohibitive duties and fees have been imposed on the consumption of liquor.

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

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

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

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

## PART II

[Figures are in thousands of rupees]

Minor heads	Accounts 1963-64	Budget Estimate 1964-65	Revised Estimate 1964-65	Budget Estimate 1965-66
Country spirits .. .. .	45.26	47.35	48.59	49.74
Country fermented liquor .. .. .	68	1.24	93	93
Maltliquor (Maltliquor other than Whisky distilled from Malt) .. .. .	31.34	26.80	31.30	31.73
Wines and Spirits (Foreign liquor other than beer, medicated wines and commercial spirits) .. .. .	1,52.22	1,54.77	1,61.05	1,64.32
Receipts from commercial spirits including denatured spirits and medicated wines .. .. .	12.11	9.84	12.87	13.42
Opium .. .. .	82.86	77.08	83.74	85.66
Duties on medical and toilet preparations containing alcohol opium, etc. .. .. .	13.50	15.09	13.52	14.17
Hemp and other drugs .. .. .	22.61	21.89	22.69	23.52
Receipts from Distilleries .. .. .	6.38	3.33	6.45	7.00
Fines, confiscations and Miscellaneous .. .. .	1.02	96	1.03	1.04
Recoveries of overpayments .. .. .	4	1	4	4
Collection of payments for services rendered .. .. .	1.85	4.33	3.10	5.32
Deduct—Refunds .. .. .	—92	—13	—4.45	—45
Net Total .. .. .	3,68.95	3,62.23	3,80.86	3,96.44

*Revised Estimate 1964-65*—The anticipated increase is mainly due to —

(i) the accrual of more duty licence fees for the manufacture/sale of Maltliquor, Foreign liquor, commercial spirits, denatured spirits and medicated wines and opium ; and

(ii) more receipts expected to be realized from Distilleries.

*Budget Estimate 1965-66*—The increase is mainly due to the (i) accrual of more receipts licence fees for the sale of foreign liquor and opium; (ii) increased collection of payments for services rendered; and (iii) less refunds.

## 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 head	Accounts 1963-64	Budget Estimate 1964-65	Revised Estimate 1964-65	Budget Estimate 1965-66
<b>A—Non Judicial—</b>				
Stamp duties on Bills of Exchange, Cheques and other Commercial documents ..	1,81	1,92	2,00	2,10
Sale of other Non-Judicial Stamps (IX A) ..	3,21,20	3,11,53	3,28,50	3,56,31
Duty on Impressing Documents (IX-D) ..	48,20	60,72	49,70	43,77
Fines and Penalties ..	26	30	30	30
Miscellaneous ..	5	13	10	10
<b>G—Gross Total Non-Judicial ..</b>	<b>3,71,54</b>	<b>3,74,60</b>	<b>3,80,60</b>	<b>4,08,58</b>
<i>Deduct—Transfer to XII—Receipts under Motor Vehicles Act ..</i>	5,86	1,76	—6,69	6,86
<i>Deduct—Transfer to XLVI—Miscellaneous on account of Copying Fees ..</i>	..	..	..	..
<i>Motor Licencing Fees ..</i>	..	11,00	11,00	11,00
<i>Deduct—Refunds ..</i>	4,19	4,00	5,00	5,00
<b>Total Deductions ..</b>	<b>10,05</b>	<b>16,76</b>	<b>22,69</b>	<b>22,86</b>
<b>Net Total A—Non-Judicial ..</b>	<b>3,61,49</b>	<b>3,57,84</b>	<b>3,57,91</b>	<b>3,85,72</b>
<b>B—Judicial—</b>				
(i) Court Fees—				
Court in stamps realised ..	1,51,79	1,60,00	1,52,00	1,57,00
(ii) Other Receipts—				
Fines and Penalties ..	2	30	10	10
Miscellaneous ..	2	40	2	2
<b>Gross Total Judicial ..</b>	<b>1,51,83</b>	<b>1,60,70</b>	<b>1,52,12</b>	<b>1,57,12</b>

[Figures are in thousands of rupees]

Minor heads	Accounts 1963-64	Budget Estimate 1964-65	Revised Estimate 1964-65	Budget Estimate 1965-66
<b>B—Judicial—concl'd.</b>				
<i>Deduct</i> —Transfer to VIII—Provincial Excise on account of fees collected under Prohibition Schemes	—55	69	69	69
<i>Deduct</i> —Transfer to "XII—Receipts under Motor vehicles," Acts on account of fees for motor tax received in Court Fees Stamps	47,83	42,05	43,30	57,58
<i>Deduct</i> —Transfer to "XII—Other Taxes and Duties on account of Receipts under the Punjab Urban Immovable Property Tax Act, 1940	..	..	..	..
<i>Deduct</i> —Transfer to "XXI—Administration of Justice" on account of Copying Fees realized in Court fees Stamps	..	18	19	21
<i>Deduct</i> —Transfer to "XLVI—Miscellaneous"	..	..	..	..
(i) On account of copying fees received in Court-fees Stamps (Copying Agents) accounts	..	8,11	8,11	8,12
(ii) Fees under the Punjab Agricultural Produce Markets Act received in Court-fees Stamps.	..	75	75	75
<i>Deduct</i> —Refunds—				
(i) Credit to other Administrations	..	..	..	..
(ii) Other Refunds	46	1,00	50	50
Total Deduction	48,86	52,78	53,63	67,85
Net Total Judicial	1,02,97	1,07,92	98,49	89,27
Total IX—Stamps	4,64,46	4,65,76	4,56,40	4,75,00

*Budget Estimate 1965-66*—There is increase in the new budget due to higher sale of stamps.

## X—FORESTS

## PART I

The following are the minor heads under this head :—

- (a) Timber and other produce removed from the forests by Government Agency.
- (b) Timber and other produce removed from the forests by consumers or purchasers.
- (c) Drift and waif wood and confiscated forest produce.
- (d) Revenue from forests not managed by Government.
- (e) Miscellaneous.

2. The chief sources of receipts under the above are—

- (i) Sale-proceeds of timber, firewood, charcoal, bamboos and rosin extracted departmentally from forests.
- (ii) Sale-proceeds of timber, firewood, bamboos and minor proceeds worked out by consumers or purchasers, fees on camels and grazing fees on other animals.
- (iii) Revenue from drift, waif timber and confiscated forest produce.
- (iv) Revenue from the Jallo Rosin Factory.
- (v) Realization of fines from contractors, forfeitures of deposits and securities for non-fulfilment to agreements, recoveries of leave and passage; contribution for officer 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.

## PART II

[Figures are in thousands of rupees]

Minor heads	Budget 1964-65	Revised Estimate 1964-65	Budget Estimate 1965-66
A—Timber and other produce removed from the forests by Government Agency (X-A) ... ..	1,13,01	1,14,97	1,24,21
B—Timber and other produces removed from the forests by consumers or purchaser (X-B) ... ..	1,44,78	1,50,75	1,69,72
C—Drift, waif wood and confiscated forest produce ...	2,31	1,84	1,91
D—Revenue from forests not managed by Government ...	3,73	5,28	4,27
E—Miscellaneous (X-C) ... ..	71,89	68,59	71,29
Gross Total ... ..	3,35,72	3,41,43	3,71,40
Deduct—Refunds ... ..	—1,07	—3,89	—1,93
Net Total ... ..	3,34,65	3,37,54	3,69,47

*Revised Estimate 1964-65*—There is increase in the estimates. The increase is due to departmental coups which could not be worked out last year and more sale of trees, etc. These increase are partly counter-balanced by small decreases spread over a number of item.

*Budget Estimate, 1965-66*—The is increase in the estimates which is due to:—

- (1) sale of timber and firewood, better prices for timber, and firewood owing to upward trend of the market;
- (2) expected recovery of outstanding dues from Haripur Rosin Factory; and
- (3) sale of standing trees.

## XI—REGISTRATION

## PART I

This head has the following sources of income:—

- (a) Fees for registering documents;
- (b) Fees for copies of registered documents;
- (c) Miscellaneous—
  - (i) Fees for searching records,
  - (ii) Miscellaneous



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

## PART II

[ Figures are in thousands of rupees ]

Minor heads	Accounts 1963-65	Budget E timate 1964-65	Rev sed Esti mate 1964-65	Budget Estimate 1965-66
(a) Fees for registering documents ..	40,52	34,60	40,50	43,02
(b) Fees of copies of registered documents ..	1,91	1,86	1,90	1,90
(c) Miscellaneous				
(i) Fees for searching records ..	9	9	9	9
(ii) Miscellaneous ..	69	74	74	74
Gross Total ..	43,22	37,29	43,23	45,75
Deduct—Refunds ..	—5	—7	—2	—2
Net Total	43,17	37,22	43,21	45,73

*Budget Estimate 1965-66*—The increase is mainly due to the expected registration of more documents for the following reasons :—

- (i) Sale of land in towns for residential purposes ;
- (ii) Sale of urban and rural immovable evacuee properties by the persons who have acquired proprietary rights under Settlement Scheme ; and
- (iii) Allotment of agricultural land to the tenants under Land Reforms.

## XII—RECEIPTS ON ACCOUNT OF MOTOR VEHICLES ACTS

## PART I

This head includes receipts from the following sources :—

- (i) Receipts under the Motor Vehicles Acts (XII-A).
- (ii) Receipts under the Provincial Motor Vehicles Taxation Act (XII-B).
- (iii) Other Receipts.

## PART II

[Figures are in thousands of rupees]

Minor heads	Accounts 1963-64	Budget Estimate 1964-65	Revised Estimate 1964-65	Budget Estimate 1965-66
A—Receipts under the Motor Vehicles Act (XII-A)	9,41	18,70	13,74	13,82
B—Receipts under the Provincial Motor Vehicles Taxation Act (XII-B)	3,41,55	3,42,67	3,95,21	4,16,65
C— Other Receipts	43,03	33,85	41,28	50,75
Total	3,93,99	3,95,22	4,50,23	4,81,22
Deduct—Refunds	—49	—25	1,13	—1,22
Net Total	3,93,50	3,94,97	4,49,10	4,80,00

*Budget Estimate, 1965-66*—The increase is mainly due to number of fresh applications for permits for driving licences during the next year.

## XIII—OTHER TAXES AND DUTIES

## PART I

This Head includes receipts from the following sources:—

- (i) Taxes on luxuries including taxes on entertainments, amusements, betting and gambling.
- (ii) Electricity duties.
- (iii) Tobacco vend fees.
- (iv) Receipts from Estate Duty.
- (v) Other items.

## PART II

[Figures are in thousands of rupees.]

Minor heads	Accounts 1963-64	Budget Estimate 1964-65	Revised Estimate 1964-65	Budget Estimate 1965-66
A—Tax on Luxuries, etc., ..	3,52,68	3,64,53	3,55,31	3,75,51
B—Receipts from Electricity Duties ..	..	3,10	74,31	85,72
C—Receipts from Tobacco Duties ..	5,63	6,08	6,69	7,23
D—Receipts from Estate Duty ..	3,55	5,35	3,90	4,80
E—Other Receipts ..	3,38,04	5,17,35	4,12,10	4,50,64
Total ..	6,99,90	8,96,41	8,52,37	9,23,90

*Budget Estimate, 1965-66*—The increase is mainly due to—

- (a) more receipts expected from taxes on calling, professions, etc.;
- (b) more receipts due to Electricity duty;
- (c) more receipts expected partly as a result of extension of provisions of the West Pakistan Urban Immovable Property Tax Act to some of the new Rating Areas in the Province; and
- (d) more receipts due to the transfer of Betterment Tax from LI—Extraordinary Receipts to the major head or XIII—Other Taxes and Duties.

## IRRIGATION RECEIPTS

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

## PART I

This is the most important revenue head in the Budget. The gross receipts under it inclusive of the deduction for Working Expenses, represent 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 occupier’s rates.

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

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

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

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

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

- (i) Expenditure on account of works appearing under major head “XVII—Working Expenses excluding Establishment Charges”.

(ii) *Pro rata* distribution of establishment charges plus Revenue Establishment.

## PART II

[Figures are in thousands of rupees]

					Budget Estimate 1964-65	Revised Estimate 1964-65	Budget Estimate 1965-66	
<b>XVII—IRRIGATION RECEIPTS</b>								
Direct Receipts	...	...	...	...	18,39,95	18,53,73	18,72,88	
Indirect Receipts	...	...	...	...	7,86,54	8,02,58	8,20,10	
<b>Total</b>					...	26,26,49	26,56,31	26,92,98

*Direct Receipts*—The Budget Estimate for the year 1964-65 was Rs. 18,39,95 against which the Revised Estimate, 1964-65, has been fixed at Rs. 18,53,73. The increase of Rs. 13,78 is mainly due to development of Irrigation on Thal Canal and recovery of Malikana from Forest Department.

The Budget Estimate for the year 1965-66 is Rs. 18,72,88 which shows an increase of Rs. 19,15 when compared with the Revised Estimate, 1964-65. The increase is due to better supplies on S.V.P. Canal on account of construction of Trimmu-Sidhnai-Mailsi-Bahawal Link.

*Indirect Receipts*—There is an increase of Rs. 16,04 in the Revised Estimate, 1964-65, when compared with original Budget, 1964-65. This increase is due to settlement in Montgomery district according to which Warbandi of areas have been enforced.

There is an increase of Rs. 17,52 only in the next year's budget when compared with the Revised Estimate, 1964-65. The increase is mainly due to accrual of more land revenue on G. M. Barrage as a result of opening of a new canal (Lined Channel).

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

## PART I

This head is of small importance. It includes receipts accruing from the Namal Dam and Canal in the Mianwali District and Hill Torrents in the Dera Ghazi Khan and Peshawar Districts and other smaller canals.

## PART II

[Figures are in thousands of rupees]

	Budget Estimate 1964-65	Revised Estimate 1964-65	Budget Estimate 1965-66
XVIII—Irrigation, Navigation, Embankment and drainage works for which no capital accounts are kept ...	11,27	21,90	23,89

The budget estimates for the year 1964-65 was Rs. 11,27 against which the revised estimate has been fixed at Rs. 21,90. The increase of Rs. 10,63 is mainly due to—

	Rs.
(1) more realization on account of contribution for officers lent to foreign service ..	10,01
(2) increase in the test fee of the Research Institute, etc. ...	1,04
Excess ..	11,05
This increase has been partly set off on account of less realisation of water rates, etc. ..	—42
Net increase ..	10,63

The next year's estimate is more by Rs. 2,99 as compared with the revised estimate 1964-65. The increase is mainly due to more realization on account of contribution for officers lent to foreign service.

**XX—INTEREST**  
**PART I**

The receipts under this head represent interest on loans and advances made by the Provincial Government to Municipalities, Improvements Trusts, Autonomous Bodies, Government Servants and for other miscellaneous purposes. The dividends, returns and premium on the Provincial Government's investments in WAPDA, Railways, R.T.C., Bank of Bahawalpur and industries in the private sector are also classified under this head of account.

**PART II**

[Figures are in thousands of rupees]

Minor heads	Accounts 1963-64	1964-65		Budget Estimate 1965-66
		Budget Estimate	Revised Estimate	
A—Interest on Loans and Advances by the Provincial Government ...	...	9,64,91	7,46,58	10,18,23
B—Interest realised on Investment of Cash Balances ...	...	26,90	30,76	27,67
D—Miscellaneous ...	...	7,64,07	8,02,79	7,92,34
Gross Total ...	...	17,55,88	15,80,13	18,38,24
Deduct—Refunds ...	...	—50	—24	—50
Net Total ...	...	17,55,38	15,79,88	18,37,74

**PART III**

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

1. *Revised Estimate 1964-65*—The decrease is due to the drawal of less amount of loans by WAPDA and other Autonomous bodies during 1964-65 than the amount originally anticipated at the time of preparation of budget. No interest is to be recovered from the Thal Development Authority on account of certain discrepancies in the loan account due to late adjustment made of the value of assets of Electricity and the Forest Departments transferred by the Authority to the Provincial Government. These two main factors have resulted in decrease in the Revised Estimates, 1964-65.

2. *Budget Estimate, 1965-66*—The increase is on account of interest payable on the fresh loans to be drawn by the various Autonomous Bodies, etc., during 1965-66 and full interest payable on the loans drawn during 1964-65.

## B—INTEREST REALISED ON INVESTMENT OF CASH BALANCES

*Revised Estimate, 1964-65*—The increase is due to more interest expected on the various securities held by the Provincial Government.

*Budget Estimate, 1965-66*—The estimates are based on anticipated realization of interest on Government securities.

## D—MISCELLANEOUS

1. *Revised Estimate, 1964-65*—The increase is due to more dividend/retruns expected on the Provincial Government's Investments in the WPIDC Projects, etc., and on the Investment of Provincial Central Governments in Pakistan Western Railway.

2. *Budget Estimate, 1965-66*.—The decrease which is nominal is due to less dividend, etc., expected on the Provincial Government's Investment in the Proects, etc., of WPIDC.

## XXI—ADMINISTRATION OF JUSTICE

### PART I

This major head consists of the following minor heads :—

- (1) Sale-proceeds of unclaimed and escheated property.
- (2) Court-fees realized in cash.
- (3) General fees, fines and forfeiture.
- (4) Miscellaneous fees and fines.
- (5) Miscellaneous.
- (6) Recoveries of overpayment.
- (7) Collection of payments for services rendered.
- (8) Pleadership Examination Fee.

Minor heads (1) and (2) above are self-explanatory and it is not necessary to explain what receipts are credited to them.

Minor head (3) is meant for income on account of fees levied by subordinate courts, fees for translation prepared in the High Court, magisterial fines, fees under the Prevention of Cruelty to Animals Act, 1890, Fees and the Punjab Muslim Personal Laws (Shariat) Application Rules, 1939 and other general fees, fines and forfeitures.

To minor head (4) are credited Insolvency Receipts, Commission on account of sale-proceeds of attached property, Judicial Record Room Receipts and fees for the Administrator-General who is also the Official Trustee for the Province.

Minor head (5) includes receipts not specified in the heads named above.



Minor head (6) represents recoveries on account of overpayment in previous years.

Minor head (7) is intended for receipts on account of services rendered which cannot be adjusted as reduction of expenditure.

Minor head (8) is self-explanatory and does not require any explanation.

## PART II

[Figures are in thousands of rupees]

Minor heads	Accounts 1962-63	Accounts 1963-64	Budget Estimate 1964-65	Revised Estimate 1964-65	Budget Estimate 1965-66
Sale-proceeds of unclaimed and Escheated Property ...	...	...	4,56	3,00	3,00
Court fees realized in cash ...	...	...	7	4	3
General fees, fines and forfeiture ...	...	...	55,87	59,01	58,48
Miscellaneous Fees and Fines ...	...	...	1,40	2,29	1,76
Miscellaneous ...	...	...	30	40	40
Recoveries of over-payments ...	...	...	3	3	3
Collection of payments for services rendered (Leave Salary, contributions and other items) ...	...	...	1	9,86	1
Plea dershhip Examination Fee ...	...	...	2	2	2
Receipts through the High Commission for Pakistan ...	...	...	...	...	...
Gross Total ...	...	...	62,26	74,65	63,73
Deduct—Refunds...	...	...	—1,80	—1,80	—1,80
Net Total ...	...	...	60,46	72,85	61,93

*Revised Estimate, 1964-65*—The increase in the Revised Estimate 1964-65 is due mainly to a contribution of Rs. 1,00,000 (round) from the Centre in connection with the services rendered by the Karachi Bench of High Court of West Pakistan in the Karachi area when it was centrally administered and partly to greater receipts anticipated under forfeiture, fees and fines, etc.

*Budget Estimate, 1965-66*—The decrease is due to normal provision made for the next financial year.

## 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 work or proceeds from auctioning of condemned articles, such as clothing, etc. Under "Sale of manufactured articles" are exhibited receipts which accrue from transactions effected with other Government Departments or the public. These do not show realizations in respect of supplies made to the maintenance department of jails, which are shown as a deduction of expenditure under the major head "28—Jails and Convict Settlements. Against "Hire of Convicts" are exhibited receipts for convicts hired out from the various jails to the Provincial Government Printing Press, Irrigation and Buildings and Roads Departments, etc., etc.

## PART II

[ Figures are in thousand of rupees ]

Minor heads	Accounts 1963-64	Budget Estimate 1964-65	Revised Estimate 1964-65	Budget Estimate 1965-66
A—Jails ..	2,86	6,24	3,73	4,89
B—Jail Manufactures ..	15,81	22,10	19,10	22,00
C—Recoveries of overpayments ..	3	2	2	1
D—Collection of payments for services rendered ..	..	..	..	..
Gross Total ..	18,70	28,36	22,85	26,90
Deduct—Refunds ..	—1	—2	—2	—1
Net Total ..	18,69	28,34	22,83	26,89

*Revised Estimate, 1964-65*—The decrease is mainly due to hiring of lesser number of convicts than originally anticipated and partly due to certain camps having been closed.

*Budget Estimate, 1965-66*—The increase is mainly due to ted more income expected from the sale of Jail manufacture and partly due to anticipated hiring of more number of convicts.

## 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 driving licences are also now credited to this head.

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

3. Payments for services rendered include—

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

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

- (i) Grazing fees, rent of Police lands leased for cultivation and income realised from the sale of wood, fruits and vegetables grown on lands in the occupation of the Police Department.
- (ii) Receipts on account of refunds allowed on account of Ordinance Stores returned to the arsenals.

(u) Miscellaneous unclassified income, such as the sale-proceeds of old tents, old articles of furniture and waste paper.

(v) It also includes recoveries of arrears and other miscellaneous items not falling under any of the above items.

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

(a) Receipts on account of leave salary contributions of additional police entertained at the expense of the public.

(b) Receipts on account of the leave salary contributions of police guards supplied to other Governments.

(c) Receipts on account of additional police entertained under sections 13, 14 and 15 and 41 of the Police Act, 1861.

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

## PART II

Figures are in thousands of rupees]

Minor heads	Accounts 1963-64	Budget Estimate 1964-65	Revised Estimate 1964-65	Budget Estimate 1965-66
Fees, fines and forfeiture ..	65	11,71	11,81	11,79
Recoveries of over-payments" ..	1,58	3,20	1,32	1,37
Collection of payments for services rendered ..	1,04	1,66	1,23	1,23
Miscellaneous ..	6,03	4,30	6,15	5,45
Police supplied to public departments, private companies and persons ..	20,17	21,42	21,89	32,25
Police supplied to Municipal and Town Committee and Cantonment Boards .....	1,05	1,04	1,10	1,10
Gross Total ..	30,52	43,33	43,50	53,19
Deduct—Refunds ..	..	..	..	..
Net Total ..	30,52	43,33	43,50	53,19

*Revised Estimate*, 1964-65—The difference being nominal calls for no comments.

*Budget Estimate*, 1965-66—The increase is due to the fact that more guards are expected to be supplied on payment during the next financial year.

## XXV-A—FRONTIER REGIONS

## PART I

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

## PART II

[Figurs are in thousands of rupees]

	Accounts 1962-63	Accounts 1963-64	Budget Estimate 1964-65	Revised Estimate 1964-65	Budget Estimate 1965-66
Land Revenue	75	62	25	60	60
Provincial Excise	...	...	...	...	...
Stamp Receipts	...	...	...	...	...
Forest Receipts	1	...	...	...	...
Registration Receipts	1	2	5,00	5,00	2,97
Receipts under Motor Vehicles Act	16	1	...	1	1
Other Taxes and Duties	27	40	19	40	40
Toll Fees on Khyber Road	...	...	29	...	...
Receipts from Administration of Justice	1	2,80	3,00	4,00	4,00
Receipts from Jails and Convict Settlements	2,08	2,85	1,07	1,99	1,99
Police Department Receipts	...	...	...	...	...
Receipts from Educational Institutions	...	...	...	...	...
Receipts from Health Department	51	72	89	89	92
Agricultural Receipts	6	22	7	22	23
Veterinary Receipts	59	1,22	90	1,57	1,74
Receipts from Industries Department	2	2	1	1	2
Receipts from Mines, Oilfields and Mineral Development	1,08	1,30	1,56	1,05	1,05
Public Works Department Receipts	...	...	...	...	...
Miscellaneous Receipts	10	14	9	60	50
	1,41	1,03	1,63	39	39
<b>Total</b>	...	11,35	15,00	16,73	14,82
<i>Deduct— Refunds</i>	...	—12	—5	—5	—5
<b>Net Total</b>	...	11,23	14,50	16,68	14,77

*Revised Estimate, 1964-65*—The increase in the Revised Estimate as compared with the original Estimate is mainly due to:—

- (i) Realization of more Toll Fees on Khyber Road due to restoration of trade with Afghanistan.
- (ii) More Receipts from Administration of Justice' due to realization of more/fines.
- (iii) Increase in Agricultural receipts and receipts from the Industrial Development Centres.

The increase would have been greater but for the decrease in Miscellaneous Receipts which are of fluctuating nature.

*Budget Estimate, 1965-66*—The decrease in the new budget as compared with the Revised Estimate, 1963-64 is due to less exploitation of Kalam forests.

## XXVI—EDUCATION

## PART I

The main sources of receipts under this head are—

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

## PART II

[Figures are in thousands of rupees]

Minor heads	Accounts 1963-64	Budget Estimate 1964-65	Revised Estimate 1964-65	Budget Estimate 1965-66
<b>A—University—</b>				
Fees—Government Art Colleges ...	64,85	69,09	66,98	74,39
Fees—Government Professional Colleges ...	2,72	2,23	2,88	3,00
<b>B—Secondary—</b>				
Fees—Government Secondary Schools ...	50,26	53,69	55,30	99,05
<b>C—Primary—</b>				
Fees Government Primary Schools ...	...	50	...	...
Fees under Sind Primary Education Act, 1947.	...	50	...	...
<b>D—Special—</b>				
Fees and other receipts—Government Special Schools.	2,24	3,10	1,58	1,62
Receipts from Industrial Schools ...	...	59	59	59
Receipts from the Technical and Commercial Institutes under the control of Director, Technical Education.	4,99	6,12	6,52	7,55
Contribution from Local Bodies ...	...	...	...	...
(i) Primary Education ...	...	1,90,00	1,90,00	1,90,00
(ii) Other Contribution ...	...	7,60	6,00	18,00

Minor heads	Accounts 1963-64	Budget Estimate 1964-65	Revised Estimate 1964-65	Budget Estimate 1965-66
<b>E—General—</b>				
Income from Endowments ...	8	8	8	8
Recoveries of overpayments ...	1,40	77	1,35	1,35
Collection of payments for services rendered	3	9	8	10
<b>MISCELLANEOUS—</b>				
Examination fees ...	8,09	8,89	7,52	7,74
Miscellaneous ...	5,39	1,38	2,57	3,14
Transfer from Bait-ul-mal ...	...	...	...	...
Transfer from the Deposit Account of Compulsory Military Training Fund.	...	...	...	...
Transfer from the Deposit Account of the Scholarship Fund for Training Abroad.	...	...	...	...
Grant from the Central Government for Education Scheme.	...	...	...	...
<b>F—Central Government grant for Frontier College for Women, Peshawar.</b>	...	...	...	...
<b>G—Transfer from Deposit Account of Social Uplift Fund.</b>	...	...	...	...
<b>H—Transfer from Deposit Account of Refugee Tax Fund.</b>	...	...	...	...
<b>I—Receipts in England</b>	...	...	...	...
<b>J—Deduct—Refunds</b>	—31	—6	—18	—8
<b>Total</b>	<b>1,51,55</b>	<b>3,43,07</b>	<b>3,41,29</b>	<b>4,06,81</b>

*Revised Estimate, 1964-65*—The decrease is mainly due to the late opening of new colleges and Schools in the Province during the current financial year.

*Budget Estimate, 1965-66*—The increase is due to the opening of more Schools and Colleges resulting in an increase in income on account of fees.

## XXVII-A—HEALTH

### PART I

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

(i) Schools and Colleges Fees;

- (ii) Hospitals Receipts;
- (iii) Mental Hospitals Receipts;
- (iv) Sale of Medicines and Vaccines;
  - (v) Contributions;
  - (vi) Recoveries of overpayments;
  - (vii) Collection of payments for services rendered;
  - (viii) Miscellaneous;
- (ix) Amount transferred from the Deposit Account of grants made by the Central Government for Social Uplift Schemes; and
- (x) Amount transferred from the Deposit Account of grant from Central Government for Health Schemes.

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

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

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

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

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



## PART II

[Figures are in thousand of rupees]

Minor head.	Accounts 1963-64	Budget Estimate 1964-65	Revised Estimate 1964-65	Budget Estimate 1965-66
Schools and Colleges Fees .. ..	5,02	6,05	5,21	6,15
Hospitals Receipts .. ..	15,74	20,00	18,00	19,68
Mental Hospitals Receipts .. ..	2,89	5,90	8,05	8,05
Sale of Medicines and Vaccines .. ..	13,73	25,21	14,04	18,67
Contributions .. ..	16,21	29,53	28,88	32,12
Recoveries of over payments .. ..	3,58	5,00	4,47	4,46
Collection of payments for services rendered .. ..	10,23	2,24	10,30	10,30
Miscellaneous .. ..	11,75	3,46	11,75	11,75
Gross Total .. ..	79,15	97,39	1,00,70	1,11,18
Deduct—Refunds .. ..	—24	—3,01	—28	—28
Net Total .. ..	78,91	94,38	1,00,42	1,10,90

*Revised Estimate, 1964-65*—The anticipated increase is due to—

- (i) more receipts anticipated because of increase in the number of paying patients, in Mental Hospitals; and
- (ii) more receipts of miscellaneous nature and increased collection of payments for services rendered.

*Budget Estimate, 1965-66*—The anticipated increase is due to—

- (i) the accrual of more receipts from the sale of medicine and vaccines,
- (ii) more receipts in the shape of fees from the students of Medical Colleges and Schools;
- (iii) increased income from the paying ward patients of the hospitals and;
- (iv) more recoveries anticipated from the Local Bodies.

## XXVIII—PUBLIC HEALTH

## PART I

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

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

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

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

## PART II

[Figures are in thousands of rupees]

Minor heads	Accounts 1963-64	Budget Estimate 1964-65	Revised Estimate 1964-65	Budget Estimate 1965-66
	Rs.	Rs.	Rs.	Rs.
Collection of payment for services rendered ...	2	2	2	3
Recoveries of overpayments ...	...	...	...	...
Miscellaneous ...	1,98	77	1,50	1,59
<i>Deduct</i> —Refunds ...	...	...	...	...
<b>Total</b>	<b>2,00</b>	<b>79</b>	<b>1,52</b>	<b>1,62</b>

*Revised Estimate, 1964-65*—The increase is mainly due to the fact that more works are in progress and consequently more receipts on account of enlistment of contractors, fees for tenders and storage charges are expected than anticipated.

*Budget Estimate, 1965-66*—The increase is nominal and therefore, needs no explanation.

## XIXX—AGRICULTURE

## PART I

The main sources of receipts under this head are:—

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

## PART II

[Figures are in thousands of rupees]

Minor heads	Accounts 1961-62	Accounts 1962-63	Accounts 1963-64	Budget Estimate 1964-65	Revised Estimate 1964-65	Budget Estimate 1965-66
Agricultural Receipts ...	1,34,23	...	1,31,30	1,54,30	1,36,38	1,47,38
Recoveries of overpayment ...	16	...	16	18	18	18
Collection of payment for services rendered ...	...	..	20	...	..	...
Transfer from the Deposit Account of grant made by the Central Govern- ment for the Development of Agriculture ...	...	...	...	...	...	...
Miscellaneous ...	...	...	1,06	1,60	1,60	1,80
<b>Total</b>	<b>1,34,39</b>	<b>...</b>	<b>1,32,72</b>	<b>1,56,08</b>	<b>1,38,16</b>	<b>1,49,36</b>
<b>Deduct—Refunds ...</b>	<b>—80</b>	<b>...</b>	<b>—4</b>	<b>—97</b>	<b>—8</b>	<b>—8</b>
<b>Net Total ...</b>	<b>1,33,59</b>	<b>...</b>	<b>1,32,68</b>	<b>1,55,11</b>	<b>1,38,08</b>	<b>1,49,28</b>

*Revised Estimate, 1964-65*—The decrease is mainly due to less income from Engineering Sections as a part of fleet of tractors and bulldozers remained out of order for want of spare parts.

*Budget Estimate, 1965-66*—The increase is due to recovery of arrears of cotton control fee and more income is expected from Engineering Sections.

### 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	Accounts 1963-64	Budget Estimate 1964-65	Revised Estimate 1964-65	Budget Estimate 1965-66
A—Animal Husbandry College fees ..	..	..	..	..
B—Other Receipts ..	26,64	42,95	22,11	26,71
C—Collection of payments from services rendered ..	..	..	..	..
Total ..	26,64	42,95	22,11	26,71
<i>Deduct</i> —Refunds ..	..	..	..	..
Net Total XXX—Veterinary ..	26,64	42,95	22,11	26,71

*Budget Estimate, 1965-66—B—Other Receipts*—The decrease is mainly due to transfer of Animal Husbandry Farms to A. D. C.

## XXXI—GO-OPERATION

## PART I

This major head includes receipts from the following sources:—

- (i) Audit Fees;
- (ii) Leave Salary contribution of officers transferred to 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	Accounts 1963-64	Budget Estimate 1964-65	Revised Estimate 1964-65	Budget Estimate 1965-66
Audit Fees	1,47	1,80	1,80	1,80
Miscellaneous				
Deduct—Refunds	..	..	..	..
Net Total ..	1,47	1,80	1,80	1,80

Revised Estimate, 1964-65—Calls for no comments.

Budget Estimate, 1965-66—Calls for no comments.

## XXXVI—MISCELLANEOUS DEPARTMENTS

## PART I

This head includes receipts from the following sources:—

- (1) Examination fees paid by the candidates for Competitive examination for Provincial Civil Service, Sub-Judges, etc.
- (2) Sale of Stores and Materials.
- (3) Miscellaneous, e.g., receipts from coal, Wild Birds and Wild Animals Protection Act, fees

for registration of Societies under the Societies Registration Act, from registration certificates under the Factories (Punjab Amendments) Act, and receipts under the Coal Mines Labour Welfare Fund Act, 1947.

## PART II

[Figures in thousands of rupees]

Minor heads	Budget Estimate 1964-65	Revised Estimate 1964-65	Budget Estimate 1965-66
A—Emigration Fees ... ..	...	...	...
B—Fees for Registration of Trade... ..	1	1	...
C—Examination Fees ... ..	1,27	1,40	1,27
D—Sales for Stores and Minerals ... ..	...	...	1
E—Fees for Inspection of Steam Boiler ... ..	...	...	...
F—Administration of Partnership Act, 1932 (Fees for Registration of Firms) ... ..	...	...	...
G—Miscellaneous ... ..	25,55	24,87	25,45
Total ...	26,83	26,28	26,73
<i>Deduct</i> —Refunds ...	—1	...	—1
Net Total ...	26,82	26,28	26,72

*Revised Estimate, 1964-65*—There is decrease in the estimates. The decrease is mainly due to less receipts in respect of sale proceeds of coal.

*Budget Estimate, 1965-66*—The increase is due to expected income on account of sale of coal.

## XXXIX—CIVIL WORKS

## PART I

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

- (1) Rents.
- (2) Ferry Receipts.

- (3) Tolls and Roads.
- (4) Recoveries of Expenditure.
- (5) Transfer from Central Road Fund.
- (6) Miscellaneous.
- (7) Receipts from Workshop.
- (8) Amount transferred from the Deposit Account of Grant made by the Central Government for Social Uplift Schemes.
- (9) Amount transferred from the Deposit Account of Grant from the Central Government for Health Schemes.
- (10) Amount transferred from the Deposit Account of Grant made by the Central Government for Relief Measures in Scarcity Areas.
- (11) Transfer from Provincial Road Fund.
- (12) *Deduct*—Refunds.

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

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

4. Minor head "5—Transfer from the Central Road Fund" represents the credit of an amount equivalent to the amount of grant intimated by the Central Government. However, it has been decided that with effect from the next year the expenditure on Communications financed from the Central Road Fund should be debited to the head '81—Capital', hence the transfer from the Fund for the next year will be shown as 'Deduct—Receipt and Recoveries on Capital Accounts' under the latter head.

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

- (i) Recoveries of Leave Salary Contributions.
- (ii) Amount transferred from the head XLVI—"Miscellaneous" on account of storage surcharge and rent of storage accommodation.

(iii) Miscellaneous. The detailed head "Miscellaneous" includes (a) rent of Government lands; credit on account of sale-proceeds of grass, fruits; dead trees, etc., from road side avenues and compounds of buildings, (b) supervision charges on sale of stores found surplus, profits on stock due to re-valuation, lapsed deposits, fines as also confiscated deposits of contractors when such confiscation does not represent compensation for damage to works.

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

## PART II

[Figures are in thousands of rupees]

Minor head	Accounts 1963-64	Budget Estimate 1964-65	Revised Estimate 1964-65	Budget Estimate 1965-66
Rents ... ..	...	17,92	19,35	20,40
Ferry Receipts ... ..	...	9	9	2,00
Tolls on Roads ... ..	...	9	21	21
Recoveries of Expenditure ... ..	...	3,78	2,00	2,00
Transfer from Central Road Fund ... ..	...	91,56	91,56	...
Miscellaneous ... ..	...	2,00	35,00	35,00
Receipts from Workshop ... ..	...	...	...	...
Deduct—Refunds ... ..	...	—8	—79	—19
<b>Total XXXIX—Civil Works ...</b>	...	<b>1,33,36</b>	<b>1,47,42</b>	<b>59,42</b>

*Revised Estimate 1964-65*—The increase is mainly due to anticipated increase in Miscellaneous receipts on the basis of past actuals.

*Budget Estimate, 1965-66*—The decrease is mainly due to the elimination of the figure under the minor head 'Transfer from the Central Road Fund' for the reason that it has been decided that with effect from the year 1965-66 the expenditure on the works to be financed from the Fund should be debited to the Capital head of Account, viz, '81 Capital Account of Civil works outside the Revenue Revenue Account'. Hence credit for the amount of transfer from the Fund will be provided under 'Receipts and Recoveries on Capital Account' under the latter head.



## XXXII—INDUSTRIES

## PART I

This head includes two subjects, namely:—

- (i) Industries ; and
- (ii) Fisheries.

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

This head provides for receipts from Institute of Dyeing and Calico Printing, Model Tanning and Footwear Centre, Spinning and Weaving Centres, Carpet and Pottery Industries, Government Metal (Surgical and Allied Industries), Fees from Inspection of Boilers and other Industrial Operations. It also accommodates receipts from the Fisheries Department.

## PART II

[Figures are in thousands of rupees]

Minor heads	Accounts 1962-63	Accounts 1963-64	Budget Estimate 1964-65	Revised Estimate 1964-65	Budget Estimate 1965-66
A—Industries ..	..	33.95	43.91	37.93	33.23
B—Fisheries ..	..	..	10.00	10.00	12.80
C—Recoveries of overpayments ..	..	2	1	6	1
D—Collection of payments for services rendered ..	..	5	6	5	5
Gross Total ..	..	34.02	53.98	48.04	49.09
Deduct—Refunds ..	..	..	..	10.10	..
Total ..	..	34.02	53.98	37.94	49.09

*Revised Estimate 1964-65*—The decrease is due to less receipts on account of Inspection of Store Fees and refunds on account of adjustment under "90—Provincial Miscellaneous Investments.

*Budget Estimate 1965-66*—The increase is due to more receipts for Fisheries on account of auction money of Government Water and also due to *nil* provision on account of Refunds.

## XLI—RECEIPTS FROM ELECTRICITY SCHEMES

### PART I

The receipts from Electricity Schemes are recorded under this major head. As the entire Electricity Department was transferred to WAPDA this head of account is no longer operative in the Government account.

### PARTS II & III

[Figures in thousands of rupees]

	Budget Estimate 1964-65	Redised Estimate 1964-65	Budgets Estimate 1965-66
XLI—Receipts from Electricity Schemes	14	19	69

It is anticipated that the Electricity Department (WAPDA) will deposit into Government account a sum of Rs. 19 thousand during the year 1964-65 and Rs. 69 thousands during the year 1965-66 after collecting the same from the consumers whose accounts were in arrears before transfer of the Department to WAPDA.

## XLIV—RECEIPTS-IN-AID OF SUPERANNUATION

### PART I

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

## PART II

[Figures are in thousands of rupees]

Minor head	Accounts 1963-64	Budget Estimate 1964-65	Revised Estimate 1964-65	Budget Estimate 1965-66
A—Contribution for pension and gratuities ...	...	5.98	12.68	12.33
B—Miscellaneous ...	...	75	96	96
Gros. Total ...	...	6.73	13.64	14.29
Deduct—Refunds ...	...	...	...	...
Not Total ...	...	6.73	13.64	14.29

*Revised Estimate, 1964-65—*

*Budget Estimate, 1965-66—*The increase is based on the figures intimated by the Audit Offices.

## XLV—STATIONERY AND PRINTING

## PART I

1. This head shows the revenue received from—

- (i) Stationery receipts.
- (ii) Sale of plain paper used with stamps.
- (iii) Sale of Gazettes and other Government publications.
- (iv) Other Press receipts, i. e., credits for work executed for other Governments and commercial Departments of the West Pakistan Government.

2. (i) The minor head "Stationery receipts" is intended to show receipts derived from sale of stationery to local bodies and other institutions entitled to purchase on cash payment.

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

## PART II

[Figures are in thousands of rupees]

Minor head	Accounts 1963-64	Budget Estimate 1964-65	Revised Estimate 1964-65	Budget Estimate 1965-66
A—Stationery Receipts ...	...	2,87	2,11	2,14
B—Sale of plain paper used with Stamps ...	...	1,88	1,90	1,91
C—Sale of Gazettes and other Government Publications ...	...	37,99	32,49	32,57
D—Other Press Receipts ...	...	9,16	13,27	9,21
Gross Total ...	...	51,90	49,77	45,83
Deduct—Refunds ...	...	—1	—1	—1
Net Total ...	...	51,89	49,76	45,82

*Revised Estimate, 1964-65*—The main decrease is under the minor heads “A—Stationery Receipts” and “C—Sale of Gazettes and other Government publications”. It is due to less sale of text books in Government Book Depots as the second hand books were available in the local market at less rates. This decrease is also due to less sale of Union Council forms, registers, etc.

*Budget Estimate 1965-66*—The decrease in the next year's Budget is due to the fact that election work which has been entrusted by Central Government to the Provincial Presses during the current financial year is not likely to be received during the next financial year. Therefore, no recoveries will be made from the Centre during the next year.

## XLVI—MISCELLANEOUS

## PART I

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

## PART II

[Figures are in thousands of rupees]

Minorhead	Accounts 1962-63	Accounts 1963-64	Budget Estimate 1964-65	Revised Estimate 1964-65	Budget Estimate 1965-66
Unclaimed deposits ...	14,61	10,76	11,20	11,20	11,20
Sale of old stores and materials ...	76	72	80	72	72
Sale of land and houses, etc. ...	2,47	3,16	2,47	3,20	2,50
Fees for Government audit ...	5,93	4,49	5,03	5,67	6,29
Contributions ...	95,87	1,04,49	93,94	89,26	94,79
Rents, rates and taxes ...	1,15	1,16	1,17	1,16	1,16
Other fees, Fines and forfeitures ...	23,60	27,67	29,01	28,35	28,90
Recoveries of overpayments ...	80	74	75	70	70
Collection of payments for services rendered.	5,13	1,88	3,84	2,56	2,48
Miscellaneous ...	45,76	55,69	68,91	68,66	3,119
Receipts from sugarcane (Development cess).	...	...	...	63,71	3,984
Receipts arising of Mines, oil-fields and Minerals Development.	...	...	...	...	40,03
Gain by exchange on local transactions	...	...	...	...	...
<b>Gross Total</b> ...	<b>1,96,08</b>	<b>2,10,76</b>	<b>2,17,12</b>	<b>2,75,69</b>	<b>3,09,80</b>
<b>Deduct—Refunds</b> ...	<b>—61</b>	<b>—40</b>	<b>— 51</b>	<b>—58</b>	<b>—54</b>
<b>Not Total</b> ...	<b>1,95,47</b>	<b>2,10,36</b>	<b>2,16,61</b>	<b>2,75,11</b>	<b>3,09,26</b>

*Revised Estimate, 1964-65*—The increase is due mainly to the accrual of receipts from Sugarcane (Development) Cess levied during the course of the year.

*Budget Estimate, 1965-66*—The increase as compared with the Revised Estimate 1964-65, is due to more receipts from Sugarcane (Development) Cess and to more receipts from Mines and Mineral development.

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

## PART I

This head includes receipt from the following sources:—

- (1) Subvention previously received by the former N.-W.F.P. Government.

- (2) Grant under section 6 of the Establishment of West Pakistan Act, 1955, read with Article 231 of the Constitution, in respect of the areas previously administered by the Central Government.
- (3) Other grants (excluding Foreign Exchange Grant, Village AID Grant and Grants from the various Reserve Funds).

## PART II

[Figures are in thousands of rupees]

Minor heads	Accounts 1961-62	Accounts 1962-63	Accounts 1963-64	Budget Estimate 1964-65	Revised Estimate 1964-65	Budget Estimate 1965-66
Subvention from the Central Government.	...	...	...	1,25,00	1,25,00	1,25,00
Grant to Government of West Pakistan for taking over Central functions in respect of specified territories ...	...	...	...	1,02,00	1,02,00	1,02,00
Subvention for roads in Frontier Regions ...	...	...	...	72,00	72,00	72,00
Grant for Agricultural Development Schemes ...	...	...	...	4,75,44	3,68,50	4,01,85
Grant for Basic Democracies ...	...	...	...	...	...	...
Financial assistance to the Provincial Government on account of the departments offices and institutions transferred to them with the recommendations of the Standing Organisation Committee—Development ...	...	...	...	3,92,28	3,10,28	...
					45,80	46,00
Non-Development ...	...	...	...	..	253	1,18,66
Grant for family Planning	..	..	..	..	..	1,425
Grant for Agricultural Development Estates ..	..	..	..	..	..	..
U.S. AID grant-Rural Works Programme ..	..	..	..	..	10,00,00	14,25,00
Canadian Aid Counterpart Fund grants ..	..	..	..	..	2,76,16	3,93,00
Australian Counterpart Fund Scheme ..	..	..	..	..	100	..
<b>Total</b> ...	<b>2,07,00</b>	<b>4,73,18</b>	<b>5,66,52</b>	<b>1,16,672</b>	<b>23,12,27</b>	<b>26,97,76</b>

*Revised Estimates, 1964-65*—The increase of Rs. 11,45,55 thousand is due to the fact that all rupee grants (U.S. AID grant for Rural Works Programme, Canadian Counterpart Fund grants, etc.) have been reclassified under this head,

*Budget Estimates, 1965-66*—Increase is due to the reason that more grants are expected during the year from the Central Government.

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

This head has been opened with effect from 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 aid grants received from the Central Government.

[Figures are in thousands of rupees]

Minor heads	Accounts 1961-62	Accounts 1962-63 Estimate	Accounts 1963-64	Budget Estimate 1964-65	Revised Estimate 1964-65	Budget Estimate 1965-66
<b>A—U.S. Aid Grants—</b>						
Agriculture ...	...	...	...	}		
Support of West Pakistan Education Budget ...	...	...	...			
Inter. College Exchange (Agriculture University)	...	...	...			
Malaria Eradication ...	...	...	...			
Rural Health Develop- ment ...	...	...	...			
Ceramic Institute, Gujrat	...	...	...			
Greater Karachi Water- supply ...	...	...	...			...
Rural Water-Supply ...	...	...	...			
Nursing Education ...	...	...	...			
West Pakistan Road De- velopment ...	...	...	...			
West Pakistan Housing	...	...	...			
Business Administration (Karachi University) ...	...	...	...			
Teachers Training Institute	...	...	...			
Rural Works Programme	...	...	...			...
Technical Assistance ...	...	...	...		...	
<b>Total A</b> ...	...	...	...	13,52,47	7,40	14,71
<b>B—Grants from Canada—</b>						
Sukkur Power Station etc.	...	...	...	1,46,96	1,28,00	1,20,00
Lahore Town Ship ...	...	...	...	2,50,00	17,00	...

[Figures re in thousands of rupees]

Minor heads	Accounts 1961-62	Accounts 1962-63	Accounts 1963-64	Budget Estimate 1964-65	Revised Estimate 1964-65	Budget Estimate 1965-66
Shadiwal Hydel Project	...	...	...	50,00	...	...
Refugee Housing	...	...	...	50,00	...	...
Equipment for Verteran Hospital	...	...	...	125	...	...
Extension of Upper Sind (Sukkur) Manual Station	..	..	..	..	1,00,00	1,50,00
Total B	...	...	...	4,98,21	2,45,00	24,50,00
C—Ford Foundation Grant						
Polytechnic Institute, Ra- walpindi	...	...	...	2,57	...	...
Education Extension Centres and Pilot Secondary School	...	...	...	4,71	...	..
Student Teachers Centre Punjab	...	...	...	52	...	...
Settlement of Housing Settlement Agency	...	...	...	13,86	...	..
Consultants in advance Management Training (P. I. D. C.)	...	...	...	19	...	..
Expension of West Pakj- tan Education Equip- ment Assistant Centre, Lahore.	..	..	..	..	...	3,00
Total C	...	...	...	21,85	...	3,00
D—Colombo Plan Grants						
Peshawar Technical Institute	...	...	...	..	...	...
Canal Link Project	...	...	...	...	...	...
Setting up of new pre- stressed Plant (KDA)	...	...	...	...	...	...
Repairs of Buildings and Structure of Education- al Institutions in West Pakistan.	...	...	...	2,57	...	..
Total D	...	...	...	2,57	...	..
E—Grants from other Agen- cies U.N. Special Fund						
Malaria Eradication Board	...	...	...	2,86	...	..
Reorganisation of Irriga- tion Research	...	...	...	...	...	...



[Figure in thousands of rupees]

Minor heads	Accounts 1961-62	Accounts 1962-63	Accounts 1963-64	Budget Estimate 1964-65	Budget Estimate 1964-65	Budget Estimate 1965-66
Training and Engineering and other Technical per- sonnel in West Pakistan	...	...	...	27,55	...	27,55
Management Development Training Scheme	...	...	...	9,50	...	..
Total E	...	...	...	39,91	...	..
<b>F—Other Foreign Grants</b>						
Rural Industrial Service Centres	...	...	...	..	...	...
Family Planning	...	...	...	17,03	...	..
Warsak Re-regulating faci- lities.	..	..	..	..	..	10,00
Package Programme for Farm Development in West Pakistan	..	..	..	..	..	4,50
Pilot Milk-Supply Pro- ject for Lahore	..	..	..	..	..	23,74
Introduction of science as a Compulsory subject in Secondary Schools	..	..	..	..	..	2,76
Watch Repairing Train- ing Centre	..	..	..	..	..	2,00
Total F	...	...	...	17,03	...	43,00
Rounding	...	...	...	...	...	...
Grand Total	...	...	...	21,32,04	2,52,40	3,16,71
Mines credit XLIX-A— Foreign grants from the Central Government (For transfer to Capital Accounts)	...	...	...	—17,00	—17,00	...
Net Total XLIX-A—Foreign exchange from the Cen- tral Government	10,84,60	17,49,63	16,25,65	21,15,04	2,35,40	3,16,71

*Revised Estimates, 1964-65*—The decrease of Rs. 18,79,64 thousand is due to the following:—

- (i) All rupee grants (U.S. AID grant for Rural Works Programme and Canadian Counterpart Fund grants) have been reclassified under the head "XLIX—Grants-in-aid from the Central Government".
- (ii) All grants for which there is no provision in the Provincial Annual Development Programme (Revised 1964-65) have been omitted.

*Revised Estimates, 1964-65*—Estimate are based on the grants anticipated during the year in accordance with Provincial Annual Development Programme.

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

##### PART I

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

##### PART II

[Figures are in thousands of rupees]

Minor heads	Budget Estimate 1964-65	Revised Estimate 1964-65	Budget Estimate 1965-66
	Rs.	Rs.	Rs.
Miscellaneous Adjustments between the Central and Provincial Governments ...	10	10	10
Total	10	10	10

*Revised Estimate, 1964-65*

*Budget Estimate, 1965-66*

} There are no variations.

#### LI—EXTRAORDINARY RECEIPTS

##### PART I

Receipts under this head are divided into receipts on account of transactions relating to canal colonies and receipts on accounts of transactions elsewhere. With regard to the latter, it has been decided that only receipts of abnormal character are to be credited to this head, and that receipts on account of *nazul* and undeveloped agricultural land outside the colonies shall be credited to ordinary

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

## PART II

[Figures are in thousands of rupees]

Minor heads	Accounts 1963-64	Budget Estimate 1964-65	Revised Estimate 1964-65	Budget Estimate 1965-66
	Rs.	Rs.	Rs.	Rs.
Sale of land ... ..	6,08,07	7,00,00	5,73,32	-6,89,47
Sale of other Government assets ...	7	4	9	20
Other items ... ..	39,15	1,38,70	94,29	82,24
<i>Deduct—Refunds</i> ...	(—)10,12	(—)10,64	(—)511,68	(—)8,07
<b>Total</b> ...	<b>6,37,27</b>	<b>8,28,10</b>	<b>6,56,02</b>	<b>7,63,84</b>

*Revised Estimate, 1964-65*—The decrease is mainly due to the sale of land having been stopped in the Colony Area of the former Punjab and Bahawalpur and lesser area having been released for sale in new colonies. The decrease is also due to change in the classification of Betterment Tax which is now to be credited under "XIII—Other Taxes and Duties" instead of under this head.

*Budget Estimate, 1965-66*—The increase is mainly due to more sales expected to be materialized and partly due to recovery of previous years installements.

## LII-B—CIVIL DEFENCE

### PART I

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

### PART II

[Figures in thousands of rupees]

Minor heads	Accounts 1962-63	Accounts 1963-64	Budget Estimate 1964-65	Revised Estimate 1964-65	Budget Estimate 1965-66
Miscellaneous receipts ..	..	..	10,00	1,05	23
Transfer from the Civil Defence Training Fund.	..	..	..	..	..
Total ..	..	..	10,00	1,05	23

*Revised Estimates, 1964-65*—The increase is due to more realization on account of 50 per cent vehicle and equipment disposed of by the department and recovery of depreciation charges.

*Budget Estimates, 1965-66*—The decrease is due to less recoveries on account of hire and depreciation charges from other Departments.

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

### PART I

1. Under "Loans and Advances by the Provincial Government", the recoveries of principal on account of interest bearing loans, advanced to Agriculturists, Local Bodies, Autonomous Bodies, Government Servants and other miscellaneous debtors are credited. The interest recovered on these loans is shown under the head "XX—Interest".

2. The recoveries of principal amounts of Foreign Loans from the Autonomous Bodies like Pakistan Western Railway and Road Transport Corporation are also exhibited under Section "R—Loans and Advances by the Provincial Government".

## PART—II

[Figures are in thousands of rupees]

Summary	1963-64	1964-65		1965-66
	Actuals	Budget Estimate	Revised Estimate	Budget Estimate
1. Loans to Municipalities, Port Funds, etc. ..	..	5,44,31	6,04,20	6,54,14
2. Loans to Government Servants ..	..	26,01	30,10	32,80
Total	..	5,70,32	6,34,30	6,86,94

## PART—III

## LOANS TO MUNICIPALITIES, PORT FUNDS, ETC.

*Revised Estimates, 1964-65*—As a result of the decision that the value of the assets of the Electricity Department of Thal Development Authority transferred to the Provincial Government/WAPDA should not be paid in cash but should be adjusted against the dues of the Provincial Government, payable by the Authority, an amount of about Rs. 1.24 crore payable by the Provincial Government has been taken on receipt side (1964-65) under the above noted head. The increase of Rs. 1.24 crore has been counter balanced to the extent of Rs. 64.11 lac on account of less recoveries of taccavi loans, loans to WAPDA and other miscellaneous loans and advances.

*Budget Estimates, 1965-66*—The increase is on account of more recoveries expected from cultivators, WAPDA, etc. A provision of Rs. 40.00 lac has also been made on account of repayment of German Loan by the Road Transport Corporation. This has also resulted in increased provision.

## PUBLIC DEBT (INCURRED) RECEIPTS

[Figures are in thousands of rupees]

Head of Account	Accounts 1961-62	Accounts 1962-63	Accounts 1963-64	Budget Estimate 1964-65	Revised Estimate 1964-65	Budget Estimate 1965-66
Permanent Debt ...	..	...	..	10,25,87	14,74,87	16,91,60
Loans from the Central Government ...	..	...	..	95,18,64	87,35,43	92,17,77
Treasury Bill ...	...	...	...	...	...	...
Other Floating Loans—						
(i) Ways and Means Advances ...	..	...	..	95,00,00	65,00,00	81,00,00
(ii) Other Advances —						
Other Appropriation ..	..	..	..	39.15	..	..
<b>Total ...</b>	<b>1,21,89,60</b>	<b>1,15,75,28</b>	<b>2,22,15,70</b>	<b>2,00,83,66</b>	<b>1,67,10,30</b>	<b>1,90,09,37</b>

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

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

	Revised Estimate 1964-65	Budget Estimate 1965-66
Foreign Loans—	Rs.	Rs.
Various Foreign Loans (exact details not available) ...	25,19,81	42,49,96
I. D. A. 30 Pak (a portion only) for Small Industrial Estates (Private Sector) ...	47,62	142,86
Total ...	25,67,43	43,92,82
Cash Loans—		
Loan for Hyderabad Calamity ...	50,00	...
Internal Development Loan ...	53,98,00	38,31,88
U. S. A. I. D. rupee Loan ...	7,00,00	7,00,00
German Counterpart Fund Loan ...	20,00	2,93,07
Total ...	61,68,00	48,24,95
Grand Total ...	87,35,43	92,17,77

*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.

**APPROPRIATION FOR REDUCTION OR AVOIDANCE OF  
DEBT—OTHER APPROPRIATION.**

Under this head are shown the amounts provided under the head "23—Appropriation for reduction or avoidance of debt" which relate to the repayment of principal in respect of the debt due to the Government of Pakistan. The estimates have been put at nil as no amounts are expected to be repaid during the year put at out of the revenue account towards the principal of the loans.

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**Section II**

**REVENUE AND CAPITAL EXPENDITURE**

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**EXPLANATORY MEMORANDUM NOTES ON REVENUE  
AND CAPITAL EXPENDITURE**

**6—OPIUM**

**PART I**

This major head includes expenditure on:—

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

**PART II**

The provision for additional staff required for the Opium Division has been made in the Budget Estimates, 1965-66.

**PART III**

[Figurs are in thousands of rupees]]

Minor heads	Accounts 1961-62	Accounts 1962-63	Accounts 1963-64	Budget Estimate 1964-65	Revised Estimate 1964-65	Budget Estimate 1965-66	Foreign exchange component
Superintendence and Other Establishment at Headquarters	3,00	3,20	2,26	2,82	2,39	1,46	...
Opium Factory	38	79	79	94	94	96	...
Purchase of Opium ...	14,00	13,51	13,51	14,00	11,72	7,35	...
<b>Total 6—Opium</b>	<b>17,88</b>	<b>16,50</b>	<b>16,56</b>	<b>17,76</b>	<b>15,05</b>	<b>9,77</b>	...

*Revised Estimate 1964-65*—The decrease is mainly due to purchase of less quantity of opium than was originally anticipated.

*Budget Estimate, 1965-66*—The decrease is partly due to reduction in temporary staff and partly due to purchase of less quantity 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 Incumbered Estates.
- (ix) Charges on account of Land Revenue Collections.
- (x) Works

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

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

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

The head "Management of Government Estates" deals with Government Estates Dhundi and Bruceabad in the Dera Ghazi Khan district. Item (vi) relates to the Districts of Mianwali, Dera Ismail Khan, Bannu and Kalat where the Khans and Sardars get 1/8th of the fluctuating revenue of some villages as an allowance. Item (vii) "Assignment and Compensations" refers to pensions and compensations granted in lieu of resumed muafis. As regards item (vi) "H—Charges on account of Encumbered Estates" the expenditure is to be incurred for the management of the Encumbered Estates in Hyderabad and Khairpur Divisions. The total

amount spent for the management of these estates is recoverable from the estates concerned.

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

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

### PART II

For the next year an amount of Rs. 14,38,260 has been included in the budget for 5 entirely, new schemes. The necessity of these new schemes has fully been explained in the volume of New Expenditure for the year 1965-66.

### PART III

[Figures are in thousands of rupees]

Minor head	Budget Estimate 1964-65	Revised Estimate 1964-65	Budget Estimate 1965-66
A—Charges on Administration ..	8,61	8,26	10,99
B—Management of Government Estates ..	131	1,27	1,46
C—Survey, Settlement and Record Operations ..	41,99	40,18	34,87
D—Colonization ..	15,32	15,33	16,37
E—Land Record ..	1,43,64	1,56,59	1,81,67
F—Allowances to District and Village Officers ..	46	44	46
G—Assignment and Compensations ..	11	2,00	12
H—Charges on account of Encumbered Estates ..	1,12	1,14	1,13
I—Charges on account of Land Revenue Collection ..	1	1	1
J—Works ..	2,09	2,05	2,12
Gross Total ..	2,14,66	2,27,27	2,49,20

*Revised Estimate, 1964-65*—The increase is mainly due to the revision of pay scales of Patwaris/Tapedars during the course of the current year and payment of the first installment of Basta Allowance to Patwaris in the former N.-W. F. P. and Bahawalpur State.

*Budget Estimate, 1965-66*—The increase is mainly due to the provision having been made for the full year on account of revision of pay scales of Patwaris/Tapedars,

## 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 III

[Figures in thousands of rupees]

Minor heads	Accounts 1963-64	Budget Estimate 1964-65	Revised Estimate 1964-65	Budget Estimate 1965.
A—Direction .. .. .	4,41	5,24	5,02	5,40
B—Superintendence .. .. .	7,54	10,02	9,56	8,18
C—District Executive Establishment ..	14,56	15,56	16,17	16,69
D—Distilleries .. .. .	2,93	2,88	3,35	3,09
E—Cost of opium supplied to Provincial Excise Department .. .. .	..	9,18	8,18	8,26
F—Cost of Bhang supplied to Provincial Government .. .. .	..	30	30	36
G—Compensation .. .. .	..	15	15	15
H—Excise Bureau .. .. .	63	73	80	80
Grand Total ..	30,07	44,06	44,13	42,93
<i>Deduct</i> —Recoveries from other Government Departments, etc. .. .. .	..	..	..	..
Net Total ..	30,07	44,06	44,13	42,93

*Revised Estimate, 1964-65*—The anticipated increase is nominal and calls for no comments.

*Budget Estimate, 1965-66*—The anticipated decrease is due to—

- (i) reduction in the purchase of opium and (ii) discontinuance of certain schemes of non recurring nature.

9—STAMPS  
PART I

This Major Head includes the following minor heads :—

- (i) A—Superintendence.
- (ii) B—Charges for the sale of stamps.
- (iii) C—Cost of stamps supplied from Central Stamps Stores.

PART II

For the next year an amount of Rs. 4,850 has been included in the budget for one new scheme. The necessity of this new scheme has been explained in the volume of New Expenditure for the year 1965-66.

PART III

[Figures are in thousands of rupees]

Minor heads	Accounts 1963-64	Budget Estimate 1964-65	Revised Estimate 1964-65	Budget Estimate 1965-66
A—Superintendence ..	94	1,24	1,20	1,17
Total Superintendence ..	94	1,24	1,20	1,17
B—Charges for the sale of Stamps—				
B 1—Non-Judicial ..	4,50	3,28	..	5,00
B 2—Judicial ..	87	72	4,06	75
Total B—Charges for the sale of Stamps ..	5,37	4,00	4,06	5,75
C—Cost of Stamps supplied from Central Stamps Stores—				
C 1—Non-Judicial ..	2,33	1,80	..	2,00
C 2—Judicial ..	1,01	80	..	80
Total C—Cost of Stamps supplied from Central Stamps Stores ..	3,34	2,60	2,18	2,80
Total Demand—Stamps ..	9,65	7,84	8,34	9,72

*Budget Estimate, 1965-66*—There is an increase in the expenditure due to more provision for charges for sale of stamps.

## 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 Forzsts, *i.e.*, pay and allowances, etc., of the Chief Conservators of Forests and their office establishments.

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

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

## PART II

For the next year, an amount of Rs. 9,12,840 has been included in the budget for 17 entirely new schemes. The necessity of these new schemes has fully been explained in the volume of new Expenditure for the year, 1965-66.

## PART III

[Figures in Thousands of rupees]

Minor heads	Budget Estimate 1964-65	Revised Estimate 1964-65	Budget Estimate 1965-66
A—General Direction ... ..	10,73	11,08	10,49
B—Conservancy and Works ... ..	1,70,18	1,82,17	1,71,25
C—Establishment ... ..	1,06,43	1,01,43	1,00,41
D—Interest on Capital ( <i>Charged</i> ) ... ..	21	21	21
Total ... ..	2,87,55	2,94,89	2,91,36
Deduct—Recoveries ... ..	...	...	...
Net Total ... ..	2,87,55	2,94,89	2,91,36

*Revised Estimates, 1964-65*—There is increase in the estimates. The increase is mainly under “B—Conservancy and Works”, which is due to extensive planting work and departmental fellings for which additional funds have been sanctioned out of “Contingency Item” of the current financial year.

*Budget Estimates, 1965-66*—There is decrease in the next year's estimates. This decrease is mainly under “B—Conservancy and Works” as provision therefor has been made on the basis of normal requirements of the Department. The decrease is partly counterbalanced by increase of expenditure under “C—Establishment”, which is due to the provision included for for new schemes.

## 11—REGISTRATION

## PART I

There are only two minor heads, namely “Superintendence” and “District Charges”, under the major head: “11-Registration”. The minor head “Superintendence” relates to the charges incurred in connection with the pay, etc., of P. A. to Inspector-General of Registration, Hyderabad and Inspector of Registration, Southern Zone, West Pakistan. The cost of the pay of the Inspector-General of Registration, who is also Director

of Land Records, and his establishment is provided under the Head "7—Land Revenue—Land Records—Superintendence". The Inspector-General of Registration is the Head of the Department.

## PART II

No new schemes have been included during the year 1965-66.

## PART III

(Figures are in thousands of rupees).

Minor heads	Account 1963-64	Budget Estimate 1964-65	Revised Estimate 1964-65	Budget Estimate 1965-66
Superintendence .. .. .	82	} 96	1,00	1,00
	6			
District Charges .. .. .	2,99	} 4,59	4,40	4,56
	8			
Total .. .. .	3,95	5,55	5,40	5,56

*Revised Estimates—1964-65*—There is decrease in the expenditure.

*Budget Estimate, 1965-66*—There is no increase in Budget Estimates, 1965-66 as compared to the Budget Estimates, 1964-65.

## 12—CHARGES ON ACCOUNT OF MOTOR VEHICLES ACTS

## PART I

This head includes expenditure on the staff employed in the Excise and Taxation Department for the work of Inspection and Registration of Motor Vehicles and the collection of taxes and fees on Motor Vehicles.

## PART II

For the next year an amount of Rs. 1,000 has been included in the budget for one entirely new scheme. The necessity of this scheme has fully been explained in the volume of New Expenditure for the year 1965-66.



## PART III

(Figures are in thousands of rupees).

Minor head	Accounts 1963-64	Budget Estimate 1964-65	Revised Estimate 1964-65	Budget Estimate 1965-66	Foreign exchange component
Charges of Collection .. .. .		3,55	3,86	4,59	..
Inspection of Motor Vehicles ..	9,27	10,19	10,05	10,46	..
Gross Total Major Head "12—Charges on account of Motor Vehicles Acts ..	9,27	13,74	13,91	15,05	..
Deduct—Recoveries on account of Pub- lication of application for certain classes of permits .. .. .		65	70	57	..
NET TOTAL .. .. .	9,27	13,09	13,21	14,48	..

*Revised Estimate, 1964-65*—There is decrease in expenditure.

*Budget Estimate, 1965-66*—The Increase is mainly due to inclusion of the new scheme sanctioned during the year, 1964-65.

## 13—OTHER TAXES AND DUTIES

## PART I

This Major Head includes the following items of expenditure:—

- (a) Collection charges of Entertainment Tax ;
- (b) Charges under the Electricity Act;
- (c) Charges in connection with Tobacco Duties, and
- (d) Collection charges under the Urban Immovable Property Tax Act.

## PART II

For the next year, an amount of Rs. 40,000 has been included in the budget for one entirely new scheme. The necessity of this new scheme has fully been explained in the volume of New Expenditure for the year 1965-66.

## PART III

(Figures are in thousands of rupees).

Minor head	Accounts 1963-64	Budget Estimate 1964-65	Revised Estimate 1964-65	Budget Estimate 1965-66
D—Collection Charges—				
Entertainment Tax .. .. .	.. .. .	4,08	4,82	4,68
E—Collection charges under the Urban Immovable Property Tax .. .. .	.. .. .	29,88	30,44	30,10
F—Charges under the Electricity Act .. .. .	.. .. .	4,96	4,45	5,51
G—Charges in connection with Tobacco Duties .. .. .	.. .. .	6	8	7
H—Charges in England .. .. .	.. .. .	..	..	..
Total 13—Other Taxes and Duties .. .. .	.. .. .	38,98	39,79	40,36

*Budget Estimate, 1964-65*—The increase is mainly due to inclusion of an item of New Expenditure and incremental difference during the year 1965-66.

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

## PART I

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

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

## PART II

## XVII—WORKING EXPENSES

For the next year, an amount of Rs. 52,53 thousand has been included in the budget for one hundred and fifteen (115) entirely new schemes. The necessity of these new schemes has fully been explained in the volume of New Expenditure for the year 1965-66.

## PART III

(Figures are in thousands of rupees)

Major heads	Budget Estimate 1964-65	Revised Estimate 1964-65	Budget Estimate 1965-66	Foreign exchange component
XVII—Working Expenses	9,10,56	9,70,29	10,40,38	52,50

*Revised Estimate, 1964-65*—The budget estimate for the year 1964-65 was Rs. 9,10,56 against which the Revised Estimate, 1964-65, has been fixed at Rs. 9,70,29. The increase of Rs. 59,73 is mainly due to :—

	Rs.
(1) Additional provision having been made for maintenance and repairs to the Tubewells in SCARP I and SCARP II ..	55,00
(2) Provision having been made for maintenance and repairs to the Rawal Dam and Chablot Kas Dam ..	2,30
(3) More provision having been made on account of water Charges payable to India ..	3,32
(4) More provision for maintenance and repairs to Misriot Dam ..	2
(5) Provision having been made for Siplia Dams ..	1
<b>Total increase ..</b>	<b>60,65</b>
This increase is partly set off on account of abandonment of certain works and less purchase of articles of tools and plant ..	—92
<b>Net increase ..</b>	<b>59,73</b>

*Bud et Estimate, 1965-66*—There is an increase of Rs. 70,09 in the next year's budget when compared with the Revised Estimate, 1964-65. The increase is mainly due to :—

(1) more provision having been taken into account for operation charges of tube-wells in SCARP I and II ..	59,15
(2) Provision having been made for maintenance and repairs to the Kurram Garhi Canal recently initiated ..	6,43
(3) More provision for remodelling works and articles of tools and plants ..	6,25

Total increase ..	71,83
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This increase has been partly set off by a decrease on account of less provision for maintenance and repairs to canal system ..	1,74
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Net increase ..	70,09
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### 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]

Minor head	Budget Estimate 1964-65	Revised Estimate 1964-65	Budget Estimate 1965-66
17—Interest on Irrigation Capital Expenditure ...	10,54.47	11,13.71	11,29.74

As compared with the Budget Estimates, 1964-65, the revised estimate of the year shows an excess of Rs. 59,24. This is due to increase in the progressive capital outlay upto the end of the year, 1963-64 as a result of various adjustments. The next years estimate shows an increase of Rs. 16,03 as a result of more Capital Outlay having been taken into account for calculation of interest charges.

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

## PART I

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

18 B-(i)—*Works in Charge of A.D. C. Officers*—It provides for expenditure on maintenance and repairs to bund works in G. M. Barrage Area.

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

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

18 II (i)—*Works-in-charge of Civil Officers*—The Secretary, Revenue Board, is the head of Department for this sub-head.

## PART II

For the next years, an amount of Rs. 2,76 thousands has been included in the budget for four (4) entirely new schemes. The necessity of these new schemes has fully been explained in the volume of New Expenditure for the year 1965-66.

## PART III

(Figures are in thousands of rupees)

Major head	Budget Estimate 1964-65	Revised Estimate 1964-65	Budget Estimate 1965-66
18—IRRIGATION WORKS			
(1) Incharges of I & P. Department ... ..	57,85	57,85	51,06
(2) Incharge of Agriculture Development Corporation ...	7,50	8,72	17,65
(3) Incharge of Civil Officers ... ..	2,00	2,16	2,00
Total '18' ... ..	67,35	68,73	70,71

*Revised Estimate, 1964-65*—The budget estimate for the year 1964-65 was Rs. 67,35 against which the Revised Estimate, 1964-65, has been fixed at Rs. 68,73. The increase of Rs. 1,38 is due to the provision having been accounted for the following:—

	Rs.
(1) Extensive repairs to bunds works in G. M. Barrage area	1,22
(2) Grant-in-aid to Sanada Fund for maintenance and repairs to Kamara Works	16
Total	1,38

*Budget Estimate, 1965-66*—The Budget Estimate for the year 1965-66 is Rs. 70,71 which shows an increase of Rs. 1,98 when compared with the Revised Estimate 1964-65. This increase is mainly due to extensive repairs to bunds works and canals.

## IRRIGATION ESTABLISHMENT

### PART I

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

### PART II

For the next year an amount of Rs. 95 thousands has been included in the budget for four entirely new items. The necessity of these new schemes has fully been explained in the volume of New Expenditure for the year 1965-66.

## PART III

(Figures are in thousands of rupees)

Sub-heads	Budget Estimate 1964-65	Revised Estimate 1964-65	Budget Estimate 1965-66
Establishment for Open Canals .. .. .	4,85,27	4, 61, 13	4,88,66
Thal Project .. .. .	22,66	23,03	14,05
Rasul Tube well Project .. .. .	11,36	11,38	13,74
Nammal Dam and Canal .. .. .	7	6	7
Taunsa Barrage Project .. .. .	8,25	14, 39	7,60
Marala-Ravi Link Project .. .. .	3,32	3,24	3,34
Balloki-Sulemanki Link Project .. .. .	49	55	1,55
Bambranwala-Ravi Link Project .. .. .	3, 38	3,62	3,27
Kurram Garhi Irrigation Scheme .. .. .	3, 25	3,95	4,29
Warasak High Level Canal .. .. .	3,37	3,48	4,58
Marginal Bund Scheme .. .. .	35	27	32
Ghulam Muhammad Barrage Project .. .. .	30	28	54
Guddu Barrage Project .. .. .	23, 00	21,54	22,33
Land and Water Development .. .. .	13, 88	15,00	16,03
Rawal Dam .. .. .	..	..	15
Hill Torrents .. .. .	77	75	80
Total .. .. .	5, 79, 72	5, 62, 67	5,81,32

*Revised Estimate, 1964-65*—The budget grant for the year was Rs. 5,79,72 against which the Revised Estimate for the year is Rs. 5,62,67. The decrease of Rs. 17,05 is mainly due to large number of posts, namely Physicist Junior Research Officers, Assistant Engineers, and Mathematical Officers, etc., having remained vacant.

Besides expenditure on Travelling Allowance, Contingencies and "Fees to Lambardar" was certain due to need for economy.

*Budget Estimate, 1965-66*—The Budget Estimate for the year 1965-66 is Rs. 5,81,32. The increase in the next years budget when compared with the Revised Estimate, 1964-65, is due to :—

- (i) accrual of annual increments to the staff;
- (ii) establishment employed on construction of a Bridge on River Indus, and
- (iii) additional staff sanctioned for Quetta and Kalat Region.

## 22—IN TEREST ON DEBT AND OTHER OBLIGATIONS

## PART I

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

2. The actual interest payments which the Province has to make are confined to the interest charges on Loans and State Provident Funds, but the entries under this head are complicated by the inclusion of deduct entries of interest which is debit to commercial departments such as Irrigation, Food, Forest, etc., on account of the capital expenditure of those departments. In addition, the interest portion of equated payments payable out of revenue on account of commuted value of pensions has also to be deducted. The net effect of these deductions has been *minus estimate* under this head owing to the fact that the interest transferred to other heads is more than the interest payable by Government on the loans and funds mentioned above. This has been largely due to the fact that under the system of Government accounts, the block capital of a commercial concern is not reduced even though a part of capital loans has been repaid. But with effect from the year 1962-63 the estimate is a *Plus estimate* due to the Accounting of transactions relating to the Railways, West Pakistan Industrial Development Corporation, Karachi Development Authority, etc.





Minor head	Accounts 1961-62	Accounts 1962-63	Accounts 1963-64	Budget Estimate 1964-65	Revised Estimate 1964-65	Budget Estimate 1965-66
<b>A—INTEREST ORDINARY DEBT</b>						
Interest on Indian Civil Service Provident Fund (H.E.M.) ...	...	...	...	...	...	...
(3) Interest on Contributory Provident Fund ...	...	...	...	18	22	23
(4) Interest on Other Miscellaneous Provident Fund ...	...	...	...	22	13	14
<b>Total B-5—State Provident Fund ...</b>	...	...	...	62,74	65,81	71,58
<b>B-6—Special Deposit Account interest on (Railway Staff Benefit Fund ...</b>	...	...	...	8	8	8
<b>Total B-6—Special Deposit Account ...</b>	...	...	...	8	8	8
<b>Total B—Interest on Unfunded Debt ...</b>	...	...	...	62,82	65,89	71,66
<b>C—INTEREST ON OTHER OBLIGATIONS</b>						
C—Interest on Depreciation Reserve and Other Reserve Funds ...	...	...	...	...	...	...
Interest on Depreciation Fund (Railway) ...	...	...	...	25,64	11,47	23,58
(3) Interest on Improvement Funds Railways ...	...	...	...	1,13	8,15	12,46
(2) Interest on Railways Reserve Fund ...	...	...	...	...	...	2,31
<b>Total C—Interest on other obligations ...</b>	...	...	...	26,77	19,62	38,35
<b>Gross Total (A+B+C) ...</b>	...	4,50,50	18,59,29	21,99,36	21,55,69	30,40,15
<b>D—TRANSFERS</b>						
<i>Deduct—</i>						
D—(1) Interest transferred to Commercial Department [22-D(i)] ...	...	...	...	-10,58,06	-11,17,30	-11,33,33

	Accounts 1961-62	Accounts 1962-63	Accounts 1963-64	Budget Estimate 1964-65	Budget Estimate 1964-65	Budget Estimate 1965-66
D—(2) Interest transferred to 5—Salt ...	...	...	...	...	...	...
D—(3) Interest transferred to Forest Department...	...	...	...	—21	—21	—21
D—(4) Interest portion of equated payments on account of commuted value of pension ...	...	...	...	—13,07	—797	—2,38
D—(5) <i>Deduct</i> —Interest transferred to Capital Outlay on Schemes of State Trading ...	...	...	...	—21,29	—18,57	—22,63
D—(6) <i>Deduct</i> —Interest transferred to Law Commission ...	...	...	...	—24,00	—92,39	—24,00
<b>Total D—Transfer to Other Accounts ...</b>	...	—13,91	—11,05,50	—11,16,63	—12,30,44	—11,82,55
<b>Total 22—Interest on Debt and Other Obligation (Charged) ...</b>	6,60,33	4,36,59	7,53,79	10,82,73	9,19,25	8,57,60

*Revised Estimates, 1964-65*—The saving of Rs. 173 lac is made up as follows :—

Rupees in lac.

- (i) Savings on account of more credit expected to be received in respect of interest charges on Capital invested in commercial Departments .. (—) 120
- (ii) Saving in interest on Floating loans on account of improvement in the ways and means position .. (—) 20
- (iii) Saving in interest on Foreign Loans to Railway on account of less disbursements than those originally expected .. (—) 45
- (iv) Saving in interest on Development Loan 1964-65 as releases thereof were not made by the Central Government according to the original schedule .. (—) 42

	Rupees in lac.
(v) Increase on account of interest on new loans ..	25
(vi) Arrear payments 1962-63 and 1963-64	31
(vii) Small items ..	(—) 2
Net Saving ..	(—) 173

*Budget Estimates, 1965-66*—The excess of Rs. 938 is made up as follows :—

(i) Excess on account of less credit expected to be received in respect of interest charges on capital invested in Commercial Departments	54
(ii) Increase on account of revival of the suspended interest charges on the Consolidated debt ..	380
(iii) Payment of arrears of suspended interest charges on the Consolidated debt ..	200
(iv) Increase on account of interest on new loans ..	315
(v) Saving comprising small items ..	(—) 11
Net excess ..	938

### 23—APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT PART I

Under this head are shown details of the amounts set aside for the redemption of the various loans of the Provincial Government raised in the market, and for the payment of the loans taken from the former Government of India and the Government of Pakistan. The question of apportioning the debt liabilities between the former Punjab (Pak) and Punjab (India) Government has not yet been settled. Till financial settlement is reached, the initial liability in respect of these loans under the Indian Independence (Rights, Property and Liabilities) Order, 1947, will continue to be that of the former Punjab (Pak) Government (assumed by the Government of West Pakistan). Payment of interest and principal to the Central Government has, however, been suspended by President's Order No. 23 of 1962 till a financial settlement is made with India. In this head provision is also included for repayment of loans raised after the formation of Pakistan.

## PART II

*Blank*

## PART III

[Figures are in thousands of rupees]

Minor heads	Accounts 1961-62	Accounts 1962-63	Accounts 1963-64	Budget Estimate 1964-65	Revised Estimate 1964-65	Budget Estimate 1965-66
Sinking Fund Sinking Funde and Depreciation Fund	...	...	...	70,48	70,48	72,09
Other Appropriation ...	...	...	...	39,15	...	...
<b>Total</b> ...	<b>70,84</b>	<b>73,49</b>	<b>68,42</b>	<b>1,09,63</b>	<b>70,48</b>	<b>72,09</b>

*Sinking Fund*—N.-W.F.P. Loan 1964 has since matured. Hence no provision has been made for 1964-65.

*Depreciation Fund*—At the time of floating the Punjab Bonds 1949, 1952, 1955, 1956, 1958 and 1960 (since redeemed), the former Punjab Government undertook to set aside annually a sum equal to 1½ per cent of the amount of loans to form a fund. In the case of Punjab Loan, 1963, Punjab Loan, 1964, Punjab Loan 1961, Punjab Loan, 1962-63, West Pakistan Loan, 1961-62 (since redeemed) West Pakistan Loan, 1965, West Pakistan Loan 1966, West Pakistan Loan, 1967, West Pakistan Loan, 1968, West Pakistan Loan, 1969, West Pakistan Loan, 1970 and West Pakistan Loan, 1971 it was decided to set aside annually a sum equal to 2 per cent of the amount of loan to the Depreciation Fund. The fund is utilised for the purchase and cancellation of securities of these loans any time during their currency.

*Revised Estimates, 1964-65*—The decrease is entirely due to omission of provision for repayment of loans from the Revenue account.

*Budget Estimates 1965-66*—The small increase is due to the reason that the new loan floated has been oversubscribed.

## 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 as for example Education, Agriculture and the like but it is undoubtedly true that many a great 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 district whose work is largely that of the collection of land revenue. It does not include purely judicially officers, but the pay of officers who perform magisterial work is also debited to this head. Thus a commercial system of accounting would distribute this head between many departments and would leave only a fraction here. But as in the system of Government accounts, classification follows control more closely than the object of the expenditure there is here mainly the expenditure which is controlled by Deputy Commissioner and their supervisor whatever its object may be.

This head also shows the cost of the Ministers and 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 head "Other Establishment" is included provision for the cost of the Copying Agencies in Deputy Commissioners' Offices and of the department which has been formed for the Reclamation and Probation Organization. This head also shows the expenditure on the discretionary grants placed at the disposal of the Governor, Ministers, Commissioners, Deputy Commissioners and the cost of maintenance of Government Air Craft

## PART II

For the next year an amount of Rs. 11,70,200 has been included in the Budget for 59 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, 1965-66.

## PART III

(Figures in thousands of rupees)

Major heads	Accounts 1963-64	BUDGET ESTIMATE, 1964-65			REVISED ESTIMATE, 1964-65			Foreign exchange compo- nent	BUDGET ESTIMATE, 1965-66		
		Charged	Autho- rised	Total	Charged	Autho- rised	Total		Charged	Autho- rised	Total
1. Salary of the Governor ...	...	72	...	72	72	...	72	...	72	...	72
2. Secretariat staff of the Gov- ernor ...	...	1,70	...	1,70	1,70	...	1,70	...	1,66	...	1,66
3. Staff and Household of the Governor ...	...	1,28	...	1,28	1,79	...	1,79	...	2,00	...	2,00
4. Sumptuary Allowance of Governor ...	...	20	...	20	20	...	20	...	20	...	20
5. Expenditure from Contract Allowance ...	...	60	...	60	90	...	90	...	90	...	90
6. Tour Expenses ...	...	45	...	45	60	...	60	...	60	...	60
7. Other Charges ...	...	...	...	...	...	...	...	...	...	...	...
8. State Conveyances and motor cars ...	...	55	...	35	35	...	35	...	45	...	45
9. Ministers ...	...	6,55	...	6,55	5,17	...	5,17	...	6,35	...	6,35
10. Provincial Assembly ...	...	22,50	...	22,50	14,76	...	14,76	...	22,49	...	22,49
11. Provincial Assembly Depart- ment ...	...	7,43	...	7,43	7,15	...	7,15	10	7,85	...	7,85
12. Basic Democracies Election Authority ...	...	26,32	...	26,32	30,00	...	30,00	...	...	...	...
13. Civil Secretariat ...	...	...	1,76,80	1,76,80	...	1,76,07	1,76,07	98	...	1,80,51	1,80,51

(Figures in thousands of rupees)

Major heads	Accounts 1963-64	BUDGET ESTIMATE 1964-65			REVISED ESTIMATE 1964-65			Foreign exchange compo- nent	BUDGET ESTIMATE 1965-66		
		Charged	Autho- rised	Total	Charged	Autho- rised	Total		Charged	Authorised	Total
		14. Public Service Commission	...	7,05	...	7,05	6,70		...	6,70	19
15. Board of Revenue	...	...	25,91	25,91	...	27,57	27,57	...	...	28,52	28,52
16. Local Fund Audit Establish- ment	...	...	9,00	9,00	...	8,44	8,44	...	...	9,95	9,95
17. Commissioners	...	...	45,70	45,70	...	46,67	46,67	17	...	46,11	46,11
18. General Establishment	...	...	2,42,28	2,42,28	...	2,46,39	2,46,39	2	...	2,57,12	2,57,12
19. Sub-Divisional Establish- ment	...	...	27,88	27,88	...	28,64	28,64	...	...	28,76	28,76
20. Other Establishment	...	...	72,06	72,06	...	70,00	70,00	...	...	76,38	76,38
21. Works	...	...	1,05	1,05	...	1,04	1,04	...	...	1,04	1,04
22. Discretionary grant by the Head of Provinces, etc.	...	50	2,25	2,75	50	1,95	2,45	...	50	2,26	2,76
23. Miscellaneous	...	...	4,57	4,57	...	4,58	4,58	1,69	...	4,58	4,58
Gross Total	...	75,65	6,07,50	6,83,15	70,54	6,11,35	6,81,89	3,15	50,70	6,35,23	6,85,93
Recoveries of Expenditure from Government Departments											
Other Recoveries	...	-26,32	-4,03	-30,35	...	-3,29	-3,29	...	...	...367	-3,67
Net Total 25— General Adminis- tration	...	49,33	6,03,47	6,52,80	70,54	6,08,06	6,78,60	315	50,70	6,31,56	6,82,26

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*Revised Estimates, 1964-65*—The increase of Rs. 25·79 lac in the Revised Estimates is mainly due to inclusion of Rs. 30 lacs as contribution to the Central Government as 50 per cent share of the Provincial Government in respect of the Election for Legislature. But for this there would have been saving owing to the reduction in number of Ministers and Parliamentary Secretaries and lesser sessions of the Provincial Assembly due to the General Elections.

*Budget Estimates, 1965-66*—The increase of about Rs. 4 lacs in the next year's budget, when compared with the Revised Estimates of the current financial year, is chiefly due to (i) accrual of annual increments of the officers and officials (ii) provision in respect of newly created temporary posts in the various departments. The increase would have been greater but for the fact that no provision has been included in the next year's budget in respect of the contribution of 50 per cent share by the Provincial Government to the Central Government for conducting Elections.

## 27—ADMINISTRATION OF JUSTICE PART I

This major head includes the following minor heads :—

- (1) High Court.
- (2) Law Offices.
- (3) Administrator-General and Official Trustee.
- (4) Civil and Sessions Courts
- (5) Courts of Small Causes.
- (6) Criminal Courts.
- (7) Official Assignee.

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

<i>Head of Attached Department</i>	<i>Minor Head</i>
(1) The Chief Justice, High Court of West Pakistan.	A—High Court D—Civil and Sessions Courts E—Courts of Small Causes. F—Criminal Courts.
(2) Solicitor to Government, West Pakistan.	B—Law Offices. (i) B-1—Solicitor's Department. (ii) B-3—Mufassil Establishment.

<i>Head of Attached Department</i>	<i>Minor Head</i>
(3) Advocate-General, West Pakistan.	B—Law Offices.
(4) Administrator-General and Official Trustee, West Pakistan	B-2—Law Officers. C—Administrator-General and Official Trustee.
(5) Secretary to Government of West Pakistan, Law Department.	G—Official Assignee.

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

2. *Law of Offices*—This minor head includes the following sub-heads.

- (i) Solicitor's Department.
- (ii) Law Officers.
- (iii) Mufassil Establishment.

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

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

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

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

6. *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.

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

## PART II

For the next year an amount of Rs. 21,250 has been included in the Budget for five entirely new schemes. The necessity of these new schemes has fully been explained in the volume of New Expenditure for the year 1965-66.

## PART III

[Figures are in thousands of rupees]

Minor heads	Accounts 1962-63	Accounts 1963-64	Budget Estimate 1964-65	Revised Estimate 1964-65	Budget Estimate 1965-66
High Court ...	31,73	22,42	36,09	35,25	39,28
Law Offices ...	14,82	6,58	19,50	20,17	20,23
Administrator General and Officials Trustee ...	15	16	17	17	18
Civil and Sessions Courts ...	46,71	70,52	81,45	78,39	81,81
Courts of Small Causes ...	1,05	1,13	1,28	1,09	1,19
Criminal Courts ...	8,13	7,52	8,21	7,04	8,21
Official Assignee ...	42	...	45	38	44
<b>Gross Total ...</b>	<b>1,21,01</b>	<b>1,08,33</b>	<b>1,47,15</b>	<b>1,42,49</b>	<b>1,51,34</b>
<i>Less—Recoveries from other Govern- ment, etc.</i> ...	...	...	...	...	...
<b>Net Total ...</b>	<b>1,21,01</b>	<b>1,08,33</b>	<b>1,47,15</b>	<b>1,42,49</b>	<b>1,51,34</b>

*Revised Estimates, 1964-65*—The decrease in the Revised Estimate 1964-65 is due mainly to the fact that certain posts remained vacant during the current financial year.

*Budget Estimate, 1965-66*—The increase is due to provision made in respect of new items; accrual of annual increment and full provision made for the next financial year.

## 28—JAILS AND CONVICT SETTLEMENTS

## PART I

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

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

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

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

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

*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 or of a nature requiring technical skill and supervision. With the introduction of this head any expenditure connected with repairs to jail buildings is now no longer debited to "Other Contingencis", but is shown hereunder.

## PART II

For the next year an amount of Rs. 61,110 has been included in the Budget for 4 entirely new schemes. The necessity of these new schemes has fully been explained in the volume of New Expenditure for the year, 1965-66

[Figures are in thousands of rupees]

Minor head	Accounts 1963-64	Budget Estimate 1964-65	Revised Estimate 1964-65	Budget Estimate 1965-66
A—Jail .. .. .	1,96.78	1,80.30	1,80.30	1,98.65
B—Jails Manufacture .. .. .	26.32	32.02	32.02	32.00
C—Charges on account of persons confined or detained in jails outside the Province .. .. .				
D—Works .. .. .	2.78	3.49	3.49	3.49
Gross Total .. .. .	2,25.88	2,15.82	2,15.82	2,29.23

*Revised Estimate, 1964-65*—There are no variations.

*Budget Estimate, 1965-66*—The increase is due to more expenditure having been provided for running of the Central and District Jails where the number of convicts has increased and the purchase of raw material for Jail Factories.

## 29—POLICE

### PART I

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

- (1) Direction.
- (2) Superintendence.
- (3) District Executive Force.
- (4) Police Training Schools.
- (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 that of Range Offices respectively

3. Expenditure under the head "District Executive Force" relates to the normal peace time police forces of the Province. Owing to the abolition of the General Police Fund, with effect from the 1st April 1937, charges on account of Police employed under sections 13, 14, 15 and 41 of the Police 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 and non-agency functions and general law and order duties has also been debited to this head since 1950-51.

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

5. The minor head "Special Police" includes the cost of Police raised for special purposes and distinct from the regular District Executive Force. It comprises of the Border Police which has since been placed under the direct control of Director-General West Pakistan Rangers; Border Military Police, Baluch Levy, Levy in Kalat Division, which are administered by the Home Department

directly, and Thole Produce Yard Police, Karachi and Harbour Police, Karachi which are under the operational control of the Inspector-General of Police, West Pakistan. 40 per cent contribution payable by the Provincial Government in the expenditure incurred by the Central Government on a newly created force called "Scouts Unit (Kalat Scouts)" is also debited to this minor head.

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 force of the Government railway police and clerical establishment. The amount spent on account of Police employed for the maintenance of order is recoverable from the Pakistan Western Railway.

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. Upto the financial year 1933-34, the allotment was based on the income from these lands, the accepted principles being that the grant should ordinarily not exceed the estimated receipts. Owing to the replacement of Constable *Malis* by class IV servants, with effect from the 1st April 1933, expenditure must in some cases exceed receipts as the pay of *Malis* is now charged to this minor head instead of the "Pay of Establishment" of the relevant minor head.

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

## PART II

For the next year an amount of Rs. 70,79,800 has been included in the budget for 32 entirely new schemes. The necessary of these

new schemes has fully been explained in the volume of New Expenditure for the year, 1965-66.

### PART III

[Figures are in thousands of rupees]

Minor head	Accounts 1963-64	Budget Estimate 1964-65	Revised Estimate 1964-6	Budget Estimate 1965-66
	Rs.	Rs.	Rs.	Rs.
Direction ..	7,52	9,01	8,21	9,27
Superintendence ..	51,96	56,53	57,43	57,16
District Executive Force ..	8,04,98	9,33,54	9,78,22	10,60,37
Police Training Schools ..	10,51	12,25	12,41	13,20
Special Police ..	2,11,46	2,25,48	2,76,68	2,87,24
Railway Police ..	38,84	39,28	40,63	43,70
Criminal Investigation Department ..	72,83	72,54	74,04	80,29
Miscellaneous ..	1,46	1,27	1,27	1,42
Works ..	4,53	5,29	5,29	4,71
<i>Deduct—Lump-sum cut</i> ..	..	..	..	..
Gross Total ..	12,04,09	13,55,19	14,54,23	15,57,36
<i>Deduct—Recoveries</i> ..	-1,58,35	-2,05,62	-2,03,10	2,91,28
Net Total ..	10,45,74	11,49,57	12,51,13	53,08

*Revised Estimates, 1964-65.*—The increase is mainly due to the grant of ration subsidy to the subordinate staff of the Police and Rangers Department, creation of a new force known as Scouts Unit (Kalat Scouts), and small increases spread over a number of items.

*Budget Estimates, 1965-66.*—The increase in the new budget as compared with the revised estimates is mainly due to the provision for the full year respect of the grant of ration subsidy to the subordinate staff of the Police Department, accrual of annual increments, small increases in a number of items and the new items of expenditure detailed in the Schedule of New Expenditure.

## 34—FRONTIER REGIONS

## PART I

This Major Head consists of the following minor heads:—

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

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

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

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

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

## PART II

For the next year an amount of Rs. 9,59,250. has been included in the budget for 57 entirely new schemes. The necessity of these new schemes has fully been explained in the volume of New Expenditure for the year 1965-66.



## PART III

[Figures are in thousands of rupees]

	Accounts 1963-64	Accounts 1963-64	Budget Estimate 1964-65	Revised Estimate 1964-65	Budget Estimate 1965-66
A—Political and Administrative Charges	24,67	34,07	28,80	31,38	29,92
B—Works	7,48	37,61	35,92	37,78	36,97
C—Education	26,53	32,89	47,75	42,46	54,79
D—Health Services	17,72	22,99	25,93	25,75	30,38
E—Agriculture	5,16	5,40	5,59	5,98	6,32
F—Other Departments	7,30	8,51	9,76	9,34	14,29
G—Miscellaneous Expenditure	9,96	11,86	12,44	12,77	12,57
W—Allowances to Tribes	12,08	12,62	13,01	12,86	12,94
I—Entertainment Charges	8,14	6,92	9,07	7,67	9,07
Total	1,19,04	1,72,87	1,88,27	1,85,99	2,07,25

*Revised Estimate, 1964-65*—The decrease in the Revised Estimate 1964-65 as compared with the original Estimate is due to various posts having remained vacant during the course of the year. The decrease would have been greater but for the increase due to:—

- (i) Revision of pay of Contingent establishment;
- (ii) Payment of arrears to the postal Department;
- (iii) more provision having been made for repairs to buildings, and
- (iv) Opening of Intermediate College at Miranshah (North Waziristan).

*Budget Estimate, 1965-66*—The increase in the new budget as compared with the Revised Estimate, 1965-66 is due to:—

- (i) Inclusion of the items of New Expenditure in Budget Estimate, 1965-66;
- (ii) Transfer of the provision on account of various Industrial schemes from Development to Non-Development side;
- (iii) Grant of allowance to various Tribal Maliks;
- (iv) Provision having been made for various posts which remained vacant during the current year.

## 36—SCIENTIFIC DEPARTMENTS

## PART I

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

## PART II

For the next year an amount of Rs. 34,910 has been included in the budget for two entirely new schemes. The necessity of these new schemes has fully been explained in the volume of New Expenditure for the year, 1965-66.

[Figures in thousands of rupees]

Minor heads	Budget Estimate 1964-65	Revised Estimate 1964-65	Budget Estimate 1965-66
A—Grants-in-aid and Donations to Scientific Societies and Institutions ... ..	2	2	2
B—Museums ... ..	1,21	1,12	116
C—Exploration of Petroleum and Minerals ... ..	5,66	5,83	635
D—Mines Departments ... ..	...	1	...
E—Charges in England ... ..	...	...	...
<b>Total 36—Scientific Department ...</b>	<b>6,89</b>	<b>6,98</b>	<b>7,53</b>

*Revised Estimates, 1964-65*—The small increase does not call for any comments.

*Budget Estimates, 1965-66*—The increase is mainly due to the inclusion of provision for the entirely new items.

## 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) Grants to Local Bodies for Primary Education.
- (12) Government Special Schools.
- (13) Direct grants to non-Government Special Schools.
- (14) Grants to Local Bodies for Special Education.
- (15) Direction.
- (16) Inspection.
- (17) Scholarships.
- (18) Miscellaneous.
- (19) Expenditure on Social Uplift Schemes.
- (20) Technical Education.

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

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

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

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

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

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

*Direct Grants to non-Government Secondary Schools*—Grants are paid to privately managed Secondary Schools to meet the popular 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 on account of grants to privately managed Primary Schools.

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

*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 Director of Education in the Regions and their office establishment.

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

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

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

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

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

The other head do not require any special explanation.

## PART II

For the next year an amount of Rs. 1,67,20,100 has been included in the budget for 72 entirely new Scheme. The necessity of the new schemes has fully been explained in the volume of New Expenditure for year 1965-66.

## PART III

[Figures are in thousands of rupees]

Minor heads	Account 1963-64	Budget Estimate 1964-65	Revised Estimate 1964-65	Budget Estimate 1965-66	Foreign exchange component 1965-66
Grants to Universities	1,84,96	2,14,35	2,27,93	2,88,26	...
Government Arts Colleges	1,87,78	2,48,80	2,26,97	2,74,94	...
Grants to non-Government Arts Colleges	25,83	29,31	29,56	29,31	...
Government Professional Colleges	21,51	26,14	25,13	31,98	...
Grants to non-Government Professional Colleges.	30	30	30	30	...
Government Secondary Schools	3,44,92	4,12,26	3,93,30	4,81,59	...
Direct Grants to non-Government Secondary Schools.	51,35	64,22	64,36	61,86	...
Grants to Local Bodies for Secondary Education.	26,63	23,81	53,81	23,55	...
Government Primary Schools	99,78	1,11,50	1,14,44	13,36,95	...
Direct Grants to non-Government Primary Schools.	24,84	24,77	24,78	24,77	...
Grants to District Primary Education Committee.	9,99,77	11,04,41	11,04,42	...	...
Grants to Local Bodies for Primary Education.	53,75	76,41	77,14	69,43	...
Government Special Schools	56,83	81,35	78,36	81,44	...
Direct Grants to non-Government Special Schools.	1,05	1,04	1,04	1,12	...
Grants to Local Bodies for Special—					...
Education	15	22	22	22	...
Direction	30,43	30,33	30,53	35,07	...
Inspection	58,50	59,83	60,06	68,52	...
Scholarships	48	50	50	59	...
Miscellaneous	44,67	71,10	67,67	75,13	...
Expenditure on Social Uplift Schemes	...	...	...	...	...
Technical Education	...	72,15	76,34	87,28	...
Charges in England	...	...	...	...	...
<b>Total</b>	<b>22,18,53</b>	<b>26,52,80</b>	<b>26,58,86</b>	<b>29,72,31</b>	...

*Revised Estimate 1964-65*—The increase is mainly due to of expenditure incurring the sanctioned out of contingency Item/ Supplementary Grant.

*Budget Estimate 1965-66*—The increase is mainly due to the following reasons :—

- (i) Inclusion of new items .
- (ii) Transfer of vocational schools from Industries Department to the Education Department.
- (iii) Accural of annual increments.

### 38-A—HEALTH SERVICES

#### PART I

The major “38-A—Health Services” includes the following minor heads :—

- (i) Health Establishment ;
- (ii) Hospitals and Dispensaries ;
- (iii) Grant for Health Purposes ;
- (iv) Colleges and Schools ;
- (v) Mental Hospitals ;
- (vi) Chemical Examiner ;
- (vii) Expenses in connection with epidemic diseases.
- (viii) Laboratories ;
- (ix) Health Centres ;
- (x) Works ;
- (xi) Social Uplift Schemes ;

2. The group of sub-heads under “Health Establishment” consists of—

- (i) Superintendence
- (ii) District Health Officers
- (iii) All Pakistan Medical Council ;
- (iv) Model Chest Clinic; and
- (v) Rural Health Centres.

The Sub-head “Superintendence” relates entirely to the charges incurred in connection with the offices of the Directors, Health Services, Peshawar, Sargodha, Lahore Khairpur, Hyderabad and Quetta.

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

management of Local Bodies, are also included under this head.

The sub-head "All-Pakistan Medical Council" provides for Travelling Allowance to Provincial representatives to the Pakistan Medical Council.

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

The sub-head "Rural Health Centres" relates to the charge incurred on the Rural Health Centres all over the West Pakistan Province.

3. *Hospitals and Dispensaries*—This minor head relates entirely to the charges incurred on various institutions in the Province. This also includes the charges on (i) Medical Depots functioning at Peshawar and Kalat (ii) Muffasal Hospitals and Dispensaries and Grants to Hospitals and Dispensaries.

4. *Grants for h'al'h purposew*—The local bodies and other Philanthropic Societies are given help in the form of grants-in-aid from the provision made under this head for the maintenance of sanitation, expansion of medical relief in rural areas and suppression of epidemic diseases.

5. The three minor heads "Colleges and Schools", "Mental Hospitals" and "Chemical Examiners" relate to the charges incurred on the institutions concerned.

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

- (i) Epidemiological Bureau ;
- (ii) Anti-Malaria Operations ;
- (iii) District Field staff ;
- (iv) Purchase of Anti-epidemic Drugs, Vaccine, etc., and
- (v) Other Epidemics.

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

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

The Vaccine Institute, Lahore, is 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. *Health Centers*—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. *Works*—This includes expenditure on Government Sanitary Works, which do not form an integral part of a Government building and are executed by the Superintending Engineer, Public Health Circle and maintenance charges of the Fort Munro Water-Supply Scheme (District Dera Ghazi Khan).

### PART II

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

For the next year an amount of Rs. 21,37,520 has been included in the budget for 133 entirely new schemes. The necessity of these new schemes has fully been explained in the volume of New Expenditure for the year 1965-66.

### PART III

[Figures are in thousand of rupees]

Minor heads	Accounts 1963-64	Budget Estimate 1964-65	Revised Estimate 1964-65	Budget Estimate 1965-66
Health Establishment ... ..	79,61	1,29,04	1,15,42	1,41,14
Hospitals and Dispensaries ... ..	3,77,74	4,16,85	4,03,45	4,33,78
Grants for Health Purposes ... ..	1,13	21,56	21,56	21,74
Colleges and Schools ... ..	52,02	65,23	65,84	70,64
Mental Hospitals ... ..	23,19	23,06	22,91	23,39
Chemical Examine ... ..	1,74	1,80	1,80	1,81
Expenses in connection with Epidemic Diseases	38,86	46,90	41,68	43,87
Laboratories ... ..	5,09	4,99	5,09	6,40
Health Centres ... ..	10,52	12,12	11,88	13,12
Works ... ..	...	8	14	3
Social Uplift Schemes ... ..	...	...	...	...
<b>Total ...</b>	<b>5,89,90</b>	<b>7,21,68</b>	<b>6,89,77</b>	<b>7,55,97</b>



*Revised Estimate, 1964-65*—The anticipated decrease is mainly due to a large number of posts having remained vacant during the year because of non-availability of suitable candidates and less purchase of drugs in connection with epidemic diseases.

*Budget Estimate, 1965-66*—The anticipated increase is mainly due to (i) inclusion of new schemes and (ii) accrual of annual increments.

### 39—PUBLIC HEALTH

#### PART I

The Minor Head includes the following sub-heads :—

A-1—Public Health Engineering Establishment.

A-2—Town Planner and his staff.

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

A-2—*Town Planner and his staff*—This sub-head provides for the 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.

#### PART II

The present strength of the Public Health Engineering Department is nine Circles twenty-eight Divisions and ninety-eight Sub-Divisions. Sanitary Engineer and the technical staff required for the preparation of Rural and Urban Water-Supply Schemes are working in the Headquarter Office.

The Directors of Town Planning with headquarters at Lahore, Peshawar and Hyderabad will supervise the works of Town Planning Offices and also those offices created for the preparation of Master Plans of important Urban Towns.

For the next year an amount of Rs. 9,51,610, has been included in the budget for fourteen new schemes. The necessity of these new schemes has fully been explained in the Volume of New Expenditure for the year 1965.

## PART III

[Figures are in thousands of rupees]

Minor head	Accounts 1963-64	Budget Estimate 1964-65	Revised Estimate 1964-65	Budget Estimate 1965-66
Public Health Engineering Establishment	33,00	45,65	47,88	65,12
Town Planner and his staff ..	3,94	7,11	6,25	7,76
Gross Total ..	36,94	52,76	54,13	72,88

*Revised Estimate, 1964-65*—The increase is due to formation of new Divisions of new Sub-Divisions.

*Budget Estimate, 1965-66*—The increase in the Budget Estimate as compared to the Revised Estimate is partly due to provision being made for Divisions and Sub-Divisions formed in the current financial year for full year and partly because of creation of additional posts both in Public Health Engineering Department and Town Planning Department.

## 40—AGRICULTURE

## PART I

This head includes the following minor heads:—

A—Direction.

A-1—Direction.

A-2—Expenditure under Cotton Control Act.

B—Superintendence.

C—Subordinate and Expert Staff.

D—Farms.

D-1—Experimental Farms.

D-2—Seed Farms.

- D-3—District Farms.
- E—Agricultural Demonstration and Propaganda including Public Exhibition and Fairs.
  - E-1—Administration of Cotton Control Act.
  - E-2—Demonstration and Propaganda.
  - E-3—Extension and Plant Protection Service.
  - E-4—Locust Control Work.
  - E-6—Expenditure on Soil Conservation Project.
- F—Agricultural Experiments and Research.
  - F-1—General.
  - F-2—Schemes financed by Food and Agricultural Council
  - F-3—Schemes aided by the Central Government.
  - F-4—Expenditure on Cane Development.
- G—Agricultural Education.
  - G-1—Agricultural Colleges and Schools.
  - G-2—Agricultural Educational Schemes aided by the Central Government.
- 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—Grant-in-Aid, Contribution, etc.

M—Other Charges.

N—Works.

## PART II

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

For the next year an amount of Rs. 1,81,47,260 has been included in the budget for twenty eight new schemes.

The necessity of these new schemes has fully been explained in the volume of New Expenditure for the year 1965-66.

## PART III

[Figures are in thousands of rupees]

Minor heads	Accounts 1961-62	Accounts 1962-63	Accounts 1963-64	Budget Estimate 1964-65	Revised Estimate 1964-65	Budget Estimate 1965-66	Foreign exchange compo- nent
Direction ... ..	5,80	...	...	7,82	7,58	8,08	...
Superintendence ... ..	8,93	...	...	10,51	11,11	11,63	...
Subordinate and Expert Staff	...	...	...	77	77	59	...
Farms ... ..	19,14	...	...	21,08	20,93	25,59	25
Agricultural Demonstration and propaganda including public exhibitions and fairs	86,28	...	...	1,38,96	1,33,04	2,43,55	...
Agricultural Experiments and Research ... ..	60,41	...	...	47,15	48,95	54,85	5,97
Agricultural Education ... ..	16,51	...	...	15,08	14,77	17,68	10
Agricultural Engineering ... ..	21,80	...	...	82,40	85,01	94,20	13,18
Boring Operations ... ..	3,06	...	...	3,40	3,38	45,71	21,130
Botanical and other Public Gardens	3,93	...	...	4,66	4,54	4,26	...
Improvement of Agricultural Marketing	7	...	...	7	7	7	...
Grants-in-aid, Contribution etc.	12	...	...	26,64	19,18	22,46	...
Other Charges ... ..	...	...	...	...	...	...	...
Works ... ..	3,98	...	...	3,00	3,00	2,00	...
<b>Total 40—Agriculture</b> ..	<b>2,30,03</b>	<b>3,03,53</b>	...	<b>3,55,54</b>	<b>3,52,33</b>	<b>5,31,57</b>	<b>40,80</b>

*Revised Estimate, 1964-65*—The decrease is mainly due to the fact that certain posts remained vacant during the year for of suitable candidates.

*Budget Estimate, 1965-66*—The increase is due to the following reasons :—

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

#### 41—VETERINARY

##### PART I

This Major Head includes the following minor and sub-heads:—

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

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

##### A—DIRECTION

Now no expenditure is debited to this Minor Head.

##### B—SUPERINTENDENCE

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

##### C—VETERINARY EDUCATION AND RESEARCH

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

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

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

#### D—SUBORDINATE ESTABLISHMENT

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

#### E—HOSPITALS AND DISPENSARIES

*E-1—Provincial Veterinary Hospital, Lahore*—Only the charges relating to the institution are debited under this sub-head.

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

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

#### F—BREEDING OPERATIONS

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

#### G—PRIZES

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

#### H—CAMEL SPECIALIST

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

#### I—WORKS

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

#### J—CHARGES IN ENGLAND

This minor head has since been omitted and will not appear from the year 1966-67.

#### K—LIVESTOCK DEVELOPMENT BOARD

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

## L—ZOOLOGICAL GARDENS

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

## PART II

For the next year, an amount of Rs. 47,41,210 has been included in the budget for seven new schemes. The necessity for these new schemes has fully been explained in the volume of New Expenditure for the year 1965-66.

## PART III

[Figures are in thousands of rupees]

Minor heads	Accounts 1963-64	Budget Estimate 1964-65	Revised Estimate 1964-65	Budget Estimate 1965-66
A—Direction .. .. .	..	..	..	..
B—Superintendence .. .. .	..	25,99	24,18	24,93
C—Veterinary Education and Research .. .. .	..	20,95	20,09	22,02
D—Subordinate Establishment .. .. .	..	16,18	15,35	17,0
E—Hospitals and Dispensaries .. .. .	..	17,21	20,17	67,47
F—Breeding Operations .. .. .	..	27,24	23,90	26,30
G—Prizes .. .. .	..	114	1,14	1,14
H—Camel Specialist .. .. .	..	15	13	15
I—Other Charges .. .. .	..	..	..	..
J—Charges in England .. .. .	..	..	..	..
K—Live Stock Development Board .. .. .	..	..	..	..
L—Zoological Gardens .. .. .	..	..	..	25
<b>Total Veterinary .. .. .</b>	..	<b>1,08,83</b>	<b>1,04,96</b>	<b>1,59,26</b>

*Revised Estimates, 1964-65*—Decrease is due mainly to the technical posts which could not be filled in.

*Budget Estimates, 1965-66*—Increase is mainly due to the provision of New Schemes included during the year 1965-66.

## 42—CO-OPERATION

## PART I

The major head is comprised 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) Regional Registrars.
- (b) Principal, Co-operative Training College, Lyallpur.

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

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

*D—Grant-in-aid*—To this minor head is debited the expenditure on account of grant-in-aid to the Co-operative Development Board, the Punjab Co-operative Union and other Co-operative Institutes for the following purposes :—

- (a) Propaganda and educational work.
- (b) Higher Audit.
- (c) Audit of Agricultural Co-operative Societies.

## PART II

For the next year an amount of Rs. 5,29,8,60 has been included in the budget for 2 entirely new schemes. The necessity of these new schemes has fully been explained in the volume of New Expenditure for the year, 1965-66.



## PART III

[Figures are in thousands of rupees]

Minor heads	Accounts 1963-64	Budget Estimate 1964-65	Revised Estimate 1964-65	Budget Estimate 1965-66
A—Direction	70,26	5,26	5,34	5,93
B—Superintendence		42,92	55,48	56,99
C—Other Charges		70	59	80
D—Grant-in-aid		19,26	20,08	16,54
<b>Total 42—Co-operation</b>	<b>70,26</b>	<b>68,14</b>	<b>81,49</b>	<b>80,26</b>

*Revised Estimates, 1964-65*—The increase is due to the fact that expenditure on certain staff has been sanctioned during the course of the year.

*Budget Estimates, 1965-66*—A decrease of Rs. 1.23 lacs is estimated in the expenditure during the year, 1965-66. In fact there would have been an increase of Rs. 2.54 lacs in the expenditure due to drawal of annual increments, etc. had not the grant-in-aid to the West Pakistan Co-operative Development Board been curtailed by Rs. 3.77 lacs.

## 43—INDUSTRIES

## PART I

This major head includes the following minor heads :—

- (i) Industries.
- (ii) Fisheries.

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

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

3. The charges under the sub-head **Direction** relates to the administration of Industries which include the provision on account of staff for Headquarters and Region.

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

- (a) Government Vocational Education Schools for Women.
- (b) Model Tanning and Leather Footwear Centres, Gujranwala.
- (c) Government Institute of Dyeing and Calico Printing, Shahdara.
- (d) Government Demonstration Weaving Factory, Shahdara.

The expenditure under "**Industrial Education**" also includes—

- (a) Payments of grants-in-aid to the Technical and Industrial Schools for Boys and Girls maintained by the Local Bodies and Associations.
- (b) Expenditure in connection with examination of Industrial Schools and Institutions.
- (c) Industrial Exhibitions and Demonstrations at local fairs.
- (d) Schemes for Technical and Vocational Training of Demobilized Services Personnel.
- (e) Training of students in Technical Courses.

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

- (a) Industrial Research and Standardization.
- (b) Wool Spinning and Weaving Development-cum-Training Centres at Jhang.
- (c) Central Agency for improving the Pottery Industry, Shahdara.
- (d) The Government Metal (Surgical and Allied Industries) Development Centre, Sialkot.
- (e) Industrial and Commercial Museum, Lahore.
- (f) Development-cum-Training Centres for Carpet Industry at Shahdara.

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

7. The minor head "**Fisheries**" indicate the expenditure incurred on the Department of Fisheries.

## PART II

For the next year an amount of Rs. 4,60,070 on account of nine entirely new schemes has been included in the budget. The necessity of these scheme has fully been explained in the Volume of New Expenditure for the year 1965-66.

## PART III

[Figures are in thousands of rupees]

Minor heads	Accounts 1962-63	Accounts 1963-64	Budget Estimate 1964-65	Revised Estimate 1964-65	Budget Estimate 1965-66
A—Industries .. ..	..	89,04	96,45	87,92	87,43
B—Fisher ies .. ..	..	..	8,15	7,59	10,54
C—Works .. ..	..	..	..	..	..
D—Charges in England .. ..	..	..	..	..	..
<b>Total Industries .. ..</b>	..	89,04	1,04,60	95,51	97,97

*Revised Estimates, 1964-65*—The decrease is due to vacant posts on account of Inspection Organization and Testing Laboratory as the recruitment of the staff could not be made. The decrease is also due to less expenditure on account of vocational schools shown under 37—Education.

*Budget Estimates, 1965-66*—The increase is due to provision on account of new items and accrual of annual increments. The increase as compared with the current years budget would have been more but it has been counter balanced by decrease on account of no provision made for Vocational schools and Inspection Organization and Testing Laboratory.

## 47—MISCELLANEOUS DEPARTMENTS.

This head provides for expenditure on the establishment employed for the Labour including Industrial Courts and Minimum Wages Board and for Administration of the Trade Employees Act, the Weights and Measures Act and the Wild Birds and Wild Animals Protection Act. It also includes expenditure on the Director of Public Relation's establishment of libraries in small villages and towns and grant to the public library and on the compilation of Provincial Statistics (including Central Directorate) and on departmental examinations. It further includes contribution to the

Government of Pakistan, Army Department, for conducting languages examinations, payments by Provincial Government for charges incurred in giving evidence in cases relating to explosives, the share of the Government on the expenditure on offices of the Registrar of Joint Stock Companies and the Cost of Living Index Number Scheme and also includes the Ecclesiastical Employment Exchange and Coal Mines Labour Welfare Fund Organization.

### PART II

For the next year an amount of Rs. 5,79,580 has been included in the budget for 21 entirely new schemes. The necessity of these new schemes has fully been explained in the Volume of New Expenditure for the year 1965-66".

### PART III

[Figures are in thousands of rupees]

Minor head	Budget Estimate 1964-65	Revised Estimate 1964-65	Budget Estimate 1965-66
A—Inspector of Factories	...	...	...
B—Labour	27,78	28,77	31,80
C—Resettlement and Employment Organization	29,04	26,48	29,27
D—Explosive	...	...	...
E—Inspector of Steam Boilers	...	...	...
F—Provincial Statistics	6,74	3,93	7,35
G—Examinations	20	20	17
H—Administration of the Partnership Act, 1932	...	...	...
I—Miscellaneous	13,20	73,08	13,73
J—Ecclesiastical	1,11	1,09	1,09
K—Public Relations	19,90	21,51	22,30
L—Coal Mines Labour Welfare Fund Organization	8,70	8,67	7,06
Total	1,06,67	10,3,73	1,12,77
Deduct—Amount recoverable from Coal Mines Labour Welfare Fund Organization.	—5,20	—5,43	—3,56
Net Total	1,01,47	98,30	109,21

*Revised Estimates, 1964-65*—There is decrease in the Revised Estimates, 1964-65 which is spread over various minor heads of the major head. The main decrease is under "Resettlements and Employment Organisation" and "Provincial Statistics" which is due to non-filling of certain posts and due to non-purchase of certain machinery, respectively. This decrease is partly counter-balanced by increases in other heads for which additional funds

have been sanctioned out of "Contingency Item". The main item of increase is the transfer of the Central Labour Commissioners' office to the Provincial Government.

*Budget Estimates, 1965-66*—The increase is mainly due to the provision for entirely new schemes. It is also due to the provision having been made for "Re-settlement and Employment Organisation" and "Provincial Statistics" for their normal requirements.

## 50—CIVIL WORKS

### PART I

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

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

The remaining groups are as under :—

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

- (a) Repairs and Maintenance of Buildings,
- (b) Repairs and Maintenance of Roads, and
- (c) Repairs (Miscellaneous)—

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

(b) includes renewals of road metalling, repairs and maintenance of road bridges, boat bridges and ferries, maintenance of roadside arboriculture and buildings classified under the head 'Communications'. Provision for the maintenance of roads is now made on

a mile/rate basis depending on the type of road; as follows :—

Black Top Roads	..	Rs. 2,385 per mile.
Shingle Roads	..	Rs. 1,560 per mile.
Unmetalled Roads	..	Rs. 748 per mile.

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

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

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

### PART II

For the next year an amount of Rs. 45,00,000 has been included in the Budget for entirely new schemes. The necessity for these schemes has been fully explained in the volume of New Expenditure for the year 1965-66.

### PART III

[Figures are in thousands of rupees]

Minor heads	Budget Estimate 1964-65	Revised Estimate 1964-65	Budget Estimate 1965-66
Z-1—Repairs—Buildings ..	2,11,00	2,38,58	2,40,00
Z-2—Repairs—Communications ..	4,61,62	4,52,49	4,01,49
EE—Repairs Communications financed from Subvention from Roads of Central Importance.	..	..	78,32
FF—Repairs—Communications financed from Sugarcane (Development) Cess Fund.	..	..	..
Z-3—Repairs—Miscellaneous ..	1,60	1,60	2,96
AA—Tools and Plant ..	96,04	94,44	61,54
BB—Grant-in-Aid ..	35	35	35
<b>Gross Total—50—Civil Works excluding Establishment Charges.</b>	<b>7,70,61</b>	<b>7,87,46</b>	<b>7,84,66</b>

*Revised Estimates, 1964-65*—The increase is due mainly to increased provision for Repairs Buildings sanctioned during the year.

*Budget Estimates, 1965-66*—The decrease is mainly due to reduced provision for New Supply of Tools and Plant, which is however, partly counterbalanced by increased provision for Repairs Buildings, Communications and Miscellaneous.

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

**PART I**

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

**PART II**

“For the next year an amount of Rs. 3,73,910 has been included in the budget for four entirely new schemes. The necessity of these new schemes has fully been explained in the volume of New Expenditure for the year 1965-66”.

**PART III**

[Figures are in thousands of rupees]

Sub-heads	Accounts 1963-64	Budget Estimate 1964-65	Revised Estimate 1964-65	Budget Estimate 1965-66
	Rs.	Rs.	Rs.	Rs.
A (1)—Chief Engineer ...				
A (1) (i) Chief Engineer, Northern Zone, Peshawar.	5,06	6,23	5,94	6,39
A (1) (ii) Chief Engineer, Central Zone, Lahore	6,14	8,54	7,12	8,68
A (1) (iii) Chief Engineer Eastern Zone, Bahawalpur.	4,53	6,63	6,07	6,93
A (1) (iv) Chief Engineer, Southern Zone, Hyderabad.	4,32	6,37	5,57	6,65
A (1) (v) Chief Engineer, Western Zone, Quetta	3,57	5,00	4,68	5,13
A (1) (vi) Directorate of Bridges ...	1,60	1,83	1,82	1,98
A (2)—Consulting Architect ...	6,61	8,27	7,65	8,06

Sub-heads	Accounts 1963-64	Budget Estimate 1964-65	Revised Estimate 1964-65	Budget Estimate 1965-66
	Rs.	Rs.	Rs.	Rs.
A (4)—Land Control and Acquisition Officer ...	4,80	4,10	4,17	4,18
A (5)—Superintending Engineer ...	25,84	31,67	28,56	31,50
A (6)—Executive Engineer ...	1,37,01	1,52,35	1,44,83	1,51,46
A-7 (i)—Roads Research Laboratory ...	2,32	2,55	2,70	2,81
A-7 (ii)—Building Research Directorate ...	...	1,25	1,12	2,54
A-7 (iii)—Survey and Planning Cell ...	...	2,86	1,66	2,66
A (11)(c)—Lump sum Charges creditable to other Government Departments, etc. ...	...	2,33	1,94	4,31
<b>Gross Total</b> ...	<b>2,01,30</b>	<b>2,39,98</b>	<b>2,23,83</b>	<b>2,43,28</b>

*Revised Estimate, 1964-65*—The decrease is partly due to non-opening of Planning and Designing Cell in the offices of the Superintending Engineers and transfer of Divisions and Sub-Divisions to Agricultural Development Corporation in the course of current year and partly on account of certain posts having remained vacant.

*Budget Estimate, 1965-66*—The increase is due to provision having been made for normal annual increments and creation of additional posts and also because of the posts which remained vacant in the current year but will continue for the next financial year.

#### 52-A—OTHER REVENUE EXPENDITURE CONNECTED WITH THE ELECTRICITY SCHEMES.

#### PART I

This Major Head is intended to provide for Pay and Travelling Allowances, etc., of the Officers and the staff employed in the various offices of the Electricity Department. The entire Electricity Department was transferred to the WAPDA and this head is no longer operative in the Government account.



## PART II &amp; III

(Figures are in thousands of rupees)

Major head	Budget Estimate 1964-65	Revised Estimate 1964-65	Budget Estimate 1965-66
52-A—Other Revenue Expenditure corrected with the Electricity Schemes	143	108	10

The budget estimate for the year 1964-65 was Rs. 1,43 against which the revised estimate has been fixed at Rs 1,08. The decrease of Rs. 35 is mainly due to provision having been made for lesser number of posts sanctioned for clearance of all account arrears and compilation of the Commercial Accounts, etc.

The provision of Rs. 41 has been made for the staff sanctioned for clearance of Suspense balances during the next financial year. The entire expenditure thereon is to be reimbursed by the Government.

## 54—RELIEF

## PART I

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

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

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

## PART II

For the next year, in addition to the Continuing Schemes, a sum of Rs. 10,00,000 has been included in the Schedule of New Expenditure for expenditure on relief.

## PART III

[Figures are in thousands of rupees]

Minor head	Accounts 1963-64	Budget Estimate 1964-65	Revised Estimate 1964-65	Budget Estimate 1965-66
A—Relief .. ..	..	10,00	50,62	10,54
B—Transfer to Relief Fund .. ..	..	..	..	..
Total ..	..	10,00	50,62	10,54

*Revised Estimate, 1964-65*—The increase in the Revised Estimate as compared with the current years budget is mainly due to grant of gratuitous relief to flood affected people in Hyderabad Division during the course of the year.

*Budget Estimate, 1965-66*—The decrease in the New Budget as compared with the Revised Estimate, 1964-65 is due to less provision made on account of grant of gratuitous relief to flood affected people.

PRIVY PURSES AND SUPERANNUATION ALLOWANCES AND  
PENSIONS

PART I

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

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

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

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

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

(2) *Equated Payment of Commuted Value of Pensions transferred from Capital*—Payments in commutation of Pensions are, in the first instance, recorded under the 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.

(3) *Compassionate Allowances*—This minor head is again divided into three sub-heads—

(i) *Compassionate Allowances.*

(ii) *Miscellaneous Allowances and Rewards.*

(iii) *Compassionate Fund.*

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

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

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

(4) *Gratuities*—This minor head is self explanatory.

(5) *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.

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

PART II

(Blank)

PART III

54-A—PRIVY PURSES OF *Ex-RULERS* OF STATES

[Figures are in thousands of rupees]

Minor heads	ACCOUNTS			BUDGET ESTIMATE			REVISED ESTIMATE			BUDGET ESTIMATE		
	1963-64			1964-65			1964-65			1965-66		
	Charged	Authorised	Total	Charged	Authorised	Total	Charged	Authorised	Total	Charged	Authorised	Total
Privy purses and Subsidies to Rulers and ex-Rulers of States ...	...	...	...	53,60	...	53,60	53,60	...	53,60	53,60	...	53,60
Total ...	...	...	...	53,60	...	53,60	53,60	...	53,60	53,60	...	53,60

Budget Estimate, 1965-66—No change.

## 55—SUPERANNUATION ALLOWANCES AND PENSION

[Figures are in thousands of rupees]

Minor heads	ACCOUNTS 1963-64			BUDGET ESTIMATE 1964-65			REVISED ESTIMATE 1964-65			BUDGET ESTIMATE 1965-66		
	Charged	Autho- rized	Total	Charged	Autho- rized	Total	Charges	Autho- rized	Total	Charged	Autho- rized	Total
A—Superannuation and Retired Allowance.	114	1,69,55	1,70,69	242	2,67,95	2,70,37	1,46	2,10,89	2,12,35	1,54	2,19,20	2,20,74
B—Equated payments of Computed Value of Pensions transferred from Capital ...	747	17,89	25,36	5,48	16,05	21,53	7,64	19,98	27,62	5,68	16,75	22,43
C—Compassionate Allowances...	...	3,89	3,89	...	3,12	3,12	...	3,85	3,85	...	3,61	3,61
D—Gratuities ...	...	4,58	4,58	...	8,37	8,37	...	7,30	7,30	...	5,68	5,68
E—Pensions for distinguished and meritorious services or for political consideration	...	53	53	...	54	54	...	59	59	...	64	64
F—Charitable Allowance ...	...	68	68	...	40	40	...	41	41	...	45	45
G—Donation to Provident Fund	...	6	6	...	4	4	...	7	7	...	14	14
H—Contributions for Pension and Gratuities ...	...	6	6	...	1	1	...	1	1	...	1	1
Gross Total ...	8,61	1,97,24	2,05,85	7,90	2,96,48	3,04,38	9,10	2,43,10	2,52,20	7,22	2,46,48	2,53,70
Deduct—Pensionary Charges transferred to Commercial Department ...	...	—5,72	—5,72	...	—19,23	—19,23	...	—18,88	—1888	...	—1,936	—19,36
Net Total ...	8,61	1,91,52	2,00,13	7,90	2,77,25	2,85,15	9,10	2,24,22	2,33,32	7,22	2,27,12	2,34,34

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*Revised Estimate, 1964-65—Nil.*

*Budget Estimate, 1965-66—*The decrease is due mainly to the fact that a sum of Rs. 50,00,000 has been provided during the current financial year in connection with revision of pensions of retired Government servants in West Pakistan. This amount has not been utilised in full. The decrease is also due to less provision anticipated by the Audit Offices on the basis of actuals under the various Heads. The expenditure under this head is of fluctuating nature.

## 56—STATIONERY AND PRINTING

### PART I

This major head consists of the following minor heads :—

Stationery Offices and Stores.

Purchase of Stationery Stores.

Discount on plain paper used with stamps.

Purchase of plain paper used with stamps.

Government Presses—

Printing at Private Presses.

Lithography.

Cost of printing work done by other Government.

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

"Controller's Office" ,and

"Other Stationery Offices and Stores".

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

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

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

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

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

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

## PART II

For the next year an amount of Rs. 8,44,240 has been included in the Budget for five entirely new schemes. The necessity of these new schemes has fully been explained in the volume of New Expenditure for the year, 1965-66.

## PART III

[Figures are in thousands of rupees]

Minor heads	Accounts 1963-64	Budget Estimate 1964-65	Revised Estimate 1964-65	Budget Estimate 1965-66
<b>5—STATIONERY</b>				
Stationery Offices and Stores ...	4,60	4,42	4,50	4,45
Purchase of Stationery Stores ...	83,63	1,06,34	1,00,91	1,00,54
Discount on plain paper used with stamps ...	3	4	4	4
Purchase of plain paper used with stamp ...	87	1,31	78	111
<b>II—PRINTING</b>				
Government Presses ...	62,71	83,20	82,58	76,56
Printing at Private Presses ...	4,74	3,60	4,20	3,11
Lithography ...	1,50	3,20	2,60	2,20
Cost of printing works done by other Governments ...	1	1	3	1
<b>Gross Total ...</b>	<b>1,58,09</b>	<b>2,02,12</b>	<b>1,95,64</b>	<b>1,88,02</b>
<b>Recoveries—</b>				
<i>Deduct</i> —Value of Stationery supplied to other Government and paying Department.	—36	—10,73	—11,38	—11,63
<i>Deduct</i> —Cost of printing work done for other Government and paying Departments.	—4,41	—5,55	—6,05	—6,05
<i>Less</i> Amount to be spent from Depreciation Fund	—47	—1,21	—1,21	—1,36
<b>Total Recoveries ...</b>	<b>—5,24</b>	<b>—17,49</b>	<b>—18,64</b>	<b>—19,04</b>
<b>Net Total ...</b>	<b>1,52,85</b>	<b>1,84,63</b>	<b>1,77,00</b>	<b>1,68,98</b>

*Budget Estimate, 1965-66*—The decrease is due to the fact that provision is made on the basis of actual requirements of the Department.

## 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 and 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-pounds and ferries to local bodies, grant to the Flying Clubs; grant to Armed Services Boards in West Pakistan, grant to Basic Democracies and other petty contribution or grants which cannot be classified under any other service head. This head also receives debits by *per contra* credits to the loans and advances head concerned, when a loan or advance has to be written off as irrecoverable. Miscellaneous charges, such as payments to Tumandars in the tribal areas of Dera Ghazi Khan grant of allowances to Sardars and Mutabars in the Kalat Division, rent of trunk telephone lines; expenditure on the entertainment of State Guests; transport reserve for emergent use and expenditure in connection with demarcation of Indo-Pakistan boundary, etc., are shown under this head. Expenditure on account of Basic Democracies Training Institutes is also booked under this head. This head also includes expenditure on donations for charitable purposes; charges on account of vagrants; orphanages expenditure on Refugees State Prisoners and Detenus; Special Commission of Inquiry expenditure on Housing and Settlement Agency, West Pakistan Social Welfare Organization, and Bureau of National Reconstruction. Provision for grant to Resettlement Wing of Karachi Development Authority and provision for transfer to Sugarcane (Development) Cess Fund are also made under this head.

### PART II

For the next year an amount of Rs. 28,59,770 has been included in the budget for fourteen entirely new schemes. The necessity of these new schemes has fully been explained in the volume of New Expenditure for the year, 1965-66.



## PART III

[Figures are in thousands of rupees]

Minor heads	Accounts 1962-63	Account 1963-64	Budget Estimate 1964-65	Revised Estimate 1964-65	Budget Estimate 1965-66	Foreign exchange Compo- nent.
A—Cost of Books and Periodicals	...	...	20	10	15	...
B—Donations for Charitable purposes	...	...	1,74	1,80	3,35	...
C—Special Commissions of Enquiry	...	...	88	74	86	...
D—Irrecoverable Temporary Loans and Advance written off	...	...	1,01	1,28	1,60	...
E—Contributions	...	...	1,27,81	1,46,18	1,48,36	...
F—Miscellaneous Compensations	...	...	...	...	...	...
G—Miscellaneous Durbar charges	...	...	59	58	59	...
H—Expenditure on Refugees State Prisoners and Detenus	...	...	30	44	32	...
I—Miscellaneous and Unforeseen Charges	...	...	48,18	1,48,90	39,27	...
J—Transfer to West Pakistan Government Servants Benevolent Fund	...	0...	...	...	...	...
K—Transfer to Sugarcane Development Cess Fund	...	...	...	6,371	89,84	...
L—Loss by Exchange on Local transactions—	...	...	...	...	...	...
Gross Total 57—Miscellaneous (Authorised)	...	...	1,80,71	3,63,73	2,83,74	...
Recoveries (Authorised)	...	...	-17,70	-12,93	-2,70	...
Net Total 57—Miscellaneous (Authorised)	...	...	1,63,01	3,50,80	2,81,04	...

*Revised Estimate, 1964-65*—The increase is due mainly to payment of rupees one crore to Land Commission in part payment of the price of land acquired by the Provincial Government, provision for transfer to the Sugarcane (Development) Cess Fund, and more grant to Resettlement Wing of Karachi Development Authority.

*Budget Estimate, 1965-66*—The decrease as compared with the Revised Estimate, 1964-65, is due to *nil* provision for payment to Land Commission counter-balanced by more provision for transfer to Sugarcane (Development) Cess Fund and more grants to District Councils.

## 63 B-DEVELOPMENT

## PART I

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

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

## PART II

An amount of Rs. 50,59,06,900 has been included in the Budget for 1965-66 for 644 new schemes. The necessity of these new schemes has fully been explained in the volume of New Expenditure for the year 1965-66.

## PART III

[Figures are in thousands of rupees].

Minor heads	Accounts 1962-63	Budget Estimate 1964-65	Revised Estimate 1964-65	Budget Estimate 1965-66	Foreign exchange component 1965-66
A—Land Revenue .. ..	..	..	..	..	..
B—Land Reforms .. ..	..	58.00	66.29	64.02	..
C—Colonization .. ..	..	51.82	49.56	32.00	..
D—Village AID and Community Development .. ..	..	15,00.00	10,00.00	15,00.00	7.00
E—Forests .. ..	..	2,09.16	1,89.79	2,10.08	7.22
F—Jail and Convict Settlement	..	..	..	..	..
G—Irrigation .. ..	..	62.27	58.01	90.82	2.69
H—Police .. ..	..	..	..	..	..
I—Frontier Region .. ..	..	65.25	58.69	74.46	7.54
J—Scientific Departments ..	..	..	..	..	..
K—Education .. ..	..	9,12.25	8,92.61	7,68.37	129.11
L—Medical .. ..	..	..	..	..	..
M—Public Health .. ..	..	10.12	19.36	10.28	0.25
N—Health Services .. ..	..	3,87.71	3,81.96	704.31	184.21
O—Agriculture .. ..	..	9,22.32	11,16.09	15,20.82	110.83
P—Veterinary .. ..	..	1,07.25	99.52	75.31	12.08
Q—Co-operation .. ..	..	19.54	30.13	33.66	4.1
R—Industries .. ..	..	1,06.20	1,11.47	90.85	13.12
S—Miscellaneous Departments	..	20.45	18.42	36.68	2.70
T—Civil Works { Authorised .. ..	..	1,16.89	1,10.20	93.36	1.10
{ Charged .. ..	..	51	.75	..	..
U—Miscellaneous .. ..	..	..	..	..	..
B—Charges in England .. ..	..	..	..	..	..
Total .. ..	..	45,49.70	42,02.85	53,05.02	14,78.26

*Revised Estimates, 1964-65*—The main decrease is under Works Programme which is due to the fact that the Union/Divisional Councils have not been able to utilize in full the amounts

placed at their disposal. The main increase is under Agriculture which is due to more provision for subsidy of Fertilizers.

*Budget Estimates, 1965-66*—The increase is over-all under all minor heads due to inclusion of more new schemes to be undertaken during the course of the year.

## 64-B—CIVIL DEFENCE

### PART I

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

A—Expenditure on Air Raid Precautions.

B—Miscellaneous.

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

### PART II

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

Main activities of the Civil Defence Department are—

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

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

## PART III

[Figures are in thousands of rupees]

Minor head	Accounts 1962-63	Accounts 1963-64	Budget Estimate 1964-65	Revised Estimate 1964-65	Budget Estimate 1965-66
Expenditure on Air-raid Precautions ..	..	..	12,64	11,67	12,53
Miscellaneous ..	..	..	..	..	..
Charges in England ..	..	..	..	..	..
Total ..	..	..	12,64	11,67	12,53

*Revised Estimate, 1964-65*—The decrease is due to posts having remained vacant during the course of the year.

*Budget Estimate, 1965-66*—The increase is due to accrual of annual increments, provision for new items.

## 65—CAPITAL OUTLAY ON SALT WORKS

## PART I

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

## PART II

For the next year an amount of Rs. 4,20,000 has been included in the Budget for 2 entirely new schemes. The necessity of these schemes has fully been explained in the volume of Non-Expenditure for the year, 1965-66.

## PART III

[Figures are in thousands of rupees]

Minor head	accounts, A1963-64	Budget Estimates, 1964-65	Revised Estimates, 1964-65	Budget Estimates, 1965-66	Foreign exchange component 1965-66
I—Development of Rock Salt Mines and Quarries.	...	...	...	...	...
II—Installation of Table Salt Manufacturing Plant at Warha Salt Mines.	...	...	55	3,20	...
III—Development of Dilyar Lake Salt.	...	...	...	...	...
IV—Installation of Incline Haulage including Tracks, etc., at Kalabagh Salt Mines	...	6,00	2,50	..	...
V—Solution of Mining and Chemical Complex of Rock Salt	...	...	...	100	...
Total 65—Capital Outlay on Salt Works.	...	6,00	3,05	6,20	..

*Revised Estimates, 1964-65*—The decrease in the Revised Estimates, 1964-65, is due to the revised cost of the project worked out against the *ad hoc* provision made.

*Budget Estimates, 1964-65*—The increase in the Budget Estimates, 1965-66, is due to the provision of funds for entirely new schemes.

## 65-AC—CAPITAL ON FORESTS

## PART I

This head includes all original works of capital nature of the Forest Department not charged to revenue.

2. It includes minor heads A—Organisation, Improvement and Extension of Forests B—Livestocks, Stores, Tools and Plant, and C—Communications and Buildings.

## PART II

Nil

## PART III

[Figures are in thousands of rupees]

Minor head	Budget Estimate 1964-65	Revised Estimate 1964-65	Budget Estimate 1965-66
A—Organisation, improvement and extension of Forests ...	...	...	...
B—Livestocks, Stores, Tools, and Plants ...	...	...	...
C—Communications and Buildings ...	...	...	...
Total	...	...	...

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

PART I

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

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

Provided they are  
in themselves  
directly remunerative.

The following are the minor heads:—

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

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

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

and provided for the execution of all works on head works, canals and distributaries.

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

The minor head "Suspense" is a head which bears temporarily the cost of all stores borne on stocks 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 the credits for sales of tools and plant after the completion of the work, the sale and rent of buildings, etc, and acreage rates recoveries from cultivators on account of construction of water-courses.

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

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

## PART II

For the next year an amount of Rs. 2,13,05 has been included for 112 new schemes. The necessity for these schemes has fully been explained in the volume of New Expenditure for the year 1965-66.



## PART III

[Figures are in thousands of rupees]

	Budget Estimate 1964-65	Revised Estimate 1964-65	Budget Estimate 1965-66
(1) Open Canals ... ..	6,06,36	4,44,16	5,90,49
(2) Rasul Tube-wells Project ... ..	—25,46	—25,71	—25,10
(3) Bamnanwala-Ravi Bedian Link ... ..	25,00	25,00	...
(4) Balloki Sulemanki Link ... ..	5,57	5,57	...
(5) Shahpur Project ... ..	4,69	74	4,50
(6) Taunsra Barrage Project ... ..	1,11,00	92,10	90,00
(7) Marala-Ravi Link ... ..	5,00	—6,51	...
(8) Ghulam Muhammad Barrage ... ..	5,00	15,00	10,00
(9) Abbasia Canal ... ..	...	...	...
(10) Thal Project ... ..	40,00	—7,04	5,09
(11) Guddu Barrage ... ..	4,44,00	4,44,00	2,38,00
(12) Warsak High Level Canal ... ..	1,10,80	61,38	52,00
(13) Kurram Garhi Irrigation Scheme ... ..	43,50	30,56	13,96
(14) Tube-well Irrigation Scheme Kohat District ... ..	...	...	...
(15) Improvement to Dor System of Irrigation Hazara District ... ..	...	...	...
(16) Pehur Flow Irrigation Scheme from Indus River ... ..	2,00	2,00	13,86
(17) Dera Ismail Khan Tube-well Scheme ... ..	...	...	...
(18) Central Tube-well Project ... ..	1,48	1,48	3,00
(19) Panj Katha System of Irrigation in Hazara District ... ..	1,25	50	70
(20) Maini Spring Irrigation ... ..	...	...	13
(21) Bolan Dhm Project ... ..	5,00	3,00	5,00
(22) Installing 30 Tube-wells in Dera Ismail Khan ... ..	...	...	4,89
(23) Bamnanwala Ravi Bedian Link Phase II ... ..	...	...	9,00
(24) Balloki Sulemanki Link Phase II ... ..	...	...	10,00
(25) Marala Ravi Link Phase II ... ..	...	...	4,00
(26) Land and Water Development ... ..	30,00	15,00	24,00
<b>Total ... ..</b>	<b>14,25,19</b>	<b>11,10,23</b>	<b>10,53,52</b>

*Revised Estimate, 1964-65*—Against the original budget estimate of Rs. 14,25,19 the revised estimate for the year 1964-65, is Rs. 11,10,23. The decrease of Rs. 3,14,96 falls mainly under 'Open canals', Taunsa Barrage, Marala Ravi Link, Thal Project, Warsak High Level canal and Land and Water Development Department and is due to slow progress of work.

*Budget Estimate, 1965-66*—As compared with the revised estimate 1964-65, the next year's estimate shows a decrease of Rs. 56,71. This is mainly due to less provision having been made on the following schemes which have reached the completion stage :—

(1) Bambanwala Ravi Bedian Link	...	—25,00
(2) Gudu Barrage Project	...	—2,06,00
(3) Kurram Garhi irrigation scheme	...	—25,60
	<b>Total</b>	<b>—2,56,60</b>

This decrease has been partly set off on account of increased provision for :—

(1) Open Canal	... ..	+1,46,33
(2) Pehur Flow irrigation Scheme from Indus River	... ..	+11,86
(3) Bambanwala Ravi Bedin Link Phase II	...	+9,00
(4) Balloke Sulemanke Link Phase II	...	+10,00
(5) Marala Ravi Link Phase II	...	+4,00
(6) Land and Water Development	...	+9,00
(7) Miscellaneous irrigation schemes	...	+9,70
	<b>Total</b>	<b>+1,99,89</b>
	<b>Net decrease</b>	<b>—56,71</b>

## 70—CAPITAL OUTLAY ON IMPROVEMENT OF PUBLIC HEALTH

### PART I

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

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

- (1) Works and Acquisition.
- (2) Tools and Plant.

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

*Works and Acquisition*—This head provides for works outlay and for expenditure on acquisition of land acquired for the purpose and compensation of standing crops, if any.

*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, Office furniture, camp equipage, etc. At present the expenditure on Tools and Plant is accounted for in the first instance, under the major head "50—Civil Works" and then transferred to this major head.

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

## PART II

"For the next year an amount of Rs. 1,63,31,700 has been included in the budget for 144 new schemes. The necessity of these new schemes has fully been explained in the volume of New Expenditure for the year 1965-66.

## PART III

[Figures are in thousands of rupees]

Minor head	Accounts 1963-64	Budget Estimate 1964-65	Revised Estimate 1964-65	Budget Estimate 1965-66
Works and Acquisition ...	...	5,95.91	4,53.68	4,82.69
Tools and Plant ...	...	21.00	19.40	21.50
Gross Total 70—Capital Outlay on the Improvement of Public Health ...	...	6,16.91	4,73.08	5,04.19

*Revised Estimate, 1964-65* The decrease is mainly due to delay in execution of schemes as a result of late receipts of technical sanction, or feasibility report from foreign consultant,

hindrances in acquisition of land. non-availability of C. I. Pipes, in certain cases delay in appointment of foreign consultants.

*Budget Estimate, 1965-66*—The increase as compared to the Revised Estimate is mainly due to more funds required for execution of 54 new Rural and 6 Urban Water-Supply and Drainage Schemes.

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

##### PART I

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

The schemes are being carried out by the Agriculture Department.

The expenditure on the said schemes is incurred under the following minor heads:—

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

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

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

*Deduct—Receipts and Recoveries on Capital Account*—This

head represents the recoveries on expenditure occurring on Capital Account.

## PART II

For the next year an amount of Rs. 5,68,63,240 has been included in the budget for eight new schemes. The necessity of new schemes has fully been explained in the explanatory memorandum appearing in the Schedule of New Expenditure for the year 1965-66.

## PART III

[Figures are in thousands of rupees]

Minor heads	Accounts 1961-62	Accounts 1962-63	Account 1963-64	Budget 1964-65	Revised 1964-65	Budget 1965-66	Foreign exchange component
Works and Acquisition.	...	...	...	3,28,79	2,86,01	5,03	315
Establishment	...	...	...	...	...	...	...
Tools and Plant	...	...	...	4,98,07	1,57,76	65,3,60	5,90,31
Suspense	...	...	...	...	...	...	...
Deduct-Receipt and Recoveries on Capital Account.	...	...	...	-18,96	-6,81	-18,95	...
Less Short fall in Expenditure.	..	..	..	..	..	-50,00	..
<b>Total-71—Capital Outlay on Agricultural Schemes of Improvement and Research.</b>	...	...	...	8,07,90	4,36,96	4,39,68	5,93,36

*Revised Estimate, 1964-65*—The decrease is mainly due to less purchase of machinery on account of non-availability of Foreign Exchange.

*Budget Estimate, 1965-66*—The increase is mainly due to inclusion of new Schemes.

**72—CAPITAL OUTLAY ON INDUSTRIAL DEVELOPMENT**  
**PART I**

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

[Figures are in thousands of rupees]

Minor head	Accounts 1962-63	Accounts 1963-64	Budget Estimate 19 64-65	Revised Estimate 1964-65	Budget estimate 1965-66
A—Investment in the Projects of the Pakistan Industrial Development Corporation ..	..	..	4,45,25	2,56,87	2,91,93
B—Textile Mills ..	..	..	..	..	..
C—Schemes for the promotion of Cottage Industries ..	..	..	..	..	..
D—Other Schemes of Industrial Development ..	..	..	..	3,75,00	40,00
E—Purchase of Rahwali Sugar Mills, Gujranwala ..	..	..	..	..	..
F—Fish Harbour at Karachi ..	..	..	..	..	..
Gross Total 72—Capital Outlay on Industrial Development ..	..	..	4,45,25	6,31,85	3,31,93
Less Short fall likely in expenditure ..	..	..	..	..	—83,00
Deduct—Receipts and recoveries on Capital Account. ..	..	..	—1,01,19	—1,04,42	—1,54,88
Net Total 72—Capital Outlay on Industrial Development ..	..	..	3,44,06	5,27,45	94,05

*Revised Estimates, 1964-65*—The increase is due to purchase of Associated Cement Government of West Pakistan and incurring of expenditure on certain schemes of West Pakistan Industrial Development Corporation for which no provision was made in the current year. The increase has been counter balanced by decrease mainly due to less expenditure on Karachi Ship Yard and Engineering Works, Heavy Engineering Complex, Pakistan Machine Tool Factory, Karachi and no provision made for Expansion of Zeal Pak Cement Factory.

*Budget Estimates, 1965-66*—The increase is due to inclusion of new schemes. The increase would have been more but it has been counter balanced by decrease on account of self financing of the Schemes by the West Pakistan Industrial Development Corporation from their own resources.

## 80—TOWN DEVELOPMENT SPHEMES

## PART I

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

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

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

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

## PART II

For the next year an amount of Rs. 6,00,000 has been included in the Budget for one entirely new scheme. The necessity for this new scheme has been fully explained in the volume of New Expenditure for the year 1965-66.

## PART III

[Figures are in thousands of rupees]

Minor heads	Budget Estimate 1964-65	Revised Estimate 1964-65	Budget Estimate 1965-66
Works and acquisition	Rs. 4,30,94	Rs. 2,42,33	Rs. 3,98,76

*Revised Estimates, 1964-65*—The decrease is due mainly to restriction of expenditure on the Lahore Township Scheme pending revised approval to the Scheme by the competent authority. Other decreases are due to non-materialisation of the land acquisition proceedings and slow progress on the Public Health portions of certain schemes due to non-availability of C. I. Pipes, etc.

*Budget Estimates, 1965-66*—The increase is mainly due to provision for the Greater Karachi Resettlement Scheme being made under this head. In the past the expenditure on the latter scheme, which is being executed by the Karachi Development Authority, was provided under the head 'Loans and Advances'.

**"81—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE  
THE REVENUE ACCOUNT"**

**PART I**

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

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

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

**PART II**

For the next year an amount of Rs. 11·25 crores has been included in the Budget for 203 entirely new Schemes. The necessity of these new schemes has been fully explained in the Volume of New Expenditure for the year 1965-66.



## PART III

[Figures are in thousands of rupees]

	Budget Estimate 1964-65	Revised Estimate 1964-65	Budget Estimate 1965-66
	Rs. 28,07,46	Rs. 23,20,21	Rs. 31,08,14

*Revised Estimate, 1964-65*—The decrease is mainly due to New Works either having been started late during the year or yet running in their preliminary stages viz., preparation of detailed estimates, selection of suitable sites and technical sanction, etc. The works entrusted to the Project Directors for getting their execution through Consultants have not been implemented fully during the year for want of settlement of contracts and other formalities.

*Budget Estimate, 1965-66*—The increase is mainly due to more provision having been made for works in progress against their provision in the current years budget. It is also due to inclusion of New Schemes as detailed in the Volume of New Expenditure for the year 1965-66.

## 81-A—CAPITAL OUTLAY ON ELECTRICITY SCHEMES

## PART I

This major head is intended to provide for capital outlay on Electricity Schemes of the Electricity Department. The entire Electricity Department with major schemes was transferred to WAPDA and this head is no longer operative in the Government accounts.

## PART II &amp; III

[Figures are in thousands of rupees]

Major head	Budget Estimate 1964-65	Revised Estimate 1964-65	Budget Estimate 1965-66
81-A—Capital outlay on Electricity Schemes ...	...	1,24,12	

Against the *nil* budget estimate for the year 1964-65, the revised estimate of the year is Rs. 1,24.12. The Electricity Department of the Thal Development Authority was transferred by the Authority to the Provincial Electricity Department on the 1st April, 1958, who subsequently transferred it to the Water and Powers Development Authority on the 1st April, 1959. The question of payment of the value of assets of the Thal Development Authority; Electricity Department was considered in the year, 1961, and it was decided that the Thal Development Authority loan account should receive credit to the extent of the value of those assets. An Evaluation Committee had estimated the value of those assets at Rs. 1,24,12,440. It was accordingly necessary to raise a debit for that amount against the head "81-A—Capital Outlay on Electricity Schemes outside the Revenue Account" with an equal amount credited to the Thal Development Authority Loan Account. The investment of the Provincial Government in the assets of the Electricity Department transferred to the WAPDA with effect from the 1st April 1959 was enhanced by an equal amount of Rs. 1,24,12,440. A supplementary grant for a sum of Rs. 1,24,12,440 was obtained for meeting the debit under the heads "81-A—Capital Outlay on Electricity Schemes which has resettled in an excess under this head of account.

### 83—PAYMENTS OF COMMUTED VALUE OF PENSIONS

#### PART I

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

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

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

## PART II

(Blank)

## PART III

[Figures are in thousands of rupees]

	ACCOUNTS 1963-64			BUDGET ESTIMATE 1964-65			REVISED ESTIMATE 1964-65			BUDGET ESTIMATE 1965-66		
	Charged	Other	Total	Charged	Other	Total	Charged	Other	Total	Charged	Other	Total
<b>A—PAYMENT OR COMMUTED VALUE OF PENSIONS—</b>												
(1)—Payments in Pakistan.	22,43	32,65	15	32,58	33,06	23	24,05	24,28	15	26,41	20,56	
(1)—Payments in England.	...	...	...	1,60	1,60	...	1,60	1,60	...	1,60	1,60	
Gross Total ...	22,43	22,43	15	34,45	34,60	23	25,65	25,88	15	28,01	28,16	
<b>B—Deduct—</b>												
Amount recovered from other Government ...	—68	—68	...	—138	—138	...	—81	—81	...	—81	—81	
<b>C—Deduct—Capital portion of Equated payments out of Revenue ...</b>	—17,89	—17,89	...	—16,05	—1,605	...	—19,65	—19,65	...	—20,05	—20,05	
Total recoveries	—1,57	—1,57	...	—17,43	—17,43	...	—20,46	—20,46	...	—20,86	—20,86	
Net Total ...	386	386	—15	—1,702	—1,702	23	5,19	5,42	—15	7,15	7,30	

Revised Estimate 1964-65—The figures are based on the requirements of the Audit offices in West Pakistan. The expenditure under this head is fluctuating nature

udget Estimate 1965-66. As above.

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

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

## A—GRAIN SUPPLY SCHEME

## PART II

For the next year an amount of Rs. 14,000 has been included in the budget for an entirely New Scheme. The necessity of this new scheme has fully been explained in the volume of new expenditure for the year 1965-66.

It is anticipated that foodgrain stocks to the extent of 12 lac tons of wheat and 4.41 lac tons of rice, will be handled during the year 1965-66. The total expenditure on this scheme will be Rs. 73,36 lakhs against which the receipts are estimated at Rs. 75,58 lakhs resulting in an excess of receipts amounting to Rs. 2,22 lakhs over the expenditure.

## PART III

Minor heads	Budget Estimates 1964-65	Revised Estimate 1964-65	Budget Estimate 1965-66
<b>A—Grain Supply Scheme—</b>			
Gross Charges—			
Cost of Purchase of Foodgrains and other expenditure	40,99,12	82,06,27	72,38,90
Establishment Charges	75,98	75,98	78,45
Expenditure on repair of Storage Bins	12,00	12,00	6,00
Miscellaneous	1,56	1,56	1,00
Interest Charges	12,00	12,00	12,00
Gross Expenditure	51,00,66	83,07,81	73,36,35
<b>Deduct—Receipts and Recoveries on Capital Account</b>	<b>—50,73,63</b>	<b>82,73,42</b>	<b>—75,58,32</b>
Net Total	27,01	+34,39	2,21,97

*Revised Estimates, 1964-65*—The increase is mainly due to more expenditure having been incurred on the purchase of wheat to build more reserve stock and partly due to acceptance of pending details for imported wheat

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

*Budget Estimate, 1965-66*—The decrease is mainly due to lesser purchase of foodgrains than the current year as there is an ample carry over available.

The decrease in receipts and recoveries is due to lesser off-take as compared to the current year.

## B—SUGAR NATIONALIZATION SCHEME

### PART I

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

Wholesale sugar business in West Pakistan is in Government hands. It has been decided to continue this system during the next year. A quantity of one lakh tons of indigenous Sugar is likely to be handled.

### PART II

On the above basis, a sum of Rs. 14,74 lakhs has been included in the Budget for incurring expenditure on the scheme which is inclusive of establishment charges amounting to Rs. 8 lakhs and the amount of Rs. 4 lakhs for interest.

2. Against the expenditure the receipts anticipated are Rs. 16,27 lakhs. There will be excess receipts of Rs. 1.53 lakhs over expenditure.

## PART III

(Figures are in thousands of rupees)

Minor and sub-heads	Budget Estimate 1963-64	Revised Estimate 1963-64	Budget Estimate 1964-65
<b>B—Sugar Nationalization Scheme—</b>			
Cost of purchase of Sugar ... ..	13,73,19	13,73,19	14,61,94
Establishment Charges ... ..	7.64	7.64	8.02
Interest Charges ... ..	4.00	4.00	4.00
Gross Expenditure ... ..	13,84,83	13,84,83	14,73,96
<i>Deduct—Receipts and Recoveries on Capital Account</i> ...	—16,27,35	—16,11,40	—16,27,35
Net Total ...	—2,42,52	—2,26,57	—1,53,39

*Revised Estimates, 1964-65*—The decrease in the receipts and recoveries is mainly due to lesse off-take.

*Budget Estimate, 1965-66*—The increase is due to rise in the ex-mill rate of sugar and provision having been made to meet old liabilities.

The increase in receipts and recoveries is due to expected more off-take than the current year.

## C—OTHER MISCELLANEOUS SCHEMES

## PART II

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

## PART II

Nil.

## PART III

[Figures are in thousands of rupees]

Minor and sub-heads	Budget Estimate 1964-65	Revised ) Estimate 1964-65	Budget Estimate 1965-66
<b>C—Other Miscellaneous Schemes—</b>			
Expenditure on Other Schemes ... ..	2,00	2,00	1,00
Sugarcane Control Organization ... ..	1,35	1,35	1,36
Gross Expenditure ... ..	3,35	3,35	2,36
Less—Receipts and Recoveries ... ..	...	—41	...
Net Total ... ..	3,35	2,94	2,36

*Revised Estimate, 1964-65*—The decrease in the net expenditure is due to expected receipts as a result of the settlement of certain claims.

*Budget Estimate, 1965-66*—The decrease in the expenditure is mainly due to lesser expenditure expected to be incurred on unforeseen charges and liquidation of liabilities on "on Other Items"

## D—MEDICAL STORES DEPOTS

## PART I

The expenditure on Medical Stores Depots at Lahore and Karachi and Other Medical Stores Depots is booked under this sub-major head. This expenditure had previously been booked under the major head "38-A—Health Services" and 87—Capital Outlay on Schemes of State Trading". The expenditure on all the Medical Stores Depots of the West Pakistan Government has been exhibited under this sub-major head with effect from the year, 1964-65.

## PART II

Nil

## PART III

(Figures are in thousands of rupees)

Minor and sub-heads	Budget Estimate 1964-65	Revised Estimate 1964-65	Budget Estimate 1965-66
<b>D—Medical Stores Depots—</b>			
Medical Stores Depots, Lahore .. ..	1,02,50	1,02,47	1,10,77
Medical Stores Depot Karachi .. ..	74,62	76,59	1,05,39
Other Medical Stores Depots .. ..	11,50	11,65	11,64
<b>Total D—Medical Stores Depots (Gross) ..</b>	<b>1,90,71</b>	<b>1,90,71</b>	<b>2,27,80</b>
<i>Deduct—Receipts and Recoveries on Capital Account..</i>	1,90,71	(—)1,90,71	(—)2,27,80
<b>Net Total ..</b>	<b>..</b>	<b>..</b>	<b>..</b>

*Revised Estimate, 1964-65* } There are no variations in the  
*Budget Estimate, 1965-66* } net position.

## E—COAL CONTROL ORGANIZATION

## PART I

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



PART II  
Nil  
PART III

[Figures are in thousands of rupees]

Minor and sub-heads	Budget Estimate 1964-65	Revised Estimate 1962-65	Budget Estimate 1965-66
<b>E—Coal Control Organization—</b>			
Establishment Charges ... ..	3,49	2,13	4,82
Cost purchase of Coal and Other expenditure ...	2,31,71	1,93,51	2,94,64
Interest on Capital ... ..	5,29	2,57	6,63
<b>Total E—Coal Control Organization (Gross)...</b>	<b>2,40,49</b>	<b>1,98,21</b>	<b>3,06,09</b>
<b>Deduct—Receipt and Recoveries on Capital Account...</b>	<b>—2,65,00</b>	<b>—2,08,14</b>	<b>—3,20,38</b>
<b>Net Total ...</b>	<b>—24,51</b>	<b>—9,93</b>	<b>—14,29</b>

*Revised Estimates 1964-65*—The decrease in the net receipts is due to lesser sale of coal against reduced procurement.

*Budget Estimate, 1965-66*—The increase in net receipts is due to more realizations expected from the sale of coal, the procurement of which is also expected to increase.

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

**PART I**

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

**PART II**

For the next year an amount of Rs. 1,45,000 has been included in the budget for one entirely new scheme. The necessity for the new scheme has fully been explained in the volume of new expenditure for the year, 1965-66.

## PART III

(Figures are in thousands of rupees).

Minor and sub-head	Budget Estimate 1964-65	Revised Estimate, 1964-65	Budget Estimate 1965-66
<b>F—ASSOCIATED CEMENT (GOVERNMENT OF WEST PAKISTAN)</b>			
Working Expenses ... ..	...	1,05,00	3,60,00
Transfer to Deposit Account:—	...	...	...
General Reserve ... ..	...	...	...
Depreciation Reserve ... ..	...	1,75	6,00
Taxation Reserve ... ..	...	10,00	50,00
Reserve for staff Fund and Gratuity ... ..	...	57	2,00
<b>Total F—Gross Charges ... ..</b>	...	<b>1,17,32</b>	<b>4,18,00</b>
<i>Deduct—Receipts and Recoveries on Capital Account</i>	...	—1,25,00	—4,50,00
<b>Net Total ... ..</b>	...	<b>—7,68</b>	<b>—32,00</b>

*Budget Estimate, 1965-66.*—The increase in the net receipts is due to more sale of Cement, the production of which is likely to increase under Government management.

## 90—PROVINCIAL MISCELLANEOUS INVESTMENT

## PART I

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

## PART II

No new item of expenditure has been included in Budget Estimate, 1964-65,

## PART III

Figures are in thousands of rupees)

Minor head	Accounts 1963-64	Budget Estimate 1964-65	Revised Estimate 1964-65	Budget Estimate 1965-66
(1) Share Capital of the West Pakistan Government towards the Road Transport Corporation ...	...	...	...	...
(2) Investment towards the share capital of the Agricultural Bank ...	...	...	...	...
(3) Investment towards the share Capital of Rural Credit Societies Corporations	...	...	...	...
(4) Share Capital in Khairpur Agencies, Limited ...	...	...	...	...
(5) Investment towards the share capital of Rural Co-operative Credit Societies	...	...	...	...
(6) Investment towards the share capital of Agricultural Marketing Co-operative Societies ...	...	...	...	...
(7) Investment in the share of Bank of Bahawalpur ...	...	...	...	...
(8) Investment in the share of the West Pakistan Small Industries Corporation ...	...	...	...	...
(9) Investment in the shares of Messrs Lever Brothers (Pakistan) Ltd. ...	...	...	11,62,400	...
Total (Gross) ...	...	...	11,62,400	...
Deduct—Receipts and Recoveries ...	...	—10,10,000	...	...
Total (net) 90—Provincial Miscellaneous Investment ...	...	...	1,52,400	...

*Revised Estimates 1964-65* The Provincial Government has decided to purchase shares of Messrs. Lever Brothers (Pakistan) Ltd. during the current financial year. Hence the provision of Rs. 11,62,400 has been made in the Revised Estimates, 1964-65. Deduct Receipts and Recoveries, represents adjustment of the amount invested by the former Government of N.W.F.P. before integration on the Small Scale Cottage Industries Corporation.

*Budget Estimates, 1965-66*—No investment will be made during the year 1965-66. Hence nil provision.

## LOANS AND ADVANCES BY THE PROVINCIAL GOVERNMENT

## (EXPENDITURE)

## PART I

This head includes the loans and advances to Municipal Committees, Improvement Trusts, Autonomous Bodies (Foreign Loans and as well as rupee loans), Government Servants and for other miscellaneous purposes. This head also includes the interest free advances to the West Pakistan Agricultural development Corporation and others.

## PART II

In the budget of 1965-66 an amount of Rs. 67,81,01,000 has been included for entirely new schemes/projects and the on going schemes the phasing of which is more than 10 per cent of the amounts shown in the Project Statements prepared under Article 42 of the Constitution of the Islamic Republic of Pakistan. These schemes are of various Autonomous Bodies. The loans to cultivators, Municipal Committees, Government Servants are also included in the above provision. The necessity of the provision has been fully explained in the volume of New Expenditure for the year 1965-66.

## PART III

(Figures are in thousands of rupees)

Summary by Major Heads	Accounts 1963-64	Budget Estimate 1964-65	Revised Estimate 1964-65	Budget Estimate 1965-66
1. Loans to Municipalities Port Funds, etc. (Gross) ... ..	...	80,53,63	68,71,86	83,95,36
Less Shortfall in Rupee Development Expenditures ... ..	...	...	...	-8,92,00
Net Loans to Municipalities, Port Funds etc. ... ..	...	80,53,63	68,71,86	75,03,36
2. Loans to Government Servants ... ..	...	74,65	79,65	74,65
Total ... ..	...	81,28,28	69,51,51	75,78,01

*Loans from the Central Government Revised Estimates, 1964-65*—The decrease is mainly due to minus provision for the regularization of certain payments relating 1962-63 for which cash transaction was completed by the State Bank but the book adjustment was not carried out by the Audit during that year.

*Budget Estimate, 1965-66*—The decrease is due to gradual rise in the principal portion of equated instalments of various loans-

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

### CONTINGENCY ITEM

Article 45 read with Article 89 of the Constitution of the 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 withdrawal from the Provincial Consolidated Fund, at the discretion of the Governor, of amounts necessary to meet unexpected expenditure that is not specifically provided for in the Annual Budget Statement.

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

A sum of Rs. 12 crores, which is less than 10 per cent of the total Revenue Expenditure is proposed to be provided as Contingency Item for the year 1965-66.

*I—Loan to Municipalities, Port Funds, etc.—*(1) *Revised Estimates 1964-65*—The decrease is due to shortfalls in the Foreign Loans for WAPDA Projects resulting in non-utilization or rupee provision for some of the Projects.

The other reasons are shortfalls in the expenditures of Agricultural Development Corporation, West Pakistan Industrial Development Corporation and Lahore Milk Board. The Industries Department had carry over from the releases of past years, therefore, the entire provision for Large and Medium Size Industrial Estates in West Pakistan was surrendered.

(2) *Budget Estimates, 1965-66*—The increase is on account of increased provision for WAPDA, Agricultural Development Corporation, Lahore Milk Board, and cultivators.

*II—Loans to Government Servants—*

(1) *Revised Estimates, 1964-65*—The increase is due to sanction of additional funds for permit holders of cars/scooters/motor cycles during the course of the financial year.

(2) *Budget Estimates, 1965-66*—No comments as the original budget provision for 1964-65 has been repeated for the next financial year.

### PUBLIC DEBT (DISCHARGED)

[Figures are in thousands of rupees]

Head of Account	Accounts 1962-63	Accounts 1963-64	Budget Estimate 1964-65	Revised Estimate 1964-65	Budget Estimate 1965-66
Permanent Debt (Charged) ...	6,49,15	8,03,83	5,63,55	5,93,55	9,13,29
Loans from the Central Government (Charged)	3,69,63	8,77,90	5,59,43	4,87,70	6,25,82
Debt—Raised Abroad ...	...	...	18,32	27,25	19,03
Treasury ...	...	...	...	...	...
<b>OTHER FLOATING LOANS</b>					
(i) Ways and Means Advances (Charged) } ...	62,56,00	1,07,73,00	95,00,00	65,00,00	75,00,00
(ii) Other Advances (Charged)					
<b>Total</b> ...	<b>73,04,79</b>	<b>1,24,54,73</b>	<b>1,06,41,30</b>	<b>76,08,50</b>	<b>90,68,14</b>

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

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**Part "B"**  
**PUBLIC FINANCE STATISTICS**

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## PUBLIC FINANCE STATISTICS

I—BUDGETARY POSITION OF THE GOVERNMENT OF WEST  
PAKISTAN

[Rupees in lakhs]

Financial Year	Revenue Receipts	Expenditure met from Revenue	Surplus Deficit
1955-56 (Accounts)	51,06	47,73	3,33
1956-57 (Accounts)	61,31	54,81	6,50
1957-58 (Accounts)	61,07	61,47	(—)40
1958-59 (Accounts)	88,09	87,83	26
1959-60 (Accounts)	80,49	65,43	15,06
1960-61 (Accounts)	84,72	70,04	14,68
1961-62 (Accounts)	1,08,36	80,31	28,04
1962-63 (Accounts)	1,34,93	1,10,57	24,36
1963-64 (Accounts)	1,46,59	1,37,72	8,87
1964-65 (Revised)	1,55,68	1,52,85	2,83
1965-66 (Budget)	1,77,20	1,75,94	1,26
<b>Total</b>	<b>11,49,49</b>	<b>10,44,00</b>	<b>1,05,49</b>



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

Serial No.	Description of loan	Date of issue	Date of Maturity	Amount outstanding on 31-4-65
	<b>Market Loans already redeemed</b>			Rs.
1	4% Punjab Bonds, 1948 ... ..	1938	1-9-48	1,74,400
2	3% Punjab Bonds, 1949 ... ..	1939	15-8-49	1,11,000
3	3% Punjab Bonds, 1952 ... ..	31-8-37	1-9-52	4,04,400
4	3% N.-W. F. P. Loan, 1952 ... ..	1937	1952	7,400
5	3% Punjab Bonds, 1955 ... ..	18-9-42	18-9-55	2,46,400
6	3% Punjab Bonds, 1956 ... ..	1943	1-9-56	7,42,300
7	3% Punjab Bonds, 1958 ... ..	3-8-38	15-8-58	17,58,500
8	3% Sind Loan, 1958 ... ..	15-8-44	15-8-58	12,26,500
9	3% Punjab Bonds, 1960 ... ..	12-9-45	14-9-60	10,93,700
10	3½% Punjab Loan, 1961 ... ..	5-11-53	5-11-61	2,98,300
11	3½% West Pakistan Loan, 1961-62 ... ..	12-9-56	12-9-62	4,40,400
13	3½% Punjab Loan, 1962-63 ... ..	17-9-55	17-9-63	3,26,000
13	3½% Punjab Loan, 1963 ... ..	27-11-51	27-11-63	77,000
14	3½% Punjab Loan, 1964 ... ..	30-8-52	30-8-64	24,57,800
	<b>Market Loans due for redemption</b>			
15	3½% West Pakistan Loan, 1965 ... ..	12-8-58	12-8-65	7,63,29,100
17	4% West Pakistan Loan, 1966 ... ..	27-8-59	27-8-66	5,00,00,000
17	4% West Pakistan Loan, 1967 ... ..	14-9-60	14-9-67	4,43,38,500
18	4% West Pakistan Loan, 1968 ... ..	28-8-61	28-8-68	5,00,06,000
19	4½% West Pakistan Loan, 1969 ... ..	12-9-62	12-9-69	5,01,18,700
22	4½% West Pakistan Loan, 1970 ... ..	17-9-63	17-9-70	8,15,98,300
21	4½ West Pakistan Loan, 1971 ... ..	29-8-54	29-8-71	8,44,07,000
	<b>Total</b> ... ..			<b>44,61,62,700</b>

Source—State Bank of Pakistan and the Finance Department.

## III—FINANCIAL ASSISTANCE BY THE CENTRAL GOVERNMENT

[Rupees in lakhs]

Major Head	1956-57 (Revised)	1957-58 (Revised)	1958-59 (Revised)	1959-60 (Revised)	1960-61 (Revised)	1961-62 (Revised)	1962-63 (Revised)	1963-64 (Revised)	1964-65 (Revised)	1965-66 (Budget)
<b>I—CASH LOANS</b>										
(i) U. S. Aid Rupee Loans ..	..	..	..	3,46	4,44	..	34,84	..	7,00	7,00
(ii) German Counter-part Fund Loans ..	..	..	..	..	..	120	..	..	20	2,93
(iii) Cash Development Loans	12,89	31,61	25,62	16,24	26,42	31,89	40,18	66,15	..	..
(iv) Other Loans	3,28	6,54	50	1,73	28	15,09	26,92	..	53,98	38,22
<b>II—FOREIGN EXCHANGE LOANS</b>	..	..	..	..	..	..	..	31,21	25,20	42,50
<b>Total ..</b>	<b>16,17</b>	<b>38,15</b>	<b>26,12</b>	<b>21,43</b>	<b>31,14</b>	<b>48,09</b>	<b>1,01,94</b>	<b>97,36</b>	<b>86,38</b>	<b>90,75</b>
<b>III—CASH GRANTS</b>										
(i) U.S. Aid Grants—										
(i) Works Programme ..	..	..	..	..	..	..	..	..	12,00	14,25
(ii) Other Grants	4,49	1,47	1,42	40	3,84	8,23	5,53	33,41	..	..
(ii) Releases from Canadian Counter-part Funds ..	..	..	..	..	..	..	..	2,83	1,51	3,93
(iii) Releases from Australian Aid Counter-part Funds ..	..	..	..	..	..	..	..	..	1	..
(iv) Central Road Funds ..	39	62	43	40	34	86	68	64	92	99
(v) Funds for Roads of National Importance	73	73	23,05	74	30	17	34	35	51	1,09
(vi) Subsidy on Fertilizer ..	1,72	1,72	..	..	..	..	3,11	1,63	3,68	4,02

[Rupees in lakhs]

Major Heads	1956-57 (Revised).	1957-58 (Revised).	1958-59 (Revised).	1959-60 (Revised).	1960-61 (Revised).	1961-62 (Revised).	1962-63 (Revised).	1963-64 (Revised).	1964-65 (Revised)	1965-66 (Budget).
(vii) Grants for the Agricultural Development Estates ..	..	..	..	..	..	..	..	..	..	14
(viii) Transferred Institutions ..	..	..	..	..	..	..	..	3,35	59	..
(ix) Plant Protection ..	..	..	..	..	..	..	..	..	2,60	..
(x) Family Planning ..	..	..	..	..	..	..	..	..	3	1,19
(xi) Other Cash Grants ..	0,31	3,30	4,49	5,15	5,75	5,05	1,61	17	..	..
<b>IV—FOREIGN GRANTS</b>	..	..	1,37	21	5	..	..	1,31	2,45	3,17
<b>Total ..</b>	<b>13,64</b>	<b>7,84</b>	<b>30,76</b>	<b>6,90</b>	<b>10,28</b>	<b>14,31</b>	<b>11,27</b>	<b>33,69</b>	<b>24,30</b>	<b>28,78</b>
<b>Grant Total ..</b>	<b>29,81</b>	<b>45,99</b>	<b>56,88</b>	<b>28,33</b>	<b>41,42</b>	<b>62,40</b>	<b>1,13,21</b>	<b>1,31,05</b>	<b>1,10,68</b>	<b>1,19,53</b>

Source: — Government of West Pakistan.

IV—CAPITAL EXPENDITURE OF THE GOVERNMENT OF WEST  
PAKISTAN

[Rupees in lakhs]

Major Head	1955-56 (Accounts).	1956-57 (Accounts).	1958-58 (Accounts).	1958-59 (Accounts).	1959-60 (Accounts).	1960-61 (Accounts).	1961-62 (Accounts).	1962-63 (Accounts).	1963-64 (Accounts).	1964-65 (Revised).	1965-66 (Budget).
<b>DEVELOPMENT EXPENDITURE</b>											
65—Capital Outlay on Salt Works	...	...	...	...	...	...	...	8	5	3	3
65-A—Forests	1	...	1	5	1	...	...	...	...	...	...
67—Railways	...	...	...	...	...	...	...	10,94	...	3,91	4,33
68—Irrigation Works	11,93	11,51	15,59	21,19	19,16	24,57	19,90	17,75	16,38	11,55	9,95
70—Public Health	1	15	21	23	3	14	15	34	1,89	3,07	2,38
71—Agricultural Improvement and Research	10	12	1	12	8	3,09	1,06	19	1,89	4,37	5,90
72—Industrial Development	8	—15	—75	1	—57	—3	—48	6,55	2,58	5,27	94
80—Town Development Schemes	27	1,01	4	1,60	73	46	16	—25	1,08	1,93	2,74
81—Civil Works	3,95	6,80	7,42	8,93	10,28	9,75	8,60	11,68	16,02	22,95	20,97
81-A—Electricity Schemes	3,31	3,05	4,06	17,33	...	...	...	...	...	1,24	...
82—Other Provincial Works	4	2	10	...	...	...	...	...	(—)30	...	...
90—Provincial Miscellaneous Investments ...	58	1,20	63	33	34	...	...	...	...	2	...
Loan and Advances by the Provincial Government (Excluding loans to Government Servants) ...	2,87	3,59	2,52	6,67	18,89	18,95	22,52	36,15	69,34	68,72	75,03
<b>Total Development Expenditure ...</b>	<b>23,15</b>	<b>27,30</b>	<b>29,84</b>	<b>56,46</b>	<b>48,95</b>	<b>56,93</b>	<b>51,91</b>	<b>83,43</b>	<b>1,08,93</b>	<b>1,23,06</b>	<b>1,22,27</b>

[Figures in lakhs]

Major head	1955-56 (Accounts).	1956-67 (Accounts).	1957-58 (Accounts).	1958-59 (Accounts).	1959-60 (Accounts).	1960-61 (Accounts).	1961-62 (Accounts).	1962-63 (Accounts).	1963-64 (Accounts).	1964-65 (Revised).	1965-66 (Budget).
<b>NON-DEVELOPMENT EXPENDITURE</b>											
83- Commuted Value of Pensions ...	6	9	19	33	29	18	6	8	6	5	7
85-A- Capital Outlay on Provincial Schemes of State Trading, ...	11,05	4,53	2,24	3,51	2,17	3,68	9,35	9,34	91	2,07	4,19
Loans and Advances by the Provincial Government...											
Loans to Government Servants	14	21	19	24	21	24	25	42	40	80	75
Total Non-Development Expenditure...	10,85	4,23	2,62	4,08	2,67	3,26	9,66	8,84	45	1,22	3,37
Total Capital Expenditure, ...	12,30	23,07	32,46	60,54	51,62	53,67	61,57	74,59	1,08,48	1,21,84	1,18,90