

**GOVERNMENT
OF THE
PUNJAB**

**ESTIMATES OF RECEIPTS
FOR
1977-78**

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GOVERNMENT OF THE PUNJAB
GENERAL ABSTRACT OF REVENUE RECEIPTS

(In thousands of rupees)

Revenue Receipts	Budget Estimate 1977-78	Revised Estimate 1976-77	Budget Estimate 1976-77
A—GENERAL REVENUE RECEIPTS			
Central Tax Assignments and other Taxes collected by the Federal Government for the Provinces			
<i>(a) Central Tax Assignments.</i>			
I—Customs ..	11,90,00	..	19,23,00
III—Corporation Tax ..	24,77,00	26,43,00	18,17,00
IV—Taxes on Income other than Corporation Tax (excluding Agricultural Income Tax)	79,09,00	83,43,00	69,64,00
IV-A—Sales Tax ..	64,56,00	58,15,00	57,92,00
IV-C—Taxes on Income realised under Martial Law Regulations No. 32 of 1969.	11,00	11,00	43,00
Total (a) ...	1,80,43,00	1,68,12,00	1,65,39,00
<i>(b) Other Taxes</i>			
II—Central Excise Duties (Duty on Natural Gas) ..	2,28,00	2,25,15	1,84,00
IV—Taxes on Income other than Corporation Tax—Agricultural Income Tax.	15,89,00	..	..
XIII—Other Taxes and Duties Gift Tax— ..	30,62	30,62	18,83
XLVI—Miscellaneous—Royalty on Natural Gas ..	6,45	6,45	6,45
Total (b) ...	18,54,07	2,62,22	2,09,28
Total Central Tax Assignments and Other Taxes collected by the Federal Government for the Provinces.	1,98,97,07	1,70,74,22	1,67,48,28

GENERAL ABSTRACT OF REVENUE RECEIPTS

(In thousands of rupees)

Revenue Receipts	Budget Estimate 1977-78	Revised Estimate 1976-77	Budget Estimate 1976-77
A—GENERAL REVENUE RECEIPTS—contd.			
Provincial Tax Receipts			
IV—Taxes on Income other than Corporation Tax— Agricultural Income Tax ..	..	1,02,08	1,20,00
VII—Land Revenue ..	3,12,91	10,00,77	10,49,88
VIII—Provincial Excise ..	2,17,84	5,46,59	6,64,96
IX—Stamps ..	19,43,38	19,34,64	17,45,13
XI—Registration ..	3,01,10	3,00,00	2,67,40
XII—Receipts under Motor Vehicles Acts ..	9,58,19	9,44,80	9,07,97
XIII—Other Taxes and Duties—	..	..	..
Education Cess ..	2,80,00	2,80,00	2,80,00
Taxes on Luxuries ..	8,42,90	9,23,02	9,50,86
Receipts from Electricity Duties ..	16,56,46	3,86,30	12,55,90
Cotton Fee ..	6,50,00	3,50,00	6,50,00
Urban Immoveable Property Tax ..	1,34,46	1,44,09	1,59,43
Other Items ..	1,03,25	1,03,25	55,55
Total Provincial Tax Receipts ..	74,00,49	70,15,54	81,07,08

GENERAL ABSTRACT OF REVENUE RECEIPTS

(In thousands of rupees)

Revenue Receipts	Budget Estimate 1977-78	Revised Estimate 1976-77	Budget Estimate 1976-77
A—GENERAL REVENUE RECEIPTS—contd.			
Interest Receipts			
XX—Interest ..	5,68,11	5,45,92	5,65,37
Total Interest Receipts ..	5,68,11	5,45,92	5,65,37
Non-Tax Receipts of Civil Administration Departments			
XXI—Administration of Justice ..	1,52,55	1,54,84	1,51,76
XXII—Jails and Convict Settlements ..	58,38	57,74	55,34
XXIII—Police ..	2,08,66	2,41,40	2,25,64
XXXVI—Miscellaneous Departments ..	26,25	25,53	24,13
L-II-B—Civil Defence ..	1,90	10,15	40
Total Non-Tax Receipts of Civil Administration Department.	4,47,74	4,89,66	4,57,27

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GENERAL ABSTRACT OF REVENUE RECEIPTS

(In thousands of rupees)

Revenue Receipts	Budget Estimate 1977-78	Revised Estimate 1976-77	Budget Estimate 1976-77
A—GENERAL REVENUE RECEIPTS—contd.			
Non-Tax Receipts of the Social / Services Departments			
XXVI—Education	1,42,26	1,44,77	1,14,58
XXVII-A—Health	1,47,97	1,50,53	1,29,15
XXVIII—Public Health	56,50	58,89	54,89
XLIV—Receipts-in-aid of Superannuation	90,27	90,27	84,61
Total Non-Tax Receipts of the Social Services Departments.	4,37,00	4,44,46	3,83,23

GENERAL ABSTRACT OF REVENUE RECEIPTS

(In thousands of rupees)

Revenue Receipts	Budget Estimate 1977-78	Revised Estimate 1976-77	Budget Estimate 1976-77
A—GENERAL REVENUE RECEIPTS—contd.			
Non-Tax Receipts of the Economic Services Departments			
VI—Opium	24,20	24,95	23,40
X—Forests	9,83,52	8,52,48	8,12,32
XVII—Irrigation Works for which Capital Accounts are kept.	32,15,89	31,49,33	28,47,80
XVIII—Irrigation Works for which no Capital Accounts are kept:	19,62	18,83	15,62
XXIX—Agriculture	8,28,49	7,55,76	6,52,41
XXIX-B—Fisheries	35,25	34,00	40,00
XXX—Veterinary	1,54,94	1,11,58	1,12,71
XXXI—Co-operation	5,58	5,22	5,17
XXXII—Industries	59,74	53,75	57,22
XXXIX—Civil Works	43,20	50,90	42,91
XXXIX-A—Communications	2,41,20	2,08,43	1,74,16
XXXIX-B—Housing and Physical Planning	2,75,00	2,50,00	2,53,44
XLV—Stationery and Printing	3,37,24	2,13,05	3,07,97
Total Non-Tax Receipts of Economic Services Departments.	62,23,87	57,28,33	53,45,13

GENERAL ABSTRACT OF REVENUE RECEIPTS

(In thousands of rupees)

Revenue Receipts	Budget Estimate 1977-78	Revised Estimate 1976-77	Budget Estimate 1976-77
A—GENERAL REVENUE RECEIPTS—contd.			
Miscellaneous Non-Tax Receipts			
XLIII—Transfer from Relief Fund ..			
XLVI—Miscellaneous (excluding Royalty on Natural Gas) ...	6,18,58	6,45,84	6,56,77
Total Miscellaneous Non-Tax Receipts —	6,18,58	6,45,84	6,56,77
Contributions and Miscellaneous Adjustments between Central and Provincial Government			
XLIX—Grants-in-aid from the Central Government —	44,78,20	16,11,44	15,07,16
XLIX-A—Foreign Grants from the Central Government ..		6,94	
L—Miscellaneous Adjustments between the Central and Provincial Governments ..	1,29,77	1,23,64	87,16
Total Contributions and Miscellaneous Adjustments between Central and Provincial Government ...	45,87,97	17,42,02	15,94,32
Total A—General Revenue Receipts ..	4,01,80,83	3,36,85,99	3,38,57,45

GENERAL ABSTRACT OF REVENUE RECEIPTS

(In thousands of rupees)

Revenue Receipts	Budget Estimate 1977-78	Revised Estimate 1976-77	Budget Estimate 1976-77
B—DEVELOPMENT REVENUE RECEIPTS			
XLIX—Grants-in-aid from the Central Government	30,56,77	5,34,93	2,53,02
XLIX-A—Foreign Grants from the Central Government	11,49,97	5,84,04	5,51,43
Total B—Development Revenue Receipts ..	42,06,74	11,18,97	8,04,45
Total Revenue Receipts ..	4,43,87,57	3,48,04,96	3,46,61,90

I—CUSTOMS

Rs. 11,90,00,000

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

	1977-78	1976-77		1975-76
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
Share of net proceeds of export duties assigned to the Province.	11,90,00,000		19,23,00,000	—
Total I—Customs	11,90,00,000		19,23,00,000	—

II—CENTRAL EXCISE DUTIES

Rs. 2,28,00,000

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

	1977-78	1976-77		1975-76
	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.	2,28,00,000	2,25,15,000	1,84,00,000	
Total II—Central Excise Duties ..	2,28,00,000	2,25,15,000	1,84,00,000	-

III—CORPORATION TAX

Rs. 24,77,00,000

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

	1977-78	1976-77		1975-76
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
Share of net proceeds assigned to the Province ..	24,77,00,000	26,43,00,000	18,17,00,000	
Total III—Corporation Tax ..	24,77,00,000	26,43,00,000	18,17,00,000	..

IV—TAXES ON INCOME OTHER THAN CORPORATION TAX

Rs. 94,98,00,000

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

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

	1977-78		1976-77		1975-76
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts	
	Rs.	Rs.	Rs.	Rs.	
A—Share of net proceeds assigned to the Province ..	79,09,00,000	83,43,00,000	69,64,00,000	..	..
B—Taxes on Agricultural Income ..	15,89,00,000	1,02,07,700	1,20,90,000	..	..
Gross Total IV—Taxes on Income other than Corporation Tax.	94,98,00,000	84,45,07,700	70,84,00,000	..	..
Defect—Refunds ..	..	..	..	..	..
Net Total IV—Taxes on Income other than Corporation Tax.	94,98,00,000	84,45,07,700	70,84,00,000	..	..

IV-A—SALES TAX

Rs. 64,56,00,000

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

	1977-78	1976-77		1975-76
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
Share of net proceeds assigned to the Province ..	64,56,00,000	58,15,00,000	57,92,00,000	—
Total IV-A—Sales Tax ..	64,56,00,000	58,15,00,000	57,92,00,000	—

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

Rs. 11,00,000

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

	1977-78	1976-77		1975-76
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
Share of net proceeds assigned to the Province ..	11,00,000	11,00,000	43,00,000	..
Total IV-C—Taxes on Income realized under Martial Law Regulation No. 32 of 1969.	11,00,000	11,00,000	43,00,000	..

VI—OPIUM

Rs. 24,20,000

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

	1977-78	1976-77		1975-76
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
SUMMARY				
A—Sale proceeds of Excise Opium ..	20,60,000	20,60,000	20,00,000	
B—Sale -proceeds of Medical Opium ..	2,20,000	2,40,000	2,00,000	
C—Miscellaneous ..	1,40,000	1,95,000	1,40,000	
Gross Total VI—Opium ..	24,20,000	24,95,000	23,40,000	
<i>Deduct—Refunds</i> ..				
Net Total VI—Opium ..	24,20,000	24,95,000	23,40,000	

VII—LAND REVENUE

Rs. 3,12,91,100

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

	1977-78	1976-77		1975-76
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
SUMMARY				
A—Ordinary Revenue ..	20,00,000	5,19,56,600	5,16,83,700	
B Sale of Government Estates ..	..	..	..
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 ..	2,32,91,600	2,81,01,000	2,97,69,890	
G—Rates and Cesses on Land ..	..	1,75,19,810	1,75,39,810	
H—Collection of Payments for Services Rendered ..	5,500	5,500	1,000	
I—Consolidation of Holdings ..	60,00,000	25,00,000	60,00,000	
J—Recovery on account of cost of maintenance of boundary pillars ..	..	..	..
Roading ..		—10		
Gross Total VII—Land Revenue ..	3,13,58,100	10,01,43,900	10,50,55,400	
Deduct—Refunds ..	—67,000	—67,000	—67,000	
Net Total VII—Land Revenue ..	3,12,91,100	10,00,76,900	10,49,88,400	

VII—LAND REVENUE

	1977-78	1976-77		1975-76
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
A—ORDINARY REVENUE				
Land Revenue	..	5,00,56,600	5,00,56,600	
Malbana	20,00,000	19,00,000	16,27,100	
Total A—Ordinary Revenue	20,00,000	5,19,56,600	5,16,83,700	
D—RECOVERIES OF OVER PAYMENTS				
Recoveries of Overpayments	.. 61,000	61,000	61,000	
Total D—Recoveries of Overpayments	.. 61,000	61,000	61,000	
F—MISCELLANEOUS				
Fines and Forfeitures	.. 1,87,300	1,87,300	1,87,300	
Rents of lands for a single year or harvest or for a fixed number of years.	1,75,00,000	2,25,00,000	2,44,00,699	
Haqul Tehsil (collection fees on assigned revenues collected through Tehsil Agency).	1,300	1,300	1,300	
Canal royalty rate	..	..	..

VII—LAND REVENUE

	1977-78	1976-77		1975-76
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
F—MISCELLANEOUS—CONCLD.				
Rents from shops and other sites, nazul buildings and lands	14,00,000	12,00,000	10,64,000	
Revenue Talbana ..	72,000	82,400	85,000	
Lease money from Kankar and mineral quarries other than oil and coal fields.	3,000	3,000	3,000	
Revenue Record Room Receipts	..	..	..
Batail Lease money recovered from the tenants of Government Estates.	—	..	1,10,000	
Mutation Fees	23,00,000	23,00,000	20,00,000	
Copying and inspection fees of Patwari records	12,25,000	12,25,000	11,12,000	
Copying fees for the preparation of produce statements and 5 yearly abstracts of yield.	85,000	85,000	83,600	
Acreage rate, Bahawalpur ..	37,000	37,000	43,000	
Receipts on account of sale of Parat Forms ..	..	..	5,000	
Other Receipts ..	4,81,000	4,80,000	6,75,000	
Total F—Miscellaneous ..	2,32,91,600	2,81,01,000	2,97,69,890	..
G—RATES AND CESSES ON LAND				
Management charges recovered by the Manager of Court of Wards from the Wardes of the Court of Wards Estates.	..	..	25,000	
Development Cess ..	..	1,75,19,810	1,75,14,810	
Other Receipts ..	..	..	..
Total G—Rates and Cesses on Land ..	..	1,75,19,810	1,75,39,810	..

VII—LAND REVENUE

	1977-78	1976-77		1975-76
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
H—COLLECTION OF PAYMENTS FOR SERVICES RENDERED				
Collection of payments for services rendered	5,500	5,500	1,000	
Total H—Collection of Payments for Services Rendered	5,500	5,500	1,000	
I—CONSOLIDATION OF HOLDINGS				
Consolidation fees	60,00,000	25,00,000	60,00,000	
Total I—Consolidation of Holdings	60,00,000	25,00,000	60,00,000	

60,00,000 25,00,000 60,00,000
 60,00,000 25,00,000 60,00,000

VIII—PROVINCIAL EXCISE

Rs: 2,17,84,400

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

	1977-78	1976-77		1975-76
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
SUMMARY				
A—Country Spirits ..	..	..	..	..
B—Country Fermented Liquor ..	..	..	..	..
C—Malt Liquor (Duty on beer manufactured in Pakistan)	7,00,000	30,00,000	28,00,000	
D—Wines and Spirits ..	92,25,000	4,50,00,000	4,60,90,200	
E—Receipts from commercial spirits including denatured spirits and medicated wines.	22,53,000	20,95,000	19,01,000	
F—Opium ..	2,07,00,000	2,07,00,000	1,65,00,000	
G—Duties on medical and toilet preparations containing alcohol, opium, etc	22,00,000	22,00,000	26,00,000	
H—Hemp and other drugs ..	12,28,000	12,30,000	11,38,000	
I—Receipts from Distilleries ..	20,000	20,000	20,000	
J—Fines, Confiscations and Miscellaneous ..	42,000	42,000	30,300	
K—Recoveries of Overpayments ..	300	300	300	
L—Collection of Payments for Services Rendered ..	4,16,170	3,71,690	4,16,410	
Rounding ..	-70	+10	-10	
Gross Total VIII—Provincial Excise	3,67,84,400	7,46,59,000	7,14,96,200	
Deduct—Refunds ..	1,50,00,000	2,00,00,000	—50,00,000	
Net Total VIII—Provincial Excise ..	2,17,84,400	5,46,59,000	6,64,96,200	
<hr/>				
C—Malt Liquor ..	..	..	..	..
Duty on beer manufactured in Pakistan ..	7,00,000	30,00,000	28,00,000	
Total C—Malt Liquor ..	7,00,000	30,00,000	28,00,000	

VIII—PROVINCIAL EXCISE

	1977-78	1976-77		1975-76
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
D—Wines and Spirits ..				
Duty on spirit manufactured in Pakistan and Classed as foreign spirit.	54,10,000	2,70,50,000	1,66,00,000	
Licence fees for the generally sale of foreign liquors whether imported or manufactured in Pakistan.	37,65,000	1,76,00,000	2,92,00,000	
Transfer from IX—Stamps on account of permit fees collected under Prohibition Scheme.	50,000	3,50,000	2,90,200	
Total D—Wines and Spirits ..	92 25,000	4,50,00,000	4,60,90,200	
E—Receipts from Commercial Spirits including denatured Spirits and Medicated Wines.				
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 ..	50,000	50,000	38,000	
Permit fees for denatured spirits ..	22,00,000	20,42,000	18,60,000	
Total E—Receipts from Commercial Spirits including denatured Spirits and Medicated Wines. ..	22,53,000	20,95,000	19,01,000	
F—Opium				
Licence fees ..	1,90,00,000	1,90,00,000	1,50,00,000	
Sale Proceeds of Excise Opium ..	17,00,000	17,00,000	15,00,000	
Total F—Opium ..	2,07,00,000	2,07,00,000	1,65,00,000	

VIII—PROVINCIAL EXCISE

	1977-78	1976-77		1975-76
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
G—Duties on Medical and Toilet preparations containing Alcohol, Opium, etc.				
Duty on spirit used in the manufacture of medicines and on rectified spirits and absolute Alcohol used for medicine purposes.	22,00,000	22,00,000	26,00,000	
Total G—Duties on Medical and Toilet preparations containing Alcohol, Opium.	22,00,000	22,00,000	26,00,000	
H—Hemp and other Drugs—				
License fees including warehouse dues on account of Ganja, Bhang and Charas.	10,50,000	10,50,000	9,55,000	
Duty on Bhang, Charas, Kuth and Ganja	1,60,000	1,60,000	1,60,000	
Other receipts	18,000	20,900	23,000	
Total H—Hemp and other Drugs	12,28,000	12,30,900	11,38,000	
I—Receipts from Distilleries—				
Fees from Distilleries	20,000	20,000	20,000	
Total I—Receipts from Distilleries	20,000	20,000	20,000	
J—Fines, Confiscations and Miscellaneous—				
Fines and confiscations under the Excise Acts	25,000	25,000	23,300	
Other receipts	17,000	17,000	7,000	
Total J—Fines, Confiscations and Miscellaneous	42,000	42,000	30,300	
K—Recoveries of Overpayments—				
Recoveries of Overpayment	300	300	300	
Total K—Recoveries of Overpayments	300	300	300	
L—Collection of Payments for Services Rendered—				
Collection of payments for services rendered	4,16,170	3,71,690	4,16,610	
Total L—Collection of Payments for services rendered	4,16,170	3,71,690	4,16,610	

IX- STAMPS

Rs. 19,43,37,600

Head of Department : Member Board of Revenue, Punjab

SUMMARY	1977-78	1976-77		1975-76
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
A— Non-Judicial—				
1— Sale of Stamps	15,27,25,000	15,17,25,000	14,20,49,000	
2— Duty on Impressing Documents ..	1,10,21,600	1,07,21,600	88,40,000	
3— Fines and Penalties ..	11,500	12,300	15,200	
4— Miscellaneous ..	14,500	14,500	14,450	
Gross Total A— Non-Judicial ..	16,37,72,600	16,24,72,800	15,09,18,650	
Deductions ..	-26,95,000	-20,49,000	-16,73,400	
Net Total A— Non-Judicial ..	16,10,77,600	16,24,23,800	14,92,45,250	
B— Judicial—				
1— Court-fees realized in stamps ..	3,50,00,000	3,50,00,000	2,70,00,000	
2— Fines and Penalties ..	..	..	..
3— Miscellaneous ..	..	..	600	
Gross Total B— Judicial ..	3,50,00,000	3,50,00,000	2,70,00,600	
Deductions ..	-17,40,000	-19,60,000	-17,33,200	
Net Total B— Judicial ..	3,32,60,000	3,30,40,000	2,52,67,400	
Gross Total —IX— Stamps	19,87,72,600	19,74,72,800	17,79,19,250	
Deductions	-44,35,000	-40,09,000	-34,06,600	
Rounding ..			-50	
Net Total IX— Stamps ..	19,43,37,600	19,34,63,800	17,45,12,600	

1X—STAMPS

D E T A I L S	1977-78	1976-77		1975-76
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
A—NON-JUDICIAL				
1—Sale of Stamps—				
Stamp duties on Bill of Exchange Cheques and other Commercial documents.	Rs. 7,25,000	Rs. 7,25,000	Rs. 8,00,000	Rs.
Receipt on account of Stamp Duties levied under Supplementary Tax Ordinance, 1957.	1,20,00,000	1,10,00,000	1,00,00,000	
Sale of Other General Stamps ..	14,00,60,000	14,00,00,000	13,12,49,000	
Total 1—Sale of Stamps ..	15,27,25,000	15,17,25,000	14,20,49,000	
2—DUTY ON IMPRESSING DOCUMENTS				
Duty recovered under rule 10 and 11 of the Pakistan Stamp Rules, 1925.	1,08,00,000	1,05,00,000	82,95,000	
Duty on document voluntarily brought for adjustment (Section 31, Act II of 1899)	1,600	1,000	1,80,000	
Duty levied on unstamped or insufficiently stamped documents under Chapter IV of Act II of 1899.	1,20,000	1,20,000	2,10,000	
Other Items ..	1,00,000	1,00,000	1,55,000	
Total 2—Duty on Impressing Documents ..	1,10,21,600	1,07,21,000	88,40,000	
3—Fines and Penalties —				
Fines and Penalties ..	11,500	12,300	15,200	
Total 3—Fines and Penalties ..	11,500	12,300	15,200	
4—Miscellaneous—				
Miscellaneous ..	14,500	14,500	14,450	
Total 4—Miscellaneous ..	14,500	14,500	14,450	
Gross Total A—Non-Judicial ..	16,37,72,600	16,24,72,800	15,09,18,650	
Deductions—				
Refunds ..	—26,95,000	—20,49,000	—16,73,400	
Total Deductions ..	—26,95,000	—20,49,000	—16,73,400	
Net Total A—Non-Judicial ..	16,10,77,600	16,04,23,800	14,92,45,250	

IX—STAMPS

	1977-78	1976-77		1975-76
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
B—JUDICIAL				
I—COURT FEES REALIZED IN STAMPS				
Court Fees realized in Stamps ..	3,50,00,000	3,50,00,000	2,70,00,000	
Total 1—Court fees realized in Stamps ..	3,50,00,000	3,50,00,000	2,70,00,000	
2—FINES AND PENALTIES				
Fines and Penalties ..			..
Total 2—Fines and Penalties ..		..	..
3—MISCELLANEOUS—				
Miscellaneous ..			600	
Total 3—Miscellaneous ..		..	600	
Gross Total B—Judicial ..	3,50,00,000	3,50,00,000	2,70,00,600	
Deductions—				
Transfer to VIII—Provincial Excise on account of fines collected under Prohibition Scheme.	—50,000	—3,50,000	—2,90,200	
Transfer to XLVI—Miscellaneous on account of—				
(i) Copying Fees received in Court-Fee Stamps (Copying Agency Account).	—16,00,000	—15,20,000	—13,50,000	
(ii) Fees received under the Punjab Agricultural Produce Market Act in Court Fee Stamps.	..	..	—3,000	
Refunds—Credit to other Administrations ..	—90,000	—90,000	—90,000	
Total Deductions ..	—17,40,000	—19,60,000	17,33,200	
Net Total B—Judicial ..	3,32,60,000	3,30,40,000	2,52,67,400	

X—FORESTS

Rs. 9,83,52,200

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

	1977-78	1976-77		1975-76
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
SUMMARY				
A—Timber and other produce removed from the Forests by Government Agency.	8,53,44,200	7,27,88,000	6,85,71,850	
B—Timber and other produce removed from the Forests by consumers or purchasers.	26,88,700	28,34,470	35,35,500	
C—Drift and waif wood and confiscated forest produce ..	1,63,800	3,18,800	1,90,000	
D—Miscellaneous ..	1,07,03,800	98,50,300	1,05,71,600	
Rounding ..	..	—70	—50	
Gross Total X—Forests ..	9,89,00,500	8,57,91,500	8,19,18,900	
Deduct—Refund. ..	—5,48,300	—5,43,400	—6,86,800	
Net Total X—Forests ..	9,83,52,200	8,52,48,100	8,12,32,100	

X—FORESTS

	1977-78		1976-77		1975-76
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts	
	Rs.	Rs.	Rs.	Rs.	Rs.
A—Timber and other produce removed from the Forests by Government Agency—					
Timber ..	5,27,14,500	4,21,14,500	4,20,00,000		
Firewood and Charcoal ..	2,60,12,400	2,51,46,900	2,00,00,000		
Brush wood, Chips and Stumps ..	30,000	60,000	80,900		
Resin ..	47,40,000	42,00,000	47,40,000		
Grazing and Fodder Grass ..	300	300	250		
Planting Stumps, Seed, Mazari, Palm, Grass other than fodder, etc.	8,06,000	5,06,000	6,10,700		
Sericulture Receipts ..	10,41,000	7,60,300	11,40,000		
Total A—Timber and other produce removed from the Forests by Government Agency.	8,53,44,200	7,27,88,000	6,85,71,850		
B—Timber and other produce removed from the Forests by consumers or purchasers—					
Timber ..	8,78,200	10,28,200	8,78,300		
Firewood and Charcoal ..	—	32,270	15,900		
Brush wood, Chips and Stumps ..	1,64,400	1,52,000	1,45,000		
Grazing and Fodder Grass ..	5,20,000	5,20,000	5,20,000		
Bones, skins and horns ..	—	—	1,00,000		
Honey, herbs and medicinal plants ..	55,000	64,300	54,300		
Planting Stumps, Seed Mazari, Palm, Grass other than fodder, etc.	3,60,000	3,60,000	3,57,600		
Other minor produce ..	7,11,100	6,77,700	5,15,000		
Total B—Timber and other produce removed from the Forests by consumers or purchasers.	26,88,700	28,34,470	25,85,500		

X—FORESTS

	1977-78	1976-77		1975-76
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
C—Drift and waif wood and confiscated forests produce—				
Drift and waif wood and confiscated forest produce	1,63,800	3,18,800	1,90,000	
Total C—Drift and waif wood and confiscated forests produce.	1,63,800	3,18,800	1,90,000	
D—Miscellaneous—				
I—Jallo Rosin Factory—				
Sale of Rosin ..	80,30,000	68,93,000	81,90,000	
Sale of Turpentine ..	7,15,000	6,08,000	4,68,000	
Sale of Stores ..	50,000	50,000	60,000	
Other Receipts ..	3,000	3,000	3,000	
Total I—Jallo Rosin Factory ..	87,98,000	75,59,000	87,21,000	
2—Other items—				
Fines and forfeitures (except fines by Courts) ..	99,500	99,500	1,00,000	
Compensation under Forest Act including fines by Courts ..	15,00,000	15,00,000	10,00,000	
Temporary cultivation—Lease Rent ..	10,000	1,73,500	4,62,500	
Hire charges of bulldozers and other machinery ..	19,000	19,500	11,500	
Recovery of water rates ..	4,300	4,300	3,900	
Rent of buildings, shops and lands ..	67,300	2,83,800	61,500	
Other Receipts ..	2,05,700	2,10,700	2,11,200	
Total 2—Other items ..	19,05,800	22,91,300	18,50,600	
Total D—Miscellaneous ..	1,07,03,800	98,50,300	1,05,71,600	

XI—REGISTRATION

Rs. 3,01,03,700

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

	1977-78	1976-77		1975-76
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
A—Fees for registering documents ..	2,85,00,000	2,85,00,000	2,54,12,880	
B—Fees for copies of registered documents ..	12,00,000	11,00,000	9,87,000	
C—Miscellaneous ..	4,10,000	4,00,000	3,40,000	
Rounding ..	—	—	—80	
Gross Total XI—Registration ..	3,01,10,000	3,00,00,000	2,67,39,800	
Deduct—Refunds	—300	—300	—300	
Net Total XI—Registration ..	3,01,09,700	2,99,99,700	2,67,39,500	

XII—RECEIPTS UNDER MOTOR VEHICLES ACTS

Rs. 9,58,19,000

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 C—Other Receipts—Receipts of the Traffic Department.*

	1977-78	1976-77		1975-76
	Budget Estimate	Revised Estimate	Budget Estimate	Account
	Rs.	Rs.	Rs.	Rs.
SUMMARY				
A—Receipts under the Motor Vehicles Acts ..	18,00,000	18,00,000	15,58,000	
B—Receipts under the Provincial Motor Vehicles Taxation Act ..	8,58,05,000	8,45,95,200	8,05,25,000	
C—Other Receipts	82,50,000	81,20,320	87,50,000	
Rounding ..		—20	..	
Gross Total XII—Receipts under Motor Vehicles Acts..	9,58,55,000	9,45,15,500	9,08,33,000	
Deduct—Refunds ..	—36,000	—36,000	—36,000	
Net Total XII—Receipts under Motor Vehicles Acts ..	9,58,19,000	9,44,79,500	9,07,97,000	

XII—RECEIPTS UNDER MOTOR VEHICLES ACTS

	1977-78	1976-77		1975-76
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
A—RECEIPTS UNDER THE MOTOR VEHICLES ACT				
Fees for Registration of Motor Vehicles ..	9,50,000	9,50,000	7,11,000	
Other Fees and Miscellaneous Receipts ..	8,50,000	8,50,000	8,47,000	
Total A—Receipts under the Motor Vehicles Act ..	18,00,000	18,00,000	15,58,000	
B—RECEIPTS UNDER THE PROVINCIAL MOTOR VEHICLES TAXATION ACT				
Token Tax ..	7,57,92,000	7,51,77,200	8,00,00,000	
Other Receipts ..	1,00,13,000	94,18,000	5,25,000	
Total B—Receipts under the Provincial Motor Vehicles Taxation Act. —	8,58,05,000	8,45,95,200	8,05,25,000	
C—OTHER RECEIPTS				
Receipts of the Traffic Department on account of Motor Vehicles Fitness Certificates.	9,00,000	8,20,320	7,50,000	
Receipts of the Provincial Transport Authority on account of Motor Vehicles Route Permit Fees. ..	73,50,000	73,00,000	80,00,000	
Total C—Other Receipts ..	82,50,000	81,20,320	87,50,000	

XIII—OTHER TAXES AND DUTIES

Rs. 36,97,69,100

Heads of Departments—

- (1) Secretary to Government of the Punjab, Excise and Taxation Department for, A—Taxes, on Luxuries etc. C.—Receipts from Tobacco duties G—Urban Immovable Property Tax H—Education Cess. I—Cotton Fee and J—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.

	1977-78	1976-77		1975-76
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
SUMMARY				
A—Taxes on Luxuries, including Taxes on Entertainment, Amusements, Betting and Gambling—				
1. Entertainment Tax ..	8,43,00,000	8,63,79,000	8,85,09,000	
2. Betting Tax ..	..	60,00,000	65,77,200	
Gross Total A—Taxes on Luxuries, etc. ..	8,43,00,000	9,23,79,000	9,50,86,200	
Deduct—Refunds ..	—10,000	—76,960	..	
Net Total A—Taxes on Luxuries, etc. ..	8,42,90,000	9,23,02,040	9,50,86,200	
B—Receipts from Electricity Duties—				
1. Fees under the Electricity Rules and fees for the electrical inspection of Cinemas.	26,46,000	26,36,000	25,90,000	
2. Electricity Duty ..	16,30,00,000	3,60,00,000	12,30,00,000	
Gross Total B—Receipts from Electricity Duties ..	16,56,46,000	3,86,36,000	12,55,90,000	
Deduct—Refunds ..	..	..	..
Net Total B—Receipts from Electricity Duties ..	16,56,46,000	3,86,36,000	12,55,90,000	
C—Receipts from Tobacco Duties—				
1. Receipts under the Tobacco Vend Fees Act ..	4,75,000	4,75,000	5,05,000	
Gross Total C—Receipts from Tobacco Duties ..	4,75,000	4,75,000	5,05,000	
Deduct—Refunds ..	..	..	..
Net Total C—Receipts from Tobacco Duties ..	4,75,000	4,75,000	5,05,000	

XIII—OTHER TAXES AND DUTIES

	1977-78	1976-77		1975-76
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
SUMMARY—CONTD.				
D—Receipts from Estate Duty—				
Share of net proceeds assigned to Province Estate Duty.		..	..
Total—D—Receipts from Estate Duty ..	..		..
E—Wealth Tax—				
Share of net proceeds assigned to Provinces Wealth Tax on Immovable Property.	..	..	..
Total E—Wealth Tax ..	..	..	..
F—Gift Tax—	30,62,000	30,62,000	18,82,580	
Share of net proceeds assigned to province—Gift Tax				
Total Gift Tax	30,62,000	30,62,000	18,82,580	
G—Urban Immovable Property Tax—				
I. Receipts on account of Urban Immovable Property Tax.	7,00,00,000	7,50,00,000	8,29,26,000	
Gross Total G—Urban Immovable Property Tax ..	7,00,00,000	7,50,00,000	8,29,26,000	
Deductions	5,65,53,870	6,05,91,370	6,69,82,960	
Net Total G—Urban Immevable Property Tax ..	1,34,46,130	1,44,08,630	1,59,43,040	
H—Education Cess—				
I—Education Cess	2,80,00,000	2,80,00,000	2,80,00,000	
Total H—Education Cess	2,80,00,000	2,80,00,000	2,80,00,000	

XIII—OTHER TAXES AND DUTIES

	1977-78	1976-77		1975-76
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
SUMMARY—CONCLD.				
I—Cotton Fee—				
1. Cotton Fee	650,00,000	3,50,00,000	6,50,00,000	
Total I—Cotton Fee	6,50,00,000	3,50,00,000	6,50,00,000	
J—Other items—				
1. Capital Gains Tax	70,00,000	70,00,000	25,00,000	
2. Tax on Trades, Professions, Callings and Employment.	21,00,000	21,00,000	19,00,000	
3. Betterment Tax				
4. Tax on Hotels	7,50,000	7,50,000	6,50,000	
Gross Total J—Other Items ..	98,50,000	98,50,000	50,50,000	
Deduct—Refunds				
Net Total J—Other Items ..	98,50,000	98,50,000	50,50,000	
Gross Total XIII—Other Taxes and Duties	12,63,33,000	26,72,96,000	27,65,67,200	
Deductions	5,65,63,870	6,06,68,330	6,69,82,960	
Rounding ..	—30	—70	—20	
Net Total XIII—Other Taxes and Duties ..	36,97,69,100	22,17,27,600	33,70,56,800	

XIII—OTHER TAXES AND DUTIES

DETAILS	1977-78	1976-77		1975-76
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
A—TAXES ON LUXURIES INCLUDING TAXES ON ENTERTAINMENTS, AMUSEMENTS, BETTING AND GAMBLING				
1. Entertainment Tax—				
Duty recovered by sale of stamps ..	7,73,60,000	7,94,39,000	8,17,00,000	
Duty recovered otherwise than by sale of stamps ..	60,00,000	60,00,000	60,00,000	
Fines and Penalties ..	1,29,000	1,29,000	1,19,000	
Tax on cinemas ..	8,11,000	8,11,000	6,90,000	
Total 1—Entertainment Tax ..	8,43,00,000	8,63,79,000	8,85,09,000	
2. Betting Tax—				
Totalizator		} 60,00,000	6,05,000	
Book Makers			59,72,200	
Total 2—Betting Tax ..		60,00,000	65,77,200	
Gross Total A—Taxes on Luxuries, etc. ..	8,43,00,000	9,23,79,000	9,50,86,200	
Deduct—Refunds:	—10,000	—76,930		
Net Total A—Taxes on Luxuries, etc. ..	8,42,90,000	9,23,02,040	9,50,86,200	

XIII—OTHER TAXES AND DUTIES

	1977-78	1976-77		1975-76
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
B—RECEIPTS FROM ELECTRICITY DUTIES				
1. FEES UNDER THE ELECTRICITY RULES AND FEES FOR THE ELECTRICAL INSPECTION OF CINEMAS				
Fees payable under the Electricity Rules ...	5,50,000	5,35,000	4,95,000	
Fees payable under the Cinematograph Act and Rules	20,00,000	20,00,000	20,00,000	
Fees payable for the grant of certificates of competency to Supervisors and licences to Electrical Contractors.	96,000	95,000	95,000	
2. Electricity Duty (Current Receipt) ...	4,30,00,000	3,60,00,000	4,30,00,000	
(Arrears) ..	12,00,00,000	—	8,00,60,000	
Gross Total B—Receipts from Electricity Duties ...	16,56,46,000	3,86,30,000	12,55,90,000	
<i>Deduct—Refunds</i> ...	...	...	...
Net Total B—Receipts from Electricity Duties	16,56,46,000	3,86,30,000	12,55,90,000	
C—RECEIPTS FROM TOBACCO DUTIES				
1. RECEIPTS UNDER THE TOBACCO VEND FEES ACT				
Receipts from the sale of tobacco dealer's licence forms.	4,71,000	4,71,000	5,01,000	
Fines and penalties ..	4,000	4,000	4,000	
Gross Total C—Receipts from Tobacco Duties ..	4,75,000	4,75,000	5,05,000	
<i>Deduct—Refunds</i> ..	...	...	...
Net Total C—Receipts from Tobacco Duties ..	4,75,000	4,75,000	5,05,000	

XIII—OTHER TAXES AND DUTIES

	1977-78	1976-77		1975-76
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
F—GIFT TAX—				
Share of net proceed, assigned to Provinces—Gift Tax	30,62,000	30,62,000	18,82,580	
Total F—Gift Tax	30,62,000	30,62,000	18,82,580	
G—URBAN IMMOVEABLE PROPERTY TAX				
1. Receipts on account of Urban Immovable Property Tax.	7,00,00,000	7,50,00,000	8,29,26,000	
Gross Total G—Urban Immovable Property Tax	7,00,00,000	7,50,00,000	8,29,26,000	
Deductions—				
Refunds	—1,50,000	—1,50,000	—1,05,000	
Share of net proceeds assigned to Municipal and Town Committees.	—5,64,03,870	—6,04,41,370	—6,68,77,960	
Total—Deductions	—5,65,53,870	—6,05,91,370	—6,69,82,960	
Net Total G—Urban Immovable Property Tax	1,34,46,130	1,44,08,630	1,59,43,040	
H—EDUCATION CESS				
Education Cess	2,80,00,000	2,80,00,000	2,80,00,000	
Total H—Education Cess	2,80,00,000	2,80,00,000	2,80,00,000	
I—COTTON FEE				
1. Cotton Fee	6,50,00,000	3,50,00,000	6,50,00,000	
Total I—Cotton Fee	6,50,00,000	3,50,00,000	6,50,00,000	
J—OTHER ITEMS				
1. Import and Export licenses ... ..	..	..	..
2. Capital Gains Tax	70,00,000	70,00,000	25,00,000	
3. Tax on Trades Professions, Callings and Employments.	21,00,000	21,00,000	19,00,000	
4. Tax on Hotels	7,50,000	7,50,000	6,50,000	
5. Welfare Cess ... ..	..	..	..
6. Flood Relief Cess ... ..	..	..	..
Gross Total—Other Items	98,50,000	98,50,000	50,50,000	
Deduct—Refunds ... ..	..	..	..
Net Total J—Other Items	98,50,000	98,50,000	50,50,000	

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

Rs. 32,15,88,500

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

	1977-78	1976-77		1975-76
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
SUMMARY				
A—IRRIGATION Works				
(1) Productive				
Water Rate ..	29,35,35,600	28,61,70,000	25,88,39,000	
Reclamation Fees ..	..	..	..
Other Items ..	1,02,06,000	1,10,73,000	77,45,000	
Transfer from 'X—Forest' on account of sale proceeds of Canal Side Plantations	4,37,900	4,33,000	6,18,500	
Receipts from 68—Construction of Irrigation Works, etc in respect of :—				
Tansa Project	..	..	..
Deduct—Refunds ..	—7,000	—11,100	—6,000	
Total (1) Productive ..	30,41,72,500	29,76,64,900	26,71,96,500	
(2) Un-productive				
Water Rates ..	1,72,21,000	1,70,78,000	1,74,08,000	
Other Items ..	1,95,000	1,95,000	1,75,000	
Deduct—Refunds ..	..	..	..
Total (2) Un-productive ..	1,74,16,000	1,72,73,000	1,75,83,000	
Total A—Irrigation Works ..	32,15,88,500	31,49,37,900	28,47,79,500	
Total XVII—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept.	32,15,88,500	31,49,37,900	28,47,79,500	

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

	1977-78	1976-77		1975-76
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
A—IRRIGATION WORKS				
(1) PRODUCTIVE				
	Rs.	Rs.	Rs.	Rs.
Central Bari Doab Canal				
Water rates ..	77,20,000	95,83,000	81,81,000	
Other items ..	2,70,000	2,71,000	1,64,000	
<i>Deduct—Refunds</i> ..		...	...
Total ..	79,90,000	98,54,000	83,45,000	
Rangpur Canal				
Water rates ..	51,81,000	57,45,000	39,59,000	
Other items ..	6,000	6,000	6,000	
<i>Deduct—Refunds</i> ..	-100	-100	-100	
Total ..	51,86,900	57,50,900	39,64,900	
Lower Chenab Canal East				
Water rates ..	3,53,25,000	2,97,66,000	3,01,78,000	
Other items ..	6,34,000	6,57,000	5,98,000	
<i>Deduct—Refunds</i> ..	...	...	...
Total ..	3,59,59,000	3,04,23,000	3,06,80,000	
Lower Chenab Canal West				
Water rates ..	2,95,26,000	3,32,66,000	2,62,08,000	
Other items ..	10,30,000	9,38,000	5,17,000	
<i>Deduct—Refunds</i> ..	-1,000	-1,000	...	
Total ..	3,05,55,000	3,42,03,000	2,67,25,000	

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

		1977-78	1976-77		1975-76
		Budget Estimate	Revised Estimate	Budget Estimate	Accounts
		Rs.	Rs.	Rs.	Rs.
A—IRRIGATION WORKS—CONTD.					
(1) PRODUCTIVE—contd.					
Lower Jhelum Canal—					
Water rates	..	4,71,41,000	4,82,43,000	3,19,25,000	
Other items	..	5,19,000	5,07,000	3,94,000	
<i>Deduct—Refunds</i>	..	..	..	..
Total	..	4,76,60,000	4,87,50,000	3,23,19,000	
Upper Jhelum Canal—					
Water rates	..	1,64,23,000	81,15,000	95,79,000	
Other items	..	3,10,000	3,47,000	3,05,000	
<i>Deduct—Refunds</i>	..	-1,000	-1,000	-1,000	
Total	..	1,67,32,000	84,61,000	98,63,000	
Quarries—					
Water rates	..	..	..	..
Other items	..	77,000	1,38,000	72,000	
<i>Deduct—Refunds</i>	..	..	..	..
Total	..	77,000	1,38,000	72,000	
Dipalpur Canal—					
Water rates	..	84,65,000	1,00,55,000	1,00,81,000	
Other items	..	1,67,000	2,33,000	1,89,000	
<i>Deduct—Refunds</i>	..	..	..	..
Total	..	86,32,000	1,02,88,000	1,02,70,000	
Pakpattan Canal—					
Water rates	..	1,67,95,000	1,66,20,000	1,65,31,000	
Other items	..	1,11,000	4,38,000	1,11,000	
<i>Deduct—Refunds</i>	..	-1,000	-5,000	-1,000	
Total	..	1,69,05,000	1,70,53,000	1,66,41,000	

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

		1977-78	1976-77		1975-76
		Budget Estimate	Revised Estimate	Budget Estimate	Accounts
		Rs.	Rs.	Rs.	Rs.
A—IRRIGATION WORKS—contd.					
(1) PRODUCTIVE—contd.					
Upper Chenab Canal					
Water rates	..	2,10,78,000	1,96,81,000	2,11,61,000	
Other items	..	3,10,000	3,59,000	2,14,000	
Deduct—Refunds	..	..	..	..
Total	..	2,13,88,000	2,00,40,000	2,13,75,000	
Lower Bari Doab Canal					
Water rates	..	2,51,39,000	2,48,06,000	2,47,34,000	
Other items	..	2,23,000	2,81,000	1,83,000	
Deduct—Refunds	..	-2,000	-2,000	-2,000	
Total	..	2,53,60,000	2,50,85,000	2,49,15,000	
Marala Bay Link					
Water rates	..	6,96,000	14,91,000	7,56,000	
Other items	..	50,000	33,000	50,000	
Deduct—Refunds	..	..	..	..
Total	..	7,46,000	15,24,000	8,06,000	

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

	1977-78	1976-77		1975-76
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
A—IRRIGATION WORKS—CONTD.				
(1)—PRODUCTIVE—contd.				
Malisi Canal—				
Water-rates ..	89,01,000	90,12,000	85,81,000	
Other items ..	10,60,000	10,60,000	5,61,000	
<i>Deduct—Refunds</i> ..	..	..	..
Total ..	99,61,000	1,00,72,000	91,42,000	
Mechanical Circle (Other than M. I. W. and Excavator Division)—				
Water rates ..	..	..	..
Other items ..	32,000	32,000	32,000	
<i>Deduct—Refunds</i> ..	..	..	..
Total ..	32,000	32,000	32,000	
Haveli Canal Circle—				
Water rates ..	1,49,75,000	1,47,91,000	1,47,78,000	
Other items ..	3,15,000	4,73,000	1,91,000	
<i>Deduct—Refunds</i> ..	..	..	..
Total ..	1,52,90,000	1,52,64,000	1,49,69,000	
Moghalpura Irrigation Workshop Division—				
Water rates ..	..	..	..
Other items ..	6,00,000	6,00,000	6,00,000	
<i>Deduct—Refunds</i> ..	..	..	..
Total ..	6,00,000	6,00,000	6,00,000	

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

		1977-78	1976-77		1975-76
		Budget Estimate	Revised Estimate	Budget Estimate	Accounts
		Rs.	Rs.	Rs.	Rs.
A—IRRIGATION WORKS—CONTD.					
(1) PRODUCTIVE—contd.					
Rawar Division—					
Water rates	..	..	..	..
Other items	..	7,11,000	4,17,000	16,000	
Deduct—Refunds	..	..	..	..
Total	..	7,11,000	4,17,000	16,000	
Bhalwal Workshops—					
Water rates	..	..	..	..
Other items	..	4,00,000	4,00,000	3,00,000	
Deduct—Refunds	..	..	..	..
Total	..	4,00,000	4,00,000	3,00,000	
B. R. B. Link Canal—					
Water rates	..	4,000	3,000	37,000	
Other items	..	33,000	50,000	33,000	
Deduct—Refunds	..	..	..	..
Total	..	37,000	53,000	70,000	
Eastern Sadiqia Canal—					
Water rates	..	1,18,97,000	1,10,65,000	1,12,50,000	
Other items	..	2,26,000	3,19,000	3,19,000	
Deduct—Refunds	..	..	..	..
Total	..	1,21,23,000	1,13,84,000	1,15,69,000	

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

	1977-78		1976-77		1975-76
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts	
	Rs.	Rs.	Rs.	Rs.	
A—IRRIGATION WORKS—CONTD.					
(1) PRODUCTIVE—concl'd.					
Ferdwah Canal—					
Water rates ..	43,59,000	32,57,000	36,86,000		
Other items ..	160,000	50,000	50,000		
Deduct—Refunds ..	..	..	..
Total ..	44,19,000	33,07,000	37,36,000		
Bahawal Canal—					
Water rates ..	71,51,000	80,40,000	72,30,000		
Other items ..	1,68,000	1,68,000	1,34,000		
Deduct—Refunds ..	—	—	..		
Total ..	73,19,000	82,08,000	73,64,000		
Abbasia Canal—					
Water rates ..	14,93,000	18,32,000	16,76,000		
Other items ..	4,000	4,000	8,000		
Deduct—Refunds ..	..	..	..
Total ..	14,97,000	18,36,000	16,84,000		
Panjnad Canal—					
Water rates ..	1,51,81,000	1,45,01,000	1,45,00,000		
Other items ..	4,12,000	6,47,000	4,18,000		
Deduct—Refunds ..	—1,000	—1,000	—1,000		
Total ..	1,55,92,000	1,51,47,000	1,49,17,000		

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

	1977-78	1976-77		1975-76
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
A—IRRIGATION WORKS—CONTD.				
(1) PRODUCTIVE—consold.				
Gray Canal—				
Water rates ..	600	1,000	1,000	
Other items ..	..	..	..
Deduct—Refunds ..	..	..	..
Total ..	600	1,000	1,000	
Qaim Canal—				
Water rates ..	4,62,000	5,11,000	4,88,000	
Other items ..	..	..	..
Deduct—Refunds ..	..	..	..
Total ..	4,62,000	5,11,000	4,88,000	
Q.B. Link Canal—				
Water rates ..	..	..	..
Other items ..	1,60,000	1,60,000	1,08,000	
Deduct—Refunds ..	..	..	..
Total ..	1,60,000	1,60,000	1,08,000	

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

	1977-78	1976-77		1975-76
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
A—IRRIGATION WORKS—contd.				
(1) PRODUCTIVE—contd.				
Taunsa Circle—				
Water rates ..	1,54,17,000	1,56,05,000	1,31,91,000	
Other items ..	4,49,000	4,81,000	3,82,000	
Deduct—Refunds ..	—900	—1000	—900	
Total ..	1,58,65,100	1,60,85,000	1,35,72,100	
Other Dams—				
Water rates ..	1,49,000	1,03,000	67,000	
Other items ..	70,000	70,000	1,20,000	
Deduct—Refunds ..	..	..	..
Total ..	2,19,000	1,73,000	1,87,000	
Rawal Dam—				
Water rates ..	..	24,000	11,000	
Other items ..	17,00,000	17,00,000	17,00,000	
Deduct—Refunds ..	..	..	..
Total ..	17,00,000	17,24,000	17,11,000	
Chhatlekas—				
Water rates ..	17,000	16,000	16,000	
Other items ..	..	..	..
Deduct—Refunds ..	..	..	..
Total ..	17,000	16,000	16,000	

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

	1977-78	1976-77		1975-76
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
A—IRRIGATION WORKS—contd.				
(1) PRODUCTIVE—contd.				
T. S. M. B. Link Canal—				
Water rates	
Other items	..	30,000	30,000	
Deduct—Refunds	
Total	..	30,000	30,000	
B. S. Link Canal—				
Water rates	
Other items	..	29,000	1,64,000	25,000
Deduct—Refunds	
Total	..	29,000	1,64,000	25,000
(Campbellpur Tube-well—				
Water rates	..	40,000	38,000	34,000
Other items
Deduct—Refunds
Total	..	40,000	38,000	34,000
Taunsa-Pt ujnad Link—				
Water rates
Other items	..	40,000	40,000	11,000
Deduct—Refunds
Total	..	40,000	40,000	11,000

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

	1977-78	1976-77		1975-76
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
A—IRRIGATION WORKS—CONCLD.				
(1) PRODUCTIVE—CONCLD.				
Transfer from 'X-Forests' on account of sale proceeds of Canal Side Plantation	4,37,900	4,33,000	6,18,500	
Receipts from 68—Construction of Irrigation Works etc. in respect of Taunsa Project.	..	..	..
Total (1) Productive ..	30,41,72,500	29,76,64,900	26,71,96,500	
(2) UN-PRODUCTIVE				
Thal Canal—				
Water rates ..	1,65,69,000	1,64,25,000	1,67,56,000	
Other items ..	1,95,000	1,95,000	1,75,000	
<i>Deduct—Refunds</i> ..	..	..	..
Total ..	1,67,64,000	1,66,20,000	1,69,31,000	
Mianwali Riverian Area Tube-well Irrigation Schemes—				
Water rates ..	6,52,000	6,53,000	6,52,000	
Other items ..	..	..	..
<i>Deduct—Refunds</i> ..	..	..	..
Total ..	6,52,000	6,53,000	6,52,000	
Total (2) Un-productive ..	1,74,16,000	1,72,73,000	1,75,83,000	

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

Rs. 19,61,500

Heads of Department : (1) Member Board of Revenue, Punjab for Hill Torrents.

(2) Secretary to Government of the Punjab, Irrigation and Power Department for other heads.

	1977-78	1976-77		1975-76
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
SUMMARY				
A—IRRIGATION WORKS				
Water rates ..	15,700	64,300	46,000	..
Recoveries of Expenditure ..	6,00,000	6,00,000	2,50,000	..
Other Items ..	11,98,400	10,72,000	11,16,000	..
<i>Deduct—Refunds</i> ..	..	..	..	..
Total A—Irrigation Works ..	18,14,100	17,36,300	14,12,000	..
B—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS				
Water rates ..	68,900	68,500	68,000	..
Other Items ..	59,000	59,000	59,000	..
Sale of Water ..	13,500	13,500	19,000	..
Miscellaneous ..	6,000	6,000	4,000	..
<i>Deduct—Refunds</i> ..	..	..	..	..
Total B—Navigation, Embankment and Drainage Works ..	1,47,400	1,47,000	1,50,000	..
Total XVIII—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept.	19,61,500	18,83,300	15,62,000	..

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

	1977-78	1976-77		1975-76
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
A—IRRIGATION WORKS				
Water Rates ..	15,700	64,300	46,000	
Recoveries of Expenditure—Contribution for Officers Lent to foreign service and other Government Departments.	6,00,000	6,00,000	2,50,000	
Other items { Land Reclamation ..	11,77,000	10,53,000	10,97,000	
{ Hydrology and flood ..	21,400	19,000	19,000	
<i>Deduct</i> —Refunds ..	..	..	..
Total A—Irrigation Works ..	18,14,100	17,36,300	14,12,000	
B—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS				
Namal Dam and Canals—				
Water Rates ..	68,900	68,500	68,000	
Irrigation Research Institute—				
Other items ..	59,000	59,000	59,000	
Hill Torrents—				
Sale of water ..	13,500	13,500	19,000	
Water Rates and Labour ..	6,000	6,000	4,000	
<i>Deduct</i> —Refunds ..	..	—	..
Total B—Navigation Embankment and Drainage Works.	1,47,400	1,47,000	1,50,000	

XX—INTEREST

Rs. 5,68,10,830

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.

	1977.78	1976.77		1975.76
	Budget Estimate	Revised Estimate	Budget Estimate	Account
	Rs.	Rs.	Rs.	Rs.
SUMMARY				
A—Interest on Loans and Advances by the Provincial Government.	5,20,45,165	5,07,66,355	5,34,65,142	
B—Interest Realised on Investment of Cash Balances ..	28,37,200	21,04,300	20,92,600	
C—Miscellaneous ..	21,91,260	23,72,260	17,03,222	
Gross Total XX—Interest ..	5,70,73,625	5,52,42,915	5,72,60,964	
Deduct—Shortfall ..	(—)2,62,795	(—)6,51,325	(—)7,24,249	
Rounding ..	—	—	15	
Net Total XX—Interest ..	5,68,10,830	5,45,91,590	5,65,36,700	

XX—INTEREST

	1977-78	1976-77		1975-76
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
A—INTEREST ON LOANS AND ADVANCES BY THE PROVINCIAL GOVERNMENT				
I—Loans to Municipalities—				
(a) Loans to Municipalities for Water-Supply and Drainage Schemes—				
Ahmadpur East ..	34,750	24,970	7,875	
Aritwala ..	10,750	1,865	..	
Bahawalnagar ..	1,91,250	1,85,760	94,500	
Bahawalpur ..	2,44,630	1,60,645	78,750	
Bhakhar ..	1,26,475	77,690	51,975	
Bhalwal ..	80,080	41,110	10,500	
Campbellpur ..	87,375	72,640	55,125	
Chakwal ..	5,370	450	..	
Chiniot ..	1,16,080	59,840	31,500	
Chishtian ..	42,000	63,290	42,000	
Daska ..	1,41,615	1,68,670	66,675	
Dera Ghazi Khan ..	1,03,190	88,340	68,250	
Dera Nawab Sahib ..	9,195	8,650	5,985	
Faqir Wali ..	..	..	..
Fort Abbas ..	75,175	85,360	48,300	
Gojra ..	1,27,250	1,27,840	73,500	
Gujranwala ..	6,69,385	5,54,665	2,71,635	
Gujrat ..	1,11,510	91,970	57,750	
Hafizabad ..	19,675	14,560	8,925	
Haroonabad ..	20,000	5,000	..	
Hasilpur ..	..	..	..

XX—INTEREST

	1977-78	1976-77		1975-76
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
A—INTEREST ON LOANS AND ADVANCES BY THE PROVINCIAL GOVERNMENT—CONTD.				
I—Loans to Municipalities—				
(a) Loans to Municipalities for Water-Supply and Drainage Schemes—				
Jalalpur Pirwala ..	42,500	36,340	21,000	
Jaranwala ..	..	..	..
Jauharabad ..	16,000	7,255	5,250	
Jhang ..	1,49,660	64,400	36,750	
Jhelum ..	200,250	1,15,040	55,125	
Kabeerwala ..	19,425	29,935	19,425	
Kamoki ..	10,500	2,500	..	
Kasur ..	27,600	3,250	..	
Khanpur ..	26,680	15,520	7,875	
Khewra ..	..	..	..
Khushab ..	65,520	81,900	65,520	
Leiah ..	16,905	25,450	16,905	
Liaquatpur ..	..	..	..
Lyallpur ..	19,52,750	11,96,665	6,09,000	
Mianwali ..	21,500	1,800	..	
Minchinabad ..	..	..	..

XX—INTEREST

	1977-78	1976-77		1975-76
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
A—INTEREST ON LOANS AND ADVANCES BY THE PROVINCIAL GOVERNMENT—				
I—Loans to Municipalities—contd.				
(a) Loans to Municipalities for Water-Supply and Drainage Schemes—contd.				
Multan ..	21,22,500	18,19,060	9,39,750	
Muridke ..	19,885	15,170	9,135	
Murree ..	57,780	81,870	57,750	
Musaffargarh ..	18,375	22,775	18,375	
Nankana Sahib ..	21,775	22,560	11,025	
Narowal ..	21,510	1,800	..	
Okara ..	7,350	11,290	7,350	
Pakpattan ..	11,050	7,130	3,675	
Pattoki ..	36,750	44,200	36,750	
Rahim Yar Khan ..	43,260	70,930	43,260	
Rawalpindi ..	5,67,565	4,13,240	2,18,190	
Sadiqabad ..	11,760	23,520	11,760	
Sahiwal ..	2,23,250	2,11,400	1,05,000	
Sargodha ..	10,750	2,500	..	
Shahkot ..	53,250	39,060	21,000	
Sheikhupura ..	1,41,380	75,330	44,625	
Shujabad ..	45,430	25,715	10,500	
Sialkot ..	4,18,375	3,03,090	1,49,625	
Tandianwala ..	68,990	63,480	36,750	
Wazirabad ..	10,750	2,500	..	
Toba Teksingh ..	10,750	2,500	..	
Vahari ..	10,750	5,100	..	
Total (a) Loans to Municipalities for Water Supply and Drainage Schemes ..	86,98,280	66,17,530	35,34,615	

XX—INTEREST

	1977-78		1976-77		1975-76
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts	
	Rs.	Rs.	Rs.	Rs.	
A—INTEREST ON LOANS AND ADVANCES BY THE PROVINCIAL GOVERNMENT—CONTD.					
I—Loans to Municipalities—concl'd.					
(b) Loans to Municipalities for other Purposes :—					
Gujranwala Municipal Committee ..	2,88,700	3,27,500	3,27,500		
Jhang Municipal Committee ..	1,02,500	1,02,500	1,02,500		
Lyallpur City Development Authority ...	..	1,13,000	..	
Total (b) Loans to Municipalities for other purposes	3,91,200	5,43,000	4,30,000		
Total Loans to Municipalities ...	90,89,480	71,60,530	39,64,615		
2—Advances to Cultivators under—					
Land Improvement Loans Act XIX of 1883 ..	6,00,000	6,00,000	6,00,000		
Agriculturists Loans Act XVII of 1958 ..	3,00,000	3,00,000	4,50,000		
Total 2—Advances to Cultivators ..	9,00,000	9,00,000	10,50,000		

XX—INTEREST

	1977-78	1976-77		1975-76
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
A—INTEREST ON LOANS AND ADVANCES BY THE PROVINCIAL GOVERNMENT—				
CONTD.				
3—Advances under Special Laws				
Loans to WAPDA for Water Projects ..	1,10,26,000	1,10,26,000	1,34,71,000	
Foreign Loans—				
AID-391-H-069 ..	1,70,910	1,77,180	1,77,188	
AID-391-H-107 ..	6,66,210	4,74,200	2,70,950	
Loans to the Punjab Land Commission ..	8,000	600	35,000	
Loans to the Lahore Development Authority for Greater Lahore Water-Supply, Sewerage and Drainage Scheme				
Rupee Loans ..	41,37,740	42,29,880	42,29,876	
IDA-106-Pak ..	9,05,700	4,74,780	4,74,780	
SIDA-106-Pak ..	5,53,240	5,92,070	5,39,520	
Loans to the Lahore Development Authority for other Schemes.	1,40,08,360	1,48,70,000	1,72,07,214	
Loans to the Punjab Road Transport Board—	64,16,220	62,29,960	62,46,160	

XX—INTEREST

	1977-78	1976-77		1975-76
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
A—INTEREST ON LOANS AND ADVANCES BY THE PROVINCIAL GOVERNMENT—CONTD.				
3—ADVANCES UNDER SPECIAL LAWS—contd.				
Loans to the various Co-operative Societies in the Punjab for—				
(iii) West Pakistan Co-operative Consumers Society	2,11,770	2,11,770	2,84,694	
Loans to the Lahore Milk Board ..	51,025	4,39,555	4,39,555	
Loans to the Punjab Small Industries Corporation—				
Rupee Loans ..	8,24,000	8,24,000	8,25,300	
Foreign Loans—				
IDA-30-Pak ..	62,180	66,330	94,390	
Loan of Livestock and Dairy Development Board ..	27,98,000	27,98,000	38,18,720	
Total 3—Advances under Special Laws ..	4,18,39,355	4,24,14,325	4,81,14,347	
4—Miscellaneous Loans and Advances—				
Loans under State Aid to Industries Act ..	22,330	22,500	22,500	
Total 4—Miscellaneous Loans and Advances	22,330	22,500	22,500	

XX—INTEREST

	1977-78	1976-77		1975-76
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
A—INTEREST ON LOANS AND ADVANCES BY THE PROVINCIAL GOVERNMENT—CONOLD.	...	...	...	...
5. Loans to Government Servants—				
House Building Advances ...	1,18,000	1,03,000	2,48,025	
Advances for the purchase of motor-conveyances ...	63,000	63,000	48,120	
Advances for the purchase of other conveyances	13,000	13,000	17,535	
Other Advances ...	...	...	...	—
Total 5—Loans to Government Servants ...	1,04,000	2,60,000	3,13,680	
Total A—Interest on Loans and Advances by the Provincial Government.	5,20,45,165	5,07,66,355	5,31,65,142	
B—Interest Realized on Investment of Cash Balances—				
Federal Government Securities ...	28,37,200	20,47,600	20,47,600	
Deposits in Bank of Bahawalpur ...	...	56,700	45,000	
Total B—Interest Realized on Investment of Cash Balances.	23,37,200	21,04,300	20,92,600	
C—Miscellaneous—				
Interest on deferred payments on account of Sale of Sites and constructed Buildings.	12,30,000	13,84,400	11,08,200	
Dividend on shares held by the Provincial Government in Messrs. Lever Brothers.	6,30,640	6,30,640	5,00,000	
Dividend on shares held by the Provincial Government in the Punjab Provincial Co-operative Bank Ltd.	2,62,000	2,62,000	..	
...	—	

XX -INTEREST

	1977-78	1976-77		1975-76
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
C—MISCELLANEOUS —CONCLD.				
Interest on deferred payment of price on account of Burewala Textile Mills.	10	10	10	
Dividend on shares held by the Provincial Government in Charsadda Sugar Mills.	26,600	53,200	53,000	
Dividend on share held by the Provincial Government in Industrial Development Bank of Pakistan.	42,010	42,010	42,012	
Total Miscellaneous ..	21,91,260	23,73,260	17,03,222	

XXI—ADMINISTRATION OF JUSTICE

Rs 1,52,54,600

Heads of Departments—

- (1) *Member, Board of Revenue, Punjab, for B—Court fees realised cash—General Fees, Fines and Forfeiture—Fines and Forfeiture under the Punjab, Agriculture & Paddy Market Act, 1935 and D—Miscellaneous Fees and Fines—Judicial Record Recn. Receipts—District Courts.*
- (2) *Administrative—General and Official Trust 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, 1876.*
- (4) *Registrar, Lahore High Court for all heads.*

	1977-78	1976-77		1975-76
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
SUMMARY				
A—Sale-Proceeds of Unclaimed and Escheated Property	1,16,400	1,17,240	1,44,700	
B—Court fees realised in cash	50	50	10	
C—General Fees, Fines, and Forfeiture	1,44,44,500	1,47,44,500	1,43,10,000	
D—Miscellaneous Fees and Fines	1,03,600	1,06,600	80,210	
E—Miscellaneous	1,00,000	1,00,000	1,00,000	
F—Recoveries of Overpayments	20,000	20,000	15,50	
G—Collection of Payments for Services Rendered	5,50,000	4,75,000	6,05,050	
Rounding	-10	+50	..	
Gross Total XXI—Administration of Justice	1,53,34,600	1,55,63,500	1,52,55,500	
Deduct—Refund	-80,000	-80,000	-80,000	
Net Total XXI—Administration of Justice	1,52,54,600	1,54,83,500	1,51,75,500	

XXI—ADMINISTRATION OF JUSTICE

	1977-78	1976-77		1975-76
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
A—SALE PROCEEDS OF UNCLAIMED AND ESCHEATED PROPERTY				
Sale-proceeds of unclaimed and escheated property ..	1,16,400	1,17,240	1,44,700	..
Total A—Sale-proceeds of unclaimed and escheated property.	1,16,400	1,17,230	1,44,700	..
B—COURT FEES REALISED IN CASH				
Court fees realised in Cash ..	50	50	50	..
Total B—Court Fees realised in Cash ..	50	50	50	..
C—GENERAL FEES, FINES AND FORFEITURES				
Fees from translations prepared in High Court ..	500	500	1,000	..
Fees levied by High Court—Copy Branch Fees ..	5,00,000	4,50,000	5,50,000	..
Fees levied by Subordinate Civil Courts ..	3,35,000	3,35,000	3,00,000	..
Magisterial Fines ..	1,30,00,000	1,33,50,000	1,28,50,000	..
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.	5,000	5,000	5,000	..
Other General Fees, Fines and Forfeiture ..	1,04,000	1,04,000	1,04,000	..
Total C—General Fees, Fines and Forfeiture ..	1,44,44,500	1,47,44,500	1,43,10,000	..

XXI—ADMINISTRATION OF JUSTICE

	1977-78	1976-77		1975-76.
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
D—MISCELLANEOUS FEES AND FINES				
Fees for Administrator-General ..	5,000	8,000	5,000	..
Insolvency Court- Receipts ..	..	..	5,710	..
Judicial Record Room Receipts—District Courts ..	8,160	8,160	..	..
Judicial Record Room Receipts—High Court ..	..	..	..	..
Judicial Record Room Receipts -District and Sessions and Small Causes Courts.	4,500	4,500	2,500	..
Commission on Sale proceeds of attached properties ..	12,000	12,000	17,000	..
Other Receipts ..	74,000	74,000	50,000	..
Total D—Miscellaneous Fees and Fines ..	1,03,660	1,06,660	80,210	..
E—MISCELLANEOUS				
Miscellaneous Receipts ..	1,00,000	1,00,000	1,00,000	..
Total E—Miscellaneous	1,00,000	1,00,000	1,00,000	..
F—RECOVERIES OF OVER PAYMENTS				
Recoveries of Overpayments: ..	20,000	20,000	15,450	..
Total F—Recoveries of Overpayments	20,000	20,000	15,450	..
G—COLLECTION OF PAYMENTS FOR SERVICES RENDERED				
Collection of Payments for Services Rendered ..	5,50,000	4,75,000	6,05,090	..
Total G—Collection of Payments for Services Rendered.	5,50,000	4,75,000	6,05,090	..

XXII—JAILS AND CONVICT SETTLEMENTS

Rs: 58,38,200

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

	1977-78	1976-77		1975-76
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
SUMMARY				
A—Jails	2,60,500	1,95,900	4,55,900	
B—Jails Manufactures	55,76,000	55,76,000	50,76,000	
C—Recoveries of overpayments	1,700	1,700	1,700	
D—Collection of payments for services rendered	—	—	—	
Bounding				
Gross Total XXII—Jails and Convict Settlements	58,38,200	57,73,600	55,33,600	
Deduct—Refunds	—	—	—	
Net Total XXII—Jails and Convict Settlements	58,38,200	57,73,600	55,33,600	
A—JAILS				
Hire of Convicts	..	..	2,60,000	
Miscellaneous Receipts	2,60,500	1,95,900	1,95,900	
Total A—Jails	2,60,500	1,95,900	4,55,900	
B—JAILS MANUFACTURES				
Sale proceeds of articles manufactured in jails	12,66,000	12,66,000	12,66,000	
Realization by Factory Department on account of supplies made to Maintenance Department	43,00,000	43,00,000	38,00,000	
Miscellaneous Receipts	10,000	10,000	10,000	
Total B—Jails Manufactures	55,76,000	55,76,000	50,76,000	
C—RECOVERIES OF OVERPAYMENTS				
Recoveries of Overpayments	1,700	1,700	1,700	
Total C—Recoveries of overpayments	1,700	1,700	1,700	

XXIII—POLICE

Rs. 2,08,65,800

Head of Department : Inspector-General of Police, Punjab

	1977-78	1976-77		1975-76
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
SUMMARY				
A—Fees, Fines and Forfeitures ..	68,51,940	65,49,470	65,21,920	
B—Recoveries of Over-Payments ..	3,19,450	2,73,700	1,80,600	
C—Collection of Payments for Services Rendered ..	4,98,340	4,74,440	2,08,220	
D—Miscellaneous ..	13,92,920	21,64,460	10,72,480	
E—Police supplied to Public Departments, Private Companies and Persons.	32,54,200	29,34,170	30,00,070	
F—Police supplied to Municipal and Town Committees and Cantonment Boards.	..	..	..
G—Police supplied to Federal Government ..	85,48,870	80,43,790	84,68,450	
H—Police supplied to Railway ..	..	31,00,000	31,12,000	
Rounding ..	(—)50	(—)30	+60	
Gross Total XXIII—Police ..	2,08,65,800	2,41,40,000	2,25,63,800	
Deduct—Refunds ..	..	..	..
Net Total XXIII—Police ..	2,08,65,800	2,41,40,000	2,25,63,800	

XXIII—POLICE

DETAILS	1977-78	1976-77		1975-76
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
A—FEES, FINES AND FORFEITURES				
Motor Driving License Fees ..	68,25,000	65,25,000	65,00,000	
Other Receipts ..	26,940	24,470	21,920	
Total A—Fees, Fines and Forfeitures ..	68,51,940	65,49,470	65,21,920	
B—RECOVERIES OF OVERPAYMENTS				
Recoveries of overpayments ..	3,19,450	2,73,700	1,80,600	
Total B—Recoveries of Over payments ..	3,19,450	2,73,700	1,80,600	
C—COLLECTION OF PAYMENTS FOR SERVICES RENDERED				
Receipts on account of leave salary contribution ..	3,90,120	3,66,220	1,00,000	
Miscellaneous receipts ..	1,08,220	1,08,220	1,08,220	
Total C—Collection of Payments for Services rendered ..	4,98,340	4,74,440	2,08,220	
D—MISCELLANEOUS				
Police Land Receipts ..	1,92,920	1,64,460	1,22,480	
Miscellaneous Receipts ..	12,00,000	20,00,000	9,50,000	
Total D—Miscellaneous ..	13,92,920	12,64,460	10,72,480	

XXIII—POLICE

	1977-78	1976-77		1975-76
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
E—POLICE SUPPLIED TO PUBLIC DEPARTMENTS, PRIVATE COMPANIES AND PERSONS				
Police supplied to Public Departments Private Companies and Persons.	32,54,200	29,34,170	30,00,070	
Total E—Police supplied to Public Department, Privates Companies and Persons.	32,54,200	29,34,170	30,00,070	
G—POLICE SUPPLIED TO FEDERAL GOVERNMENT				
Agency Functions ..	67,53,770	70,29,190	69,07,800	
Special Branch ..	15,45,920	13,51,930	13,21,350	
Aliens Branch ..	2,49,180	2,62,670	2,39,300	
Total G—Police supplied to Federal Government ..	85,48,870	86,43,790	84,68,450	
H—POLICE SUPPLIED TO RAILWAY				
Police supplied to Railway ..	—	31,00,000	31,12,000	
Total H—Police supplied to Railway ..	—	31,00,000	31,12,000	

XXVI—EDUCATION

Rs. 1,42,25,800

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

	1977-78	1976-27		1975-76
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
SUMMARY				
A—University—				
Fees—Government Arts Colleges ..	1,31,60,870	1,31,55,650	1,31,55,650	
Fees—Government Professional Colleges ..	1,80,000	1,80,000	3,09,400	
Total A—University ..	1,33,40,870	1,33,35,650	1,34,65,050	
B—Secondary—				
Fees—Government Secondary Schools ..	1,60,000	1,50,000	39,450	
Total B—Secondary ..			39,450	
C—Primary—				
Fees—Government Primary Schools ..	1,60,000	1,50,000	...	
Total C—Primary ..	...	...	...
D—Special—				
Fees and other Receipts—Government Special Schools	2,05,940	2,01,100	1,65,100	
Receipts from the Technical and Commercial Institutes under the control of Director, Technical Education.	11,56,990	14,40,000	10,00,000	
Total D—Special ...	13,62,930	16,41,100	11,65,100	

XXVI—EDUCATION

SUMMARY	1977-78	1976-77		1975-76
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
E—General—				
Recoveries of Overpayments ..	6,64,000	6,64,000	5,00,000	
Collection of payments for services rendered ..	3,00,000	3,00,000	3,00,000	
Miscellaneous—				
Examination Fees	5,28,000	5,28,000	6,30,000	
Miscellaneous Receipts	3,70,000	3,58,000	3,58,000	
Total E—General ..	18,62,000	18,50,000	17,88,000	
Gross Total XXVI—Education ..	1,67,25,800	1,69,76,750	1,64,57,600	
Deduct—Refunds ..	—25,00,000	—25,00,000	—50,00,000	
Net Total XXVI—Education ..	1,42,25,800	1,44,76,750	1,14,57,600	

XXVII-A—HEALTH

Rs. 1,47,97,200

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

	1977-78	1976-77		1975-76
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
SUMMARY				
A—School and College Fees	12,91,900	12,81,850	11,00,000	
E—Hospital Receipts	54,43,600	59,84,820	46,41,130	
G—Mental Hospital Receipts	3,20,000	3,00,000	2,72,000	
D—Sale of Medicines and Vaccines	16,200	14,800	14,000	
E—Contributions	60,46,770	58,09,980	55,75,640	
F—Recoveries of Overpayments	35,500	35,000	40,000	
G—Collection of Payments for Services Rendered	10,51,000	10,35,860	4,09,440	
H—Miscellaneous	5,92,200	5,90,600	8,62,490	
Rounding	+30	-10		
Gross Total—XXVII-A—Health	1,47,97,200	1,50,52,900	1,29,14,700	
<i>Deduct—Refunds .. .. .</i>	..	..	..
Net Total XXVII-A—Health	1,47,97,200	1,50,52,900	1,29,14,700	

XXVII-A—HEALTH

	1977-78	1976-77		1975-76
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
A—SCHOOL AND COLLEGE FEES				
Medical Colleges	11,40,900	11,35,950	10,45,000	
Dental Colleges	30,000	25,000	25,000	
Health Schools	21,000	20,900	20,000	
Medical Schools	1,00,000	1,00,000	10,000	
Total A—School and College Fees ..	12,91,900	12,81,850	11,00,000	
B—HOSPITAL RECEIPTS				
Price of outdoor tickets	16,00,500	15,96,500	15,71,130	
Diet Charges	4,51,500	4,65,500	2,87,000	
Rent from Rooms	15,13,600	20,65,520	9,05,300	
Government share of private practice-receipts of Government Doctors.	18,78,000	18,86,300	18,77,700	
Total B—Hospital Receipts ..	54,43,600	59,84,820	46,41,130	
C—MENTAL HOSPITAL RECEIPTS				
Receipts from paying patients	2,80,000	2,62,000	2,42,000	
Other Receipts	40,000	38,000	30,000	
Total C—Mental Hospital Receipts ..	3,20,000	3,00,000	2,72,000	
D—SALE OF MEDICINES AND VACCINES				
.. .. .				
.. .. . proceeds of Vaccine Lymphs	2,600	1,700	2,500	
Bacteriological Receipts	10,000	9,500	9,500	
Other receipts	3,600	3,600	2,000	
Total—Sale of Medicines and Vaccines ..	16,200	14,800	14,000	

XXVII-A—HEALTH

	1977-78	1976-77		1975-76
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
E—CONTRIBUTIONS				
Contributions from Local Bodies on account of salaries of District Medical Officers.	9,98,000	9,93,500	8,48,540	
Contributions from Local Bodies for the maintenance of Health Centres.	78,000	77,110	1,10,540	
Contributions by the Federal Government for Fatima Jinnah Medical College for Women and its Allied Hospitals, Lahore.	47,84,770	45,54,560	45,54,560	
Contribution by the Federal Government for the reservation of beds in the Tuberculosis Sanatorium Samli	33,000	32,110	12,000	
Other Contributions ..	1,53,000	1,52,700	50,000	
Total E—Contributions ...	60,46,770	58,09,980	55,75,640	
F—RECOVERIES OF OVERPAYMENTS				
Recoveries of overpayments	35,500	35,000	40,000	
Total F—Recoveries of Overpayments ...	35,500	35,000	40,000	
G—COLLECTION OF PAYMENT FOR SERVICES RENDERED.				
Fees for Chemical Examination ...	6,62,000	6,47,460	1,19,230	
Other receipts ...	3,89,000	3,88,400	2,90,210	
Total G—Collection of Payments for Services	10,51,000	10,35,860	4,09,440	
H—MISCELLANEOUS				
Fees for Medical Examination ...	95,000	95,000	2,58,100	
Fees realised on account of birth and death certificate	94,000	93,400	87,500	
Fees realised on account of Anti-Rabi Treatment ...	3,200	3,200	2,200	
Other receipts ...	4,00,000	3,99,000	5,14,690	
Total H—Miscellaneous ...	5,92,200	5,90,600	8,62,490	

XXVIII—PUBLIC HEALTH

Rs. 56,00,000

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

	1977-78	1976-77		1975-76
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
SUMMARY				
A—Recoveries of Over-payments .. ..	..	..	..	..
B—Collection of Payments for Services Rendered ..	1,50,000	1,50,000	1,50,000	..
C—Miscellaneous	5,00,000	9,00,000	5,00,000	..
D—Recovery of Departmental Charges from other Government Departments and Local Bodies.	50,00,000	48,39,000	48,39,000	..
Roundings .. ..	..	..	..	..
Gross Total XXVIII—Public Health ..	56,50,000	58,89,000	54,89,000	..
<i>Deduct—Refunds ..</i>	..	..	..	..
Net Total XXVIII—Public Health ..	56,50,000	58,89,000	54,89,000	..

XXIX—AGRICULTURE

Rs. 8,28,48,600

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

	1977-78	1976-77		1975-76
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
SUMMARY				
A—Agricultural receipts ..	7,17,72,000	6,72,37,000	5,64,86,000	
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.	5,06,000	4,49,000	9,15,200	
E—Miscellaneous ..	1,05,70,600	78,90,000	78,40,000	
<i>Bounding</i> ..			..
Gross Total XXIX—Agriculture	8,28,48,600	7,55,76,000	6,52,41,200	
<i>Deduct—Refunds</i> ..			..
Net Total XXIX—Agriculture ..	8,28,48,600	7,55,76,000	6,52,41,200	

XXIX—AGRICULTURE

	1977-78	1976-77		1975-76
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
A—AGRICULTURAL RECEIPTS				
Receipts from Agricultural Sections ..	2,70,000	2,70,000	1,00,000	
Receipts from Experimental Farms ..	23,50,000	20,50,000	18,00,000	
Receipts from Seed Farms —	68,50,000	45,67,000	40,15,000	
Receipts from District Farms ..	4,15,000	3,30,000	3,65,000	
Receipts from Agricultural Engineering Section ..	3,25,00,000	3,19,00,000	2,62,00,000	
Receipts Kar Khan Alost E. B. hasarpur ..	18,40,000	6,00,000		
Receipts from Boxing Operations ..	56,00,000	55,00,000	80,00,000	
Receipts from Research Sections ..	14,00,000	15,83,000	14,00,000	
Receipts on account of fees (other than Cotton Fee) levied under the Cotton Control Ordinance ..	4,80,000	300,000	4,80,000	
Receipts from Government Gardens ..	50,000	50,000	50,000	
Receipts from Station Gardens ..	17,000	17,000	16,000	
Receipts from Zoo ..	—	70,000	60,000	
Receipts from Plant Protection Operations ..	2,00,00,000	2,00,00,000	1,40,00,000	
Total A—Agricultural Receipts ..	7,17,72,000	6,72,37,000	5,64,86,000	
D—GRANT MADE BY THE AGRICULTURAL RESEARCH COUNCIL OF PAKISTAN AND PAKISTAN CENTRAL COTTON COMMITTEE.				
Grant made by the Agricultural Research Council of Pakistan ..	5,06,000	4,49,000	9,15,200	
Total D—Grant made by the Agricultural Research Council of Pakistan and Pakistan Central Cotton Committee ..	5,06,000	4,49,000	9,15,200	
E—MISCELLANEOUS				
Receipts from Soil Conservation Operations ..	77,00,970	75,00,000	75,00,000	
Recoveries of arrears from ex-Commission agents on account of sale of cotton, seeds and fertilizer ..	21,00,000	1,00,000	1,00,000	
Miscellaneous Receipts —	7,69,630	2,90,000	2,40,000	
Total E—Miscellaneous ..	1,05,70,600	78,90,000	78,40,000	

XXIX-B—FISHERIES

Rs.35,25,000

Head of Department: Director of Fisheries, Punjab.

	1977-78	1976-77		1975-76
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
A—Fisheries	35,25,000	34,00,000	40,00,000	
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	35,25,000	34,00,000	40,00,000	
Deduct—Refunds .. .. .	..	—	—
Net Total XXIX-B—Fisheries	35,25,000	34,00,000	40,00,000	

XXX—VETERINARY

Rs. 1,54,94,400

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

	1977-78	1976-77		1975-76
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
SUMMARY				
A—Veterinary College and School fees ..			—	
B—Other Receipts ..	1,41,99,200	1,04,97,730	1,08,66,570	
C—Collection of Payments for Services Rendered ..			—	
D—Grant made by the Agricultural Research Council of Pakistan ..	12,95,230	6,60,130	4,04,130	
Rounding ..	—30	+40		
Gross Total XXX—Veterinary ..	1,54,94,400	1,11,57,900	1,12,70,700	
Deduct—Refunds ..	—	—	—	
Net Total XXX—Veterinary ..	1,54,94,400	1,11,57,900	1,12,70,700	
B—OTHER RECEIPTS				
Receipts from Biological Section ..	8,00,000	8,00,000	8,00,000	
Receipts from the Livestock and Broiler Farms ..	68,75,000	61,42,730	59,96,670	
Receipts from the transferred Agricultural Farms ..	6,00,000	5,00,000	4,00,000	
Receipts from Livestock Farm Rakh Ghulamman ..	33,05,000	28,08,000	35,13,000	
Livestock Farm, Jahangirabad ..	23,26,000	90,000	—	
Other Receipts ..	42,700	37,000	44,400	
Leave Salary ..	8000	10,000	12,500	
Insemination Fee ..	1,62,500	1,10,000	1,00,000	
Zoological Garden Bahawalpur ..	80,000	—	—	
Total B—Other Receipts ..	1,41,99,200	1,04,97,730	1,08,66,570	

XXXI—CO-OPERATION

Rs. 5,58,300

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

	1977-78	1976-77		197576
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
SUMMARY				
A—Audit Fees				
B—Miscellaneous Receipts	5,58,300	5,21,650	5,17,020	
Rounding		—50	+80	
Gross Total XXXI—Co-operation	5,58,300	5,21,600	5,17,100	
Deduct—Refunds			—	
Net Total XXXI—Co-operation	5,58,300	5,21,600	5,17,100	
B—MISCELLANEOUS RECEIPTS				
Leave salary contribution of officers transferred on Foreign Services.	11,200	11,200	11,200	
Income from Pak-German Demonstration Farm, Chak 5 Fiaz, Multan.	3,50,000	3,30,000	3,30,000	
Recoveries from other Provincial Governments in respect of Co-operative Training Institutes, Lyallpur.	1,62,100	1,45,450	1,50,820	
Other Receipts	35,000	35,000	25,000	
Total B—Miscellaneous Receipts	5,58,300	5,21,650	5,17,020	

XXXII—INDUSTRIES

Rs. 59,73,500

Head of Department;—Director of Industries and Mineral Development, Punjab.

	1977-78	1976-77		1975-76
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
SUMMARY				
A—Industries ..	59,65,000	53,65,000	57,18,000	
B—Recoveries of Over payments ..	500	1,500	500	
C—Collection of Payment for Services Rendered ..	8,000	8,000	3,000	
Rounding ..	..	..	..
GROSS Total XXXII—Industries ..	59,73,500	53,74,500	57,21,500	
Deduct—Refunds ..				
Net Total XXXII—Industries ..	59,73,500	53,74,500	57,21,500	

XXXII—INDUSTRIES

	1977-78	1976-77		1975-76
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
A—INDUSTRIES				
1—INDUSTRIAL EDUCATION				
Government Weaving and Finishing Institute, Shahdara.	15,000	15,000	54,000	
Total 1—Industrial Education ..	15,000	15,000	54,000	
2—INDUSTRIAL DEVELOPMENT				
Receipts from other Industrial Operations ..	12,000	12,000	12,000	
Receipts from Wool Spinning and Weaving Development Training Centre, Jhang.	15,00,00	12,50,000	12,50,000	
Receipts from Development-cum-Training Centre for Carpet Industry, Lahore and Jhang	32,000	32,000	2,000	
Other Receipts ..			...
Total 2—Industrial Development ..	15,44,000	12,94,000	12,64,000	
3—GOVERNMENT COMMERCIAL UNDER-TAKINGS				
Sale-proceeds of finished goods produced by Demonstration Weaving Factory, Shahdara.	40,00,000	36,50,000	40,00,000	
Total 3—Government Commercial Under-takings	40,00,000	36,50,000	40,00,000	
4—OTHER ITEMS				
Stores Purchase ..	1,10,000	1,10,000	1,10,000	
Fees for Inspection of Boilers ..	2,20,000	2,20,000	2,20,000	
Fees under Partnership Act, 1932 ..	75,000	75,000	55,000	
Fees for Inspection of Stores ..	1,000	1,000	15,000	
Total 4—Other Items ..	4,06,000	4,06,000	4,00,000	
Total A—Industries ..	59,65,000	53,65,000	57,18,000	

XXXII—INDUSTRIES

	1977-78	1976-77		1975-76
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
B—RECOVERIES OF OVER-PAYMENTS				
Recoveries of Over-Payments ..	500	1,500	500	
Total B—Recoveries of Over payments ..	500	1,500	500	
C—Collection of Payments for Services Rendered				
Fees for the service of Analyst, etc.	8,000	8,000	3,000	
Collection of Payments for Services Rendered	8,000	8,000	3,000	

XXXVI—MISCELLANEOUS DEPARTMENTS

Rs. 26,25,000

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 Province) 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 Receipts under Manpower and Employment Organization,*

	1977-78	1976-77		1975-76
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
SUMMARY				
A—Examination Fees	2,18,000	2,62,940	1,65,000	..
B—Sale of Stores and Materials.. ..	—	—	—	—
C—Miscellaneous	24,09,730	22,91,460	22,52,280	..
Rounding	+20	—50	—10	
Gross Total XXXVI—Miscellaneous Departments ..	26,27,750	25,54,350	24,17,250	..
Deduct—Refunds	—2,750	—1,300	—4,050	..
Net Total XXXVI—Miscellaneous Departments ..	26,25,000	25,53,000	24,13,200	..

XXXVI—MISCELLANEOUS DEPARTMENTS

	1977-78	1976-77		1975-76
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
A—EXAMINATION FEES—				
Fees for Examination of Naib-Tehsildars and Kanungos	63,000	1,26,000	63,000	
Examination Fees of Public Service Commission ..	1,50,000	1,31,940	1,00,000	
Receipts on account of Selection Boards for recruitment to the Secretariat, Offices of Heads of Attached Departments and Divisional Boards.	5,000	5,000	2,000	
Total A—Examination Fees ..	2,18,000	2,62,940	1,65,000	
C—MISCELLANEOUS—				
Fees for registration of Societies under the Societies Registration Act.	60,000	60,000	40,000	
Fees for registration of Companies (with objects confined to Provinces) under the Companies Act, 1913	1,000	1,000	1,000	
Receipts under the Weights and Measures and Trade Employees Acts.	17,10,000	15,94,000	15,90,000	
Receipts under the Factories Act .. ..	..	..	1,700	
Receipts under Manpower and Employment Organization	1,00,000	1,00,000	76,000	
Receipts from Museums	12,000	12,000	12,000	
Receipts under the West Pakistan Shops and Establishments Ordinance, 1969.	19,000	23,500	27,000	
Receipts under the Wild Birds and Wild Animals Protection Act	4,50,000	4,50,000	4,50,000	
Recoveries from Federal Government on account of compulsory Film Screening Scheme	57,730	50,960	53,960	
Other Receipts .. ..	..	..	600	
Total C—Miscellaneous ..	24,09,730	22,91,460	22,52,260	

XXXIX—CIVIL WORKS

Rs.43,20,400

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

	1977-78	1976-77		1975-76
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
SUMMARY				
A—Rent ..	26,08,100	25,59,770	26,53,400	
B—Recoveries of Expenditure ..	64,400	32,100	94,800	
C—Miscellaneous ..	16,50,000	25,00,000	15,43,700	
Rounding ..				
Gross Total XXXIX—Civil Works ..	43 22,500	50,91,870	42,90,600	
Deduct—Refunds ..	2 100	1,500	..	
Net Total XXXIX—Civil Works ..	43,20,400	50,90,370	42,90,600	

XXXIX-A—COMMUNICATIONS

Rs. 2,41,20,400

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

	1977-78	1976-77		1975-76
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
SUMMARY				
A—Rent	68,600	58,830	1,40,400	
B—Tolls on Roads	1,65,00,000	1,35,15,130	1,14,27,000	
C—Recoveries of Expenditure	30,40,000	30,40,000	27,64,000	
D—Miscellaneous	45,12,800	42,28,980	30,84,200	
Rounding	—	—	—	
Gross Total XXXIX-A—Communication..	2,41,21,400	2,08,42,940	1,74,15,600	
Deduct—Refundable	—1,000			
Net Total XXXIX—A—Communications	2,41,20,400	2,08,42,940	1,74,15,600	
B—TOOLS ON ROADS				
1. Ravi Bridge	86,00,000	72,85,000	62,97,000	
2. Wazirabad Bridge	30,00,000	13,90,000	—	
3. Jhelum Bridge	30,00,000	29,86,000	25,00,000	
4. Sutlej Bridge	11,00,000	11,00,000	10,30,000	
5. Ferry Services	8,00,000	7,54,130	8,00,000	
6. R. M. K. Road	—	—	8,00,000	
Total B—Tools on Roads	1,65,00,000	1,35,15,130	1,14,27,000	

XXXIX—B—HOUSING AND PHYSICAL PLANNING

Rs. 2,75,00,000

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

	1977-78	1976-77		1974-76
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
SUMMARY				
A—Sale of Plots	2,25,00,000	1,98,00,000	2,04,21,000	—
B—Sale of Buildings	35,00,000	35,69,800	36,93,000	—
C—Income from Satellite Towns Schemes	8,25,000	9,61,000	9,00,000	—
D—Collection of Payments for Services Rendered	40,000	40,000	80,000	..
E—Miscellaneous	6,35,000	6,30,000	2,50,000	—
Rounding	..	..	—	..
Gross Total XXXIX—B—Housing and Physical Planning	2,75,00,000	2,50,00,000	2,53,44,000	—
Deficit—Refund	—	—	..	—
Net Total XXXIX—B—Housing and Physical Planning.	2,75,00,000	2,50,00,000	2,53,44,000	—

XLIV—RECEIPTS-IN-AID-OF SUPERANNUATION

Rs. 90,27,000

Head of Department: Accountant-General, Punjab.

	1977-78	1976-77		1975-76
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
SUMMARY				
A—Contributions for Pensions and Gratuities ..	54,71,000	54,71,000	27,44,000	
B—Share of pension liability recovered from local bodies due to Provincialisation of Colleges/Schools ..	25,00,000	25,00,000	50,00,000	
C—Receipts from Autonomous Bodies, etc. in respect of Commuted value of Pensions. ..	—	—	—	
D—Miscellaneous ..	10,56,000	10,56,000	7,17,000	
Total XLIV—Receipts-in-aid of Superannuation ..	90,27,000	90,27,000	84,61,000	

XLIV—RECEIPTS-IN-AID OF SUPERANNUATION

	1977-78	1976-77		1975-76
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
A—CONTRIBUTIONS FOR PENSIONS AND GRATUITIES				
Contributions of officers lent on foreign service ..	35,31,000	35,31,000	936,000	
Capitalised value of pensions of Local Fund Servants ..	3,50,000	3,50,000	1,00,000	
Refund of Gratuity ..	42,000	42,000	82,000	
Recoveries towards cost of pensions of Public Works Establishment ..	3,00,000	3,00,000	3,00,000	
Pension contribution for police supplied to Public Departments, Private individuals, etc.	45,000	45,000	26,000	
Contributions from Local Bodies, Commercial Concerns, other Governments Departments, etc.	12,03,000	12,03,000	13,00,000	
Total A—Contributions for Pensions and Gratuities ..	54,71,000	54,71,000	27,44,000	
B—Share of pension liability recovered from local bodies due to provincialisation of Colleges/schools—				
Share of Pension Liability recovered from local bodies due to provincialisation of College schools	25,00,000	25,00,000	50,00,000	
Share of pension liability recovered from Local Bodies due to Provision cialization of College Schools ..				
Total B—Share of pension liability recovered from local bodies due to provincialization of Colleges/schools. ..	25,00,000	25,00,000	50,00,000	
D—Miscellaneous—				
Miscellaneous Receipts	10,56,000	10,56,000	7,17,000	
Total D—Miscellaneous ..	10,56,000	10,56,000	7,17,000	

XLV—STATIONERY AND PRINTING

Rs. 3,37,24,000

Part 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.

	1977-78	1976-77		1975-76
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
SUMMARY				
A—Stationery Receipts ..	71,09,000	71,09,000	71,00,000	
B—Sale of plain paper used with Stamps ..	3,31,500	3,12,500	3,03,300	
C—Sale of Gazette and other Government publications ..	27,43,500	22,43,500	19,43,500	
D—Other Press Receipts ..	2,35,40,000	1,16,40,000	2,14,50,000	
Rounding ..	..	..	..
Gross Total XLV—Stationery and Printing ..	3,37,24,000	2,13,05,000	3,07,96,800	
Deduct—Refunds ..	..	..	..
Net Total XLV—Stationery and Printing ..	3,37,24,000	2,13,05,000	3,07,96,800	

XLV—STATIONERY AND PRINTING

	1977-78	1976-77		1975-76
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
A—STATIONERY RECEIPTS				
Sale of Stationery to Local Bodies, etc. ..	11,09,000	11,09,000	11,00,000	
Sale of Stationery to Provincial Government Departments	60,00,000	60,00,000	60,00,000	
Other Receipts ..	—	—	—	—
Total A—Stationery Receipts ..	71,09,000	71,09,000	71,00,000	
B—SALE OF PLAIN PAPER USED WITH STAMPS				
Sale of Plain Paper used with Stamps ..	3,30,000	3,11,000	3,01,000	
Sale-proceeds of cheque books supplied from Stamps Stores	1,500	1,500	2,300	
Total B—Sale of Plain Paper used with Stamps ..	3,31,500	3,12,500	3,03,300	
C—SALE OF GAZETTE AND OTHER GOVERNMENT PUBLICATIONS				
Gazettes ..	40,000	40,000	40,000	
Pakistan Law Reports ..	3,500	3,500	3,500	
Civil List and other Publications	26,00,000	21,00,000	18,00,000	
Union Councils Forms and Registers ..	1,00,000	1,00,000	1,00,000	
Total C—Sale of Gazettes and other Government Publications.	27,43,500	22,43,500	19,43,500	
D—OTHER PRESS RECEIPTS				
Work done for the Provincial Government Departments— Printing Charges	1,21,00,000	86,00,000	1,13,00,000	
Sale-proceeds of Forms ..	1,13,00,000	29,00,000	1,00,00,000	
Sale-proceeds of Service Books ..	65,000	65,000	75,000	
Miscellaneous Receipts ..	75,000	75,000	75,000	
Total D—Other Press Receipts ..	2,35,40,000	1,16,40,000	2,14,50,000	

Rs. .. 6,25,03,300

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) Secretary Home Department, Secretary, Services, and General Administration Department and Chief Settlement and Rehabilitation Commissioner. ... for G—Other Fees, Fines and Forefeitures.
- (7) Accountant-General, Punjab ... for I—Collection of Payments for Service Rendered.
- (8) Commissioners of Divisions, Member, Board of Revenue, Punjab, Secretary to Government of the Punjab, Communications and Works Department Commissioners of Divisions, 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.

	1977-78		1976-77		1975-76
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts	
	Rs.	Rs.	Rs.	Rs.	Rs.
SUMMARY					
A—Unclaimed Deposits	...	1,000	1,000	1,000	
B—Sale of Old Stores and Materials	...	17,500	6,500	6,500	
C—Sale of Land and Houses, etc.	...	60,000	60,000	60,000	
D—Fees for Government Audit	...	18,14,000	14,74,340	17,03,210	

XLVI—MISCELLANEOUS

	1977-78	1976-77		1975-76
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
SUMMARY—CONSOLID.				
E—Contributions	.. ..	..	..	..
F—Rent, Rates and Taxes	.. 12,500	10,000	..	..
G—Other Fees, Fines and Forfeitures	.. 95,97,300	96,03,600	1,36,50,430	..
H—Recoveries of Overpayments	.. 2,32,300	2,20,300	4,48,500	..
I—Collection of Payments for Services Rendered	.. 3,87,000	3,87,000	4,73,400	..
J—Miscellaneous	.. 59,90,440	84,07,250	54,75,830	..
K—Receipts arising out of Mines, Oilfields and Mineral Development.	26,51,000	26,52,200	26,51,000	..
L—Collection Fees on account of Sugarcane (Development) Cess.	4,41,300	4,68,900	3,52,300	..
M—Profit on Provincial Schemes of State Trading	.. 4,12,99,000	4,19,38,000	4,15,00,000	..
Rounding	.. (-)40	(+)10	+30	..
Total XLVI—Miscellaneous	.. 6,25,03,300	6,52,29,100	6,63,22,200	..

XLVI—MISCELLANEOUS

	1977-78	1976-77		1975-76
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
A—Unclaimed Deposits—				
Unclaimed Deposits	1,000	1,000	1,000	
Total A—Unclaimed Deposits	1,000	1,000	1,000	—
B—Sale of Old Stores and Material—				
Sale of Old Stores and Material:	17,500	6,500	6,500	
Total B—Sale of Old Stores and Material s	17,500	6,500	6,500	...
C—Sale of Land and Houses, etc.—				
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	—
D—Fees for Government Audit—				
Fees for Government Audit	18,14,000	14,74,340	17,03,210	
Total D—Fees for Government Audit	18,14,000	14,74,340	17,03,210	..

XLVI—MISCELLANEOUS

	1977-78	1976-77		1975-76
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
F—RENT, RATES AND TAXES				
Rent, Rates and Taxes	12,500	10,000	..	—
Total F—Rent, Rates and Taxes	12,500	10,000	..	—
G—OTHER FEES, FINES AND FOREFEITURES				
Fees and subscription from petition writers and traders in Katcheri compounds	10,00,000	10,00,000	10,00,000	—
Fees for inspection and supply of copies under the Press and Registration of Books Act, 1867 ..	1,50,000	1,50,000	..	—
Licence fees for the storage or sale of Petroleum ..	10,000	10,000	10,000	..
Fees under the Poisons Act and Rules	5,000	5,000	130	..
Fees under the West Pakistan Money Lenders Ordinance, 1960	1,500	1,500	300	..
Arms Licence Fees	78,00,000	78,00,000	1,20,00,000	—
Receipts from cattle-ponds under the Cattle Trespass Act, 1878	5,000	5,000	20,000	..
Fees under the Agricultural Produce Markets Act, 1939 ..	..	..	10,000	..
Fees levied for screening of films	25,000	25,000	50,000	..
Settlement Fees	2,70,000	2,66,300	2,60,000	..
Other Fees	3,30,800	3,50,800	3,00,000	..
Total G—Other Fees, Fines and Forefeitures	95,97,300	96,03,600	1,36,50,430	

XLVI—MISCELLANEOUS

	1977-78	1976-77		1975-76
	Budget Estimate	Revised Estimat	Budget Estimat	Accounts
	Rs.	Rs.	Rs.	Rs.
H—RECOVERIES OF OVERPAYMENTS				
Recoveries of Overpayments ..	2,32,300	2,20,300	4,48,500	
Total H—Recoveries of Overpayments	2,32,300	2,20,300	4,48,500	
I—COLLECTION OF PAYMENTS FOR SERVICES RENDERED				
Leave contributions for officers lent on foreign service ..	2,37,000	2,37,000	1,70,200	
Other Recoveries ..	1,50,000	1,50,000	3,03,200	
Total I—Collection of Payments for Service Rendered	3,87,000	3,87,000	4,73,400	
J—MISCELLANEOUS				
Recoveries on account of law charges other than those in pauper suits.	100	100	250	
Copying agency accountf ..	16,00,000	15,20,000	13,50,000	
Ferry receipts under the Northern India Ferries Act, 1878	1,90,000	1,90,000	1,90,000	
Receipts from the Deposit Account of Chief Settlement Commissioner, Punjab.	20,97,000	47,29,380	19,90,820	
Receipts from Government of Sind on account of NIPA	3,26,360	3,32,780	3,33,570	
Receipts from Government of N.-W.F.P. on account of NIPA.	3,26,360	3,32,780	3,23,570	
Receipts from Government of Baluchistan on account of NIPA.	1,63,170	1,66,380	1,61,790	
Receipts from Government of Pakistan on account of Demacration of Indo-Pakistan Boundry.	5,87,450	3,35,830	3,35,830	
Othes Receipts	7,00,000	8,00,000	8,00,000	
Total J—Miscellaneous	59,90,440	84,07,250	54,75,830	

XLVI—MISCELLANEOUS

	1977-78	1976-77		1975-76
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
K—RECEIPTS ARISING OUT OF MINES, OIL FIELDS AND MINERAL DEVELOPMENT				
Receipts from rents and royalties—Annual fee average 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	6,45,000	
Other Miscellaneous Fees — — —	6,000	7,200	6,000	
Total K—Receipts arising out of Mines, Oil fields and Mineral Development.	26,51,000	26,52,200	26,51,000	—
L—COLLECTION FEES ON ACCOUNT OF SUGAR-CANE (DEVELOPMENT) CESS.				
Collection Fees on account of Sugarcane Development Cess.	4,41,300	4,68,900	3,52,300	
Total L—Collection Fees on account of Sugarcane (Development) Cess.	4,41,300	4,68,900	3,52,300	—
M—PROFITS ON PROVINCIAL SCHEMES OF STATE TRADING.				
Profit on State Trading in Foodgrains — —	3,67,91,000	3,67,91,000	3,67,91,000	
Storage Surcharge in respect of foodgrains transferred from "85-A—Capital Outlay on Provincial Schemes of State Trading."	30,42,000	34,86,000	32,12,000	
Storage Surcharge in respect of Sugar transferred from "85-A—Capital Outlay on Provincial Schemes of State Trading."	14,66,000	16,61,000	14,97,000	
Total M—Profits on Provincial Schemes of State Trading	4,12,99,000	4,19,38,000	4,15,00,000	—

XLIX—GRANTS-IN-AID FROM THE CENTRAL GOVERNMENT

Rs. 75,14,96,500

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

	1977-78	1976-77		1975-76
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
SUMMARY				
A—NON-DEVELOPMENT GRANTS—				
Grant from Federal Government for performing Agency functions in respect of subjects transferred to Centre ..	14,49,500	11,55,090	7,65,640	—
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 ..	—	3,00,00,000	—	—
Grant for Police ..	—	5,00,00,000	5,00,00,000	—
Grant for Transport requirements at Distt. Headquarters of the Province ..	—	72,73,000	—	—
Grant for Drugs/Medicines for Health Department ..	—	10,00,000	—	—
Grant for Islamic Summit Conference ..	—	—	60,50,000	—
Grant for expenditure on the visit of King Khalid Bin Saud ..	—	10,00,000	—	—
Grant for meeting expenditure on Prizes and Publicity in connection with celebration of Peasant's Week ..	—	10,00,000	—	—
Grant from the Federal Government for Priority Road Schemes ..	1,48,70,000	4,85,00,000	4,88,00,000	—
Grant for Workers Welfare Fund ..	—	1,96,60,000	—	—
Grant for Press Club, Lahore ..	—	2,00,000	—	—
Grant for Rangers ..	4,26,00,000	—	4,26,00,000	—
Grant for Bar Associations ..	—	45,000	—	—
Grant for Rawalpindi Municipality ..	—	—	25,00,000	—
Grant-in-aid for Miscellaneous Adjustment between Federal and Provincial Governments ..	—	11,00,000	—	—
Grant for increase in pay including Teaching Allowance ..	38,69,00,000	—	—	—
Total A—Non-Developmental Grants ..	44,58,19,500	16,11,43,930	15,07,15,640	—

XLIX—GRANTS-IN-AID FROM THE CENTRAL GOVERNMENT

	1977-78	1976-77		1975-76
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
B—DEVELOPMENTAL GRANTS				
Grant for installation of private tube-wells ..	1,75,00,000	2,85,00,000	1,80,00,000	..
Grant for Construction of National Highway from Rawalpindi to Tarbela ..	..	1,00,00,000	..	..
Grant for Improving and Metalling Road between Kotli Satian and Dhal Kot. ..	..	63,78,400	4,02,000	..
Grant for Road Development ..	10,00,000	56,65,000	69,00,000	..
Grant for Traffic Count Programme ..	..	2,00,000	..	..
Grant for wheat seed Subsidy ..	30,00,000	27,50,000	..	..
Grant for repair of Educational Institutions ..	25,00,000	..	..	..
Plant Protection ..	14,60,00,000	..	..	..
Rural Water Supply and Sanitation ..	3,29,70,000	..	..	..
Primary Education ..	3,20,00,000	..	..	..
Rural Health Programme ..	7,07,07,000	..	..	..
Total B—Developmental Grants ..	30,56,77,000	5,34,93,400	2,53,02,000	..
Rounding ..	—	(+) 70	(-) 40	..
Total—XLIX—Grant-in-aid from the Central Government ..	75,14,96,500	21,46,37,400	17,60,17,600	..

XLIX—A—FOREIGN GRANTS FROM THE CENTRAL GOVERNMENT

Rs. 11,49,97,000

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

	1977-78	1976-77		1975-76
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
SUMMARY				
I—NON-DEVELOPMENTAL GRANTS				
A—Rupee Grants	.. ..	6,94,000	.. ..
B—Foreign Exchange Grants	.. ..	.. ..	.. ..
Total I—Non-Developmental Grants	.. ..	6,94,000	.. ..
II—DEVELOPMENTAL GRANTS				
C—Rupee Grants	10,12,70,000	4,91,84,200	4,76,15,000	
D—Foreign Exchange Grants	1,37,27,000	92,20,000	75,28,000	
Total II—Developmental Grants	11,49,97,000	5,84,04,200	5,51,43,000	
Total XLIX—A—Foreign Grants from the Central Government.	11,49,97,000	5,90,98,200	5,51,43,000	

XLIX—A—FOREIGN GRANTS FROM THE CENTRAL GOVERNMENT

	1977-78	1976-77		1975-76
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
I—NON- DEVELOPMENTAL GRANTS				
A—Rupees Grants—				
(i) U.S. AID Rupee Grants				
Evaluation of the effectiveness of Modern Prosthetic and Orthotic Techniques and/or Hardware in Pakistan	2,87,000	..	..
Fountain House Lahore	4,07,000	..	..
Total U.S. AID Rupee Grants	6,94,000	..	..
Total A—Rupee Grants	6,94,000	..	..
Total I—Non-Development Grants	6,94,000	..	..
II—DEVELOPMENTAL GRANTS				
C—Rupee Grants				
(i) Canadian Rupee Grants—				
Lahore Town ship Scheme	85,00,000	40,00,000	..
Quaid-i-Azam Medical College, Bahawalpur	84,00,000	75,00,000	..
Malaria Eradication Programme	1,00,00,000	1,00,00,000	..
Establishment of Medical College, Lyallpur	30,00,000	30,00,000	..
Construction of Overhead Bridge in Haripura Level -Crossing at Sargodha.	20,00,000	20,00,000	..
Area Development Schemes for Low-Income Housing, etc—				
Sheikhupura	16,00,000	16,00,000	..
Gujranwala	25,00,000	25,00,000	..
Sialkot	30,00,000	..
Rawalpindi	24,00,000	24,00,000	..
Sargodha	4,00,000	24,00,000	..
Establishment of 8 Inter-Colleges in the Punjab at Chakwal, Bhakkar, Khanpur, Jaranwala, Muzaffargarh, Leiah, Mandi Bahaudin and Kallar Sayedan.	30,00,000	30,00,000	..

XLIX—A— FOREIGN GRANTS FROM THE CENTRAL GOVERNMENT

	1977-78	1976-77		1975-76
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
II—DEVELOPMENTAL GRANTS—CONTD.				
C—Rupee Grants				
Improvement of Allama Iqbal Memorial Hospital, Sialkot ..	..	20,00,000	20,00,000	..
Establishment of Government Comprehensive High Schools at— ..	..	12,00,000	16,00,000	..
(i) Lahore (Boys) ..	..	..	..	..
(ii) Sheikhpura (Boys) ..	..	..	..	..
(iii) Rawalpindi (Boys) ..	..	..	..	..
(iv) Gujranwala (Boys) ..	..	..	..	..
Lump sum Provision ..	3,50,00,000	..	..	..
Total (i) Canadian Rupee Grants ..	3,50,00,000	4,50,00,000	4,50,00,000	..
(ii) Norwegian Counterpart Fund Grants—				
Lump Sum Provision ..	50,00,000	..	..	..
Total (ii) Norwegian Counterpart Fund Grants ..	50,00,000	..	..	..
(iii) Food Aid Convention Counterpart Fund Grants—				
Lump Sum Provision ..	50,00,000	..	..	..
Total (iii) Food Aid Convention Counterpart Fund Grants ..	50,00,000	..	..	..
(iv) U.S. Aid Rupee Grants—				
Dry land Agriculture Development Project ..	..	20,00,000	26,15,000	..
Environmental Protection, Air Pollution and Industrial Waste Problems Project ..	..	21,84,200	..	..
Financial Assistance for High Priority Schemes—				
(i) Rural Water Supply and Sanitation ..	5,30,30,000	..	..	..
(ii) Rural Health Programme ..	32,40,000	..	..	..
Total Financial Assistance ..	5,62,70,000	..	..	..
Total (iv) US AID Rupee Grants ..	..	41,84,200	26,15,000	..
Total C—Rupee Grants ..	10,12,70,000	4,91,84,200	4,76,15,200	..
D—Foreign Exchange Grants—				
(i) US Aid Grants—				
West Pakistan Agriculture Research, Lyallpur ..	..	15,18,000	22,50,000	..
Total U.S. AID Grants ..	..	15,18,000	22,50,000	..
(ii) Grants from West Germany—				
Technical Training Centre Moghalpura/Gulberg, Lahore ..	..	3,68,000	3,08,000	..
Total (ii) Grants from West Germany— ..	..	3,68,000	3,08,000	..

XLIX—A—FOREIGN GRANTS FROM THE CENTRAL GOVERNMENT

	1977-78	1976-77		1975-76
	Budget Estimates	Revised Estimates	Budget Estimates	Accounts
	Rs.	Rs.	Rs.	Rs.
D—FOREIGN EXCHANGE GRANTS—CONTD.				
(iii) U.K. Grants—				
New Tools plant with Spares for Flood Protection ..	1,00,00,000	..	..	..
Lahore Water Supply, Drainage and Sewerage ..	20,00,000	10,00,000	..	..
Total (iii) U.K. Grants:— ..	1,20,00,000	10,00,000	..	..
(iv) UNDP Grants—				
Occupational Safety ..	3,63,000	..	..	—
Lahore Water Supply Project ..	13,64,000	13,64,000	—	—
Water Supply, Sewerage and Drainage Project (WASA) Lahore. ..	..	49,70,000	49,70,000	
Total (iv) UNDP Grants ..	17,27,000	63,34,000	49,70,000	
Total D—Foreign Exchange Grants ..	1,37,27,000	92,20,000	75,28,000	
Total II—Developmental Grants ..	11,49,97,000	5,90,98,200	5,51,43,000	

L—MISCELLANEOUS ADJUSTMENTS BETWEEN THE CENTRAL AND
PROVINCIAL GOVERNMENTS

Rs. 1,29,76,600

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-imburement from the Government of Pakistan for Agency functions performed by the Province in respect of Islamabad Federal Territory.*

	1977-78	1976-77		1975-76
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
SUMMARY				
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-imburement from the Government of Pakistan for Agency functions performed by the Province in respect of Islamabad Federal Territory.	1,29,66,570	1,23,53,790	87,06,180	—
Rounding	+30	+10	+20	—
Total L—Miscellaneous Adjustments between the Central and Provincial Governments.	1,29,76,600	1,23,63,800	87,16,200	

LI—EXTRAORDINARY RECEIPTS

Rs. 7,70,11,300

- Class of Department—*1. *Member, Board of Revenue, Punjab for A—Sale of Land, B—Sale of Other Government Assets F—Sale proceeds and Rent of Urban Evacuee Property and Rent and Mortgage Money in respect of Agricultural Land and G—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 Mineral Development Department for F—Other Items-Receipts from sale of Plots in Industrial Estate, Multan and Receipts on account of Sale Price of Burewala Textiles Mills.*
4. *Secretary to the Government of the Punjab, Agriculture Department for E—Sale of Agricultural Machinery.*

	1977-78	1976-77		1975-76
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
SUMMARY				
A—Sale of Land ..	5,05,51,900	5,12,51,000	5,31,18,000	
B—Sale of Other Government Assets ..	6,000	6,000	1,000	
C—Sale of Plots ..	—	—	—	
D—Sale of Buildings ..	—	—	—	
E—Sale of Agricultural Machinery ..	42,60,000	20,58,000	2,71,580	
F—Sale Proceeds and Rent of Urban Evacuee Property and Mortgage Money in respect of Agricultural Land ..	1,74,54,800	1,95,96,000	..	
G—Other Items ..	47,70,500	45,91,500	37,69,000	
Rounding ..			—80	
Grass Total L—Extraordinary Receipts ..	7,70,42,300	7,75,02,500	5,71,59,500	
Deduct—Refunds ..	—31,000	—31,000	—59,200	
Net Total II—Extraordinary Receipts ..	7,70,11,300	7,74,71,500	5,71,00,300	

L-I—EXTRAORDINARY RECEIPTS

	1977-78	1976-77		1975-76
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
A—Sale of Land—				
Sale of town sites in colonies ...	33,53,000	33,53,000	37,22,600	
Sale of under-developed agricultural land by auction or private treaty in Colonies.	2,60,00,000	2,60,00,000	1,86,00,000	
Sale of under-developed agricultural land by auction or private treaty in other than colonies. ...	10,95,000	10,95,000	10,95,000	
Sale of proprietary rights to tenants in colonies ...	2,00,00,000	2,07,00,000	2,93,33,000	
Sale of proprietary rights to tenants in other than colonies.	...	...	...	—
Sale of other agricultural lands ...	1,00,000	1,00,000	3,65,000	
Sale of plots surplus land	3,000	3,000	3,000	
Total A—Sale of Land ...	5,05,51,000	5,12,51,000	5,31,18,000	
B—Sale of other Government Assets—				
Sale of other Government Assets ...	6,000	6,000	1,000	
Total B—Sale of other Government Assets	6,000	6,000	1,000	

LI—EXTRAORDINARY RECEIPTS

	1977-78	1976-77		1975-76
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
E—Sale of Agricultural Machinery—				
Sale of Tractors ..	2,00,000	..	..	..
Sale of Threshers ..	40,60,000	20,58,000	2,71,580	..
Total E—Sale of Agricultural Machinery ..	42,60,000	20,58,000	2,71,580	..
F—Sale Proceeds and rent of Urban Evacuee Property and Rent and Mortgage Money in respect of Agricultural Lands.				
Sale Proceeds and rent of Urban Evacuee Property and Rent and Mortgage Money in respect of Agricultural Lands.	1,74,54,800	1,95,96,000	..	..
Total F—Sale Proceeds and rent of Urban Evacuee Property and Rent and Mortgage Money in respect of Agricultural Lands.	1,74,54,800	1,95,96,000	..	..
G—Other items—				
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	17,36,000	15,58,000	7,18,000	..
Receipts on account of Sale price of Burewala Textile Mills.	1,000	..	1,000	..
Miscellaneous receipts ..	33,500	33,500	50,000	..
Total G—Other items ..	47,70,500	45,91,500	37,69,000	..

L-II-B—CIVIL DEFENCE

Rs. 1,90,000

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

	1977-78	1976-77		1975-76
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
A—Miscellaneous ..	1,90,000	10,15,000	40,000	..
Gross Total L-II-B—Civil Defence ..	1,90,000	10,15,000	40,000	..

LOANS TO MUNICIPALITIES, PORT FUNDS, ETC.

Rs. 4,08,98,400

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).*

	1977-78	1976-77		1975-76
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
SUMMARY				
A—Loans to Municipalities ..	2,00,000	52,00,000	2,00,000	..
B—Advances to Cultivators ..	29,12,000	44,00,000	1,32,70,000	..
C—Advances under Special Laws ..	3,80,41,000	4,23,03,700	4,32,60,522	..
D—Miscellaneous Loans and Advances ..	4,000	4,000	4,000	..
Rounding ..		..	+1	..
Gross Total Loans to Municipalities Port Funds, etc. ..	4,11,57,000	5,19,67,700	5,67,34,523	..
Deduct—Short-fall ..	(—)2,58,600	(—)17,44,100	(—)17,44,103	..
Net Total Loans to Municipalities, Port Funds, etc. ..	4,08,98,400	5,01,63,600	5,49,90,420	..

LOANS TO MUNICIPALITIES, PORT FUNDS, ETC.

	1977-78	1976-77		1975-76
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
A—LOANS TO MUNICIPALITIES				
(a)—LOANS FOR URBAN WATER SUPPLY AND DRAINAGE SCHEMES				
Multan	.. ..	.. ..	.. ..
Murree	.. ..	.. ..	.. ..
Narowal	.. ..	.. ..	.. ..
Pakpattan	.. ..	.. ..	.. ..
Total (a)—Loans for Urban Water-Supply and Drainage Schemes.	.. ..	.. ..	.. ..
(b)—LOANS FOR OTHER PURPOSES				
Municipal Committee, Gujranwala	.. 2,00,000	2,00,000	2,00,000	
Lyallpur City Development Authority	.. ..	50,00,000		
Total (b)—Loans for other purposes	.. 2,00,000	52,00,000	2,00,000	
Total A—Loans to Municipalities	.. 2,00,000	52,00,000	2,00,000	..
B—ADVANCES TO CULTIVATORS				
Advances to victims of Flood	.. 12,000	..	..	..

LOANS TO MUNICIPALITIES, PORT FUNDS, ETC.

	1977-78	1976-77		1975-76
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
B—ADVANCES TO CULTIVATORS—CONCLD.				
Land Improvement Loans Act, 1883—				
Interest bearing Loans for various purposes ..	13,00,000	13,00,000	14,00,000	
Interest Free Loans for Flood Affected Areas, 1973	—	5,00,000	32,00,000	
Agriculturists Loans Act 1958—				
Interest bearing Loans for various purposes ..	16,00,000	16,00,000	16,70,000	
Interest Free Loans for Flood Affected Areas, 1973	—	10,00,000	70,00,000	
Total B—Advances to Cultivators ..	29,12,000	44,00,000	1,32,70,000	—
C—ADVANCES UNDER SPECIAL LAWS				
Loans to Thal Development Authority ..	47,93,230	46,81,000	85,00,000	
Loans to Lahore Development Authority—				
Water Wing—Rupee Loans ..	33,67,400	26,32,460	26,32,491	
Water Wing—Foreign Loans—				
SIDA—106—Pak ..	19,89,660	8,89,510	8,89,510	
SIDA—106—Pak ..	11,09,260	11,09,260	10,10,120	
Building Wing—Rupee Loans ..	11,88,630	6,88,630	6,88,628	
Loan to the Punjab Road Transport Board ..	1,46,92,800	2,68,80,000	2,68,80,000	
Loan to WAPDA				
Foreign loans—				
(i) USAID 391—H—069 ..	8,36,260	25,08,770	—	
(ii) USAID 391—H—107 ..	6,08,920	2,98,830	—	
Loans to the Punjab Small Industries Corporation—				
Rupee Loan ..	89,42,600	6,17,500	6,17,500	
Foreign Loan—				
IDA-20-Pak ..	1,03,640	1,03,640	1,47,470	

LOANS TO MUNICIPALITIES, PORT FUNDS ETC.

	1977-78	1976-77		1975-76
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
C—ADVANCES UNDER SPECIAL LAWS—Contd.				
Loan to West Pakistan Co-operative Consumers Society	1,50,000	1,50,000	1,50,000	..
Loans to Lahore Milk Board	2,58,600	17,44,100	17,44,103	..
Total C—Advances under Special Laws	3,80,41,000	4,23,03,700	4,32,60,522	..
D—MISCELLANEOUS LOANS AND ADVANCES—				
Loans under State Aid to Industries Act	4,000	4,000	4,000	..
Total D—Miscellaneous Loans and Advances	4,000	4,000	4,000	..

LOANS TO GOVERNMENT SERVANTS

Rs. 18,56,700

Head of Department : Accountant-General, Punjab

	1977-78	1976-77		1975-76
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
A—House Building Advances ..	9,17,300	9,17,300	9,17,300	
B—Advances for the purchase of motor conveyances ..	7,07,400	7,07,400	7,07,400	
C—Advances for the purchase of motor conveyance ..	2,32,000	2,32,000	2,32,000	
D—Passage Advances ..				
E—Other Advances ..				
Rounding ..				
Total Loans to Government Servants ..	18,56,700	18,56,700	18,56,700	

FLOATING DEBT (INCURRED)

Rs. 4,96,20,00,000

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.

	1977-78	1976-77		1975-76
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
SUMMARY				
Other Floating Loans—				
Ways and Means Advances	90,00,00,000	90,00,00,000	70,00,00,000	
Other Advances—				
(i) Advances from Commercial Banks	4,03,20,00,000	3,87,51,00,000	3,45,57,00,000	
(ii) Advances from Non-Food Account	---	---		
Total Floating Debt (Incurred)	4,96,20,00,000	4,77,51,00,000	4,15,57,00,000	

LOANS FROM THE CENTRAL GOVERNMENT

Rs. 1,56,72,73,000

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

SUMMARY	1977-78	1976-77		1975-76
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
I—Non-Development Loans—				
A—Rupce Loans—				
II—Development Loans—				
B—Cash Development Loans—				
Cash Development Loan, 1976-77	.. ..	1,86,61,02,000	1,76,79,30,000	..
Cash Development Loan, 1977-78	.. 1,29,61,92,000	..	..	..
Total B—Cash Development Loans	1,29,61,92,000	1,86,61,02,000	1,76,79,30,000	..
C—Foreign Exchange Loans—				
IDA-50-PAK—				
(i) Technical Education Projects	.. ..	6,62,000	..	..
(ii) Agricultural University, Lyallpur	.. ..	14,78,000	..	..

LOANS FROM THE CENTRAL GOVERNMENT

	1977-78	1976-77		1975-76
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
C—FOREIGN EXCHANGE LOANS—CONCLD.				
IDA—Credit for Flood Rehabilitation Project.		3,06,90,000	..	
IDA—Credit—620—Pak for Seed Industry Project (Pb. Seed Corp.).	1,33,24,000	..	1,98,00,000	
IDA—Credit—628—Pak for 3rd Education Project.	12,3,00,000	12,00,000	..	
IDA—Credit—630—Pak for WASA, Lahore Development Authority.	..	..	..
(a) Lahore Water Supply Sewerage and Drainage Project Phase-II.	5,66,56,000	3,00,00,000	2,97,00,000	
(b) Lahore Urban Development and Traffic Study IBRD—1:66—T—Pak.	79,20,000	..	..
(a) Punjab Beef and Milk Development Project (PLDB).	2,77,20,000	..	..
(b) Comprehensive Scheme for LPRI, Bahadurnagar.	35,00,000	..	..
(c) Livestock Production and Artificial Insemination Service in the Punjab.	20,00,000	..	..
(d) Establishment of Foot and Mouth Disease Centre, Lahore.	68,00,000	..	..
2nd Danish Credit for Road Building Machinery (Highways).	18,90,000	..	..
35th U. K. Credit for Kamalia Sugar Mills, (PLDB.)	8,40,00,000	..	..
French State-cum-Bank Credit 1976-77 for Tools and Plants for Flood Works (I & P. Deptt.).	1,81,98,000	..	..
Asian Development Bank Credit for Lyalpur water Supply and Sewerage Project.	3,00,00,000	..	..
U. S. Aid Loan On-Farm Water Management Project.	67,73,000	..	..
Total-C- Foreign Exchange Loans.	27,10,81,000	6,40,30,000	4,95,00,000	
Total II—Development Loans	1,56,72,73,000	1,93,01,32,000	1,81,74,30,000	
Total Loans from the Central Government	1,56,72,73,000	1,93,01,32,000	1,81,74,30,000	

DEBT RAISED ABROAD (INCURRED)

Rs. --

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

	1977-78	1976-77		1975-76
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
SUMMARY				
I—Non-Developmental Debt—				
Total I—Non-Developmental Debt
II—Developmental Debt—				
Italian Credit for 203 Bulldozers	43,58,000	..	
Total II—Developmental Debt	43,58,000	..	
Total Debt Raised Abroad	43,58,000	..	

I—CUSTOMS

Rs. 11,90,00,000

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

	1977-78	1976-77		1975-76
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
Share of net proceeds of export duties assigned to the Province.	11,90,00,000		19,23,00,000	—
Total I—Customs	11,90,00,000		19,23,00,000	—

II—CENTRAL EXCISE DUTIES

Rs. 2,28,00,000

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

	1977-78	1976-77		1975-76
	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	2,28,00,000	2,25,15,000	1,84,00,000	
Total II—Central Excise Duties ..	2,28,00,000	2,25,15,000	1,84,00,000	-

III—CORPORATION TAX

Rs. 24,77,00,000

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

	1977-78	1976-77		1975-76
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
Share of net proceeds assigned to the Province ..	24,77,00,000	26,43,00,000	18,17,00,000	
Total III—Corporation Tax ..	24,77,00,000	26,43,00,000	18,17,00,000	..

IV—TAXES ON INCOME OTHER THAN CORPORATION TAX

Rs. 94,98,00,000

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

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

	1977-78		1976-77		1975-76
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts	
	Rs.	Rs.	Rs.	Rs.	
A—Share of net proceeds assigned to the Province ..	79,09,00,000	83,43,00,000	69,64,00,000	..	..
B—Taxes on Agricultural Income ..	15,89,00,000	1,02,07,700	1,20,90,000	..	..
Gross Total IV—Taxes on Income other than Corporation Tax.	94,98,00,000	84,45,07,700	70,84,00,000	..	..
Defect—Refunds ..	..	..	..	..	..
Net Total IV—Taxes on Income other than Corporation Tax.	94,98,00,000	84,45,07,700	70,84,00,000	..	..

IV-A—SALES TAX

Rs. 64,56,00,000

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

	1977-78	1976-77		1975-76
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
Share of net proceeds assigned to the Province ..	64,56,00,000	58,15,00,000	57,92,00,000	..
Total IV-A—Sales Tax ..	64,56,00,000	58,15,00,000	57,92,00,000	..

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

Rs. 11,00,000

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

	1977-78	1976-77		1975-76
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
Share of net proceeds assigned to the Province ..	11,00,000	11,00,000	43,00,000	..
Total IV-C—Taxes on Income realized under Martial Law Regulation No. 32 of 1969.	11,00,000	11,00,000	43,00,000	

VI—OPIUM

Rs. 24,20,000

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

	1977-78	1976-77		1975-76
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
SUMMARY				
A—Sale proceeds of Excise Opium ..	20,60,000	20,60,000	20,00,000	
B—Sale -proceeds of Medical Opium ..	2,20,000	2,40,000	2,00,000	
C—Miscellaneous ..	1,40,000	1,95,000	1,40,000	
Gross Total VI—Opium ..	24,20,000	24,95,000	23,40,000	
<i>Deduct—Refunds</i> ..				..
Net Total VI—Opium ..	24,20,000	24,95,000	23,40,000	

VII—LAND REVENUE

Rs. 3,12,91,100

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

	1977-78	1976-77		1975-76
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
	Rs.	Rs.	Rs.	Rs.
SUMMARY				
A—Ordinary Revenue ..	20,00,000	5,19,56,600	5,16,83,700	
B Sale of Government Estates ..	..	..	..
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 ..	2,32,91,600	2,81,01,000	2,97,69,890	
G—Rates and Cesses on Land ..	..	1,75,19,810	1,75,39,810	
H—Collection of Payments for Services Rendered ..	5,500	5,500	1,000	
I—Consolidation of Holdings ..	60,00,000	25,00,000	60,00,000	
J—Recovery on account of cost of maintenance of boundary pillars ..	..	..	..
Rounding ..		—10		
Gross Total VII—Land Revenue ..	3,13,58,100	10,01,43,900	10,50,55,400	
Deduct—Refunds ..	—67,000	—67,000	—67,000	
Net Total VII—Land Revenue ..	3,12,91,100	10,00,76,900	10,49,88,400	