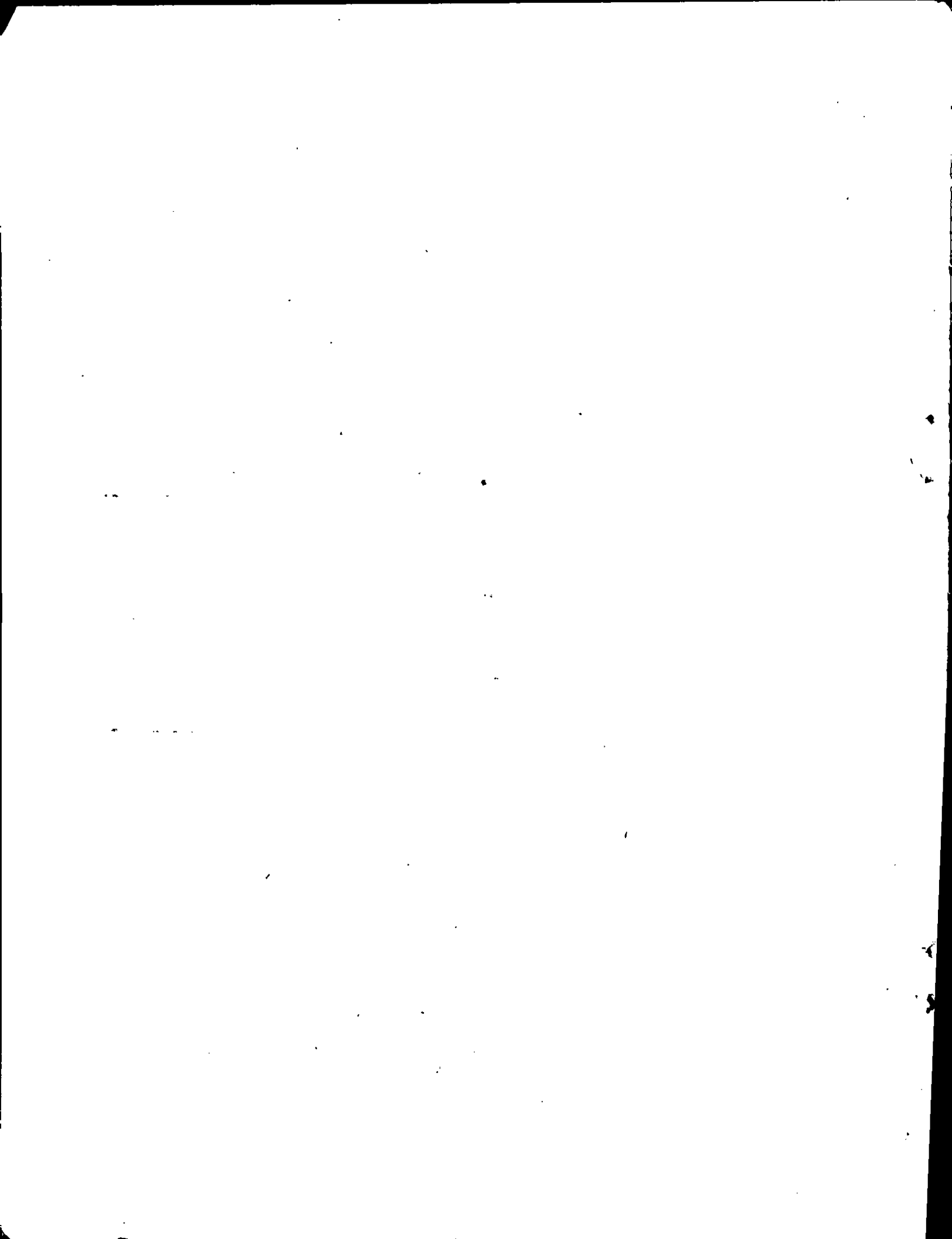

Section I
REVENUE RECEIPTS



1—CUSTOMS

PART I

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

PART II

[Figures are in thousands of rupees]

Minor Head	Budget Estimate 1969-70	Revised Estimate 1968-69	Budget Estimate 1968-69	Accounts 1967-68
SEA CUSTOM-I—REVENUE DUTIES—EXPORT				
Share of net proceeds of Export Duties assigned to the Province:				
Jute
Cotton
Total

Revised Estimates, 1968-69 and Budget Estimates, 1969-70—“Nil” receipts are due to the fact that the Central Government have completely exempted raw cotton and raw jute from the payment of export duty from December 1967 and these were the only two items whose export duty earnings were shared by the Central Government with the Provinces.

II—CENTRAL EXCISE DUTIES**PART I**

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

PART II

[Figures are in thousands of rupees]

Minor Head	Budget Estimate 1969-70	Revised Estimate 1968-69	Budget Estimate 1968-69	Accounts 1967-68
Share of net proceeds assigned to the Province ..	12,78,00	11,72,00	11,99,00	..
Total	12,78,00	11,72,00	11,99,00	..

Revised Estimates, 1968-69 and Budget Estimates, 1969-70—Decrease in the Revised Estimates, 1968-69, is due to reduced share assigned during 1968-69 and the increase in the Budget Estimates, 1969-70, is due to anticipated increased share of the Provincial Government as intimated by the Central Government.

SY. ZAHIRI TO M.A.S.
III—CORPORATION TAX

PART I

The income under this head is on account of share of the Provincial Government in the net proceeds of Corporation tax.

PART II

[Figures are in thousands of rupees]

Minor Head	Budget Estimate 1969-70	Revised Estimate 1968-69	Budget Estimate 1968-69	Accounts 1967-68
Share of net proceeds assigned to the Province	6,21,32	5,77,47	6,21,32	.. ..
Total	6,21,32	5,77,47	6,21,32	.. ..

Revised Estimates 1968-69 and Budget Estimates, 1969-70—Decrease in the Revised Estimate, 1968-69 is due to reduced share assigned during 1968-69 and the increase in the Budget Estimate, 1969-70 is due to the increased share estimated for 1969-70 by the Central Government.

IV—TAXES ON INCOME OTHER THAN CORPORATION TAX

PART I

This head has the following sources of income:—

- (a) West Pakistan Government's share in the proceeds of Income-tax;
- (b) Receipts from the Agricultural Income-tax; and
- (c) Receipts from surcharges on Agricultural, Income-Tax.

PART II

[Figures are in thousands of rupees]

Minor Head	Budget Estimate 1969-70	Revised Estimate 1968-69	Budget Estimate 1968-69	Accounts 1967-68
(a) Share of net proceeds assigned to the Province ..	20,10,48	18,75,93	19,50,68	
(b) Receipts from the Agricultural Income-tax Act ..	51,00	50,00	48,00	
(c) Receipts from surcharge on Agricultural Income-tax ..	3,42	3,41	3,41	
Total	20,64,90	19,29,34	20,02,09	
Deduct—Refunds	—30	—2	—2	
Net Total	20,64,60	19,29,32	20,02,07	

Revised Estimates, 1968-69 and Budget Estimates, 1969-70—Decrease in the Revised Estimates, 1968-69, is due to reduced share assigned during 1968-69 and increase in the Budget Estimates, 1969-70 is due to the increased share estimated for 1969-70 by the Central Government.

IV-A—SALES TAX

PART I

This head has the following sources of income:—

- (a) Sales Tax (Arrears prior to Centralization).
 (b) West Pakistan Government's share in the proceeds of Sales Tax.

PART II

[Figures are in thousands of rupees]

Minor Head	Budget Estimate 1969-70	Revised Estimate 1968-69	Budget Estimate 1968-69	Accounts 1967-68
Sales Tax (Arrears prior to Centralization) .. ..	..	..	..	..
Share of net proceeds assigned to the Province	22,36,00	20,27,00	21,04,00	..
Total	22,36,00	20,27,00	21,04,00	
<i>Deduct—Refunds</i> .. ..	..	..	..	..
<i>Rounding</i>				
Total	22,36,00	20,27,00	21,04,00	

Revised Estimates, 1968-69 and Budget Estimates, 1969-70— Decrease in the Revised Estimate, 1968-69 is due to reduced share assigned during 1968-69 and increase in the Budget Estimates, 1969-70 due to the increased share estimated for 1969-70 by the Central Government.

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

PART I

The income under this head is the share of Provincial Government in the income-tax realised under Martial Law Regulations.

PART II

[Figures are in thousands of rupees]

Minor Head	Budget Estimate 1969-70	Revised Estimate 1968-69	Budget Estimate 1968-69	Accounts 1967-68
Share of net proceeds assigned to the Province	60	60	60	...
Total	60	60	60	..

Revised Estimates, 1968-69 and Budget Estimates, 1969-70—No increase is expected in the Revised Estimates, 1968-69 and Budget Estimates, 1969-70.

VI—OPIUM

PART I

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

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

PART II

[Figures are in thousands of rupees]

Minor Head	Budget Estimate 1969-70	Revised Estimate 1968-69	Budget Estimate 1968-69	Accounts 1967-68
Sale-proceeds of Excise Opium	15,00	14,00	15,00	..
Sale-proceeds of Medical Opium Powder	1,55	1,33	1,55	..
Miscellaneous	1,70	1,70	1,70	..
Total VI—Opium ..	18,25	17,03	18,25	..

Revised Estimates, 1968-69—The decrease is due to less demand of Excise Opium by the East Pakistan Government and less sale of Medical Opium.

Budget Estimate, 1969-70—The increase is due to more Sale of Opium.

VII—LAND REVENUE

PART I

The main sources of receipts under this important revenue head "VII—Land Revenue" are—

- (a) Ordinary Revenue;
- (b) Cess on Land Revenue;
- (c) Sale-proceeds of waste land and redemption of Land Tax; and
- (d) Miscellaneous.

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

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

4. The sale-proceeds of colony lands are credited to Extraordinary Receipts. The proceeds of important sales of land outside the colonies are also credited to the same head, the justification being that where large sum is involved, the transaction should be regarded as an abnormal and should not, therefore, contribute to the ordinary revenue account. Outside the colonies, however, sales of small areas of Government lands are continually taking place and since these can be regarded as normal incident of the administration, the proceeds are credited to the head "VII—Land Revenue".

5. "Miscellaneous" includes number of detailed heads of which the most important are—

- (i) Fines and forfeitures of the Revenue Department.
- (ii) *Rents of land leased for a single year or harvest*—Since the year 1934-35 the rent of cultivation of Government land in all canal colonies and elsewhere is being credited to this head instead of Extraordinary Receipts.
- (iii) *Tirni grazing dues*—Hitherto these have normally been considerably in excess of rupees one lakh, but as new areas come under cultivation the tendency for them is to decrease.
- (iv) Rent from shop sites and other sites, in colonies, nazul, buildings and lands.
- (v) Management of Government Estates.
- (vi) *Revenue record room receipts*—This relates mainly to the fee for the inspection and copying of revenue records.
- (vii) *Mutations fee*—This represents the Government's share of fee charged for the entry of mutations.
- (viii) *Copying and inspection fees of Patwaries records*—These represent Government share of fees charged for copying and inspection of Patwaries records.
- (ix) *Other items*—Under this are included a number of miscellaneous items for which no separate detailed head is prescribed; and
- (x) *Receipts on account of sale of parat Forms*—This represents the fee charged from land-holders for copying of Revenue Records, etc.

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

PART II

[Figures are in thousands of rupees]

Minor Heads	Budget Estimate 1969-70	Revised Estimate 1968-69	Budget Estimate 1968-69	Accounts 1967-68
Ordinary Revenue	11,75,18	11,72,00	11,70,00	--
Sale of Government Estates	80	80	6,00	--
Sale-proceeds of waste land and redemption of land tax	56	56	1,00	--
Recoveries of over-payments	1,20	1,20	1,00	--
Recoveries on account of survey and Settlement Charges	2,88	2,26	2,25	--
Miscellaneous	2,94,62	2,94,48	2,94,51	--
Rates and cesses on land	2,55,50	2,55,00	2,55,00	--
Collection of payments for services rendered	3,75	3,50	3,00	--
Consolidation of Holdings	54,00	42,00	53,00	--
Recovery on account of maintenance of boundary pillars	10	10	10	--
Gross Total	17,88,59	17,71,90	17,85,86	--
Deduct—Refunds	—4,59	—4,99	—1,50	--
Total Land Revenue	17,84,00	17,66,91	17,84,36	--

Revised Estimates, 1968-69—The decrease is mainly in the receipts under “Sale of Government Estates” and “Consolidation of Holdings.” The decrease is also partly due to a greater provision for “Deduct—Refunds.” The decrease would have been greater but for small increases expected under “Ordinary Revenue” and Collection of payments for services rendered.”

Budget Estimate, 1969-70—There is increase which is due to more land revenue receipts and partly on account of (i) Recoveries on account of Survey and Settlement Charges and (ii) Consolidation of Land Holdings.

VIII—PROVINCIAL EXCISE

PART I

Under this head, the two chief sources of revenue are liquor and opium. The policy of deriving maximum revenue from the minimum consumption of liquor has been rigidly followed and, accordingly, prohibitive duties and fee have been imposed on the consumption of liquor.

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

- (i) Licence fee on the sale of excise opium.
- (ii) Profits from the sale proceeds of excise opium.

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

PART II

[Figures are in thousands of rupees]

Minor Heads	Budget Estimate 1969-70	Revised Estimate 1968-69	Budget Estimate 1968-69	Accounts 1967-68
Country spirits (VIII-A)	21,00	21,00	26,42	—
Country fermented liquor (VIII-B)	72	72	56	—
Malt liquor (Malt liquor other than Whisky distilled from Malt (VIII-C))	29,60	29,60	35,00	—
Wines and Spirits (Foreign liquor other than beer, medicated wines and commercial spirits) (VIII-D)	2,01,50	2,01,52	1,84,00	—
Receipts from commercial spirits including denatured spirits and medicated wines (VIII-E)	16,40	16,40	16,30	—
Opium (VIII-F)	1,07,49	1,07,73	1,06,00	—
Duties on medical and toilet preparations containing alcohol opium, etc. (VIII-G)	17,46	17,41	17,50	—
Hemp and other drugs (VIII-H)	29,08	28,08	30,00	—
Receipts from Distilleries (VIII-I)	42	42	69	—
Fines, confiscations and Miscellaneous (VIII-J)	1,13	1,13	1,13	—
Recoveries of overpayments	3	3	10	—
Collection of payments for services rendered	7,51	3,77	5,26	—
Deduct—Refunds	—70	—1,53	—1,53	—
Net Total	4,31,64	4,27,28	4,21,43	—

Revised Estimates, 1968-69—The increase is mainly due to accrual of more receipts towards (a) Duty on spirit manufactured in Pakistan and classed as foreign spirit and (b) Licence fees for the sale of foreign liquor.

Budget Estimates, 1969-70—The anticipated increase of Rs. 4,36,000 as compared to the Revised Estimate, 1968-69, does not call for any comments.

IX—STAMPS

PART I

Receipts from stamps are divided under two main heads—

(1) A—Non-Judicial, and

(2) B—Judicial.

The chief source of income under the foregoing heads in the sale of stamps "A—Non-Judicial" also includes the duty on impressing documents.

PART II

[Figures are in thousands of rupees]

Minor heads	Budget Estimate 1969-70	Revised Estimate 1968-69	Budget Estimate 1968-69	Accounts 1967-68
A—Non-Judicial—				
Sale of Stamps—				
Stamp duties on Bills of Exchange; Cheques and other Commercial documents.	860	830	800	—
Sale of other Non-Judicial stamps (IX-A)	6,11,00	5,41,00	5,51,00	—
Duty on Impressing Documents (IX-D)	6,303	6,176	5,975	—
Fines and Penalties	28	28	20	—
Miscellaneous	30	20	30	—
Gross Total Non-Judicial	6,83,21	6,11,54	6,19,25	—
<i>Deduct</i> —Transfer to "X—Forest" on account of receipts under Wild Birds and Wild Animals Protection Act.	(—)12,00	(—)12,00	(—)12,00	—
<i>Deduct</i> —Transfer to "XII—Receipts under Motor Vehicles Act" on account of Receipts under Motor Vehicles Act realised in stamps.	(—)3,70	(—)3,70	(—)3,80	—
<i>Deduct</i> —Transfer to "XXIII—Police" on account of Motor Driving Licence Fees.	(—)16,00	(—)16,00	(—)14,00	—
<i>Deduct</i> —Transfer to "XLVI—Miscellaneous" on account of fees collected in the form of Stamps towards Arms Licences Fees,	(—)33,65	30,25	(—)37,00	—
<i>Deduct</i> —Refunds	(—)5,00	(—)00,5	(—)44,50	—
Total Deductions	(—)70,35	(—)66,95	(—)11,30	—
Total Net A—Non-Judicial	6,12,86	5,44,49	5,47,95	—
B—Judicial—				
(i) Court Fees—				
Court fees realised in stamps	2,42,50	2,42,00	2,44,00	—
(i) Other Receipts—				
Fines and Penalties	1	1	1	—
Miscellaneous	2	1	8	—
Gross Total Judicial	2,42,53	2,42,02	2,44,09	—

[Figures are in thousands of rupees]

Minor heads	Budget Estimate 1969-70	Revised Estimate 1968-69	Budget Estimate 1968-69	Accounts 1967-68
"B—Judicial—concl'd."				
<i>Deduct</i> —Transfer to "VIII—Provincial Excise" on account of fees collected under Prohibition Schemes ..	(—)51	(—)51	(—)57	..
<i>Deduct</i> —Transfer to "XII—Receipts under Motor Vehicles Acts" on account of Receipts under Provincial Motor Vehicles Taxation Act, realised in stamps ..	(—)92,29	(—)90,27	(—)95,65	..
<i>Deduct</i> —Transfer to "XIII—Other Taxes and Duties" on account of Receipts under the Punjab Urban Immovable Property Tax Act, 1940	(—)30	(—)31	(—)25	..
<i>Deduct</i> —Transfer to "XXI—Administration of Justice" on account of Copying Fees realized on Court Fees Stamps ..	—	—	—	..
<i>Deduct</i> —Transfer to "XLVI—Miscellaneous" ..				
(i) On account of copying Fees received in Court Fees Stamps (Copying Agency) accounts ..	(—)9.50	(—)9,00	(—)9,50	..
(ii) Fees under the Punjab Agricultural Produce Markets Act received in Court fees Stamps ..	(—)30	(—)30	(—)75	..
<i>Deduct</i> —Refunds—				
(i) Credit to other Administrations ..	—	—	—	..
(ii) Other Refunds	(—)40	(—)30	(—)1,00	..
Total Deductions ..	(—)1,03,30	(—)1,00,68	(—)1,07,7	..
Net Total Judicial ..	1,39,23	1,41,34	1,36,37	..
Total X—Stamps ..	7,52,10	6,85,93	6,84,32	..

Revised Estimate, 1968-69—There is increase in the receipts due to more sales of Judicial Stamps.

Budget Estimates, 1969-70—The increase in the Budget Estimates is due to more sales of Non-Judicial Stamps, and due to New Taxation.

X—FORESTS

PART I

The following are the minor heads under this head :—

- (a) Timber and other produce removed from the forests by Government Agency.
 - (b) Timber and other produce removed from the forests by consumers or purchasers
 - (c) Drift wood and confiscated forest produce.
 - (d) Revenue from forests not managed by Government.
 - (e) Miscellaneous.
2. The chief sources of receipts under the above are—
- (i) Sale-proceeds of timber, firewood, charcoal, bamboos and resin extracted departmentally from forests.
 - (ii) Sale-proceeds of timber, firewood, bamboos and minor proceeds worked out by consumers or purchasers, fees on camels and grazing fees on other animals.
 - (iii) Revenue from drift, waif timber and confiscated forest produce.
 - (iv) Revenue from the Jallo Rosin Factory.
 - (v) Realization of fines from contractors, forfeitures of deposits and securities for non-fulfilment of agreements, recoveries of leave and passage contribution for officers lent to foreign service, revenue from temporary cultivation, leases in irrigated plantation, fees for registration of timber property planks on rivers and of rafting traders timber rents on land, buildings and water mills, and compensations under section 68 of the Forests Act.
 - (vi) Receipts under Wild Birds and Wild Animals Protection Act.

PART II

[Figures are in thousands of rupces]

Minor heads	Budget Estimate 1969-70	Revised Estimate 1968-69	Budget Estimate 1968-69	Accounts 1967-68
A—Timber and other produce removed from the forests by Government Agency	1,75,47	1,58,00	1,57,28	--
B—Timber and other produces removed from the forests by consumers or purchasers	2,19,16	2,44,18	2,45,42	--
C—Drift wood and confiscated forest produce	4,84	2,45	2,52	--
D—Revenue from forests not managed by Government	5,11	5,11	5,11	--
E—Miscellaneous	1,15,95	1,13,33	1,12,61	..
Gross Total	5,20,53	5,23,07	5,22,94	..
Deduct—Refunds	—1,51	—1,95	—1,68	..
Net Total	5,19,02	5,21,12	5,21,26	..

Revised Estimates, 1968-69—There is decrease in the estimates. It is due to less receipts of "Timber and other produces removed from the Forests by consumers or purchasers, "Driftwood and confiscated forest produce" and more provision for "Deduct—Refunds". The decrease would have been greater but for increase in receipts under the minor heads "A—Timber and other produce removed from forest, by Government Agency" and "E—Miscellaneous".

Budget Estimates 1969-70—There is decrease in the next year's estimate which is due to less income from timber and other produce removed from the forests by consumers and purchasers. The decrease would have been greater but for increase in receipts under the minor heads "A—Timber and other produce removed from the forests by Government Agency" and "E—Miscellaneous".

XI—REGISTRATION

PART I

This head has the following sources of income:—

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

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

PART II

[Figures are in thousands of rupees]

Minor heads	Budget Estimate 1969-70	Revised Estimate 1968-69	Budget Estimate 1968-69	Accounts 1967-68
(a) Fees for registering document	51,50	51,00	51,00	..
(b) Fees of copies of registered documents	2,30	2,20	2,20	..
(c) Miscellaneous .. ..	..	..	..	..
(i) Fees for searching records	43	20	8	..
(ii) Miscellaneous	99	99	99	..
Gross Total	55,22	54,39	54,27	..
(1) D—Deduct—Refunds	(—)12	(—)13	(—)13	..
Net Total	55,10	54,26	54,14	..

Revised Estimates, 1968-69—The increase is due to more expected income for searching of records.

Budget Estimates, 1969-70—The increase in the Budget Estimates is due to more (a) Fees for registering documents, (b) Fees for copies of registered documents and fees for searching records.

XII—RECEIPTS UNDER MOTOR VEHICLES ACTS**PART I**

This head includes receipts from the following sources:—

- (A) Receipts under the Motor Vehicles Act (XII-A).
- (B) Receipts under the Provincial Motor Vehicles Taxation Act (XII-B).
- (C) Other Receipts.

PART II

[Figures are in thousands of rupees]

Minor heads	Budget Estimate 1969-70	Revised Estimate 1968-69	Budget Estimate 1968-69	Accounts 1967-68
A—Receipts under the Motor Vehicles Act (XII-A) ..	7,90	7,80	9,32	..
B—Receipts under the Provincial Motor Vehicles Taxation Act (XII-B)	6,25,00	6,16,58	7,40,85	..
C—Other Receipts	80,45	79,16	92,22	..
Total ..	7,13,35	7,03,54	8,42,39	..
D—Deduct—Refunds	(—)88	(—)88	(—)56	..
Net Total ..	7,12,47	7,02,66	8,41,83	..

Revised Estimates, 1968-69—There is decrease in the Revised Estimates as less receipts are expected under the Provincial Motor Vehicles Taxation Act.

Budget Estimates, 1969-70—There is increase in the Budget Estimates as more amount is expected under the Provincial Motor Vehicle Taxation Act.

XIII—OTHER TAXES AND DUTIES

PART I

This head includes receipts from the following sources:—

- (A) Taxes on luxuries including taxes on entertainments, amusements, betting and gambling.
- (B) Receipts from Electricity Duties.
- (C) Receipts from Tobacco Duties.
- (D) Receipts from Estate Duty.
- (E) Other items.

PART II

[Figures are in thousands of rupees]

Minor heads	Budget Estimate 1969-70	Revised Estimate 1968-69	Budget Estimate 1968-69	Accounts 1967-68
A—Tax on Luxuries, etc.	8,12,55	4,92,39	4,71,67	
B—Receipts from Electricity Duties	2,46,12	84,90	94,60	
C—Receipts from Tobacco Duties	7,25	7,25	7,25	
D—Receipts from Estate Duty	4,50	4,50	9,05	
E—Other Receipts	6,55,63	5,19,21	5,89,45	
Total	17,26,05	11,08,25	11,72,02	

Revised Estimates, 1968-69—Decrease in revised estimate is due to less receipts expected from electricity duty, Estate duty, urban immovable property Tax and wealth tax.

Budget Estimates, 1969-70—The increase in the Budget Estimates is due to more receipts expected from taxes on luxuries including taxes on entertainment, amusement, betting and gambling, urban immovable tax, surcharge on Railway Fares and Freights and Betterment Tax, and also due to New Taxation.

IRRIGATION RECEIPTS

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

PART I

This is the most important revenue head in the Budget. The gross receipts under it inclusive of the deduction for Working Expenses, represent major share of the total revenue of the Province included in the ordinary revenue account. The form of estimates is very simple, the sub-heads being three, namely:—

- (i) Water rates.
- (ii) Other items.
- (iii) Refunds.

“Water rates” consist almost entirely of occupiers’ rates.

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

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

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

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

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

- (i) Expenditure on account of works appearing under major head “XVII—Working Expenses excluding Establishment Charges.
- (ii) *Pro rata* distribution of establishment charges *plus* Revenue Establishment.

PART II

[Figures are in thousands of rupees]

Minor heads	Budget Estimate 1969-70	Revised Estimate 1968-69	Budget Estimate 1968-69	Accounts 1967-68
XVII—IRRIGATION RECEIPTS				
Direct Receipts	34,68,44	29,83,46	29,44,88	..
Indirect Receipts	8,62,29	8,52,28	8,61,19	..
Total ..	43,30,73	38,35,74	38,06,07	..

Revised Estimates, 1968-69—

Direct Receipts—The budget estimates for the year 1968-69 was Rs. 29,44,88 against which the Revised Estimates, 1968-69 has been fixed at Rs. 29,83,46. The increase of Rs. 38,58 is due to anticipated recovery of un-realized balance of water rates pertaining to past year.

Indirect Receipts—There is decrease of Rs. 8,91 in the Revised Estimates, 1968-69 when compared with the original Budget, 1968-69. This is due to less indirect credit having been accounted for Land Betterment Tax.

Budget Estimate, 1969-70—

Direct Receipts—There is an increase of Rs. 4,84,98 in the next year's budget when compared with the Revised Estimate, 1968-69 which is mainly due to—

- (1) More area is expected to be brought under cultivation,
- (2) Estimates are based on Sbudkar figures for Rabi, 1968-69,
- (3) Correct data relating to desert canal having been made available by Revenue Department for framing the estimates, and
- (4) New increased Taxation.

Indirect Receipts—There is an increase of 10.01 in the next year's budget when compared with the Revised Estimate, 1968-69. This is, due to the fact that more credits are expected during the next financial year.

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

PART I

This head includes receipts accruing from the Namal Dam and Canal in the Mianwali District and Hill Torrents in the Dera Ghazi Khan and Peshawar District and other smaller canals for which no Capital Accounts are kept.

PART II

[Figures are in thousands of rupees]

Minor heads	Budget Estimate 1969-70	Revised Estimate 1968-69	Budget Estimate 1968-69	Accounts 1967-68
XVIII—Irrigation, Navigation, Embankment and Drainage Works for which no capital accounts are kept .. .. .	.. .. .	.. .. .	.. .. .	.. .. .
1—Incharge of P.W.D. Officers	35,28	33,52	35,40	} 15,68
2—Incharge of Civil Officers	22	22	20	
Total	35,50	33,74	35,60	15,68

Revised Estimate, 1968-69—The budget estimate for the year 1968-69 was Rs. 35.60 against which the Revised Estimate, 1968-69 has been fixed at Rs. 33.74. The decrease of Rs. 1.86 is due to less realization on account of contribution for officers lent to foreign service, etc.

Budget Estimate, 1969-70—The next year's budget is more by Rs. 1.76 as compared with the Revised Estimate 1968-69. The increase is mainly due to more realization on account of contribution for officers lent to foreign service, etc.

XX—INTEREST

PART I

The receipts under this head represent interest on loans and advances made by the Provincial Government to Municipalities, Improvement Trust, Autonomous Bodies, Government Servants and for other miscellaneous purposes. The dividends, returns and *Premia* on Provincial Governments investments in Water and Power Development Authority, Road Transport Corporation, Bank of Bahawalpur and industries in the private sector are also exhibited under this head of account.

PART II

[Figures are in thousands of rupees]

Minor heads	Budget Estimate 1969-70	Revised Estimate 1968-69	Budget Estimate 1968-69	Accounts 1967-68
A- Interest of Loans and Advances by the Provincial Government.	18,74.31	17,67.05	19,86.55	..
B- Interest realised on Investment of Cash Balances ..	30.79	29.79	29.25	..
D- Miscellaneous	11.61.31	10,75.25	10,84.97	..
Gross Total	30,66.41	28,72.09	31,00.77	..
Deduct—Refunds .. ..	..	..	..	..
Net Total	30,66.41	28,72.09	31,00.77	..

A—Interest on Loans and advances by the Provincial Government.

Revised Estimates, 1968-69—There is a decrease of Rs. 2,28.68 lacs which is due to the adjustment of excess payment made by Karachi Development Authority during previous years.

Budget Estimates, 1969-70—The increase is partly on account of Interest payable on fresh loans to be drawn by the various Autonomous Bodies during 1969-70 and partly on account of arrears payable by them.

B—Interest realised on Investment of Cash Balance.

Revised Estimates, 1968-69 and Budget Estimates, 1969-70—There is a nominal change in the Revised Estimates and needs no comments. The increase in the Budget Estimates 1969-70 is due to the reasons that the Bank of Bahawalpur shall pay the arrears of Rs. 96,908.50 during the year 1969-70.

XXI—ADMINISTRATION OF JUSTICE

PART I

This major head consists of the following minor heads:—

- A—Sale-proceeds of unclaimed and escheated property.
- B—Court fees realized in cash.
- C—General fees, fines and forfeitures.
- D—Miscellaneous fees and fines.
- E—Miscellaneous.
- F—Recoveries of overpayment.
- G—Collection of payments for services rendered.
- H—Pleadership Examination Fee.

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

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

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

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

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

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

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

PART II

[Figures are in thousands of rupees]

Minor heads	Budget Estimate 1969-70	Revised Estimate 1968-69	Budget Estimate 1968-69	Accounts 1967-68
A—Sale-proceeds of unclaimed and escheated property ..	2,52	2,52	2,52	
B—Court fees realized in cash ..	3	3	7	
C—General fees, fines and forfeiture ..	81,68	81,78	77,21	
D—Miscellaneous fees and fines ..	1,27	1,40	1,61	
E—Miscellaneous ..	70	50	50	
F—Recoveries of overpayments ..	10	8	10	
G—Collection of payments for services rendered. Leave salary contributions and other items) ..	10	5	2	
H—Pleadership Examination Fee ..	..	..	..
Gross Total	86,40	86,36	82,03	
Deduct—Refunds	—170	—1,70	—1,75	
Net Total	84,70	84,66	80,28	

Revised Estimate, 1968-69 } The increase in the Estimates is due mainly to greater
 Budget Estimate, 1969-70 } receipts of magisterial fines.

XXII—JAILS AND CONVICT SETTLEMENTS

PART I

The main items of revenue under this head are "Sale-proceeds of articles manufactured in Jails" and "Charges for the hire of convicts". Other items are of a miscellaneous character and pertain to recoveries from officials where excess payments have been made in purchasing raw materials for factory or proceeds from auctioning of condemned articles, such as clothing, etc. Under "Sale of manufactured articles" are exhibited receipts which accrue from transactions effected with other Government Departments or the public. These do not show realization in respect of supplies made to the maintenance department of jails, which are shown as a deduction of expenditure under the major head "28—Jails and Convict Settlements". Against "Hire of Convicts" are exhibited receipts for convicts hired out from the various jails to the Provincial Government Printing Press, Irrigation and Buildings and Roads Departments, etc., etc.

PART II

[Figures are in thousands of rupees]

Minor heads	Budget Estimate 1969-70	Revised Estimate 1968-69	Budget Estimate 1968-69	Accounts 1967-68
A—Jails	6,93	6,62	16,16	..
B—Jails Manufactures	24,49	20,67	25,44	..
C—Recoveries of overpayments	3	2	2	..
D—Collection of payments for services rendered .. .. .	..	..	..	..
Gross Total	31,45	27,31	41,62	..
<i>Deduct—Refunds</i>	<i>—1</i>	<i>—1</i>	<i>—1</i>	<i>..</i>
Net Total	31,44	27,30	41,61	..

Revised Estimate, 1968-69—The decrease which is under "A—Jail" and "B—Jail Manufactures" is due to closure of Jail Labour Camp near Taluka Badin and due to less receipts from articles manufactured in Jails.

Budget Estimate, 1969-70—The increase is due to more income from Hire of Convicts and partly on account of more income under "Jail Manufactures".

XXIII—POLICE

PART I

The important items of income under this head are the following:—

- (1) Fees, Fines and Forfeiture.
- (2) Recoveries of Overpayments.
- (3) Collection of payments for services rendered.
- (4) Miscellaneous.
- (5) Police supplied to Public Departments, Private Companies and persons.
- (6) Police supplied to Municipal and Town Committees and Cantonment Boards.

1. Income under the head "Fees, Fines and Forfeitures" includes fees credited to Government for copying fees, and the sale-proceeds of forfeited arms. Fees realized in connection with the grant of driving licences are also now credited to this head.

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

3. Payments for services rendered include—

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

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

- (i) grazing fees, rent of Police lands leased for cultivation and income realised from the sale of wood, fruits and vegetables grown on lands in the occupation of the Police Department.
- (ii) receipts on account of refunds allowed on account of Ordinance Stores returned to the arsenals.
- (iii) miscellaneous unclassified income such as the sale-proceeds of old tents, old articles of furniture and waste paper.
- (iv) recoveries of arrears and other miscellaneous items not falling under any of the above items.

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

- (a) Receipts on account of leave salary contributions of additional police entertained at the expense of the public.
- (b) Receipts on account of the leave salary contributions of police guard supplied to other Governments.
- (c) Receipts on account of additional police entertained under sections 13,14, 15 and 41 of the Police Act, 1861.

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

PART II

(Figures are in thousands of rupees)

Minor heads	Budget Estimate 1969-70	1968-69		Accounts 1967-68
		Revised Estimate	Budget Estimate	
Fees, fines and forfeitures	16,91	16,90	14,67	..
Recoveries of overpayments	1,03	1,03	1,20	..
Collection of Payments for services rendered ..	2,27	2,27	1,87	..
Miscellaneous	8,34	7,82	5,31	..
Police supplied to public departments, private companies, and persons.	34,35	31,91	30,99	..
Police supplied to Municipal and Town Committee and Cantonment Boards.	1,14	1,14	1,01	..
Gross Total	64,04	61,07	55,05	..
Deduct—Refunds .. .. .	..	..	..	..
Net Total	64,04	61,07	55,05	..

Revised Estimates, 1968-69—The increase is mainly due to the fact that more income is expected on account of Motor Driving Licence Fees, and more Police Guards supplied to Public Departments, Private Companies and persons on payment basis. The increase is also due to more receipts from miscellaneous items, viz. sale of condemned furniture, vehicles and other articles.

Budget Estimates, 1969-70—The increase is mainly due to the fact that more Police Guards, are to be supplied on payment basis to Public Departments, Private Companies and persons during the year, 1969-70.

XXIII-A—PROVINCIAL BORDER FORCES

PART I

This major head has been opened with effect from the year 1967-68 to record receipts pertaining to the West Pakistan Rangers. The important items of income under this head are the following:—

- (1) Fees, Fines and Forfeitures
- (2) Recoveries of Overpayments
- (3) Collection of payment for services rendered.
- (4) Miscellaneous.

PART II

(Figures are in thousands of rupees)

Minor heads	1969-70	1968-69		1967-68
	Budget Estimate	Revised Estimates	Budget Estimates	Accounts
Fees, fines and forfeitures	6	6	5	..
Recoveries of overpayments	53	67	44	..
Collection of payments for services rendered .. .. .	..	..	..	..
Miscellaneous	180	154	2,00	..
Gross Total	2,39	2,27	2,49	..
<i>Deduct—Refunds .. .. .</i>	..	..	..	..
Net Total	2,39	2,27	2,49	..

Revised Estimates, 1968-69—The decrease is mainly due to the fact that less income is expected from the sale of condemned vehicles, and other articles, etc.

Budget Estimates, 1969-70—The increase as compared with the Revised Estimates, 1968-69 is mainly due to the fact that more income is expected from the sale of condemned vehicles and other articles, etc.

XXV-A—FRONTIER REGIONS

PART I

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

PART II

(Figures are in thousands of rupees)

Minor heads	Budget Estimate 1969-70	Revised Estimate 1968-69	Budget Estimate 1968-69	Accounts 1967-68
Land Revenue	1,30	1,30	1,00	1,26
Provincial Excise .. .. .	..	..	..	..
Stamp Receipts	26	26	20	31
Forests Receipts	2,97	2,97	2,97	21
Registration Receipts	3	3	3	2
Receipts under Motor Vehicles Act	14	14	14	20
Other Taxes and Duties	5	5	4	7
Toll Fees on Khyber Road	6,86	5,01	5,02	6,88
Receipts from Administration of Justice	3,30	3,35	2,44	4,25
Receipts from Jails and Convict Settlements .. .. .	..	..	..	..
Police Department Receipts .. .. .	..	..	..	..
Receipts from Educational Institutions	1,30	1,30	1,30	1,23
Receipts from Health Department	20	20	14	19
Agricultural Receipts	2,50	2,50	2,50	2,74
Veterinary Receipts	4	4	4	1
Receipts from Industries Department	90	90	1,01	83
Receipts from Mines, Oilfields and Mineral Development .. .. .	..	..	..	..
Public Works Department Receipts	20	20	20	13
Miscellaneous Receipts	95	95	36	1,47
Total	21,00	19,20	17,39	19,80
Deduct—Refunds	—7	—7	—7	—15
Net Total	20,93	19,13	17,32	19,65

Revised Estimate, 1968-69—The increase in the Revised Estimate, 1968-69, as compared with the original Budget is due to the following reasons :—

- (i) More income from Land Revenue in Kurram Agency ;
- (ii) Increase of income from Administration of Justice ; and
- (iii) More income from miscellaneous receipts.

Budget Estimate, 1969-70—The increase in the Budget Estimate, 1969-70 as compared with the Revised Estimate, 1968-69, is due to the increase in import and export of merchandise from and to Afghanistan and large number of visitors to Khyber Pass.

XXVI—EDUCATION
PART I

The main sources of receipts under this head are—

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

PART II

(Figures are in thousands of rupees)

Minor heads	Budget Estimate 1969-70	Revised Estimate 1968-69	Budget Estimate 1968-69	Accounts 1967-68
A—University—				
Fees—Government Art Colleges	92,89	90,00	87,42	..
Fees—(i) Government Professional Colleges	2,71	2,51	2,50	..
Fees—(ii) N.E.D. Engineering College, Karachi	2,15	2,15	1,94	..
B—Secondary—				
Fees—Government Secondary Schools	79,59	69,11	91,27	..
C—Primary—				
Fees—Government Primary Schools	33,66	28,17	37,00	..
Fees under Sind Primary Education Act, 1947	46	26	11	..
D—Special—				
Fees and other receipts—Government Special Schools	2,23	2,12	2,12	..
Receipts from Industrial Schools	12,17	10,99	10,85	..
Receipts from the Technical and Commercial Institute under the control of Director, Technical Education				
Contribution from Local Bodies—				
(i) Primary Education	2,10,00	1,90,00	1,90,00	..
(ii) Other Contribution	12,20	..	..	..

(Figures are in thousands of rupees)

Minor heads	Budget Estimate 1969-70	Revised Estimate 1968-69	Budget Estimate 1968-69	Accounts 1967-68
E—General—				
Income from Endowments	5	5	5	..
Recoveries of overpayments	3,59	3,47	3,09	..
Collection of payment for services rendered ..	54	54	52	..
Miscellaneous—				
Examination fees	9,30	9,22	9,16	..
Miscellaneous	4,85	4,71	4,87	..
Transfer from Bait-ul-mal .. .. .	..	..	..	..
Transfer from the Deposit Account of Compulsory Military Training Fund.	..	..	..	..
Transfer from the Deposit Account of the Scholarship Fund for Training Abroad.	..	..	..	..
Grant from the Central Government for Education Scheme.	..	..	..	..
F—Central Government grant for Frontier College for Women, Peshawar.	..	..	..	..
G—Transfer from Deposit Account of Social Uplift Fund	..	..	..	..
H—Transfer from Deposit Account of Refugee Tax Fund.	..	..	..	..
I—Receipts in England .. .. .	..	..	..	..
J—Deduct—Refunds	—8	—8	—5	..
Total	4,66,31	4,13,22	4,40,85	..

Revised Estimates, 1968-69—There is a decrease of Rs. 27,63 (Thousand) in the Revised Estimates 1968-69 as compared with the Budget Estimates 1968-69. This decrease is due to the late opening of Govt. Schools and Colleges and non-implementation of certain schemes.

Budget Estimates, 1969-70—There is an increase of Rs. 53,09 (Thousand) in the Budget Estimates, 1969-70 as compared with the Revised Estimates, 1968-69. This is partly due to recovery of arrears from Local Bodies on account of Primary Education and partly due to expected receipts due to an increase in enrolments. Besides the schools and colleges which were opened late during the current financial year are expected to be opened in time during the next financial year resulting in increase in income.

XXVII-A—HEALTH
PART I

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

- (i) A—Schools and Colleges Fees;
- (ii) B—Hospitals Receipts;
- (iii) C—Mental Hospitals Receipts;
- (iv) D—Sale of Medicines and Vaccines;
- (v) E—Contributions;
- (vi) F—Recoveries of overpayments;
- (vii) G—Collection of payments for services rendered;
- (viii) H—Miscellaneous;
- (ix) J—Amount transferred from the Deposit Account of grants made by the Central Government for Social Uplift Schemes; and
- (x) K—Amount transferred from the Deposit Account of grant from Central Government for Health Schemes.

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

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

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

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

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

PART II

[Figures are in thousands of rupees]

Minor heads	Budget Estimate 1969-70	Revised Estimate 1968-69	Budget Estimate 1968-69	Accounts 1967-68
A—Schools and Colleges Fees	7,41	7,26	8,06	
B—Hospitals Receipts	25,01	25,01	24,50	
C—Mental Hospitals Receipts	8,50	8,50	8,50	
D—Sale of Medicines and Vaccines	5,56	5,56	5,56	

: Minor heads	Budget Estimate 1969-70	Revised Estimate 1968-69	Budget Estimate 1968-69	Accounts 1967-68
E— Contributions	50,84	46,40	49,71	
F— Recoveries of overpayments	29	29	3,26	
G— Collections of payments for services rendered	7,69	7,36	3,00	
H— Miscellaneous	8,00	8,00	7,70	
K— Amount transferred from the Deposit Account of grant from Central Government for Health Schemes.				
Gross Total	1,13,30	1,08,38	1,10,29	
<i>Deduct—</i> Refunds			—1,40	
Net Total	1,13,30	1,08,38	1,08,89	

Revised Estimates, 1968-69—The anticipated decrease is mainly due to less recovery of receipts under “E—Contributions”.

Budget Estimates, 1969-70—The increase is mainly due to more recovery of contributions from the Central Government towards 50% share of expenditure incurred on Fatimah Jinnah Medical College for Women and its Allied Hospitals, Lahore.

XXVIII—PUBLIC HEALTH

PART I

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

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

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

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

PART II

[Figures are in thousands of rupees]

Minor heads	Budget Estimate 1969-70	Revised Estimate 1968-69	Budget Estimate 1968-69	Accounts 1967-68
Collection of payment for services rendered ..	4	4	1	..
Recoveries of overpayment .. .. .	..	..	..	..
Miscellaneous	3,30	3,31	3,31	..
<i>Deduct</i> —Refunds .. .. .	..	..	..	..
Total	3,34	3,35	3,32	..

Revised Estimates, 1968-69—The increase is due to more receipts expected on account of preparation of plans by Town Planning Department than anticipated.

Budget Estimates, 1969-70—The decrease is nominal. Hence no explanation seems necessary.

XXIX—AGRICULTURE

PART I

The main sources of receipts under this head are—

- (1) Sale-proceeds of produce of the various Agricultural Stations.
- (2) Income from various Agricultural Engineering Sections.
- (3) Income from well boring operations carried out by the Department for private wells.
- (4) Income from Research Sections on account of plants, dairy milk bacteria, culture, etc.
- (5) Tuition fees at the Agricultural Training Centres.
- (6) Fees levied under the Cotton Control Ordinance.
- (7) Income derived from the sale of plants and fruits, etc., in Botanical and other Public Gardens.
- (8) Miscellaneous item.
- (9) Transfer from the various Deposit Funds on account of grants from the Central Government, Agriculture Research Council and Cotton Committee.

PART II

[Figures are in thousands of rupees]

Minor heads	Budget Estimate 1969-70	Revised Estimate 1968-69	Budget Estimate 1968-69	Accounts 1967-68
Agricultural Receipts	6,61,89	4,84,37	6,23,54	
Recoveries of overpayment, Collection of payment for services rendered.	2	--	15	
Transfers from the Deposit Account of grant made by the Central Government for the Development of Agriculture.	--	--		
Miscellaneous	25,77	20,75	10,65	
Total ..	6,87,68	5,05,12	6,34,34	
<i>Deduct</i> —Refunds ..	..	—20	—15	
Net Total	6,87,68	5,04,92	6,34,19	

Revised Estimates, 1968-69—The decrease is due to less recoveries of arrears of fees levied under the Cotton Control Ordinance from the owners of the ginning factories.

Budget Estimates, 1969-70—The increase is due to (i) good crops (ii) more income from Agricultural mechanization and (iii) recovery of arrears of fees levied under the Cotton Control Ordinance.

XXIX-B—FISHERIES

PART I

This head includes receipts from the following sources:—

- (1) Fisheries Receipts.
- (2) Recoveries of Overpayments.
- (3) Collection of Payments for Services rendered.

PART II

[Figures are in thousands of rupees]

Minor heads	Budget Estimate 1969-70	Revised Estimate 1968-69	Budget Estimate 1968-69	Account 1967-68s
A—Fisheries	22,00	21,00	20,00	
B—Recoveries of Overpayments .. .. .	..	..	..
C—Collection of payments for Services rendered .. .. .	..	..	..
Gross Total XXIX-B—Fisheries	22,00	21,00	20,00	
Refunds .. .. .	..	..	..
Net Total XXIX-B—Fisheries	22,00	21,00	20,00	

Revised Estimates, 1968-69—The increase is due to more sale of fish by the Department.

Budget Estimates, 1969-70—The increase is due to expanding activities of the Fisheries Department resulting in increase in production and sale of fish.

XXX—VETERINARY**PART I**

The Animal Husbandry Department derives its income mainly from the following sources: —

- (1) Receipts from Biological Section.
- (2) Receipts from the Livestock Farms.

PART II

[Figures are in thousands of rupees]

Minor heads	Budget Estimate 1969-70	Revised Estimate 1968-69	Budget Estimate 1968-69	Accounts 1967-68
A—Animal Husbandry College fees ..	..	..	..
B—Other Receipts	37,26	34,69	35,57	
C—Collection of payments from services rendered ..	..	..	..
Total ..	37,26	34,69	35,57	
<i>Deduct—Refunds</i> ..	..	..	..
Net Total XXX—Veterinary ..	37,26	34,69	34,57	

Revised Estimates, 1968-69—The increase is due to more income from other receipts.

Budget Estimates, 1969-70—The increase is mainly due to increased receipts from the Livestock Farms.

XXXI—CO-OPERATION

PART I

This major head includes receipts from the following sources:—

- (i) Audit Fees;
- (ii) Leave Salary contribution of officers on foreign service;
- (iii) Union Fees;
- (iv) Recoveries from Co-operative Societies on account of Supervisory Staff; and
- (v) Miscellaneous receipts.

PART II

[Figures are in thousands of rupees]

Minor heads	Budget Estimate 1969-70	Revised Estimate 1968-69	Budget Estimate 1968-69	Account 1967-68
A—Audit Fees	25	25	25	
B—Miscellaneous	80	75	1,73	
<i>Deduct—Refunds</i> .. .. .	..	..	..
Net Total	105	100	1,98	

Revised Estimates, 1968-69—The decrease in the Revised Estimates, 1968-69, as compared with the Budget Estimates, 1968-69, is due to less recovery of arrears of leave salary contribution of officers transferred to foreign service and other miscellaneous receipts.

Budget Estimates, 1969-70—The increase is nominal and calls for no comments.

XXXII—INDUSTRIES

PART I

This head relates to—Industries.

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

This head provides for receipts from Institute of Dyeing and Calico Printing, Spinning and Weaving Centres and Fees from Inspection of Boilers and other Industrial Operations.

PART II

[Figures are in thousands of rupees]

Minor heads	Budget Estimate 1969-70	Revised Estimate 1968-69	Budget Estimate 1968-69	Accounts 1967-68
A—Industries	54,67	42,38	43,37	
B—Fisheries				
C—Recoveries of Overpayments ..	3	3	1	
D—Collection of payments for services rendered ..	5	5	5	
Grand Total ..	54,75	42,46	43,43	
Deduct—Refunds ..				
Total ..	54,75	42,46	43,43	

Revised Estimates, 1968-69—The decrease is due to less receipts on account of fee for Inspection of Boilers owing to non-revision of rate of the fee.

Budget Estimates, 1969-70—The increase is due receipts on account of sale-proceeds of 50,000 blankets produced by the Government Wool Spinning and Weaving Development-cum-Training Centre, Jhang for Defence Department.

XXXVI—MISCELLANEOUS DEPARTMENTS

PART I

This head includes receipts from the following sources:—

- (1) Examination fees paid by the candidates for competitive examinations for Provincial Civil Service, Civil Judges, etc.
- (2) Sale of stores and materials.
- (3) Miscellaneous, e.g., receipts from coal, fees for registration of Societies under the Societies Registration Act, registration certificates under the Factories (Punjab Amendments) Act, receipts under the Weights and Measures and Trade Employees Act, receipts under the Excise Duty on Minerals (Labour Welfare) Act, 1967, and receipts of Provincial Statistics Bureau. The Game Department has been merged with the Forest Department and as such receipts under the Wild Birds and Wild Animals Protection Act are creditable under "X—Forests".

PART II

[Figures are in thousands of rupees]

Minor heads	Budget Estimate 1969-70	Revised Estimate 1968-69	Budget Estimate 1968-69	Accounts 1967-68
A—Emigration fees .. .. .	..	..	..	..
B—Fees for Registration of Trade Unions .. .. .	..	..	1	..
C—Examination fees	2,21	2,11	1,86	..
D—Sales for Stores and Material	1	1	1	..
E—Fees for Inspection of Steam Boilers .. .. .	..	..	..	..
F—Administration of Partnership Act, 1932 (Fees for Registration of Firms) .. .. .	..	..	..	..
G—Miscellaneous	55,92	22,03	18,08	..
Total	58,14	24,15	19,96	
Deduct—Refunds	—8	—5	—5	
Net Total	58,06	24,10	19,91	

Revised Estimates, 1968-69—There is increase in the estimates. This is mainly due to increase in receipts under the Weights and Measures and Trade Employees Act and recoveries of arrears from the Central Government of expenditure incurred by the Provincial Government on account of Compulsory Screening of Films Scheme.

Budget Estimates, 1969-70—There is increase in the estimates which is mainly due to more receipts under new enactment viz. the Excise Duty on Minerals (Labour Welfare) Act, 1967 in replacement of the existing Coal Mines Labour Welfare Fund Act, 1947. Under the new enactment five more minerals have been included for the purpose of levy of Excise Duty. These receipts are ultimately transferred to the Mines Labour Housing and General Welfare Fund.

XXXIX—CIVIL WORKS

PART I

This Major Head includes receipts of the Buildings Department under the following minor heads —

- (i) Rents.
- (ii) Recoveries of Expenditure.
- (iii) Miscellaneous.
- (iv) Receipts from Workshops.
- (v) *Deduct*—Refunds.

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

3. Minor Head "(ii)—Recoveries of Expenditure" includes receipts from sale of old material and dismantled buildings, sale of un-serviceable Tools and Plant, recoveries of loss, breakages of Tools and Plant under works for which supervision charges are levied.

4. Minor Head "(iii)—Miscellaneous" includes the following detailed heads:—

- (a) Recoveries of leave salaries Contributions.
- (b) Amount transferred from XLVI—Miscellaneous on account of Storage Surcharge and rent of Storage accommodation.
- (c) Miscellaneous—the detailed head 'Miscellaneous' includes:—
 - (1) rent of Government lands, credit on account of sale proceeds of grass, fruits, dead trees, etc., from compounds of buildings.
 - (2) Supervision Charges on sale of Stores found surplus, profits on stock due to re-valuation, lapsed deposits, fines as also confiscated deposits of contractors when such confiscation does not represent compensation for damage to works.

5. Minor head "*Deduct*—Refunds" represents amount recovered erroneously or in excess.

PART II

[Figures are in thousands of rupees]

Minor heads	Budget Estimate 1969-70	Revised Estimate 1968-69	Budget Estimate 1968-69	Accounts 1967-68
Rents	27,71	26,84	24,60	..
Recoveries on expenditure	75	75	2,25	..
Miscellaneous	10,76	9,46	8,92	..
Receipts from workshop .. .. .	..	..	..	..
Deduct Refunds	—2	—9	—26	..
Total XXXIX—Civil Works ..	39,20	36,96	35,51	..

Revised Estimates, 1968-69—The increase is mainly due to more receipts on account of rent of Government buildings and other items of miscellaneous nature.

Budget Estimate, 1969-70—The increase is due to still more realization anticipated on account of rent of buildings and other items of miscellaneous nature.

XXXIX-A—COMMUNICATIONS

PART I

This Head was opened with effect from the financial year, 1968-69 as a result of bifurcation of the Buildings and Roads Department into two independent Organisations *viz.*, Buildings Organisation and Highways Organisation. It accommodates the receipts relating to the Highways Organisation under the following minor heads:—

- (i) Rents.
- (ii) Ferry Receipts.
- (iii) Tolls on Roads.
- (iv) Recoveries of Expenditure.
- (v) Transfer from Central Road Fund.
- (vi) Miscellaneous.
- (vii) *Deduct*—Refunds.

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

3. Minor Head "(iv)—Recoveries of Expenditure" includes receipts from sale of old material, sale of un-serviceable Tools and Plant, recoveries of loss, breakages of Tools and Plant under works for which supervision charges are levied.

4. Minor Head "(v) —Transfer from Central Road Fund" represents the credit of an amount equivalent to the amount of grant intimated by the Central Government. At present the expenditure on Communications financed from the Central Road Fund is debited to the head "80—A—Capital Account of Communications", hence the transfer from the Fund is shown as "*Deduct*—Receipts and Recoveries on Capital Account" under the latter head.

5. Minor Head "VI—Miscellaneous" includes the following detailed heads:—

- (a) Recoveries of leave salaries Contributions.
- (b) Miscellaneous—The detailed head Miscellaneous includes:—
 - (1) rent of Government lands credit on account of sale-proceeds of grass, fruits, dead trees, etc., from road-side avenues and Compounds of buildings.
 - (2) Supervision charges on sale of stores fund surplus, profits on stock due to re-valuation, lapsed deposits, fines as also confiscated deposits of contractors when such confiscation does not represent compensation for damage to works.

6. Minor Head "*Deduct*—Refunds" represents amount recovered erroneously or in excess.

PART II

(Figures are in thousands of rupees)

Minor heads	Budget Estimate 1969-70	Revised Estimate 1968-69	Budget Estimate 1968-69	Accounts 1967-68
Rents	88	77	2,04	..
Ferry Receipts..	..	..	..	..
Tolls on Roads ..	47,71	21,36	..	..
Recoveries of expenditure ..	3,36	3,54	1,76	..
Transfer from Central Road Fund ..	..	..	..	..
Miscellaneous ..	11,29	17,41	12,46	..
Receipts from Workshop ..	..	..	..	..
<i>Deduct</i> —Refunds ..	(-)2	(-)2	(-)2	..
Total XXXIX-A—Communications ..	63,22	43,06	16,24	..

Revised Estimates, 1968-69—The increase is mainly on account of collection of toll tax on the roads/bridges under the control of the Highways Department and also due to more receipts under the various items of miscellaneous nature.

Budget Estimates, 1969-70—The increase is due to more receipts anticipated on account of collection of toll tax on the existing/newly constructed roads and bridges.

XLIV—RECEIPTS-IN-AID OF SUPERANNUATION

PART I

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

PART II

(Figures are in thousands of rupees)

Minor heads	Budget Estimate 1969-70	Revised Estimate 1968-69	Budget Estimate 1968-69	Accounts 1967-68
A - Contribution for pension and gratuities	30,33	30,33	23,70	..
B - Miscellaneous	1,48	1,48	2,89	..
Gross Total	31,81	31,81	26,59	..
Deduct—Refunds	..	..	..	..
Net Total	31,81	31,81	26,59	..

Revised Estimate, 1968-69—The increase is due mainly to more contributions from Local Bodies, commercial concerns and other Government Departments, etc.

Budget Estimate, 1969-70—No change.

XLV—STATIONERY AND PRINTING

PART I

1. This head shows the revenue received from—

A—Stationery receipts.

B—Sale on plain paper used with Stamps.

C—Sale of Gazettes and other Government publications.

D—Other press receipts i.e. credits for work executed for Other Government and Commercial Departments of the West Pakistan Government.

2. (i) The minor head "A—Stationery Receipts" is intended to show receipt derived from sale of stationery to Local Bodies and other institutions entitled to purchase on cash payment.

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

PART II

(Figures are in thousands of rupees)

Minor heads	Budget Estimate 1969-70	Revised Estimate 1968-69	Budget Estimate 1968-69	Accounts 1967-68
A—Stationery	2,78	2,78	1,61	..
B—Sale of plain paper used with Stamps	2,18	2,12	1,81	..
C—Sale of Gazette and other Government Publications	32,34	32,34	31,55	..
D—Other Press Receipts	11,31	11,31	9,60	..
Gross Total	48,61	48,55	44,47	..
Deduct—Refunds			1	
Net Total	48,61	48,55	44,46	..

Revised Estimate 1968-69— } The increase in the Estimates is due mainly to
 Budget Estimate, 1969-70— } more receipts to be realized on account of Text Books, Works executed for other commercial Departments of Government and Miscellaneous Indenting Officers, Works executed for Public Works Department, Irrigation Branch and on account of sale of Service Books.

XLVI—MISCELLANEOUS

PART I

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

PART II

[Figures are in thousands of rupees]

Minor heads	Budget Estimate 1969-70	Revised Estimate 1968-69	Budget Estimate 1968-69	Accounts 1967-68
Unclaimed deposits	13,70	13,70	10,00	..
Sale of old stores and materials	0,82	0,65	50	..
Sale of land and houses, etc.	0,35	0,35	3,95	..
Fees for Government audit	10,06	10,27	9,79	..
Contributions	95,99	95,50	96,57	..
Rents, rates and taxes	0,50	0,50	50	..
Other fees, fines and forfeitures	69,10	63,69	63,38	..
Recoveries of overpayments	0,82	0,82	82	..
Collection of payments for services rendered	9,20	5,77	5,00	..
Miscellaneous	51,20	37,31	36,41	..
Receipts from sugarcane (Development) cess	1,45,54	1,37,21	1,52,98	..
Receipts arising out of Mines, oil-fields and Minerals Development.	55,05	48,05	55,01	..
Gain by exchange on local transactions .. .. .	..	..	..	..
Gross Total	4,52,33	4,13,82	4,34,91	..
<i>Deduct—</i>	—0,96	—0,94	—21	..
Total Net	4,51,37	4,12,88	4,34,70	..

Revised Estimates, 1968-69—The decrease is mainly due to less receipts under the minor heads 'Sale of Land and Houses etc.', 'Receipts from Sugarcane (Development) Cess' and 'Receipts arising out of Mines, Oilfields and Mineral Development'. The decrease would have been greater but for increase under the minor heads 'Unclaimed Deposits' and 'Miscellaneous'.

Budget Estimates, 1969-70—The increase is due to more receipts on account of 'Other Fees, Fines and Forfeitures', 'Collection of payments for services rendered', 'Miscellaneous', 'Receipts from Sugarcane (Development) Cess' and 'Receipts arising out of Mines, Oilfield and Mineral Development'.

XLIX—GRANTS-IN-AID FROM THE CENTRAL GOVERNMENT

PART I

This head includes receipts from the following sources:—

- (1) Subvention previously received by the former N.W.F.P., Government (continued to West Pakistan under section 6 of the Establishment of West Pakistan Act, 1955 read with Article 231 of the Constitution).
- (2) Grant under section 6 of the Establishment of West Pakistan Act, 1955 read with Article 231 of the Constitution in respect of the area previously administered by the Central Government.
- (3) Other developmental grants (excluding Foreign Exchange Grants, Village-Aid Grant and Grants from the various Reserve Funds).

Grants at items (1) and (2) are fixed from the Central Government for non-developmental expenditure. Grants of item (3) are reimburseable by the Central Government on the basis of 50% of the total expenditure incurred by the Provincial Government in the respective service heads. Thus increase or decrease in these grants is related to increase or decrease in the respective service heads.

PART II

[Figures in thousands of rupees]

Minor heads	Budget Estimate 1969-70	Revised Estimate 1968-69	Budget Estimate 1968-69	Accounts 1967-68
(i) NON-DEVELOPMENTAL GRANTS				
Subvention from the Central Government	1,25,00	1,25,00	1,25,00	..
Grant to Government of West Pakistan for taking over Central functions in respect of specified territories.	1,02,00	1,02,00	1,02,00	..
Subvention for roads in Frontier Regions	72,00	1,69,91	72,00	..
Financial Assistance to the Provincial Government on account of the departments, Offices and institutions transferred to them.	64,31	64,31	64,31	..
Grant-in-Aid to compensate for loss suffered by the Government of West Pakistan on account of merger of Sales Tax with Excise Duty.	..	..	..	..
Total Non-developmental	3,63,31	4,61,22	3,63,31	..
(ii) DEVELOPMENT GRANT				
Subsidy on Fertilizers	7,83,11	6,50,00	6,50,00	..
Grant for Family Planning—				
(i) Committed	2,12,50	70,50	1,30,00	..
(ii) Additional expected .. .. .	..	42,50	..	..
Grant for Agricultural Development Estates	10,00	10,00	10,00	..
Compensation to Government of West Pakistan on account of loss suffered by them due to non-issue of Revenues Order by the Central Government.	..	..	..	..
Total Development Grants	10,05,61	7,73,00	7,90,00	..
Grand Total	13,68,92	12,34,22	11,53,31	..

REVISED ESTIMATES, 1968-69

NON-DEVELOPMENTAL GRANTS

The increase of Rs. 98 lakh is made up of the following :—

		(Rs. In lakhs)
(i)	Arrears of previous years (1963-64 to 1967-68) worked out on the basis of expenditure of Rs. 3,21.58 lakh incurred by the Provincial Government <i>minus</i> the grant of Rs. 2,12.48 lakh received from the Central Government during 1963-64 to 1967-68 (321.58—212.48).	1,09.10
(ii)	Shortfall in 1968-69 due to the expenditure (departmental accounts) being Rs. 61 lakh only against the budget provision of Rs. 72 lakh (Rs. 72 lakh—Rs. 61 lakh).	(—)11.00
		98.10
Net Increase ..		98.10
or say Rs. ..		98 lakh

DEVELOPMENT GRANT

The figures adopted in respect of grants for Agriculture Development Schemes (subsidy on fertilizers) and Agricultural Development Estates are exactly as indicated by the Central Government. As regards the Health grants, the Central Government agreed to provide Rs. 70.50 lacs during 1968-69. We have moved the Government of Pakistan for making an additional allocation of Rs. 42.50 lacs during 1968-69.

BUDGET ESTIMATES, 1969-70

NON-DEVELOPMENTAL GRANTS

Provision has been made on the basis of the fixed amount of each grant.

DEVELOPMENT GRANTS

The figures, as intimated by the Central Government, have been adopted.

“XLIX-A—FOREIGN GRANTS FROM THE CENTRAL GOVERNMENT”

This head of account was opened in the financial year 1961-62 in accordance with the Consolidated Procedure for accounting of foreign economic aid in Pakistan issued by the Government of Pakistan, Ministry of Finance (Expenditure Budget Division) to account for all foreign grants received from the Central Government, whether in foreign exchange or in rupees.

(Figures are in thousands of rupees)

Minor heads	Budget Estimates 1969-70	Revised Estimates 1968-69	Budget Estimates 1968-69	Accounts 1967-68
A-US-AID GRANTS				
Foreign Grants (Non-rupee)—				
Technical Assistance for West Pakistan Ground Water Survey	43	62	10	..
Agriculture University, West Pakistan	13,80	18,14	12,38	..
Agricultural Development Organization, West Pakistan	11,86	10,24	20,000	..
Rural Health Development	2,14	5,39	20	..
Forest and Range Management, West Pakistan	81	1,71	24	..
Mona Reclamation Project .. .. .	..	4,98	4,76	..
Total Foreign Grants	29,04	41,08	37,68	..
Rupee Grants (Counterpart Fund)—				
Rural Works Programme .. .. .	..	..	..	..
Family Planning .. .. .	..	72,00	96,00	..
Planning and Development Library Facility, West Pakistan .. .. .	..	15	..	..
Rodent Control Demonstration, West Pakistan .. .. .	..	4,28	..	..
Comprehensive Educational Research Project, West Pakistan .. .. .	..	1,67	..	..
Land Forming Demonstration West Pakistan .. .. .	..	5,00	..	..
Fourth Plan Economic Research Programme, Planning and Development, West Pakistan.	6,00	1,00	..	..
Establishment of Halfway House and Day and Night Rehabilitation Unit for Persons with Mental Illness.	4,76	..	..	..
Total Rupees Grant	10,76	84,10	96,00	..
Total A	39,80	1,25,18	1,33,68	..
B—GRANTS FROM CANADA				
Foreign Grants (Non-rupee)—				
Extension of Upper Sind (Sukkur) Thermal Power Station	17,10	55,00	55,00	..
Refugees Housing .. .. .	..	15,00	32,50	..
Source for Cobalt Therapy for Jinnah Medical College, Karachi .. .. .	..	1,62	..	..
Total Foreign Grants	17,10	71,62	87,50	..

(Figures are in thousands of rupees)

Minor words	Budget Estimates 1969-70	Revised Estimates 1968-69	Budget Estimates 1968-69	Accounts 1967-68
Rupee Grants (Counterpart Fund)—				
Upper Sind (Sukkur) Thermal Power Station	20,00	20,00	20,00	..
Lower Sind (Hyderabad) Extension	10,00	10,00	23,33	..
G. M. Barrage Irrigation Project	45,00	45,00	..	..
Guddu Barrage Irrigation Project	45,00	45,00	..	..
Lahore Township	1,00,00	80,00	50,00	..
Total Rupee Grants	2,20,00	2,60,00	93,33	..
Total B	2,37,710	2,71,62	1,80,83	..
C—FORD FOUNDATION GRANTS				
Foreign Grants (Non-rupee)—				
Wheat Research Institute	5,00	8,50	7,98	..
Educational Equipment Technical Assistance Centre, Lahore .. .. .	..	30	..	..
Rice Research Institute	6,00	6,00	..	..
Educational Extension, Lahore	3,82	4,65	4,65	..
Export Promotion Bureau International .. .. .	..	..	7,97	..
West Pakistan Agricultural Extension Service Training .. .. .	..	14,35	14,35	..
National Family Planning Programme .. .. .	..	..	9,05	..
Total C	14,82	33,80	44,00	..
D—CLOMBO PLAN GRANTS (AUSTRALIA)				
Foreign Grants (Non-rupee)—				
Polytechnic Institute, Sargodha .. .. .	..	10,00	..	..
Polytechnic Institute, Haripur (Hazara) .. .. .	..	10,00	..	..
Polytechnic Institute for Women, Lahore	7,90	..	7,90	..
Polytechnic Institute, Lyallpur	12,50	..	12,50	..
Total Foreign Grants	20,40	20,00	20,40	..

(Figures are in thousands of rupee)

Minor heads	Budget Estimates 1969-70	Revised Estimates 1968-69	Budget Estimates 1968-69	Accounts 1967-68
Rupee Grants (Counterpart Fund)—				
Mangla Watershed Management .. .. .	..	17,00	..	..
Establishment of an Institute of Printing and Graphic Arts at Lahore .. .. .	..	6,00	..	..
Expansion of Government School of Engineering Rasul .. .. .	..	2,05	..	..
Construction of Building for 7 existing Institutes and provision of equipment of 25 Commercial Institutes in West Pakistan .. .. .	..	8,00	..	..
Establishment of a Poly-technic Institute for Women at Lahore .. .. .	..	6,00	..	..
Expansion of Women College, Lahore, for Teachers of Women Vocational School .. .. .	..	1,50	..	..
Establishment of Polytechnic Institute at Multan .. .. .	..	8,06	..	..
Establishment of one Institute at Sahiwal .. .. .	..	..	..	..
Establishment of 10 Vocational Schools for boys with 1,000 enrolment each .. .. .	..	..	..	..
Establishment of 35 Inter Colleges to increase output of Science Students .. .. .	..	..	..	..
Development of NED Engineering College, Karachi .. .. .	..	..	..	..
Expansion of West Pakistan Education Equipment Assistance Centre of Lahore .. .. .	..	..	..	..
Expansion of Watch Repairing Training Centre, Karachi .. .. .	..	..	..	..
Total Rupee Grants .. .. .	..	48,61	1,00,00	..
Total D	20,40	68,61	1,20,40	..
E—GRANTS FROM OTHER AGENCIES—U. N. SPECIAL FUND (NON-RUPEE)—				
Training and Engineering and other Technical personnel in West Pakistan .. .. .	..	71	71	..
National Forest Research Training Programme, Peshawar .. .. .	..	8,65	8,65	..
Total E .. .. .	..	9,36	9,36	..
F—Other Foreign Grants (Non-rupee)—				
Multan Tractor Training Schools (West Germany) .. .. .	..	..	5,00	..
Vocational Training School, Lahore (West Germany) .. .. .	..	..	4,00	..
Equipment for West Pakistan Consumers Society (Netherland) .. .. .	..	..	2,25	..
Total F .. .. .	..	..	11,25	..
Rounding .. .. .	..	..	..	..
Grand Total	3,12,12	5,08,57	4,99,52	..
Minus credit XLIX-A—Foreign Grants from the Central Government for transfer to Capital Accounts	—1,45,00	1,44,99	—87,26	..
Net Total XLIX-A—Foreign Grants from the Central Government	1,67,12	3,63,58	4,12,26	..

Revised Estimates, 1968-69—The decrease is due to less provision both under Foreign Exchange Grants and Counterpart Fund Rupee Grants.

Budget Estimates, 1969-70—The decrease is due to less provision both under Foreign Exchange Foreign Grants and Counterpart Fund Rupee Grants.

L—MISCELLANEOUS ADJUSTMENTS BETWEEN THE CENTRAL AND PROVINCIAL GOVERNMENTS

PART I

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

PART II

[Figures are in thousands of rupees]

Minor heads	Budget Estimate 1969-70	Revised Estimate 1968-69	Budget Estimate 1968-69	Accounts 1967-68
Miscellaneous Adjustments between the Central and Provincial Governments.	10	10	10	..
Total	10	10	10	...

Revised Estimate, 1968-69

Budget Estimate, 1969-70

} There are no variations.

LI—EXTRAORDINARY RECEIPTS

PART I

Receipts under this head are divided into receipts on account of transactions relating to canal colonies and receipts on account of transactions elsewhere. With regard to the latter, it has been decided that only receipts of abnormal character be credited to this head and that receipts on account of *nazul* and undeveloped agricultural land outside colonies should be credited to ordinary revenue, unless the sales are so large as to justify the sale-proceeds being classed as extraordinary. Under this head are also credited receipts on account of transactions inside colonies, not only sale-proceeds of lands but also interest thereon. Sale-proceeds of undeveloped agricultural lands in colonies and sale of Barrage and Non-Barrage lands constitute, however, the most important items. Their amounts depend firstly on the area of the land put on the market for sale secondly on the prices obtained and thirdly on the number of instalments on which the total sale price is paid. The proceeds in any one year include instalments on account of sale in previous years and payments during the year in question on account of sales held during that year. The first item leads it self to a fairly close estimate since the fixed instalments are known and the only disturbing factors are suspensions or non-payments of instalments. Occasionally, however, it becomes necessary to modify the original conditions of payments.

PART II

(Figures are in thousands of rupees)

Minor heads	Budget Estimate 1969-70	Revised Estimate 1968-69	Budget Estimate 1968-69	Accounts 1967-68
Sale of land	6,72,08	6,10,08	7,62,08	..
Sale of other Government assets	60	60	60	..
Other items	59,60	58,23	84,95	..
<i>Deduct—Refunds</i>	—5,00	—5,00	—6,00	..
Total	7,27,28	6,63,91	8,41,63	..

Revised Estimate, 1968-69—The decrease is as under —

(i) Sale of Land (Rs. 1,52,00,000) and

(ii) C—Other Items (Rs. 26,72,000).

The decrease at Sr. No. (i) is for the reasons that overdue instalments on account of "Sale of undeveloped Agricultural Land by Auction or Private Treaty" in G. M. Barrage have been spread over equally on the remaining payable instalments as a result of which outstanding arrears are not expected to be recovered during the current financial year. Further, recoveries from grantee have been shifted to the year, 1969-70.

The decrease at Sr. No. (ii) is mainly due to less receipts from Karachi Development Authority in respect of "Displaced persons Townships" scheme and variations in various other items.

Budget Estimate, 1969-70—The increase is due to higher income from the sale of undeveloped agricultural land by auction or private treaty.

LII-B—CIVIL DEFENCE

PART I

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

PART II

[Figures are in thousands of rupees]

Minor heads	Budget Estimate 1969-70	Revised Estimate 1968-69	Budget Estimate 1968-69	Accounts 1967-68
Miscellaneous receipts	35	42	43	..
Transfer from the Civil Defence Training Fund .. .. .	..	..	..	..
Total	35	42	43	..

Revised Estimate, 1968-69—The decrease is nominal. Hence no Comments.

Budget Estimate, 1969-70—The decrease is due to less receipts anticipated on account of sale proceeds of Civil Defence Vehicles, equipment and hire charges of vehicles borrowed by the various Departments.

LOANS AND ADVANCES BY THE PROVINCIAL GOVERNMENT

PART I

1. The receipt head "Loans and Advances by the Provincial Government", shows the recoveries of Principal of loans to Agriculturists, Local Bodies, Autonomous Bodies, Government Servants and other miscellaneous debtors. The recoveries also include the repayment of the foreign loans by the various Autonomous Bodies, which are routed through the Provincial Government. The terms and conditions for repayment of the loans and the rate of interest on cash loans as well as foreign loans are fixed keeping in view the nature of the investment made from the loan and the expected yield. The interest recovered on these loans is shown under the head "XX-Interest".

PART II

[Figures in lacs of rupees]

Minor heads	Budget Estimate 1969-70	Revised Estimate 1968-69	Budget Estimate 1968-69	Accounts 1967-68
1. Loans to Municipalities, Port Funds, etc.	10,37.84	8,29.38	10,92.53	..
2. Loans to Government Servants	30.30	30.30	30.00	..
Total	10,68.14	8,59.68	11,22.53	..

PART III

LOANS TO MUNICIPALITIES, PORT FUNDS, ETC.

Loans to Government Servants

Revised Estimates, 1968-69—The decrease of Rs. 2,62.85 lacs over the Budget Estimates, 1968-69 is made up of the following items:—

[Figures in lacs of rupees]

Minor heads	1968-69		(+) Increase (-) Decrease
	Revised Estimate	Budget Estimate	
1. Loans to Municipalities	9.30	9.60	(-) 0.30
2. Advances to Cultivators	86.94	89.05	(-) 2.11
3. Advances under Special Laws	3,75.33	6,96.02	(-) 3,20.69
4. Miscellaneous Loans and Advances	3,57.81	2,97.86	(+) 59.95
5. Loans to Government Servants	30.30	30.00	(+) 0.30
Total	8,59.68	11,22.53	(-) 2,62.85

Loans to Municipalities—The decrease is on account of the fact that less recoveries are anticipated under "Loans to Municipalities" than originally estimated.

Advances to Cultivators—The decrease is due to less recoveries expected under "Agriculturists Loans Act, 1958" and "Advances to victims of floods" than originally estimated.

Advances under Special Laws—The decrease is on account of the fact that the excess payment of Rs. 3,20.53 lacs made by WAPDA in the repayment of loans in previous years has been adjusted in the year 1968-69 and therefore less recoveries to the tune of Rs. 320.69 lacs are expected from WAPDA/Other Autonomous Bodies.

Miscellaneous Loans and Advances—The increase is mainly on account of the fact that more receipts are expected from Pakistan Western Railway (Rs. 51.00 lacs) Lahore Stadium Committee (Rs. 7.43 lacs) Industrial Estates (Rs. 2.00 lacs) and other Autonomous Bodies in the repayment of foreign/rupee loans.

Loans to Government Servants—The increase is on account of the fact that more recoveries are anticipated than originally estimated.

Budget Estimates 1969-70—As compared with Revised Estimates, 1968-69 there is an increase of Rs. 2,08.46 lacs.

This is made up of the following items :—

	Rs. lacs.
(i) Advances to Cultivators	.. 0.61
(ii) Advances under Special Laws	.. 1,81.81
(iii) Misc. Loans and Advances	.. 26.04
Total	.. 2,08.46

PUBLIC DEBT (INCURRED)

(Figures are in thousands of rupees)

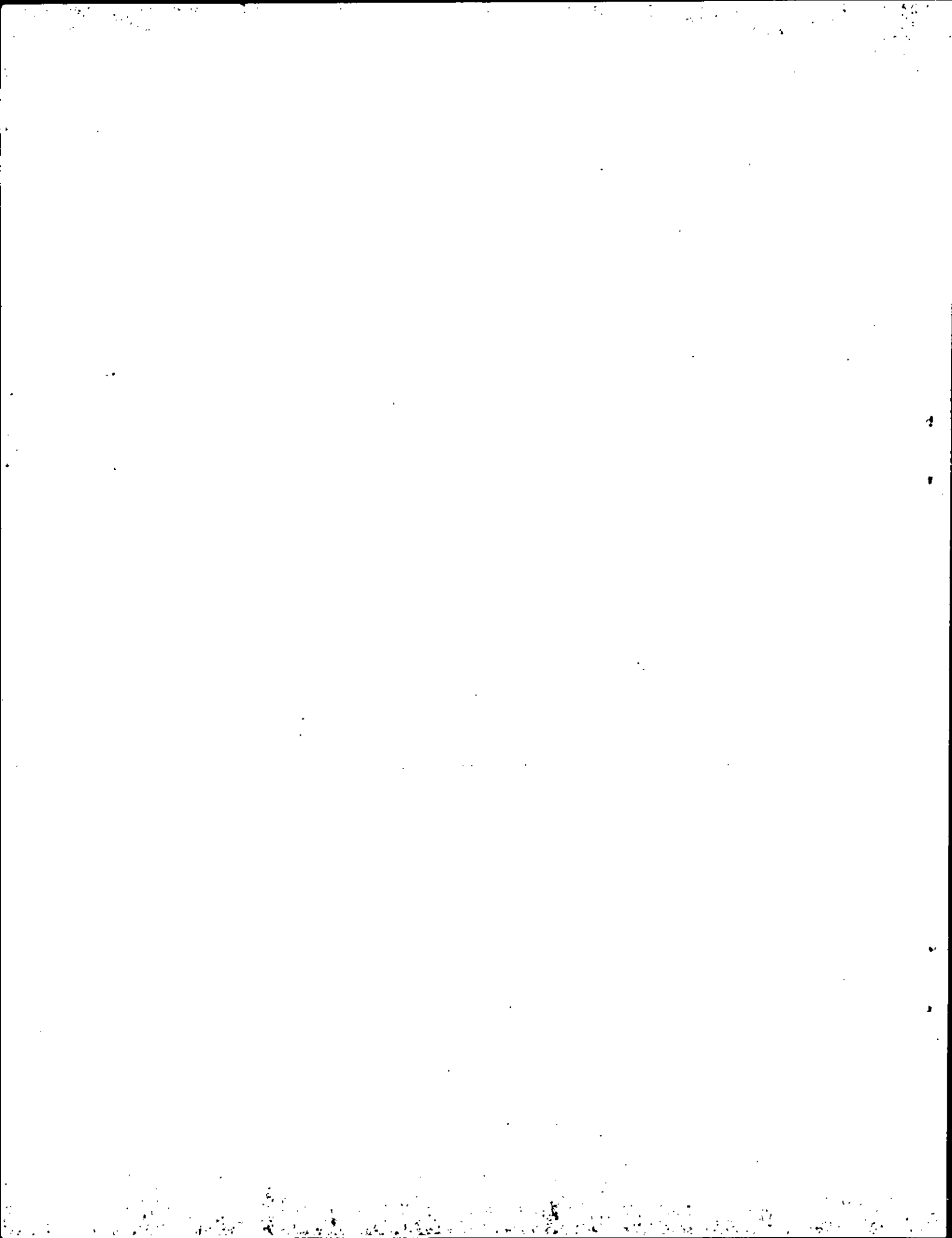
Head of Account	Budget Estimate 1969-70	Revised Estimate 1968-69	Budget Estimate 1968-69	Accounts 1967-68
Permanent Debt—	5,31,19	10,54,70	5,60,06	..
Loans from the Central Government	1,33,05,77	1,39,82,31	1,23,41,83	..
Other Floating Loans—				
(i) Ways and Means Advances	1,00,00,00	1,15,00,00	80,00,00	..
(ii) Other Advances	1,10,00,00	53,00,00	55,00,00	..
Total	3,48,36,96	3,23,37,01	2,64,01,89	.

Permanent Debt—This head shows (i) the amounts of loans raised in the market, and (ii) Land Commission Compensation Bonds.

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

Minor head	Budget Estimate 1969-70	Revised Estimate 1968-69
Foreigns Loans—		
Various Foreign Loans	32,72,20	28,01,73
(For details see Vol. II of the Budget)		
Total	32,72,20	28,01,73
Cash Loans—		
Internal Development Loans	91,33,57	1,03,08,58
U. S. AID rupee Loan	5,00,00	4,00,00
German Counterpart Fund Loan	4,00,00	4,00,00
Total	1,00,33,57	1,11,80,58
Grand Total	1,33,05,77	1,39,82,31

Treasury Bills and other Floating Loans—Bills floated and Ways and Means advances taken from the State Bank of Pakistan are accounted for under this head.



Section II

REVENUE AND CAPITAL EXPENDITURE

REVENUE AND CAPITAL EXPENDITURE

Section II

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6—OPIUM**PART I**

This major head includes expenditure on—

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

PART II

The provision for temporary staff required for the Opium Division has been made in the Budget Estimates, 1969-70.

PART III

[Figures are in thousands of rupees]

Minor heads	Budget Estimate 1969-70	Revised Estimate 1968-69	Budget Estimate 1968-69	Accounts 1967-68
A—Superintendence	1,50	1,12	99	..
B—Opium Factory	67	58	59	..
C—Purchase of Opium	9,38	9,18	9,38	..
Total 6—Opium ..	11,55	10,88	10,96	..

Revised Estimate, 1968-69—The decrease is due to non-appointment of Manager, Government Opium Factory, Lahore and other staff.

Budget Estimate, 1969-70—The increase is mainly due to more purchase of opium.

LAND REVENUE

PART I

Major Head "7—Land Revenue" consists of the following items of expenditure:—

- (i) Charges of Administration.
- (ii) Management of Government Estates.
- (iii) Survey, Settlement and Record Operations.
- (iv) Colonization.
- (v) Land Records.
- (vi) Allowances to District and Village Officers.
- (vii) Assignments and Compensations.
- (viii) Charges on account of Encumbered Estates.
- (ix) Charges on account of Land Revenue Collections.
- (x) Works.

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

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

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

The head "Management of Government Estates" deals with Government Estates Dhundi and Bruceabad in the Dera Ghazi Khan district which have been transferred to the West Pakistan Agricultural Development Corporation with effect from the year, 1966-67. Item (vi) relates to the Districts of Mianwali, Dera Ismail Khan, Bannu and Kalat where the Khan and Sardars get 1/8th of the fluctuating revenue of some villages as an allowance. Item (vii) "Assignment and Compensations" refers to pensions and compensations granted in lieu of resumed muafis. As regards item (viii) "H—Charges on account of Encumbered Estates" the expenditure is to be incurred for the management of the Encumbered Estates in Hyderabad and Khairpur Divisions. The total amount spent for the management of these estates is recoverable from the estates concerned and is being credited under the Major Head "VII—Land Revenue" with effect from 1966-67.

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

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

PART II

For the next year an amount of Rs. 23,17,710 has been included in the budget for entirely new schemes. The necessity of these new schemes has fully been explained in the volume of New Expenditure for the year, 1969-70.

PART III

[Figures are thousands of rupees]

Minor head	Budget Estimate 1969-70	Revised Estimate 1968-69	Budget Estimate 1968-69	Accounts 1967-68
A—Charges on Administrations	9.42	9.15	9.03	..
B—Management of Government Estates .. .. .	..	..	..	..
C—Survey, Settlement and Record Operations	57.88	45.68	48.38	..
D—Colonization	40.85	35.13	34.60	..
E—Land Records	2,17.30	1,89.16	1,83.22	..
F—Allowances to District and Village Officers	44	43	44	..
G—Assignments and Compositions	11	11	11	..
H—Charges on account of Encumbered Estates	1.29	1.14	1.16	..
I—Charges on account of Land Revenue Collection	1	1	2	..
J—Works	83	64	83	..
Gross Total	3,28.13	2,81.45	2,77.79	..

Revised Estimate, 1968-69—There is increase which is due to inclusion of expenditure in respect of *ad hoc* Relief to Government servants sanctioned during the course of the financial year.

Budget Estimate, 1969-70—The increase is due to—
 (b) Provision having been made for entirely new schemes;
 (ii) Accrual of increments by staff; and
 (iii) Provisions for "*ad hoc* Relief" for the full year.

8—PROVINCIAL EXCISE

PART I

This head includes expenditure on the purchase of excise opium, which is bought from the factory at Lahore for sale to retail dealers from Government treasuries, on the Excise Administration at district level, Intelligence Bureau and also on the inspecting staff for distilleries and breweries.

Provision is also made for expenditure in connection with the payment of compensation in suitable cases to the licence-holders of excisable commodities.

PART II

For the next year an amount of Rs. 68,690 has been included in the budget for new schemes. The necessity of these new schemes has fully been explained in the volume of New Expenditure for the year 1969-70.

PART III

[Figures in thousands of rupees]

Minor heads	Budget Estimate 1969-70	Revised Estimate 1968-69	Budget Estimate 1968-69	Accounts 1967-68
A—Direction	6,39	6,00	5,94	
B—Superintendence	11,88	11,26	10,92	
C—District Executive Establishment	19,90	17,77	17,30	
D—Distilleries	1,61	1,41	1,69	
E—Cost of opium supplied to Provincial Excise Department	12,30	12,30	12,30	
F—Cost of Bhang supplied to Provincial Government .. .. .	..	..	..
G—Compensation	7	7	7	
H—Excise Bureau	82	84	83	
Grand Total	52,97	49,65	49,05	
Deduct—Recoveries from other Government Departments, etc.	..	..	..
Net Total	52,97	49,65	49,05	

Revised Estimate, 1968-69—The increase is negligible and does not call for any comments.

Budget Estimate, 1969-70—The increase is mainly due to (a) provision on account of *ad hoc* Relief for full year, (b) grant of Rest and Recreation Allowance, and (c) accrual of annual increments.

9—STAMPS

PART I

This Major Head includes the following minor heads : —

A—Superintendence.

B—Charges for the sale of stamps.

C—Cost of stamps supplied from Central Stamps Stores.

PART II

One new item has been included during the year 1969-70 at a total cost of Rs. 2,000. The necessity of these new schemes has fully been explained in the volume of New expenditure for the year 1969-70.

PART III

[Figures are in thousands of rupees]

Minor head	Budget Estimate 1969-70	Revised Estimate 1968-69	Budget Estimate 1968-69	Accounts 1967-68
A—Superintendence	1,52	1,34	1,34	
Total A—Superintendence ..	1,52	1,34	1,34	
B—Charges for the sale of Stamps—				
B-1—Non-Judicial	9,00	..	9,00	
B-2—Judicial	1,00	..	1,00	
Total B—Charges for the sale of Stamps ..	10,00	7,32	10,00	
C—Cost of Stamps supplied from Central Stamps Stores—				
C-1—Non-Judicial	2,00	..	2,00	
C-2—Judicial	90	..	90	
Total Cost of Stamps supplied from Central Stamps Stores	2,90	2,90	2,90	
Total ..	14,42	11,56	14,24	

Revised Estimates, 1968-69—There is decrease in expenditure due to less charges for the sale of stamps than expected.

Budget Estimates, 1969-70—The increase in the expenditure is due to more provision for the charges for the sale of stamps, Sanction of *ad hoc* Relief and Rest and Recreation Allowance to Government Servants.

10—FORESTS

PART I

This head is divided into the following minor heads :—

(A)—General Direction.

(B)—Conservancy and Works.

(C)—Establishment.

(D)—Interest on Capital (*Charged*).

2. The minor head "General Direction" relates entirely to the charges incurred in connection with the offices of the Chief Conservators of Forests, *i. e.* pay and allowances, etc. of the Chief Conservators of Forests and their office establishments.

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

(i) Charges in connection with the departmental cutting, carriage and manufacture, etc., timber, firewood, charcoal, bamboos and rosin.

(ii) Charges in connection with the drift and waif timber.

(iii) Repairs, improvements and maintenance of roads, tramways, rope-ways, bridges, offices, rest-houses, establishment quarters, compounds and camping grounds.

(iv) Organization, improvement and extension of forests.

(v) Expenditure in connection with the Jallo Rosin Factory.

4. The charges under the minor head "Establishment" include all expenditure on establishment other than that provided under "General Direction". It also includes charges on account of administration of Wild Birds and Wild Animals Protection Act.

PART II

For the next year, an amount of Rs. 24,58,670 has been included in the budget for six entirely new schemes. The necessity of these new schemes has fully been explained in the volume of New Expenditure for the year 1969-70.

PART III

[Figures in thousands of rupees]

Minor heads	Budget Estimate 1969-70	Revised Estimate 1968-69	Budget Estimate 1968-69	Accounts 1967-68
A—General Direction	9,66	8,81	8,77	..
B—Conservancy and Works	1,75,37	1,70,26	1,70,76	..
C—Establishment	1,71,07	1,45,91	1,48,49	..
D—Interest on Capital (<i>Charged</i>)	21	21	21	..
Total	3,56,31	3,25,19	3,28,23	..
<i>Deduct—Recoveries</i> .. .. .	..	..	..	..
Net Total	3,56,31	3,25,19	3,28,23	..

Revised Estimates, 1968-69—The decrease in the estimates is mainly due to certain posts having remained vacant during the year. The decrease would have been greater but it has been counter-balanced by increase on account of 'Ad Hoc Relief' sanctioned by the Government from the 1st March 1969.

Budget Estimates, 1969-70—There is increase in the next year's estimates which is due to the inclusion of provision for entirely new schemes, provision for *Ad hoc Relief* for the full year and partly due to accrual of increments to the staff.

II—REGISTRATION

PART I

There are only two minor heads, namely "Superintendence" and "District Charges" under the major head: "II—Registration". The minor head "Superintendence" relates to the charges incurred in connection with the pay, etc., of P.A. to Inspector-General of Registration, Hyderabad and Inspector of Registration, Southern Zone, West Pakistan, and his staff. The cost of pay of the Inspector-General of Registration, who is also Director of Land Records, and his establishment is provided under the head "7—Land Revenue—Land Records—Superintendence".

PART II

Two new schemes have been included during the year 1969-70 at a total cost of Rs. 66,000. The necessity of these new schemes has fully been explained in the volume of new expenditure for the year 1969-70.

[Figures are in thousands of rupees]

Minor head	Budget Estimate 1969-70	Revised Estimate 1968-69	Budget Estimate 1968-69	Accounts 1967-68
A—Superintendence	1.15	1.08	1.06	..
B—District Charges	6.51	5.49	5.30	..
Total ..	7.66	6.57	6.36	..

Revised Estimates, 1968-69 The increase in the Revised Estimates is due to the grant of *ad hoc* Relief to the Government Servants.

Budget Estimates, 1969-70—Similarly, the increase in the expenditure is due to the grant of *ad hoc* Relief, Rest and Recreation allowance and increments to the Government Servants.

12—CHARGES ON ACCOUNT OF MOTOR VEHICLES ACTS

PART I

This head includes expenditure on the staff employed in the Excise and Taxation Department for the work of inspection and registration of motor vehicles and the collection of taxes and fees on motor vehicles.

PART II

Five new schemes have been included during the year 1969-70 at a total cost of Rs. 10,37,10. The necessity of these new schemes has fully been explained in the volume of New Expenditure for the year 1969-70.

PART III

[Figures are in thousands of rupees]

Minor head	Budget Estimate 1969-70	Revised Estimate 1968-69	Budget Estimate 1968-69	Accounts 1967-68
A—Charges of Collection	6,69	5,82	5,97	..
B—Inspection of Motor Vehicles	13,84	11,27	13,58	..
Gross Total "2—Charges on account of Motor Vehicles Acts"	20,53	17,12	19,55	..
<i>Deduct</i> —Recoveries on account of publication of applications for certain classes of permits.	1,23	50	1,70	..
Net amount "12—Charges on account of Motor Vehicles Act"	19,30	16,62	17,85	..

Revised Estimates, 1968-69—There is decrease in the expenditure due to economy in the expenditure.

Budget Estimates, 1969-70—The increase is due to sanction of the *Ad-hoc* Relief to Government Servants, Rest and Recreation Allowance, increments and introduction of 5 new schemes.

13—OTHER TAXES AND DUTIES

PART I

This major head includes the following minor heads:—

- (D) Collection Charges—Entertainment Tax;
- (E) Urban Immovable Property Tax;
- (F) Charges under the Electricity Act; and
- (G) Charges in connection with Tobacco Duties.

PART II

For the next year, an amount of Rs. 37,50,00 has been included in the budget for two new schemes. The necessity of these new schemes has fully been explained in the volume of New Expenditure for the year 1969-70.

PART III

[Figures are in thousands of rupees]

Minor head	Budget Estimate 1969-70	Revised Estimate 1968-69	Budget Estimate 1968-69	Accounts 1967-68
D—Collection Charges—Entertainment Tax ..	6,03	4,84	4,83	..
E—Urban Immovable Property Tax	42,06	37,65	35,50	..
F—Charges under the Electricity Act	6,34	5,65	5,73	..
G—Charges in connection with Tobacco Duties ..	10	8	8	..
Total 13—Other Taxes and Duties ..	54,53	48,22	46,14	

Revised Estimates 1968-69—The increase in the expenditure is due to the sanction of *Ad-hoc* Relief to Government servants.

Budget Estimates, 1969-70—The increase in the expenditure is due to the sanction of *Ad-hoc* Relief, Rest and Recreation allowance and increments to Government servants.

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

PART I

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

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

XVII—WORKING EXPENSES

PART II

For the next year, an amount of Rs. 52,70 has been included in the budget for one hundred and eighteen (118) entirely new schemes. The necessity of these new schemes has fully been explained in the volume of New Expenditure for the year 1969-70.

XVII—IRRIGATION WORKING EXPENSES ETC.

PART III

[Figures in thousands of rupees]

Minor head	Budget Estimate 1969-70	Revised Estimate 1968-69	Budget Estimate 1968-69	Accounts 1967-68
A—IRRIGATION WORKS—<i>DEDUCT</i>—WORKING EXPENSES				
(OOPEN CANALS)				
(1) <i>Productive</i>				
A—Extension and Improvements	62,95	59,41	62,06	..
Total A—Extension and Improvements ..	62,95	59,41	62,06	..
B—Maintenance and Repairs	10,45,38	9,27,91	9,37,43	..
Total B—Maintenance and Repairs ..	10,45,38	9,27,91	9,37,43	..
C—Tools and Plant	6,70	8,51	7,99	..
Total C—Tools and Plant ..	6,70	8,51	7,99	..
D—Suspense	5,00	8,00	8,00	..
Rounding .. .. .	..	..	..	..
Total A-1—Productive ..	11,20,03	10,03,83	10,15,48	..

Minor heads	Budget Estimate 1969-70	Revised Estimate 1968-69	Budget Estimate 1968-69	Accounts 1967-68
A—IRRIGATION WORKS—<i>DEDUCT</i>—WORKING EXPENSES				
(OPEN CANALS)				
(2) <i>Un-productive</i>				
E—Extensions and Improvements	3,78	2,88	2,75	..
Total E—Extensions and Improvements ..	3,78	2,88	2,75	..
F—Maintenance and Repairs	1,21,10	1,17,86	1,18,36	..
Total F—Maintenance and Repairs ..	1,21,10	1,17,86	1,18,36	..
G—Tools and Plant .. .. .	..	27	27	..
Total G—Tools and Plant ..	..	27	27	..
Rounding ..	..	..	..	..
Total A(2)— <i>Un-productive</i> ..	1,24,88	1,21,01	1,21,38	..
Total XVII—Irrigation Navigation, etc., Working Expenses (Voted).	12,44,91	11,24,84	11,36,86	..

Revised Estimate, 1968-69—The Budget Estimate for the year 1968-69 was Rs. 1,13,686 against which the Revised Estimate, 1968-69, has been fixed at Rs. 1,12,484. The decrease of Rs. 1,202 is mainly due to less operation charges of tube-wells in SCARP I and II for want of power supply.

Budget Estimate, 1969-70—The increase of Rs. 1,20,07 in the next year's budget when compared with the Revised Estimate, 1968-69 is mainly due to provision having been made for (i) Strengthening and reconditioning of banks and distributries, minors and repairs of various canals for safe running of excessive supplies of reclamation, etc., (ii) Revision of Schedule of rates and increase in pay of work-charged establishment, (iii) Extensive clearance of drainage system to overcome the menace of water-logging, (iv) Provision having been made for maintenance and repair of various newly initiated completed schemes namely, Qaderabad Barrage Qaderabad Bulloki Link SCARP III SCARP IV and SCARP Larkana and Shikarpur.

17—INTEREST ON IRRIGATION CAPITAL EXPENDITURE

PART I

This head bears the amount of interest on Irrigation Capital Outlay which is debited to the department because it is a commercial department.

PART II & III

[Figures are in thousands of rupees]

Major head	Budget Estimate 1969-70	Revised Estimate 1968-69	Budget Estimate 1968-69	Accounts 1967-68
17—Interest on Irrigation Capital Expenditure	13,07,62	12,59,33	12,80,84	..

As compared with the Budget Estimate, 1968-69 the revised estimate of the year shows a decrease of Rs.21,51. This is due to decrease in the progressive capital outlay up to the end of the year, 1968-69. The next year's estimate shows an increase of Rs. 48,29 as a result of more Capital Outlay having been taken into account for calculation of interest charges at increased rate of $6\frac{1}{4}\%$ per annum.

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

PART I

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

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

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

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

18-II (i)—*Works-in-Charge of Civil Officers*—It provides for expenditure on maintenance and repairs to Hill Torrents in D. G. Khan and Peshawar District.

PART II

For the next years, an amount of Rs. 1.50 thousands has been included in the budget for entirely new schemes. The necessity of these new schemes has fully been explained in the volume of New Expenditure for the year 1969-70.

PART III

[Figures are in thousands of rupees]

Major head	Budget Estimate 1969-70	Revised Estimate 1968-69	Budget Estimate 1968-69	Accounts 1967-68
18—IRRIGATION WORKS				
(1) Incharge of Irrigation and Power Department ..	51,22	51,09	51,25	..
(2) Incharge of Agriculture Development Corporation ..	16,95	16,15	17,65	..
(3) Incharge of Civil Officers	1,66	2,16	2,16	..
Total 18 ..	69,83	69,40	71,06	..

Revised Estimate, 1968-69—The Budget Estimate for the year, 1968-69, was Rs. 7106 against which the Revised Estimate, 1968-69 has been fixed at Rs. 69,40. The decrease is negligably small and calls for no explanation.

Budget Estimates, 1969-70—The Budget Estimate for the year 1969-70 is Rs. 69,83 which shows an increase of Rs. 43 when compared with the Revised Estimate, 1968-69. This is mainly due to more provision having been made for Maintenance and repair of G. M. Barrage.

IRRIGATION ESTABLISHMENT
PART I

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

PART II

For the next year an amount of Rs. 19,43 thousands has been included in the budget for Six entirely new items. The necessity of these new schemes has fully been explained in the volume of New Expenditure for the year 1969-70.

PART III

[Figures are in thousands of rupees]

Sub-heads	Budget Estimate 1969-70	Revised Estimate 1968-69	Budget Estimate 1968-69	Accounts 1968-69
Establishment for Open Canals	6,19,76	5,46,30	5,59,91	..
Thal Project	26,16	23,63	14,98	..
Rasul Tube-well Project	13,33	12,55	12,35	..
Nammal Dam and Canal	7	5	6	..
Taunsa Barrage Project	954	7,81	7,65	..
Marala Ravi Link Project	3,65	3,39	3,32	..
Balloki-Sulemanki Link Project	2,09	1,78	1,70	..
Bambanwala-Ravi Bedian Link Project .. .. .	..	..	..	..
Kurram Garhi Irrigation Scheme .. .. .	..	..	..	..
Warsak High Level Canal .. .. .	..	..	..	..
Marginal Bund Scheme	29	25	25	..
Chulam Muhammad Barrage Project .. .. .	..	27	30	..
Guddu Barrage Project	21,69	20,51	21,68	..
Land and Water Development	64,70	21,89	18,18	..
Rawal Dam .. .. .	..	..	..	—
Hill Torrents	98	83	80	..
Total ..	7,62,26	6,39,26	6,41,18	..

Revised Estimate, 1968-69—The Budget grant for the year was Rs. 6,41,18 against which the revised estimate for the year is Rs. 6,39,26. The decrease of Rs. 1,92 is mainly due to surrender of the lumpsum provision for the establishment transferred from the Agricultural Development Corporation to the Irrigation and Power Department and economy measures adopted.

Budget Estimate, 1969-70—The Budget Estimate for the year 1969-70 is Rs. 7,62,26. The increase in the next years budget when compared with the Revised Estimate 1968-69 is due to :—

- (i) accrual of annual increments to the staff;
- (ii) provision made for *ad hoc* Relief, and Rest and Recreation, etc.;
- (iii) additional provision made for Land and Water Development Board; and
- (iv) creation of certain additional posts.

22—INTEREST ON DEBT AND OTHER OBLIGATIONS

PART I

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

2. Interest on all the loans taken for Government Departments is provided in this head but since interest on account of loans utilized by the Commercial Departments is actually debited to the respective budget heads of those departments, such payments are shown as *deduct* entries in this head in order to avoid double booking of interest charges. Thus interest on account of loans used on Irrigation works is actually accounted for under the head "17—Interest on Irrigation works for which Capital accounts are kept", that in respect of Food procurement, under the head "85-A—Capital Outlay, on Provincial Schemes of State Trading" and that on account of Forest Department, under the head "10—Forest". In addition, the interest portion of equated payments payable out of revenue on account of commuted value of pensions has also to be deducted as this amount is accounted for under the head "83—Payment of Commuted Value of Pensions".

3. The net effect of these deductions used to be a *minus* estimate under this head owing to the fact that the interest transferred to other heads was always more than the interest payable by Government on the loans and fund mentioned above. This has been largely because of the fact that under the system of Government accounts, the block capital of a commercial concern is not reduced even though a part of capital loans may have been repaid. But with effect from the year 1962-63, a *plus* estimate is being reflected because with the transfer of Railway, WAPDA, K.D.A., and other autonomous bodies to the Province, the liability for payment of interest charges on Central Government loans to the bodies is reflected in this budget head. Lately, in fact, the amount of interest actually paid under this head has been rising very fast: e.g. R. E. 1966-67 20.02 crore R.E. 1967-68 24.05 crore R. E. 1968-69 27.21 crore, and B.E. 1969-70 34.81 crore.

PART II

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PART III

[Figures are in thousands of rupees]

Minor head	Budget Estimate 1969-70	Revised Estimate 1968-69	Budget Estimate 1968-69	Accounts 1967-68
A— INTEREST ORDINARY DEBT				
(i) RUPEE DEBT				
A. (1) Interest on permanent loans [22-A (i)]	4,14.33	3,61.36	3,41.08	..
(2) Discount on loans .. .. .	..	..	5.00	..

[Figures are in thousands of rupees]

Minor head	Budget Estimate 1969-70	Revised Estimate 1968-69	Budget Estimate 1968-69	Accounts 1967-68
A—INTEREST ORDINARY DEBT—CONCLD.				
<i>(ii) RUPEE DEBT—concl'd.</i>				
(3) Floating loans—				
(1) Discount on Treasury Bills .. .. .	..	..	..	..
(2) Interest on other Floating Loan	3,53,00	3,61,00	1,80,00	..
(4) Other items—				
(1) Management of Debt	135	135	1,25	..
(2) Expenditure connected with issue of new loans	150	140	3,00	..
(3) Miscellaneous	1	1	1	..
(5) Interest on loans taken from the Central Government [22-A(iii)].	40,29,38	33,03,30	33,13,62	..
(ii) Debt Raised Abroad	877	951	9,51	..
Total A—Interest on Ordinary Debt	48,08,34	40,37,93	38,53,47	..

[Figures are in thousands of rupees]

Minor Head	Budget Estimate 1969-70	Revised Estimate 1968-69	Budget Estimate 1968-69	Accounts 1967-68
B—INTEREST ON UNFUNDED DEBT				
B—STATE PROVIDENT FUND				
B-5 (1) (i)—Interest on General Provident Fund ..	1,37,30	1,29,86	1,49,50	..
B-5 (1) (ii) Interest on General Provident Fund (Railways) ..	70	59	40	..
B-5 (2) Interest on Indian Civil Service Provident Fund ..	..	..	..	..
B-5 (3) Interest on Indian Civil Service Provident Fund (N. E. M.) ..	..	..	..	..
B-5 (4) Interest on Contributory Provident Fund ..	17	16	35	..
B-5 (5) Interest on Other Miscellaneous Provident Funds ..	30	30	21	..
Total B-5—State Provident Fund ..	1,39,07	130,91	1,50,46	..
B-6—Special Deposit Account interest on Railway Staff Benefit Fund ..	7	7	12	..
Total B-6—Special Deposit Account ..	1,39,14	1,30,98	12	..
Total B—Interest on Unfunded Debt ..	..	..	1,50,58	..
C—INTEREST ON OTHER OBLIGATIONS				
C-(1) Interest on Depreciation Reserve Funds (Railways) ..	64,96	53,01	64,77	..
C-(2) Interest on Improvement Funds (Railways) ..	80,43	75,66	71,64	..
C-(3) Interest on Railways Reserve Fund ..	28,99	23,26	22,44	..
Total C—Interest on Other Obligations ..	1,74,38	1,51,93	1,58,85	..
Gross Total (A+B+C) ..	51,21,86	43,20,34	41,62,90	..
D—TRANSFERS				
<i>Deduct—</i>				
D-(1) Interest transferred to Commercial Department ..	-13,11,21	-12,62,91	-12,84,43	..
D-(2) Interest transferred to 5—Salt ..	..	..	..	..
D-(3) Interest transferred to Forest Department ..	21	21	21	..
D-(4) Interest portion of equated payments of account of commuted value of pensions ..	15,01	15,01	-11,66	..
D-(5) <i>Deduct—</i> Interest transferred to Capital Outlay on Schemes of State Trading ..	-3,11,42	-3,14,63	-37,94	..
D-(6) <i>Deduct—</i> Interest transferred to Land Commission ..	300	700	-9,00	..
Total D—Transfer to Other Accounts ..	-16,40,85	-15,99,76	-13,43,24	..
Total 22—Interest on Debt and Other Obligations ..	34,81,01	27,21,08	28,19,66	..

Revised Estimates, 1968-69—The saving of about Rs. 99 lakh is made up as follows :—

	(Rs. in lakh)
1. Reduction in interest charges on Land Commission Compensation Boards in the light of the latest position of interest earning bonds ..	-2.00
2. Increase due to arrears of interest and out of pocket expenses claimed by the Associated Cement Companies Limited, Bombay ..	0.31
3. Increase due to interest on the over subscription received in respect of West Pakistan Loan, 1977 ..	9.72
4. Increase due to the interest liability assumed by the Government in respect of A.D.C. debenture of Rs. 8.50 crore ..	12.26
5. Increase due to more interest on the floating Debt, as a result of radical changes in the procurement targets of wheat and sugar (a part of the excess has been counterbalanced by the saving of Rs. 39 lacs in interest on Ways and Means advances) ..	1,81.00
6. Net saving in interest on loans from the Central Government mainly on account of reduced estimates supplied by the Economic Affairs Division in respect of Foreign Exchange loans (a part of this saving has been counterbalanced by small increases, such as increase in rate of interest from 6.0% to 6.25% in respect of Development Loans, 1966-67, 1968-69, etc.) ..	-10.32
7. Decrease in interest on unfounded Debt on account of estimated decrease in the balances of the various funds ..	-19.60
8. Decrease in interest on Other Obligations due to anticipated decrease in the balances of Railway Funds (Depreciation, Improvement, etc) ..	-6.92
9. Saving in discount on Market Loans as a result of improvement in money market conditions ..	-5.00
10. Saving made up of small items ..	-1.50
11. Saving on account of more credits expected in respect of interest charges on Capital invested in Commercial Departments ..	-2,56.53
Total ..	<u>-98.58</u>

or say 99 lacs

Budget Estimates, 1969-70—The increase of Rs. 760 lakh is made up as follows :—

1. Increase in interest on account of fresh floatation and A.D.C. debenture of Rs. 8.50 crore ..	52.97
2. Decrease in interest on Floating loans due to the fluctuating nature of expenditure ..	-8.00
3. Excess on account of interest on anticipated fresh borrowings (a part of the excess having been counter-balanced by gradual decrease in interest charges resulting from payments by equated instalments of principal and interest) ..	7,26.08
4. Saving in interest on Debt raised Abroad due to gradual decrease in interest resulting from payments by equated instalments ..	-0.74
5. Increase in interest on unfunded debt due to anticipated rise in the balances of the various funds ..	8.16
6. Increase in interest on other obligations (Railway Depreciation, Improvement, etc. funds) due to the anticipated rise in the balances thereof ..	22.45
7. Small excesses ..	0.10
8. Decrease on account of more credit expected to be received in respect of interest charges on capital invested in Commercial Departments ..	-41.09
Total ..	<u>7,59.93</u>
or say ..	<u>7,60 lakhs</u>

23—APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT

PART I

1. Under this head are shown in accordance with foot note 156 of the "List of Major and Minor Heads of Account," the details of the amounts set aside by the Government for—

- (i) purchase and cancellation of various Provincial market loans by transfer of funds to the deposit head "Appropriation for Reduction or Avoidance of Debt-Sinking Funds".
- (ii) Payment of Pre-Autonomy Loans (also known as Pre-Reform or pre-1935 Loans which were consolidated into one by the late Government of India for each Province under the Government of India Act, 1935) in accordance with foot-note 156 of the "List of Major and Minor Heads of Account of Central and Provincial Receipts and Disbursements", and
- (iii) such payment from the Revenue account for reduction or avoidance of Debt (other than specific appropriations for regularly constituted Sinking Funds) as the Government may consider necessary during a year.

The question of apportioning the debt liabilities between the former Punjab (Pak) and Punjab (India) Governments has not yet been settled. Till financial settlement is reached, initial liability in respect of these loans under the Indian Independence (Rights, Property and Liabilities) Order, 1947, will continue to be that of the former Punjab (Pak) Government and has now been assumed by the Government of West Pakistan. Payment of interest and principal to the Central Government has, however, been suspended by President's Order No. 23 of 1962 till a financial settlement is made with India.

PART II

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PART III

[Figures are in thousands of rupees]

Minor heads	Budget Estimate 1969-70	Revised Estimate 1968-69	Budget Estimate 1968-69	Accounts 1967-68
	Rs.	Rs.	Rs.	Rs.
Sinking Funds —(i) Sinking Fund .. .. .	..	..	..	..
(ii) Depreciation Fund	1,27,78	1,20,74	1,20,74	
Other Appropriation	5,83,53	..	..	..
Total	7,11,31	1,20,74	1,20,74	

Sinking Fund— The former N.-W. F. P. Government had decided to provide Rs. 6 lacs each year in the Sinking Fund for N.-W. F. P. Loan, 1964 This loan being no more in currency, no provision is required to be made. No Sinking Fund has been constituted in respect of any other market loan of the Provincial Government.

Depreciation Fund— At the time of floating the Punjab Bond, 1949, 1952, 1955, 1956, 1958 and 1960 (since redeemed) the former Punjab Government undertook to set aside annually a sum equal to 1½ per cent of the amount of loans to form a fund. In the case of Punjab Loan, 1963, Punjab Loan, 1964, Punjab Loan, 1961, Punjab Loan, 1962-63, West Pakistan Loan, 1961-62 and West Pakistan Loan, 1965 (since redeemed), West Pakistan Loan, 1966, West

Pakistan Loan, 1967, West Pakistan Loan, 1968, West Pakistan Loan, 1969, West Pakistan Loan, 1970, West Pakistan Loan, 1971, West Pakistan Loan, 1972, West Pakistan Loan, 1973, West Pakistan Loan, 1976, and West Pakistan Loan, 1977, it was decided to set aside annually a sum equal to 2 per cent of the amount of loan to the Depreciation Fund. The fund is to be utilized for the purchase and cancellation of securities of these loans during their currency.

Revised Estimate, 1968-69— No change.

Budget Estimate, 1969-70.—The increase of Rs. 5,91 lakh is due to the following:—

	<i>(Rs. in lakh)</i>
(i) Depreciation Fund	7
(ii) Other Appropriation	5,84
	5,91

(i) *Depreciation Fund*—Increase of Rs. 7 lakh represents provision made at 2% per annum for transfer to the Depreciation Fund in respect of the over subscription received in respect of West Pakistan Loan, 1977. This is so because specific provision for each loan is to be made in accordance with footnote 156 of the "List of Major and Minor Heads of Account."

(ii) *Other Appropriation*—In accordance with footnote 156 of the "List of Major and Minor Heads of Account", this head is intended for the record of appropriations from revenue for reduction or avoidance of debt other than specific appropriations for regularly constituted Sinking Funds

The said footnote 156 does not indicate what amount is to be provided under this head. Actual provision is, however, made in the light of the following policy laid down in the Finance Department:—

"the appropriation is roughly equal to the amount recorded for repayment of debt minus the amount which is available for such repayments from the Capital Account, i.e., refinancing of market loans, repayment by local bodies, etc."

In the light of the above, it can be said that provision under this head is made to make up the shortfall, if any, in receipts in the Capital Account (on refinancing of market loans, repayment of loans and advances by Local Bodies, etc.) as compared with the anticipated of repayment of debt liability of the Government. Since the introduction in 1963-64 of this new policy, there has been no shortfall in receipts during the past years (the provision of Rs. 1,37,23,700.00 made in 1963-64 was included only not to disturb the provision made in the Budget Estimates, 1963-64).

A provision of Rs. 5,84 lakh under this head is, therefore, being made for the first time and is intended to make up for the receipts in the Capital Account. This shortfall has resulted from the following items:—

	<i>(Rs. in lakh)</i>
<i>Receipts</i> —	
(i) Recoveries of Loans from Municipalities, Port Fund, etc. (excluding loans to Government servants) under the head "R.—Loans and Advances"	10,37.84
(ii) Refinancing of market loan	—32.05
Total (i) plus (ii)	10,05.79
<i>Expenditure</i> —	
Repayment of loans under the head "N.—Public Debt—Loans from the Central Government"	15,89.32
Shortfall	5,83.53
Or say	5,84 lakh

25—GENERAL ADMINISTRATION

PART I

The head General Administration includes the cost of the administration of Government which is not debitable to other heads. It does not include the cost of the staff employed in the beneficent departments as for example Education, Agriculture and the like but it is undoubtedly true that many a great services are performed for these departments by Government servants like Commissioners and Deputy Commissioners. The pay, etc., of the Secretariat staff is also charged to General Administration. It does not include the Land Records Establishment or officers employed in settlement but includes the superior staff of the district whose work is largely that of the collection of land revenue. It does not include purely judicial officers, but the pay of officers who perform magisterial work is also debited to this head. Thus a commercial system of accounting would distribute this head between many departments and would leave only a fraction here. But as in the system of Government accounts, classification follows control closely than the object of the expenditure. This head, therefore, includes mainly the expenditure which is controlled by Deputy Commissioners and their supervisors whatever its object may be.

This head also shows the cost of the Ministers and Provincial Assembly Supervisory staff for Basic Democracies. The several group heads, which this head comprises are self-explanatory for the most part, but it should be added that under the minor head "Other Establishment" is included provision for the cost of the Copying Agencies in Deputy Commissioner's Offices and of the department which has been formed for the Reclamation and Probation Organization. This head also shows the expenditure on the discretionary grants placed at the disposal of the Governor, Commissioners, Deputy Commissioners and the cost of maintenance of Government Air Craft.

PART II

For the next year an amount of Rs. 23,94,530* has been included in the Budget for entirely new schemes in addition to various continuing temporary schemes. The necessity of these new schemes has fully been explained in the volume of New Expenditure (Non-Development) for the year, 1969-70.

PART III

Major heads	BUDGET ESTIMATE, 1969-70			REVISED ESTIMATE, 1968-69			BUDGET ESTIMATE, 1968-69			Accounts 1967-68
	Charged	Autho- rised	Total	Charged	Autho- rised	Total	Charged	Autho- rised	Total	
1. Salary of the Governor	..	..	..	75	..	75	72	..	72	..
2. Secretariat staff of the Governor.	2,45	..	2,45	2,40	..	2,40	1,96	..	1,96	..
3. Staff and Household of the Governor.	2,49	..	2,49	2,33	..	2,33	2,09	..	2,09	..
4. Sumptuary Allowance of the Governor.	20	..	20	21	..	21	20	..	20	..
5. Expenditure from Contract Allowances.	90	..	90	90	..	90	90	..	90	..
6. Tour Expenses	60	..	60	1,94	..	1,94	60	..	60	..
7. Other Charges	..	..	..	..	..	..	..	..	..	..

* Which includes Rs. 990 (Charged).

(Figures are in thousands of rupees)

Major heads	BUDGET ESTIMATE 1969-70			REVISED ESTIMATE 1968-69			BUDGET ESTIMATE 1968-69			Accounts 1967-68
	Charged	Autho- rised	Total	Charged	Autho- rised	Total	Charged	Autho- rised	Total	
8. State Conveyance and motor cars ..	45	..	45	45	..	45	45	..	45	..
9. Ministers ..	..	..	..	5,07	..	5,07	6,59	..	6,59	..
10. Provincial Assembly ..	..	..	..	22,33	..	22,33	28,36	..	28,36	..
11. Provincial Assembly Department. ..	..	..	..	7,34	..	7,34	7,74	..	7,74	..
12. Basic Democracies Election Authority ..	..	..	..	..	..	..	..	..	..	..
13. Civil Secretariat ..	..	2,29,25	2,29,25	..	2,01,90	2,01,90	..	2,28,77	2,28,77	..
14. Public Service Commission. ..	8,30	..	8,30	7,48	..	7,48	7,70	..	7,70	..
15. Board of Revenue ..	..	36,50	36,50	..	34,76	34,76	..	34,77	34,77	..
16. Local Fund Audit Establishment. ..	..	12,42	12,42	..	10,96	10,96	..	10,81	10,81	..
17. Commissioners ..	..	49,47	49,47	11	52,42	52,53	..	45,69	45,69	..
18. General Establishment ..	..	3,11,58	3,11,58	..	2,72,98	2,72,98	..	2,71,34	2,71,34	..
19. Sub-Divisional Establishment. ..	..	29,91	29,91	..	30,42	30,42	..	29,15	29,15	..
20. Other Establishment ..	..	79,23	79,23	..	72,91	72,91	..	74,19	74,19	..
21. Works ..	..	1,05	1,05	..	1,05	1,05	..	1,05	1,05	..
22. Discretionary grant by the Head of Provinces etc. ..	50	1,53	2,03	50	1,55	2,05	50	2,31	2,81	..
23. Miscellaneous ..	..	4,48	4,48	..	4,48	4,48	..	4,48	4,48	..
Gross Total ..	15,89	7,55,42	7,71,31	51,81	6,83,43	7,35,24	57,81	7,02,56	7,60,37	..
Recoveries of expenditure from Government Departments. ..	..	..	..	..	..	..	..	..	..	..
Other Recoveries ..	..	-2,29	-2,29	..	-2,65	-2,65	..	-2,65	-2,65	..
Net Total 25—General Administration. ..	15,89	7,53,13	7,69,02	51,81	6,80,78	7,32,59	57,81	6,99,91	7,57,72	..

27—ADMINISTRATION OF JUSTICE

PART I

This major head includes the following minor heads :—

- A. High Court.
- B. Law Officers.
- C. Administrator-General and Official Trustee.
- D. Civil and Sessions Courts.
- E. Courts of Small Causes.
- F. Criminal Courts.
- G. Official Assignee.

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

<i>Head of Department</i>	<i>Minor Head</i>
(1) The Chief Justice, High Court of West Pakistan.	A—High Court. D—Civil and Sessions Courts. E—Courts of Small Causes. F—Criminal Courts.
(2) Solicitor to Government, West Pakistan	.. B—Law Officers. (i) B-1—Solicitor's Department. (ii) B-3—Mufassil Establishment.
(3) Advocate-General, West Pakistan	.. B—Law Officers. B-2—Advocate-General.
(4) Administrator-General and Official Trustee, West Pakistan.	C—Administrator-General and Official Trustee.
(5) Secretary to Government of West Pakistan Law Department.	G—Official Assignee.

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

B. *Law Officers*—This minor head includes the following sub-heads :—

- (i) Solicitor's Department.
- (ii) Advocate-General.
- (iii) Mufassil Establishment.

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

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

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

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

F. *Criminal Courts*—The charges under this head relate purely to expenditure incurred in connection with the trial and disposal of criminal cases. This is mainly on account of diet and road money paid to witnesses, fees paid to the Examiner of Questioned Documents, expenses of Jirgas, travelling allowances of the Examiner of Questioned Documents and Photographic charges.

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

PART II

For the next year an amount of Rs. 5,06,590 has been included in the Budget for entirely new schemes. The necessity of these new schemes has fully been explained in the volume of New Expenditure for the year 1969-70.

PART III

[Figures are in thousands of rupees]

Minor heads	Budget Estimate 1969-70	Revised Estimate 1968-69	Budget Estimate 1968-69	Accounts 1967-68
A—High Court	45.70	41.74	42.33	
B—Law Officers	20.79	20.62	20.05	
C—Administrator-General and Official Trustee ..	21	18	17	
D—Civil and Sessions Courts	1,02,11	82,53	87,06	
E—Courts of Small Causes	1,71	1,37	1,39	
F—Criminal Courts	7,41	7,11	7,11	
G—Official Assignee	50	42	45	
Gross Total	1,78,43	1,53,97	1,58,56	
<i>Less</i> —Recoveries from other Government, etc. ..	..	..	..	..
Net Total ..	1,78,43	1,53,97	1,58,56	

Revised Estimate, 1968-69—The decrease in the Revised Estimate is due mainly to the fact that certain posts remained vacant during the current financial year.

Budget Estimate, 1969-70—The increase in the next year's budget is due mainly to provision made for Rest and Recreation Allowance, and new items and partly to the fact that provision for *ad hoc* relief has been made for full year. A part of increase is also due to grant of annual increments.

28—JAILS AND CONVICT SETTLEMENTS

PART I

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

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

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

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

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

Works—This minor head was introduced with a view to provide for expenditure incurred by Superintendents of Central and District Jails, who have been assigned the authority to execute petty constructions and repairs to jail buildings and residential quarters, provided the estimated cost of each individual work does not exceed Rs. 2,500 or of a nature requiring technical skill and supervision. With the introduction of this head any expenditure connected with repairs to jail buildings is now no longer debited to "Other Contingencies", but is shown hereunder.

PART II

For the next year an amount of Rs. 2,80,000 has been included in the budget for one new scheme. The necessity for this scheme has fully been explained in the Volume of new expenditure for the year, 1969-70.

PART III

(Figures are in thousands of rupees)

Minor head	Budget Estimate 1969-70	Revised Estimate 1968-69	Budget Estimate 1968-69	Accounts 1967-68
A— Jails	2,16,64	2,03,09	2,00,36	.. .. .
B— Jails Manufacture	25,64	24,64	25,18	.. .. .
C— Charges on account of persons confined or detained in jails outside the Province.	..	..	..	.. .. .
D— Works	3,45	3,45	3,45	.. .. .
Gross Total ..	2,45,73	2,31,18	2,28,99	.. .. .

Revised Estimate, 1968-69—There is increase due to grant of *Ad hoc* Relief to Government servants sanctioned during the course of the financial year.

Budget Estimate, 1969-70—The increase is partly due to the provision for *Ad hoc* Relief for the full year inclusion of new expenditure. It is also due to accrual of increment to the staff.

29—POLICE

PART I

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

- (1) Direction.
- (2) Superintendence.
- (3) District Executive Force.
- (4) Police Training Institutions.
- (5) Special Police.
- (6) Railway Police.
- (7) Special Branch.
- (8) Miscellaneous.
- (9) Works.

2. The first and second of these minor heads relate exclusively to the charges incurred in connection with the offices of the Inspector-General of Police and those of Range Offices, respectively.

3. Expenditure under the head "District Executive Force" relates to the normal peace-time police forces of the province. Owing to the abolition of the General Police Fund with effect from the 1st April, 1937 charges on account of Police employed under sections 13, 14, 15 and 41 of the Police Acts are also debited to this head. The charges on account of Police supplied to the Government of Pakistan and Private bodies for permanent peace-time guard duties, etc., are recoverable from the respective Governments, Bodies, etc. The cost of Police employed for agency functions and non-agency functions and for general law and order duties has also been debited to this head since 1950-51.

4. Expenditure incurred by the Police Training Institutions is debited to the minor head "Police Training Institution".

5. The minor head "Special Police" includes the cost of Police raised for special purposes as distinct from the regular District Executive Force. It comprises of the Border Military Police, Baluch Levy and Levies in Kalat Division which are administered by the Home Department directly. The Thole Produce Yard Police, Karachi and Harbour Police, Karachi, are under the operational control of the Inspector-General of Police, West Pakistan. The contribution payable by the Provincial Government in the expenditure incurred by the Central Government on "Scouts Unit (Kalat Scouts)" is also debited to this minor head.

6. The "Railway Police" is maintained independently of the District Executive Force primarily for the investigation and suppression of crime and for the maintenance of law and order on railways. This head includes all charges on account of the executives of the Government Railway Police and clerical establishment. The amount spent on account of Police employed for the maintenance of law is not recovered from the Pakistan Western Railway while charges of order Police are recoverable from it.

7. The minor head "Special Branch" includes for administrative convenience, expenditure on the Finger Print Bureau, the Crime Branch and the Aliens Branch. The entire expenditure in respect of the Aliens Branch is borne by the Central Government.

8. Provision is made under the minor head "Miscellaneous" for expenditure on the maintenance of Productive Police Lands. Up to the financial year 1933-34, the allotment was based on the income from these lands, the accepted principles being that the grant should ordinarily not exceed the estimated receipts. Owing to the replacement of Constable *Malis* by Class IV servants, with effect from the 1st April, 1933, expenditure must in some cases, exceed receipts. The pay of *Malis* is now charged to this minor head instead of the "Pay of Establishment" of the relevant minor head.

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

PART II

For the next year an amount of Rs. 1,43,32,570 has been included in the budget for thirty entirely new schemes. The necessity of these new schemes has fully been explained in the volume of New Expenditure for the year, 1969-70.

PART III

[Figures are in thousands of rupees]

Minor heads	Budget Estimate 1969-70	Revised Estimate 1968-69	Budget Estimate 1968-69	Accounts 1967-68
Direction	8,36	8,15	8,02	..
Superintendence	57,21	57,21	57,02	..
District Executive Force	12,06,32	10,40,96	9,80,64	..
Police Training Institutions	19,46	18,43	18,08	..
Special Police	42,60	30,06	29,37	..
Railway Police	48,81	45,25	43,89	..
Special Branch	90,42	79,57	83,23	..
Miscellaneous	2,07	1,74	1,70	..
Works	3,46	3,46	3,46	..
<i>Deduct</i> —Lump sum cut .. .. .	..	..	..	..
Gross Total	14,78,71	12,84,83	12,25,41	..
Recoveries	—93,78	—88,40	—88,50	..
Net Total	13,84,93	11,96,43	11,36,91	..

Revised Estimates, 1968-69—The increase as compared with the Budget Estimates, 1968-69 is mainly due to grant of *Ad hoc* Relief, sanctioned during the course or the year purchase of Power Wagons for Police Striking Force in Kalat Division and meeting entire expenditure on the Police Striking Force in Quetta and Kalat Division.

Budget Estimates, 1969-70—The increase as compared with the Revised Estimate, 1968-69 is mainly due to the provision for *Ad hoc* Relief for the full year and inclusion of expenditure on account of entirely new schemes.

29-A—PROVINCIAL BORDER FORCES

PART I

This major head has been opened with effect from the financial year 1967-68 to record expenditure on civil armed forces other than Police. The major head "29-A—Provincial Border Forces" includes the following important minor heads :—

(1) West Pakistan Rangers.

(2) Works.

2. Expenditure under the head "West Pakistan Rangers" relates to the Border forces of the Province which are under the direct control of Director-General, West Pakistan Rangers. The amount spent on Border Force is recoverable from the Central Government at the rate of 60% of the recurring expenditure.

3. The minor head "Works" represents expenditure on petty construction and repairs of Rangers buildings. It is made responsible for the maintenance of its own buildings. The services of the Public Works Department are requisitioned only when the work to be performed requires technical supervision.

PART II

For the next year, an amount of Rs. 81,93,250 has been included in the budget for nine entirely new schemes. The necessity of these new schemes has fully been explained in the Volume of New Expenditure for the year, 1969-70.

PART III

[Figures are in thousands of rupees]

Minor head	1969-70	1968-69		1967-68
	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
West Pakistan Rangers	3,41,12	2,54,87	2,86,67	.. .. .
Works	2,40	2,55	2,55	.. .. .
Deduct—Lump sum cut .. .. .	..	..	..	.. .. .
Gross Total	3,43,52	2,57,42	2,89,22	.. .. .
Recoveries	—2,05,42	—1,55,32	—1,74,40	.. .. .
Net Total	1,38,10	1,02,10	1,14,82	.. .. .

Revised Estimate, 1968-69—The decrease as compared with the Budget Estimates, 1968-69 is mainly due to less expenditure on the contemplated reorganization of West Pakistan Rangers. The decrease would have been greater but for the grant or *Ad hoc* relief sanctioned during the course of the year.

Budget Estimate, 1969-70—The increase as compared with the Revised Estimates, 1968-69 is mainly due to the provision for *Ad hoc* Relief for the full year and inclusion of expenditure on account of entirely new schemes.

34—FRONTIER REGIONS

PART I

This major head consists of the following minor heads :—

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

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

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

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

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

PART II

For the next year an amount of Rs. 6,28,660 has been included in the budget for entirely new schemes. The necessity of these schemes has fully been explained in the Volume of New Expenditure for the year 1969-70.

PART III

[Figures are in thousands of rupees]

Minor heads	Budget Estimate 1969-70	Revised Estimate 1968-69	Budget Estimate 1968-69	Accounts 1967-68
A—Political and Administrative Charges	32,87	28,71	30,06	29,95
B—Works	46,64	33,70	32,86	46,52
C—Education	73,79	56,80	60,91	62,07
D—Health Services	38,90	27,59	30,97	27,56
E—Agriculture	7,67	6,87	6,61	6,53
F—Other Departments	20,48	17,33	17,37	10,45
G—Miscellaneous Expenditure	15,19	14,71	14,83	12,63
H—Allowances to Tribes	12,96	12,93	12,96	12,75
I—Entertainment Charges	9,07	8,57	9,07	8,52
Total	2,57,57	2,07,21	2,15,64	2,16,98

Revised Estimate, 1968-69—The decrease in the Revised Estimate, 1968-69, as compared with the original budget is due to vacant posts under "Education", "Health", "Agriculture" and "Other Departments" and economy in expenditure.

Budget Estimate, 1969-70—The increase in the new budget as compared with the Revised Estimate, 1968-69, is due to the inclusion of the items of new expenditure and provision having been made for various posts which remained vacant during the current year. Moreover, the increase is also due to the provision of Ad-hoc Relief sanctioned for Class III, and Class IV Government servants, Work-charged and Contingent paid establishments and due to the grant of Rest and Recreation Allowance to Government servants.

36—SCIENTIFIC DEPARTMENTS

PART I

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

PART II

For the next year an amount of Rs. 37,620 has been included in the budget for three entirely new schemes. The necessity of the new schemes has fully been explained in the volume of New Expenditure for the year, 1969-70.

PART III

[Figures are in thousands of rupees]

Minor heads	Budget Estimate 1969-70	Revised Estimate 1968-69	Budget Estimate 1968-69	Accounts 1967-68
A—Grant-in-aid and Donations to Scientific Societies and Institutes.	2	1	2	..
B—Museums ..	1,47	1,78	1,84	..
C—Exploration of Coal, Petroleum and Minerals ..	7,72	6,36	6,47	..
D—Mines Departments ..	..	..	..	..
Total 36—Scientific Departments ..	9,21	8,15	8,33	..

Revised Estimate, 1968-69—There is decrease in the estimates which is due to economy in expenditure and also due to net amount of grant-in-aid to the Central Museum, Lahore on the formation of Board of Governors. The decrease would have been greater but for the grant of *Ad hoc Relief* sanctioned during the course of the year.

Budget Estimates, 1969-70—There is increase in the next year's estimates which is due to inclusion of provision for entirely new schemes, *Ad hoc Relief*, for the full year and partly due to accrual of increments to the staff. The increase would have been greater but for the exclusion of the amount provided for non-recurring items and payment of net amount of grant-in-aid to the Central Museum, Lahore.

37—EDUCATION

PART I

This major head consists of the following minor heads :—

- (1) Grants to Universities.
- (2) Government Arts Colleges.
- (3) Grants to non-Government Arts Colleges.
- (4) Government Professional Colleges.
- (5) Grants to non-Government Professional Colleges.
- (6) Government Secondary Schools.
- (7) Direct Grants to non-Government Secondary Schools.
- (8) Grants to Local Bodies for Secondary Education.
- (9) Government Primary Schools.
- (10) Direct grant to non-Government Primary Schools.
- (11) Grants to Local Bodies for Primary Education.
- (12) Government Special Schools.
- (13) Direct grants to non-Government Special Schools.
- (14) Grants to Local Bodies for Special Education.
- (15) Direction.
- (16) Inspection.
- (17) Scholarships.
- (18) Miscellaneous.
- (19) Technical Education.

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

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

Grants to non-Government Arts Colleges—This head shows the expenditure on account of grants to privately managed Arts Colleges.

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

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

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

Direct Grants to non-Government Secondary Schools—Grants are paid to privately managed Secondary Schools to meet the demand for Anglo-Vernacular Secondary Education.

Grants to Local Bodies for Secondary Education—These grants are paid to Local Bodies for Secondary Education imparted in the schools under their control. The grants are assessed according to the rules framed by Government for privately managed and aided schools.

Government Primary Schools—This head represents the provision for salaries of the staff and contingencies, etc., of the Government Primary Schools.

Grants to non-Government Primary Schools—The expenditure debited under this head of account is for grants to privately managed Primary Schools.

Government Special Schools—The provision made under this head is for salaries of the staff, contingencies, etc., of the Government Training Schools.

Grants to non-Government Special Schools—These grants are awarded to privately managed Training Schools.

Direct Grants to Local Bodies for Special Education—The provisions under this head is meant for expenditure on account of grants to Local Bodies for Agricultural Education.

Direction—This sub-head entirely relates to the expenditure in connection with pay of Directors of Education in the Regions and their office establishment.

Inspection—The provisions under this head relate to the expenditure on the salaries of the Divisional and District Inspecting staff and their offices.

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

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

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

Technical Education—The provisions under this head relates to Technical Institutions under the control of Education Department.

The other heads do not require any special explanation.

PART II

For the next year an amount of Rs. 1,04,49 (thousands) has been included in the budget for entirely new Schemes. The necessity of the new schemes has been fully explained in the volume of New Expenditure for the year, 1969-70.

PART III

[Figures are in thousands of rupees]

Minor heads	Budget Estimate 1969-70	Revised Estimate 1968-69	Budget Estimate 1968-69	Accounts 1967-68
Grants to Universities	3,02,97	2,90,52	2,90,52	..
Government Arts Colleges	3,43,18	3,10,00	3,12,92	..
Grants to non-Government Arts Colleges	28,80	45,80	27,80	..
Government Professional Colleges	35,89	31,20	33,38	..
Grants to non-Government Professional Colleges	29	29	29	..
Government Secondary Schools	6,43,71	5,41,34	5,50,66	..
Direct Grants to Non-Government Secondary Schools	60,46	60,16	60,16	..

Minor heads	Budget Estimate 1969-70	Revised Estimate 1968-69	Budget Estimate 1968-69	Accounts 1967-68
Grants to Local Bodies for Secondary Education ..	14,18	33,77	21,18	..
Government Primary Schools	17,56,08	15,45,28	15,20,92	..
Direct Grants to non-Government Primary Schools ..	23,53	23,53	23,53	..
Grants to Local Bodies for Primary Education ..	70,36	70,64	70,64	..
Government Special Schools	1,00,99	70,52	85,94	..
Direct Grants to non-Government Special Schools ..	1,18	1,06	1,06	..
Grants to Local Bodies for Special Education ..	21	21	21	..
Direction	37,48	32,95	33,63	..
Inspection	77,66	70,23	69,28	..
Scholarships	65	58	54	..
Miscellaneous	74,55	73,43	81,49	..
Technical Education	1,34,82	1,03,70	1,20,12	..
Charges in England .. .. .	..	..	..	..
Total 37—Education ..	37,26,99	33,05,21	33,04,27	..

Revised Estimates 1968-69—There is an increase of Rs. 94 (Thousands) in the Revised Estimates when compared with the Budget Estimates 1968-69. This increase is due to the grant of *Ad-hoc* Relief to Government Servants during the current financial year.

Budget Estimates 1969-70—There is an increase of Rs. 4,21,78 (Thousands) in the Budget Estimates 1969-70 when compared with the Revised Estimates, 1968-69. This increase is due to the reasons given below:—

- (i) inclusion of *Ad-hoc* Relief.
- (ii) inclusion of new Schemes.
- (iii) accrual of annual increments.

38-A—HEALTH SERVICES

PART I

The major head "38-A—Health Services" includes the following minor heads :—

- (i) A—Health Establishment ;
 - (ii) B—Hospitals and Dispensaries ;
 - (iii) C—Grants for Health Purposes ;
 - (iv) D—Colleges and Schools ;
 - (v) E—Mental Hospitals ;
 - (vi) F—Chemical Examiner ;
 - (vii) G—Expenses in connection with Epidemic Diseases ;
 - (viii) H—Laboratories ;
 - (ix) I—Health Centres ;
 - (x) J—Works ; and
 - (xi) K—Social Uplift Schemes.
2. The group of sub-heads under "A—Health Establishment" consists of.—
- (i) A-1—Superintendence ;
 - (ii) A-2—District Health Officers ;
 - (iii) A-3—All Pakistan Medical Council ;
 - (iv) A-5—Model Chest Clinic ; and
 - (v) A-6—Rural Health Centres.

The sub-head "A-1—Superintendence" relates entirely to the charges incurred in connection with the offices of the Directors, Health Services Peshawar, Sargodha, Lahore, Khairpur, Hyderabad and Quetta.

The charges under "A-2—District Health Officers" include salaries of the District Health Staff *i.e.* District Health Officers, Civil Surgeons, all doctors serving in the Local Bodies, hospitals and dispensaries, but receiving their pay, etc., from the Provincial Exchequer ; all doctors placed on general duty in various hospitals and all posts constituting leave reserve. The charges connected with the offices of the District Health Officers and Civil Surgeons and those for the post-mortem-examinations conducted by District Health Officers and Civil Surgeons in hospitals, still under the management of Local Bodies, are also included under this head.

The sub-head "A-3—All Pakistan Medical Council" provides for the travelling allowance payable to the Provincial representatives of the Pakistan Medical Council.

The sub-head "A-5—Model Chest Clinic" relates to the charges incurred on the Model Chest Clinic at Lahore.

The sub-head "A-6—Rural Health Centres" relates to the charges incurred on the Rural Health Centres all over the West Pakistan Province.

3. B—*Hospitals and Dispensaries*—This minor head relates to the charges incurred on the various hospitals and dispensaries of the Province except Mental Hospitals. This also includes the charges on (i) Medical Depots functioning at Peshawar and Kalat ; (ii) Grants to hospitals and dispensaries and (iii) Provincial Blood Transfusion Service.

4. C—*Grants for health purposes*—The local bodies and other philanthropic societies are given help in the form of grants-in-aid from the provisions made under this head for the maintenance of sanitation, expansion of medical relief in rural areas and suppression of epidemic diseases.

5. The three minor heads "D—Colleges and Schools", "E—Mental Hospitals" and "F—Chemical Examiner" relates to the charges incurred on the institutions concerned.

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

- (i) G-1—Anti-Malaria Operations ;
- (ii) G-2—District Field staff ;
- (iii) G-3—Purchase of Anti-epidemic Drugs, Vaccine, etc., and
- (iv) G-4—Other Epidemics.

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

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

The Vaccine Institute, Lahore is a fully equipped laboratory maintained for the manufacture of vaccines lymph. In addition to meeting the demands of the Province, it supplies lymph to the civil and military authorities throughout Pakistan on payment.

8. I—*Health Centres*—This head relates entirely to the charges incurred in connection with the maintenance of various health and maternity centres and the training of Dais and Maternity and Child Welfare Workers in the Province.

9. J—*Works*—This includes expenditure on Government buildings maintained by department.

PART II

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

For the next year an amount of Rs. 29,79,650 has been included in the budget for entirely new schemes. The necessity of these new schemes has fully been explained in the volume of New Expenditure for the year 1969-70.

PART III

[Figures are in thousand of rupees]

Minor heads	Budget Estimate 1969-70	Revised Estimate 1968-69	Budget Estimate 1968-69	Accounts 1967-68
A—Health Establishment	1,61,38	1,31,97	1,46,64	..
B—Hospitals and Dispensaries	5,43,83	4,73,00	4,88,81	..
C—Grants for Health Purposes	30,77	23,85	23,84	..

Minor heads	Budget Estimate 1969-70	Revised Estimate 1968-69	Budget Estimate 1968-69	Accounts 1967-68
D—Colleges and Schools	78,61	70,31	73,23	..
E—Mental Hospitals	26,55	24,85	25,93	..
F—Chemical Examiner	1,84	1,54	1,88	..
G—Expenses in connection with Epidemic Diseases ..	42,47	35,96	40,48	..
H—Laboratories	8,28	6,95	7,55	..
I—Health Centres	19,84	14,86	15,06	..
J—Works	8	8	8	..
K—Social Uplift Schemes.. .. .	..	..	..	..
Gross Total ..	9,13,65	7,83,37	8,23,50	..
Deduct—Recoveries ..	..	—33	—33	..
Net Total ..	9,13,65	7,83,04	8,23,17	..

Revised Estimate, 1968-69—The decrease is partly due to number of posts having remained vacant because of non-availability of suitable personnel and partly to observance of economy in expenditure.

Budget Estimate, 1969-70—The increase is due to (a) accrual of annual increments (b) inclusion of new schemes (c) provision on account of *ad hoc* Relief for full year and (d) grant of Rest and Recreation Allowance.

39—PUBLIC HEALTH

PART I

The Minor Head Public Health Establishment includes the following sub-heads—

A-1—Public Health Engineering Establishment.

A-2—Town Planner and his staff.

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

A-2—*Town Planner and his staff*—This sub-head provides pay, etc., of the Town Planners and their staff. The Town Planning Department is required to prepare Town Planning Schemes for unbuilt areas and building schemes of built areas under the administrative control of Basic Democracies, Local Bodies, etc. The Department also prepares development schemes for Government land particularly in connection with the setting up of Satellite Towns.

B—*Tools and Plant*—This head includes expenditure on purchase, repairs and carriage of tools and plant required for execution of works. It also includes purchase and repairs of mathematical and drawing instruments and camp equipage.

PART II

For the next year an amount of Rs. 20,54,730 has been included in the Budget for new schemes. The necessity of these schemes have been fully explained in the volume of New Expenditure for the year 1969-70.

PART III

(Figures are in thousands of rupees]

Minor heads	Budget Estimate 1969-70	Revised Estimate 1968-69	Budget Estimate 1968-69	Accounts 1967-68
Public Health Establishment—				
Public Health Engineering Establishment	67,52	59,81	62,20	..
Town Planner and his staff	8,41	7,28	7,84	..
Tools and Plant	20,00	17,02	17,42	..
Gross Total ..	95,93	84,11	87,46	..

Revised Estimate, 1968-69—The decrease is mainly due to a number of posts having remained vacant during the year due to non-availability of technical personnel.

Budget Estimate, 1969-70—The increase is due to accrual of annual increment and because of the provision having been made for *ad hoc* Relief and Rest and Recreation allowance for Government servants (Rs. 6,90,820). Additional fund (Rs. 2,98,000) provided for new supplies of Tools and Plant has also contributed towards the increase.

40—AGRICULTURE

PART I

This head includes the following minor heads:—

- A—Direction.
 - A-1—Direction.
 - A-2—Expenditure under Cotton Control Ordinance.
- B—Superintendence.
- C—Subordinate and expert Staff.
- D—Farms—
 - D-1—Experimental Farms.
 - D-2—Seed Farms.
 - D-3—District Farms.
- E—Agricultural Demonstration and Propaganda including Public Exhibitions and Fairs.
 - E-1—Administration of Cotton Control Ordinance.
 - E-2—Demonstration and Propaganda.
 - E-3—Extension and Plant Protection Services—
 - E-4—Locust Control Work.
 - E-5—Schemes aided by the Central Government.
- E-6—Expenditure on Soil Conservation Project.
- F—Agricultural Experiments and Research—
 - F-1—General.
 - F-2—Schemes financed by Agriculture Research Council.
 - F-3—Schemes aided by the Central Government.
 - F-4—Expenditure on Cane Development.
- G—Agricultural Education.
 - G-1—Agricultural Colleges and Schools.
 - G-2—Agricultural Educational Schemes aided by the Central Government.
 - G-3—Grant to the Board of Governors, Agriculture College, Tandojam.
- H—Agricultural Engineering—
 - H-1—Agricultural Engineering.
 - H-2—Schemes aided by the Central Government.
- I—Boring Operations—
 - I-1—Boring Operations.
 - I-2—Schemes aided by Central Government.
- J—Botanical and other Public Gardens—
 - J-1—Government Gardens.
 - J-2—Zoological Gardens.
 - J-3—Station Gardens.
- K—Schemes for the improvement of Agricultural Marketing.
- L—Grants-in-aid, Contribution, etc.
- M—Other Charges.
- N—Works.

PART II

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

For the next year an amount of Rs. 8,61,360 has been included in the budget for three new schemes which have fully been explained in the volume of New Expenditure, 1969-70.

PART III

[Figures are in thousands of rupees]

Minor heads	Budget Estimate 1969-70	Revised Estimate 1968-69	Budget Estimate 1968-69	Accounts 1967-68
Direction	10,10	9,39	9,90	..
Superintendence	12,89	11,50	11,55	..
Subordinate and Expert Staff	1,69	1,44	1,44	..
Farms	29,32	26,41	26,67	..
Agricultural Demonstration and propaganda including public Exhibitions and fairs.	2,73,08	2,38,77	2,42,03	..
Agricultural Experiments and Research	75,63	68,89	69,88	..
Agricultural Education	24,29	22,07	23,63	..
Agricultural Engineering	1,49,39	1,37,15	1,39,11	..
Boring Operations	4,84	3,92	4,10	..
Botanical and other Public Gardens	4,91	5,12	4,42	..
Improvement of Agricultural Marketing	10	8	8	..
Grant-in-aid, Contribution, etc.	81,17	79,79	80,60	..
Other Charges .. .. .	..	..	..	..
Works	2,50	2,50	2,50	..
Total—40—Agriculture	6,69,91	6,07,03	6,15,91	..

Revised Estimates 1968-69—The decrease is mainly due to posts having remained vacant during the year.

Budget Estimates, 1969-70—The increase is due to (i) accrual of annual increments, (ii) provision made for new schemes and (iii) provision for *ad hoc* relief and recreation allowance for the staff.

40-B—FISHERIES

PART I

This major head includes expenditure on—

- (a) Direction and other Establishment at Headquarters.
- (b) Development of Fisheries.

PART II

The Department of Fisheries exists for the development of fisheries.

For the next financial year provision has been made for seven continued schemes.

PART III

[Figures are in thousands of rupees]

Minor heads	Budget Estimate 1969-70	Revised Estimate 1968-69	Budget Estimate 1968-69	Accounts 1967-68
A—Direction	7,11	5,85	6,13	..
B—Development of Fisheries	7,09	6,48	6,65	..
Gross Total 40-B— Fisheries ..	14,20	12,33	12,78	..
<i>Deduct</i> —Amount recoverable from Central Government (Agriculture Research Council)	—65	—57	—55	..
Net Total 40-B— Fisheries ..	13,55	11,76	12,23	..

Revised Estimates, 1968-69—The decrease is mainly due to the fact that certain posts remained vacant during the year.

Budget Estimates, 1969-70—The increase is mainly due to (i) accrual of annual increments and (ii) provision of *ad hoc* relief and Recreation Allowance for the staff.

41—VETERINARY
PART I

This Major Head includes the following minor heads—

- B—Superintendence.
- C—Veterinary Education and Research.
- D—Subordinate Establishment.
- E—Hospitals and Dispensaries.
- F—Breeding Operations.
- G—Zoological Gardens.
- H—Prizes.
- I—Camel Specialist.
- J—Bacteriologist.
- K—Other Charges.
- L—Livestock Development Board.

The description given below explains each of these minor heads—

B—SUPERINTENDENCE

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

C—VETERINARY EDUCATION AND RESEARCH

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

C-2—Veterinary Research and Disease Investigation—This head covers the cost of experiments, research and investigation work carried at Pakistan Animal Husbandry Research Institutes.

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

D—SUBORDINATE ESTABLISHMENT

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

E—HOSPITALS AND DISPENSARIES

E-1—Provincial Veterinary Hospitals and Dispensaries—The charges relating to these institutions are debited under this sub-head.

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

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

F—BREEDING OPERATIONS

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

G—ZOOLOGICAL GARDENS

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

H—PRIZES

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

I—CAMEL SPECIALIST

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

J—BACTERIOLOGIST

This head has been included according to the advice of A. G. West Pakistan but has not been operated upon so far.

K—OTHER CHARGES

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

L—LIVESTOCK DEVELOPMENT BOARD

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

PART II

Two new scheme has been included in the budget estimates for the year 1968-69 at cost of Rs. 1,28,480. The necessity of these new Schemes has fully been explained in the volume of New Expenditure for the year 1969-70.

PART III

[Figure are in thousands of rupees]

Minor heads	Budget Estimate 1969-70	Revised Estimate 1968-69	Budget Estimate 1968-69	Accounts 1967-68
A—Directions .. .. .	..	..	..
B—Superintendence	27,24	24,94	25,07	
C—Veterinary Education and Research	31,57	30,90	33,00	
D—Subordinate Establishments	19,50	18,12	17,25	
E—Hospitals and Dispensaries	64,50	62,77	65,49	
F—Breeding Operations	32,12	29,82	30,46	
G—Zoological Gardens	25	25	25	
H—Prizes	14	14	114	
I—Camel Specialists	18	15	16	
J—Bacteriologist .. .. .	..	..	..
K—Other Charges .. .. .	..	..	..
L—Livestock Development Board .. .. .	..	..	..
Total Veterinary	1,76,20	1,67,09	1,72,82	

Revised Estimates, 1968-69—Decrease is mainly due to economy in the Expenditure.

Budget Estimates, 1969-70—The increase is mainly due to the sanction of *Adhoc Relief* to Government servants, Rest and Recreation allowance and increments.

42—CO-OPERATION

PART I

This major head comprises of the following minor heads—

- A—Direction ;
- B—Superintendence ;
- C—Other Charges; and
- D—Grant-in-aid.

A—*Direction*—To this minor head is debited the expenditure incurred on account of pay, allowances and contingencies of the—

(a) Registrar, Co-operative Societies West Pakistan.

(b) Principal, Co-operative Training College, Lyallpur.

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

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

D—*Grant-in-aid*—To this minor head is debited the expenditure on account of grant-in-aid to the Co-operative Institutes and West Pakistan Agricultural Development Corporation.

PART II

For the next year, an amount of Rs. 2,02,490 has been included in the budget for three entirely new schemes. The necessity of these new schemes has fully been explained in the volume of New Expenditure for the year, 1969-70.

PART III

[Figures are in thousands of rupees]

Minor heads	Budget Estimate 1969-70	Revised Estimate 1968-69	Budget Estimate 1968-69	Accounts 1967-68
A—Direction	7.52	6.96	6.96	..
B—Superintendence	68.74	60.96	59.66	..
C—Other Charges	56	59	67	..
D—Grant-in-aid	6.43	6.56	6.55	..
Total 42—Co-operation ..	83.25	75.07	73.84	..

Revised Estimates, 1968-69—The increase in the Revised Estimates, 1968-69, is mainly due to the grant of *Ad hoc* Relief to non-gazetted staff sanctioned during the course of the year.

Budget Estimates, 1969-70—The increase in the Budget Estimates, 1969-70, as compared with Revised Estimates, 1968-69, is due to the provision for *Ad hoc* Relief to the non-gazetted staff for the full year and inclusion of expenditure on entirely new schemes.

43—INDUSTRIES

PART I

This major head includes the following minor head:—
Industries.

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

(i) Direction.

(ii) Industrial Education.

(iii) Industrial Development.

(iv) Gross Expenditure on Government Commercial Undertakings.

(v) Miscellaneous.

3. The charges under the sub-head "Direction" relates to the administration of Industries which includes the provision on account of staff for Headquarters and Regions.

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

(a) Government Institute of Dyeing and Calico Printing, Shahdara.

(b) Government Demonstration Weaving Factory, Shahdara.

(c) Industrial Exhibitions and Demonstrations at local fairs.

(d) Training of students in Technical Courses.

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

(a) Industrial Research and Standardization.

(b) Wool Spinning and Weaving Development-cum-Training Centres at Jhang.

(c) Industrial and Commercial Museum, Lahore.

(d) Development-cum-Training Centre for Carpet Industry at Shahdara.

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

PART II

PART III

[Figures are in thousands of rupees]

Minor heads	Budget Estimate 1969-70	Revised Estimate 1968-69	Budget Estimate 1968-69	Accounts 1967-68
A— Industries	1,02,37	88,72	86,56	..
B— Fisheries .. .. .	..	..	..	..
C— Works .. .. .	..	..	..	..
D— Grant-in-aid	7,23	5,67	5,67	..
E— Charges in England .. .. .	..	..	..	..
Total Industries	1,09,60	94,39	92,23	..

Revised Estimate, 1968-69—The increase is partly due to grant of *ad hoc* relief and partly due to the amount sanctioned out of 'Contingency Item' for the payment of decretal amount and clearance of arrears of rent of buildings occupied by the Directorate of Industries.

Budget Estimate, 1969-70—The increase is partly due to accrual of annual increments and partly due to inclusion of New Expenditure through the Schedule of New Expenditure.

47—MISCELLANEOUS DEPARTMENTS

PART I

This head provides for expenditure on the establishment employed for the Labour Department including Industrial Courts, Minimum Wages Board, Labour Tribunal, Wage Board for working Journalists, Administration of Trade Employees Act and the Weights and Measures Act. It also includes expenditure on the Directors of Information and their establishment of libraries in small villages and towns, grant to the public library, on the compilation of the Provincial Statistics and on departmental examination. It further includes payments by the Provincial Government for charges incurred in giving evidence in cases relating to explosives, the share of the Government on the expenditure on offices of the Registrar of Joint Stock Companies and the Cost of Living Index Number Scheme and also includes the Religious, Employment Exchanges and Mines Labour Welfare Fund Organization. On the abolition of the Game Department, charges on account of administration of Wild Birds and Wild Animals Protection Act have been provided under "10—Forests".

PART II

For the next year an amount of Rs. 53,99,850 has been included in the budget for thirty-six entirely new schemes. The necessity of these new schemes has fully been explained in the Volume of New Expenditure for the year 1969-70.

PART III

[Figures are in thousands of rupees]

Minor heads	Budget Estimate 1969-70	Revised Estimate 1968-69	Budget Estimate 1968-69	Accounts 1967-68
A—Inspector of Factories	41,50	33,73	33,44	..
B—Labour	43,01	33,71	35,72	..
C—Resettlement and Employment Organization .. .. .	..	..	..	..
D—Explosive .. .. .	..	..	..	..
E—Inspector of Steam Boilers	5,07	4,31	4,83	..
F—Provincial Statistics	21	23	19	..
G—Examinations .. .. .	..	..	..	..
H—Administration of the Partnership Act, 1932	3,21	2,93	2,96	..
I—Miscellaneous	1,23	1,11	1,07	..
J—Religious	31,71	28,43	29,10	..
K—Public Relations	46,78	10,20	10,48	..
L—Expenditure connected with the Administration of the Exise Duty on Minerals (Labour Welfare) Act, 1967.	..	..	..	..
Total	1,72,72	1,14,65	1,17,79	..
Deduct—Amount recoverable from the Mines Labour Housing and General Welfare Fund and other Recoveries.	—8,13	—4,49	—4,49	..
Net Total	1,64,59	1,10,16	1,13,30	..

Revised Estimates, 1968-69—The decrease in the estimates is due to economy in expenditure and also due to certain posts having remained vacant during the year. The decrease would have been greater but it has been counterbalance by increase on account of *Ad hoc* Relief sanctioned during the course of the year.

Budget Estimates, 1969-70—There is increase in the estimates which is due to inclusion of the provision for entirely new schemes, *Ad hoc* Relief for the full year and partly due to accrual of increments to the staff.

50—CIVIL WORKS EXCLUDING ESTABLISHMENT CHARGES

PART I

This Major Head includes expenditure on repairs and maintenance of all Government Buildings, with their Sanitary and Electric installations, other than those in respect of which an assignment Order has been issued authorizing the Departments to carry out certain repairs themselves. Provision for repairs to buildings is made on the basis of a prescribed percentage of the Capital Cost of the Buildings.

Repairs Miscellaneous—This includes repairs and maintenance of certain Water Supply Schemes and other works.

Tools and Plant—This includes the following charges:—

- (i) expenditure on purchase, repairs and carriage of Tools and Plant required for the execution of Works and
- (ii) expenditure on repairs of mathematical and drawing instruments, etc.

Grant-in-Aid—Contribution to local bodies for the maintenance of works are provided under this head.

PART II

For the year 1969-70 an amount of Rs. 2,72,980 has been included in the Budget for entirely new schemes. The necessity for these schemes has been fully explained in the volume of New Expenditure for the year 1969-70.

PART III

[Figures are in thousands of rupees]

Minor heads	Budget Estimate 1969-70	Revised Estimate 1968-69	Budget Estimate 1968-69
Z-1—Repairs Buildings	2,71,89	2,82,18	2,70,84
Z-2—Repairs—Miscellaneous	3,38	1,21	3,38
AA—Tools and Plants	3,69	4,53	5,33
BE—Grant-in-aid	8	5	14
Gross Total 50—Civil Works excluding Establishment Charges ..	2,79,04	2,87,97	2,79,69

Revised Estimates, 1968-69—The increase is due to additional funds sanctioned during the course of the year for special repair to buildings.

Budget Estimates, 1969-70—The decrease as compared to the Revised Estimates is due to less provision having been made for (i) repairs to buildings and (ii) Tools and Plant.

50—CIVIL WORKS—ESTABLISHMENT CHARGES

PART I

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

This head also provides for pay and allowances of the staff employed in the West Pakistan Housing and Settlement Agency. The Agency is responsible for assessing the needs of housing and formulating policies with regard to execution of housing schemes and allotments of quarters and plots.

PART II

For the next year an amount of Rs. 3,52,360 has been included in the Budget for entirely new schemes. The necessity of these new schemes has fully been explained in the volume of New Expenditure for the year, 1969-70.

PART III

[Figures are in thousands of rupees]

Sub-heads	Budget Estimate 1969-70	Revised Estimate 1968-69	Budget Estimate 1968-69	Accounts 1967-68
A (1)—Director-General	5,42	6,26	5,92	..
A (2)—Chief Engineers	18,14	15,77	16,34	..
A (3)—Consulting Architect	9,46	6,21	6,56	..
A (4)—Land Control and Acquisition Officer .. .. .	..	..	..	..
A (5)—Superintending Engineer	19,24	16,97	18,04	..
A (6)—Executive Engineer	97,41	84,40	88,39	..
A (7)—Building Research Directorate	2,79	2,30	2,18	..
A (8)—Lump sum Charges creditable to other Government Departments, etc. .. .. .	..	..	..	..
A (9)—West Pakistan Housing and Settlement Agency	8,09	6,75	6,84	..
Lump sum cut .. .. .	..	..	-5,66	..
Gross Total ..	1,60,55	1,38,66	1,38,61	..

Revised Estimate 1968-69—The increase is due to transfer of certain permanent posts from Road Research Laboratory to Building Research Directorate.

Budget Estimate 1969-70—The increase is mainly due to (i) grant of *ad-hoc* relief and rest and recreation allowance (Rs. 13,68,280), (ii) creation of new posts (Rs. 1,47,360) and (iii) accrual of annual increments.

50-B—COMMUNICATIONS EXCLUDING ESTABLISHMENT CHARGES

PART I

This Head was opened with effect from the financial year 1968-69 as a result of bifurcation of the Buildings and Roads Department into two independent Organizations *viz.* Buildings Organization and Highways Organization. It accommodates expenditure on repairs and maintenance of roads, bridges, boat bridges and Ferries, maintenance of roadside arboriculture and buildings classified under the head "Communications" pertaining to the Highways Organization. The Head also includes repairs and maintenance expenditure on roads of central importance, and roads maintained by the Agricultural Development Corporation.

Provision for the maintenance of roads is made on a mile/rate basis depending upon the type of roads as follows:—

	Rs.	
Black Top Roads	2,385	per mile
Shingle Roads	1,560	per mile
Un-metalled Roads	748	per mile

Tools and Plant—This includes the following charges:—

- (i) expenditure on purchase, repairs and carriage of Tools and Plant required for the execution of works and
- (ii) expenditure on repairs of mathematical and drawing instruments Camp-equipage, etc.

PART II

For the year 1969-70 an amount of Rs. 52,69,100 has been included in the Budget for entirely new Schemes. The necessity for these schemes has been fully explained in the Volume of New Expenditure for the year 1969-70.

PART III

[Figures are in thousands of rupees]

Minor heads	Budget Estimate 1969-70	Revised Estimate 1968-69	Budget Estimate 1968-69	Accounts 1967-68
A-1—Repairs—Communications Provincial	4,35,55	4,22,26	4,22,26	..
A-2—Repairs—Communications financed from Subvention from Roads of Central Importance.	38,73	24,64	24,64	..
A-3—Repairs—Communications financed from Sugarcane (Development) Cess Fund.	..	99	1,04	..
A-4—Repairs—Miscellaneous .. ..	..	..	..	..
B—Tools and Plant	62,90	49,10	49,10	..
C—Grant-in-aid .. ..	..	..	..	..
Gross Total 50—B—Communications excluding Establishment Charges.	5,37,18	4,96,99	4,97,04	..

Revised Estimates, 1968-69—The decrease is nominal. It is, however, due to less expenditure on the maintenance of roads financed from Sugar Cane (Development) Cess Fund as a result of their transfer to the District Councils.

Budget Estimates, 1969-70—The increase is due to more provision having been made for repairs to roads of Central Importance, and for purchase of Tools and Plant.

50-B-COMMUNICATIONS-ESTABLISHMENT CHARGES

PART I

This head provides for pay, travelling allowance, contingencies, etc. of Director-General, Highways, Chief Engineers and Specialist Officers of the Highways Department, together with the staff employed under them. The officers are responsible for construction and maintenance of all Provincial Government roads and bridges. It also accounts for expenditure on the staff sanctioned in the Highways Department to do planning, estimates, etc., in connection with schemes of development of roads and bridges.

PART II

For the next year an amount of Rs. 2,08,000 has been included for an entirely New Scheme. The necessity has fully been explained in the volume of New Expenditure for the year, 1969-70.

PART III

(Figures are in thousands of rupees)

Sub-heads	Budget Estimate 1969-70	Revised Estimate 1968-69	Budget Estimate 1968-69	Accounts 1967-68
A (1)—Director-General	7,18	6,90	6,83	..
A (1)—Chief Engineer	17,74	16,02	16,94	..
A (2)—Directorate of Bridges	2,38	2,24	2,30	..
A (4)—Land Control and Acquisition Officer	5,00	4,34	5,26	..
A (5)—Superintending Engineer	13,71	11,96	12,74	..
A (6)—Executive Engineer	80,87	68,93	73,10	..
A (7)—Roads Research Laboratory	4,68	4,10	4,39	..
A (8) (i)—Lump sum Charges creditable to other Government Departments, etc.	1,12	4,26	3,85	..
Lump sum cut .. .. .	..	..	-5,66	..
Gross Total	1,32,68	1,18,75	1,18,75	..

Revised Estimate, 1968-69—N. variation.

Budget Estimate, 1969-70—The increase is partly due to grant of *ad hoc* relief and rest and recreation allowance (Rs. 11,00,580) and partly due to accrual of annual increment.

54—RELIEF

PART I

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

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

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

PART II

For the next year, in addition to the Continuing Scheme, a sum of Rs. 9,50,120 has been included in the Schedule of New Expenditure for expenditure on relief.

PART III

[Figures are in thousands of rupees]

Minor heads	Budget Estimate 1969-70	Revised Estimate 1968-69	Budget Estimate 1968-69	Accounts 1967-68
A—Relief	9,52	9,52	9,52	
B—Transfer to Relief Fund				
Total	9,52	9,52	9,52	

Revised Estimate 1968-69

No change.

Budget Estimate 1969-70

No change.

PRIVY PURSES AND SUPERANNUATION ALLOWANCES AND PENSIONS

PART I

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

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

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

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

A.—*Superannuation and Retired Allowances*—The charges adjusted under this minor head relate to ordinary pension earned by Government servants on retirements.

B. *Equated Payment of Commuted Value of Pensions transferred from Capital*—Payments in respect of commutation of Pensions are in the first instance, recorded under Capital head "83 Payment of Commuted Value of Pensions". Such part of the expenditure as the Provincial Government may decide to adjust against current revenues is transferred to this minor head.

C. *Compassionate Allowance*—This minor head is again divided into three sub-heads

- (i) Compassionate Allowances.
- (ii) Miscellaneous Allowances and Rewards.
- (iii) Compassionate Fund.

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

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

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

D. *Gratuities*—This minor head is self explanatory.

E.—*Pensions for distinguished and Meritorious services or for political considerations*—The expenditure adjusted under this head relates to special pensions granted to persons who have rendered some conspicuously meritorious service to the State.

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

PART I

(Blank)

PART III

54-A—PRIVY PURSES

[Figures are in thousands of rupees]

Minor heads	BUDGET ESTIMATE 1969-70			REVISED ESTIMATE 1968-69			BUDGET ESTIMATE 1968-69			ACCOUNTS 1967-68		
	Charged	autho- rised	Total	Charged	Autho- rised	Total	Charged	Autho- rised	Total	Charged	Autho- rised	Total
Privy Purses of ex- Rulers of States	37,60	..	37,60	37,60	..	37,60	37,60	..	37,60	..	..	..
Total	37,60	..	37,60	37,60	..	37,60	37,60	..	37,60	..	..	..

Revised Estimate, 1968-69—Budget Estimate, 1969-70—No change.

55—SUPERANNUATION ALLOWANCES AND PENSIONS

(Figures are in thousands of rupees)

Minor heads	BUDGET ESTIMATE 1969-70			REVISED ESTIMATE 1968-69			BUDGET ESTIMATE 1968-69			ACCOUNTS 1967-68		
	Charged	Autho- rised	Total	Charged	Autho- rised	Total	Charged	Autho- rised	Total	Charged	Autho- rised	Total
A—Superannuation and Retired Allowance ..	1,67	3,50,07	3,51,74	1,39	3,78,15	3,79,54	5,65	2,78,26	2,83,91	..	..	..
B—Equated payments of Commuted Value of Pensions transferred from Capital ..	15,01	27,68	42,69	15,01	27,63	42,64	11,66	23,65	35,31	..	..	..
C—Compassionate Allowances ..	..	8,33	8,33	..	9,33	9,33	..	5,80	5,80	..	..	..
D—Gratuities ..	..	12,07	12,07	..	8,78	8,78	..	7,69	7,69	..	..	..
E—Pensions for distinguished and meritorious services or for Political consideration ..	..	66	66	..	69	69	..	59	59	..	..	..
F—Charitable Allowance ..	..	29	29	..	19	19	..	31	31	..	..	..
G—Donation to Provident Funds ..	..	10	10	..	13	13	..	6	6	..	..	..
H—Contributions for Pension and Gratuities ..	..	..	..	..	..	..	..	18	18	..	..	..
Gross Total ..	16,68	3,99,20	4,15,88	16,40	4,24,90	4,41,30	17,31	3,16,54	3,33,35	..	..	..
J—Deduct—Pensionary Charges transferred to Commercial Departments ..	..	-21,56	-21,56	..	-18,07	-18,07	..	-20,40	-20,40	..	..	..
Net Totals ..	16,68	3,77,64	3,94,32	16,40	4,06,83	4,23,23	17,31	2,96,14	3,13,45	..	..	..

Revised Estimate, 1968-69—The increase is due mainly to more retirements and expeditious disposal of old pending cases relating to grant of pension.

Budget Estimate, 1969-70—The estimate is based on the information supplied by the Audit Offices in West Pakistan.

56—STATIONERY AND PRINTING

PART I

This major head consists of the following minor heads:—

- A—Stationery Offices and Stores.
- B—Purchase of Stationery Stores.
- C—Discount on plain paper used with stamps.
- D—Purchase of plain paper used with stamps.
- F—Government Presses.
- G—Printing at Private Presses.
- H—Lithography.
- I—Cost of printing work done by other Governments.

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

- A-1—Controller, Printing and Stationery Offices.
- A-2—Other Stationery Offices and Stores.

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

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

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

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

7. *G—Printing at Private Presses*—The expenditure under this head represents the cost of typographic work which the Government Presses are unable to cope and which is given out on contract or tender to private presses. It also includes the manufacture of line and halftone blocks as well as the cost of any work that is executed at private presses under the direct indents from Heads of Departments.

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

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

PART II

For the year an amount of Rs. 3,73,370 has been included in the Budget for entirely new schemes.

PART III

[Figures are in thousands of rupees]

Minor heads	Budget Estimate 1969-70	Revised Estimate 1968-69	Budget Estimate 1968-69	Accounts 1967-68
I—STATIONERY				
A—Stationery Offices and Stores	5,18	4,84	4,59	...
B—Purchase of Stationery Stores	81,37	74,06	80,86	..
C—Discount on plain paper used with stamps	4	4	4	..
D—Purchase of plain paper used with stamps	1,63	1,05	1,05	..
II—PRINTING				
F—Government Presses	87,92	80,24	75,56	..
G—Printing at Private Presses	2,00	4,25	2,00	..
H—Lithography	2,10	3,24	1,80	..
I—Cost of printing works done by other Governments	5	5	5	..
Gross Total	1,80,29	1,67,77	1,65,95	..
Recoveries—				
E— <i>Deduct</i> —Value of stationery supplied to other Government and paying departments	—9,75	—9,42	—9,34	..
J— <i>Deduct</i> —Cost of printing work done for other Government and paying departments	—5,45	—5,45	—5,45	..
<i>Less</i> —Amount to be spent from Depreciation Fund	—1,45	—1,38	—1,38	..
Total Recoveries	—16,65	—16,25	—16,17	..
Net Total	1,63,64	1,51,52	1,49,78	..

Revised Estimate, 1968-69—The increase in the Revised Estimate is due to provision for *ad hoc* relief sanctioned during the current financial year.

Budget Estimate : 1969-70—The increase for the next year is due mainly to provision for Rest and Recreation Allowance and new items and partly to provision for *ad hoc* relief made for full year and accrual of annual increments.

57—MISCELLANEOUS

PART I

This major head covers all transactions of Government which cannot be brought to account under any of the descriptive major heads. The most important item under this head is "Contributions" which includes consolidated grants to local bodies; guarantee of annual income from post offices, telegraph and telephone lines, payment of compensation to the Pakistan Western Railway for losses consequent on the abolition of tolls on railway bridges, grant to the Boards of Economic Inquiry; grant to the Society for Prevention of Cruelty to Animals; Compensatory grants for operating cattle-ponds and ferries to local bodies, grant to the Flying Clubs; grant to Armed Services Boards in West Pakistan, grant to Basic Democracies and other petty contribution or grants which cannot be classified under any other service head. This head also receives debits by *per contra* credits to the loans and advances under head concerned, when a loan or advance has to be written off as irrecoverable. Miscellaneous charges, such as payments to Tumandars in the tribal areas of Dera Ghazi Khan grant of allowances to Sardars and Mutabars in the Kalat Division, rent of trunk telephone lines; expenditure on the entertainment of State Guests; transport reserved for emergent use and expenditure in connection with demarcation of Indo-Pakistan boundary, etc., are shown under this head. Expenditure on account of Basic Democracies Training Institutes is also booked under this head. This head also includes expenditure on donations for charitable purposes; charges on account of vagrants; expenditure on Refugees State Prisoners and Detenus Special Commission of Inquiry, West Pakistan Social Welfare Organization, and Bureau of National Reconstruction, provision for grant to Re-settlement Wing of Karachi Development Authority and provision for transfer to Development of Sugarcane Areas and Contribution to West Pakistan Employees Welfare Fund are also made under this head.

PART II

For the next year an amount of Rs. 53,26,510 has been included in the budget for entirely new schemes.

PART III

[Figures are in thousands of rupees]

Minor heads	Budget Estimate 1969-70	Revised Estimate 1968-69	Budget Estimate 1968-69	Accounts 1967-68
A—Cost of Books and Periodicals .. .. .	..	..	..	..
B—Donations for Charitable purposes	1,94	1,80	1,71	..
C—Special Commissions of Enquiry	89	74	85	..
D—Irrecoverable Temporary Loans and Advances written off	50	1,00	1,00	..
E—Contributions	1,51,00	1,49,76	1,45,69	..
F—Miscellaneous Compensations .. .. .	..	..	..	..
G—Miscellaneous Darbar charges	52	53	55	..

[Figures are in thousands of rupees]

Minor heads	Budget Estimate 1969-70	Revised Estimate 1968-69	Budget Estimate 1968-69	Accounts 1967-68
H—Expenditure on Refugees State Prisoners and Detenus ..	20	25	10	..
I—Miscellaneous and Unforeseen Charges	28,04	40,52	48,77	..
J—Transfer to West Pakistan Government Servants Benevolent Fund. .. ..	..	..	..	..
K—Development of Sugarcane Areas	1,42,63	1,34,47	1,49,92	..
L—Loss by Exchange on Local transactions	1	1	1	..
M—Contribution to West Pakistan Employees Welfare Fund	38,00	9,47	..	..
Gross Total 57—Miscellaneous (Authorised) ..	3,63,73	3,38,55	3,48,60	..
Recoveries (Authorised)	—226	—11,23	—15,21	..
Net Total 57—Miscellaneous (Authorised)..	3,61,47	3,27,32	3,33,39	..

Revised Estimate, 1968-69—The decrease is due to less provision for transfer to the Minor Heads 'Miscellaneous and Unforeseen Charges' and 'Development of Sugarcane Areas'. The decrease would have been greater but for provision under the newly created head 'M—Contribution to West Pakistan Employees Welfare Fund'.

Budget Estimate, 1969-70—The increase as compared with the Revised Estimate 1968-69, is due to more provision for 'Development of Sugarcane Areas' and 'Contribution to West Pakistan Employees Welfare Fund'. The increase would have been greater but for decrease under the Minor Head 'Miscellaneous and Unforeseen Charges'.

63-B—DEVELOPMENT

PART I

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

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

PART II

An amount of Rs. 1830,58,870 has been included in the Budget for 1969-70 for new schemes. The necessity of these new schemes has fully been explained in the volume of New Expenditure for the year 1969-70.

PART III

[Figures in thousands of rupees]

Minor heads	Budget Estimate 1969-70	Revised Estimate 1968-69	Budget Estimate 1968-69	Accounts 1967-68
A—Land Revenue .. .. .	..	..	..	..
B—Land Reforms	55,00	51,29	68,83	..
C—Colonization	4,45	5,10	6,86	..
D—Village-AID and Community Development	--	11,00,00	15,00,00	..
E—Forests	1,71,37	1,11,39	1,58,12	..
F—Jails and Convict Settlements .. .. .	--	..	..	..

[Figures in thousands of rupees]

Minor heads	Budget Estimate 1969-70	Revised Estimate 1968-69	Budget Estimate 1968-69	Accounts 1967-68
G—Irrigation	78,63	54,39	64,39	..
H—Police .. .. .	..	..	..	..
I—Frontier Regions	69,67	44,05	54,24	..
J—Scientific Departments .. .. .	..	..	..	..
K—Education	7,96,00	6,57,15	8,48,19	..
L—Medical .. .. .	..	..	..	..
M—Public Health	16,03	19,61	19,62	..
N—Health Services	7,93,00	7,47,80	7,21,24	..
O—Agriculture	16,46,05	16,61,27	18,95,75	..
P—Veterinary	91,02	56,53	87,75	..
Q—Co-operation	18,40	41,14	55,32	..
R—Industries	1,05,15	68,62	91,33	..
S—Miscellaneous Departments	1,29,48	66,43	91,16	..
T—Civil Works { Authorised	61,73	45,36	55,64	..
{ Charged	85	..	50	..
U—Miscellaneous	27,07	16,80	27,94	..
W—Communications financed from the Sugarcane (Development) Cess Fund .. .. .	..	4,20	15	..
Total	40,63,90	47,51,13	57,47,03	..

Revised Estimates 1968-69—The decrease is mainly due to economy in expenditure.

Budget Estimates 1969-70—The decrease is mainly due to the reason that the provision for Works Programme under the minor head 'D-Village Aid and Community Development' has been classified under the head '81-Capital Account of Civil Works outside the Revenue Account' for the year 1969-70.

64-B—CIVIL DEFENCE

PART I

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

A—Expenditure on Air Raid Precautions.

B—Miscellaneous.

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

PART II

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

Main activities of the Civil Defence Department are—

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

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

PART III

[Figures are in thousands of rupees]

Minor heads	Budget Estimate 1969-70	Revised Estimate 1968-69	Budget Estimate 1968-69	Accounts 1967-68
Expenditure on Air-Raid Precautions	14,45	12,96	13,10	..
Miscellaneous	..	..	..	..
Charges in England	..	..	..	..
Total	14,45	12,96	13,10	..

Revised Estimate, 1968-69—The decrease is due to the posts having remained vacant during the course of the year.

Budget Estimates, 1969-70—The increase is due to accrual of annual increments and inclusion of new expenditure through Schedules of New expenditure.

65—CAPITAL OUTLAY ON SALT WORKS

PART I

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

PART II

An amount of Rs. 1,00,000 has been provided in the Budget for the continuance of of the scheme namely "Solution of Mining and Chemical Complex of Rock Salt".

PART III

[Figures are in thousands of rupees]

Minor heads.	Budget Estimate 1969-70	Revised Estimate 1968-69	Budget Estimate 1968-69	Accounts 1967-68
Solution of Mining and Chemical Complex of Rock Salt ..	1.00	..	1.00	..
Total	1.00	..	1.00	..

38—CONSTRUCTION OF IRRIGATION WORKS, ETC., EXCLUDING ESTABLISHMENT CHARGES

PART I

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

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

Provided they are in themselves directly remunerative.

The following are the minor heads: —

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

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

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

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

The minor head "Survey and Investigation" is meant to record expenditure on investigation and survey undertaken with a view to explore the feasibility of a project.

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

The minor head "Suspense" is a head which bears temporarily the cost of all stores borne on stock for works until such stores are finally disposed of e.g., by issue to works when their cost is finally debited to the "Works" or other heads concerned.

The minor head "Receipts and Recoveries on Capital Account" includes (i) the credits for the sale of tools and plant after the completion of the work, (ii) the sale and rent of buildings, etc., and (iii) acreage rates' recoveries from cultivators on account of construction of water-courses.

PART II

For the next year an amount of Rs. 1,38,07 lakhs has been included for new schemes. The necessity for these schemes has fully been explained in the volume of New Expenditure for the year, 1969-70.

PART III

[Figures are in thousands of rupees]

Minor heads	Budget Estimate 1969-70	Revised Estimate 1968-69	Budget Estimate 1968-69	Accounts 1967-68
(1) Open Canals	5,59.53	4,09.85	9,50.61	..
(2) Rasul Tubewells Project	--	--1.27	7.09	..
(3) Bambanwala-Ravi Bedian Link	--	--	--	..
(4) Balloki-Suleimanki Link	--	--	--	..
(5) Shahpur Project	1.97	--	--	..
(6) Taunsa Barrage Project	45.57	43.05	84.05	..
(7) Marala-Ravi Link	..	..	..	..
(8) Ghulam Muhammad Barrage	..	..	..	..
(9) Abbasia Canal	..	..	..	..
(10) Bolan Dam Project	..	60	1.00	..
(11) Bambanwala-Ravi Bedian Link Phase II	--	--	--	..
(12) Balloki-Suleimanki Link Phase II	--	--	--	..
(13) Marala-Ravi Link Phase II	--	--	--	..
(14) Land and Water Development Department	10.00	9.90	16.76	..

[Figures in thousands of rupees]

Minor heads	Budget Estimate 1969-70	Revised Estimate 1968-69	Budget Estimate 1968-69	Accounts 1967-68
(15) Thal Project	30,55	25,24	38,84	..
(16) Guddu Barrage	85,00	97,29	1,28,00	..
(17) Warsak High Level Canal	9,18	2,48	13,33	..
(18) Kurram Garhi Irrigation Scheme	20,05	18,00	3,00	..
(19) Tubewell Irrigation Scheme, Kohat District .. .. .	..	..	..	..
(20) Improvement to Dor System of Irrigation, Hazara District .. .. .	..	..	..	..
(21) Pehur Flow Irrigation Scheme from Indus River	1,82	1,30	2,72	..
(22) Installing 30 tubewell in D. I. Khan .. .. .	..	1,13	1,13	..
(23) Dera Ismail Khan Tubewell Scheme (60 Tubewells)	10,74	80	80	..
(24) Central Tubewell Project .. .. .	..	5	5	..
(25) Miani Spring Irrigation	7	..	..	..
(26) Increasing Capacity of Thal Canals, etc.	2,20	50	50	..
(27) Mona Reclamation Project	13,38	12,02	14,32	..
Total	7,68,58	6,20,94	12,62,20	..

Revised Estimate, 1968-69—Against the original budget estimate of Rs. 12,62,20 the revised estimate of the year is Rs. 6,20,94. The decrease of Rs. 6,41,26 is mainly due to slow progress of work on various schemes. The saving would have been greater had it not been partly counterbalanced by an amount of Rs. 15,28 sanctioned out of "Contingency Item" to meet unfunded emergent expenditure on two schemes.

Budget Estimate, 1969-70—A sum of Rs. 7,68,58 has been included in the Budget Estimates, 1969-70. Out of this, an amount of Rs. 1,38,07 has been earmarked for new tubewells and Small Irrigation Schemes, flood regulation works and survey and investigations works, etc. The balance of Rs. 6,30,51 has been provided for on-going schemes, Tools and Plant and Suspense.

70—CAPITAL OUTLAY ON IMPROVEMENT OF PUBLIC HEALTH

PART I

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

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

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

Works and Acquisition—This head provides for work outlay and for expenditure on acquisition of land acquired for the purpose.

Tools and Plant—This head includes expenditure on the purchase and carriage of and repairs to tools and plant required for the execution of works. It also covers repairs to mathematical and drawing instruments, camp equipage, etc. At present the expenditure on tools and plant is accounted for, in the first instance, under the major head "39—Public Health" and then transferred to this major head.

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

PART II

For the next year an amount of Rs. 3,00,000 has been included in the Budget Estimate on account of entirely new Schemes. The necessity of these New Schemes has been fully explained in the volume New Expenditure for the year 1969-70.

PART III

[Figures are in thousands of rupees]

Minor head	Budget Estimate 1969-70	Revised Estimate 1968-69	Budget Estimate 1968-69	Accounts 1967-68.
Works and Acquisition	2,46.44	2,62.08	3,69.82	...
Tools and Plant	20.00	17.02	17.42	...
Gross Total 70—Capital Outlay on the Improvement of Public Health	2,66.44	2,79.10	3,87.24	...

Revised Estimate, 1968-69—The decrease is due to delay in execution of schemes as a result of non-receipt of design, tender documents, late receipts of technical sanction and non-availability of pipes, etc.

Budget Estimate, 1969-70—The decrease is due to less provision having been made for the on-going rural water-supply schemes.

71—CAPITAL OUTLAY ON SCHEMES OF AGRICULTURAL IMPROVEMENT AND RESEARCH

PART I

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

The schemes are being carried out by the Agriculture Department.

The expenditure is incurred under the following minor heads :—

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

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

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

Deduct—Receipts and Recoveries on Capital Account—This head represents the recoveries on expenditure on Capital Account.

PART II

For the next year an amount of Rs. 66,61,300 has been included in the budget for eight new schemes, which have fully been explained in the volume of New Expenditure, 1969-70.

PART III

[Figures are in thousands of rupees]

Minor heads	Budget Estimate 1968-69	Revised Estimate 1968-69	Budget Estimate 1968-69	Accounts 1967-68
Works and Acquisition	2,50	11,59	15,36	..
Establishment .. .. .	..	..	..	..
Tools and Plant	1,19,74	2,99,34	3,83,23	..
Suspense	1,72	..	..	..
Block Provision	—17,27	—3,50	—49,95	..
<i>Deduct</i> —Receipts and recoveries on Capital Account .. .. .	..	..	..	..
<i>Less</i> —Short fall in Expenditure .. .. .	..	..	..	..
Total 71—Capital Outlay on Agricultural Schemes of Improvement and Research	1,06,69	3,07,43	3,48,64	..

72—CAPITAL OUTLAY ON INDUSTRIAL DEVELOPMENT

PART I

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

[Figures are in thousands of rupces]

Minor head	Budget Estimate 1969-70	Revised Estimate 1968-69	Budget Estimate 1968-69	Accounts 1967-68
A—Investment in the Projects of the Pakistan Industrial Development Corporation	5,46 07	8,58,50	10,53,00	..
B—Textile Mills .. .. .	..	..	..	..
C—Schemes for the promotion of Cottage Industries .. .. .	..	..	..	..
D—Other Schemes of Industrial Development	3,54,83	2,10,84	3,86,00	..
E—Purchase of Rahwali Sugar Mills, Gujranwala .. .. .	..	..	..	..
Gross Total 72—Capital Outlay on Industrial Development ..	9,00,90	10,69,34	14,39,00	..
Less—Short fall likely in expenditure .. .. .	..	..	..	..
Deduct—Receipts and Recoveries on Capital Account	—37,34	19,06	—2,88,41	..
Net Total 72—Capital Outlay on Industrial Development ..	8,63,56	10,50,28	11,50,59	..

Revised Estimate, 1968-69—The decrease is due to the facts that material expected from abroad has not arrived during the course of the year.

Budget Estimates, 1969-70—The decrease is due to less expenditure anticipated during the next year. The decrease would have been greater but counter-balanced by more provision on account of AC (Government of West Pakistan).

80—TOWN DEVELOPMENT SCHEMES

PART I

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

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

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

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

PART II

No new Scheme has been included in the Volume of "New Expenditure" for the year 1969-70.

PART III

[Figures are in thousands of rupees]

Minor heads	Budget Estimate 1969-70	Revised Estimate 1968-69	Budget Estimate 1968-69	Accounts 1967-68
Works and acquisition	97,25	1,22,55	1,47,00	...

Revised Estimate, 1968-69—The decrease is due to less anticipated expenditure on the schemes nearing completion.

Budget Estimate, 1969-70—The decrease is due to the less provision having been made in the Development Programme due to completion of most of the on-going schemes.

80-A—CAPITAL ACCOUNT OF COMMUNICATION WORKS OUTSIDE THE REVENUE
ACCOUNT

This Major Head was opened with effect from the financial year, 1968-69 as a result of bifurcation of the Buildings and Roads Department into two independent organizations *viz.*, the Buildings/Highways organization. The Head accommodates expenditure on all original major works of construction of roads and bridges pertaining to the Highways Organization and the road works in the Frontier Region/Merged Areas. The Head also includes expenditure of the road programme in Guddu Barrage Area executed by the Agriculture Development Corporation.

The Suspense transactions of the Highways Department and the share of Tools and Plant Charges distributed *pro-rata* under the Head "50-B—Communication excluding Establishment Charges" are also exhibited under this Head of Account.

PART II

A provision of Rs. 6,27,68 has been made in the Budget Estimate for the year 1969-70 for entirely New Schemes of construction of roads and Bridges in West Pakistan. The necessity for these schemes has been explained in the volume of New Expenditure for the year 1969-70.

PART III

(Figures are in thousands of rupees)

	Budget Estimate 1969-70	Revised Estimate 1968-69	Budget Estimate 1968-69
	17,82,30	12,44,23	17,67,96

Revised Estimates, 1968-69—The decrease is mainly on account of New Schemes having been taken up late during the current year or yet in the process of preparation of detailed estimates, technical sanction, etc. The works in progress also contemplate the same position where there is less expenditure than originally estimated.

Budget Estimates, 1969-70—The Budget Estimates for the next year adopted under the Head is Rs. 17,82,30. In addition to the provision for New Schemes as mentioned above it includes provision for works in progress to the extent of Rs. 10,67,20. The rest of the provision is on account of Tools and Plant *Pro-rata* and "Suspense" etc. as under—

Tools and Plant	..	47,42
Suspense	..	40,00
Total	..	87,42

SI—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT

This Major Head included expenditure on all original major works of construction of buildings and roads/bridges costing more than Rs. 1,00,000. With effect from the financial year 1968-69, this head is operated upon exclusively for the Buildings Works. The expenditure on the construction of Roads and Bridges has been accommodated separately under the newly opened major head, "80-A—Capital Account of Communication Works Outside the Revenue Account" with effect from the same financial year.

The Major Head is divided into separate Minor Heads of each department. Each Head of Department is responsible for obtaining/according administrative approval to expenditure proposed for works pertaining to his Department. The works are then carried out by the Regional Offices of the Buildings Department, West Pakistan. The Head also accommodates the Suspense transactions of the Department and includes the Minor Head, "Tools and Plant" to cover the proportionate share of the charges which are debited in the first instance under the Head, "50—Civil Works excluding Establishment Charges" and then distributed on *pro-rata* basis. The provision for heavy Tools and Plant to be used on Major Development Works is also included therein.

PART—II

For the next year an amount of Rs. 7,22,89 has been included in the Budget Estimates under different Minor Heads for entirely New Schemes of buildings. The necessity for these schemes has been explained in the Volume of New Expenditure for the year 1968-69.

PART—III

[Figures are in thousands of Rupees]

	Budget Estimate 1969-70	Revised Estimate 1968-69	Budget Estimate 1968-69
	20,05,62	8,31,57	15,71,96

Revised Estimates, 1968-69—The decrease is mainly on account of New Works either having been taken up late during the year or yet in the process of completion of various formalities, *viz.*, preparation of designs, detailed estimates/technical sanction, selection of suitable sites and settlement of contracts, etc. The works in progress have also shown a decrease where there is less expenditure than originally estimated.

Budget Estimates, 1969-70—The estimates for the next financial year adopted under Head are Rs. 20,05,62. In addition to the provision for New Schemes as mentioned above, it includes provision of Rs. 12,53,49 for works in progress. The rest of the provision is on account of Tools and Plant *pro rata* and Suspense, etc. as below:—

Tools and Plant <i>Pro rata</i>	..	..	..	..	Rs. 3,02
Suspense	..	..	..	..	26,22
			Total		29,24

83—PAYMENT OF COMMUTED VALUE OF PENSIONS

PART I

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

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

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

PART II

(Blank)

PART III

[Figures are in thousands of rupees]

	BUDGET ESTIMATE 1969-70			REVISED ESTIMATE 1968-69			BUDGET ESTIMATE 1968-69			ACCOUNTS 1967-68		
	Charged	Other	Total	Charged	Other	Total	Charged	Other	Total	Charged	Other	Total
A—PAYMENTS OF COMMUTED VALUE OF PENSIONS.												
(1) Payments in Pakistan ..	15	2,16,59	2,16,74	15	2,56,59	2,56,74	15	1,54,75	1,54,90	..	..	..
(2) Payments in England ..	..	..	..	..	..	..	..	1,60	1,60	..	..	..
Gross Total ..	15	2,16,59	2,16,74	15	2,56,59	2,56,74	15	1,56,35	1,56,50	..	..	..
B—Deduct—Amount recovered from Other Governments ..	..	—60	—30	..	—1,70	—1,70	..	—60	—60	..	..	..
C—Deduct—Capital portion of Equated payments out of Revenue ..	..	—27,68	—27,68	..	27,63	—27,63	..	—23,65	—23,65	..	..	..
Total Recoveries ..	..	—28,28	—28,28	..	—29,33	—29,33	..	—24,25	—24,25	..	..	..
Net Total ..	15	1,88,31	1,88,46	15	2,27,26	2,27,41	15	1,32,10	1,32,25	..	..	..

Revised Estimate, 1968-69—The figures are based on the requirements of the Audit Offices in West Pakistan. The expenditure under this head is of fluctuating nature.

Budget Estimate, 1969-70—As above.

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

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

A—GRAIN SUPPLY SCHEME

PART II

It is anticipated that foodgrains stocks to the extent of 19.00 lac tons of wheat 1.00 lac ton of maize and 5.59 lac tons of rice will be handled during the year, 1969-70. The total expenditure on this scheme inclusive of establishment and other charges, will be Rs. 1,14,92,25,370. Against this expenditure the anticipated receipts are Rs. 1,18,36,73,200. There will be excess receipts of Rs. 3,44,47,930 over the expenditure.

For the next year an amount of Rs. 87,19,60,870 has been included in the budget for New schemes. The necessity of these new schemes has fully been explained in the volume of new Expenditure for the year, 1969-70.

PART III

[Figures are in thousands of rupees]

Minor heads	Budget Estimate 1969-70	Revised Estimate 1968-69	Budget Estimate 1968-69	Accounts 1968-69
A—Grain Supply Scheme—				
Gross Charges—				
Cost of Purchase of Foodgrains and other Expenditure ..	1,10,79,36	93,79,88	83,55,37	..
Establishment Charges	1,05,89	93,81	95,69	..
Expenditure on repair of Storage Bins	6,00	6,00	6,00	..
Miscellaneous	1,00	68	1,00	..
Interest Charges	3,00,00	3,00,00	30,00	..
Gross Expenditure ..	1,14,92,25	97,80,37	84,88,06	..
<i>Deduct—</i> Receipts and Recoveries on Capital Account ..	—1,18,36,73	—86,92,25	—84,92,05	..
Net Total ..	—3,44,48	+ 10,88,12	—3,99	..

*Revised Estimate, 1968-69—*There is increase in gross expenditure which is mainly under :—

- (i) "Cost Purchase of foodgrains and other expenditure," and
- (ii) "Interest Charges".

The increase at Sr. No (i) is due to procurement of 11.46 lac tons of wheat during the current financial year as against the originally anticipated purchase of 7.35 lac tons of wheat.

The increase at Sr. No. (ii) is due to the debiting of interest charges on Food Advances obtained from the Commercial Banks under this head of account.

The increase in "Receipts and Recoveries" is due to off-take of 9.97 lac tons of wheat as against the originally anticipated off-take of 8 lac tons.

Budget Estimate, 1969-70—The increase is mainly due to purchase of higher quantity of indigenous wheat due to good crop.

The increase in "Receipts and Recoveries" is due to off-take of 12 lac tons of wheat against the last year's off-take of 9.97 lac tons of wheat.

B—SUGAR NATIONALIZATION SCHEME

PART I

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

Wholesale sugar business in West Pakistan was in Government hands. Government Control on Sugar was lifted during the year 1966-67. However, to check the upward trend of sugar prices it has been decided to introduce statutory rationing of sugar with effect from 15-11-68. A quantity of 410,000 tons of indigenous sugar including local purchase of 320,000 tons is likely to be handled.

PART II

On the above basis, a sum of Rs. 83,06,99,000 has been included in the Budget Estimate, 1969-70 for expenditure on the scheme which is inclusive of an amount of Rs. 2,50,000 lac for interest.

2. Against the expenditure the anticipated receipts are Rs. 74,51,44,000 lac. There will be excess expenditure of Rs. 8,55,55,000.

PART III

[Figures are in thousands of rupees]

Minor heads	Budget Estimate 1969-70	Revised Estimate 1968-69	Budget Estimate 1968-69	Accounts 1967-68
B—Sugar Nationalization Scheme—				
Cost of Purchase of Sugar	83,04,49	70,89,91	12,86,51	--
Establishment Charges	--	--	--	--
Interest Charges	2,50	8,00	50	--
Gross Expenditure	83,06,99	70,97,91	12,87,01	--
Receipts and recoveries on Capital Account	-74,51,44	-46,94,80	-13,94,42	--
Net Total	+8,55,55	+24,03,11	-1,07,41	--

Revised Estimates, 1968-69—There is increase in gross expenditure which is due to :

- (i) Purchase of 391,500 tons of sugar during the current financial year against the original estimate of 80,000 tons of sugar to meet increased demand as a result of the introduction of statutory rationing of sugar, and
- (ii) debiting of interest charges on advances obtained from Commercial Banks for the purchase of sugar under this head of account.

The increase in receipts and recoveries is due to higher off-take of sugar.

Budget Estimates, 1969-70—The increase is due to purchase of higher quantity of sugar. The increase in "Receipts and Recoveries" is due to higher off-take of sugar.

C—OTHER MISCELLANEOUS SCHEMES

PART I

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

PART II

For the next year an amount of Rs. 800 has been included in the budget for one new scheme. The necessity for this scheme has fully been explained in the volume of new expenditure for the year, 1969-70.

PART III

[Figures are in thousands of rupees]

Minor heads	Budget Estimate 1969-70	Revised Estimate 1968-69	Budget Estimate 1968-69	Accounts 1967-68
C—Other Miscellaneous Schemes—				
Expenditure on Other Schemes	10	—	10	—
Sugarcane Control Organization	92	53	83	—
Gross Expenditure	1,02	53	93	—
Less—Receipts and Recoveries	—	—	—	—
Net Total	102	53	93	—

Revised Estimate, 1968-69—The decrease is due to the reasons that some posts remained vacant during the course of the current financial year.

Budget Estimate, 1969-70—The increase is due to accrual of increments and due to grant of *Ad hoc* Relief sanctioned by the Provincial Government.

D—MEDICAL STORES DEPOTS

PART I

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

PART II

For the next year an amount of Rs. 17,000 has been included in the budget for one new scheme. The necessity for this scheme has fully been explained in the Volume of New Expenditure for the year 1969-70.

PART III

[Figures are in thousands of rupees]

Minor and sub-heads	Budget Estimate 1969-70	Revised Estimate 1968-69	Budget Estimate 1968-69	Accounts 1967-68
D—Medical Stores Depots—				
Medical Stores Depots, Lahore -- -- --	1,25,06	1,24,11	1,25,02	--
Medical Stores Depots, Karachi -- -- --	1,04,85	1,06,04	1,05,58	--
Other Medical Stores Depots -- -- --	96	76	71	--
Total D—Medical Stores Depots (Gross) ..	2,30,86	2,30,91	2,31,31	..
Deduct—Receipts and Recoveries on Capital Account ..	—2,30,86	—2,30,91	—2,31,31	
Net Total --	--	..	..	..

Revised Estimate, 1968-69

Budget Estimate, 1969-70

} There are no variations in the net position.

E—COAL CONTROL ORGANIZATION

PART I

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

PART II

For the next year an amount of Rs. 16,000 has been included in the budget for one new scheme. The necessity for this scheme has fully been explained in the Volume of New Expenditure for the year 1969-70.

PART III

[Figures are in thousands of rupees]

Minor and sub-heads	Budget Estimate 1969-70	Revised Estimate 1968-69	Budget Estimate 1968-69	Accounts 1967-68
E—Coal Control Organization—				
Establishment Charges	5,66	5,09	5,43	..
Cost of purchase of Coal and other expenditure ..	2,90,53	2,15,72	2,46,51	..
Interest on Capital	8,92	6,63	7,44	..
Total E—Coal Control Organization (Gross) ..	3,05,11	2,27,44	2,59,38	..
Deduct—Receipts and Recoveries on Capital Account ..	—3,18,81	—2,31,46	—2,68,99	..
Net Total ..	—13,70	—4,02	—9,61	..

Revised Estimates, 1968-69—The decrease in gross expenditure is due to purchase of less coal and consequential less receipts.

Budget Estimate, 1969-70—There is increase in gross expenditure due to purchase of more coal/coke in view of expansion in the Industry. Due to higher sales more receipts are expected to be realized.

F—ASSOCIATED CEMENT (GOVERNMENT OF WEST PAKISTAN)

PART I

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

PART II

For the next year an amount of Rs. 4,28,000 has been included in the budget for one new scheme. The necessity for this new scheme has fully been explained in the volume of New Expenditure for the year, 1969-70.

PART III

[Figures are in thousands of rupees]

Minor and sub-heads	Budget Estimate 1969-70	Revised Estimate 1968-69	Budget Estimate 1968-69	Accounts 1967-68
F—ASSOCIATED CEMENT (GOVERNMENT OF WEST PAKISTAN)				
Working Expenses	4,93,07	4,73,47	4,36,28	..
Transfer to Deposit Account—				
General Reserves	..	30,00	30,00	..
Depreciation Reserve	6,00	36,00	36,00	..
Taxation Reserve	..	..	..	..
Reserve for staff Fund Gratuity	2,00	2,00	2,00	..
Donation under cos. Profits Workers Participation Act 1968	2,14	2,00	2,00	..
Expenditure on payment of gratuity, etc.	2,00	..	..	..
Expenditure on Companies Profits (Workers Participation Act), 1968.	2,14	..	..	..
Total F—Gross Charges	5,07,35	5,43,47	5,06,28	..
Deduct—Receipts and Recoveries on Capital Account	—5,33,71	—5,93,56	—5,29,00	..
Net Total	—26,36	—50,09	—22,72	..

Revised Estimate, 1968-69—The increase in net position is due to the production of an excess quantity of 40,000 tons of cement during the current financial year over the original anticipated production of 3,60,000 tons of Cement.

Budget Estimate, 1969-70—The decrease in net position is mainly due to nil provision for "General Reserve" and less provision for "Depreciation Reserve" provided in the next year's estimates for transfer to the said funds.

90—PROVINCIAL MISCELLANEOUS INVESTMENTS

PART I

The expenditure under this head represents investment of the Provincial Government in various industries of the Province.

PART II

(Figures in thousands)

Minor heads	Budget Estimate 1969-70	Revised Estimate 1968-69	Budget Estimate 1969-70	Accounts Estimate 1967-68
1. Investment in the West Pakistan Road Transport Corporation.	319	..	..	..
2. Investment in Pakistan Western Railways ..	70,218	..	..	..
Total ..	7,05,37	..	..	..

(1) Investment in the West Pakistan Road Transport Corporation Rs. 3.19 lacs.

Budget Estimates, 1969-70—A sum of Rs. 3.19 lac was originally classified under “57—Miscellaneous—Miscellaneous and Unforeseen Charges—Expenditure on Bus and Truck Services” during 1951-52 as the service in the former N.-W.F.P. was a Government concern then. It has now been decided to book this expenditure under the head “90—Provincial Miscellaneous Investment.”

The Provincial Government's contribution in the capital programme of Pakistan Western Railway has so far been shown under “67.—Railways”. In order to reflect it properly in the Civil Accounts it has been decided to book this expenditure under the head “90—Provincial Miscellaneous Investment.”

LOANS AND ADVANCES BY THE PROVINCIAL GOVERNMENT

PART I

Under section "R—Loans and Advances by the Provincial Government" the major heads exhibited in the Provincial Budget are "Loans to Municipalities, Port Funds, etc." and "Loans to Government Servants". There is one demand for grant for both the major heads. The loans to Local Bodies, Agriculturists, Autonomous Bodies and for miscellaneous purposes are accounted for under "Loans to Municipalities, Port Funds, etc." Under head "Loans to Government Servants" the disbursements of house building/purchase advances and advances for the purchase of various conveyances, etc., to the employees of the Provincial Government are exhibited.

Both Development and Non-development expenditure is accommodated under section "R—Loans and Advances by the Provincial Government".

PART II

The following table will indicate the provisions made in the Revised Estimates, 1968-69 and the Budget Estimates, 1969-70.

[Rupees in lacs]

Summary	Budget Estimate 1969-70	Revised Estimate 1968-69	Budget Estimate 1968-69	Accounts 1967-68
1. Loans to Municipalities	1,13.29	85.02	1,32.87	—
2. Advances to Cultivators	1,15.15	1,15.15	1,15.15	—
3. Loans to the West Pakistan Water and Power Development Authority	48,49.92	47,79.02	61,43.14	—
4. Loans to the West Pakistan Small Industries Corporation	34.16	26.97	31.88	—
5. Loans to the West Pakistan Agricultural Development Corporation	3,81.42	7,95.14	10,30.42	—
6. Loans to Improvement Trusts	1,90.00	1,35.00	2,60.00	—
7. Loans to the Karachi Development Authority	2,40.80	1,85.00	1,75.00	—
8. Loans to the West Pakistan Co-operative Societies	6.00	5.94	3.10	—
9. Loans to Karachi Milk Board	—	6.00	6.10	—
10. Loans to Lahore Milk Board	2.44	2.44	2.44	—
11. Loans to Karachi Municipal Corporation	5.00	—	—	—
13. Loans to Industrial Estates for large and medium Industries in West Pakistan	—	19.00	29.00	—

Minor heads	Budget Estimate 1969-70	Revised Estimate 1968-69	Budget Estimate 1968-69	Accounts 1967-68
13. Loans for Renewal and Replacement Projects of Pakistan Western Railway (Foreign Loans)	5,16·32	2,55·19	5,00·00	..
14. Loans for Capital Expenditure of Pakistan Western Railway (Foreign Loans)	6,03·73	7,35·78	8,46·31	..
15. Loans to Government Servants	47·66	47·66	47·66	..
Total Gross	71,05·89	71,93·31	93,23·07	..
<i>Less—Shortfall in rupee development expenditure</i>	..	..	..	..
Total Net	71,05·89	71,93·31	93,23·07	..

The breakup of the loans for Development and Non-Development items of expenditure is as under :—

[Figures are in lacs of rupees]

	Budget Estimate 1969-70	Revised Estimate 1968-69	Budget Estimate 1968-69	Accounts 1967-68
1. Development Loans (Net)	69,43·08	70,30·50	91,60·26	..
2. Non-Development Loans	1,62·81	1,62·81	1,62·81	..
Total	71,05·89	71,93·31	93,23·07	..

PART III

[Figures are in lacs of rupees]

Summary by Major Heads	Budget Estimate 1969-70	Revised Estimate 1968-69	Budget Estimate 1968-69	Accounts 1967-68
1. Loans to Municipalities, Port Funds, etc. (Gross)	70,58·23	71,45·65	92,75·41	..
2. Less Shortfall in Rupee Development Expenditure	..	..	..	..
Net Loans to Municipalities, Port Funds, etc.	70,58·23	71,45·65	92,75·41	..
3. Loans to Government Servants	47·66	47·66	47·66	..
Total	71,05·89	71,93·31	93,23·07	..

(a) LOAN TO MUNICIPALITIES, PORT FUNDS, ETC.

Revised Estimates, 1968-69—The decrease of Rs. 21·30 crores as compared with Budget Estimates, 1968-69, is mainly on account of reduction in rupee expenditure as decided by the Policy Co-ordination Committee and surrenders made by WAPDA/P. W. R. in Foreign Loans.

Budget Estimates, 1969-70—As compared with Revised Estimates, 1968-69, there is a decrease of Rs. 08·7 crores in the Budget Estimates, 1969-70. This is on account of decreased provision of development programme of ADC.

(b) LOANS TO GOVERNMENT SERVANTS

Revised Estimates, 1968-69	}	No variation.
and Budget Estimates, 1969-70		

PUBLIC DEBT (DISCHARGED)

[Figures are in thousands of rupees]

Head of Account	Budget Estimate 1969-70	Revised Estimate 1968-69	Budget Estimate 1968-69	Accounts 1967-68
Permanent Debt (<i>Charged</i>)	5,63,24	6,34,29	5,92,06	—
Loans from the Central Government (<i>Charged</i>)	15,67,53	10,05,53	10,44,10	..
Debt—Raised Abroad (<i>Charged</i>)	21,79	21,05	21,05	..
OTHER FLOATING LOANS				
(i) Ways and Means Advances (<i>Charged</i>)	1,00,00,00	1,15,00,00	30,00,00	..
(ii) Other Advances (<i>Charged</i>) — — —	1,10,00,00	74,43,00	55,00,00	..
Total	2,31,52,56	2,06,03,87	1,51,57,21	—

Permanent Debt—This head shows (i) the face value of script of market loans expected to be redeemed by the Government, (ii) Land Commissions Compensations Bonds which are the liability of the Land Commission but payment is made the Provincial through account, and (iii) payment of instalment of purchase price of the Associated Cement Companies Wah and Rohari, taken over by Government of West Pakistan.

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

LOANS FROM THE CENTRAL GOVERNMENT

Revised Estimates, 1968-69—The small decrease is mainly because of the reason that the figures have been changed by the Central Government whose estimates are adopted by the Provincial Government.

Budget Estimates, 1969-70—The increase is due to gradual rise in the principal portion of equated instalments for repayment of various loans and expiry of the grace period (during which interest only is to be paid) of certain loans.

CONTINGENCY ITEM

Article 45 read with Article 89 of the late Constitution of the Islamic Republic of Pakistan provides that an item of estimated expenditure (Contingency Item) may be included in the Annual Budget Statement for the purpose of making provision for the withdrawal from the Provincial Consolidated Fund. at the discretion of the Governor, of amounts necessary to meet unexpected expenditure that are not specifically provided for in the Annual Budget Statement.

According to clause 3 (i) of the Provisional Constitution Order, the State of Pakistan shall except as otherwise provided in this Order, be governed as nearly as may be in accordance with the said Constitution. As the financial provisions, of the 1962 Constitution are still operative, it is necessary to provide funds in the Budget for Contingency Item. This item is not to be treated as an item of new expenditure.

A sum of Rs. 11.00 crore which is less than 10 percent of the total Revenue expenditure has been provided under the Contingency Item for the year, 1969-70 to meet un expected expenditure that has not been specifically provided for in the Annual Budget Statement for the financial year, 1969-70.

Part '3'

PUBLIC FINANCE STATISTICS

PUBLIC FINANCE STATISTICS

I—BUDGETARY POSITION OF THE GOVERNMENT OF WEST PAKISTAN

[Rupees in lakhs]

Financial Year	Revenue Receipts	Revenue Expenditure	Surplus/Deficit
1955-56 (Accounts)	51,06	47,73	3,33
1956-57 (Accounts)	61,31	54,81	6,50
1957-58 (Accounts)	61,07	61,47	(—) 40
1958-59 (Accounts)	88,09	87,83	26
1959-60 (Accounts)	80,49	65,43	15,06
1960-61 (Accounts)	84,72	70,04	14,68
1961-62 (Accounts)	1,08,35	80,31	28,04
1962-63 (Accounts)	1,34,93	1,10,57	24,36
1963-64 (Accounts)	1,57,16	1,48,31	8,85
1964-65 (Accounts)	1,81,91	1,60,13	21,78
1965-66 (Accounts)	1,78,36	1,73,37	4,99
1966-67 (Accounts)	1,60,48	1,64,82	(—)4,34
1967-68 (Accounts)	1,84,78	1,85,79	(—)1,01
1968-69 (Revised)	1,97,37	1,94,14	3,23
1969-70 (Budget)	2,18,48	2,15,36	3,12
Total	19,48,56	18,20,11	1,28,45

II - PERMANENT DEBT OF THE GOVERNMENT OF WEST PAKISTAN

Serial No.	DESCRIPTION OF LOAN			Date of issue [Rupees in lakhs]	Date of Maturity	Amount outstanding on the 31st March 1969
I - MARKET LOANS ALREADY REDEEMED						
				1933	1st September, 1948	Rs. 1,27,600
2	3%	Punjab Bonds, 1949	1939	15th August, 1949		1,11,000
3	3%	Punjab Bonds, 1952	1937	1st September, 1952		4,04,400
4	3%	N.W.F.P. Loan, 1952	1937	1952		2,27,400
5	3%	Punjab Bonds, 1951	1937	13th September, 1955		2,27,400
6	3%	Punjab Bonds, 1961	1943	1st September, 1961		2,27,400
7	3%	Punjab Bonds, 1968	1938	5th August, 1958		2,27,400
8	3%	Siged Loan, 1958	1944	15th August, 1958		2,27,400
9	3%	Punjab Bonds, 1962	1945	14th September, 1960		2,27,400
10	3 1/2%	Punjab Loan, 1961	1953	5th November, 1961		2,27,400
11	3 1/2%	West Pakistan Loan, 1961-62	1956	12th September, 1962		2,27,400
12	3 1/2%	Punjab Loan, 1962	1955	17th September, 1963		2,27,400
13	3 1/2%	Punjab Loan, 1963	1951	27th November, 1963		2,27,400
14	3 1/2%	Punjab Loan, 1964	1952	20th August, 1964		2,27,400
15	3 1/2%	West Pakistan Loan, 1965	1958	12th August, 1965		2,27,400
16	4%	West Pakistan Loan, 1966	1959	27th August, 1966		2,27,400
17	4%	West Pakistan Loan, 1967	1960	14th September, 1967		2,27,400
18	4%	West Pakistan Loan, 1968	1961	28th August, 1968		2,27,400
II - MARKET LOANS DUE FOR REDEMPTION						
19	4 1/4%	West Pakistan Loan, 1969	1962	12th September, 1969		5,01,18,700
20	4 1/4%	West Pakistan Loan, 1970	1963	17th September, 1970		8,15,98,300
21	4 1/2%	West Pakistan Loan, 1971	1964	29th August, 1971		8,44,07,000
22	5 1/4%	West Pakistan Loan, 1972	1965	12th August, 1972		15,19,47,700
23	5 1/2%	West Pakistan Loan, 1973	1966	27th August, 1973		19,12,73,300
24	5 1/2%	West Pakistan Loan, 1976	1967	14th September 1976		4,43,38,500
25	5 1/2%	West Pakistan Loan, 1977	1968	28th August, 1977		8,52,77,900
Total						69,86,69,000

III—FINANCIAL ASSISTANCE BY THE CENTRAL GOVERNMENT

(Rupees in lakhs)

	1956-57 (Revised)	1957-58 (Revised)	1958-59 (Revised)	1959-60 (Revised)	1960-61 (Revised)	1961-62 (Revised)	1962-63 (Revised)	1963-64 (Revised)	1964-65 (Revised)	1965-66 (Revised)	1966-67 (Revised)	1967-68 (Revised)	1968-69 (Revised)	1969-70 (Budget)
I—CASH LOANS														
(i) U.S. Aid Rupee Loans ..	..	..	..	3,46	3,44	..	34,84	..	7,00	7,00	11,00	14,50	6,43	7,04
(ii) German Counterpart Fund Loans ..	..	..	..	..	..	1,20	..	..	20	2,00	2,00	2,00	4,00	4,00
(iii) Cash Development Loan ..	12,89	31,61	25,62	16,24	26,47	31,89	40,18	66,15	..	9,47	26,57	49,18	83,00	87,00
(iv) Other Loans ..	3,28	6,54	50	1,73	28	15,00	26,92	..	53,98	84	..	..	23,43	..
—FOREIGN EXCHANGE LOAN ..	..	..	..	..	..	..	..	31,21	25,20	33,19 *4,71	28,67 *9,73	28,45	28,02	32,72
Total ..	16,17	38,15	26,12	21,43	31,14	48,09	1,01,94	97,36	86,38	57,84	77,97	1,07,81	1,56,53	1,39,27
III—CASH GRANTS														
(i) U.S. Aid Grant ..	..	..	..	..	..	..	..	..	12,00	10,00	2,00	..	..	..
(a) Works Programme ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
(b) Other Grants ..	4,49	1,47	1,42	40	3,84	8,23	5,53	33,41	..	41	..	57	84	11
(ii) Release from Canadian Counterpart Funds ..	..	..	..	..	..	..	..	2,83	1,51	3,93	2,60	2,61	2,00	2,20
(iii) Release from Australian Aid Counterpart Funds ..	..	..	..	..	..	..	..	..	1	..	52	53	49	..
(iv) Central Road Funds ..	39	62	43	40	34	86	68	64	92	..	..	..	..	..
(v) Funds for Roads of National Importances ..	73	73	23,05	74	30	17	34	35	51	..	..	..	..	..
(vi) Subsidy on Fertilizer ..	1,72	1,72	..	..	..	..	3,11	1,63	3,68	4,00	5,50	5,00	6,50	7,83
(vii) Grant for the Agricultural Development Estate ..	..	..	..	..	..	..	..	..	..	..	3	3	10	10
(viii) Transferred Institutions ..	..	..	..	..	..	..	..	3,30	59	65	64	58	64	64
(ix) Plant Protection ..	..	..	..	..	..	..	..	2,60	2,60	..	..	..	..	..
(x) Health grants including Family Planning, Malaria Eradication, etc. ..	..	..	..	..	..	..	..	..	3	99	72	1,30	1,13	1,62
(xi) Other Cash Grants ..	6,31	3,30	4,49	5,15	5,75	5,05	1,16	17	..	..	17	..	..	..
IV—FOREIGN GRANTS ..	..	..	1,37	21	5	..	..	1,31	2,45	2,47	2,55	2,81	1,76	64
Total ..	13,64	7,84	4,76	6,90	10,28	14,31	11,27	33,69	24,30	22,48	14,73	13,43	13,06	11,03
Grand Total ..	29,81	45,99	56,88	28,83	41,42	62,40	1,13,21	1,31,05	1,10,78	80,32	92,70	1,21,24	1,69,59	1,50,30

*Direct loans Source—Government of West Pakistan.

IV—CAPITAL EXPENDITURE OF THE GOVERNMENT OF WEST PAKISTAN
(Rupees in lakhs)

Major Head	1955-56 (Accounts)	1956-57 (Accounts)	1957-58 (Accounts)	1958-59 (Accounts)	1959-60 (Accounts)	1960-61 (Accounts)	1961-62 (Accounts)	1962-63 (Accounts)	1963-64 (Account)	1964-65 (Accounts)	1965-66 (Accounts)	1966-67 (Accounts)	1967-68 (Accounts)	1968-69 (Revised)	1969-70 (Budget)
DEVELOPMENT EXPENDITURE															
65—Capital Outlay on Salt Works.	..	..	..	..	..	..	..	8	5	3	1	3	..	..	..
65.A—Forests ..	1	..	1	5	1	..	..	..	..	..	..	..	..	..	..
67—Railways ..	..	..	..	..	..	..	..	10,94	14,60	11,76	14,25	..	..	7,79	..
68—Irrigation Works ..	11,93	11,51	15,59	21,19	19,16	24,57	19,93	17,75	16,38	13,89	51	9,07	9,77	6,70	8,75
70—Public Health ..	1	15	21	23	3	14	15	34	1,89	2,89	63	1,91	2,63	1,94	1,52
71—Agricultural Improvement and Reserach.	10	12	1	19	8	3,09	1,06	19	1,29	2,05	2,31	3,27	7,37	3,07	1,0
72—Industrial Development.	8	—15	—75	1	—57	—3	—48	6,55	2,58	3,74	1,96	2,90	2,09	10,50	8,04
80—Town Development Schemes.	27	1,01	4	1,60	73	46	50	—65	1,08	69	84	1,97	96	—69	95
80.A—Capital Amount of Communication Works	..	..	..	..	..	..	..	..	..	..	..	..	..	7,65	13,88
81—Civil Works ..	3,95	6,80	7,42	8,93	10,28	9,75	8,60	11,68	16,37	19,20	55,39	17,41	22,25	8,85	21,09
81.A—Electricity Scheme	3,31	3,05	4,05	17,33	..	..	..	..	..	1,24	.7	..	..	..	..
80—Other Provincial Works.	4	2	10	..	..	..	..	..	..	..	..	—7	..	..	..
90—Provincial Miscellaneous Investment.	58	1,20	63	33	34	..	..	..	..	—4	..	..	..	..	..
Loans and Advances by the Provincial Government (excluding loans to Government Servants).	2,87	3,59	2,52	6,67	18,89	18,95	22,52	30,15	57,76	44,42	35,35	98,91	17,35	8,29	10,38
Total Development Expenditure.	23,15	27,30	29,84	56,53	48,95	56,93	51,91	83,43	1,11,00	99,87	71,32	1,35,50	33,62	54,10	66
NON-DEVELOPMENT EXPENDITURE															
83—Commuted Value of Pensions.	6	9	19	33	29	18	6	8	6	8	42	70	2,04	2,07	1,88
85.A—Capital Outlay on Provincial Schemes of State Trading.	—11,05	—4,53	2,24	3,51	2,17	—3,68	9,35	—9,34	—76	—3,47	5,67	—2012	38,19	34,38	4,72
Loans and Advances by the Provincial Government—															
Loans to Government Servants.	14	21	19	24	21	24	25	42	61	70	40	34	20	30	30
Total Non-Development Expenditure.	—10,85	—4,23	2,62	4,08	2,67	—3,26	9,68	—8,84	—9	—2,69	6,49	—19,0	40,52	36,95	6,9
Total Capital Expenditure.	12,30	23,07	32,46	60,61	51,62	53,67	61,57	74,59	1,01,91	97,18	17,81	1,16,42	1,03,54	91,05	