
GENERAL ABSTRACT
OF
RECEIPTS AND DISBURSEMENTS
FOR THE YEAR
1972-73

(First Edition)

(12th February 1972)

(In thousands of rupees)

Revenue Receipts	1972-73	1971-72		1970-71
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
PROVINCIAL CONSOLIDATED FUND				
Principal Heads of Revenue				
I—Customs .. .. .	..	..	..	..
II—Central Excise Duties	9,07,72	9,07,72	10,36,78	3,77,19
III—Corporation Tax	4,91,27	4,91,27	4,91,27	1,62,29
IV—Taxes on income other than Corporation Tax	16,85,16	16,82,81	13,47,92	5994 4,96,12
IV-A—Sales Tax	13,19,35	13,19,35	15,87,09	4,96,12
IV-C—Taxes on income realised under Martial Law Regulation No. 32 of 1969	48,34	48,34	48,34	28,25
VI—Opium	13,64	15,35	15,51	12,10
VII—Land Revenue	11,40,89	11,32,54	12,50,95	10,03,00
VIII—Provincial Excise	2,58,40	2,57,70	2,18,09	2,73,86
IX—Stamps	5,76,73	4,80,96	4,50,96	6,89,56
X—Forests	4,02,26	3,94,11	3,94,54	3,65,35
XI—Registration	28,53	27,86	29,73	26,70
XII—Receipts under Motor Vehicles Acts	5,62,27	5,56,29	4,80,76	2,82,35
XIII—Other Taxes and Duties	11,69,54	11,86,35	8,22,38	7,35,13
Total ..	86,04,10	85,00,65	82,04,32	50,49,84
Irrigation				
XVII—Irrigation Works for which Capital Accounts are kept—				
Direct Receipts	27,32,22	27,46,14	26,76,25	21,46,32
Deduct—Working Expenses	—15,57,21	—17,30,59	—18,02,95	—14,63,95
Net XVII—Irrigation Receipts ..	11,75,01	10,15,55	8,73,30	6,82,37
XVIII—Irrigation Works for which no Capital Accounts are kept	22,31	17,88	20,41	11,43
Total ..	11,97,32	10,33,43	8,93,71	6,93,80
Debt Services				
XX—Interest	1,13,89	1,05,02	1,17,05	1,13,92
Total ..	1,13,89	1,05,02	1,17,05	1,13,92

(In thousands of rupees)

Expenditure charged to Revenue	1972-73	1971-72		1970-71
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
PROVINCIAL CONSOLIDATED FUND				
Direct Demands on the Revenue				
6—Opium	13,71	13,63	13,73	15,00
7—Land Revenue	1,58,38	1,89,87	1,89,87	1,68,44
8—Provincial Excise	24,92	28,81	28,75	28,18
9—Stamps	8,30	8,28	8,28	8,23
10—Forests	1,88,63	2,50,47	2,61,65	2,60,06
11—Registration	3,28	3,00	3,00	2,55
12—Charges on account of Motor Vehicles Acts	14,61	14,00	13,16	12,06
13—Other Taxes and Duties	22,90	26,58	25,30	22,39
Total	4,34,73	5,34,64	5,43,74	5,16,91
Irrigation Revenue Accounts				
17—Interest on Irrigation Works for which Capital Accounts are kept	6,79,64	6,70,22	6,71,41	7,01,85
18—Other Irrigation expenditure financed from Ordinary Revenues	22,70	27,21	26,89	2,98,33
Charges of Irrigation Establishment	3,80,99	..	..	..
Total	10,83,33	6,97,43	6,98,30	10,00,18
Debt Services				
22—Interest on Debt and Other Obligations	8,15,72	4,95,58	5,77,08	6,51,07
23—Appropriation for Reduction or Avoidance of Debt	80,36	2,79,09	4,95,54	1,71,82
Total	8,96,08	7,74,67	10,72,52	8,22,89

(In thousands of Rupees)

Revenue Receipts	1972-73	1971-72		1970-71
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
PROVINCIAL CONSOLIDATED FUND—contd.				
Civil Administration				
XXI—Administration of Justice	1,27,53	1,27,50	1,27,79	74,46
XXII—Jails and Convict Settlements .. .	5,76	5,16	8,68	5,36
XXIII—Police	30,91	41,68	30,21	19,08
XXIII-A—Provincial Border Forces .. .	2,35	2,35	2,40	2,86
XXXVI—Miscellaneous Departments .. .	10,12	20,90	21,98	25,61
Total	1,76,67	1,97,59	1,91,06	1,27,47
Beneficent Departments				
XXVI—Education	3,12,80	3,11,66	3,02,14	2,77,46
XXVII-A—Health	91,06	98,28	74,36	63,81
XXVIII—Public Health	3,63	3,32	3,01	5,75
XXIX—Agriculture	3,67,03	2,91,49	3,86,66	2,57,67
XXIX-B—Fisheries	11,00	10,98	10,98	9,71
XXX—Veterinary	26,78	24,81	24,81	25,18
XXXI—Co-operation	1,39	1,29	1,09	1,72
XXXII—Industries	30,09	30,08	33,23	23,94
Total	8,43,78	7,71,91	8,36,28	6,65,24
Civil Works and Miscellaneous Public Improvements				
XXXIX—Civil Works	34,86	33,31	29,20	42,28
XXXIX-A—Communications	68,30	73,24	49,17	62,08
XLI—Receipt from Electricity Schemes .. .				
Total	1,03,16	1,06,55	78,37	1,04,36

(In thousands of rupees)

Expenditure charged to Revenue	1972-73	1971-72		1970-71
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
PROVINCIAL CONSOLIDATED FUND—contd.				
Civil Administration				
25—General Administration	4,14,19	4,91,64	4,92,37	4,70,50
27—Administration of Justice	91,31	1,00,01	1,05,54	91,21
28—Jails and Convict Settlements	1,32,60	1,26,80	1,26,74	1,47,18
29—Police	4,74,91	6,84,09	6,80,37	6,64,43
29-A—Provincial Border Forces	75,62	1,38,88	1,22,77	1,10,72
47—Miscellaneous Departments	1,70	98,15	1,01,80	78,39
Total	11,90,33	16,39,57	16,29,52	15,62,41
Beneficent Departments				
26—Scientific Departments	9	2,09	1,99	1,68
27—Education	19,59,86	30,21,89	30,37,47	22,16,24
28-A—Health Services	3,46,97	5,65,12	5,53,25	7,33,99
29—Public Health	12,22	36,24	36,97	25,48
40—Agriculture	99,32	3,68,51	3,96,51	3,35,83
40-B—Fisheries	5,40	8,53	8,96	7,61
41—Veterinary	64,16	1,15,99	1,22,23	1,03,85
42—Co-operation	35,12	55,60	55,05	53,27
43—Industries	42,43	86,40	82,81	74,77
43-B—Development .. .. .	..	15,41,08	17,39,06	17,91,21
Total	25,65,57	58,01,45	60,34,30	53,43,93
Civil Works and Miscellaneous Public Improvements				
50—Civil Works—Establishment Charges	47,93	..	..	..
50—Civil Works excluding Establishment Charges	1,64,94	1,84,54	2,27,11	2,87,90
50-B—Communications—Establishment Charges	28,91	..	..	..
50-B—Communications excluding Establishment Charges	3,68,88	2,51,65	3,33,51	3,00,96
52-A—Other Revenue Expenditure connected with Electricity Schemes .. .. .	..	..	..	..
Total	6,10,66	4,36,19	5,60,62	5,88,86

(In thousands of rupees)

Revenue Receipts	1972-73	1971-72		1970-71
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
PROVINCIAL CONSOLIDATED FUND—contd.				
Miscellaneous				
XLIII—Transfer from Relief Fund .. .. .	..	..	..	..
XLIV—Receipts-in-aid of Superannuation	54,01	54,01	24,54	34,07
XLV— Stationery and Printing	92,26	91,55	98,95	61,99
XLVI— Miscellaneous	1,84,27	2,13,08	2,03,69	1,75,84
Total	3,30,54	3,58,61	3,17,18	1,71,90
Contributions and miscellaneous adjustments between Central and Provincial Governments				
XLIX—Grants-in-aid from the Central Government	98,05	88,05	98,05	1,43,00
XLIX-A—Foreign Grants from the Central Government .. .. .	..	..	2,18,13	83,12
L—Miscellaneous adjustments between the Central and Provincial Governments.	10	10	10	..
Total	98,15	88,15	3,16,28	2,26,12
Net Total	1,14,67,61	1,11,61,91	1,09,54,25	72,52,65
Extraordinary Items				
LII—Extraordinary Receipts	4,71,00	4,43,57	4,43,57	4,70,87
LII-B—Civil Defense	30	55	25	97
Total	4,71,30	4,44,12	4,43,82	4,71,64
Total Revenue Receipts	1,19,38,91	1,16,06,03	1,13,98,07	77,24,29

(In thousands of rupees)

Expenditure charged to Revenue	1972-73	1971-72		1970-71
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
PROVINCIAL CONSOLIDATED FUND— contd.				
Miscellaneous				
54—Relief		452	4,52	17
54-A—Privy Purses and Subsidies	16,00	16,00	16,00	16,00
55—Superannuation Allowances and Pensions	3,97,27	3,77,49	3,60,14	2,71,85
56—Stationery and Printing	1,04,65	1,23,95	1,25,92	89,77
57—Miscellaneous	1,29,80	6,42,75	5,95,68	5,39,37
64-B—Civil Defence	3,52	18,63	12,25	10,00
64-C—Emergency		8,09,00		
Total	6,51,24	19,92,34	11,14,51	9,27,16
Contributions and miscellaneous adjustments between Central and Provincial Governments.				
62—Miscellaneous adjustments between the Central and Provincial Governments.				
Net Total	74,31,94	1,18,76,29	1,16,531	1,07,62,34
Extraordinary Items				
63—Extraordinary Charges				
Total				
Contingency Item				
Contingency Item		67,00	4,25,00	
Total		67,00	4,25,00	
Total Expenditure charged to Revenue	74,31,94	1,19,43,29	1,20,78,61	1,07,62,34

(In thousands of rupees)

Receipts	1972-73	1971-72		1970-71
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
PROVINCIAL CONSOLIDATED FUND— conld.				
Public Debt				
Permanent Debt	8,20,52	7,56,28	5,36,11	7,85,00
Floating Debt	1,00,00,00	1,00,00,00	82,00,00	79,53,91
Loans from the Central Government	12,82,96	13,72,08	24,80,00	15,61,85
Debt raised abroad .. .. .	..	19,03	10,00	..
Total Public Debt	1,21,03,48	1,21,47,39	1,12,26,11	1,03,00,76
Loans and Advances				
Advances not bearing interest—Advance Repayable— .. .. .	..	..	..	..
Loans and Advances bearing interest—				
Loans and Advances by the Provincial Government—				
Loans to Municipalities, Port Funds, etc.	3,08,37	57,11	86,21	1,88,03
Loans to Government servants	13,00	13,82	15,32	14,69
Total Loans and Advances	3,81,37	70,93	1,01,53	2,02,72
Total Provincial Consolidated Fund	2,44,23,76	2,38,24,35	2,27,25,71	1,82,27,77

(In thousands of rupees)

Disbursements	1972-73	1971-72		1970-71
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
PROVINCIAL CONSOLIDATED FUND—contd.				
Expenditure on Capital Accounts not charged to Revenue				
68— Construction of Irrigation Works	179,35	2,22,09	2,60,11	3,55,81 ✓
70— Capital Outlay on Improvement of Public Health .. .. .	..	57,58	84,19	1,61,55 ✓
71— Capital Outlay on Schemes of Agricultural Improvement and Research	-100	1,86,01	1,70,68	62,09 ✓
72— Capital Outlay on Industrial Developments .. .. .	..	..	-1	-
80— Town Development Schemes	-91,70	-1,09,07	-68,51	(-) 20,53 ✓
80-A— Capital Account of Communication Works outside the Revenue Account	1,34,21	6,67,90	10,12,68	9,29,56
81— Capital Account of Civil Works outside the Revenue Account	-18,19	2,12,05	7,03,60	7,09,81 ✓
83— Payment of Commuted Value of Pensions	1,74,00	1,74,00	1,24,00	1,93,18 ✓
85-A— Capital Outlay on Provincial Schemes of State Trading	121,05	9,78,84	-4,42,16	3,31,40 ✓
90— Provincial Miscellaneous Investment .. .. .	..	..	..	..
Total Capital Accounts not charged to Revenue	2,97,72	23,89,40	18,44,58	27,22,87
Contingency Item				
Contingency Item .. .. .	..	5,52,00	6,50,00	..
Total Contingency Item .. .. .	..	5,52,00	6,50,00	..
Public Debt				
Permanent Debt (Discharged)	8,20,52	5,34,11	5,36,11	4,43,53
Floating Debt	1,05,00,00	88,00,00	87,00,00	71,08,94
Loan from the Central Government (Repayment)	4,08,29	4,42,53	4,42,53	3,05,41
Debt raised abroad	58,38	57,56	57,56	82,66
Total Public Debt	1,17,87,19	98,34,20	97,36,20	78,90,45
Loans and Advances				
Loans and Advances not bearing interest— Advances Repayable— <i>Loans and Advances bearing interest—</i>	..	..	..	..
Loans and Advances by the Provincial Government— Least Municipalities, Port Fund, etc. .. .. .	..	1,78,94	4,26,78	2,36,90
Loans to Government Servants .. .. .	..	23,83	23,83	15,85
Total Loans and Advances .. .. .	..	2,02,77	4,50,61	2,52,75
<i>Less—</i> Expected saving on New Schemes .. .. .	..	..	-7,79,60	..
Total Provincial Consolidated Fund	1,95,16,85	2,49,21,66	2,39,81,00	2,16,28,50

(In thousands of rupees)

Receipts	1972-73	1971-72		1970-71
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
OTHER TRANSACTIONS OF THE PROVINCIAL GOVERNMENT OUTSIDE THE PROVINCIAL CONSOLIDATED FUND				
Unfunded Debt				
State Provident Fund	4,77,38	4,77,38	5,27,13	4,47,82
Total	4,77,38	4,77,38	5,27,13	4,47,02
Deposits and Advances				
Deposits bearing interest—				
Railway Reserve Fund	..	..	..	..
Deposits not bearing interest—				
Appropriation for Reduction or Avoidance of Debt—				
Banking and Depreciation Funds for loans raised in the market	80,36	81,65	81,65	..
Other Appropriations	..	1,97,43	4,13,88	..
Relief Fund	71	9,77	9,77	..
Depreciation Reserve Fund—Government Presses	2,91	2,48	2,48	..
Depreciation Reserve Fund—Jallo Rosin Factory	14	22	22	..
Lines Labour Housing and General Welfare Fund	..	11,00	11,00	..
Punjab Government Servants Benevolent Fund	60,26	60,44	52,50	..
Punjab Government Employees Welfare Fund	..	29,98	29,98	..
Local Fund Deposits	9,50,05	9,50,05	6,50,05	..
Civil Deposits	41,68,25	41,69,55	54,46,78	..
Other Accounts—				
Deposits account of Foreign Aid Grants from the Central Government	3,43,49	3,45,72	..	..
Contribution from Central Road Development Fund	—	60,00	60,00	..
Provincial Road Fund	..	..	..	..
Sugarcane (Development) Cess Fund	1,12,31	1,02,52	1,02,52	..
Scholarship Fund for Training Abroad	..	..	..	..
Arts and Literature Fund	..	..	..	..
Games and Sports Fund	..	6,00	6,00	..
Police Clothing and Equipment Fund	..	..	30,33	..

(In thousands of rupees)

	1972-73		1971-72		1970-71
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts	
OTHER TRANSACTIONS OF THE PROVINCIAL GOVERNMENT OUTSIDE THE PROVINCIAL CONSOLIDATED FUND					
Unfunded Debt					
State Provident Fund	2,56,30	2,51,30	2,51,00	2,49,28	
Total	2,56,30	2,51,30	2,51,00	2,49,28	
Deposits and Advances					
Deposits bearing interest—					
Railway Reserved Fund			1,78,00		
Deposits not bearing interest—					
Appropriation for Reduction or Avoidance of Debt—					
Sinking and Depreciation Funds for loans raised in the market	54,46	98,04	52,65		
Other Appropriations					
Relief Fund		9,06	9,07		
Depreciation Reserve Fund— Government Presses	65	65	65		
Depreciation Reserve Fund— Jallo Rosin Factory					
Mines Labour Housing and General Welfare Fund		8,27	8,40		
Punjab Government Servants Benevolent Fund	41,00	38,57	26,50		
Punjab Government Employees Welfare Fund		29,98	29,98		
Local Fund Deposits	9,50,05	9,50,05	6,50,05		
Civil Deposits	55,18,44	55,50,74	54,48,80		
Other Accounts—					
Deposit account of Foreign Aid Grants from the Central Government	3,43,49	3,45,72			
Subvention from Central Road Development Fund		8,00	2,00		
Provincial Road Fund					
Sugarcane (Development) Cash Fund	1,12,31	1,02,52	1,02,52		
Scholarship Fund for Training Abroad					
Arts and Literature Fund					
Games and Sports Fund		6,00	6,00		
Police Clothing and Equipment Fund			31,68		

(In thousands of rupees)

Receipts	1972-73	1971-72		1970-71
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
OTHER TRANSACTIONS OF THE PROVINCIAL GOVERNMENT OUTSIDE THE PROVINCIAL CONSOLIDATED FUND—contd.				
Deposits and Advances—contd.				
Subvention from the fund for Roads of National Importance .. .. .	..	7,19	7,19	
Deposit account of grant from the Central Government for Health Schemes .. .. .	..	..	..
Deposit account of grant from the Central Government for relief measures .. .. .	..	..	..
Deposit account of grant made by the Agricultural Research Council of Pakistan	1,90	1,45	1,32	
Deposit account of grant made by the Central Cotton Committee .. .. .	..	..	..
Deposit account of grant made by the Central Government for the Development of Agriculture. .. .. .	..	..	..
Deposit account of grant made by the Central Government for Social Uplift Schemes. .. .. .	..	..	..
Deposit account of grant made by the Central Government for Rehabilitation of Refugees. .. .. .	..	..	..
Deposit account of grant made by the Central Government for the construction of storage bins. .. .. .	..	..	..
Deposit account of Central Transaction in Non-Banking Treasuries and Sub-Treasuries. .. .. .	..	..	..
Advances not bearing interest—				
Advances Repayable	2,802	28,02	28,10	
Permanent Advances	5	5	1	
Accounts with the Burma Government	15	15	15	
Accounts with the State Bank of Pakistan	1	1	1	
Accounts with the Government of India and Foreign Government .. .. .	..	..	..
Government Suspense—				
Suspense Accounts	24,52,15	24,51,17	21,35,18	
Cheques and Bills	22,00,00	22,00,00	28,00,00	
Departmental and similar accounts—				
Civil Departmental balances	30,00	30,00	42,00	
Miscellaneous—				
Government Accounts	54,46	98,04	54,46	
Total	1,04,85,22	1,08,42,89	1,19,65,58	1,35,90,69

(In thousands of rupees)

Disbursements	1972-73	1971-72		1970-71
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
OTHER TRANSACTIONS OF THE PROVINCIAL GOVERNMENT OUTSIDE THE PROVINCIAL CONSOLIDATED FUND—contd.				
Deposits and Advances—contd.				
Subvention from the fund for Roads of National Importance	..	7,19	7,19	
Deposit account of grant from the Central Government for Health Schemes	..	..	..
Deposit account of grant from the Central Government for relief measures	..	..	..
Deposit account of grant made by the Agricultural Research Council of Pakistan.	1,90	1,45	1,32	
Deposit account of grant made by the Central Cotton Committee	..	..	..
Deposit account of grant made by the Central Government for the Development of Agriculture.	..	..	..
Deposit Account of grant made by the Central Government for Social Up-lift Schemes.	..	..	..
Deposit account of grant made by the Central Government for Rehabilitation of Refugees.	..	..	..
Deposit account of grant made by the Central Government for the construction of storage bins.	..	33	33	
Deposit account of Central Transaction in Non-Banking Treasuries and Sub-Treasuries.	..	..	..
Advances not bearing interest—				
Advances Repayable	28,02	28,02	29,10	
Permanent Advances	1,00	1,00	1	
Accounts with the Burma Government	15	15	15	
Accounts with the State Bank of Pakistan	1	1	1	
Accounts with the Government of India and Foreign Governments	1,45	1,45	1,43	
Government Suspense—				
Suspense Accounts	24,41,10	24,41,12	21,24,18	
Cheques and Bills	22,00,00	22,00,00	28,00,00	
Departmental and similar accounts—				
Civil Departmental balances	30,00	30,00	42,00	
Miscellaneous—				
Government Accounts	..	..	..
Total	1,17,24,03	1,18,58,32	1,5,52,83	99,69,30

(In thousands of rupees)

Receipts	1972-73	1971-72		1970-71
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
OTHER TRANSACTIONS OF THE PROVINCIAL GOVERNMENT OUTSIDE THE PROVINCIAL CONSOLIDATED FUND—concl'd.				
Remittances				
Cash remittances and adjustments between officers rendering accounts to the same Accountant-General.	71,36,52	71,36,52	65,29,04	71,13,56
State Bank of Pakistan Remittances	5,00	5,00	5,00	-5,75
Adjusting accounts between Central and Provincial Government ..	1,50,00	1,50,00	1,50,00	2,22,58
Inter-Provincial suspense accounts	60	60	60	(-)1,21,59
	72,92,12	72,92,12	66,84,64	72,08,80
State Bank Deposits .. .. .	..	..	..	1,04,21,55
Total other transactions of the Provincial Government outside the Provincial Consolidated Fund.	1,82,54,72	1,86,12,39	4,91,77,35	3,16,68,06
Total Provincial Receipts	4,26,78,48	4,24,36,74	4,19,03,06	4,98,95,83
*Opening Balance	-17,21,63	1,65,03	8,63,87	1,67,84
Grand Total	4,09,56,85	4,26,01,77	4,22,66,48	5,00,63,67

No. separate figures are available for the Provincial Consolidated Fund and other transactions of the Provincial Government outside the Provincial consolidated Fund.

(In thousands of rupees)

Disbursements	1972-73	1971-72		1970-71
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
OTHER TRANSACTIONS OF THE PROVINCIAL GOVERNMENT OUTSIDE THE PROVINCIAL CONSOLIDATED FUND—concl'd.				
Remittances				
Cash remittances and adjustments between officers rendering accounts to the same Accountant-General	71,36,52	71,36,52	65,29,04	70,42,35
State Bank of Pakistan Remittances	5,00	5,00	5,00	30,44
Adjusting accounts between Central and Provincial Governments	1,50,00	1,50,00	1,50,00	2,80,02
Inter-Provincial suspense account	60	60	69	28,93
Total	72,92,12	72,92,12	66,84,64	73,20,86
State Bank Deposits				1,07,80,70
Total Other Transactions of the Provincial Government outside the Provincial Consolidated Fund.	1,92,72,45	1,94,01,74	1,84,88,47	2,82,70,14
Total Provincial Disbursement	3,87,89,30	4,43,23,40	4,24,69,47	4,98,98,64
Opening Balance	21,67,55	-17,21,63	-2,03,04	1,65,03
Grand Total	4,09,56,85	4,26,01,77	4,22,66,43	5,00,63,67

*No separate figures are available for the Provincial Consolidated Fund and other transactions of the Provincial Government outside the Provincial Consolidated Fund.