

BUDGET
of the
Government of West Pakistan
1961-62

FINANCIAL STATEMENT

LAHORE :
29th June, 1961

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I—SUMMARY STATEMENT OF REVENUE RECEIPTS AND EXPENDITURE MET FROM REVENUES

(FOR DETAILS SEE STATEMENT IV)

(In thousands of rupees)

Revenue Receipts	1961-62		1960-61		Accounts 1959-60
	Budget Estimate	Foreign Exchange Component	Revised Estimate	Budget Estimate	
PRINCIPAL HEADS OF REVENUE					
Central Excise Duties	3,32,00	..	3,22,00	2,38,00	31,002
Taxes on Income other than Corporation Tax (inclusive of receipts collected under Martial Law)	3,54,01	..	3,55,65	3,06,73	3,41,50
Sales Tax	16,99,95	..	16,63,95	11,09,49	11,11,03
Land Revenue (Net)	5,98,81	..	6,02,13	8,03,65	15,66,52
Provincial Excise	2,20,79	..	2,26,54	1,81,98	2,13,21
Stamps	2,09,27	..	1,99,73	1,91,13	2,07,20
Forests	2,49,12	..	3,02,18	2,72,69	2,64,85
Receipts under Motor Vehicles Acts	2,13,11	..	2,18,43	1,95,49	2,03,78
Other Taxes and Duties	2,79,73	..	2,66,91	2,49,73	2,35,58
Other Heads	31,78	..	35,02	34,20	63,55
Total Principal Heads of Revenue ..	41,88,57	..	41,92,54	35,83,09	44,38,22
Irrigation—Net Receipts	17,21,06	—31,08	17,31,39	14,71,54	6,69,22
Debt Services	4,67,89	..	4,34,48	4,22,69	2,68,09
Civil Administration	1,22,96	..	1,45,33	1,13,58	2,20,65
Beneficent Departments	8,59,30	..	7,66,39	8,67,00	7,13,52
Civil Works and Miscellaneous Public Improvements ..	93,15	..	1,10,77	1,22,45	2,42,29
Electricity Schemes—Net Receipts .. .. .	..	..	..	..	..
Miscellaneous	2,26,44	..	3,45,73	4,58,93	3,34,43
Contribution and Miscellaneous Adjustments between Central and Provincial Governments	4,08,64	..	2,64,27	3,81,05	3,10,65
Extraordinary Items	4,50,50	..	4,50,50	5,62,50	5,41,80
Total Revenue Receipts ..	85,38,51	—31,08	84,41,40	79,82,83	77,38,87

I—SUMMARY STATEMENT OF REVENUE RECEIPTS AND EXPENDITURE MET FROM REVENUES

(FOR DETAILS SEE STATEMENT V)

(In thousands of rupees)

Expenditure charged to Revenue	1961-62		1960-61		Accounts 1959-60
	Budget Estimate	Foreign Exchange Component	Revised Estimate	Budget Estimate	
Direct Demands on Revenue	5,02,49	3,77	4,64,02	4,26,60	4,70,27
Irrigation (Excluding interest)	98,95	84	93,04	81,21	1,11,78
Debt Services (Inclusive of interest on Capital Outlay of Commercial Departments)	1,97,64	..	2,75,92	2,42,48	9,85,40
CIVIL ADMINISTRATION					
General Administration	4,22,03	3,80	3,82,39	3,66,35	3,45,37
Police	8,50,80	21,36	7,93,92	7,93,02	7,20,03
Frontier Regions	1,17,74	40	1,00,86	1,19,77	3,70,54
Other Heads	2,90,57	1,18	2,97,02	2,78,00	2,75,88
Total Civil Administration	16,81,14	26,74	15,74,19	15,47,14	17,11,82
BENEFICENT DEPARTMENTS, CIVIL WORKS AND DEVELOPMENT EXPENDITURE ON REVENUE ACCOUNTS					
Education	13,56,69	9	12,27,35	12,05,23	11,58,40
Health Services	5,23,96	4,68	5,02,07	5,12,14	4,15,26
Agriculture	3,23,91	8,21	3,41,20	3,52,13	7,94,13
Veterinary	1,24,53	7,43	97,89	1,24,69	78,18
Industries	84,59	29	92,50	1,25,85	98,48
Development Expenditure	13,31,75	1,32,45	10,59,72	13,59,67	..
Civil Works and Miscellaneous Public Improvements	4,00,00	82,80	4,08,59	4,18,66	4,08,92
Other Heads	59,18	9	59,07	66,49	64,76
Total Beneficent Departments, Civil Works and Development Expenditure on Revenue Accounts	42,04,61	2,36,04	37,88,39	41,64,86	30,18,13
Electricity Schemes .. .. .	..	..	..	..	..
Miscellaneous	5,92,45	31,69	5,77,40	5,32,36	6,45,20
Extraordinary Items .. .. .	..	..	..	..	1,27
Lump sum provision for enhancement of Cost of Living Allowance .. .. .	..	..	..	1,00,00	..
Total Expenditure Charged to Revenue	72,77,28	2,99,08	67,72,96	70,94,65	69,43,87
Surplus	12,61,23	..	16,68,44	8,88,18	7,95,00
Total	85,38,51	2,99,08	84,41,40	79,82,83	77,38,87

II—SUMMARY STATEMENT OF CAPITAL RECEIPTS AND DISBURSEMENTS

(In thousands of rupees)

Capital Receipts	1961-62		1960-61	
	Budget Estimate	Foreign Exchange Component	Revised Estimate	Budget Estimate
Surplus on Revenue Account	12,61,23	..	16,68,44	8,88,18
Permanent Debt (Net)	1,72,74	..	1,47,57	2,04,18
Floating Debt (Net)	—8,00,00	..	..	3,50,00
Loans from the Central Government (Net)	35,52,62	..	31,13,40	28,22,51
Recoveries of Loans and Advances—				
Agricultural Loans	1,56,06	..	1,42,00	1,66,99
Thal Development Authority	58,89	..	5,41	1,58,89
Other Debtors	1,16,81	..	67,46	90,26
Receipts and Recoveries on Capital Account other than the Central Government Grants	1,64,65	..	1,58,71	1,87,21
Grants from the Central Government	4,29,63	..	2,61,76	4,74,78
Appropriation for Reduction or Avoidance of Debt .. .. .	..	..	..	..
Unfunded Debt (Net)	1,29,80	..	1,29,80	1,15,34
Deposits and Remittances Heads (Net)	2,80,08	..	2,06,54	2,73,74
Total	55,22,51	..	59,01,09	57,32,08
Cash balance utilisation	—71,35	..	—8,03,88	—2,84,94
Total Capital Receipts	54,51,16	..	50,97,21	54,47,14

II—SUMMARY STATEMENT OF CAPITAL RECEIPTS AND DISBURSEMENTS

(In thousands of rupees)

Capital Disbursements	1961-62		1960-61	
	Budget Estimate	Foreign Exchange Component	Revised Estimate	Budget Estimate
I—DEVELOPMENT EXPENDITURE				
(a) Capital Outlay (Gross)—				
Irrigation	17,44,37	2,93,99	16,58,55	16,79,21
Improvement of Public Health	98,62	18,07	29,50	43,30
Agricultural Improvement and Research	1,64,84	27,34	1,03,41	1,30,94
Industrial Development .. .. .	..	..	10.68	..
Town Development	1,43,10	13,79	1,21,65	1,89,67
Civil Works	14,27,22	1,31,76	9,84,56	12,56,33
Other Provincial Works .. .. .	..	..	..	..
Provincial Miscellaneous Investments .. .. .	..	..	..	50,00
Direct Expenditure from Reserve Funds	50,00	..	50,00	50,00
Total	36,28,15	4,84,95	29,58,35	33,99,45
(b) Loans and Advances by the Provincial Government—				
WAPDA	13,72,83	7,25,20	16,27,10	16,27,10
T.D.A.	1,42,00	65,00	94,36	94,36
Agricultural Development Corporation	3,00,00	1,00,00	..	..
Agriculturists	1,50,00	..	1,77,87	2,00,00
Local Bodies	9,66	..	8,33	23,67
Other Developmental Loans	1,26,34	2,20	39,62	33,06
Total	21,00,83	8,92,40	19,47,28	19,78,19
Total Development Expenditure	57,28,98	13,77,35	49,05,63	53,77,64†
II—NON-DEVELOPMENT EXPENDITURE				
State Trading Schemes (Net)	—3,27,22	12,00	1,32,93	11,83
Payment of Committed Value of Pensions (Net)	23,59	1,60	29,30	31,71
Loans and Advances by the Provincial Government—				
Loans to Government Servants, etc.	25,81	..	29,35	25,96
Total II—Non-Development Expenditure	—2,77,82	13,60	1,91,58	69,50
Total Capital Disbursements	54,51,16	13,90,95	50,97,21	54,47,14

*Expenditure on seed and fertilizer is net.

†Inclusive of foreign loans aggregating to 10,03 lakhs.

III—STATEMENT SHOWING DEVELOPMENT EXPENDITURE (GROSS)

(In thousands of rupees)

Name of the Sector	1961-62		1960-61	
	Budget Estimate	Foreign Exchange Component	Revised Estimate	Budget Estimate
1. WATER AND POWER—				
63-B—Development	41.30	2.60	52.57	60.65
68—Construction of Irrigation Works	15,81.25	2,93.99	14,65.49	14,76.93
Loans and Advances: by the Provincial Government	14,01.01	7,25.20	16,38.10	16,35.16
Additional Outlays of WAEDA from borrowing from D.L.F., own resources, and raising debentures	12,92.00	9,80.00	11,11.42	13,28.00
Total Water and Power	43,15.56	20,01.79	42,67.58	45,00.74
2. AGRICULTURE AND VILLAGE AID—				
AGRICULTURE AND AGRICULTURAL CREDITS --				
63-B—Development	3,67.77	36.17	1,58.26	2,73.31
71—Capital Outlay on Agricultural Improvement and Research	23.26	3.99	77.04	80.40
81—Capital Account of Civil Works outside the Revenue Account	68.99	3.24	44.53	62.20
Loans and Advances by the Provincial Government	4,50.00	1,00.00	1,94.97	2,00.00
Total	9,10.02	1,42.50	4,74.80	6,15.91
ANIMAL HUSBANDRY—				
63-B—Development	48.42	7.04	10.47	25.23
81—Capital Account of Civil Works outside the Revenue Account	14.49	1.35	22.24	44.51
Total	62.91	8.39	32.71	69.74
COLONIZATION AND LAND REFORMS—				
63-B—Development	1,56.02	1.20	71.11	1,02.74
71—Capital Outlay on schemes of Agricultural Improvement and Research	51.58	23.25	26.38	47.74
80—Town Development Schemes	18.00	..	..	18.00
81—Capital Account of Civil Works outside the Revenue Account	17.00	1.00	10.76	17.26
Loans and Advances by the Provincial Government	1,42.00	65.00	94.36	94.36
Total	3,84.60	90.45	2,02.41	2,80.10

III—STATEMENT SHOWING DEVELOPMENT EXPENDITURE (GROSS)

(In thousands of rupees)

Name of the Sector	1961-62		1960-61	
	Budget Estimate	Foreign Exchange Component	Revised Estimate	Budget Estimate
2. AGRICULTURE AND VILLAGE-AID—CONCLD.				
Co-operation—				
63-B—Development	410	5	3,30	2,50
81—Capital Account of Civil Works outside the Revenue Account .. .. .	.. .. .	.. .. .	1,75	.. .. .
90—Provincial Miscellaneous Investments .. .. .	.. .. .	.. .. .	.. .. .	20,00
Loans and Advances by the Provincial Government	12,60	.. .. .	7,00	15,00
Total	16,10	5	12,05	37,50
FISHERIES—				
63-B—Development	9,96	60	6,05	14,48
81—Capital Account of Civil Works outside the Revenue Account	1,30	.. .. .	.. .. .	.. .. .
Total	8,26	60	6,05	14,48
FOOD STORAGE—				
81—Capital Account of Civil Works outside the Revenue Account	45,27	4,25	31,77	74,18
Total	45,27	4,25	31,77	74,18
FORESTS—				
63-B—Development	77,45	3,77	74,81	84,88
81—Capital Account of Civil Works outside the Revenue Account	1,20	10	.. .. .	.. .. .
Total	78,65	3,87	74,81	84,88
VILLAGE AID AND RURAL DEVELOPMENT—				
63-B—Development	77,64	.. .. .	2,68,50	3,20,00
81—Capital Account of Civil Works outside the Revenue Account .. .. .	.. .. .	.. .. .	4,20	.. .. .
Total	77,64	.. .. .	2,72,70	3,20,00
Total Agriculture and Village Aid	15,83,45	2,50,11	11,07,50	14,96,79
3. HOUSING SETTLEMENT AND PHYSICAL PLANNING—				
TROPOGRAPHICAL SURVEYS AND PLANNING—				
63-B—Development	8,02	49	8,78	14,48
REFUGEE HOUSING—				
80—Town Development Schemes	1,25,09	13,79	1,21,65	1,71,70
SANITATION BOARD—				
63-B—Development	20,00	.. .. .	15,00	15,00
LOANS TO MUNICIPALITIES—				
Loans and Advances by the Provincial Government .. .. .	.. .. .	.. .. .	.. .. .	10,00
GOVERNMENT BUILDINGS—				
63-B—Developments	15,87	1,48	11,23	3,29
81—Capital Account of Civil Works outside the Revenue Account	86,83	11,70	38,66	40,05
RURAL WATER SUPPLY—				
70—Capital Outlay on Improvement of Public Health	74,57	19,19	14,97	16,50
81—Capital Account of Civil Works outside the Revenue Account	4,72	.. .. .	6,93	8,30
URBAN WATER SUPPLY—				
70—Capital Outlay on Improvement of Public Health	20,90	2,15	13,49	11,83
Loans and Advances by the Provincial Government	9,66	8,33	13,67
Total	3,65,66	48,80	2,44,04	3,24,82

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III—STATEMENT SHOWING DEVELOPMENT EXPENDITURE (GROSS)

(In thousands of rupees)

Name of the Sector	1961-62		1960-61	
	Budget Estimate	Foreign Exchange Component	Revised Estimate	Budget Estimate
4. INDUSTRIES—				
63-B—Development	50,85	14,38	13,97	48,60
81—Capital Account of Civil Works outside the Revenue Account	2,25	23	4,39	35,31
90—Provincial Miscellaneous Investment .. .. .	..	..	..	30,00
Loans and Advances by the Provincial Government	76,16	2,20	21,61	10,00
Total	1,29,26	16,81	39,97	1,23,91
5. EDUCATION AND TRAINING—				
63-B—Development	2,29,42	22,22	2,05,95	2,20,55
81—Capital Account of Civil Works outside the Revenue Account	2,50,86	26,45	1,97,30	2,23,10
Loan and Advances by the Provincial Government	10,00	..	..	..
Total	4,90,28	48,67	4,03,25	4,43,65
6. HEALTH—				
63-B—Development	1,44,31	36,79	77,97	58,55
81—Capital Account of Civil Works outside the Revenue Account	2,04,15	22,87	1,23,43	1,58,14
Total	3,48,46	59,66	2,01,40	2,16,69
7. TRANSPORT AND COMMUNICATIONS—				
Transport .. .. .	..	..	..	..
COMMUNICATIONS—				
63-B—Development	47,27	4,56	44,17	61,04
81—Capital Account of Civil Works outside the Revenue Account	5,44,73	61,07	3,93,03	4,17,54
Total	5,92,00	65,63	4,37,20	4,78,58
8. SOCIAL WELFARE—				
63-B—Development	8,12	..	4,83	6,10
81—Capital Account of Civil Works outside the Revenue Account	2,20	..	22	2,00
Total	10,32	..	5,05	8,10
9. MANPOWER AND EMPLOYMENT—				
63-B—Development .. .. .	..	..	..	2,00
Total .. .. .	..	..	..	2,00
Development Expenditure	*78,34,99	24,91,47	67,05,99	75,95,28

of lapses of Rs. 10,13 lakhs.
 Establishment Charges which are as follows :—
 Account .. 3,06 lakhs
 e Account .. 28 lakhs.

IV—DETAILED STATEMENT OF REVENUE RECEIPTS

(In thousands of rupees)

Revenue Receipts	1961-62		1960-61		Accounts 1959-60
	Budget Estimate	Foreign Exchange Component	Revised Estimate	Budget Estimate	
A—PROVINCIAL CONSOLIDATED FUND					
PRINCIPAL HEADS OF REVENUE					
II—Central Excise Duties	3,32,00	..	3,22,00	2,38,00	2,31,00
IV—Taxes on Income other than Corporation Tax ..	3,49,47	..	3,46,57	2,97,65	3,03,13
IV-A—Sales Tax	16,99,95	..	16,63,95	11,09,49	11,11,03
IV-B—Taxes on income realized under Martial Law Regulation No. 43	4,54	..	9,08	9,08	38,37 29,72
V—Salt .. .. .	..	..	..	..	..
VI—Opium	13,30	..	12,36	14,35	16,37
VII—Land Revenue (Gross)	14,18,00	..	13,96,50	14,40,75	..
Deduct—Portion of Land Revenue due to Irrigation ..	—8,19,19	..	—7,94,37	—6,37,10	..
Net Land Revenue	5,98,81	..	6,02,13	8,03,65	15,66,52
VIII—Provincial Excise	2,20,79	..	2,26,54	1,81,98	2,13,21
IX—Stamps	2,09,27	..	1,99,73	1,91,13	2,07,20
X—Forests	2,49,12	..	3,02,18	2,72,69	2,64,85
XI—Registration	18,48	..	18,02	14,53	17,46
XII—Receipts under Motor Vehicles Acts	2,13,11	..	2,18,43	1,95,49	2,03,78
XIII—Other Taxes and Duties	2,79,73	..	2,66,91	2,49,73	2,35,58
XVI-A—Railways .. .. .	..	..	4,64	5,32	..
Total	41,88,57	..	41,92,54	35,83,09	44,38,22
IRRIGATION					
XVII—Irrigation Works for which Capital Accounts are kept—					
Direct Receipts	16,43,94	..	17,31,00	15,66,96	..
Indirect credits (Land Revenue due to Irrigation)	8,19,06	..	7,94,25	6,36,98	..
Gross amount	24,63,00	..	25,25,25	22,03,94	10,72,13
Deduct—Working Expenses	—7,48,76	—31,08	—8,01,20	—7,38,68	—4,11,25
Net XVII—Irrigation Receipts	17,14,24	—31,08	17,24,05	41,65,26	6,60,88
XVIII—Irrigation Works for which no Capital Accounts are kept	6,82	..	7,34	6,28	8,34
Total	17,21,06	—31,08	17,31,39	14,71,54	6,69,22
DEBT SERVICES					
XX—Interest	4,67,89	..	4,34,48	4,34,48	..
Total	4,67,89	..	4,34,48	4,34,48	..

IV--DETAILED STATEMENT OF REVENUE RECEIPTS

(In thousands of rupees)

Revenue Receipts	1961-62		1960-61		Accounts 1959-60
	Budget Estimate	Foreign Exchange Component	Revised Estimate	Budget Estimate	
A--PROVINCIAL CONSOLIDATED FUND-- CONTD.					
CIVIL ADMINISTRATION					
XXI--Administration of Justice	57,77	..	84,26	62,06	67,94
XXII--Jails and Convict Settlements	16,13	..	16,36	16,22	14,24
XXIII--Police	16,27	..	15,47	9,53	28,96
XXV-A--Frontier Regions	8,62	..	5,16	6,30	93,57
XXXVI--Miscellaneous Departments	24,17	..	24,08	19,47	15,82
Total	1,22,96	..	1,45,33	1,13,58	2,20,65
BENEFICENT DEPARTMENTS					
XXVI--Education	3,54,49	..	2,50,54	3,06,04	1,06,92
XXVII-A--Health	1,07,95	..	1,02,60	98,26	68,87
XXVIII--Public Health	1,48	..	57	10	..
XXIX--Agriculture	3,06,13	..	3,14,46	3,37,98	4,35,29
XXX--Veterinary	27,28	..	32,42	47,37	30,91
XXXI--Co-operation	7,36	..	7,83	8,58	5,75
XXXII--Industries	54,61	..	57,97	68,67	65,76
Total	8,59,30	..	7,66,39	8,67,00	7,13,52
CIVIL WORKS AND MISCELLANEOUS PUBLIC IMPROVEMENT					
XXIX--Civil Works	93,15	..	1,10,77	1,22,45	2,42,25
XLI--Receipts from Electricity Schemes (Gross) .. .. .	..	..	..	..	4
<i>Deduct</i> --(1) Working Expenses (other than Estab- lishment) .. .. .	..	..	..	..	..
(2) Depreciation Fund Deposit .. .. .	..	..	..	..	..
(3) Establishment charges and other mis- cellaneous expenditure .. .. .	..	..	..	..	..
XLI--Electricity Schemes .. .. .	..	..	..	..	4
Total	93,15	..	1,10,77	1,22,45	2,42,29

IV— DETAILED STATEMENT OF REVENUE RECEIPTS
(In thousands of rupees)

Revenue Receipts	1961-62		1960-61		Accounts 1959-60
	Budget Estimate	Foreign Exchange Component	Revised Estimate	Budget Estimate	
A— PROVINCIAL CONSOLIDATED FUND— CONTD.					
MISCELLANEOUS					
XLIII—Transfers from Relief Fund .. ..	..	..	..	..	4
XLIV—Receipts in aid of Superannuation	4,91	..	5,03	4,31	5,36
XLV—Stationery and Printing	31,87	..	32,28	32,85	39,40
XLVI—Miscellaneous	1,89,66	..	3,08,42	4,21,77	2,89,63
Total	2,26,44	..	3,45,73	4,58,93	3,34,43
CONTRIBUTIONS AND MISCELLANEOUS ADJUSTMENTS BETWEEN CENTRAL AND PROVINCIAL GOVERN- MENTS					
XLIX—Grant-in-aid from the Central Government ..	4,08,59	..	2,64,22	3,81,00	3,10,52
L—Miscellaneous adjustments between the Central and Provincial Governments.	5	..	5	5	13
Total	4,08,64	..	2,64,27	3,81,05	3,10,65
Net Total	80,88,01	—31,08	79,90,90	74,50,33	71,97,07
EXTRA-ORDINARY ITEMS					
L-I—Extra-ordinary Receipts	4,50,00	..	4,50,00	5,60,00	5,41,05
L-II—B—Civil Defence	50	..	50	2,50	15
Total	4,50,50	..	4,50,50	5,62,50	5,41,80
Total Revenue Receipts	85,38,51	—31,08	84,41,40	79,82,83	77,38,87

V—DETAILED STATEMENT OF EXPENDITURE MET FROM REVENUES.

(In thousands of rupees)

Expenditure Charged to Revenue	1961-62		1960-61		Accounts 1959-60
	Budget Estimate	Foreign Exchange Component	Revised Estimate	Budget Estimate	
A—PROVINCIAL CONSOLIDATED FUND					
DIRECT DEMANDS ON THE REVENUE					
5—Salt .. .. .	..	..	..	..	5.12
6—Opium	14,76	..	17,63	13,74	15,48
7—Land Revenue	1,58,67	32	1,66,84	1,52,76	1,65,84
8—Provincial Excise	37,98	..	36,96	36,76	33,99
9—Stamps	4,73	..	4,88	4,31	4,42
10—Forest	2,56,52	2,74	2,11,56	1,94,05	2,23,88
11—Registration	2,31	..	2,25	2,30	2,18
12—Charges on account of Motor Vehicles Acts	9,27	71	7,96	7,98	6,78
13—Other Taxes and Duties	18,25	..	15,94	14,70	12,58
Total	5,02,49	3,77	4,64,02	4,26,60	4,70,27
IRRIGATION REVENUE ACCOUNTS					
17—Interest on Irrigation Works for which Capital Accounts are kept	8,29,93	..	7,63,58	7,61,12	6,89,92
18—Other Irrigation Expenditure financed from Ordinary Revenues	98,95	84	93,04	81,12	1,11,78
Total	9,28,88	84	8,56,62	8,42,33	8,01,70
DEBT SERVICES					
22—Interest on Debt and Other Obligations	—7,03,13	..	—5,56,18	—5,87,16	2,32,16
23—Appropriation for Reduction or Avoidance of Debts	70,84	..	68,52	68,52	63,32
Total	—6,32,29	..	—4,87,66	—6,18,64	2,95,48

V—DETAILED STATEMENT OF EXPENDITURE MET FROM REVENUES
(In thousands of rupees)

Expenditure charged to Revenue	1961-62		1960-61		Accounts 1959-60
	Budget Estimate	Foreign Exchange Component	Revised Estimate	Budget Estimate	
A—PROVINCIAL CONSOLIDATED FUND—					
CONTD.					
CIVIL ADMINISTRATION					
25—General Administration	4,22,03	3,80	3,82,39	3,66,35	3,45,37
27—Administration of Justice	1,09,99	52	1,09,44	1,04,86	1,00,56
28—Jails and Convict Settlements	1,36,71	5	1,44,83	1,30,27	1,34,69
29—Police	8,50,80	21,36	7,93,92	7,83,02	7,20,03
34—Frontier Regions	1,17,74	40	1,00,86	1,19,77	3,70,54
47—Miscellaneous Departments	43,87	61	42,75	42,87	40,63
Total	16,81,14	26,74	15,74,19	15,47,14	17,11,82
BENEFICENT DEPARTMENTS					
36—Scientific Departments	1,09	..	3,97	1,03	6,12
37—Education	13,56,69	9	12,27,35	12,05,23	11,58,40
38-A—Health Services	5,23,96	4,68	5,02,07	5,12,14	4,15,26
39—Public Health	1,07	9	6,94	6,38	13,95
40—Agriculture	3,23,91	8,21	3,41,20	3,52,13	7,94,13
41—Veterinary	1,24,53	7,43	97,89	1,24,69	78,18
42—Co-operation	57,00	..	48,14	59,06	44,67
43—Industries	84,59	29	92,50	1,25,85	98,48
45—Broadcasting	2	..	2	2	2
63-B—Development	13,31,75	1,32,45	10,59,72	13,59,67	..
Total	38,04,61	1,53,24	33,79,80	37,46,20	26,09,21
CIVIL WORKS AND MISCELLANEOUS PUBLIC IMPROVEMENTS					
50—Civil Works	4,00,00	82,80	4,08,59	4,18,66	4,08,54
52—Interest on Capital Outlay on Electricity Schemes .. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .
52-A—Other Revenue Expenditure connected with Electricity Scheme .. .. .	.. .. .	.. .. .	.. .. .	.. .. .	38
Total	4,00,00	82,80	4,08,59	4,18,66	4,08,92

V—DETAILED STATEMENT OF EXPENDITURE MET FROM REVENUES

(In thousands of rupees)

Expenditure charged to Revenue	1961-62		1960-61		Accounts 1959-60
	Budget Estimate	Foreign Exchange Component	Revised Estimate	Budget Estimate	
A—PROVINCIAL CONSOLIDATED FUND—					
CONTD.					
MISCELLANEOUS					
54—Relief	3	..	11,50	..	15,48
54-A—Privy Purses and Subsidies	51,60	..	60,10	53,60	53,65
55—Superannuation Allowances and Pensions	2,03,23	19,61	2,03,10	1,90,11	1,96,30
56—Stationery and Printing	1,21,69	12,00	1,10,83	99,36	1,10,22
57—Miscellaneous	2,08,57	4	1,83,75	1,82,12	2,55,19
64-B—Civil Defence	7,33	4	8,12	7,17	14,36
Total	5,92,45	31,69	5,77,40	5,32,36	6,45,20
CONTRIBUTIONS AND MISCELLANEOUS ADJUSTMENTS BETWEEN CENTRAL AND PROVINCIAL GOVERNMENTS					
62—Miscellaneous adjustments between the Central and Provincial Governments. .. .. .	..	..	..	..	..
Total	72,77,28	2,99,08	67,72,96	69,94,65	69,42,60
EXTRA-ORDINARY ITEMS					
63—Extra-ordinary charges .. .. .	..	..	..	..	1,27
Total .. .. .	..	..	..	..	1,27
CAPITAL ACCOUNTS CHARGED TO REVENUE, i.e. MET FROM EXTRA-ORDINARY RECEIPTS					
19—Construction of Irrigation, etc., Works .. .. .	..	..	..	..	..
43-A—Capital Outlay on Industrial Development .. .. .	..	..	..	..	..
50-A—Capital Outlay on Civil Works .. .. .	..	..	..	..	..
55-A—Commutation of Pensions .. .. .	..	..	..	..	..
Total Capital Accounts charged to Revenue, i.e. met from Extra-ordinary Receipts .. .. .	..	..	..	..	..
Lump sum provision for enhancement of the Cost of Living Allowance .. .. .	..	..	..	1,00,00	..
Total Expenditure charged to Revenue	72,77,28	2,99,08	67,72,96	70,94,65	69,43,87

VI—DETAILED STATEMENT OF RECEIPTS AND DISBURSEMENTS

(In thousands of rupees)

Receipts	1961-62		1960-61		Accounts 1959-60
	Budget Estimate	Foreign Exchange Component	Revised Estimate	Budget Estimate	
A—PROVINCIAL CONSOLIDATED FUND					
REVENUE RECEIPTS (DETAILS IN STATEMENT IV)					
Principal Heads of Revenue	41,88,57	..	41,92,54	35,83,09	44,38,22
Irrigation	17,21,06	—31,08	17,31,39	14,71,54	6,69,22
Debt Services	4,67,89	..	4,34,48	4,22,69	2,68,09
Civil Administration	1,22,96	..	1,45,33	1,13,58	2,20,65
Beneficent Departments	8,59,30	..	7,66,39	8,67,00	7,13,52
Civil Works and Miscellaneous Public Improvements	93,15	..	1,10,77	1,22,45	2,42,29
Electricity Schemes—Net Receipts .. .. .	..	..	..	..	..
Miscellaneous	2,26,44	..	3,45,73	4,58,93	3,34,43
Contributions and Miscellaneous Adjustments between Central and Provincial Governments	4,08,64	..	2,64,27	3,81,05	3,10,65
Extra-ordinary items	4,50,50	..	4,50,50	5,62,50	5,41,80
Total Revenue Receipts	85,38,51	—31,08	84,41,40	79,82,83	77,38,87
PUBLIC DEBT					
Permanent Debt	5,00,00	..	4,43,39	5,00,00	8,34,03
Floating Debt	85,00,00	..	86,89,00	60,72,00	63,53,00
Loans from the Central Government	35,53,52	..	31,13,40	28,22,51	20,92,82
Appropriation from the Revenue Account for the Reduc- tion or Avoidance of Debt .. .. .	..	..	..	..	..
Total Public Debt	1,25,53,52	..	1,22,45,79	93,94,51	92,79,85
LOANS AND ADVANCES					
Advances not bearing interest—Advances repayable	72,86	..	8,43	..	..
Loans and Advances bearing Interest—					
Loans and Advances by the Provincial Government—					
Loans to Municipalities, Port Funds, etc.,	2,34,55	..	1,82,09	3,91,79	1,06,91
Loans to Government servants	24,35	..	24,35	24,35	19,18
Total Loans and Advances	3,31,76	..	2,14,87	4,16,14	1,26,09
Total A—Provincial Consolidated Fund	2,14,23,79	—31,08	2,09,02,96	1,77,93,48	1,71,44,81

VI—DETAILED STATEMENT OF RECEIPTS AND DISBURSEMENTS

(In thousands of rupees)

Disbursements	1961-62		1960-61		Accounts 1959-60
	Budget Estimate	Foreign Exchange Component	Revised Estimate	Budget Estimate	
A—PROVINCIAL CONSOLIDATED FUND					
Expenditure Charged to Revenue (Details in statement V)	72,77,28	2,99,08	67,72,96	70,94,65	69,43,87
EXPENDITURE ON CAPITAL ACCOUNTS NOT CHARGED TO REVENUE					
65—Capital Outlay on Forests .. .. .	..	..	..	..	..
68—Construction of Irrigation Works .. .	17,27,82	2,93,99	15,89,55	16,13,79	12,72,85
70—Capital Outlay on Improvement of Public Health ..	88,95	21,34	21,17	20,30	15,89
71—Capital Outlay on Schemes of Agricultural Improve- ment and Research	1,64,84	27,34	1,03,41	1,30,94	7,24
72—Capital Outlay on Industrial Development ..	—27,00	..	—17,86	— 7,00	—56,69
80—Town Development Schemes	15,19	13,79	—4,27	7,15	6,57
81—Civil Works outside the Revenue Account ..	10,14,06	1,31,76	7,85,19	8,92,31	9,84,66
81-A—Capital Outlay on Electricity Schemes ..	..	..	..	..	..
82—Capital Account of Other Provincial Works outside the Revenue Account .. .. .	..	..	..	..	..
83—Payment of Commuted Value of Pensions ..	23,59	1,60	29,30	31,71	24,71
85-A—Capital Outlay on Provincial Schemes of State Trading	—3,27,22	12,00	1,32,93	11,83	3,01,59
90—Provincial Miscellaneous Investments ..	..	..	..	50,00	34,49
Total Capital Accounts not charged to Revenue..	26,80,23	5,01,82	26,39,42	27,31,02	25,91,31
PUBLIC DEBT					
Permanent Debt (Discharged)	3,27,26	..	2,95,82	2,95,82	3,32,97
Floating Debt	93,00,00	..	86,89,00	57,22,00	69,62,63
Loans from the Central Government (Repayment) ..	90	..	..	..	14,35
Total Public Debt	96,28,16	..	89,84,82	60,17,82	73,09,95
LOANS AND ADVANCES					
Loans and Advances not Bearing Interest—Advances Repayable	51	..	2,05	..	..
Loans and Advance Bearing Interest—					
Loans and Advances by the Provincial Government—					
Loans to Municipalities, Port Funds, etc. ..	21,00,83	8,92,40	19,47,28	19,78,85	19,59,00
Loans to Government servants	25,30	..	27,30	25,30	21,79
Total	21,26,64	8,92,40	19,76,63	20,04,15	19,80,79
Total A—Provincial Consolidated Fund ..	2,17,12,31	16,93,30	2,03,73,83	1,78,47	1,88,25,20

VI—DETAILED STATEMENT OF RECEIPTS AND DISBURSEMENTS

(In thousands of rupees)

Receipts	1961-62		1960-61		Accounts 1959-60
	Budget Estimate	Foreign Exchange Component	Revised Estimate	Budget Estimate	
B—PUBLIC ACCOUNT OF THE PROVINCE					
UNFUNDED DEBT					
State Provident Fund	2,00.31	..	2,00.31	2,00.81	1,98.77
Total Unfunded Debt	2,00.31	..	2,00.31	2,00.81	1,98.77
DEPOSITS AND ADVANCES					
Appropriation for Reduction or Avoidance of Debt—					
Sinking and Depreciation Funds for loans raised in the market	73.58	..	68.90	68.90	64.45
Relief Fund	91	..	16.68	16.69	64
Depreciation Reserve Fund—Electricity .. .. .	..	..	..	..	10
Depreciation Reserve Fund—Government Presses	2.41	..	2.76	2.44	..
Depreciation Reserve Fund—Jallo Rosin Factory	9	..	12	9	..
Deposits of Local Funds	8,41.90	..	8,27.46	6,98.63	7,85.68
Civil Deposits	16,58.18	..	16,56.87	16,45.34	19,05.84
Other Accounts—					
Subvention from Central Road Development Fund	1,63.84	..	34.17	4,16.58	..
Development Fund for Basic Democracies	50.00	..	50.00	50.00	13
Class IV Government Servants Relief Fund .. .. .	..	..	..	..	..
West Pakistan Government Servants Benevolent Fund	30.00	..	9.79	5.00	..
Scholarship Fund for Training Abroad .. .. .	..	..	..	..	..
Taraqqi-e-Urdu Fund .. .. .	..	..	..	..	..
Olympic Stadium Fund .. .. .	..	..	3.50	3.50	2,43.47
Bazami-Iqbal Fund	25	..	25	25	
Arts and Literature Fund	4.00	..	4.00	4.00	
Games and Sports Fund	5.00	..	1.50	1.50	
Compulsory Military Training Fund .. .. .	..	..	..	..
Police Clothing and Equipment Fund	46.50	..	41.74	45.00	..

VI—DETAILED STATEMENT OF RECEIPTS AND DISBURSEMENTS

(In thousands of rupees)

Disbursements	1961-62		1960-61		Accounts 1959-60
	Budget Estimate	Foreign Exchange Component	Revised Estimate	Budget Estimate	
B—PUBLIC ACCOUNT OF THE PROVINCE					
UNFUNDED DEBT					
State Provident Funds..	79,51	10	70,51	85,47	91,57
Total Unfunded Debt	70,51	10	70,51	85,47	91,57
DEPOSITS AND ADVANCES					
Appropriation for Reduction or Avoidance of Debt—					
Sinking and Depreciation Funds for loans raised in the market	48,17	..	54,03	54,03	3,21
Relief Fund	..	..	15,77	15,77	..
Deposition Reserve Fund—Electricity	..	..	..	..	..
Depreciation Reserve Fund—Government Presses	56	..	1,14	76	45,13
Depreciation Reserve Fund—Jallo Rosin Factory	..	..	..	..	..
Deposits of Local Funds	8,41,88	..	8,27,44	6,98,63	7,80,62
Civil Deposits	16,58,18	..	16,56,87	15,85,70	17,83,74
Other Accounts—					
Subvention for Central Road Development Fund	40,81	..	42,08	60,99	..
Development Fund for Basic Democracies	50,00	..	50,00	50,00	54
Class IV Government Servants Relief Fund	..	..	3,25	..	..
West Pakistan Government Servants Benevolent Fund	35,00	..	..	1,00	..
Scholarship Fund for Training Abroad	..	..	6	6	..
Taraqqi-e-Urdu Fund	..	..	..	..	2,00,44
Olympic Stadium Fund	..	..	3,50	3,50	..
Bazam-i-Iqbal Fund	25	..	25	25	..
Arts and Literature Fund	4,00	..	4,00	4,00	..
Games and Sports Fund	5,00	..	1,50	3,14	..
Compulsory Military Training Fund	..	..	5,00	5,00	..
Police Clothing and Equipment Fund	45,82	..	41,74	45,00	..

VI—DETAILED STATEMENT OF RECEIPTS AND DISBURSEMENTS

(In thousands of rupees)

Receipts	1961-62		1960-61		Accounts 1959-60
	Budget Estimate	Foreign Exchange Component	Revised Estimate	Budget Estimate	
B—PUBLIC ACCOUNT OF THE PROVINCE—CONTD.					
DEPOSIT AND ADVANCES—concl'd.					
Deposit account of grant from Central Government for Education Schemes	4,80,00	..	2,56,77	..	
Deposit account of grant from Central Government for Health Schemes	4,43	..	37,20	..	
Deposit account of grant from the Central Government for relief measures .. .. .	..	..	..	..
Deposit account of grant made by the Food and Agricultural Council	6,54	..	7,73	8,10	
Deposit account of grant made by the Central Cotton Committee	41	..	52	45	
Deposit account of grant made by the Central Government for the Development of Agriculture	3,00,00	..	3,00,00	3,00,00	
Deposit account of grant made by the Central Government for Social Uplift Schemes	20,00	..	26,05	46,05	
Deposit account of grant made by the Central Government for Rehabilitation of Refugees.. .. .	1,25,00	..	1,00,00	1,25,00	
Deposit account of grant made by the Central Government for the construction of storage bins .. .. .	..	..	16,24	74,18	
Subvention from the fund for Roads of National Importance	77,20	..	29,27	29,47	
Deposit account of compensation payable by the Central Government on account of Separation of Karachi .. .. .	..	..	..	..
Deposit account of compensation on account of properties transferred .. .. .	..	..	..	..
Deposit account of Central Transaction in Non-Banking Treasuries and Sub-Treasuries .. .. .	..	..	..	..
Advances not bearing interest—					
Advances Repayable	88,24	..	88,24	88,18	1,82,67
Permanent Advances	80	..	80	80	17
Accounts with Burma Government	1,25	..	1,25	95	1,44
Accounts with State Bank of Pakistan	15	..	15	25	11
Accounts with Government of India and Foreign Governments	4,00	..	4,00	17,00	6,71
Government Suspense—					
Suspense Accounts	67,11,27	..	69,21,54	47,87,37	64,61,50
Cheques and Bills	40,00,00	..	40,00,00	9,03,00	44,97,76
West Pakistan (Internal) Adjusting Accounts .. .. .	..	..	..	..	..
Departmental and similar accounts—					
Civil Department balances	35,50	..	35,50	35,50	31,73
Miscellaneous—					
Government Account	45,82	..	54,03	54,03	5,13
Total Deposits and Advances ..	1,47,77,27	..	1,45,97,03	1,11,25,25	1,41,90,91

VI—DETAILED STATEMENT OF RECEIPTS AND DISBURSEMENTS

(In thousands of rupees)

Disbursements	1961-62		1960-61		Accounts 1959-60
	Budget Estimate	Foreign Exchange Component	Revised Estimate	Budget Estimate	
B—PUBLIC ACCOUNT OF THE PROVINCE—CONTD.					
DEPOSIT AND ADVANCES—concl.					
Deposit account of grant from Central Government for Education Schemes	4,80,00	..	1,97,27	..	
Deposit account of grant from Central Government for Health Schemes	9,21	..	34,74	..	
Deposit account of grant from the Central Government for relief measures .. .. .	..	..	..	..
Deposit account of grant made by the Food and Agriculture Council	6,54	..	7,73	8,10	
Deposit account of grant made by the Central Cotton Committee	41	..	52	45	
Deposit account of grant made by the Central Government for the Development of Agriculture	3,00,00	..	3,00,00	3,00,00	
Deposit account of grant made by the Central Government for Social Uplift Schemes	63,90	..	56,08	58,93	
Deposit account of grant made by the Central Government for Rehabilitation of Refugees	86,93	..	92,50	1,13,27	
Deposit account of grant made by the Central Government for the construction of storage bins	22,64	..	15,89	74,18	
Subvention from the fund for Roads of National Importance	16,76	..	12,13	23,00	
Deposit account of compensation payable by the Central Government on account of separation of Karachi .. .. .	..	..	..	..
Deposit account of compensation on account of properties transferred .. .. .	..	..	..	..
Deposits on account of Central Transactions in Non-Banking Treasuries and Sub-Treasuries .. .. .	..	..	..	..
Advances not bearing interest—					
Advances Repayable	88,41	..	88,41	88,18	1,65,35
Permanent Advances	15	..	15	15	35
Accounts with Burma Government	1,25	..	1,25	95	146
Accounts with State Bank of Pakistan	15	..	15	25	7
Accounts with the Government of India and Foreign Governments	4,00	..	4,00	17,00	14,56
Government Suspense—					
Suspense Accounts	67,01,67	..	68,87,54	47,50,72	58,59,73
Cheques and Bills	40,00,00	..	40,00,00	29,03,00	46,40 70
West Pakistan (Internal) Adjusting Accounts .. .. .	..	..	..	..	..
Departmental and similar accounts—					
Civil Departmental balance	35,50	..	35,50	35,50	34,23
Miscellaneous—					
Government Accounts .. .. .	..	..	..	..	..
Total Deposits and Advances	1,45,47,19	..	1,44,40,49	10,91,51	1,35,30,26

VI—DETAILED STATEMENT OF RECEIPTS AND DISBURSEMENTS

(In thousands of rupees)

Receipts	1961-62		1960-61		Accounts 1959-60
	Budget Estimate	Foreign Exchange Component	Revised Estimate	Budget Estimate	
B—PUBLIC ACCOUNT OF THE PROVINCE—CONCLD.					
REMITTANCES					
Cash remittances and adjustments between officers rendering accounts to the same Accountant-General or Comptroller	1,48,41.62	..	1,48,41.62	1,44,88.02	1,50,12.91
State Bank of Pakistan Remittances	1,50.00	..	1,50.00	40.52	1,43.94
Adjusting accounts between Central and Provincial Governments	4,95.00	..	4,95.00	4,45.00	10,30.65
Adjusting accounts with Railways .. .. .	..	..	..	..	..
Inter-provincial suspense account	1.50	..	1.50	1.50	37
Total	1,54,88.12	..	1,54,88.12	1,49,75.04	1,61,93.87
State Bank Deposits .. .. .	..	..	..	..	1,08,33.52
Total B—Public Account of the Province	3,04,65.70	..	3,02,85.46	2,63,01.10	4,14,17.07
Total Provincial Receipts	5,18,89.49	—31.08	5,11,87.52	4,40,94.58	5,85,61.88
*Opening Balance	—10.14	..	—8,24.71	29.74	—6,05.19
GRAND TOTAL	5,18,79.35	—31.08	5,03,62.81	4,41,24.32	5,79,56.66

*No separate figures are available for Provincial Consolidated Fund and Public Account.

VI—DETAILED STATEMENT OF RECEIPTS AND DISBURSEMENTS

(In thousands of rupees)

Disbursements	1961-62		1960-61		Accounts 1959-60
	Budget Estimate	Foreign Exchange Component	Revised Estimate	Budget Estimate	
B—PUBLIC ACCOUNT OF THE PROVINCE—CONCD.					
REMITTANCES					
Cash remittances and adjustments between officers rendering accounts to the same Accountant-General or Comptroller	1,48,41,62	..	1,48,41,62	1,44,88,02	1,44,85,97
State Bank of Pakistan Remittances	1,50,00	..	1,50,00	40,52	1,72,63
Adjusting accounts between Central and Provincial Governments	4,95,00	..	4,95,00	4,45,00	8,41,27
Adjusting accounts with Railways .. .. .	..	..	..	..	..
Inter-provincial suspense account	1,50	..	1,50	1,50	+10
Total	1,54,88,12	..	1,54,88,12	1,49,75,04	1,55,01,03
State Bank Deposits .. .. .	..	..	..	..	1,08,33,52
Total B—Public Account of the Province	3,01,05,82	10	2,99,99,12	2,59,62,02	3,99,56,38
Total Provincial Disbursements	5,18,18,13	16,93,40	5,03,72,95	4,38,09,67	5,87,81,40
*Closing Balance	61,22	..	-10,74	3,14,65	-8,24,71
GRAND TOTAL	5,18,79,35	16,93,40	5,03,62,81	4,41,24,32	5,79,56,69

*No separate figures are available for Provincial Consolidated Fund and Public Account.