

**GOVERNMENT  
OF THE  
PUNJAB**

**ESTIMATES OF RECEIPTS**

**FOR**

**1976-77**

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**GOVERNMENT OF THE PUNJAB**  
**GENERAL ABSTRACT OF REVENUE RECEIPTS**

(In thousands of rupees)

Revenue Receipts	Budget Estimate 1976-77	Revised Estimate 1975-76	Budget Estimate 1975-76
<b>A—GENERAL REVENUE RECEIPTS</b>			
<b>Central Tax Assignments and other Taxes Collected by the Federal Government for the Province</b>			
<b>(a) Central Tax Assignments</b>			
I—Customs	19,23,00	15,13,00	26,10,00
III—Corporation Tax	18,17,00	16,07,00	11,35,76
IV—Taxes on Income other than Corporation Tax (excluding Agricultural Income Tax)	69,64,00	63,86,00	43,60,79
IV-A—Sales Tax	57,92,00	52,66,00	57,24,00
IV-C—Taxes on income realised under Martial Law Regulation No. 32 of 1969	43,00	44,00	12,71
<b>Total (a)</b>	<b>1,65,39,00</b>	<b>1,48,16,00</b>	<b>1,38,43,26</b>
<b>(b) Other Taxes</b>			
II—Central Excise Duties (Duty on Natural Gas)	1,84,00	1,83,00	1,44,00
XIII—Other Taxes and Duties— Gift Tax	18,83	88,08	5,80
XIV—Miscellaneous—Royalty on Natural Gas	6,45	6,45	—
<b>Total (b)</b>	<b>2,09,28</b>	<b>2,77,53</b>	<b>1,49,80</b>
<b>Total Central Tax Assignments and Other Taxes Collected by the Federal Government for the Province</b>	<b>1,67,48,28</b>	<b>1,50,93,53</b>	<b>1,39,93,06</b>
<b>Provincial Tax Receipts</b>			
IV—Taxes on Income other than Corporation Tax— Agricultural Income Tax	1,20,00	60,00	56,89
VII—Land Revenue	10,49,88	13,03,09	12,61,29
VIII—Provincial Excise	6,64,96	6,52,46	5,37,31
IX—Stamps	17,45,13	17,43,79	16,82,44
XI—Registration	2,67,40	2,54,71	1,55,45
XII—Receipts under Motor Vehicles Act	9,07,97	8,64,70	8,04,91
XIII—Other Taxes and Duties— Education Cess	2,80,00	2,70,00	2,50,00
Tax on Luxuries	9,50,86	9,08,77	8,08,15
Receipts from Electricity Duties	12,55,90	24,90	4,53,50
Cotton Fee	6,50,00	4,50,00	6,50,00
Urban Immovable Property Tax	1,59,43	1,56,30	1,24,81
Other Items	55,55	55,55	52,43
<b>Total Provincial Tax Receipts</b>	<b>81,07,08</b>	<b>67,44,27</b>	<b>68,37,18</b>

## GENERAL ABSTRACT OF REVENUE RECEIPTS

(In thousands of rupees)

Revenue Receipts	Budget Estimate 1976-77	Revised Estimate 1975-76	Budget Estimate 1975-76
<b>A—GENERAL REVENUE RECEIPTS—contd.</b>			
Interest Receipts			
XX—Interest	5,65,37	4,10,37	4,46,62
Total Interest Receipts	5,65,37	4,10,37	4,46,62
Non-Tax Receipts of the Civil Administration Departments			
XXI—Administration of Justice	1,51,76	1,45,46	1,41,35
XXII—Jails and Convict Settlements	55,34	54,02	54,10
XXIII—Police	2,25,04	2,06,02	1,60,33
XXXVI—Miscellaneous Departments	24,18	17,65	16,03
LII B—Civil Defence	40	30	70
Total Non-Tax Receipts of Civil Administration Departments.	4,57,27	4,23,45	3,72,51

## GENERAL ABSTRACT OF REVENUE RECEIPTS

(In thousands of rupees)

Revenue Receipts	Budget Estimate 1976-77	Revised Estimate 1975-76	Budget Estimate 1975-76
<b>A—GENERAL REVENUE RECEIPTS—contd.</b>			
<b>Non-Tax Receipts of the Social Services Departments.</b>			
XXVI—Education	1,14,58	1,34,02	41,00
XXVII-A—Health	1,29,15	1,16,12	1,14,79
XXVIII—Public Health	54,89	55,89	50,00
XLIV—Receipts in aid of Superannuation	84,61	66,75	1,14,48
<b>Total—Non-Tax Receipts of the Social Services Departments.</b>	<b>8,83,23</b>	<b>3,72,78</b>	<b>3,20,27</b>

## GENERAL ABSTRACT OF REVENUE RECEIPTS

(In thousands of rupees)

Revenue Receipts	Budget Estimates 1976-77	Revised Estimate 1975-76	Budget Estimate 1975-76
<b>A—GENERAL REVENUE RECEIPTS—contd.</b>			
<b>Non-Tax Receipts of Economic Services Departments</b>			
VI—Opium	23.40	21.85	22.11
X—Forests	8,12.32	7,52.98	7,83.87
XVII—Irrigation Works for which Capital Accounts are kept	28,47.80	27,77.43	27,50.00
XVIII—Irrigation Works for which no Capital Accounts are kept.	15.62	14.89	10.00
XXIX—Agriculture	6,52.41	5,96.73	5,82.53
XXIX-B—Fisheries	40.00	40.00	30.00
XXX—Veterinary	1,12.71	98.49	1,01.59
XXXI—Co-operation	5.17	5.12	5.10
XXXII—Industries	57.22	56.81	46.15
XXXIX—Civil Works	42.91	42.42	38.60
XXXIX-A—Communications	1,74.16	1,71.78	1,58.72
XXXIX-B—Housing and Physical Planning	2,53.44	2,89.43	2,38.61
XLV—Stationery and Printing	3,07.97	3,02.83	2,99.81
<b>Total—Non-Tax Receipts of Economic Services Departments.</b>	<b>53,45.13</b>	<b>51,70.76</b>	<b>50,67.09</b>

**GENERAL ABSTRACT OF REVENUE RECEIPTS**

(In thousands of rupees)

Revenue Receipts	Budget Estimate 1976-77	Revised Estimate 1975-76	Budget Estimate 1975-76
<b>A—GENERAL REVENUE RECEIPTS—concl'd.</b>			
<b>Miscellaneous Non-Tax Receipts</b>			
XLIII.—Transfer from Relief Fund	—	—	—
XLVI.—Miscellaneous—			
Profits on State Trading in Sugar	—		
Other Receipts of the Food Department	4,15,00	7,59,45	12,07,18
Other than Profits on State Trading, other Receipts of the Food Department and Royalty on Natural Gas.	1,41,77	6,92,57	2,15,16
<b>Total Miscellaneous Non-Tax Receipts</b>	<b>6,56,77</b>	<b>14,52,02</b>	<b>14,22,34</b>
<b>Contributions and Miscellaneous Adjustments between Central and Provincial Governments.</b>			
XLIX—Grants-in-aid from the Central Government	15,07,16	5,71,34	1,88,66
XLIX-A—Foreign Grants from the Central Government	—	12,47	—
L—Miscellaneous Adjustments between the Central and Provincial Governments	87,16	73,78	1,04,85
<b>Total Contributions and Miscellaneous Adjustments between Central and Provincial Governments.</b>	<b>15,94,32</b>	<b>6,57,59</b>	<b>2,93,51</b>
<b>Total A—General Revenue Receipts</b>	<b>3,38,57,45</b>	<b>3,03,24,77</b>	<b>2,87,52,58</b>

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**GENERAL ABSTRACT OF REVENUE RECEIPTS**

(In thousands of rupees)

Revenue Receipts	Budget Estimate 1976-77	Revised Estimate 1975-76	Budget Estimate 1975-76
<b>B—DEVELOPMENT REVENUE RECEIPTS</b>			
<b>XLIX—Grants-in-aid from the Central Government</b>	2,53,02	7,39,91	2,48,00
<b>XLIX-A—Foreign Grants from the Central Government</b>	5,51,43	3,99,90	3,23,23
<b>Total B—Development Revenue Receipts</b>	8,04,45	11,39,81	5,71,23
<b>Total Revenue Receipts</b>	3,46,61,90	3,14,64,58	2,93,23,81



## 1—CUSTOMS

Rs. 19,23,00,000

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

	1976-77	1975-76		1974-75
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
Share of net proceeds of export duties assigned to the Province.	19,23,00,000	15,13,00,000	26,10,00,000	--
Total I—Customs ..	19,23,00,000	15,13,00,000	26,10,00,000	-- --

## II—CENTRAL EXCISE DUTIES

Rs. 1,84,00,000

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

	1976-77	1975-76		1974-75
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
Share of net proceeds assigned to the Province ..				
Share of net proceeds of Excise Duty on Natural Gas assigned to Province ..	1,84,00,000	1,83,00,000	1,44,00,000	
<b>Total II—Central Excise Duties ..</b>	<b>1,84,00,000</b>	<b>1,83,00,000</b>	<b>1,44,00,000</b>	

IV.A—SALES TAX

Rs. 57,92,00,000

Head of Department : Secretary to Government of the Punjab, Finance Department.

	1976-77	1975-76		1974-75
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
Share of net proceeds assigned to the Province ..	57,92,00,000	52,66,00,000	57,24,00,000	--
Total IV.A—Sales Tax ..	57,92,00,000	52,66,00,000	57,24,00,000	..

## IV—TAXES ON INCOME OTHER THAN CORPORATION TAX

Rs. 70,84,00,000

Heads of Department:—(1) Secretary to Government of the Punjab, Finance Department for A. Share of net proceeds assigned to the Province.

(2) Member (Accounts), Board of Revenue, Punjab for other head.

	1976-77		1975-76		1974-75
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts	
	Rs.	Rs.	Rs.	Rs.	
A—Share of net proceeds assigned to the Province ..	69,64,00,000	63,86,00,000	43,00,79,000	..	..
B—Taxes on Agricultural Income ..	1,20,90,000	77,10,000	56,89,000	..	..
<b>Grand Total IV—Taxes on Income other than Corporation Tax.</b>	<b>70,84,00,000</b>	<b>64,46,00,000</b>	<b>44,17,69,000</b>	..	..
<b>Deduct—Refunds ..</b>	..	..	..	..	..
<b>Net Total IV—Taxes on Income other than Corporation Tax.</b>	<b>70,84,00,000</b>	<b>64,46,00,000</b>	<b>44,17,69,000</b>	..	..

## III—CORPORATION TAX

Rs. 18,17,00,000

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

	1976-77	1975-76		1974-75
	Budget Estimate	Revised Estimate	Budget Estimate	Actual
	Rs.	Rs.	Rs.	Rs.
Share of net proceeds assigned to the Province ..	18,17,00,000	16,07,00,000	11,35,76,000	...
Total III—Corporation Tax ..	18,17,00,000	16,07,00,000	11,35,76,000	—

## TAXES ON INCOME UNDER MARTIAL LAW REGULATION

PUNJAB

## V-C—TAXES ON INCOME REALIZED UNDER MARTIAL LAW REGULATION NO. 32 OF 1969

Rs. 43,00,000

*Head of Department: Secretary to Government of the Punjab, Finance Department*

	1976-77	1975-76		1974-75
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
Share of net proceeds assigned to the Province ..	43,00,000	44,00,000	12,71,000	
Total IV-C—Taxes on Income realized under Martial Law Regulation No. 32 of 1969.	43,00,000	44,00,000	12,71,000	

## VI—OPIUM

Rs. 23,40,000

*Head of Department — Secretary to Government of the Punjab, Excise and Taxation Department*

	1976-77	1975-76		1974-75
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
SUMMARY				
A—Sale proceeds of Excise Opium	20,00,000	18,70,380	19,30,830	
B—Sale -Proceeds of Medical Opium	2,00,000	1,85,000	1,40,000	
C—Miscellaneous	1,40,000	1,30,000	1,40,000	
Rounding		+20	—30	
Gross Total VI—Opium	23,40,000	21,85,400	22,10,800	
Deduct—Refunds	..	..	..	..
Net Total VI—Opium	23,40,000	21,85,400	22,10,800	

LAND REVENUE

(PUNJAB)

VII—LAND REVENUE

Rs- 10,49,88,400

Head of Department: Member, Board of Revenue, Punjab

	1976-77	1975-76		1974-75
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
<b>SUMMARY</b>				
A—Ordinary Revenue ..	5,16,83,710	7,35,74,000	7,32,47,200	
E—Sale of Government Estates ..	..	..	15,000	
C—Sale proceeds of Waste Lands and Redemption of Land Tax.	..	..	..	
D—Recoveries of Overpayments ..	61,000	61,000	61,000	
E—Recoveries on account of Survey and Settlement Charges.	..	..	..	
F—Miscellaneous ..	2,97,69,890	2,86,28,440	2,50,06,000	
G—Rates and Cesses on Land ..	1,75,39,810	1,51,11,430	2,48,60,000	
H—Collection of Payments for Services Rendered ..	1,000	1,000	200	
I—Consolidation of Holdings ..	60,00,000	30,00,000	30,00,000	
J—Recovery on account of cost of maintenance of boundary pillars			..	
Bounding ..			..	
Gross Total VII—Land Revenue ..	10,50,55,400	13,03,76,470	12,61,89,400	
Deduct—Refunds ..	- 67,000	- 67,000	(- )60,000	
Net Total VII—Land Revenue ..	10,49,88,400	13,03,09,470	12,61,29,400	



## VII—LAND REVENUE

	1976-77	1975-76		1974-75
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
<b>A—ORDINARY REVENUE</b>				
Land Revenue	5,00,56,600	7,16,75,500	7,09,56,600	
Talbana	16,27,100	18,99,100	22,90,600	
Total A—Ordinary Revenue	5,16,83,700	7,35,74,600	7,32,47,200	
<b>B—SALE OF GOVERNMENT ESTATE</b>				
Sal Proceeds of Government Estates			15,000	
Total B—Sale of Government Estates	...	...	15,000	
<b>C—SALE PROCEEDS OF WASTE LANDS AND REDEMPTION OF LAND TAX.</b>				
Sale proceeds of Waste Lands and Redemption of Land Tax			...	
Total C—Sale-proceeds of Waste Lands and Redemption of Land Tax.	...	..	...	
<b>D—RECOVERIES OF OVER-PAYMENTS</b>				
Recoveries of Overpayments	61,000	61,000	61,000	
Total D—Recoveries of Overpayments	61,000	61,000	61,000	
<b>E—RECOVERIES ON ACCOUNT OF SURVEY AND SETTLEMENT CHARGES</b>				
Recoveries on account of Survey and Settlement Charges			..	
Total E—Recoveries on account of Survey and Settlement Charges.	..	..	...	

## VII—LAND REVENUE

	1976-77	1975-76		1974-75
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
<b>F—MISCELLANEOUS</b>				
Fines and forfeitures ..	1,87,300	1,83,900	2,60,000	
Rents of lands leased for a single year or harvest or for a fixed number of years.	2,44,00,690	2,34,28,140	2,21,00,000	
Haq-ul-Tehsil (collection fees on assigned revenues collected through Tehsil Agency).	1,300	1,300	500	
Canal royalty rate ..	..	..	200	
Rents from shops and other sites, nazul buildings and lands	10,64,000	10,64,000	10,64,000	
Revenue Talbana ..	85,000	75,000	35,800	
Lease money from Kankar and mineral quarries other than Boil and coal fields.	3,000	3,000	3,000	
Revenue Record Room Receipts ..	..	..	2 500	
Batai/Lease money recovered from the tenants of Government Estates.	1,10,000	1,10,000	2,00,000	
Mutation Fees ..	20,00,000	20,00,600	..	
Copying and inspection fees of Patwari records ..	11,12,000	9,63,000	9,50,000	
Copying fees for the preparation of produce statements and 5-yearly abstracts of yield.	83,600	79,100	46,000	
Acreage rate, Bahawalpur ...	43,000	43,000	43,000	
Receipts on account of sale of Parat Forms ..	5,000	5,000	1,000	
Other Receipts ..	6,75,000	6,75,000	3,90,000	
<b>Total F—Miscellaneous ..</b>	<b>2,97,69,890</b>	<b>2,86,28,440</b>	<b>2,50,06,000</b>	

## VII—LAND REVENUE

	1976-77	1975-76		1974-75
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
<b>G—RATES AND CESSES ON LAND</b>				
Management charges recovered by the Manager of Court of Wards from the Wardees of the Court of Wards Estates.	25,000	25,000	25,000	
Development Cess ..	1,75,14,810	2,50,86,430	2,48,35,000	
Other receipts ..				
<b>Total G—Rates and Cesses on Land..</b>	<b>1,75,39,810</b>	<b>2,51,11,430</b>	<b>2,48,60,000</b>	
<b>H—COLLECTION OF PAYMENTS FOR SERVICES RENDERED</b>				
Collection of payments for services rendered ..	1,000	1,000	200	
<b>Total H—Collection of Payments for Services Rendered</b>	<b>1,000</b>	<b>1,000</b>	<b>200</b>	
<b>I—CONSOLIDATION OF HOLDINGS</b>				
Consolidation fees ..	6,00,000	30,00,000	30,00,000	
<b>Total I—Consolidation of Holdings</b> ..	<b>6,00,000</b>	<b>30,00,000</b>	<b>30,00,000</b>	

## VIII—PROVINCIAL EXCISE

Rs : 6,64,96,200

Head of Department : Secretary to Government the Punjab, Excise and Taxation Department

	1976-77	1975-76		1974-75
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	
<b>SUMMARY</b>				
A—Country Spirits ..	..	..	-	
B—Country Fermented Liquor ..	..	..	..	
C—Malt Liquor (Duty on beer manufactured in Pakistan) ..	28,00,000	27,75,000	26,00,000	
D—Wines and Spirits ..	4,60,90,200	4,23,86,200	2,55,45,700	
E—Receipts from commercial spirits including denatured spirits and medicated wines.	19,01,000	19,01,000	20,90,480	
F—Opium ..	1,65,00,000	165,00,000	1,44,44,840	
G—Duties on medical and toilet preparations containing alcohol, opium, etc.	26,00,000	26,00,000	26,00,000	
H—Hemp and other drugs ..	11,38,000	11,38,000	11,46,750	
I—Receipts from Distilleries ..	20,000	20,000	20,000	
J—Fines, Confiscations and Miscellaneous ..	30,300	29,000	39,350	
K—Recoveries of Overpayments ..	300	300	300	
L—Collection of Payments for Services Rendered ..	4,16,410	3,96,110	2,43,380	
Rounding ..	-10	-10		
Gross Total VIII—Provincial Excise	7,14,96,200	6,77,45,600	5,87,30,800	
Deduct—Refunds ..	-50,00,000	-25,00,000	-50,00,000	
Net Total VIII—Provincial Excise ..	6,64,96,200	6,52,45,600	5,37,30,800	
O—Malt Liquor ..				
Duty on beer manufactured in Pakistan ..	28,00,000	27,75,000	26,00,000	
Total C—Malt Liquor ..	28,00,000	27,75,000	26,00,000	

## VIII—PROVINCIAL EXCISE

	1976-77	1975-76		1974-75
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	
<b>D—Wines and Spirits</b> ..				
Duty on spirit manufactured in Pakistan and Classed as foreign spirit.	1,66,00,000	1,60,00,000	1,35,00,000	
Licence fees for the generally sale of foreign liquors whether imported or manufactured in Pakistan.	2,92,00,000	2,60,96,000	2,17,55,500	
Transfer from IX—Stamps on account of permit fees collected under Prohibition Scheme.	2,90,200	2,90,200	2,90,200	
<b>Total D—Wines and Spirits</b> ..	<b>4,60,90,200</b>	<b>4,23,86,200</b>	<b>3,55,45,700</b>	
<b>E—Receipts from Commercial Spirits including denatured Spirits and Medicated Wines.</b>				
Licence fees for medicated wines ..	1,300	1,300	1,300	
Licence fees for commercial spirits ..	1,700	1,700	1,700	
Licence fees for denatured spirits ..	38,000	38,000	44,780	
Permit fees for denatured spirits ..	18,60,000	18,60,000	20,42,700	
<b>Total E—Receipts from Commercial Spirits including denatured Spirits and Medicated Wines.</b> ..	<b>19,01,000</b>	<b>19,01,000</b>	<b>20,90,480</b>	
<b>F—Opium</b>				
Licence fees ..	1,50,00,000	1,50,00,000	1,30,80,900	
Sale Proceeds of Excise Opium ..	15,00,000	15,00,000	13,63,940	
<b>Total F—Opium</b> ..	<b>1,65,00,000</b>	<b>1,65,00,000</b>	<b>1,44,44,840</b>	

## VII—PROVINCIAL EXCISE

	1976-77	1975-76		1974-75
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
<b>G—Duties on Medical and Toilet preparations containing Alcohol, Opium, etc.</b>				
	Rs.	Rs.	Rs.	
Duty on spirit used in the manufacture of medicines and on rectified spirits and absolute Alcohol used for medicine purposes.	26,00,000	26,00,000	26,00,000	
<b>Total G—Duties on Medical and Toilet preparations containing Alcohol, Opium.</b>	26,00,000	26,00,000	26,00,000	
<b>H—Hemp and other Drugs—</b>				
Licence fees including warehouse dues on account of Ganja, Bhang and Charas.	9,55,000	9,55,000	9,55,000	
Duty on Bhang, Charas, Kuth and Ganja	1,60,000	1,60,000	1,60,000	
Other receipts	23,000	23,000	31,750	
<b>Total H—Hemp and other Drugs</b>	11,38,000	11,38,000	11,46,750	
<b>I—Receipts from Distilleries—</b>				
Fees from Distilleries	20,000	20,000	20,000	
<b>Total I—Receipts from Distilleries</b>	20,000	20,000	20,000	
<b>J—Fines, Confiscations and Miscellaneous—</b>				
Fines and confiscations under the Excise Acts	23,300	22,000	18,350	
Other receipts	7,000	7,000	21,000	
<b>Total J—Fines, Confiscations and Miscellaneous</b>	30,300	29,000	39,350	
<b>K—Recoveries of Overpayments—</b>				
Recoveries of Overpayment	300	300	300	
<b>Total K—Recoveries of Overpayments</b>	300	300	300	
<b>L—Collection of Payments for Services Rendered—</b>				
Collection of payments for services rendered	4,16,610	3,96,110	2,43,380	
<b>Total L—Collection of Payments for services rendered</b>	4,16,610	3,96,110	2,43,380	

IX- STAMPS

Rs. 17,45,12,600

Head of Department : Member Board of Revenue, Punjab

SUMMARY	1976-77	1975-76		1974-75
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
<b>A- Non-Judicial-</b>				
1- Sale of Stamps	14,20,49,000	14,20,49,000	14,05,49,000	
2- Duty on Impressing Documents ..	88,40,000	87,45,000	87,17,000	
3- Fines and Penalties ..	15,200	16,720	9,220	
4- Miscellaneous ..	14,450	13,250	17,760	
Gross Total-A-Non-Judicial ..	15,09,18,650	15,08,23,970	14,92,92,980	
Deductions ..	-16,73,400	-13,72,200	-6,79,400	
Net Total-A- Non-Judicial ..	14,92,45,250	14,94,51,770	14,86,13,580	
<b>B- Judicial-</b>				
1- Court-fees realized in stamps ..	2,70,00,000	2,66,00,000	2,12,00,000	
2- Fines and Penalties ..	..	100	800	
3- Miscellaneous ..	600	600	50	
Gross Total B-Judicial ..	2,70,00,600	2,66,00,700	2,12,00,850	
Deductions ..	-17,33,200	16,73,200	-15,70,400	
Net Total B-Judicial ..	2,52,67,400	2,49,27,500	1,96,30,450	
Gross Total-IX-Stamps	17,79,19,250	17,74,24,670	17,04,93,830	
Deductions	-34,06,600	-30,45,400	-22,49,800	
Rounding ..	-50		-30	
Net Total IX-Stamps ..	17,45,12,600	17,43,79,270	16,82,44,000	

## IX—STAMPS

D E T A I L S	1976-77		1975-76		1974-75
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts	
<b>A—NON-JUDICIAL</b>					
<b>1—Sale of Stamps—</b>					
Stamp duties on Bill of Exchange Cheques and other Commercial documents.	Rs. 8,00,000	Rs. 8,00,000	Rs. 8,00,000	Rs.	
Receipt on account of Stamp Duties levied under Supplementary Tax Ordinance, 1957.	1,00,00,000	1,00,00,000	85,00,000		
Sale of Other General Stamps ..	13,12,49,000	13,12,49,000	13,12,49,000		
<b>Total 1—Sale of Stamps ..</b>	<b>14,20,49,000</b>	<b>14,20,49,000</b>	<b>14,05,49,000</b>		
<b>2—DUTY ON IMPRESSING DOCUMENTS</b>					
Duty recovered under rule 10 and 11 of the Pakistan Stamp Rules, 1925.	82,95,000	82,95,000	82,95,000		
Duty on document voluntarily brought for adjustment (Section 31, Act II of 1899)	1,80,000	1,80,000	1,80,000		
Duty levied on unstamped or insufficiently stamped documents under Chapter IV of Act II of 1899.	2,10,000	1,20,000	92,000		
Other Items ..	1,55,000	1,50,000	1,50,000		
<b>Total 2—Duty on Impressing Documents ..</b>	<b>88,40,000</b>	<b>87,45,000</b>	<b>87,17,000</b>		
<b>3—Fines and Penalties—</b>					
Fines and Penalties ..	15,200	16,720	9,220		
<b>Total 3—Fines and Penalties ..</b>	<b>15,200</b>	<b>16,720</b>	<b>9,220</b>		
<b>4—Miscellaneous—</b>					
Miscellaneous ..	14,450	13,250	17,760		
<b>Total 4—Miscellaneous ..</b>	<b>14,450</b>	<b>13,250</b>	<b>17,760</b>		
<b>Gross Total A—Non-Judicial ..</b>	<b>15,09,18,650</b>	<b>15,08,23,970</b>	<b>14,92,92,980</b>		
<b>Deductions—</b>					
Transfer to XXXVI—Miscellaneous Departments on account of receipts under the Wild Birds and Wild Animals Protection Act.					
Refunds ..	—16,73,400	—16,72,200	—6,79,400		
<b>Total Deductions ..</b>	<b>—16,73,400</b>	<b>—16,72,200</b>	<b>—6,79,400</b>		
<b>Net Total A—Non-Judicial ..</b>	<b>14,92,45,250</b>	<b>14,91,51,770</b>	<b>14,86,13,580</b>		



## IX—STAMPS

	1976-77	1975-76		1974-75
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
<b>B—JUDICIAL</b>				
<b>I—COURT FEES REALIZED IN STAMPS</b>				
Court Fees realized in Stamps ..	2,70,00,000	2,66,00,000	2,12,00,000	
Total 1—Court fees realized in Stamps ..	2,70,00,000	2,66,00,000	2,12,00,000	
<b>2—FINES AND PENALTIES</b>				
Fines and Penalties ..	..	100	800	
Total 2—Fines and Penalties ..	..	100	800	
<b>3—MISCELLANEOUS—</b>				
Miscellaneous ..	600	600	50	
Total 3—Miscellaneous ..	600	600	50	
Gross Total B—Judicial ..	2,70,00,600	2,66,00,700	2,12,00,850	
<b>Deductions—</b>				
Transfer to VIII—Provincial Excise on account of fines collected under Prohibition Scheme.	—2,90,200	—2,90,200	—2,90,200	
Transfer to XLVI—Miscellaneous on account of—				
(i) Copying Fees received in Court-Fee Stamps (Copying Agency Account).	—13,50,000	—13,00,000	—12,01,000	
(ii) Fees received under the Punjab Agricultural Produce Market Act in Court Fee Stamps.	—3,000	—3,000	—30,500	
Refunds—Credit to other Administrations ..	—90,000	—80,000	—48,700	
Total Deductions ..	17,33,200	—16,73,200	—15,70,400	
Net Total B—Judicial ..	2,52,67,400	2,49,27,500	1,96,30,450	

## X—FORESTS

Rs. 8,12,32,100

Head of Department : Secretary to Government of the Punjab, Forestry and Wildlife Department

	1976-77	1975-76		1974-75
	Budget Estimate	Revised Estimate	Budget Estimate	Actuals
	Rs.	Rs.	Rs.	Rs.
<b>SUMMARY</b>				
<b>A—Timber and other produce removed from the Forests by Government Agency.</b>	6,85,71,850	6,29,22,000	3,84,26,000	
<b>B—Timber and other produce removed from the Forests by consumers or purchasers.</b>	25,85,500	57,47,900	1,90,00,000	
<b>C—Drift and waif wood and confiscated forest produce ..</b>	1,90,000	1,90,000	40,000	
<b>D—Miscellaneous</b>	1,05,71,600	72,16,700	2,18,21,000	
Rounding	-50			
<b>Gross Total X—Forests</b>	<b>8,19,18,900</b>	<b>7,60,76,600</b>	<b>7,92,87,000</b>	
<b>Deduct—Refunds</b>	<b>-6,86,800</b>	<b>-7,78,400</b>	<b>-9,00,000</b>	
<b>Net Total X—Forests</b>	<b>8,12,32,100</b>	<b>7,52,98,200</b>	<b>7,83,87,000</b>	

## X—FORESTS

	1976-77	1975-76		1974-75
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
<b>A—Timber and other produce removed from the Forests by Government Agency—</b>				
Timber .....	4,20,00,000	4,00,00,000	1,98,00,000	
Firewood and Charcoal ..	2,00,00,000	1,80,00,000	1,36,00,000	
Brush wood, Chips and Stumps ..	80,900	21,400	20,000	
Resin ..	47,40,000	35,00,000	35,00,000	
Grazing and Fodder Grass ..	250	..	1,000	
Planting Stumps, Seed, Mazari, Palm, Grass other than fodder, etc.	6,10,700	5,06,300	3,90,000	
Sericulture Receipts .....	11,40,000	8,94,300	11,15,000	
<b>Total A—Timber and other produce removed from the Forests by Government Agency.</b>	<b>6,85,71,850</b>	<b>6,29,22,000</b>	<b>3,84,26,000</b>	
<b>B—Timber and other produce removed from the Forests by consumers or purchasers—</b>				
Timber ..	8,78,300	35,26,000	1,55,00,000	
Firewood and Charcoal ..	15,300	6,00,000	18,87,900	
Brush wood, Chips and Stumps ..	1,45,000	1,44,200	1,44,200	
Grazing and Fodder Grass ..	5,20,000	4,93,400	4,93,400	
Bones, skins and horns ..	1,00,000	1,00,000	1,00,000	
Honey, herbs and medicinal plants ..	54,300	54,300	53,600	
Planting Stumps, Seed, Mazari, Palm, Grass other than fodder, etc.	3,57,600	3,03,700	2,70,500	
Other minor produce ..	5,15,000	5,26,300	5,50,000	
<b>Total B—Timber and other produce removed from the Forests by consumers or purchasers.</b>	<b>25,85,500</b>	<b>57,47,900</b>	<b>1,90,00,000</b>	

## X—FORESTS

	1976-77	1975-76		1974-75
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
<b>C—Drift and waif wood and confiscated forests produce—</b>				
Drift and waif wood and confiscated forest produce	1,90,000	1,90,000	40,000	
<b>Total C—Drift and waif wood and confiscated forests produce.</b>	<b>1,90,000</b>	<b>1,90,000</b>	<b>40,000</b>	
<b>D—Miscellaneous—</b>				
<b>I—Jallo Rosin Factory—</b>				
Sale of Rosin ..	81,90,000	47,67,000	1,88,98,000	
Sale of Turpentine ..	4,68,000	2,83,800	10,00,000	
Sale of Stores ..	60,000	70,000	70,000	
Other Receipts ..	3,000	3,000	3,000	
<b>Total I—Jallo Rosin Factory ..</b>	<b>87,21,000</b>	<b>51,23,800</b>	<b>1,99,71,000</b>	
<b>— Other items—</b>				
Fines and forfeitures (except fines by Courts) ..	1,00,000	1,33,000	1,33,000	
Compensation under Forest Act including fines by Courts ..	10,00,000	10,00,000	10,00,000	
Temporary cultivation—Lease Rent ..	4,62,500	5,33,900	3,23,700	
Hire charges of bulldozers and other machinery ..	11,500	20,000	25,000	
Recovery of water rates ..	3,900	5,600	6,400	
Rent of buildings, shops and lands ..	61,500	64,300	68,900	
Other Receipts ..	2,11,200	3,36,100	2,93,000	
<b>Total 2—Other items ..</b>	<b>18,50,600</b>	<b>20,92,900</b>	<b>18,50,000</b>	
<b>Total D—Miscellaneous ..</b>	<b>1,05,71,600</b>	<b>72,16,700</b>	<b>2,18,21,000</b>	

## XI—REGISTRATION

Rs. 2,67,39,500

*Head of Department : Member, Board of Revenue, Punjab.*

	1976-77	1975-76		1974-75
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
A—Fees for registering documents ..	2,54,12,880	2,42,02,750	1,48,22,000	..
B—Fees for copies of registered documents ..	9,87,000	9,40,000	5,23,900	..
C—Miscellaneous ..	3,40,000	3,29,000	2,00,000	..
Rounding ..	—80	—50		
Cross Total XI—Registration ..	2,67,39,800	2,54,71,700	1,55,45,900	..
Deduct—Refund ..	—300	—300	—500	..
Net Total XI—Registration ..	2,67,39,500	2,54,71,400	1,55,45,400	..

## XII—RECEIPTS UNDER MOTOR VEHICLES ACTS

Rs. 9,07,97,000

*Heads of Departments—*

- (1) *Secretary to the Government of the Punjab, Excise and Taxation Department for A—Receipts under Motor Vehicles Acts and B—Receipts under the Provincial Motor Vehicles Taxation Acts.*
- (2) *Chairman Provincial Transport Authority, Punjab for C—Other Receipts—Receipts of the Provincial Transport Authority.*
- (3) *Inspector-General of Police, Punjab, for D—Other Receipts—Receipts of the Traffic Department.*

	1976-77	1975-76		1974-75
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
<b>SUMMARY</b>				
A—Receipts under the Motor Vehicles Acts ..	15,58,000	15,19,700	14,13,500	
B—Receipts under the Provincial Motor Vehicles Taxation Acts.	8,05,25,000	7,68,98,500	7,10,11,600	
C—Other Receipts	87,50,000	89,77,800	80,77,800	
Rounding ..	..	..	..	
<b>Gross Total XII—Receipts under Motor Vehicles Acts..</b>	<b>9,08,33,000</b>	<b>8,64,96,000</b>	<b>8,05,02,900</b>	
<b>Deduct—Refunds ..</b>	<b>—36,000</b>	<b>—26,500</b>	<b>—11,500</b>	
<b>Net Total XII—Receipts under Motor Vehicles Acts ..</b>	<b>9,07,97,000</b>	<b>8,64,69,500</b>	<b>8,04,91,400</b>	

## XII—RECEIPTS UNDER MOTOR VEHICLES ACTS

	1.76-77	1975-76		1974-75
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
<b>A—RECEIPTS UNDER THE MOTOR VEHICLES ACT</b>				
Fees—Registration of Motor Vehicles ..	7,11,000	6,94,600	6,25,800	
Other Fees and Miscellaneous Receipts ..	8,47,000	8,25,100	7,87,700	
<b>Total A—Receipts under the Motor Vehicles Act ..</b>	<b>15,58,000</b>	<b>15,19,700</b>	<b>14,13,500</b>	
<b>B—RECEIPTS UNDER THE PROVINCIAL MOTOR VEHICLES TAXATION ACT</b>				
Token Tax ..	8,00,00,000	7,63,88,000	7,03,39,000	
Other Receipts ..	5,25,000	5,10,500	6,72,600	
<b>Total B—Receipts under the Provincial Motor Vehicles Taxation Act. ..</b>	<b>8,05,25,000</b>	<b>7,68,98,500</b>	<b>7,10,11,600</b>	
<b>C—OTHER RECEIPTS</b>				
Receipts of the Traffic Department in account of Motor Vehicles Fitness Certificates.	7,50,000	7,42,800	7,42,800	
Receipts of the Provincial Transport Authority on account of Motor Vehicle Route Permit Fees	80,00,000	73,35,000	73,35,000	
<b>Total C—Other Receipts ..</b>	<b>87,50,000</b>	<b>80,77,800</b>	<b>80,77,800</b>	

## XIII—OTHER TAXES AND DUTIES

Rs. 33,70,56,800

*Heads of Departments—*

- (1) Secretary to Government of the Punjab, Excise and Taxation Department for, A—Taxes, Luxuries etc., C—Receipts from Tobacco duties F—Urban Immovable Property Tax, G—Education Cess H—Cotton Fee and I—Other items.
- (2) Secretary to Government of the Punjab, Irrigation and Power Department for B—Receipts from Electricity Duties.
- (3) Secretary to Government of the Punjab, Finance Department for D—Receipts from Estate Duty E—Wealth Tax and F—Gift Tax.

	1976-77	1975-76		1974-75
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
<b>SUMMARY</b>				
<b>A—Taxes on Luxuries including Taxes on Entertainment, Amusements, Betting and Gambling—</b>				
1. Entertainment Tax .. .. .	8,85,09,000	8,42,99,600	7,50,00,000	
2. Betting Tax .. .. .	65,77,200	65,77,200	58,15,000	
Gross Total A—Taxes on Luxuries, etc. ..	9,50,86,200	9,08,76,800	8,08,15,000	
Deduct—Refunds .. .. .				
Net Total A—Taxes on Luxuries, etc. ..	9,50,86,200	9,08,76,800	8,08,15,000	
<b>B—Receipts from Electricity Duties—</b>				
1. Fees under the Electricity Rules and fees for the electrical inspection of Cinemas.	25,90,000	24,90,000	23,50,500	
2. Electricity Duty	12,30,00,000	..	4,30,00,000	
Gross Total B—Receipts from Electricity Duties	12,55,90,000	24,90,000	4,53,50,500	
Deduct—Refunds .. .. .				
Net Total B—Receipts from Electricity Duties ..	12,55,90,000	24,90,000	4,53,50,500	
<b>C—Receipts from Tobacco Duties—</b>				
1. Receipts under the Tobacco Vend Fees Act ..	5,05,000	5,05,000	4,92,550	
Gross Total C—Receipts from Tobacco Duties ..	5,05,000	5,05,000	4,92,550	
Deduct—Refunds .. .. .				
Net Total C—Receipts from Tobacco Duties ..	5,05,000	5,05,000	4,92,550	



## XIII—OTHER TAXES AND DUTIES

	1976-77	1975-76		1974-75
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
<b>SUMMARY—CONTD.</b>				
<b>D—Receipts from Estate Duty—</b>				
Share of net proceeds assigned to Provinces Estate Duty.	—	—	..	
<b>Total—D—Receipts from Estate Duty ..</b>	—	—	—	
<b>E—Wealth Tax—</b>				
Share of net proceeds assigned to Provinces Wealth Tax on Immovable Property.	—	—	..	
<b>Total E—Wealth Tax ..</b>	..	..	..	
<b>F—Gift Tax—</b>				
Share of net proceed assigned to produce—Gift Tax	8,82,580	88,08,240	..	
<b>Total Gift Tax</b>	18,82,580	88,08,240	..	
<b>G—Urban Immovable Property Tax—</b>				
<b>I; Receipts on account of Urban Immovable Property Tax.</b>	8,29,26,000	8,13,00,000	6,50,00,000	
<b>Gross Total O—Urban Immovable Property Tax..</b>	8,29,26,000	8,13,00,000	6,50,00,000	
<b>Deductions .. .. .</b>	6,69,82,960	6,56,69,960	5,25,18,780	
<b>Net Total G—Urban Immovable Property Tax ..</b>	1,59,43,040	1,56,30,040	1,24,81,220	
<b>H—Education Cess—</b>				
<b>I—Education Cess</b>	2,80,00,000	2,70,00,000	2,50,00,000	
<b>Total H—Education Cess</b>	2,80,00,000	2,70,00,000	2,50,00,000	

## XIII—OTHER TAXES AND DUTIES

	1976-77	1975-76		1974-75
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
SUMMARY—CONCLD.				
<b>I—Cotton Fee—</b>				
1. Cotton Fee	6,50,00,000	4,50,00,000	6,50,00,000	
<b>Total I—Cotton Fee</b>	<b>6,50,00,000</b>	<b>4,50,00,000</b>	<b>6,50,00,000</b>	
<b>J—Other items—</b>				
1. Import and Export Licences .. .. .				
2. Capital Gains Tax .. .. .	25,00,000	25,00,000	22,00,000	
3. Tax on Trades, Professions, Callings and Employment.	19,00,000	19,00,000	19,00,000	
4. Betterment Tax .. .. .				
5. Tax on Hotels .. .. .	6,50,000	6,50,000	6,50,000	
6. Welfare Cess .. .. .				
7. Flood Relief Cess .. .. .				
<b>Gross Total J—Other Items</b> .. .. .	<b>50,50,000</b>	<b>50,50,000</b>	<b>47,50,000</b>	
<b>Deduct—Refunds</b> .. .. .				
<b>Net Total J—Other Items</b> .. .. .	<b>50,50,000</b>	<b>50,50,000</b>	<b>47,50,000</b>	
<b>Gross Total XIII—Other Taxes and Duties</b>	<b>27,65,67,200</b>	<b>24,97,24,800</b>	<b>28,64,80,050</b>	
<b>Deductions</b>	<b>-6,69,82,960</b>	<b>-6,56,61,960</b>	<b>-5,25,18,780</b>	
<b>Rounding</b> .. .. .	<b>-20</b>	<b>+20</b>	<b>+30</b>	
<b>Net Total XIII—Other Taxes and Duties</b> ..	<b>33,70,56,800</b>	<b>19,53,60,100</b>	<b>23,38,89,300</b>	

## XIII—OTHER TAXES AND DUTIES

DETAILS	1976-77	1975-76		1974-75
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
<b>A—TAXES ON LUXURIES INCLUDING TAXES ON ENTERTAINMENTS, AMUSEMENTS, BETTING AND GAMBLING</b>				
<b>1. Entertainment Tax—</b>				
Duty recovered by sale of stamps ..	8,17,00,000	7,78,19,600	7,31,59,600	
Duty recovered otherwise than by sale of stamps ..	60,00,000	56,71,000	11,25,500	
Fines and Penalties ..	1,19,000	1,19,000	1,05,300	
Tax on cinemas ..	6,90,000	6,90,000	6,09,600	
Total 1—Entertainment Tax ..	8,85,09,000	8,42,99,600	7,50,00,000	
<b>2. Betting Tax—</b>				
Totalizator .. .. .	6,05,00	6,05,000	6,05,000	
Book Makers .. .. .	59,72,200	59,72,200	52,10,000	
Total 2—Betting Tax ..	65,77,200	65,77,200	58,15,000	
<b>Gross Total A—Taxes on Luxuries, etc. ..</b>	<b>9,50,86,200</b>	<b>9,08,76,800</b>	<b>8,08,15,000</b>	
<b>Deduct—Refunds .. .. .</b>	<b>..</b>	<b>..</b>	<b>..</b>	
<b>Net Total A—Taxes on Luxuries, etc. ..</b>	<b>9,50,86,200</b>	<b>9,08,76,800</b>	<b>8,08,15,000</b>	

## XIII—OTHER TAXES AND DUTIES

	1976-77	1975-76		1974-75
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
<b>B—RECEIPTS FROM ELECTRICITY DUTIES</b>				
<b>1. FEES UNDER THE ELECTRICITY RULES AND FEES FOR THE ELECTRICAL INSPECTION OF CINEMAS</b>				
Fees payable under the Electricity Rules ...	4,95,000	4,95,000	4,40,000	
Fees payable under the Cinematograph Act and Rules	20,00,000	19,00,000	18,25,000	
Fees payable for the grant of certificates of competency to Supervisors and licences to Electrical Contractors.	95,900	95,000	88,500	
<b>2. Electricity Duty (Current Receipt) ...</b>	<b>4,30,00,000</b>	<b>...</b>	<b>4,30,00,000</b>	
(Arrears) ...	8,00,00,000	..	..	
<b>Gross Total B—Receipts from Electricity Duties ...</b>	<b>12,55,90,000</b>	<b>24,90,000</b>	<b>4,53,50,500</b>	
<i>Deduct—Refunds</i> ...	...	...	...	...
<b>Net Total B—Receipts from Electricity Duties</b>	<b>12,55,90,000</b>	<b>24,90,000</b>	<b>4,53,50,500</b>	

## XIII—OTHER TAXES AND DUTIES

	1976-77	1975-76		1974-75
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
<b>C—RECEIPTS FROM TOBACCO DUTIES</b>				
1. RECEIPTS UNDER THE TOBACCO VENDOR FEES ACT				
Receipts from the sale of tobacco dealer's licence forms.	5,01,000	5,01,000	4,76,250	
Fines and penalties .. .. .	4,000	4,000	16,300	
Gross Total C—Receipts from Tobacco Duties ..	5,05,000	5,05,000	4,92,550	
Deduct—Refunds .. .. .	..	..	..	..
Net Total C—Receipts from Tobacco Duties ..	5,05,000	5,05,000	4,92,550	
<b>D—RECEIPTS FROM ESTATE DUTY</b>				
Share of net proceeds assigned to Province Estate Duty.			..	
Total D—Receipt from Estate Duty ..			..	
<b>E—WEALTH TAX</b>				
Share of net proceeds assigned to Provinces—Wealth Tax on Immovable Property.			..	
Total E—Wealth Tax ..			..	
<b>F—GIFT TAX—</b>				
Share of net proceeds assigned to Provinces—Gift Tax	18,82,580	88,08,240	..	..
Total F—Gift Tax ..	18,82,580	88,08,240	..	..
<b>G—URBAN IMMOVEABLE PROPERTY TAX</b>				
1. Receipts on account of Urban Immovable Property Tax.	8,29,26,000	8,13,00,000	6,50,00,000	
Gross Total G—Urban Immovable Property Tax	8,29,26,000	8,13,00,000	6,50,00,000	
Deductions—				
Refunds .. .. .	—1,05,000	—1,05,000	—1,02,500	
Share of net proceeds assigned to Municipal and Town Committees.	—6,68,77,960	—6,55,64,960	—5,23,56,280	
Total—Deductions	—6,69,82,960	—6,56,69,960	—5,25,18,780	
Net Total G—Urban Immovable Property Tax ..	1,59,43,040	1,56,30,040	1,24,81,220	

## XIII—OTHER TAXES AND DUTIES

	1976-77	1975-76		1974-75
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
<b>H—EDUCATION CESS</b>				
Education Cess	2,80,00,000	2,70,00,000	2,50,00,000	
Total H—Education Cess	2,80,00,000	2,70,00,000	2,50,00,000	
<b>I—COTTON FEE</b>				
1. Cotton Fee	6,50,00,000	4,50,00,000	6,50,00,000	
Total I—Cotton Fee	6,50,00,000	4,50,00,000	6,50,00,000	
<b>J—OTHER ITEMS</b>				
1. Import and Export licences	...	...	...	..
2. Capital Gains Tax	25,00,000	25,00,000	22,00,000	
3. Tax on Trades Professions, Callings and Employments	19,00,000	19,00,000	19,00,000	
4. Tax on Hotels	6,50,000	6,50,000	6,50,000	
5. Welfare Cess	...	..	...	
6. Flood Relief Cess	..	..	...	
Gross Total—Other Items	50,50,000	50,50,000	47,50,000	
Deduct—Refunds	...	..	...	..
Net Total J—Other Items	50,50,000	50,50,000	47,50,000	

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

Rs. 28,47,79,500

*Head of Department : Secretary to Government of the Punjab, Irrigation and Power Department.*

	1976-77	1975-76		1974-75
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
<b>SUMMARY</b>				
<b>A—IRRIGATION WORKS</b>				
<b>(1) Productive</b>				
Water Rate ..	25,88,39,000	25,21,44,310	24,92,67,000	
Reclamation Fees ..	..	..	..	
Other Items ..	77,45,000	72,23,190	72,23,190	
Transfer from 'X—Forest' on account of sale proceeds of Canal Side Plantations	6,18,500	6,78,500	8,12,810	
Receipts from 68—Construction of Irrigation Works, etc. in respect of :—				
Taunsa Project	..	..	—	
Deduct—Refunds ..	—6,000	—9,000	—9,000	
<b>Total (1) Productive</b> ..	<b>26,71,96,500</b>	<b>26,00,37,000</b>	<b>25,72,94,000</b>	
<b>(2) Un-productive</b>				
Water Rates ..	1,74,08,000	1,75,30,000	1,75,30,000	
Other Items ..	1,75,000	1,78,000	1,78,000	
Deduct—Refunds ..	..	(—)2,000	(—)2,000	
<b>Total (2) Un-productive</b> ..	<b>1,75,83,000</b>	<b>1,77,06,000</b>	<b>1,77,06,000</b>	
<b>Total A—Irrigation Works</b> ..	<b>28,47,79,500</b>	<b>27,77,43,000</b>	<b>27,50,00,000</b>	
<b>Rounding</b>				
	..	..	..	
<b>Total XVII—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept.</b>	<b>28,47,79,500</b>	<b>27,77,43,000</b>	<b>27,50,00,000</b>	

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

	1976-77	1975-76		1974-75
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
<b>A—IRRIGATION WORKS</b>				
(1) <b>PRODUCTIVE</b>				
	Rs.	Rs.	Rs.	Rs.
<b>Central Bari Doab Canal</b>				
Water rates ..	81,81,000	79,47,000	79,47,000	
Other items ..	1,64,000	1,26,000	1,26,000	
<i>Deduct—Refunds</i> ..	..	..	..	
<b>Total</b> ..	<b>83,45,000</b>	<b>80,73,000</b>	<b>80,73,000</b>	
<b>Rangpur Canal</b>				
Water rates ..	39,59,000	25,42,000	25,42,000	
Other items ..	6,000	6,000	6,000	
<i>Deduct—Refunds</i> ..	- 100	..	..	
<b>Total</b> ..	<b>39,64,900</b>	<b>25,48,000</b>	<b>25,48,000</b>	
<b>Lower Chenab Canal East</b>				
Water rates ..	3,01,78,000	3,06,6,000	3,06,16,000	
Other items ..	5,02,000	6,75,000	6,75,000	
<i>Deduct—Refunds</i> ..	..	..	..	
<b>Total</b> ..	<b>3,06,80,000</b>	<b>3,12,91,000</b>	<b>3,12,91,000</b>	
<b>Lower Chenab Canal West</b>				
Water rates ..	2,62,08,000	2,60,57,000	2,60,57,000	
Other items ..	5,17,000	6,09,000	6,09,000	
<i>Deduct—Refunds</i> ..	..	-1,000	-1,000	
<b>Total</b> ..	<b>2,67,25,000</b>	<b>2,66,65,000</b>	<b>2,66,65,000</b>	



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

	1976-77	1975-76		1974-75
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
<b>A—IRRIGATION WORKS—contd.</b>				
<b>(1) PRODUCTIVE—contd.</b>				
<b>Lower Jhelum Canal—</b>				
Water rates ..	3,19,25,000	3,02,48,000	3,02,48,000	
Other items ..	3,94,000	4,15,000	4,15,000	
Deduct—Refunds ..	..	—1,000	—1,000	
Total ..	3,23,19,000	3,06,62,000	3,06,62,000	
<b>Upper Jhelum Canal—</b>				
Water rates ..	95,79,000	1,17,17,000	1,17,17,000	
Other items ..	3,05,000	2,68,000	2,68,000	
Deduct—Refunds ..	—1,000	1,000	—1,000	
Total ..	98,83,000	1,19,84,000	1,19,84,000	
<b>Quarries—</b>				
Water rates ..	..	..	..	..
Other items ..	72,000	93,000	93,000	
Deduct—Refunds ..	..	..	..	..
Total ..	72,000	93,000	93,000	
<b>Bipalpur Canal—</b>				
Water rates ..	1,00,81,000	82,14,000	82,14,000	
Other items ..	1,89,000	1,26,000	1,26,000	
Deduct—Refunds ..	..	..	..	..
Total ..	1,02,70,000	83,40,000	83,40,000	
<b>Pakpattan Canal—</b>				
Water rates ..	1,65,31,000	1,69,57,000	1,69,57,000	
Other items ..	1,11,000	1,11,000	1,11,000	
Deduct—Refunds ..	—1,000	—1,000	—1,000	
Total ..	1,66,41,000	1,70,67,000	1,70,67,000	

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

	1976-77	1975-76		1974-75
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
<b>▲—IRRIGATION WORKS—CONCD.</b>				
<b>(1) PRODUCTIVE—CONCD.</b>				
<b>Upper Chenab Canal</b>				
Water rates ..	2,11,61,000	2,14,06,310	1,85,29,000	
Other items ..	2,14,000	2,03,000	2,03,000	
Deduct—Refunds ..	..	..	..	..
<b>Total</b> ..	<b>2,13,75,000</b>	<b>2,16,09,310</b>	<b>1,87,32,000</b>	
<b>Lower Bari Doab Canal</b>				
Water rates ..	2,47,34,000	2,46,96,000	2,46,96,000	
Other items ..	1,83,000	1,83,000	1,83,000	
Deduct—Refunds ..	—2,000	—2,000	—2,000	
<b>Total</b> ..	<b>2,49,15,000</b>	<b>2,48,77,000</b>	<b>2,48,77,000</b>	
<b>Marala Bavi Link</b>				
Water rates ..	7,56,000	4,60,000	4,60,000	..
Other items ..	50,000	53,000	53,000	
Deduct—Refunds ..	..	..	..	
<b>Total</b> ..	<b>8,06,000</b>	<b>5,13,000</b>	<b>5,13,000</b>	..

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

	1976-77	1975-76		1974-75
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
<b>A—IRRIGATION WORKS—CONTD.</b>				
<i>( )—PRODUCTIVE—contd.</i>				
<b>Mailsi Canal—</b>				
Water rates ..	85,81,000	76,36,000	76,36,000	
Other items ..	5,61,000	5,88,000	5,88,000	
<i>Deduct—Refunds</i> ..	..	..	..	
<b>Total</b> ..	<b>91,42,000</b>	<b>82,24,000</b>	<b>82,24,000</b>	
<b>Mechanical Circle (Other than M. I. W. and Excavator Division)—</b>				
Water rates ..	..	..	..	
Other items ..	32,000	32,000	32,000	
<i>Deduct—Refunds</i> ..	..	..	..	
<b>Total</b> ..	<b>32,000</b>	<b>32,000</b>	<b>32,000</b>	
<b>Haveli Canal Circle—</b>				
Water rates ..	1,47,78,000	1,52,33,000	1,52,33,000	
Other items ..	1,91,000	1,72,000	1,72,000	
<i>Deduct—Refunds</i> ..	..	..	..	
<b>Total</b> ..	<b>1,49,69,000</b>	<b>1,54,05,000</b>	<b>1,54,05,000</b>	
<b>Moghalpura Irrigation Workshop Division—</b>				
Water rates ..	..	..	..	
Other items ..	6,00,000	3,69,000	3,69,000	
<i>Deduct—Refunds</i> ..	..	..	..	
<b>Total</b> ..	<b>6,00,000</b>	<b>3,69,000</b>	<b>3,69,000</b>	

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

	1976-77	1975-76		1974-75
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
<b>A—IRRIGATION WORKS—CONTD.</b>				
<b>(1) PRODUCTIVE—contd.</b>				
<b>Excavator Division—</b>				
Water rates ..	..	..	..	..
Other items ..	16,000	10,000	10,000	
<i>Deduct—Refunds</i> ..	..	..	..	
<b>Total</b> ..	<b>16,000</b>	<b>10,000</b>	<b>10,000</b>	
<b>Bhalwal Workshops—</b>				
Water rates ..	..	..	..	
Other items ..	3,00,000	2,64,000	2,64,000	
<i>Deduct—Refunds</i> ..	..	..	..	
<b>Total</b> ..	<b>3,00,000</b>	<b>2,64,000</b>	<b>2,64,000</b>	
<b>B. R. B. Link Canal—</b>				
Water rates ..	37,000	5,000	5,000	
Other items ..	33,000	33,000	33,000	
<i>Deduct—Refunds</i> ..	..	..	..	
<b>Total</b> ..	<b>70,000</b>	<b>38,000</b>	<b>38,000</b>	
<b>Eastern Sadliqia Canal—</b>				
Water rates ..	1,12,50,000	1,14,20,000	1,14,20,000	
Other items ..	3,19,000	3,19,000	3,19,000	
<i>Deduct—Refunds</i> ..	..	..	..	
<b>Total</b> ..	<b>1,15,69,000</b>	<b>1,17,93,000</b>	<b>1,17,39,000</b>	

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

	1976-77	1975-76		1974-75
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
<b>A—IRRIGATION WORKS—contd.</b>				
<b>(1) PRODUCTIVE—concl'd.</b>				
<b>Merduwah Canal—</b>				
Water rates ..	36,86,000	36,86,000	36,86,000	
Other items ..	50,000	1,57,000	1,57,000	
<i>Deduct—Refunds</i> ..	..	..	..	
<b>Total</b> ..	<b>37,36,000</b>	<b>38,43,000</b>	<b>38,43,000</b>	
<b>Bahawal Canal—</b>				
Water rates ..	72,30,000	64,69,000	64,69,000	
Other items ..	1,34,000	1,64,000	1,64,000	
<i>Deduct—Refunds</i> ..	..	..	..	
<b>Total</b> ..	<b>73,64,000</b>	<b>66,33,000</b>	<b>66,33,000</b>	
<b>Abbasia Canal—</b>				
Water rates ..	16,76,000	11,96,000	11,96,000	
Other items ..	8,000	8,000	8,000	
<i>Deduct—Refunds</i> ..	..	..	..	
<b>Total</b> ..	<b>16,84,000</b>	<b>12,04,000</b>	<b>12,04,000</b>	
<b>Panjnad Canal—</b>				
Water rates ..	1,45,00,000	1,44,68,000	1,44,68,000	
Other items ..	4,18,000	1,94,000	1,94,000	
<i>Deduct—Refunds</i> ..	—1,000	—1,000	—1,000	
<b>Total</b> ..	<b>1,9,17,000</b>	<b>1,46,61,000</b>	<b>1,46,61,000</b>	

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

		1976-77	1975-77		1974-75
		Budget Estimate	Revised Estimate	Budget Estimate	Accounts
		Rs.	Rs.	Rs.	Rs.
<b>A—IRRIGATION WORKS—contd.</b>					
<b>(i) PRODUCTIVE—contd.</b>					
<b>Gray Canal—</b>					
Water rates	..	1,000	1,000	1,000	
Other items	..	..	..	..	
Deduct—Refunds	..	..	..	..	
<b>Total</b>	..	1,000	1,000	1,000	
<b>Qaim Canal—</b>					
Water rates	..	4,88,000	4,55,000	4,55,000	
Other items	..	..	..	..	
Deduct—Refunds	..	..	..	..	
<b>Total</b>	..	4,88,000	4,55,000	4,55,000	
<b>Q.B. Link Canal—</b>					
Water rates	..	..	..	..	
Other items	..	1,08,000	90,000	90,000	
Deduct—Refunds	..	..	..	..	
<b>Total</b>	..	1,08,000	90,000	90,000	

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

	1976-77		1975-76		1974-75
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts	
	Rs.	Rs.	Rs.	Rs.	
<b>IRRIGATION WORKS—contd.</b>					
<b>(1) PRODUCTIVE—contd.</b>					
<b>Tanna Circle—</b>					
Water rates ..	1,31,91,000	1,05,72,000	1,05,72,000		
Other items ..	3,82,000	1,63,000	1,63,000		
Deduct—Refunds ..	—900	—1,000	—1,000		
<b>Total ..</b>	<b>1,35,72,100</b>	<b>1,07,34,000</b>	<b>1,07,34,000</b>		
<b>Other Dams—</b>					
Water rates ..	67,000	78,000	78,000		
Other items ..	1,20,000	11,000	11,000		
Deduct—Refunds ..	..	..	..		
<b>Total ..</b>	<b>1,87,000</b>	<b>89,000</b>	<b>89,000</b>		
<b>Rawal Dam—</b>					
Water rates ..	11,000	17,000	17,000		
Other items ..	17,00,000	17,27,190	17,27,190		
Deduct—Refunds ..	..	—1,000	—1,000		
<b>Total ..</b>	<b>17,11,000</b>	<b>17,43,190</b>	<b>17,43,190</b>		
<b>Tabletkas—</b>					
Water rates ..	16,000	13,000	13,000		
Other items ..	..	..	..		
Deduct—Refunds ..	..	..	..		
<b>Total ..</b>	<b>16,000</b>	<b>13,000</b>	<b>13,000</b>		

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

		1976-77	1975-76		1974-75
		Budget Estimate	Revised Estimate	Budget Estimate	Accounts
<b>A—IRRIGATION WORKS—CONOLD.</b>		Rs.	Rs.	Rs.	Rs.
<b>(1) PRODUCTIVE—conold.</b>					
<b>T. S. M. B. Link Canal—</b>					
Water rates	..	..	..	..	
Other items	..	30,000	32,000	32,000	
Deduct—Refunds	..	..	..	..	
<b>Total</b>	..	<b>30,000</b>	<b>32,000</b>	<b>32,000</b>	
<b>B. S. Link Canal—</b>					
Water rates	..	..	..	..	
Other items	..	25,000	22,000	22,000	
Deduct—Refunds	..	..	..	..	
<b>Total</b>	..	<b>25,000</b>	<b>22,000</b>	<b>22,000</b>	
<b>Campbellpur Tube-well—</b>					
Water rates	..	34,000	35,000	35,000	
Other items	..	..	..	..	
Deduct—Refunds	..	..	..	..	
<b>Total</b>	..	<b>34,000</b>	<b>35,000</b>	<b>35,000</b>	
<b>Taunsa Panjnad Link—</b>					
Water rates	..	..	..	..	
Other items	..	11,000	..	..	
Deduct—Refunds	..	..	..	..	
<b>Total</b>	..	<b>11,000</b>	..	..	



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

	1976-77	1975-76		1974-75
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
<b>A IRRIGATION WORKS—CONCLD.</b>				
<b>(1) PRODUCTIVE—CONCLD.</b>				
Transfer from 'X-Forests' on account of sale proceeds of Canal Side Plantation	6,18,500	6,78,500	8,12,810	
Receipts from 68—Construction of Irrigation Works etc. in respect of Taunsa Project	..	..	..	
<b>Total (1) Productive</b>	<b>26,71,96,500</b>	<b>26,00,37,000</b>	<b>26,72,94,000</b>	
<b>(2) UN-PRODUCTIVE</b>				
Thal Canal—				
Water rates	1,67,56,000	1,70,34,000	1,70,34,000	
Other items	1,75,000	1,78,000	1,78,000	
Deduct—Refunds	..	—2,000	—2,000	
<b>Total</b>	<b>1,69,31,000</b>	<b>1,72,10,000</b>	<b>1,72,10,000</b>	
Mjanwali Riverian Area Tube-well Irrigation Schemes—				
Water rates	6,52,000	4,96,000	4,96,000	
Other items	..	..	..	
Deduct—ofundRs	..	..	..	
<b>Total</b>	<b>6,52,000</b>	<b>4,96,000</b>	<b>4,96,000</b>	
<b>Total (2) Un productive</b>	<b>1,75,83,000</b>	<b>1,77,06,000</b>	<b>1,77,06,000</b>	

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

Rs. 15,62,000

Details of Department: (1) Member Board of Revenue, Punjab for Hill Torrents.  
(2) Secretary to Government of the Punjab, Irrigation and Power for other heads

	1976-77	1975-76		1974-75
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
<b>SUMMARY</b>				
<b>A—IRRIGATION WORKS</b>				
Water rates ..	46,000	46,000	31,100	
Recoveries of Expenditure ..	2,50,000	2,50,000	3,41,400	
Other Items ..	11,16,000	10,43,000	4,96,600	
Deduct—Refunds ..	..	..	..	
<b>Total A - Irrigation Works ..</b>	<b>14,12,000</b>	<b>13,39,000</b>	<b>8,69,100</b>	
<b>B—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS</b>				
Water rates ..	68,000	68,000	37,000	
Other Items ..	59,000	59,000	59,000	
Sale of Water ..	19,000	19,000	30,000	
Miscellaneous ..	4,000	4,000	4,900	
Deduct—Refunds ..	..	..	..	
<b>Total B—Navigation, Embankment and Drainage Works ..</b>	<b>1,50,000</b>	<b>1,50,000</b>	<b>1,30,900</b>	
<b>Rounding ..</b>	..	..	..	
<b>Total XVIII—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept.</b>	<b>15,62,000</b>	<b>14,89,000</b>	<b>10,00,000</b>	

## XVII—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH NO CAPITAL ACCOUNTS ARE KEPT.

	1976-77	1975-76		1974-75
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
<b>A—IRRIGATION WORKS</b>				
Water Rates ..	46,000	46,000	31,100	
Recoveries of Expenditure—Contribution for Officers Lent to Design service and other Government Departments.	2,50,000	2,50,000	3,41,400	
Other items { Land Reclamation Hydrology and flood ..	10,97,000 19,000	10,24,000 19,000	4,96,600	
Deduct—Refunds ..	..	..	..	..
<b>Total A—Irrigation Works ..</b>	<b>14,12,000</b>	<b>13,39,000</b>	<b>8,69,100</b>	
<b>B—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS</b>				
Namal Dam and Canals—				
Water Rates ..	68,000	68,000	37,000	
Irrigation Research Institute—				
Other items ..	59,000	59,000	59,000	
Hill Torrents—				
Sale of water ..	19,000	19,000	30,000	
Water Rates and Labour ..	4,000	4,000	4,900	
Deduct—Refunds ..	..	..	..	..
<b>Total B—Navigation, Embankment and Drainage Works ..</b>	<b>1,50,000</b>	<b>1,50,000</b>	<b>1,30,900</b>	

## XX—INTEREST

Rs. 5,65,36,700

## Heads of Departments :—

- (1) Member, Board of Revenue, Punjab, for Advances to Cultivators and Loans to Cultivators for Sinking Wells and Tube-wells in Barani, Waste and uncommanded areas in the Province.
- (2) Secretary to Government of the Punjab, Industries and Mineral Development Department, for Loans under State Aid to Industries Act and Interest on deferred payment of price on account of Burewala Textile Mills.
- (3) Secretary to Government of the Punjab, Housing and Physical Planning Department for interest on deferred payments on accounts of sale of sites and constructed buildings.
- (4) Secretary to Government of the Punjab, Co-operation Department for Loans to various Co-operative Societies in the Punjab and Loans to the West Pakistan Co-operative Consumers Society.
- (5) Secretary to Government of the Punjab, Finance Department for all other heads.

	1976-77	1975-76		1974-75
	Budget Estimate	Revised Estimate	Budget Estimate	Account
	Rs.	Rs.	Rs.	Rs.
<b>SUMMARY</b>				
A—Interest on Loans and Advances by the Provincial Government.	5,34,65,142	3,42,31,216	3,42,67,818	
B—Interest Realised on Investment of Cash Balances	20,92,600	54,33,500	96,47,600	
C—Miscellaneous	17,03,222	15,54,549	1,15,14,340	
Gross Total XX—Interest	5,72,60,964	4,12,19,265	5,54,29,759	
Deduct—Shortfall	7,24,249	1,82,761	1,07,67,840	
Rounding	—15	—4	—19	
Net Total XX—Interest	5,65,36,700	4,10,36,500	4,46,61,900	

## XX—INTEREST

	1976-77	1975-76		1974-75
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
<b>A—INTEREST ON LOANS AND ADVANCES BY THE PROVINCIAL GOVERNMENT</b>				
<b>I—Loans to Municipalities—</b>				
<b>(a) Loans to Municipalities for Water-Supply and Drainage Schemes—</b>				
Ahmadpur East	7,875			
Bahawalnagar	94,500			
Bahawalpur	78,750			
Bhakhar	51,975			
Bhalwal	10,500			
Campbellpur	55,125			
Chakwal	..			
Chiniot	31,500			
Chishtian	42,000			
Daska	66,675			
Dera Ghazi Khan	68,250			
Dera Nawab Sahib	5,985			
Faqir Wali	..			
Fort Abbas	48,300			
Gojra	73,500			
Gujranwala	2,71,635			
Gujrat	57,750			
Hafizabad	8,925			
Haroonabad	..			
Hasilpur	..			

## XX—INTEREST

	1976-77	1975-76		1974-75
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
<b>A—INTEREST ON LOANS AND ADVANCES BY THE PROVINCIAL GOVERNMENT—contd.</b>				
<b>I—Loans to Municipalities—</b>				
<b>(a) Loans to Municipalities for Water-Supply and Drainage Schemes—</b>				
Jalalpur Firwala ..	21,000			
Jaranwala ..	..			
Jauharabad ..	5,250			
Jhang ..	38,750			
Jhelum ..	55,125			
Kabcerwala ..	19,425			
Kamalia ..	..			
Kasur ..	..			
Khanpur ..	7,875			
Khewra ..	..			
Khushab ..	65,520			
Kciab ..	16,905			
Liaquatpur ..	..			
Lyallpur ..	6,09,000			
Mianwali ..	..			
Minchinabad ..	..			

## XX—INTEREST

	1976-77	1975-76		1974-75
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
<b>A—INTEREST ON LOANS AND ADVANCES BY THE PROVINCIAL GOVERNMENT—contd.</b>				
<b>I—Loans to Municipalities—contd.</b>				
<b>(a) Loans to Municipalities for Water-Supply and Drainage Schemes—contd.</b>				
Multan ..	9,39,750			
Muridke ..	9,135			
Murree ..	57,750			
Muzaffargarh ..	18,375			
Nankana Sahib ..	11,025			
Narowal ..	..			
Okara ..	7,350			
Pakpattan ..	3,675			
Pattoki ..	36,750			
Rahim Yar Khan ..	43,260			
Rawalpindi ..	2,18,190			
Sadiqabad ..	11,760			
Sahiwal ..	1,05,000			
Sargodha ..	..			
Shahkot ..	21,000			
Sheikhupura ..	44,625			
Shujabad ..	10,500			
Sialkot ..	1,49,625			
Tandianwala ..	36,750			
Wazirabad ..	..			
Yazman ..	..			
<b>Total (a) Loans to Municipalities for Water Supply and Drainage Schemes ..</b>	<b>35,34,615</b>			

## .XX—INTEREST

	1976-77	1975-76		1974-75
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
<b>A—INTEREST ON LOANS AND ADVANCES BY THE PROVINCIAL GOVERNMENT—CONTD.</b>				
<b>I—Loans to Municipalities—concl'd.</b>				
<b>(b) Loans to Municipalities for other Purposes :—</b>				
Gujranwala Municipal Committee ..	3 27,500	3,45,800	3,03,975	
Jhang Municipal Committee	1,02,500	1,02,500		
Sargodha Municipal Committee	..	..	1,65,000	
Rawalpindi Municipal Committee	..	..	2,06,250	
<b>Total (b) Loans to Municipalities for other purposes</b>	<b>4,30,000</b>	<b>4,48,300</b>	<b>6,75,225</b>	
<b>Total Loans to Municipalities</b> ..	<b>39,64,615</b>	<b>4,48,300</b>	<b>6,75,225</b>	
<b>2—Advances to Cultivators under—</b>				
Land Improvement Loans Act XIX of 1883 ..	6,00,000	5,00,000	4,30,000	
Agriculturists Loans Act XVII of 1958 ..	4,50,000	3,50,000	2,16,300	
<b>Total 2—Advances to Cultivators</b> ..	<b>10,50,000</b>	<b>8,50,000</b>	<b>6,46,300</b>	



## XX—INTEREST

	1976-77	1975-76		1974-75
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs	Rs.	Rs.	Rs.
<b>A—INTEREST ON LOANS AND ADVANCES BY THE PROVINCIAL GOVERNMENT—</b>				
<b>CONTD.</b>				
<b>3—Advances under Special Laws</b>				
Loans to WAPDA for Water Projects ..	1,34,71,000	81,78,000	1,02,62,000	
Foreign Loans—				
AID-391-E-069 ..	1,77,188	1,83,450	1,83,400	
AID-391-E-107 ..	2,70,950	2,70,950	2,70,900	
Loan to Punjab Text Book Board ..		3,76,020		
Loans to the Punjab Land Commission ..	35,000	35,000	45,000	
Loans to the Lahore Development Authority for Greater Lahore Water-Supply, Sewerage and Drainage Scheme				
Rupee Loans ..	42,29,876	43,08,027	53,33,926	
IDA-106-Pak ..	4,74,780	5,05,910	5,04,320	
SIDA-106-Pak ..	5,39,520	5,74,900	5,74,900	
Loans to the Lahore Development Authority for other Schemes.	1,72,07,214	98,18,238	83,14,540	
Loans to the Punjab Road Transport Board—	62,46,160	49,34,080	41,47,000	

## XX—INTEREST

	1976-77	1975-76		1974-75
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
<b>A—INTEREST ON LOANS AND ADVANCES BY THE PROVINCIAL GOVERNMENT—CONTD.</b>				
<b>3—ADVANCES UNDER SPECIAL LAWS—contd.</b>				
Loans to the various Co-operative Societies in the Punjab for—				
(i) Sheep Sheering (Cholistan), Bahawalpur ..				
(ii) Reconstruction of Rural Credit and Agricultural Marketing.				
(iii) West Pakistan Co-operative Consumers Society	2,84,694	1,83,761	1,23,750	
Loans to the Lahore Milk Board ..	4,39,555	..	1,29,510	
Loans to the Punjab Small Industries Corporation—				
Rupee Loans ..	8,25,300	8,50,700	7,73,643	
Foreign Loans—				
IDA-30-Pak ..	94,390	1,00,280	99,970	
			1,21,230	
Loan of Livestock and Dairy Development Board --	38,18,720	22,93,700	2,23,920	
Loan to Procurement and Marketing Centre for Buffaloes male calves/Beef at bakh Dera Chahal, District Lahore --				
Loan to Peoples Livestock Farm Shergarh.			59,045	
Loan to Livestock Farm n, Kallurkot ..			1,09,233	
Loan to Peoples Livestock Farm, Khushab".			65,535	
Loan to Livestock Farm Haroonabad ..			1,04,325	
Loan to Breeding-cum-Hatchery at Rawalpindi Islamabad.			1,28,232	

## XX—INTEREST

	1976-77	1975-76		1974-75
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
<b>A—INTEREST ON LOANS AND ADVANCES BY THE PROVINCIAL GOVERNMENT—CONTD.</b>				
<b>3—ADVANCES UNDER SPECIAL LAWS—concl'd.</b>				
Loan to Millat Poultry Farm, Lahore			67,965	
Loan to Deep-Freeze, Cold Storage and Poultry Processing Plant at Lahore.			77,625	
Loan to Deep-Freeze, Cold Storage and Poultry Processing Plant at Rawalpindi.			77,625	
Loan to Peoples Livestock Farm, Darkhana ..			37,045	
Loan to Peoples Livestock Farm, Shahjewana ..			24,495	
Loan to Peoples Livestock Farm, Jehangirabad			42,220	
Loan to Peoples Livestock Farm, Allahdad ..			40,840	
Loan to Pilot Project, Range Management at Cholistan.			41,400	
<b>Total 3—Advances under Special Laws ..</b>	<b>4,81,14,347</b>	<b>3,26,12,016</b>	<b>3,19,83,594</b>	
<b>4—Miscellaneous Loans and Advances—</b>				
Loans under State Aid to Industries Act ..	22,500	22,500	22,500	
Loans to Cultivators for sinking wells and tube-wells in barani, waste and uncommanded areas in the Province.	..	..	200	
<b>Total 4—Miscellaneous Loans and Advances</b>	<b>22,500</b>	<b>22,500</b>	<b>22,700</b>	

## XX—INTEREST

	1976-77	1975-76		1974-75
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
<b>A. INTEREST ON LOANS AND ADVANCES BY THE PROVINCIAL GOVERNMENT—CONOLD.</b>				
<b>5. Loans to Government Servants—</b>				
House Building Advances ..	2,48,025	2,50,430	9,00,000	
Advances for the purchase of motor-conveyances ..	48,120	34,780	32,000	
Advances for the purchase of other conveyances	17,535	13,190	8,000	
Other Advances ..	..	..	..	..
<b>Total 5—Loans to Government Servants ..</b>	<b>3,13,680</b>	<b>2,98,400</b>	<b>9,40,000</b>	
<b>Total A—Interest on Loans and Advances by the Provincial Government.</b>	<b>5,34,65,142</b>	<b>3,42,31,216</b>	<b>3,42,67,819</b>	
<b>B—Interest Realized on Investment of Cash Balances—</b>				
Advances to Food Departments for State Trading in Foodgrains and Sugar.		31,85,900	74,00,000	
Federal Government Securities ..	20,47,600	20,47,600	20,47,600	
Deposits in Bank of Bahawalpur ..	45,000	2,00,000	2,00,000	
<b>Total B—Interest Realized on Investment of Cash Balances.</b>	<b>20,92,600</b>	<b>54,33,500</b>	<b>96,47,600</b>	
<b>C—Miscellaneous—</b>				
Interest on deferred payments on account of Sale of Sites and constructed Buildings.	11,08,200	8,91,000	8,91,000	
Dividend on shares held by the Provincial Government in Messrs. Lever Brothers.	5,00,000	5,15,150	3,00,000	
Dividend on shares held by the Provincial Government in the Punjab Provincial Co-operative Bank Ltd.			2,62,000	
Interest on share Capital of the Provincial Government in the Punjab Road Transport Board.			57,20,760	
Dividend on the share Capital of the Provincial Government in the Punjab Road Transport Board			42,90,570	

## XX - INTEREST

	1976-77	1975-76		1974-75
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
<b>C - MISCELLANEOUS - CONCLD.</b>				
Interest on deferred payment of price on account of Burewala Textile Mills.	10	..	10	
Dividend on shares held by the Provincial Government in Charsadda Sugar Mills.	53,000	1,06,387	50,000	
Dividend on share held by the Provincial Government in Industrial Development Bank of Pakistan.	42,012	42,012	..	
Dividend on share held by the Provincial Government in Agricultural Development Bank of Pakistan.				
<b>Total Miscellaneous</b>	<b>17,03,222</b>	<b>15,54,549</b>	<b>1,15,14,340</b>	

## XXI—ADMINISTRATION OF JUSTICE

Rs. 1,51,75,500

*Heads of Departments—*

- (1) *Member, Board of Revenue, Punjab, for B—Court fees realised in cash C—General Fees, Fines, and Forfeiture—Fines and Forfeiture under the Punjab Agricultural Produce Market, Act, 1939 and D—Miscellaneous Fees and Fines—Judicial Record Room Receipts—District Courts.*
- (2) *Administrator General and Official Trustees for D—Miscellaneous Fees and Fines—Fee for administrator-General.*
- (3) *Secretary to Government of the Punjab, Livestock and Dairy Development Department for C—General Fees, Fines, and Forfeiture—Fees under the Prevention of Cruelty to Animals Act, 1890.*
- (4) *Registrar, Lahore High Court for all heads.*

	1976-77	1975-76		1974-75
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
<b>SUMMARY</b>				
A—Sale- Proceeds of Unclaimed and Escheated Property	1,44,700	1,60,800	1,44,100	..
B—Court fees realised in cash ..	50	50	200	..
C—General Fees, Fines, and Forfeiture ..	1,43,10,000	1,38,02,720	1,35,25,760	..
D—Miscellaneous Fees and Fines ..	80,210	84,710	1,07,440	..
E—Miscellaneous ..	1,00,000	1,00,000	1,00,000	..
F—Recoveries of Overpayments ..	15,450	14,520	14,000	..
G—Collection of Payments for Service Rendered ..	6,05,090	5,13,580	4,50,000	..
Rounding ..	..	..	..	..
Gross Total XXI—Administration of Justice ..	1,52,55,500	1,46,76,380	1,43,41,500	..
Deduct—Refund ..	— 80,000	—1,30,380	— 2,07,000	..
Net Total XXI—Administration of Justice ..	1,51,75,500	1,45,46,000	1,41,34,500	..

## XXI—ADMINISTRATION OF JUSTICE

	1976-77	1975-76		1974-75
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
<b>A—SALE PROCEEDS OF UNCLAIMED AND ESCHEATED PROPERTY</b>				
Sale-proceeds of unclaimed and escheated property ..	1,44,700	1,60,800	1,44,100	..
Total A—Sale-proceeds of unclaimed and escheated property.	1,44,700	1,60,800	1,44,100	..
<b>B—COURT FEES REALISED IN CASH</b>				
Court fees realised in Cash.	50	50	200	..
Total B—Court Fees realised in Cash	50	50	200	..
<b>C—GENERAL FEES, FINES AND FORFEITURES</b>				
Fees from translations prepared in High Court ..	1,000	1,000	10,000	..
Fees levied by High Court—Copy Branch Fees ..	5,50,000	4,00,000	5,50,000	..
Fees levied by Subordinate Civil Courts ..	3,00,000	3,00,000	2,30,000	..
Magisterial Fines ..	1,28,50,000	1,25,00,000	1,20,60,000	..
Fees under the Prevention of Cruelty to Animals Act, 1890	5,00,000	5,00,000	5,00,000	..
Fine and Forfeiture under the Punjab Agricultural Produce Market Act, 1939.	1,09,000	1,01,720	2,550	..
Other General Fees, Fines and Forfeiture ..	..	..	1,62,210	..
Total C—General Fees, Fines and Forfeiture..	1,43,10,000	1,38,02,720	1,35,25,760	..

## XXI—ADMINISTRATION OF JUSTICE

	1976-77	1975-76		1974-75
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
<b>D—MISCELLANEOUS FEES AND FINES</b>				
Fees for Administrator-General ..	5,000	10,000	5,000	..
Insolvency Court Receipts ..	5,710	5,210	1,010	..
Judicial Record Room Receipts—District Courts ..	..	..	..	..
Judicial Record Room Receipts—High Court ..	..	..	..	..
Judicial Record Room Receipts—District and Sessions and Small Causes Courts ..	2,500	2,500	2,500	..
Commission on Sale proceeds of attached properties / ..	17,000	17,000	18,950	..
Other Receipts ..	50,000	50,000	80,000	..
<b>Total D—Miscellaneous Fees and Fines ..</b>	<b>80,210</b>	<b>84,710</b>	<b>1,07,440</b>	<b>..</b>
<b>E—MISCELLANEOUS</b>				
Miscellaneous Receipts ..	1,00,000	1,00,000	1,00,000	..
<b>Total E—Miscellaneous ..</b>	<b>1,00,000</b>	<b>1,00,000</b>	<b>1,00,000</b>	<b>..</b>
<b>F—RECOVERIES OF OVER PAYMENTS</b>				
Recoveries of Overpayments ..	15,450	14,520	14,000	..
<b>Total F—Recoveries of Overpayments: ..</b>	<b>15,450</b>	<b>14,520</b>	<b>14,000</b>	<b>..</b>
<b>G—COLLECTION OF PAYMENTS FOR SERVICES RENDERED</b>				
Collection of Payments for Services Rendered ..	6,05,090	5,13,580	4,50,000	..
<b>Total G—Collection of Payments for Services Rendered: ..</b>	<b>6,05,090</b>	<b>5,13,580</b>	<b>4,50,000</b>	<b>..</b>



## XXII—JAILS AND CONVICT SETTLEMENTS

Rs: 55,33,600

Head of Department: Secretary to Government of the Punjab, Home Department

	1976-77	1975-76		1974-75
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
<b>SUMMARY</b>				
<b>A—Jails</b> ..	4,55,900	3,28,000	3,28,000	
<b>B—Jails Manufactures</b> ..	50,76,000	50,73,600	50,73,600	
<b>C—Recoveries of overpayments</b> ..	1,700	1,700	10,000	
<b>D—Collection of payments for services rendered</b> ..	..	..	..	
<b>Rounding</b>				
<b>Gross Total XXII—Jails and Convict Settlements</b> ..	55,33,600	54,03,300	54,11,600	
<b>Deduct—Refunds</b> ..	..	—1,500	—1,500	
<b>Net Total XXII—Jails and Convict Settlements</b> ..	55,33,600	54,01,800	54,10,100	
<b>A—JAILS</b>				
<b>Hire of Convicts</b> ..	2,60,000	50,000	50,000	
<b>Miscellaneous Receipts</b> ..	1,95,900	2,78,000	2,78,000	
<b>Total A—Jails</b> ..	4,55,900	3,28,000	3,28,000	
<b>B—JAILS MANUFACTURES</b>				
<b>Sale proceeds of articles manufactured in jails</b> ..	12,66,000	12,66,000	12,66,000	
<b>Realization by factory department on account of supplies made to Maintenance Department</b> ..	38,00,000	38,00,000	38,00,000	
<b>Miscellaneous Receipts</b> ..	10,000	7,600	7,600	
<b>Total B—Jails Manufactures</b> ..	50,76,000	50,73,600	50,73,600	
<b>C—RECOVERIES OF OVERPAYMENTS</b>				
<b>Recoveries of Overpayments</b> ..	1,700	1,700	10,000	
<b>Total C—Recoveries of overpayments</b> ..	1,700	1,700	10,000	

## XXIII—POLICE

Rs. 2,25,63,800

Head of Department : Inspector-General of Police, Punjab

	1976-77	1975-76		1974-75
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
<b>SUMMARY</b>				
<b>A—Fees, Fines and Forfeiture</b> ..	65,21,920	60,21,690	35,07,500	
<b>B—Recoveries of Over-Payments</b> ..	1,80,600	1,71,360	1,50,000	
<b>C—Collection of Payments for Services Rendered</b> ..	2,08,220	2,07,080	1,73,670	
<b>D—Miscellaneous</b> ..	10,72,480	9,67,330	8,85,130	
<b>E—Police supplied to Public Departments, Private Companies and Persons.</b>	30,00,070	29,11,390	28,98,990	
<b>F—Police supplied to Municipal and Town Committees and Cantonment Boards.</b>			22,650	
<b>G—Police supplied to Federal Government</b> ..	84,68,450	72,99,090	62,94,810	
<b>H—Police supplied to Railway</b> ..	31,12,000	30,23,850	21,00,000	
<b>Boarding</b> ..	+60	..	+50	
<b>Gross Total XXIII—Police</b> ..	2,25,63,800	2,06,01,790	1,60,32,800	
<b>Deduct—Refunds</b> ..	..	..	..	
<b>Net Total XXIII—Police</b> ..	2,25,63,800	2,06,01,790	1,60,32,800	

## XXIII—POLICE

DETAILS	1976-77	1975-76		1974-75
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
<b>A—FEES, FINES AND FORFEITURES</b>				
Motor Driving Licce Fees ..	65,00,000	60,00,000	35,00,000	
Other Receipts ..	21,920	21,690	7,500	
<b>Total A—Fees, Fines and Forfeitures ..</b>	<b>65,21,920</b>	<b>60,21,690</b>	<b>35,07,500</b>	
<b>B—RECOVERIES OF OVERPAYMENTS</b>				
Recoveries of overpayments ..	1,80,600	1,71,360	1,50,000	
<b>Total B—Recoveries of Over payments ..</b>	<b>1,80,600</b>	<b>1,71,360</b>	<b>1,50,000</b>	
<b>C—COLLECTION OF PAYMENTS FOR SERVICES RENDERED</b>				
Receipts on account of leave salary contribution ..	1,00,000	1,00,000	1,00,000	
Miscellaneous receipts ..	1,08,220	1,07,080	73,670	
<b>Total C—Collection of Payments for Services rendered ..</b>	<b>2,08,220</b>	<b>2,07,080</b>	<b>1,73,670</b>	
<b>D—MISCELLANEOUS</b>				
Police Land Receipts ..	1,22,480	1,12,330	1,11,760	
Miscellaneous Receipts ..	9,50,000	8,55,000	7,73,350	
<b>Total D—Miscellaneous ..</b>	<b>10,72,480</b>	<b>9,67,330</b>	<b>8,85,130</b>	

## XXIII—POLICE

	1976-77	1975-76		1974-75
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
<b>E—POLICE SUPPLIED TO PUBLIC DEPARTMENTS, PRIVATE COMPANIES AND PERSONS</b>				
Police supplied to Public Departments Private Companies and Persons.	30 00,070	29,11,390	28,98,590	
Total E—Police supplied to Public Departments, Private Companies and Persons.	30 00,070	29,11,390	28,98,980	
<b>F—POLICE SUPPLIED TO MUNICIPAL AND TOWN COMMITTEES AND CANTONMENT BOARDS</b>				
Police supplied to Municipal Committees, Town Committees and Cantonment Boards.	..	..	22,650	
Total F—Police supplied to Municipal and Town Committees and Cantonment Boards.	..	..	22,650	
<b>G—POLICE SUPPLIED TO FEDERAL GOVERNMENT</b>				
Agency Functions ..	69,07,800	62,95,100	49,39,350	
Special Branch ..	13,21,350	7,22,290	10,47,560	
Aliens Branch ..	2,39,300	2,81,700	3,07,900	
Total G—Police supplied to Federal Government ..	84,68,450	72,99,090	62,94,810	
<b>H—POLICE SUPPLIED TO RAILWAY</b>				
Police supplied to Railway ..	31,12,000	30,23,850	21,00,000	
Total H—Police supplied to Railway ..	31,12,000	30,23,850	21,00,000	

## XXVI—EDUCATION

Rs. 1.14,57,600

*Head of Department : Secretary to Government of the Punjab, Education Department.*

	1976-77	1975-76		1974-75
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
<b>SUMMARY</b>				
<b>A—University—</b>				
Fees—Government Arts Colleges ..	1,31,55,650	1,29,00,000	1,28,07,460	1,24,28,790
Fees—Government Professional Colleges ..	3,09,400	3,04,000	3,64,000	2,66,530
<b>Total A—University ..</b>	<b>1,34,65,050</b>	<b>1,32,04,000</b>	<b>1,31,71,460</b>	<b>1,26,95,320</b>
<b>B—Secondary—</b>				
Fees—Government Secondary Schools ..	39,450	35,000	41,900	29,80,660
<b>Total B—Secondary ..</b>	<b>39,450</b>	<b>35,000</b>	<b>41,900</b>	<b>29,80,660</b>
<b>C—Primary—</b>				
Fees—Government Primary Schools ..	...	..	..	4,17,680
<b>Total C—Primary ..</b>	<b>...</b>	<b>..</b>	<b>..</b>	<b>4,17,680</b>
<b>D—Special—</b>				
Fees and other Receipts—Government Special Schools	1,65,100	1,63,500	1,45,000	1,50,980
Receipts from the Technical and Commercial Institutes under the control of Director, Technical Education.	10,00,000	10,00,000	9,50,000	8,90,576
Recoveries from Local Bodies for Primary Education	..	..	..	73,28,000
<b>D—Special ..</b>	<b>11,65,100</b>	<b>11,63,500</b>	<b>10,95,000</b>	<b>83,60,546</b>

## XXVI—EDUCATION

SUMMARY	1976-77	1975-76		1974-75
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
<b>E—General—</b>				
Recoveries of Overpayments ..	5,00,000	5,00,000	5,00,000	14,38,480
Collection of payments for services rendered ..	3,00,000	3,00,000	3,00,000	85,180
Miscellaneous—				
Examination Fees .. ..	6,30,000	5,50,000	5,00,000	2,87,100
Miscellaneous Receipts .. ..	3,58,000	3,50,000	6,01,800	2,03,150
<b>Total E—General ..</b>	<b>17,88,000</b>	<b>17,00,000</b>	<b>19,01,800</b>	<b>20,13,910</b>
<b>Gross Total XXVI—Education ..</b>	<b>1,64,57,600</b>	<b>1,61,02,500</b>	<b>1,62,10,160</b>	<b>2,64,78,116</b>
<b>Deduct—Refunds ..</b>	<b>50,00,000</b>	<b>27,00,300</b>	<b>—1,21,10,260</b>	<b>—</b>
<b>Net Total XXVI—Education ..</b>	<b>1,14,57,600</b>	<b>1,34,02,200</b>	<b>40,99,900</b>	<b>2,64,77,116</b>

## XXVII-A—HEALTH

Rs. 1,29,14,700

*Head of Department : Secretary to Government of the Punjab, Health Department.*

	1976-77	1975-76		1974-75
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
<b>SUMMARY</b>				
A—School and College Fees .. .. .	11,00,000	9,56,030	9,35,620.	
B—Hospital Receipts .. .. .	46,41,130	41,00,000	38,95,310	
C—Mental Hospital Receipts .. .. .	2,72,000	2,90,000	2,90,000	
D—Sale of Medicines and Vaccines .. .. .	14,000	14,000	6,500	
E—Contributions .. .. .	55,75,640	50,75,700	50,98,330	
F—Recoveries of Overpayments .. .. .	40,000	40,000	31,920	
G—Collection of Payments for Services Rendered .. .. .	4,09,440	4,90,630	3,59,050	
H—Miscellaneous .. .. .	8,62,490	6,45,250	8,62,490	
Rounding .. .. .		- 10	- 20	
<b>Gross Total—XXVII-A—Health .. .. .</b>	<b>1,29,14,700</b>	<b>1,16,11,600</b>	<b>1,14,79,200</b>	
<i>Deduct—Refunds .. .. .</i>				
<b>Net Total XXVII-A—Health .. .. .</b>	<b>1,29,14,700</b>	<b>1,16,11,600</b>	<b>1,14,79,200</b>	

## XXVII.A—HEALTH

	1976-77	1975-76		1974-75
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
<b>A—SCHOOL AND COLLEGE FEES</b>				
Medical Colleges .. .. .	10,45,000	9,33,610	8,90,740	
Dental Colleges .. .. .	25,000	20,000	29,880	
Health Schools .. .. .	20,000	420	5,000	
Medical Schools .. .. .	10,000	2,000	10,000	
<b>Total A—School and College Fees</b> ..	<b>11,00,000</b>	<b>9,56,030</b>	<b>9,35,620</b>	
<b>B—HOSPITAL RECEIPTS</b>				
Price of outdoor tickets ..	15,71,130	9,00,000	8,33,240	
Diet Charges ..	2,87,000	6,50,000	6,09,050	
Rent from Rooms ..	9,05,300	9,00,000	8,50,800	
Government share of private practice-receipts of Government Doctors.	18,77,700	16,50,000	16,02,480	
<b>Total B—Hospital Receipts</b> ..	<b>46,41,130</b>	<b>41,00,000</b>	<b>38,95,570</b>	
<b>C—MENTAL HOSPITAL RECEIPTS</b>				
Receipts from paying patients .. .. .	2,42,000	1,40,000	1,40,000	
Other Receipts .. .. .	30,000	1,50,000	1,50,000	
<b>Total C—Mental Hospital Receipts</b> ..	<b>2,72,000</b>	<b>2,90,000</b>	<b>2,90,000</b>	
<b>D—SALE OF MEDICINES AND VACCINES</b>				
Sale proceeds of Vaccine Lymphs ..	2,500	2,000	..	
Bacteriological Receipts ..	9,500	2,500	2,700	
Other receipts ..	2,000	9,500	3,800	
<b>Total—Sale of Medicines and Vaccines</b> ..	<b>14,000</b>	<b>14,000</b>	<b>, 500</b>	



## XXVII-A—HEALTH

	1976-77	1975-76		1974-75
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
<b>E—CONTRIBUTIONS</b>				
Contributions from Local Bodies on account of salaries of District Medical Officers.	8,48,540	8,48,540	8,48,540	
Contributions from Local Bodies for the maintenance of Health Centres.	1,10,540	1,10,540	1,10,540	
Contributions by the Federal Government for Fatima Jinnah Medical College for Women and its Allied Hospitals, Lahore.	45,54,560	40,54,620	40,77,250	
Contribution by the Federal Government for the reservation of beds in the Tuberculosis Sanatorium Samli	12,000	12,000	12,000	
Other Contributions	50,000	50,000	50,000	
<b>Total E—Contributions</b>	<b>55,75,640</b>	<b>50,75,700</b>	<b>50,98,330</b>	
<b>F—RECOVERIES OF OVERPAYMENTS</b>				
Recoveries of overpayments	40,000	40,000	31,920	
<b>Total F—Recoveries of Overpayments</b>	<b>40,000</b>	<b>40,000</b>	<b>31,920</b>	
<b>G—COLLECTION OF PAYMENT FOR SERVICES RENDERED.</b>				
Fees for Chemical Examination	1,19,230	1,24,230	70,400	
Other receipts	2,90,210	3,66,400	2,88,650	
<b>Total G—Collection of Payments for Services</b>	<b>4,09,440</b>	<b>4,90,630</b>	<b>3,59,050</b>	
<b>H—MISCELLANEOUS</b>				
Fees for Medical Examination	2,58,100	66,750	2,53,160	
Fees realised on account of birth and death certificate	87,500	33,100	87,500	
Fees realised on account of Anti-Rabi Treatment	2,200	3,000	2,200	
Other receipts	5,14,690	5,42,400	5,14,690	
<b>Total H—Miscellaneous</b>	<b>8,62,490</b>	<b>6,45,250</b>	<b>8,62,490</b>	

## XXVIII—PUBLIC HEALTH

Rs. 54,89,000

*Head of Department—Chief Engineer Punjab, Public Health Engineering Department.*

	1976-77	1975-76		1974-75
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
<b>SUMMARY <sup>B</sup></b>				
<b>A—Recoveries of Over-payments</b> ..	..	200	..	..
<b>B—Collection of Payments for Services Rendered</b> ..	1,50,000	2,50,000	64,200	..
<b>C—Miscellaneous</b> ..	5,00,000	5,00,000	96,800	..
<b>D—Recovery of Departmental Charges from other Government Departments and Local Bodies.</b>	48,39,000	48,39,000	48,39,000	..
<b>Roundings</b> ..	..	..	..	..
<b>Gross Total XXVIII—Public Health</b> ..	54,89,000	55,89,200	50,00,000	..
<b>Deduct—Refunds</b> ..	..	..	..	..
<b>Net Total XXVIII—Public Health</b> ..	54,89,000	55,89,200	50,00,000	..

## XXIX—AGRICULTURE

Rs. 6,52,41,200

*Head of Department : Secretary to Government of the Punjab, Agriculture Department.*

	1976-77	1975-76		1974-75
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
<b>SUMMARY</b>				
A—Agricultural receipts ..	5,64,86,000	5,14,20,000	5,00,00,000	
B—Recoveries of Overpayments ..	..	..	..	
C—Collection of payments for service rendered ..	..	..	..	
D—Grants made by the Agricultural Research Council of Pakistan and Pakistan Central Cotton Committee.	9,15,200	4,53,000	4,53,000	
E—Miscellaneous ..	78,40,000	78,00,000	78,00,000	
Rounding ..	..	..	..	..
Gross Total XXIX—Agriculture	6,52,41,200	5,96,73,000	5,82,53,000	
Deduct—Refunds ..	..	..	..	
Net Total XXIX—Agriculture ..	6,52,41,200	5,96,73,000	5,82,53,000	

## XXIX—AGRICULTURE

	1976-77	1975-76		1974-75
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
<b>A—AGRICULTURAL RECEIPTS</b>				
Receipts from Agricultural Sections ..	1,00,000	80,000	4,50,000	
Receipts from Experimental Farms ..	18,00,000	15,60,000	15,60,000	
Receipts from Seed Farms ..	40,15,000	39,59,000	42,00,000	
Receipts from District Farms ..	3,65,000	3,25,000	3,90,000	
Receipts from Agricultural Engineering Section ..	2,62,00,000	2,15,00,000	2,15,60,000	
Receipts from Boring Operations ..	80,00,000	80,00,000	60,00,000	
Receipts from Research Sections ..	14,00,000	14,00,000	14,00,000	
Receipts on account of fees (other than Cotton Fee) levied under the Cotton Control Ordinance	4,80,000	4,70,000	4,80,000	
Receipts from Government Gardens ..	50,000	50,000	44,000	
Receipts from Station Gardens ..	16,000	16,000	16,000	
Receipts from Zoo ..	60,000	60,000	50,000	
Receipts from Plant Protection Operations ..	1,49,00,000	1,40,00,000	1,40,00,000	
<b>Total A—Agricultural Receipts ..</b>	<b>5,64,86,000</b>	<b>5,14,20,000</b>	<b>5,00,00,000</b>	
<b>D—GRANT MADE BY THE AGRICULTURAL RESEARCH COUNCIL OF PAKISTAN AND PAKISTAN CENTRAL COTTON COMMITTEE.</b>				
Grant made by the Agricultural Research Council of Pakistan.	9,15,200	4,53,000	4,53,000	
<b>Total D—Grant made by the Agricultural Research Council of Pakistan and Pakistan Central Cotton Committee</b>	<b>9,15,200</b>	<b>4,53,000</b>	<b>4,53,000</b>	
<b>E—MISCELLANEOUS</b>				
Receipts from Soil Conservation Operations ..	75,00,000	75,00,000	75,00,000	
Recoveries of arrears from ex-Commission agents on account of sale of cotton, seeds and fertilizer	1,00,000	1,00,000	1,00,000	
Miscellaneous Receipts ..	2,40,000	2,00,000	2,00,000	
<b>Total E—Miscellaneous ..</b>	<b>78,40,000</b>	<b>78,00,000</b>	<b>78,00,000</b>	

## XXIX-B—FISHERIES

Rs.—40,00,000

*Head of Department: Director of Fisheries, Punjab.*

	1976-77	1975-76		1974-75
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
A—Fisheries .. .. .	40,00,000	40,00,000	30,00,000	
B—Recoveries of overpayments .. .. .				
C—Collection of payments for services rendered .. .. .				
D—Grant made by the Agricultural Research Council of Pakistan .. .. .				
Rounding .. .. .				
Gross Total XXIX-B—Fisheries .. .. .	40,00,000	40,00,000	30,00,000	
Deduct—Refunds .. .. .			...	
Net Total XXIX-B—Fisheries .. .. .	40,00,000	40,00,000	30,00,000	

**XXX—VETERINARY**

Rs. 1,12,70,700

*Head of Department : Secretary to Government of the Punjab, Livestock and Dairy Development Department.*

	1976-77	1975-76		1974-75
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
<b>SUMMARY</b>				
A—Veterinary College and School fees ..	..	..	..	
B—Other Receipts ..	1,08,66,570	94,56,940	96,59,290	
C—Collection of Payments for Services Rendered ..	..	..	..	
D—Grant made by the Agricultural Research Council of Pakistan.	4,04,130	3,91,500	5,00,000	
Rounding ..		(—) 40	(+) 10	
Gross Total <b>XXX—Veterinary</b> ..	1,12,70,700	98,48,400	1,01,59,300	
Deduct—Refunds ..	..	..	..	
Net Total <b>XXX—Veterinary</b> ..	1,12,70,700	98,48,400	1,01,59,300	
<b>B—OTHER RECEIPTS</b>				
Receipts from Biological Section ..	8,00,000	8,00,000	5,51,500	
Receipts from the Livestock and Broiler Farms ..	59,96,670	45,70,140	40,34,800	
Receipts from the transferred Agricultural Farms ..	4,00,000	5,00,000	15,00,000	
Receipts from Livestock Farm Rakh Ghulamam ..	35,13,000	35,00,000	35,00,000	
Other Receipts ..	44,400	28,800	15,000	
Leave Salary ..	12,500	12,500	12,490	
Inoculation Fee ..	1,00,000	45,500	45,500	
Total <b>B—Other Receipts</b> ..	1,08,66,570	94,56,940	96,59,290	

## XXXI—CO-OPERATION

Rs. 5,17,100

Head of Department: Registrar, Co-operative Societies, Punjab.

	1976-77	1975-76		1974-75
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
<b>SUMMARY</b>				
A—Audit Fees ..				
B—Miscellaneous Receipts ..	5,17,020	5,11,860	5,09,460	
Rounding ..	+80		+40	
Gross Total XXXI—Co-operation ..	5,17,100	5,11,860	5,09,500	
Deduct—Refunds ..				
Net Total XXXI—Co-operation ..	5,17,100	5,11,860	5,09,500	
<b>B—MISCELLANEOUS RECEIPTS</b>				
Leave salary contribution of officers transferred on Foreign Services.	11,200	17,140	11,200	
Income from Pak-German Demonstration Farm, Chak 5 Fiaz, Multan.	3,30,000	3,30,000	3,30,000	
Recoveries from other Provincial Governments in respect of Co-operative Training Institutes, Lyallpur.	1,50,820	1,45,220	1,49,760	
Other Receipts ..	25,000	19,500	19,500	
Total B—Miscellaneous Receipts ..	5,17,020	5,11,860	5,09,460	

## XXXII—INDUSTRIES

Rs. 57,21,500

*Head of Department: Director of Industries and Mineral Development, Punjab.*

	1976-77	1975-76		1974-75
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
<b>SUMMARY</b>				
<b>A—Industries</b> ..	57,18,000	56,74,000	46,11,140	..
<b>B—Recoveries of Over payments</b> ..	500	4,000	500	..
<b>C—Collection of Payment for Services Rendered</b> ..	3,000	3,000	3,000	..
Rounding ..	..	..	-40	..
<b>Gross Total XXXII—Industries</b> ..	<b>57,21,500</b>	<b>56,81,000</b>	<b>46,14,600</b>	..
<b>Net Total XXXII—Industries</b> ..	<b>57,21,500</b>	<b>56,81,000</b>	<b>46,14,600</b>	..



## XXXII—INDUSTRIES

	1976-77	1975-76		1974-75
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
<b>A—INDUSTRIES</b>				
<b>1—INDUSTRIAL EDUCATION</b>				
Government Weaving and Finishing Institute, Shahdara.	54,000	54,000	30,000	
Total—Industrial Education ..	54,000	54,000	30,000	
<b>2—INDUSTRIAL DEVELOPMENT</b>				
Receipts from other Industrial Operations ..	12,000	12,000	10,000	
Receipts from Wool Spinning and Weaving Development Training Centre, Jhang.	12,50,000	12,00,000	11,72,140	
Receipts from Development-cum-Training Centre for Carpet Industry, Lahore and Jhang	2,000	8,000	8,000	
Other Receipts ..	..	..	..	
Total 2—Industrial Development ..	12,64,000	12,20,000	11,90,140	
<b>3—GOVERNMENT COMMERCIAL UNDER-TAKINGS</b>				
Sale-proceeds of finished goods produced by Demonstration Weaving Factory, Shahdara.	40,00,000	40,00,000	30,06,000	
Total 3—Government Commercial Under-takings	40,00,000	40,00,000	30,06,000	
<b>4—OTHER ITEMS</b>				
Stores Purchase ..	1,10,000	1,10,000	1,10,000	
Fees for Inspection of Boilers ..	2,20,000	2,20,000	2,00,000	
Fees under Partnership Act, 1932 ..	55,000	55,000	55,000	
Fees for Inspection of Stores ..	15,000	15,000	20,000	
Total 4—Other Items ..	4,00,000	4,00,000	3,85,000	
Total A—Industries ..	57,18,000	56,74,000	46,11,140	

## XXXII—INDUSTRIES

	1976-77	1975-76		1974-75
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
<b>B—RECOVERIES OF OVER-PAYMENTS</b>				
Recoveries of Over-Payments	500	4,000	500	
<b>Total B—Recoveries of Over payments</b>	500	4,000	500	
<b>C—Collection of Payments for Services Rendered:</b>				
Fees for the service of Analyst, etc.	3,000	3,000	3,000	
<b>Total C—Collection of Payments for Services Rendered</b>	3,000	3,000	3,000	

XXXVI—MISCELLANEOUS DEPARTMENTS

Rs 24,13,200

*Heads of Departments—*

- (1) Member, Board of Revenue for A—Examination Fees—Fees for Examination of Naib-Tehsildars and Kanungos, B—Sale of Stores and Material and C—Miscellaneous—Other Receipts.
- (2) Chief Secretary for A—Examination Fees—Examination Fees of Public Service Commission, Receipts on account of Selection Boards, etc.
- (3) Secretary to the Government of the Punjab, Forestry and Wildlife Department for C—Miscellaneous—Receipts under the Wild Birds and Wild Animals Protection Act.
- (4) Secretary to the Government of the Punjab, (Information) SGA and Information Department for C—Miscellaneous—Recoveries from Federal Govt. on account of compulsory Film Screening Scheme and Receipt from Museum.
- (5) Director of Industries and Mineral Development for C—Miscellaneous—Fees for Registration of Societies under the Societies Registration Act and Fees for registration of Companies (with objects confined to the Provisions) under the Companies Act, 1913.
- (6) Director of Labour Welfare, Punjab, for C—Miscellaneous—Receipts under the Weights and Measures and Trade Employees Act.—Receipts under the Factories Act, Receipts under the West Pakistan Shops and Establishments Ordinance, 1969 and Other Receipts.
- (7) Director, Manpower Training for C—Miscellaneous Receipt under Manpower and Employment Organization,

	1976-77	1975-76		1974-75
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
<b>SUMMARY</b>				
A—Examination Fees .. .. .	1,65,000	1,05,860	1,52,120	..
B—Sale of Stores and Materials, .. .. .	..	..	..	..
C—Miscellaneous .. .. .	22,52,260	16,61,400	14,52,900	..
Rounding .. .. .	—10	—60	—20	..
<b>Gross Total XXXVI—Miscellaneous Departments ..</b>	<b>24,17,250</b>	<b>17,67,200</b>	<b>16,05,000</b>	<b>..</b>
<i>Defect—Refunds .. .. .</i>	—4,050	—2,000	—2,100	..
<b>Net Total XXXVI—Miscellaneous Departments ..</b>	<b>24,13,200</b>	<b>17,65,200</b>	<b>16,02,900</b>	<b>..</b>

## XXXVI—MISCELLANEOUS DEPARTMENTS

	1976-77	1975-76		1974-75
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
<b>A—EXAMINATION FEES—</b>				
Fees for Examination of Naib-Tehsildars and Kanungos	63,000	36,620	36,620	
Examination Fees of Public Service Commission ..	1,00,000	67,240	1,13,500	
Receipts on account of Selection Boards for recruitment to the Secretariat, Offices of Heads of Attached Departments and Divisional Boards.	2,000	2,000	2,000	
Total A—Examination Fees ..	1,65,000	1,05,860	1,52,120	
<b>B—SALE OF STORES AND MATERIALS—</b>				
Sale proceeds of Stores and Materials ..	..	..	..	
Total B—Sale of Stores and Materials ..	..	..	..	
<b>C—MISCELLANEOUS—</b>				
Fees for registration of Societies under the Societies Registration Act.	40,000	40,000	24,000	
Fees for registration of Companies (with objects confined to Provinces) under the Companies Act, 1913	1,000	1,000	..	
Receipts under the Weights and Measures and Trade Employees Acts.	15,90,000	10,00,000	6,50,000	
Receipts under the Factories Act .. ..	1,700	1,600	1,700	
Receipts under Manpower and Employment Organization	76,000	76,000	76,000	
Receipts from Museums .. ..	12,000	12,000	12,000	
Receipts under the West Pakistan Shops and Establishments Ordinance, 1969.	27,000	27,000	17,000	
Receipts under the Wild Birds and Wild Animals Protection Act	4,50,000	4,50,000	6,00,000	
Recoveries from Federal Government on account of compulsory Film Screening Scheme	53,960	51,800	70,800	
(Other Receipts .. ..	600	2,000	1,400	
Total C—Miscellaneous ..	22,52,260	16,61,400	14,52,900	

## XXXIX—CIVIL WORKS

Rs. 42,90,600

Head of Department—Secretary to Government of the Punjab, Communications and Works Department.

	1976-77	1975-76		1974-75
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
<b>SUMMARY</b>				
A—Rent ..	26,52,400	26,13,200	26,80,280	
B—Recoveries of Expenditure ..	94,500	85,500	13,200	
C—Miscellaneous ..	15,43,700	15,43,700	11,69,300	
Rounding ..			(+) 20	
<b>Gross Total XXXIX—Civil Works ..</b>	<b>42,90,600</b>	<b>42,42,400</b>	<b>38,62,800</b>	
<b>Deduct—Refunds ..</b>	..	(-) 900	(-) 3,300	
<b>Net Total XXXIX—Civil Works ..</b>	<b>42,90,600</b>	<b>42,41,500</b>	<b>38,59,500</b>	

## XXXIX-A—COMMUNICATIONS

Rs. 1,74,15,600

*Head of Department : Secretary to Government of the Punjab, Communications and Works Department.*

	1976-77	1975-76		1974-75
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
<b>SUMMARY</b>				
A—Rent .. .. .	1,40,400	1,37,360	69,250	
B—Tolls on Roads .. .. .	1,14,27,000	1,14,27,000	1,14,27,000	
C—Recoveries of Expenditure .. .. .	27,24,000	26,52,710	17,95,850	
D—Miscellaneous .. .. .	30,84,200	29,21,500	25,40,870	
E—Recovery of Expenditure on Road Research and Material Testing Institute, Lahore from Federal Government. ..	40,000	40,000	40,000	
Rounding ..	..	(+) 30	(+) 30	
Gross Total XXXIX—A—Communications ..	1,74,15,600	1,71,78,600	1,58,73,000	
<i>Deduct—Refunds</i> ..	..	(—) 1,000	(—) 1,000	
Net Total XXXIX—A—Communications ..	1,74,15,600	1,71,77,600	1,58,72,000	

XXXIX—B—HOUSING AND PHYSICAL PLANNING

Rs. 2,53,44,000

Head of Department : Secretary to Government of the Punjab, Housing and Physical Planning Department

	1976-77	1975-76		1974-75
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
<b>SUMMARY</b>				
A—Sale of Plots ..	2,04,21,000	2,00,93,000	1,51,29,000	
B—Sale of Buildings ..	36,93,000	75,00,000	75,00,000	
C—Income from Satellite Towns Schemes ..	9,00,000	9,00,000	8,43,000	
D—Collection of Payments for Services Rendered ..	80,000	2,00,000	2,00,000	
E—Miscellaneous ..	2,50,000	2,50,000	1,89,000	
Rounding ..	..	..	..	
<b>Gross Total XXXIX—B—Housing and Physical Planning</b>	<b>2,53,44,000</b>	<b>2,83,43,000</b>	<b>2,38,61,000</b>	
<i>Deduct—Refund</i> ..	..	..	..	
<b>Net Total XXXIX—B—Housing and Physical Planning.</b>	<b>2,53,44,000</b>	<b>2,83,43,000</b>	<b>2,38,61,000</b>	

## XLIV—RECEIPTS-IN-AID-OF SUPERANNUATION

Rs. 81,01,000

*Head of Department: Accountant-General, Punjab.*

	1976-77	1975-76		1974-75
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
<b>SUMMARY</b>				
A—Contributions for Pensions and Gratuities ..	27,44,000	27,44,000	36,30,900	24,61,923
B—Share of pension liability recovered from local bodies due to Provincialisation of Colleges/Schools ..	50,00,000	32,14,000	72,50,000	32,86,981
C—Receipts from Autonomous Bodies, etc. in respect of Commuted value of Pension ..	—	—	—	—
E—Miscellaneous ..	7,17,000	7,17,000	5,67,000	7,77,543
<b>Total XLIV—Receipts-in-aid of Superannuation ..</b>	<b>84,61,000</b>	<b>66,75,000</b>	<b>1,14,47,900</b>	<b>65,26,447</b>



## XLIV—RECEIPTS-IN-AID OF SUPERANNUATION

	1976-77	1975-76		1974-75
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
<b>A—CONTRIBUTIONS FOR PENSIONS AND GRATUITIES</b>				
Contributions of officers lent on foreign service ..	9,86,000	9,36,000	9,00,000	10,28,780
Capitalised value of pensions of Local Fund Servants ..	1,00,000	1,00,000	1,30,000	94,941
Refund of Gratuity ..	82,000	82,000	1,00,000	46,312
Recoveries towards cost of pensions of Public Works Establishment ..	3,00,000	3,00,000	3,00,000	6,666
Pension contribution for police supplied to Public Departments, Private individuals, etc.	26,000	26,000	6,000	31,092
Contributions from Local Bodies, Commercial Concerns, other Governments Departments, etc.	13,00,000	13,00,000	21,49,900	12,54,133
<b>Total A—Contributions for Pensions and Gratuities ..</b>	<b>27,44,000</b>	<b>27,44,000</b>	<b>36,30,900</b>	<b>24,61,923</b>
<b>B—Share of pension liability recovered from local bodies due to provincialisation of Colleges schools—</b>				
Share of Pension Liability recovered from local bodies due to provincialisation of schools ..	50,00,000	32,14,000	72,50,000	32,86,981
Share of pension liability recovered from Local Bodies due to Provincialization of Colleges ..	..	..	..	..
<b>Total B—Share of pension liability recovered from local bodies due to provincialization of Colleges/schools. ..</b>	<b>50,00,000</b>	<b>32,14,000</b>	<b>72,50,000</b>	<b>32,86,981</b>
<b>C—Receipts from Autonomous Bodies etc. in respect of Commuted value of Pensions.</b>				
Receipts from Autonomous Bodies etc. in respect of Commuted value of Pensions.	..	..	..	—
<b>Total C—Receipt from Autonomous Bodies etc. in respect of Commuted value of Pensions,</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>
<b>D—Miscellaneous—</b>				
Miscellaneous Receipts	7,17,000	7,17,000	5,67,000	7,77,543
<b>Total D—Miscellaneous ..</b>	<b>7,17,000</b>	<b>7,17,000</b>	<b>5,67,000</b>	<b>7,77,543</b>

## XLV—STATIONERY AND PRINTING

Rs. 3,07,96,800

*Sum of Attached Department:* (1) *Member, Board of Revenue, Punjab for B—Scale of plain paper used with Stamps.*

(a) *Controller, Printing and Stationery, Punjab for all other heads.*

	1976-77	1975-76		1974-75
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
<b>SUMMARY</b>				
A—Stationery Receipts ..	71,00,000	70,01,000	71,23,000	
B—Sale of plain paper used with Stamps ..	3,03,300	3,03,000	3,02,600	
C—Sale of Gazette and other Government publications ..	19,43,500	19,43,500	15,15,590	
D—Other Press Receipts ..	2,14,50,000	2,10,35,000	2,10,40,000	
Rounding ..	..	..	+10	
Gross Total XLV—Stationery and Printing ..	3,07,96,800	3,02,82,500	2,99,81,000	
<del>    Budget—Refunds</del> ..	..	..	..	
Net Total XLV—Stationery and Printing ..	3,07,96,800	3,02,82,500	2,99,81,000	

## XLV— STATIONERY AND PRINTING

	1976-77	1975-76		1974-75
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
<b>A— STATIONERY RECEIPTS</b>				
Sale of Stationery to Local Bodies, etc. ..	11,00,000	10,50,000	10,00,000	
Sale of Stationery to Provincial Government Departments ..	60,00,000	59,51,000	59,51,000	
Other Receipts ..	..	..	1,72,000	
<b>Total A— Stationery Receipts ..</b>	<b>71,00,000</b>	<b>70,01,000</b>	<b>71,23,000</b>	
<b>B— SALE OF PLAIN PAPER USED WITH STAMPS</b>				
Sale of Plain Paper used with Stamps ..	3,01,000	3,01,000	3,01,000	
Sale-proceeds of cheque books supplied from Stamps Stores ..	2,300	2,000	1,600	
<b>Total B— Sale of Plain Paper used with Stamps ..</b>	<b>3,03,300</b>	<b>3,03,000</b>	<b>3,02,600</b>	
<b>C— SALE OF GAZETTE AND OTHER GOVERNMENT PUBLICATIONS</b>				
Gazettes ..	40,000	40,000	18,000	
Pakistan Law Reports ..	3,500	3,500	2,000	
Civil List and other Publications ..	18,00,000	18,00,000	14,30,390	
Union Councils Forms and Registers ..	1,00,000	1,00,000	65,000	
<b>Total C— Sale of Gazettes and other Government Publications ..</b>	<b>19,43,500</b>	<b>19,43,500</b>	<b>15,15,390</b>	
<b>D— OTHER PRESS RECEIPTS</b>				
Work done for the Provincial Government Departments— Printing Charges ..	1,13,00,000	1,09,00,000	1,09,00,000	
Sale-proceeds of Forms ..	1,00,00,000	1,00,00,000	1,00,00,000	
Sale-proceeds of Service Books ..	75,000	75,000	90,000	
Miscellaneous Receipts ..	75,000	60,000	50,000	
<b>Total D—Other Press Receipts ..</b>	<b>2,14,50,000</b>	<b>2,10,35,000</b>	<b>2,10,40,000</b>	

## XLVI—MISCELLANEOUS

Rs. 6,63,22,200

*Heads of Departments:—*

- (1) Commissioners of Divisions — for A—Unclaimed Deposits and H—Recoveries of over payments.
- (2) Commissioners of Divisions and Secretaries of all Departments. for B—Sale of old stores and materials and F—Rent, Rates and Taxes.
- (3) Member, Board of Revenue, Punjab for C—Sale of land and houses.
- (4) Director, Local Fund Audit, Punjab for D—Fees for Government Audit.
- (5) Secretary to Government of the Punjab, Local Government and Social Welfare Department. for E—Contributions.
- (6) Commissioners of Divisions, Secretary, Services, and General Administration Department and Chief Settlement and Rehabilitation Commissioner. for G—Other Fees, Fines and Forfeitures.
- (7) Accountant-General, Punjab .. for I—Collection of Payments for Services Rendered.
- (8) Commissioners of Divisions, Member, Board of Revenue, Punjab, Secretary to Government of the Punjab, Communications and Works Department and Chief Settlement and Rehabilitation Commissioner. for J—Miscellaneous.
- (9) Director of Industries and Mineral Development and Director, Labour Welfare. for K—Receipts arising out of Mines, Oilfields and Mineral Development.
- (10) Secretary to Government of the Punjab, Food Department. for L—Collection fees on account of Sugarcane (Development) Cess and M—Profits on Provincial Schemes of State Trading.

	1976-77	1975-76		1974-75
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
<b>SUMMARY</b>				
A—Unclaimed Deposits ..	1,000	1,000	1,300	
B—Sale of Old Stores and Materials ..	6,500	11,500	16,800	
C—Sale of Land and Houses, etc. ...	60,000	60,000	60,000	
D—Fees for Government Audit ..	17,03,210	12,87,180	12,87,180	

## XLVI—MISCELLANEOUS

	1976-77	1975-76		1974-75
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
<b>SUMMARY—CONCLD.</b>				
<b>E—Contributions</b> ..	...	..	16,53,900	
<b>F—Rent, Rates and Taxes</b> ...	..	5,000	5,000	
<b>G—Other Fees, Fines and Forfeitures</b> ...	1,36,50,430	1,35,32,950	77,16,220	
<b>H—Recoveries of Overpayments</b> ...	4,48,500	4,48,500	4,48,500	
<b>I—Collection of Payments for Services Rendered</b> ...	4,73,400	4,73,400	5,66,100	
<b>J—Miscellaneous</b> ...	54,75,830	5,10,85,050	74,34,650	
<b>K—Receipts arising out of Mines, Oilfields and Mineral Development.</b>	26,51,000	26,51,000	25,55,000	
<b>L—Collection Fees on account of Sugarcane (Development) Cess.</b>	3,52,300	3,46,700	3,20,000	
<b>M—Profit on Provincial Schemes of State Trading</b> ...	4,15,00,000	7,59,44,600	12,07,17,800	
<b>Rounding</b> ...	+30	+20	+40	
<b>Total XLVI—Miscellaneous</b> ...	6,63,22,200	14,58,56,900	14,28,14,300	

## XLVI—MISCELLANEOUS

	1976-77	1975-76		1974-75
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
<b>A—Unclaimed Deposits—</b>				
Unclaimed Deposits ..	1,000	1,000	1,300	
Total A—Unclaimed Deposits ..	1,000	1,000	1,300	..
<b>B—Sale of Old Stores and Materials—</b>				
Sale of Old Stores and Materials ..	6,500	11,500	16,800	..
Total B—Sale of Old Stores and Materials ..	6,500	11,500	16,800	..
<b>C—Sale of Land and Houses, etc.—</b>				
Sale of Land and Houses, etc. ..	60,000	60,000	60,000	..
Total C—Sale of Land and Houses, etc. ..	60,000	60,000	60,000	..
<b>D—Fees for Government Audit—</b>				
Fees for Government Audit ..	17,03,210	12,87,180	12,87,180	..
Total D—Fees for Government Audit ..	17,03,210	12,87,180	12,87,180	..
<b>E—CONTRIBUTIONS</b>				
Grant from the Central Government for People's Local Councils in the Punjab ..	..	..	..	..
Grant from the Federal Government for Joint Government Institutions in the Punjab ..	..	..	14,60,910	..
Grant from the Federal Government for Local Government Training Institute Jalandhar ..	..	..	1,58,980	..
Total E—Contributions ..	..	..	1,73,890	..

## XLVI—MISCELLANEOUS

	1976-77	1975-76		1974-75
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
<b>F—RENT, RATES AND TAXES</b>				
Rent, Rates and Taxes .. .. .	..	5,000	5,000	..
<b>Total F—Rent, Rates and Taxes</b>	..	5,000	5,000	..
<b>G—OTHER FEES FINES AND FOREFEITURES</b>				
Fees and subscription from petition writers and traders in Katcheri compounds .. .. .	10,00,000	9,13,000	9,03,600	..
Fees for inspection and supply of copies under the Press and Registration of Books Act, 1967 .. .. .	1	..	..	..
Licence fees for the storage or sale of Petroleum .. .. .	10,000	10,000	22,050	..
Fees under the Prisons Act and Rules .. .. .	130	50	200	..
Fees under the West Pakistan Money Lenders Ordinance, 1966 .. .. .	300	300	300	..
Arms Licence Fees .. .. .	1,20,00,000	1,20,00,000	60,00,000	..
Receipts from cattle yards under the Cattle Trespass Act, 1878 .. .. .	20,000	20,000	14,150	..
Fees under the Agricultural Produce Markets Act, 1939 .. .. .	10,000	5,000	20,500	..
Fee for allotment of land and gardens to refugees .. .. .	..	..	1,15,000	..
Fees for administration of Evacuee Estate .. .. .	..	..	..	..
Fees levied for securing of suits .. .. .	10,000	45,000	80,500	..
Settlement Fees .. .. .	2,60,000	2,70,000	2,50,000	..
Other Fees .. .. .	3,00,000	2,90,000	2,90,000	..
<b>Total G—Other Fees, Fines and Forefeitures</b>	<b>1,36,50,430</b>	<b>1,37,33,900</b>	<b>77,16,200</b>	<b>:</b>

## XLVI—MISCELLANEOUS

	1976-77	1975-76		1974-75
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
<b>H—RECOVERIES OF OVERPAYMENTS</b>				
Recoveries of Overpayments .. .. .	4,48,500	4,48,500	4,48,500	
Total H—Recoveries of Overpayments ..	4,48,500	4,48,500	4,48,500	
<b>I—COLLECTION OF PAYMENTS FOR SERVICES RENDERED</b>				
Leave contributions of officers lent on foreign service	1,70,200	1,70,200	3,27,600	
Other Recoveries .. .. .	3,03,200	3,03,200	2,38,500	
Total I—Collection of Payments for Services Rendered ..	4,73,400	4,73,400	5,66,100	
<b>J—MISCELLANEOUS</b>				
Recoveries on account of law charges other than those in pauper suits.	250	1,280	—	
Copying agency account .. .. .	13,50,000	13,00,000	12,01,000	
Ferry receipts under the Northern India Ferries Act, 1878	1,90,000	1,89,670	1,55,000	
Receipts from the Deposit Account of Chief Settlement Commissioner, Punjab.	19,90,820	41,60,820	37,78,120	
Receipt from the Deposit Account of non-lapsable grant	—	4,33,00,000	—	
Receipts from Government of Sind on account of NIPA	3,23,570	2,75,380	2,68,060	
Receipts from Government of N.W.F.P. on account of NIPA.	3,23,570	2,75,380	2,68,060	
Receipts from Government of Baluchistan on account of NIPA.	1,61,790	1,37,690	1,34,030	
Receipts from Government of Pakistan on account of Demarcation of Indo-Pakistan Boundry.	3,35,830	6,44,830	10,94,620	
Receipts from Government of Pakistan on account of Expatriation Camp.	—	—	—	
Other Receipts .. .. .	8,00,000	8,00,000	5,35,760	
Total J—Miscellaneous .. .. .	54,75,830	5,10,85,050	74,34,650	



## XLVI—MISCELLANEOUS

	1976-77	1975-76		1974-75
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
<b>K—RECEIPTS ARISING OUT OF MINES, OIL-FIELDS AND MINERAL DEVELOPMENT</b>				
Receipts from rents and royalties—Annual fee acreage fee, application fee, cost of plants, etc.	20,00,000	20,00,000	20,00,000	—
Royalty on Natural Gas	6,45,000	6,45,000	5,80,000	
Other Miscellaneous Fees	6,000	6,000	5,000	
<b>Total K—Receipts arising out of Mines, Oil fields and Mineral Development.</b>	<b>26,51,000</b>	<b>26,51,000</b>	<b>25,85,000</b>	<b>—</b>
<b>L—COLLECTION FEES ON ACCOUNT OF SUGARCANE (DEVELOPMENT) CESS.</b>				
Collection Fees on account of Sugarcane Development Cess.	3,52,300	3,46,700	3,20,000	
<b>Total L—Collection Fees on account of Sugarcane (Development) Cess.</b>	<b>3,52,300</b>	<b>3,46,700</b>	<b>3,20,000</b>	<b>—</b>
<b>M—PROFITS ON PROVINCIAL SCHEMES OF STATE TRADING.</b>				
Profit on State Trading in Foodgrains	3,67,91,000	75,02,600	1,64,81,700	
Profit on State Trading in Sugar	—	6,45,15,600	10,11,34,500	
Storage Surcharge in respect of foodgrains transferred from "85-A—Capital Outlay on Provincial Schemes of State Trading."	32,12,000	27,83,100	24,49,800	
Storage Surcharge in respect of Sugar transferred from "85-A—Capital Outlay on Provincial Schemes of State Trading."	14,97,000	11,43,300	6,51,800	
<b>Total M—Profits on Provincial Schemes of State Trading</b>	<b>4,15,00,000</b>	<b>7,59,44,600</b>	<b>12,07,17,800</b>	<b>—</b>

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

Rs. 17,60,17,800

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

	1976-77	1975-76		1974-75
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
<b>SUMMARY</b>				
<b>A—NON-DEVELOPMENT GRANTS—</b>				
Financial assistance to the Provincial Government on account of the departments, offices and institutions transferred to them on the recommendations of the Standing Re-organization Committee ..	..	..	8,05,260	..
Grant from Federal Government for performing Agency functions in respect of subjects transferred to Centre ..	7,65,640	6,62,880	5,60,450	..
Grant for Survey of Indus Highway Roads Phase II) ..	..	2,10,840	..	..
Grant from Prime Minister's Flood Relief Fund for Relief Measures in Flood Affected Areas ..	..	1,05,00,000	..	..
Grant for Police ..	5,00,00,000	..	..	..
Grant for Bar Associations ..	..	10,000	..	..
Grant for Islamic Summit Conference ..	60,50,000	60,50,000	..	..
Grant for displaced Hawkers of Rawalpindi City ..	..	1,00,000	..	..
Grant from the Federal Government for Priority Road Schemes ..	4,88,00,000	3,66,00,000	1,75,00,000	..
Grant for Rangers ..	4,260,000	..	..	..
Grant for Rawalpindi Municipality ..	25,00,000	25,00,000	..	..
Transfer from the Deposit Account of the Special Grant made by the Federal Government to the Provincial Government—Hazra-bad Bye Pass Road. ..	..	5,00,000	..	..
<b>Total A—Non-Developmental Grants ..</b>	<b>15,07,15,640</b>	<b>5,71,33,720</b>	<b>1,88,65,710</b>	<b>..</b>

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

	1976-77	1975-76		1974-75
	Budget Estimate	Revised Estimate	Budget Estimate	Accountst
	Rs.	Rs.	Rs.	Rs.
<b>B—DEVELOPMENTAL GRANTS</b>				
Grant for installation of private tube-wells ..	1,80,00,000	75,00,000	75,00,000	..
Grant for Flood R. habilitation ..	..	4,62,00,000	..	..
Grant for open Surface Tubewells ..	..	..	9,50,000	..
Grant for Improving and Metalling the Road between Kotli Satian and D al Kot. ..	4,02,000	..	..	..
Grant for Road Development ..	69,00,000	11,00,000	11,00,000	..
Grant for installation of Turbine Tube-wells ..	..	..	10,00,000	..
Grant for wheat seed Subsidy ..	..	1,91,91,000	1,42,50,000	—
Total B—Developmental Grants ..	2,53,02,000	7,39,91,000	2,48,00,000	..
Roundings ..	(—) 40	(—) 20	(—) 10	..
Total — Grant-in-aid from the Central Government ..	17,60,17,600	13,11,24,700	4,36,65,700	..

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

Rs. 5,51,43,000

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

	1976-77	1975-76		1974-75
	Budget Estimates	Revised Estimates	Budget Estimates	Accounts
	Rs.	Rs.	Rs.	Rs.
<b>SUMMARY</b>				
<b>I—NON-DEVELOPMENTAL GRANTS</b>				
A—Rupees Grants	..	1,28,000	..	..
B—Foreign Exchange Grants	..	11,19,000	..	..
<b>Total I—Non-Developmental Grants</b>	..	12,47,000	..	..
<b>II—DEVELOPMENTAL GRANTS</b>				
C—Rupee Grants	4,76,15,000	3,20,45,290	3,00,00,000	..
D—Foreign Exchange Grants	75,28,000	79,45,000	23,23,000	..
<b>Total II—Developmental Grants</b>	5,51,43,000	3,99,90,290	3,23,23,000	..
<b>Total XLIX—A—Foreign Grants from the Central Government.</b>	5,51,43,000	4,12,37,290	3,23,23,000	..

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

	1976-77	1975-76		1974-75		
		Budget Estimates	Revised Estimates		Budget Estimates	Accounts
		Rs.	Rs.		Rs.	Rs.
<b>I—NON-DEVELOPMENTAL GRANTS—</b>						
<b>A—Rupee Grants—</b>						
<b>(i) U. S. AID Rupee Grants—</b>						
Establishment of a Pilot Research and Training Centre for the Rehabilitation of Persons with Parkinson Disease ..		1,28,000				
Total U. S. AID Rupee Grants ..		1,28,000				
Total A—Rupee Grants ..		1,28,000				
<b>B—Foreign Exchange Grants</b>						
<b>(i) Grants from Newzealand—</b>						
Lahore Milk Plant ..		11,19,000				
Total Grants from Newzealand ..		11,19,000				
Total B—Foreign Exchange Grants ..		11,19,000				
Total I—Non-Developmental Grants ..		12,47,000				
<b>II—DEVELOPMENTAL GRANTS</b>						
<b>C—Rupee Grants</b>						
<b>(i) Canadian Rupee Grants—</b>						
Lahore Township Scheme ..		60,00,000	60,00,000			
Quaid-i-Azam Medical College, Bahawalpur ..		50,00,000	50,00,000			
Malaria Eradication Programme ..		80,00,000	80,00,000			
Bridge over River Chenab at Wazirabad ..		30,00,000	30,00,000			
39—Rural Health Centres ..		10,00,000	10,00,000			
Inter Colleges to increase output of Science students Lumpsum Provision ..	4,50,00,000	20,00,000	20,00,000			
Total (i) Canadian Rupee Grant ..	4,50,00,000	2,50,00,000	2,50,00,000			

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

	1976-77	1975-76		1974-75
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
II. DEVELOPMENTAL GRANTS—CONTD.				
C—Rupee Grants				
(ii) Food Aid Convention Rupee Grants—				
High Schools—Single and Double Sections ..	..	20,00,000	20,00,000	
Comprehensive High Schools ..	..	30,00,000	30,00,000	
Total (ii) Food Aid Convention Grants ..	..	50,00,000	50,00,000	
(iii) U.S. Aid Rupee Grants—				
Dry land Agriculture Development Project ..	26,15,000	20,00,000	..	..
Oxidation Pond Research Study (Engg. University) ..	..	45,290	..	
Total (iii) U. S. AID Rupee Grants ..	26,15,000	20,45,290	..	
Total C Rupee Grants ..	4,76,15,290	3,20,45,000	3,00,00,000	
D—Foreign Exchange Grants				
(i) U.S. Aid Grant—				
West Pakistan Agriculture Research, Lyallpur ..	22,50,000	18,00,000	..	
Total U. S. AID Grants ..	22,50,000	18,00,000	..	
(ii) Grants from West Germany—				
Technical Training Centre Moghalpura/Gulberg, Lahore ..	3,08,000	10,94,000	..	
Total (ii) Grants from West Germany ..	3,08,000	10,94,000	..	

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

	1976-77	1975-76		1974-75
	Budget Estimates	Revised Estimates	Budget Estimates	Accounts
	Rs.	Rs.	Rs.	Rs.
<b>D—FOREIGN EXCHANGE GRANTS—CONTD</b>				
<b>(iii) UNDP Grants—</b>				
Veterinary Research Institute Lahore— Establishment of Foot and Mouth Disease Research Centre, Lahore.	..	..	13,58,000	
Livestock Development Centre, Bahadurnagar ..		5,41,000	1,75,000	
Artificial Insemination, Qadirabad ..		1,46,000	1,46,000	
Water Supply, Sewerage and Drainage Project (WASA) Lahore.	49,70,000	43,64,000	6,44,000	
Total (iii) UNDP Grants ..	49,70,000	79,45,000	23,23,000	
Total D—Foreign Exchange Grants ..	75,28,000	79,45,000	23,23,000	
Total II—Developmental Grants ..	5,51,49,000	3,99,90,290	3,23,23,000	

L—MISCELLANEOUS ADJUSTMENTS BETWEEN THE CENTRAL AND  
PROVINCIAL GOVERNMENTS

Rs. 87,16,200

*Heads of Departments—*

- (1) *Secretary to Government of the Punjab, Industries and Mineral Development Department for the Payment by the Government of Pakistan for Agency Work in connection with the grant of licences and permits under the Petroleum Rules 1927, Carbide of Calcium Rules, 1937 and the Explosive Rules, 1940.*
- (2) *Secretary to the Government of Punjab, Finance Department for Re-imbursment from the Government of Pakistan for Agency functions performed by the Province in respect of Islamabad Federal Territory.*

	1976-77	1975-76		1974-75
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
<b>SUMMARY</b>				
Payment by the Government of Pakistan for Agency work in connection with the grant of licences and permits under the Petroleum Rules, 1927, Carbide of Calcium Rules, 1937 and the Explosive Rules, 1940.	10,000	10,000	10,000	..
Re-imbursment from the Government of Pakistan for Agency functions performed by the Province in respect of Islamabad Federal Territory.	87,06,180	73,68,340	1,04,74,830	..
Rounding ..	+20	+60	+70	..
<b>Total L—Miscellaneous Adjustments between the Central and Provincial Governments.</b>	<b>87,16,200</b>	<b>73,78,400</b>	<b>1,04,84,900</b>	



## L-I—EXTRAORDINARY RECEIPTS

Rs. 5,71,00,300

- Head of Department—*1. *Member, Board of Revenue, Punjab for A—Sale of Land, B—Sales of Other Government Assets and E—Other Items, Interest on deferred payment of land sale in Colonies and Miscellaneous Receipts.*
2. *Secretary to the Government of the Punjab, Housing and Physical Planning Department C—Sale of Plots and D—Sale of Buildings.*
3. *Secretary to the Government of the Punjab, Industries and Minerals Development Department for F—Other Items—Receipts from sale of Plots in Industrial Estate, Multan and Receipts on account of Sale Price of Burwala Textiles Mills.*
4. *Secretary to the Government of the Punjab, Agriculture Department for E—Sale of Agricultural Machinery.*

	1976-77	1975-76		1974-75
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
<b>SUMMARY</b>				
A—Sale of Land	5,31,18,000	5,96,73,800	5,97,52,850	
B—Sale of Other Government Assets	1,000	1,000	1,000	
C—Sale of Plots	..	..	..	
D—Sale of Buildings	..	..	..	
E—Sale of Agricultural Machinery	2,71,580	6,36,930	10,52,000	
F—Other Items	37,69,000	34,30,000	35,28,000	
Rounding	—80	—30	50	
Grass Total L—Extraordinary Receipts	5,71,59,500	6,37,41,700	6,43,31,400	
<i>Deduct—Refunds</i>	—59,200	58,700	— 64,200	
Net Total L—Extraordinary Receipts	5,71,00,300	6,36,83,000	6,42,67,200	

## L-I—EXTRAORDINARY RECEIPTS

	1976-77	1975-76		1974-75
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
<b>A—Sale of Land—</b>				
Sale of town sites in colonies ..	37,22,000	36,61,000	38,38,350	
Sale of under-developed agricultural land by auction or private treaty in Colonies.	1,86,00,000	1,92,16,600	1,62,16,600	
Sale of under-developed agricultural land by auction or private treaty in other than colonies.	10,95,000	7,93,800	7,00,000	
Sale of proprietary rights to tenants in colonies ..	2,93,33,000	3,57,65,400	3,57,65,400	
Sale of proprietary rights to tenants in other than colonies. ..	..	..	..	
Sale of other agricultural lands ..	3,65,000	2,35,000	2,35,000	
Sale of plots/ surplus land ..	3,000	2,000	2,000	
<b>Total A—Sale of Land ..</b>	<b>5,31,18,000</b>	<b>5,96,73,800</b>	<b>5,97,54,350</b>	
<b>B—Sale of other Government Assets—</b>				
Sale of other Government Assets ..	1,000	1,000	1,000	
<b>Total B—Sale of other Government Assets ..</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	

## LI—EXTRAORDINARY RECEIPTS

	1976-77	1975-76		1974-75
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
<b>E—Sale of Agricultural Machinery</b>				
Sale of Tractors ..	..	1,50,000	..	
Sale of Threshers ..	2,71,580	4,86,930	10,52,000	
<b>Total—E—Sale of Agricultural Machinery</b> ..	2,71,580	6,36,930	10,52,000	
<b>F—Other items—</b>				
Interest on deferred payments of land sold in Colonies	30,00,000	30,00,000	30,00,000	
Receipts from Sale of Plots in Industrial Estate Multan	7,18,000	3,80,000	4,75,000	
Receipts on account of Sale price of Burewala Textile Mills.	1,000	..	1,000	
Miscellaneous receipts ..	50,000	50,000	50,000	
<b>Total F—Other items</b> ..	37,69,000	34,30,000	35,26,000	

## L-II-B—CIVIL DEFENCE

Rs. 40,000

*Head of Attached Department:—Director, Civil Defence, Punjab.*

		1976-77	1975-76		1974-75
		Budget Estimate	Revised Estimate	Budget Estimate	Accounts
		Rs.	Rs.	Rs.	Rs.
A—Miscellaneous	..	40,000	30,220	70,000	..
Gross Total L-II-B—Civil Defence	..	40,000	30,220	70,000	..
Deduct—Refunds	..	..	(—)20	..	..
Net Total L-II-B—Civil Defence	..	40,000	30,200	70,000	..

## LOANS TO MUNICIPALITIES, PORT FUNDS, ETC.

Rs. 5,49,90,420

*Heads of Departments—*

- (1) *Secretary to Government of the Punjab, Local Government and Social Welfare Department for Loans to Municipalities and Advances to Lahore Development Authority (Water Wing).*
- (2) *Member, Board of Revenue, Punjab, for Advances to Cultivators.*
- (3) *Secretary to Government of the Punjab, Irrigation and Power Department, for Advances to WAPDA.*
- (4) *Secretary to Government of the Punjab, Co-operation Department, for Advances to Co-operative Societies.*
- (5) *Secretary to Government of the Punjab, Industries and Mineral Development Department for Advances to the Punjab Small Industries Corporation.*
- (6) *Secretary to Government of the Punjab, Housing and Physical Planning, for Loans to Lahore Development Authority (Housing Wing).*

## SUMMARY

	1976-77	1975-76		1974-75
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
A—Loans to Municipalities ..	2,00,000	2,00,000	1,20,000	..
B—Advances to Cultivators ..	1,32,70,000	1,30,96,000	1,52,96,000	..
C—Advances under Special Laws ..	4,32,60,522	1,91,41,121	2,38,78,839	..
D—Miscellaneous Loans and Advances ..	4,000	5,000	5,000	..
<b>Rounding</b> ..	+1	-1	-2	..
Gross Total Loans to Municipalities Port Funds, etc. ..	5,67,34,523	3,24,42,120	3,92,99,837	..
<i>Deduct—Short-fall</i> ..	17,44,103	..	1,04,59,137	..
Net Total Loans to Municipalities, Port Funds, etc. ..	5,49,90,420	3,24,42,120	2,88,40,700	..

## LOANS TO MUNICIPALITIES, PORT FUNDS, ETC.

	1976-77	1975-76		1974-75
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
<b>A—LOANS TO MUNICIPALITIES</b>				
<b>(a) LOANS FOR URBAN WATER SUPPLIES AND DRAINAGE SCHEMES</b>				
Ahmadpur East	..		..	..
Bahawalnagar	..		..	..
Bahawalpur	..		..	..
Campbellpur	..		..	..
Chakwal	..		..	..
Chiniot	..		..	..
Chishtian	..		..	..
Dera Ghazi Khan	..		..	..
Faqirwali	..		..	..
Fort Abbas	..		..	..
Gojra	..		..	..
Gujranwala	..		..	..
Gujrat	..		..	..
Haronabad	..		..	..
Hasilpur	..		..	..
Jhelum	..		..	..
Kasur	..		..	..
Khanpur	..		..	..
Khushab	..		..	..
Liaquatpur	..		..	..
Lyalpur	..		..	..
Minchinabad	..		..	..
Multan	..		..	..
Murree	..		..	..
Narowal	..		..	..
Pakpattan	..		..	..

## LOANS TO MUNICIPALITIES, PORT FUNDS, ETC.

	1976-77	1975-76		1974-75
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
<b>A—LOANS TO MUNICIPALITIES—CONCLD.</b>				
<b>(a)—LOANS FOR URBAN WATER SUPPLY AND DRAINAGE SCHEMES—concl'd.</b>				
Pattoki	...			
Rahim Yar Khan	...			
Bawalpindi	...			
Sadiqabad	...			
Sargodha	...			
Shahkot	...			
Sheikhupura	...			
Sialkot	...			
Wazirabad	...			
Yazman	...			
<b>Total (a)—Loans for Urban Water-Supply and Drainage Schemes.</b>				
<b>(b)—LOANS FOR OTHER PURPOSES</b>				
Municipal Committee, Gujranwala	.. 2,00,000	2,00,000	1,20,000	
<b>Total (b)—Loans for other purposes</b>	... 2,00,000	2,00,000	1,20,000	
<b>Total A—Loans to Municipalities</b>	... 2,00,000	2,00,000	1,20,000	—
<b>B—ADVANCES TO CULTIVATORS</b>				
Advances to victims of Flood	.. —	3,000	3,000	..

## LOANS TO MUNICIPALITIES, PORT FUNDS, ETC.

	1976-77	1975-76		1974-75
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
<b>B—ADVANCES TO CULTIVATORS—CONCLD.</b>				
<b>Land Improvement Loans Act, 1883—</b>				
Interest bearing Loans for various purposes ..	14,00,000	15,25,000	15,25,000	
Interest Free Loans for Flood Affected Areas, 1973	32,00,000	32,00,000	40,00,000	
<b>Agriculturists Loans Act 1958—</b>				
Interest bearing Loans for various purposes ..	16,70,000	17,68,000	17,68,000	
Interest Free Loans for Flood Affected Areas, 1975	70,00,000	66,00,000	80,00,000	
<b>Total B—Advances to Cultivators ..</b>	<b>1,32,70,000</b>	<b>1,30,96,000</b>	<b>1,52,96,000</b>	<b>...</b>
<b>C—ADVANCES UNDER SPECIAL LAWS</b>				
Loans to Thal Development Authority ..	85,00,000	97,85,103	[44,00,000	
<b>Loans to Lahore Development Authority—</b>				
Water Wing—Rupee Loans ..	26,32,491	22,32,855	22,32,855	
<b>Water Wing—Foreign Loans—</b>				
IDA—106—Pak ..	8,89,510	8,89,510	8,86,710	
SIDA—106—Pak ..	10,10,820	10,10,820	10,10,820	
Building Wing—Rupee Loans ..	6,88,628	4,58,463	6,85,417	
Loan to Municipal Corporation, Lyallpur ..				
Loan to the Punjab Road Transport Board ..	2,68,00,000	—	1,34,40,000	
<b>Loans to the Punjab Small Industries Corporation—</b>				
Rupee Loan ..	6,17,500	6,16,900	6,16,900	
<b>Foreign Loan—</b>				
IDA-30-Pak ..	1,47,470	1,47,470	1,47,000	



## LOANS TO MUNICIPALITIES, PORT FUNDS ETC.

	1976-77	1975-76		1974-75
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
<b>C—ADVANCES UNDER SPECIAL LAWS—CONCLD.</b>				
Loans to the various Co-operative Societies in the Punjab for—				
Reconstruction of Rural Credit and Agricultural Marketing				
Loan to west Pakistan Co-operative consumers society	1,50,000	..	..	..
Loans to Lahore Milk Board ..	17,44,103	..	4,59,137	..
Loan to Punjab Text-Book Board ..	..	40,00,000	..	..
<b>Total C—Advances under Special Laws</b>	<b>4,32,60,522</b>	<b>1,91,41,121</b>	<b>2,38,78,839</b>	<b>..</b>
<b>D—MISCELLANEOUS LOANS AND ADVANCES—</b>				
Loans for sinking wells and tube wells in barani—waste and uncommanded areas.	..	1,000	1,000	..
Loan to Lahore Flying Club ..	..	..	..	..
Loans under State Aid to Industries Act ..	4,000	4,000	4,000	..
<b>Total D—Miscellaneous Loans and Advances ..</b>	<b>4,000</b>	<b>5,000</b>	<b>5,000</b>	<b>..</b>

## LOANS TO GOVERNMENT SERVANTS

Rs. 18,56,700

Head of Department: Accountant-General, Punjab

	1976-77	1977-78		1974-75
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
<b>A—House Building Advances</b>	9,17,300	9,17,300	9,17,300	
<b>B—Advances for the purchase of motor conveyances</b>	7,07,400	7,07,400	7,07,400	
<b>C—Advances for the purchase of other conveyance</b>	2,32,000	2,32,000	2,32,000	
<b>D—Passage Advances</b>	..	..		
<b>E—Other Advances</b>	..	..		
Rounding	..	..		
<b>Total Loans to Government Servants</b>	<b>18,56,700</b>	<b>18,56,700</b>	<b>18,56,700</b>	

## PERMANENT DEBT (INCURRED)

Rs. 2,39,90,800

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

SUMMARY	1976-77	1975-76		1974-75
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
Loans bearing Interest—				
Land Commission Compensation Bonds	1,50,000	1,50,000	2,00,000	
Punjab Loan (nomenclature and rate of interest to be decided later).	2,38,40,800	..	..	..
Rounding	—	—	..	..
Total Permanent Debt (Incurred)	2,39,90,800	1,50,000	2,00,000	

## FLOATING DEBT (INCURRED)

Rs. 4,15,57,00,000

Head of Departments—(1) Secretary to Government of the Punjab, Finance Department for Ways and Means Advances.

(2) Secretary to Government of the Punjab, Food Department for other Advances.

	1976-77	1975-76		1974-75
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
<b>SUMMARY</b>				
<b>Other Floating Loans—</b>				
Ways and Means Advances ...	70,00,00,000	70,00,00,000	40,00,00,000	
<b>Other Advances:—</b>				
(i) Advances from Commercial Banks ...	3,45,57,00,000	3,26,63,00,000	2,40,00,00,000	
(ii) Advances from Non-Food Account ...	...	...	20,00,00,000	
<b>Total Floating Debt (Incurred).</b> ...	<b>4,15,57,00,000</b>	<b>3,96,63,00,000</b>	<b>3,00,00,00,000</b>	

## LOANS FROM THE CENTRAL GOVERNMENT

Rs. 1,81,74,30,000

Head of Department: Secretary to Government of the Punjab, Finance Department.

SUMMARY	1976-77	1975-76		1974-75
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
<b>I—Non-Development Loans—</b>				
<b>A—Rupee loans—</b>				
Loan for Murree Municipal Committee	..	50,00,000	..	..
Total A—Rupee Loans	..	50,00,000	..	..
Total I—Non-Development Loans	..	50,00,000	..	..
<b>II—Development Loans—</b>				
<b>B—Cash Development Loans—</b>				
Cash Development Loan, 1975-76	..	1,57,63,86,000	1,66,30,28,000	..
Cash Development Loan, 1976-77	1,76,79,30,000	..	..	..
Total B—Cash Development Loans	1,76,79,30,000	1,57,63,86,000	1,66,30,28,000	..
<b>C—Foreign Exchange Loans—</b>				
<b>IDA-50-PAK —</b>				
(i) Technical Education Projects	..	3,66,000	..	..
(ii) Agricultural University, Lyallpur	..	45,77,000	25,44,000	..

## LOANS FROM THE CENTRAL GOVERNMENT

	1976-77		1975-76		1974-75
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts	
	Rs.	Rs.	Rs.	Rs.	
<b>C - FOREIGN EXCHANGE LOANS - CONCLD.</b>					
<b>IDA 466-Pak for---</b>					
<b>(1) Reimbursement</b> .. ..	..	..	..	..	..
<b>(2) Agriculture Department</b> .. ..	..	..	1,69,22,000	..	..
<b>(3) I. &amp; P. Department</b> .. ..	..	..	12,60,000	..	..
<b>Swiss Credit for Highway Department</b> .. ..	..	1,19,22,000	1,19,22,000	..	..
<b>Denish Credit for Highway Department</b> .. ..	..	- 87,95,000	87,95,000	..	..
<b>3rd Denish Credit for Establishment of Feed Mills in Punjab.</b> .. ..	..	42,06,000	..	..	..
<b>IDA Credit for Seed Industry Project</b> .. ..	1,98,00,000	..	..	..	..
<b>IBRD/IDA Loan for Lahore Water Supply, Sewerage and Drainage Project.</b> .. ..	2,97,00,000	..	..	..	..
<b>Total C-- Foreign Exchange Loans</b> .. ..	<b>4,95,00,000</b>	<b>2,98,66,000</b>	<b>4,14,43,000</b>	..	..
<b>Total II Development Loans</b> .. ..	<b>1,81,74,30,000</b>	<b>1,60,62,52,000</b>	<b>1,70,44,71,000</b>	..	..
<b>Total Loans from the Central Government.</b> .. ..	<b>1,81,74,30,000</b>	<b>1,61,12,52,000</b>	<b>1,70,44,71,000</b>	..	..

## DEBT RAISED ABROAD (INCURRED)

Rs. ..

Head of Department; Secretary to Government of the Punjab, Finance Department.

	1976-77	1975-76		1974-75
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
<b>SUMMARY</b>				
<b>I—Non-Developmental Debt—</b>				
	..	..	..	..
<b>Total I—Non-Developmental Debt</b>	..	..	..	..
<b>II—Developmental Debt—</b>				
Italian Credit for Bulldozers	..	5,10,06,000	4,59,06,000	..
<b>Total II—Developmental Debt</b>	..	5,10,06,000	4,59,06,000	..
<b>Total Debt Raised Abroad</b>	..	5,10,06,000	4,59,06,000	..